

Old Orchard Beach



FY
06 - 07
Annual
Report

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ROBERT MCNALLY



"Bob" is our "Man for all seasons." It is with great respect and love that we dedicate this Annual Report to a citizen of our beloved Old Orchard Beach who has made his mark and continues to give back in dedicated service. A native of Worcester, Massachusetts, nothing has ever deterred him from patriotism to the land he loves. After hearing about the attack at Pearl Harbor on December 7, 1941, he, at the age of 15 and under the legal age of 18 for military service, proceeded to Boston determined to be processed into the Army Air Corps. Always able to meet any challenge he confessed, "I had rehearsed this for so long that it didn't matter what they asked; I had an answer for it that fit." He went to basic and technical training for his new job as an aircraft radio operator, but he wasn't able to keep his secret long when at 16 he called his mother to tell her had volunteered to serve overseas. His mother made some calls to military leaders and wrote to President Roosevelt. Bob soon found himself in his commander's

office eloquently pleading his cause. It must have worked because he was allowed to stay in the Air Corps and on flying status, where he served more than four years before returning home at the age of 20. He never lost his love for the military and is a member and officer of the Veteran's of Foreign Wars Post 7997. His responsibility for the annual Memorial Day Parade, one of the largest in the State, which takes place in our town every year, is successful as a result of the planning and coordination of Bob McNally. Bob has said, "I am proud of everybody who is in the service. There is nothing more important than serving your country in its time of need."

His wife, Eileen, and children, are extremely proud of what Bob has done in a life lived amidst the devotion to patriotism, but Eileen said that her greatest pride in what he has done was when he took on solving the issues revolving around the McKin Company Hazardous Waste Site in Gray, Maine. Often standing alone and speaking out on the groundwater contamination, the long hours and dedication Bob devoted to this environmental disaster was, in large measure, responsible for getting this site listed on the National Super Fund List and resulted in the state-supervised removal of liquid waste from the site and the extension of public water lines to the affected neighborhood.

We are proud to know Bob McNally and to share this well deserved honor with him.



Town Council Chair



It has been a privilege for me to serve the citizens of Old Orchard Beach for the past twelve years or six terms, having served as a Town Councilor from 1999 through 2007; serving as Vice Chairman of the Council from 2003 to 2004 and 2005 to 2006; and as Chairman from 2001 to 2002 and 2006 to 2007.

To the Citizens of Old Orchard Beach:

We have much to be proud of as members of the Town Council and over the years of service I have worked with others elected by you, the citizens, in a productive manner, concentrating on issues of importance to our community. We have held the line on municipal spending and yet pushed aggressively with investments in capital and infrastructure needs. We have stood "arm in arm" trying to keep the momentum going as we continued to reinvent governmental operations and reinvest in deferred capital needs. Our valued and capable administrative staff has cemented our ability to get things done and we have all demonstrated a "can do" attitude about improving local governmental operations at all levels and in all respects.

Over the years that I have served we have seen downtown revitalization, infrastructure development and maintenance, growth management, have met new environmental regulation challenges as well as technological innovation and implementation. We have invested in human resources, understood the need for active and passive recreational facilities for its citizen's leisure pursuits and the upgrade and development of Memorial Park has been one of our crowning achievements. The Town Council has met the financial needs of the Town through traditional and nontraditional revenue sources such as grants and structured financial ventures.

Due to my military commitments I was not able to run again for the Town Council but my best wishes and continued support in all that is done remains consistent and my desire to serve again in the future a personal commitment.

Joseph Kline
Town Council Chair



Left to Right

James Long

Shawn O'Neill

Chairman Joseph Kline

Roxanne Frenette

Robin Dayton

Town Manager

Dear Citizens:



As I write this I recognize I shall no longer be the Town Manager when this Annual Report is published. My four years, from August 2003 to December 2007, has seen many changes in the Old Orchard Beach landscape. I sensed upon my arrival a community at the crossroads of developing a new vision. The Town Council at that time gave me broad latitude to come in and make changes; my judgment was trusted and I wasted no time. We consolidated fourteen municipal departments into ten productive and efficiently run offices; we replaced seven department heads; established a business government partnership with emphasis on curb appeal. I sought to make the community fiscally responsible by refinancing 7.5 million dollars in debt with a savings of \$766,000 for our coffers. We facilitated with Tim and Vickie Swenson on the building of the Grand Victorian; chaired a sixteen member Dispatch Consolidation group; constructed and developed the Milliken Street Parking Lot and constructed the Memorial Park. I submitted and had passed four municipal budgets without a tax increase; and supported investment of more than four million dollars in capital projects involving roads, parks and infrastructure. I did my best to open up a public dialogue with the seventy acre ballpark and worked to establish funding through PACTS for Rotary improvements in Old Orchard Beach. Speaking from my heart may I say in my years here I have laughed, cried, prayed and pondered the future of this community. I have counseled and been counseled and through it all I have felt the support of the community; treasured friendships made and your many acts of kindness. Most of all I take with me memories of all of us together, the good ones and the not so good ones. I wish the new Town Manager much happiness and success as the citizens of their community support and uphold the goals for a better Old Orchard Beach.

James H. Thomas

Town Manager

Assistant Town Manager

Dear Citizens:

It has been a privilege over the past four years to serve as the Assistant Town Manager. I have appreciated and recognized the superb town employees who serve the citizens of this community and have come to know them personally, fully recognizing the expertise in which they perform their responsibilities. The citizens have graciously provided me with the encouragement and support in every area of my responsibilities.



It has been a professional privilege to work with the members of the Town Council, recognizing the responsibility that service to the community entails. The commitment to serve brings with it enormous recognition and with that enormous expectations. "We all warm ourselves by fires we did not build and drink from wells we did not dig." To those who encouraged and inspired, I am most grateful.

Eleanor Roosevelt expresses my thoughts so beautifully: "One can, even without any particular gifts, overcome obstacles that seem insurmountable if one is willing to face the fact that they must be overcome; than, in spite of timidity and fear, in spite of a lack of special talents, one can find a way to live widely and fully. Self-knowledge is a prerequisite for leadership. To transform our organizations, our communities, our lives, we must first transform ourselves – a journey inward. Your leadership will be most effective if you stick to the mission of your organization."

V. Louise Reid
Assistant Town Manager

Town Committees

COMMITTEE MEMBERS FROM JULY 1, 2006 THROUGH JUNE 30, 2007

Planning Board

Winthrop Winch, Chair
Robert Quinn
Donald Cote
Ivan Most

James Allen
Tiana Higgins, Alternate
Mark Koenigs, Alternate

Design Review Committee

Donald Comoletti, Chair
Ray Deleo
Kim Schwickrath

Lee Koenigs
Mark Koenigs
Cynthia Nye, Alternate

Zoning Board of Appeals

William Murphy, Chair
Tianna Higgins
Howard Evans

Laurie Manchester
Ray Deleo
Philip Weyenberg, Associate

Recreation Committee

Keith Babin
Robin Dayton (resigned 12/19/06)
Donna Stearns (expired 12/31/05)
Mary Beth Robillard (expired 12/31/05)

Dorothea Spencer
John Regan
Cady Koenigs, Student Member
Dean Plante (appointed 1/16/07)

Conservation Commission

Michael Shannon, Chair (resigned 11/21/06)
William Robertson

Robert Hills
Adele Millette, Alternate

Memorial Park Advisory Committee

Andrea Berlin, Chair
George Hartley
Pat Holland
Wendy Crouch (resigned 9/5/06)
Mary Beth Robillard (appointed 10/17/06)

Robert Pettengill
Mike Dickinson
Steve Bergeron
Eileen Payette, Alternate (resigned 12/5/06)
Nancy Kelley, Alternate

Town Committees

Community Development Block Grant Committee

Michael Shannon	Cheryl Rague
James Long	Michael Dickinson (expired 6/30/06)
Dennis Robillard (expired 12/31/06)	Kim Schwickrath (expired 6/30/06)
Judith Greenwood (expired 12/31/06)	Mark McInnis (expired 12/31/05)

Recycling Committee

Suzanne Scalise, Chair	Bruce Brodeur (resigned 12/5/06)
Daniel Patry	William Farley
Fred Dolgon (appointed 1/16/07)	William Robertson (from 1/18/05 to 3/7/06)

Board of Assessment Review

Steve Bergeron, Chair	Kerri-Lynn Hodgkins
David Hodges	Margaret Michaels (from 12/16/03 to 12/31/05)
Lucien Huot (appointed 2/6/07)	Howard Evans from (12/16/03 to 2/21/06)
Paul Kirvan (appointed 2/6/07)	

Administrative Board

Tina Englert	Daniel Blaney
Gary Curtis, Alt. Citizen Member (appointed 7/18/06)	
Marc bourassa, Alt. Business Member (appointed 7/18/06)	

Department Heads



Left to Right

Chris White, Waste Water Treatment Plant Superintendent
Jason Webber, Recreation Director
George Greene, Assessor
V. Louise Reid, Assistant Town Manager
Sandra Mowery, Director of Planning & Community Development
Beth Gilman, Registrar of Voters
Kim McLaughlin, Town Clerk
Mary Ann Conroy, Public Works Director
Jill Eastman, Finance Director
James Thomas, Town Manager
Ken Shupe, Code Enforcement Officer
John Glass, Fire Chief & Director of Emergency Management
Dana Kelley, Chief of Police

To the Citizen's of Old Orchard Beach

I am truly honored to provide you with information about the activities of the Town Clerk's Office.

The Office of the Town Clerk is responsible for all the records of the town, including all birth, death and marriage records, issuance of marriage licenses, all meeting minutes from the Town Council, School Board, as well as all boards appointed by the Town Council. This Office is also responsible for Elections, hunting and fishing licenses, horse permits, as well as dog licenses, transfer station and parking permits. The Town Clerk's Office also issues Passports, and sells trash bags.

The breakdown of licenses issued are as follows:

Dog Licenses	Transfer Station Permits	Parking Permits	Hunting/Fishing Licenses	Non-resident Hunting & Fishing Licenses	Passports
697	711	185	409	8	165

This year the Town Clerk's Office recorded 66 births, 94 deaths and 118 Marriages. It is with great sadness that the Town lost several citizens that contributed greatly to this community. James Pouravelis served on the Planning Board from 1978-1985 and was on the Charter Review Commission from 1986-1987; Alice Gilbert was a crossing guard for the police department and support staff for parking enforcement from 1989-2001; Katherine Poulin was the Assessor's Clerk from 1973-1989 and was on the Voter Registration Board in 1990 and 1994; Alice Morin was a crossing guard for the police department from 1977-1995; Rupert Davis served as Town Manager for a short time in 1972; and Lawrence LaPierre was on the Zoning Board of Appeals from 1986-1995, Site Plan Review Committee from 1987-1995, the Solid Waste Committee in 1992 and was a beloved Election Clerk from 1992 to 2006. Larry always brought a sense of humor to Election Day, putting a smile on everyone's face.

RECORDED DEATHS

<u>DATE OF DEATH</u>	<u>JULY 1, 2006 TO JUNE 30, 2007</u>	<u>AGE</u>	<u>PLACE OF DEATH</u>
2006			
July 1	Laurie Frances Amato	58	Scarborough
July 4	Richard William Hackett	77	Scarborough
July 8	Diane Mary Grant	60	Old Orchard Beach
July 8	Matthew B. Schaffer	25	Old Orchard Beach
July 9	Demain Michael Sullivan	36	Liberty
July 9	Wendy Lea Vigneault	35	Old Orchard Beach
July 11	Althea Marguerite Haines	64	Saco
July 11	Arthur James Jones	79	Portland
July 14	Jerry C. Nason	54	Portland
July 16	John Peter LeClerc	58	Portland
July 22	James Louis Pouravelis	68	Old Orchard Beach
July 22	Laurence E. Monk	67	Biddeford
July 24	Jean Shirley MacDonald	66	Portland
July 30	Janice Marie Hutchins	45	Biddeford
August 4	Genovefa Fossett	79	Biddeford
August 9	William James Palmer	69	Old Orchard Beach
August 11	Lillian N. Garabedian	85	Saco
August 13	Ambrose J. Powell Sr.	82	Togus

Town Clerk

August 15	Richard Bruce Duhamel	52	Portland
August 20	Theresa L. Menard	80	Biddeford
August 31	Elizabeth Nadeau	73	Old Orchard Beach
September 1	Lewis Cyr	85	Biddeford
September 1	Leroy H. Schultz	90	Biddeford
September 1	William Mason Trask	51	Old Orchard Beach
September 14	Robert James Medeiros	65	Biddeford
September 20	Louise Catherine Britton	90	Westbrook
September 25	Mildred Betty Stone	85	Saco
September 27	Michelle A. Reny	50	Biddeford
October 4	Madeleine Alice Beaulieu	73	Biddeford
October 5	James Sterling Knowles	88	Biddeford
October 10	David A. Craig	58	Portland
October 22	Madeleine T. Mulderig	82	Old Orchard Beach
October 25	Rita M. Holland	91	Saco
October 25	Marlene N. Blow	73	Old Orchard Beach
October 28	Maxine Lois Burgess	94	Saco
November 1	Robert Raymond Cote	74	Old Orchard Beach
November 9	Lutz Alt	77	Biddeford
November 10	Clifford Thomas Raye	89	Biddeford
November 13	Wayne Alan Collins	44	Old Orchard Beach
November 13	Elsie Dorothy Eiriksson	87	Old Orchard Beach
November 19	Linda L. Travers	58	Biddeford
November 19	Alice Mary Gilbert	87	Old Orchard Beach
November 23	Kimberly Kay Holder	41	Biddeford
November 26	Shirley Mae Huston	71	Old Orchard Beach
December 4	Elizabeth Hamilton	63	Portland
December 15	Roger Gilbert Ralph	77	Biddeford
December 16	Clifford A. Sawyer	87	Biddeford
December 18	Jerome Ward Hoxie	85	Scarborough
December 21	Ellen A. Riel	89	Saco
December 23	Roland Alfred Roux	60	Portland
December 29	Cindy Frances Sawtelle	46	Old Orchard Beach

2007

January 1	Jonathan W. Kiernan	22	Saco
January 5	Durwood A. Dunn	77	Scarborough
January 14	Everett Lee Henry	92	Biddeford
January 17	Halvor W. Andersen	72	Saco
January 24	Lawrence J. LaPierre	85	Biddeford
January 26	Ethel Serena Freda	93	Biddeford
January 29	Mary Ellen Germann	82	Old Orchard Beach
February 2	Isabelle M. St. Ours	92	Rockland
February 8	Shirley Lillian Santorsola	93	Saco
February 8	Monique Ann Marie Lebel	85	Biddeford
February 12	Eleanor P. Usher	77	Scarborough
February 21	James C. Veno	64	Portland
February 23	Kenneth F. Gardner	77	Biddeford
March 9	Harvey Nelson Wilbur Sr.	66	Portland
March 13	Scott Joseph Hood	38	Old Orchard Beach
March 16	Leo Paul Petit	85	Scarborough
March 21	Katherine M. Poulin	83	Portland

Town Clerk

March 23	Rupert Horace Davis	81	South Portland
March 23	Jennie M. Mullins	76	Yarmouth
March 26	Raymond R. Pruneau	82	Old Orchard Beach
April 4	Leroy Edmond Sylvester	59	Old Orchard Beach
April 8	Clyde P. Green	97	Saco
April 10	Ange-Aimee M. O'Brien	82	Saco
April 11	Patricia Anne Oates	75	Biddeford
April 14	Carroll J. Plourde	64	Old Orchard Beach
April 17	Richard E. Johnson	44	Old Orchard Beach
April 22	Priscilla I. Graham	71	Gorham
April 25	Marion G. Field	79	Portland
May 3	Alice F. Morin	65	Old Orchard Beach
May 8	John Edward Cummings	66	Old Orchard Beach
May 11	Randy Paul Bubar	48	Old Orchard Beach
May 11	Lena M. Wharff	94	Biddeford
May 13	Roberta Ann Jolda	59	Old Orchard Beach
May 13	Carole A. Darling	60	Old Orchard Beach
May 16	Sophie Calderon	93	Sanford
May 31	Mary L. Gagne	66	Portland
May 31	Frieda S. Earle	94	Ocean Park
June 7	Elaine M. Malley	71	Portland
June 16	Georgette Noella Blow	79	Biddeford
June 17	Louree E. Grier	82	Kennebunk
June 23	Nicholas Nashi	92	Saco
June 28	Peter A. Webster	39	Old Orchard Beach
June 28	Michael J. Duffield	57	Biddeford

This year we had two elections. The November 7th State/Municipal Election brought forth 3,891 voters and the June 12th Special State Election brought forth 435 voters. The ballot clerks did a wonderful job once again. As always, I want to especially thank Alfred Hills, the Election Warden. He is a tremendous asset to the voting process.

I want to express my heartfelt thank you to Jeffrey Thompson, the Deputy Town Clerk. I am greatly impressed by his giving and caring personality, and always wanting the best for the citizens of the community he has grown up in. He is a great asset to the Town of Old Orchard Beach, both professionally and personally.

As many of you know I am available to issue hunting, fishing, and dog licenses at anytime. Please feel free to contact me at the Town Clerk's Office or at my home 934-7181. If you are unable to make it to the town hall during business hours, I would be more than happy to accommodate you.

If you would like to be on an e-mail distribution list for all Town Council agendas, please e-mail me at kmclaughlin@oobmaine.com and you will be added to the list.

In closing, I consider it a privilege to work for the citizens of Old Orchard Beach and the Town Clerk's Office works hard to continue to remain a friendly and useful source of information.

Warmest Regards,

Kim M. McLaughlin, Town Clerk

Registrar

Dear Citizens:

It is with great pride and privilege that I serve in our community as the Registrar of Voters.

I would like to take this opportunity to thank all of my deputies that worked so diligently during elections; I could not have done it without them.

Below are the statistics for the fiscal year beginning July 1, 2006, and ending June 30, 2007.

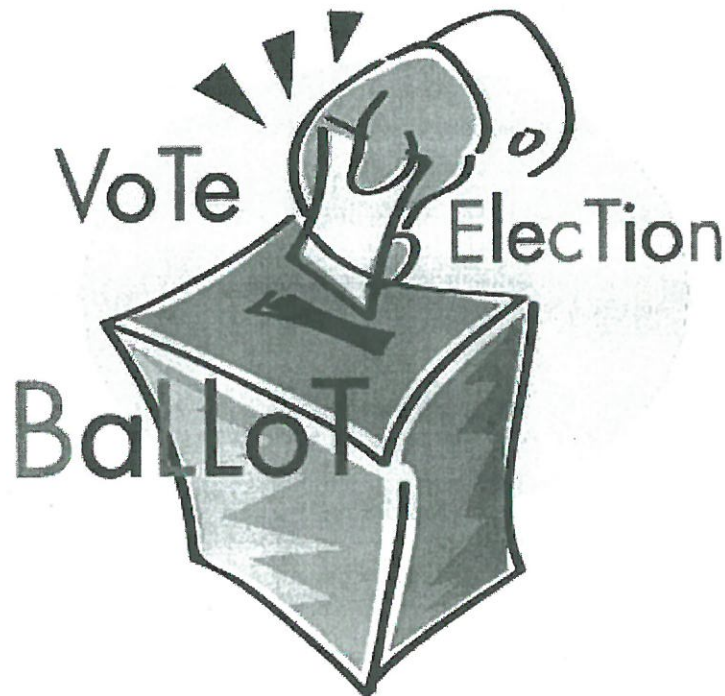
New Registrations	471
Moved out of Town	372
Deceased	47

Change of Enrollment

Un-enrolled	3
Declaring Parties	10

Respectfully submitted,

Beth Gilman
Registrar of Voters



Total Value of Taxable Real Estate	\$ 1,289,869,400
Total Value of Personal Property	23,392,100
Total Value of Homestead Exemption	11,745,500
Total Value of Tax Exempt Property	57,991,100
Total Commitment to Tax Collector	\$ 17,492,643.18
The Tax Rate for Fiscal Year 2007	.01332

The real estate market for southern Maine properties, particularly for seacoast communities such as Old Orchard Beach, has continued to show a slowing, but steady appreciation in market value. In FY '07 the assessing office reviewed several hundred permits resulting in approximately \$45,000,000 of new growth, mostly fueled by the continued demand in the condominium market. The Town's total valuation went up approximately \$85,000,000. Correspondingly, the mil or tax rate went down from \$13.50 to \$13.32. The median assessment ratio is approximately 92% meaning, on average, property is being assessed at about 92% of it's fair market value.

Our goal has been and will continue to be to provide an equitable and accountable real estate based assessment program that is fairly administered as outlined in the State Statues governing property assessment. The assessment ratios will also continue to be in compliance with the standards for quality assessment as outlined by the International Association of Assessing Officers.

There are programs such as the Homestead Exemption and Veteran Exemption available to those residents who qualify to help alleviate some of the tax responsibility and are outlined on the Town's website and are also available in our office in the Town Hall. These forms are due in the Assessor's office by April 1st in order to be applied to the next fiscal year.

Sincerely,

George Greene, CMA
Assessor

Planning & Development

Planning Department and Planning Board

Planning staff prepares applications to the Planning Board for subdivision and site plan review developments as well as design review certificates. Staff meets with applicants, prepares memos and other documentation necessary for informed board decisions. The Planning Board conducts monthly workshops followed one week later by a voting meeting. The Design Review Committee meets once per month and reviews new development and renovations in the Historic Overlay district and DD 1 and DD 2 downtown zoning districts.

This was a year of staff changes for the Planning Department. Planning Director Sandra Lie left town service in June 2007 for a similar position in Kittery. Her position was later filled by Gary Lamb. Planning Coordinator, Jan Fisk, left town service shortly thereafter and was replaced by Jessica Wagner.

During this fiscal year, the Planning Board approved 37 new subdivision lots and 12 condominium conversion dwelling units. Design Review certificates for the Pier façade, Grand Victorian kiosks and other façade improvements were also granted. A 900 foot street extension was approved for Poplar Street in the Homewood Park section of town. Considerable discussion took place concerning condominium conversions and draft ordinance language was prepared for Town Council review and discussion. The Atlantic Park site plan was amended for changes to the stormwater design and the LaCosta Pines subdivision plan was amended to change buffer setbacks and add more sidewalks.

Planning Board members are Chairman Win Winch, Robert Quinn, Don Cote, Ivan Most, and Jim Allen. Alternates are Tianna Higgins and Mark Koenigs.

We are always looking for interested citizens to serve on the Planning Board, Design Review Committee and Zoning Board of Appeals. If no vacancies exist, we will keep your name on file until an opening occurs. Please speak with Planning Director Gary Lamb or Town Clerk Kim McLaughlin to discuss the details and fill out an application. Your time commitment is minimal (once or twice per month) but your input is valuable as Old Orchard Beach grows and changes.



Design Review Committee

DESIGN REVIEW COMMITTEE

Old Orchard Beach Zoning Ordinance Sec. 78-246. Purpose.

The design review committee shall be responsible for conserving the cultural and architectural heritage of the town, providing technical design assistance to property owners, and promoting quality architectural design and historically sensitive building renovation as a means of sustaining economic vitality and stable property values.

Membership (FY 2007)

Donald Comoletti, Chair

Lee Koenigs

Kim Schwickrath

Mark Koenigs

Ray Deleo

Cynthia Nye, Alternate

The Design Review Committee (DRC) meets the first Monday of each month throughout the year. The DRC is responsible for the issuance of Certificates of Appropriateness for activities within the Historic Overlay District and Design Review Certificates in the Downtown Districts. During FY 2007 (July 1, 2006 to June 30, 2007), the DRC reviewed and issued Certificates for the following:

47 Portland Avenue – modification of exterior façade.

36 Staples Street – modification of exterior façade.

The Pier – façade modification and addition of video signage.

39 Old Orchard Street – exterior façade improvements.

24B Old Orchard Street – Boarding up permit.

Grand Victorian Plaza Market Kiosks – Design Review Certificate for construction and placement of seven (7) removable kiosks.

195 East Grand Ave. – Boarding up permit.

Each of these proposals required multiple meetings to review architectural, design, streetscape and landscaping plans for referral to the Planning Board for a Design Review Certificate.

The Design Review Committee is a dedicated group of residents interested in promoting the future of the community by insuring the development of the downtown districts meets the standards of the Comprehensive Plan and Zoning Ordinance. The dedication, effort and time provided during the review process are commendable. The Committee's creative problem solving, knowledge and involvement are a significant benefit in the renewal and re-development of Old Orchard Beach's downtown district.

Respectfully submitted,

Jessica Wagner,
Planning Coordinator

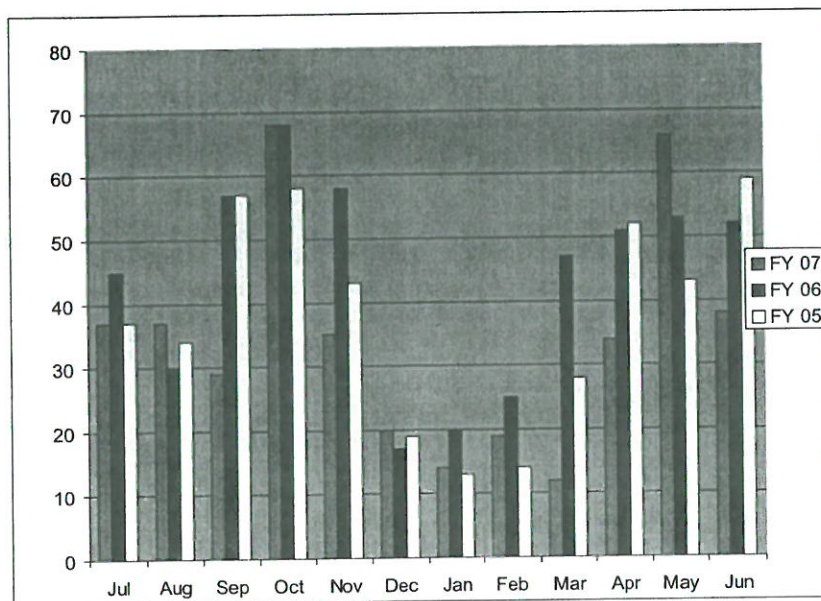
Code Enforcement

The slowdown in the housing market, as well as the completion of at least three major multifamily projects began to be felt in the number of new housing starts, major renovation projects, and naturally, the total dollar value of all construction under new permits. This slow down will probably be felt in the coming year as unsold multifamily units are absorbed in the marketplace and as the economy and financing improve.

While the number of permits is down, the amount of work involved processing a permit application is on the rise. This is primarily due to the additional work required to meet State and Federal standards that are increasingly becoming more complex, and the lack of buildable land that is not affected by wetlands, flood plains, or sand dunes – which means time involvement with either FEMA or DEP and sometimes both.

	FY 07	FY 06	FY 05
Building Permits Issued	364	523	457
New Construction Permits	39	65	117
Value of Construction	\$10,457,276.00	\$29,565,135.00	\$28,746,680.00
Building Permit Fees	\$41,518.00	\$121,373.00	\$87,635.00
Sewer Permit Fees	\$117,000.00	\$63,280.00	\$89,436.00
Plumbing Permit Fees	\$7,337.00	\$9,951.00	\$17,102.00
Electrical Permit Fees	\$21,767.00	\$22,275.00	\$22,994.00

Building Permits Issued



Business Licensing

January 1st to May 1st of each year is a very busy time for the licensing department. All business licenses are renewed each year by April 30th and a renewal sticker is returned to each licensee to be attached to the hard copy of their business license. The 1,291 registered businesses (including rentals) are broken down as follows for the fiscal year 2006 – 2007:

777	Year Round Rental Licenses
283	Seasonal Rental Licenses
97	Victualer Licenses
56	Vending Machine Licenses
66	Novelty Store Licenses
22	Personal Service Licenses
27	Grocery Store Licenses
22	Parking Lot Licenses
18	Entertaining & Dancing
10	Beauty Shop Licenses
<u>148</u>	Miscellaneous Licenses
1526	Total Licenses Issued *

* Keep in mind that some of the 1,291 registered business owners maintain more than one type of license per business which would account for the difference in the totals.

There are currently 32 license applications awaiting approval pending the completion of deficiencies found during inspections. We expect even more licenses to be issued by the end of the calendar year.

Respectfully submitted by:

Carole Kingsbury
Licensing Clerk

Animal Control Officer

Old Orchard Beach Animal Control is continuing its mission to ensure the health and welfare of all animals within the town. This year the ACO and the Police Department received 789 calls relating to animal welfare, 211 involved wild animals, 581 involved domestic animals. This year we also had several bear sightings in the Portland Avenue area, and a moose sighting near Union Avenue. These sightings show that even in built up congested areas we still need to be on guard and avoid possibly dangerous interactions with wildlife..

The state has also passed new laws that have an impact on animal control and welfare efforts state wide. The first law now states that veterinarian's and rabies clinics send copies of and rabies certificates they issue to the town where the patient lives; so now the town clerk and ACO will be calling and tracking down any pet owners from this list that do not license their dogs. The second new law that was passed makes it mandatory that all animals adopted from shelters be spade or neutered. While this second law has the promise of reducing un-wanted dogs and cats, it may initially place a greater financial burden on our local shelter.

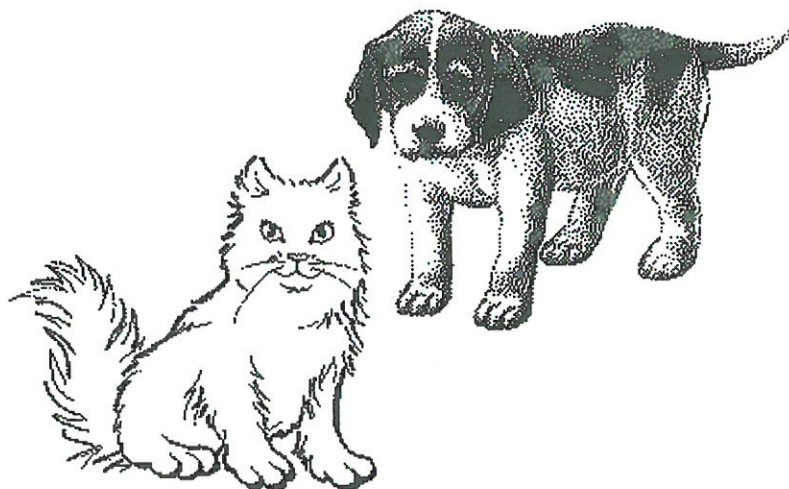
The efforts to maintain and improve our dog parks and kennel are continuing to move forward. A new patio umbrella, was purchased for the Heath Street dog park through a community development grant. We are also working on establishing a regular mowing schedule for the dog park located at 192 Portland Avenue, and the outside of the kennel was also painted last fall. I'm working with the custodian from town hall on scheduling some time for the floor at the kennel to be repainted in the winter of 2008 as well. This number of animals held at the kennel this year is as follows, 53 dogs, 15 cats, 2 ferrets, and 1 python.

A plan for dealing with animals in disasters has also been developed and a copy has been forwarded to the Fire Chief John Glass the Emergency Management Director for the town, A copy has also been placed with the Town Clerks office for public viewing.

My normal office hours are Monday thru Friday 8:00 am to 4:30 pm, and my office number is (207) 934-5714 ext. 236, if you need to speak with me immediately, or if you want to report a missing or found animal call (207) 934-4911 any time, day or night.

Respectfully Submitted,

William A. Watson
Animal Control Officer



Fire Department

ANNUAL REPORT FY 2006 - 2007

The Old Orchard Beach Fire-Rescue Department continues its mission to supply fire prevention and suppression protection to the citizens of Old Orchard Beach. Accomplishments this year include:

- Maintained the OOB Callforce Assn. membership at 30 members.
- Expanded our part-time rescue staff with several new qualified personnel.
- Operated a second ambulance full time between July 1 & September 15th.
- Recognized the following associates of the year:

Career Officer of the Year	Captain John Fitzpatrick
Call Officer of the Year	Deputy Chief Tim Gagne
Career Firefighter of the Year	FF/I Brett Jones
Call Firefighter of the Year	FF David Collins
EMS Person of the Year	EMT Matt Albrecht

- Continued to enhance our fire prevention program by expanding outreach efforts to elderly community and participated in the York County Juvenile Fire Setter Education program.
- Continued our Fire-Police program to assist with security and traffic direction at major incidents.
- Continued to participate in the Maine Healthy Beaches program.
- Secured funding to replace an antiquated self contained breathing air compressor.

We continue to pursue fire prevention through inspections and educational activities and have reduced the number of accidental fires annually in Town. Our in-house training program has been expanded to include more firefighter safety programs for personnel.

Our lifeguard staff, under the direction Captain Keith Willett, continued to provide safe beach activities with additional towers, manpower, and have updated their equipment to include additional rescue boards. Many members of the staff participated in the New England Lifeguard Competition in Ogunquit, Maine winning and/or placing in many categories.

Our website is at www.olderchardbeachfd.org. and we invite you to visit it often.

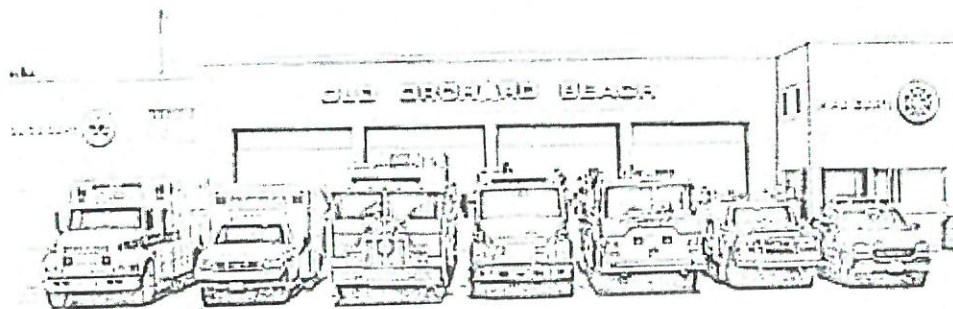
Respedfully submitted,

John A. Glass, Fire Chief

Fire Department

INCIDENT TYPE	OCCURRENCES	INCIDENT TYPE	OCCURRENCES
FIRE, OTHER TYPE	9	BUILDING FIRE	13
FIRES IN OTHER STRUCTURES	1	COOKING FIRES; CONTAINER	7
CHIMNEY FIRES	1	BURNER/BOILER MALFCTN	2
TRASH OR RUBBISH	2	MOBILE VEHICLE	1
PASSENGER VEHICLE	2	BRUSH FIRE	2
GRASS FIRE	1	OUTSIDE RUBBISH FIRE	1
RUBBISH OR WASTE	2	DUMPSTER	1
OUTSIDE FIRE, OTHER	1	CHEMICAL REACTION FIRE	1
EXPLOSION, NO FIRE	5	RESCUE, EMS, OTHER	48
MEDICAL ASSIST	29	EMS CALL EXCLUDING MVA	1474
MVA WITH INJURIES	27	MVA PEDESTRIAN	8
MVA NO INJURIES	29	WATER SEARCH FOR PERSON	1
EMS STANDBY	1	HAZMAT CALL	41
FLAMMABLE GAS OR LIQUID	1	GASOLINE SPILL	8
LPG OR NATURAL GAS LEAK	10	OIL SPILL	4
CHEMICAL SPILL	1	CARBON MONOXIDE INCIDENT	4
ELECTRICAL PROBLEM	11	POWER LINE DOWN	115
ARCHING WIRES	13	POTENTIAL ACCIDENT	1
BUILDING WEAKENED	1	MVA CLEANUP	1
ILLEGAL BURNING	6	ATTEMPT TO BURN	1
SERVICE CALL, OTHER	20	PERSON IN DISTRESS	2
LOCK-OUT	7	WATER PROBLEM	20
WATER OR STEAM LEAK	11	SMOKE OR ODOR REMOVAL	1
ANIMAL RESCUE	1	PUBLIC SERVICE, OTHER REASONS	44
ASSIT OTHER TOWN AGENCY	27	PUBLIC SERVICE, GENERAL	105
ASSIST INVALID	9	UNAUTHORIZED BURNING	12
MUTUAL AID TO OTHER TOWN	16	GOOD INTENT CALL	24
DISPATCHED & CANCELLED	2	NO INCIDENT AT ADDRESS	1
CONTROLLED BURN	14	SMOKE SCARE	31
EMS CALL NON FIRE AGENCY	1	FALSE ALARM	7
SYSTEM MALFUNCTION	6	SPRINKLER MALFUNCTION	6
SMOKE DETECTOR MALFNTN	14	ALARM SYSTEM MALFNTN	73
CO DETECTOR MALFNTN	1	UNINTENTIONAL ALARM TRIP	1
UNINTENTIONAL SPKLR TRIP	2	UNINTENTIONAL SMOKE TRIP	8
DETECTOR ACTIVATION	2	ALARM SOUNDED UNINTENL	54
WIND STORM	1	CITIZEN COMPLAINT	9

TOTAL 2419



Police Department

POLICE DEPARTMENT

ANNUAL REPORT 2006-2007

It is my privilege to present the annual report of the Old Orchard Beach Police Department for fiscal year 2006- 2007.

The purpose of this report is to report on the department's activities for fiscal year 2006-2007. It should provide the reader with some insight into the overall crime situation in Old Orchard Beach as well as highlight some of the programs and activities that we have taken to ensure your safety and security in Old Orchard Beach.

All of the employees of the department have done an excellent job of providing quality law enforcement services to the residents and visitors to Old Orchard Beach this past year. The community itself deserves credit for working with us in our crime watch groups and providing us with information and suggestions that help us do a better job for you. I would like to extend my appreciation and thanks to Town Manager Jim Thomas, Assistant Town Manager Louise Reid and all of the other department heads and municipal personnel for all of their assistance and support this past year.

We are committed to continue building a positive, proactive relationship with the citizens of our community, especially through our crime watch organization and community policing efforts.

For us to succeed in ensuring a better quality of life in our Community we need your support and participation. Our lines of communication are always open and I encourage you to let us know what you think about the service we provide and would welcome any suggestions that you may have on how we can improve to better serve you. I can be reached at (207) 934-4911 or by e-mail at, pcdkelley@psafety.oobmaine.com.

Police Department

PERSONNEL

Chief Dana M. Kelley
Deputy Chief Keith F. Babin
Lt. Timothy DeLuca

Sgt. Vincent Mattia
Sgt. Elise Chard
Sgt. Robert Simmons

Det. Sgt. David Hemingway
Det. Anthony Foshay

Cpl. John Nicholas
Cpl. Kevin Riordan
Cpl. Gerard Hamilton

Off. Jami-Ellen Foshay
Off. Damon Ramsay
Off. Scott Jarrett

Off. Jeffrey Regan
Off. Peter Guay

Off. Christopher St. Pierre
Off. Brady Coulombe

Court & Records Officer Patricia Coreau

COMMUNICATIONS

Communications Supervisor/Admin Secretary - Suzanne D. Makoge

Disp. Sasha Yeaton
Disp. Joseph Thornton
Disp. Lisa Collard
Disp. Peter Frager
Disp. Position to be filled
Disp. Position to be filled
Disp. Position to be filled

RESERVE POLICE OFFICERS

Melissa Adams
Kevin Blanchette
Timothy Dalton
Andrew Durgin
Eric Garrison
Matthew Goodwin
Scott Holmes
Zachariah Logiodice
Gabrielle Mathieu
Gary Osgood
Andrew Redden
Katherine St. Clair
Shayne Temple
Matthew Weller

Michael Babin
Tammy Boudreau
Edward Dexter
Eric Fluette
Joshua Golden
Christopher Hilton
Scott Lachance
Michael Lothrop
Marc Moreau
Ken Owens
Andrew Smart
Steven Stubbs
William Watson
David Williams

Jason Bartlett
Thomas Briotta
Ryan Dinsmore
Evan Franklin
Anthony Germaine
Jonathan Hewitt
Paul Levesque
Jessica MacDonald
Joshua Muise
Joseph Pastor
Casey Smith
Jason Swasey
Nathan Webb

Police Department

Reserve Officers Eric Fluette and Andrew Redden were the recipients of the Reserve Officer Scholarship Fund.

PROMOTIONS

There have not been any new promotions this year.

CRIME STATISTICS

Records Analysis Report 10/09/2007 07/01/2006 - 06/30/2007

Offenses (IBR) By Month	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTALS
FORCIBLE RAPE				2		3					2		7
FORCIBLE FONDLING									2				2
ROBBERY			1	1								1	3
AGGRAVATED ASSAULT	2	1	1					1	1		1		7
SIMPLE ASSAULT	31	20	9	8	6	4	3	7	4	6	11	15	124
INTIMIDATION	10	7	3	3	3	1	1		3	1	1	3	36
ARSON			1	1			1					1	4
BURGLARY / BREAKING AND ENTERI	15	11	8	18	13	9	6	3	11	9	4	8	115
SHOPLIFTING	5	2		1		1	1	1					11
THEFT FROM BUILDING	11	7	2	6	2	5	7	5	1	2	5	3	56
THEFT FROM COIN-OPERATED MACHI		1											1
THEFT FROM MOTOR VEHICLE	19	11	2	7	6	3	5	1	1		4	1	60
THEFT OF MOTOR VEHICLE PARTS O			1	2	2		1			2	1	1	10
ALL OTHER LARCENY	19	20	11	5	6	4	4	4	8	2	9	12	104
MOTOR VEHICLE THEFT	2	3	5	1	1	1	2	2	1		1	1	19
COUNTERFEITING / FORGERY	5	4	5	1	1	1			1				21
FALSE PRETENSES / SWINDLE / CO	6	3	4	4	1	2	2	2	5	1		1	31
CREDIT CARD / AUTOMATIC TELLER	1					1	2		2		1		7
DESTRUCTION / DAMAGE / VANDALI	15	9	4	4	14	8	3	1	4	7	6	14	89
DRUG / NARCOTIC VIOLATIONS	18	24	13	7	4	12	5	6	1	5	12	14	121
DRUG EQUIPMENT VIOLATIONS	6	8	3	3		7	4	2		1	4	3	41
WEAPON LAW VIOLATIONS	1	1		1	1	2	1				1	2	10
BAD CHECKS			1	2	1		2		2				8
DISORDERLY CONDUCT	36	23	8	2	5	1	3	8	2		3	13	104
DRIVING UNDER THE INFLUENCE	26	28	19	13	21	23	13	17	13	14	26	22	235
LIQUOR LAW VIOLATIONS	75	41	16	2	14	15	14	13	4	6	11	31	242
RUNAWAY		1		1	2	1	1		1	1			8
TRESPASS OF REAL PROPERTY	5	2	1	2	1			1		2	2	4	20
ALL OTHER OFFENSES	36	23	18	12	12	15	6	8	10	13	22	29	204
TRAFFIC, TOWN BY-LAW OFFENSES	56	65	42	41	47	50	27	35	24	32	51	75	545
TOTALS	400	315	177	149	164	169	114	117	101	104	178	257	2245

GRANTS

This year we have received several grants:

1. The Edward Byrne Memorial Justice Assistance Grant (2005-2008) \$15,235.00. These funds are used to create a Special Enforcement Team to target problem areas within the community such as Illegal or Illicit Drug Problems, Underage Drinking Problems and Domestic Violence Problems. Several officers worked throughout the summer checking establishments that serve or sell alcohol to make sure that the establishments were in compliance with checking for proper identification. In doing so many establishments were cited for failure to properly check for identification when selling alcohol.

Police Department

OUI Enforcement Grant \$3,200.00

These funds allow extra officers to conduct saturated patrol focusing on people who operate under the influence of alcohol. During the period of June 30th through September 4th the police department conducted 20 OUI details. These details resulted in 111 vehicles being stopped and 4 arrests for Operating under the Influence of alcohol. There were also a variety of moving and non moving citations issued.

Seatbelt Enforcement Grant \$2,000.00

These funds allow extra officers to conduct saturated patrol focusing on motorists who operate a motor vehicle with out using their seatbelt. During the period of May 21st 2007 through June 30th the police department conducted 12 details. These details resulted in 131 vehicles being stopped and 7 summonses for seatbelt violations and 46 warning. There were also 5 summonses for Operating after Suspension and 1 arrest for Operating under the influence of alcohol.

Ballistic Vest Grant \$1,965.00

These funds allow the department to be reimbursed for ½ of the cost of a ballistic vest.

CRIME WATCH

This was the second year of the Community Watch Council (CWC) which was established in the spring of 2006. The CWC continues to work closely with our community implementing new Neighborhood Watch Groups.

In addition to public education the CWC works closely with the police department mediating neighborhood disputes and conflicts producing great results. Currently we have Neighborhood watch groups in the area of the Salvation Army (old Neighborhood Campground), Town hall area (Imperial Street), Ocean Park, and Cider Hill. Currently under development are the areas of Pine Brook Terrace, Patoine Place and Dune Grass including the Birches. If you are interested in joining, please contact Lt. Timothy DeLuca.

The CWC has been actively preparing for the T.R.I.A.D program which focuses on serving our seniors in the community. Implementation is on the horizon.

The Council continues to meet monthly to strategize about better ways to assist and serve the community.

The CWC representatives are Lt. Timothy De Luca from the Police Department, President Helene Whittaker, Vice President and Secretary James Bouchard, Treasurer Robin Dayton. Other board members are, Joanne Tullis, Barbara Ultch, and Louise Reid Assistant Town Manager.

Police Department

IN CLOSING,

I would like to extend my sincere appreciation to the town hall administrative staff and all of the department heads and town employees who offer their assistance on a daily basis. Their help is sincerely appreciated. I also must thank the dedicated members of this department both sworn and civilian for their continued support of this department and our mission to provide the highest level of police services to the citizens of Old Orchard Beach.

I would also like to thank the citizens for their continued support and confidence in this department. We can only be as good as the support we receive from the citizens we serve. Your support is what makes us the outstanding department we are and the town of Old Orchard Beach a great place to live.

The Old Orchard Beach Police Department remains committed to address issues of concern to the community and to try to find better ways to accomplish our goals. Everyone's efforts towards that goal are very much appreciated.



Waste Water



The wastewater department is responsible for the operation and maintenance of nine pump stations and the pollution control facility. A staff of seven full time employees and one seasonal employee are trained to handle biological and chemical operations, execute administrative duties, respond to emergency call outs and make scheduled and unscheduled repairs.

The operations department of Alan Burnham, Larry Thomas and Daniel Creighton are responsible for laboratory testing, facility operations and the shared duties of operating the solids handling operations. There were process procedure changes made starting in July of 2006 that have reduced sludge disposal costs this year and it appears that there will be even more savings in the next fiscal year.

The maintenance staff of Mike Hersey, Carl Sawyer and Dan Deshaies is responsible for facility and pump station maintenance. This fiscal year the maintenance staff focused on upgrades to the facility which included cleaning out two of the sludge holding tanks and rebuilding the entire aeration system. A smaller blower was replaced by a larger one that was already on site. The Halfway pump station was refitted with a new pump, controls and a bypass valve. All these improvements gave the town added capacity and security during rainstorms.

The April storms presented a special challenge to both men and equipment. In Larry Thomas's 35 years of service to this department he had not seen power out for such an extended amount of time. I was very pleased with the attitude, even when patience and man power was strained, that the cooperation between employees never faltered. Access to some of the pump stations was limited and employees found themselves driving up to the door handles in water.

Although this department is still in need of significant investment, it is important to remember that the investments made this past year enabled to get us past these storms. Alarms have been fewer due to more reliable equipment, controls and better communication between employees. I would like to convey my appreciation to the town council for their willingness to listen and flexibility when purchasing equipment.

A special congratulation to Larry Thomas for his 35 years of service to the town and this department!

July 2006-June 2007

Waste water treated = 597 million gallons
Hypo-chlorite used for disinfection = 17,393 gallons
Sludge produced = 1,797 yards or 1,350 tons
Polymer used for sludge conditioning = 5,490 pounds
Pollutants removed = 93%
Equipment replacement and repair costs = \$333,500

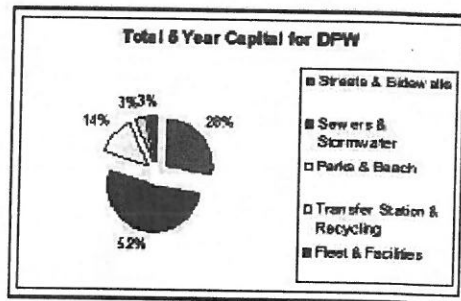
Public Works Department

The Public Works Department is responsible for the public's investment in the complex infrastructure that is necessary to support the physical operation of the Town. In addition to the projects detailed in this report, this fiscal year focused on a comprehensive look at the immediate and long term needs. The Public Works Strategic Outline is a plan for five areas of municipal infrastructure: (1) streets, sidewalks, and parking lots, (2) sewers and stormwater, (3) parks, green space and beaches, (4) transfer station, solid waste, and recycling, and (5) fleet and facility management. The Public Works 5-year Capital Improvements Plan is an important part of the Community's long term planning initiatives and, should be reviewed and updated periodically, within the context of changing economic, social, and political standards within the town.

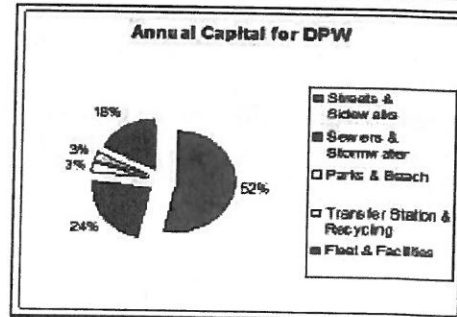
The Annual Capital Budget provides for financing the construction of immediate projects for the current fiscal year; the 5-Year Capital Improvements Plan sets priorities for establishing and financing projects during the five succeeding fiscal years; both of these should be considered within the context of longer term planning initiatives that contemplate projected needs over the next 20 years. The location, size, timing, and financing of major streets, sewer systems, drainage systems, parks, and solid waste facilities must be planned well in advance of their construction as a means of minimizing their cost, optimizing their usefulness and maximizing their public benefits and private sector support.

The following charts outline an estimate of the work to be completed for an Annual Capital Budget and a 5-Year Capital Improvements Plan for FY07:

Category	Total 5 Yr. Capital
Streets & Sidewalks	\$1,647,800
Sewers & Stormwater	\$3,115,000
Parks & Beach	\$820,000
Transfer Station & Recycling	\$200,000
Fleet & Facilities	\$200,000
Total Capital for DPW	\$5,982,800



Category	Annual Capital
Streets & Sidewalks	\$900,000
Sewers & Stormwater	\$400,000
Parks & Beach	\$50,000
Transfer Station & Recycling	\$50,000
Fleet & Facilities	\$300,000
Total Annual Capital for DPW	\$1,700,000

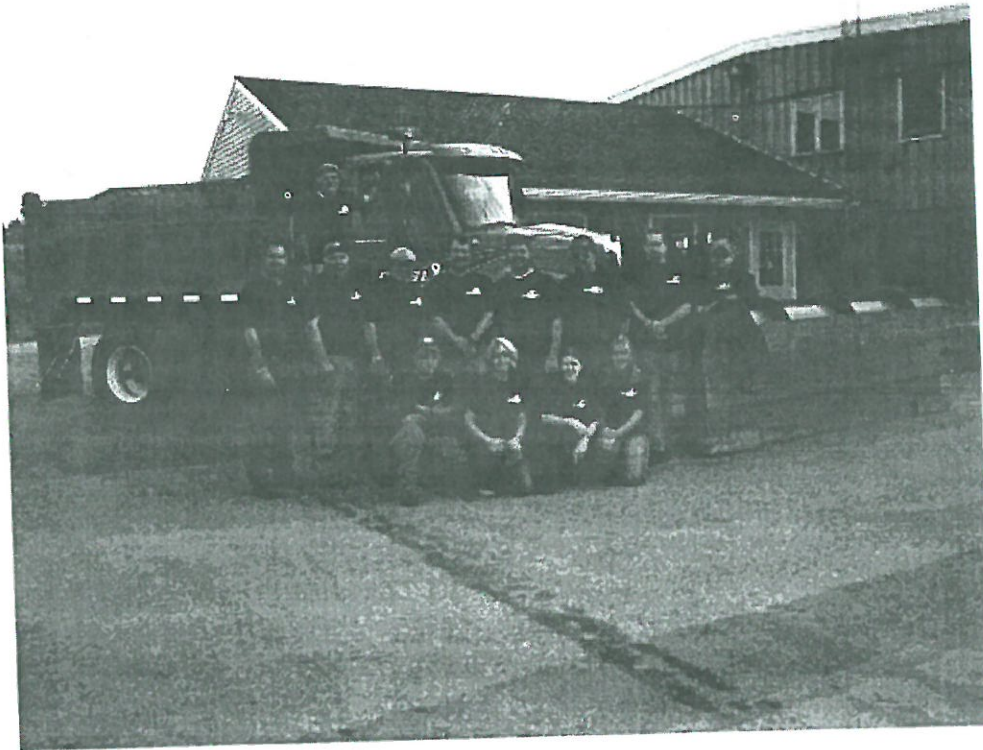


Public Works Department

The Public Works Department is thankful to the Town Manager, Jim Thomas, and Town Council for their continued support of upgrading our failing infrastructure throughout town and providing us with the resources to do our job. We have been part of many town improvement initiatives and hope to continue on this positive path forward into the next fiscal year.

Respectfully submitted,

Mary Ann Conroy
Public Works Director

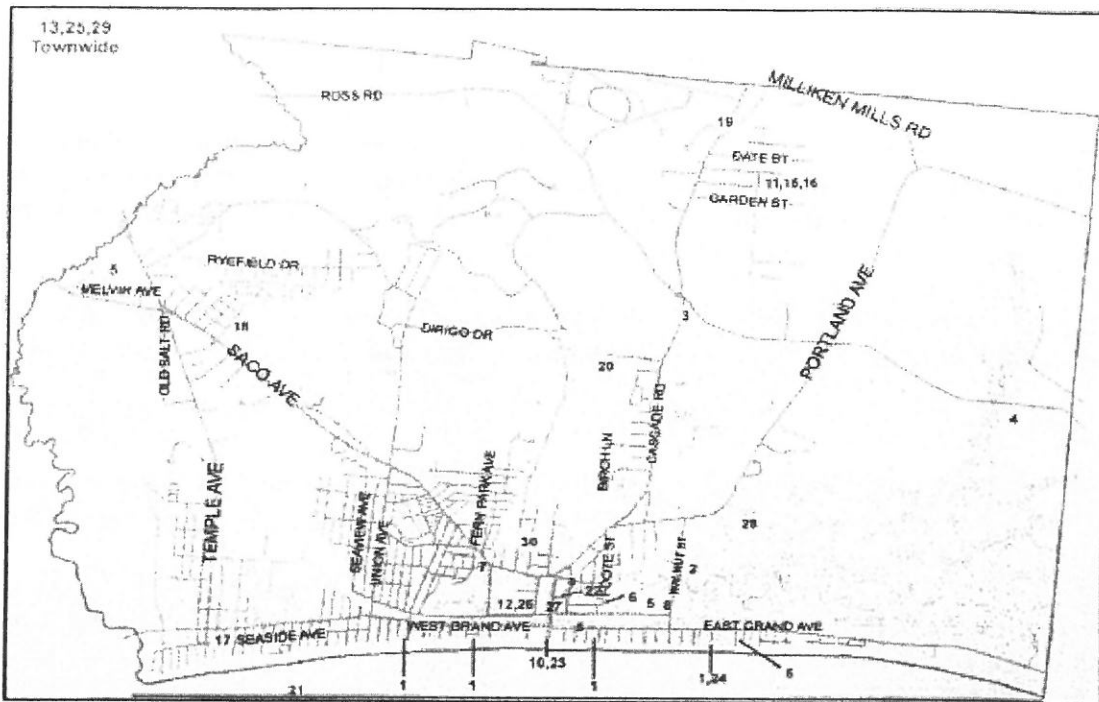


Front Row: Jamie Boynton, Mary Ann Conroy, Robin Huguenin, Adrienne Perreault
Second Row: Mike Perrone, Dennis Poisson, Marc Picard, Rick Reny, Tom Dupuis, Mike McCullum, Jim Fish, Tim Crowley
Third Row: Roger Stevens

Public Works Project List

Fiscal Year 2007

July 2006 - June 2007



1. **OUTFALLS** - Cleaned and located all four outfall lines, located ends, added risers to the ends.
2. **WALNUT ST** - Replaced existing culverts with 3-24" concrete pipes, installed new catch basin over the middle pipe
3. **ROSS RD** - Rebuild 600 LF of open ditch and installed 50 LF of underground drainage around Cascade Intersection / Ahearn Proptry
4. **ROSS RD** - Installed a temporary 24" culvert at wash out near Scarborough line, worked with developer to widen road to 24 feet
5. **RESURFACED RDS** - Melvin Ave, Scollard Rd, Milliken St Lot, East Grand Ave
6. **BRADBURY ST AREA** - Rebuilt roadways, new sidewalks, replaced sewer lines, built new storm drain lines
7. **FORT HILL** - Rebuilt 150 LF of new concrete sidewalk
8. **WALNUT ST** - Cleaned ditch of debris, cleared culverts, 1000 LF of open ditch, rebuilt road shoulder, installed 4 new catchbasins, installed 120 LF of culverts. Installed LF of new concrete sidewalk
9. **IMPERIAL ST** - Installed 850 LF of new sidewalk with granite curb
10. **CHRISTMAS TREE** - Cut and installed a 55' Christmas Tree with trimmings
11. **CASCADE RD DRAINAGE / HOMEWOOD BLVD** - Clear ditches extensive leaf removal
12. **SKATING RINK** - Built and maintained a new municipal skating rink at Memorial Park
13. **WINTER OPERATIONS** - Responded to ten storms not including the pre-treatment of Storms that did not accumulate to more than 3" of snow
14. **PATRIOT'S DAY STORM** - Emergency and storm repair for the Patriot's Day Storm beginning on April 15th with repair work still ongoing throughout the town
15. **POPLAR ST** - Reclaimed and repaved the roadway from Cascade Rd to Homewood Blvd, completed ditch and shoulder repair
16. **ELM ST** - Reclaimed and repaved the roadway from Cascade Rd to Homewood Blvd, completed ditch and shoulder repair.
17. **SEASIDE AVE** - Reclaimed and repaved the roadway from Temple Ave to Odessa Ave, completed road shoulder repair
18. **HOBSON RD** - Reclaimed and repaved the entire roadway, installed two new catchbasins, 400 LF of 15" storm drain lines, 80 LF of 15" culverts, 400 LF of open ditch and completed the necessary shoulder and cleaning work
19. **CASCADE RD / BANKS BROOK RD** - Replaced 30 LF of 15" culvert, rebuilt 800 LF of open / closed ditching to relieve Flooding at this intersection and for area homes
20. **WILLOW LN** - installed a 6" drain pipe to relieve the storm water build up from the golf course and relieve flooding for area homes
21. **BEACH MANAGEMENT** - Considerable clean up after the Patriot's Day Storm including debris removal, damaged fence and boardwalk removal, and dune restoration planning
22. **SEAVEY ST** - Rebuilt 500 LF of new concrete sidewalk
23. **OLD ORCHARD ST** - Rebuilt the washed out area at the end of Old Orchard St as a Town Park with a stone walkway
24. **MULLEN AVE** - Rebuilt the beach entrance after considerable work was done on the outfall
25. **PARKS / RECREATION EVENTS** - Supported the Recreation Dept In all summer events including the Vietnam Memorial Moving Wall
26. **PARK BENCH PROGRAM** - Updated the Town bench program for the park and beach, including new forms, mapping, and installation of 20+ new dedicated benches
27. **STREET TREE PROGRAM** - Completed a strategic plan to replace trees that were missing, removed trees at locations that were not working for proper tree growth and created a capital budget request for management of this program.
28. **LITTLE RIVER DRAINAGE STUDY** - Worked with Milone and McBroom and other stake holders on studying flood mitigation alternatives in the Little River Area
29. **PAVEMENT MANAGEMENT PROGRAM** - Began the inventory of all street pavement conditions including a draft map and budget of our overall needs, still a work in progress
30. **SUMMIT ST SEWER PROJECT** - Met with neighborhood residents to present the first design for sewer replacement, neighborhood rejected the cross country option and expanded the design to include upgrades for this area as well, completed some open ditch improvement.

Recreation Department

E-mail: jwebber@oobmaine.com

Phone: (207) 934-0860

The benefits are endless!



Mission Statement: The Old Orchard Beach Recreation Department is committed to developing and maintaining programs that emphasize safe and healthy environments for all participants. We value good sportsmanship, respect, responsibility and team-work, and strive to foster opportunities to increase self esteem in the young people of our community.

With the collaborating efforts of the Recreation Department and the Public Works Department, we strive to provide safe and quality facilities for ever citizen of Old Orchard Beach.

Use of Resources:

With three full time employees in the recreation office, approximately thirty seasonal employees, and more than seventy citizen volunteers, we seek to run successful programs addressing the physical, mental and social needs of all those who participate.

The Recreation Department utilizes .8%* of the FY 07 town budget to operate. Here are two ways to consider this cost to citizens:

- Per capita cost to citizens in FY 07 of \$22.81
- For a home valued at \$150,000, \$15.07* of the \$1884 property tax bill in FY07 funded recreation services.

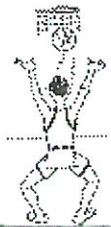
* This figure now includes employee benefits.

The following is summarized data on various regional recreation offerings for comparison.

Parks and Recreation Department

Census (2000) and Program Data (2006)

Parks and Recreation Department Census (2000) and Program Data (2006)



City Name	Population (2000 Survey)	# of Households	Median Household Income	# of Recreation Programs per Year	Advisory Policy Making Or No Committee
Old Orchard Beach	8,856	4,289	36,568	100	Advisory Committee
Saco	16,822	6,773	45,105	120	Advisory Committee
Kennebunk Wells	10,476	4,211	50,914	425	Policy Making
South Portland	9,400	3,995	46,314	150	Advisory Committee
Scarborough	23,324	10,042	42,770	180	No Committee
	16,970	6,471	56,491	235	Advisory Committee

Harmon Museum

The Harmon Museum completed another busy summer with 567 visitors, stopping in to view our interesting and informational facility. Our volunteers, as has always been the case, did an outstanding job while donating 2,900 hours to the Historical Society. These volunteers, the backbone of the Museum, included Joyce Rorabaugh, Priscilla Gallant, Anastasia Weigle, Janet Hamilton, Peter and Jane Flaherty, Evelyn Cooper, Elizabeth Mazzurco, Arlene Hanson, Hazel Hirst, and Dick Haskell. It is times like this that a mere "thank you" seems hardly enough for the hours of dedicated commitment to the Museum and to our community of Old Orchard Beach.

Our summer theme was the 100th anniversary of the Great Fire of 1907 that destroyed the downtown and both sides of East Grand Avenue. The presentations during the summer were well received by all the visitors and residents as well.

The Preservation Grant, awarded to the Historical Society for the amount of \$540 was matched with in-kind matching time donations. Anastasia Weigle did an excellent job preserving the valuable Jones scrapbooks. Her professional skills provided the completion of a project that would have remained undone without her expertise and for her service we are most grateful.

A special thanks goes to our only paid employee, Curator Jim Molloy, for another great job.

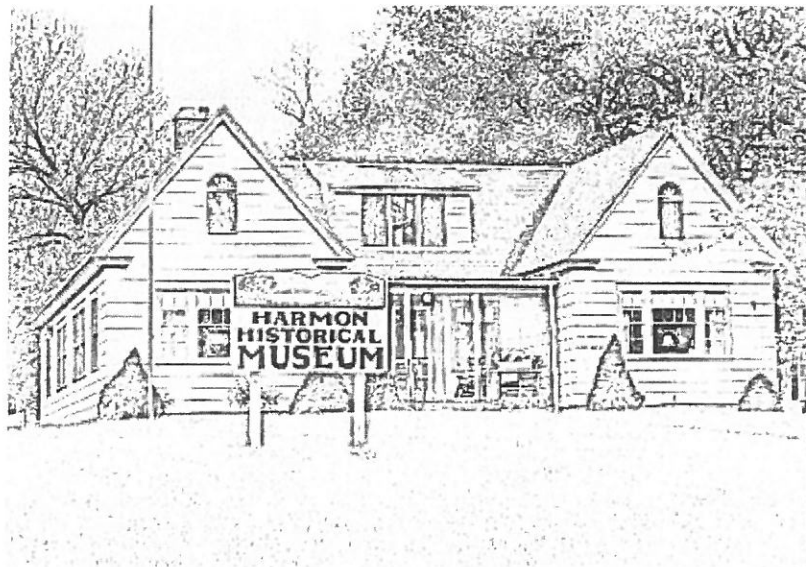
Keep in mind that the Harmon Museum is always looking for volunteers to assist us in our ongoing program. If you have time and an interest in participating in one of our community landmarks, please contact Priscilla Gallant at (207) 934-9319, or Dan Blaney at (207) 934-4393. During the winter months our volunteers meet Tuesdays from 10:00 a.m. to 2:00 p.m. at the Museum.

A special "thanks" to the gang at Town Hall who have always, and continue to be, helpful and supportive to us including the Town Council, Town Manager, Assistant Town Manager, Town Clerk, and all the employees to whom we are most grateful.

Last, but not least, our dedicate officers including Charles Davis, President; Arthur Guerin, Vice President, and Lee Koenig, Treasurer; and Priscilla Gallant, Dan Blaney, Charles Davis, and Dick Haskell, members of the Board of Trustees.

Respectfully submitted,

Daniel E. Blaney



Edith Belle Libby Memorial Library

This year the library system software was upgraded to Follett's Destiny platform. This new program allows additional options and flexibility, as well as providing more accurate overall figures. Aside from wireless usage, which still must be estimated, and added in at the end of every day, technology use is now recorded separately of all other materials, this change gives a much better picture of how this resource is used and the effect it has on other areas of the collection. Expansion of patron service includes the ability to access the entire library catalog from home computers. This allows anyone to check the availability of a specific title before coming to the library, and card holders may now access their private accounts to verify the number of items they have out, the due date on each one, and even renew them if necessary, all without ever leaving home. Unfortunately, during the transition to this enhanced platform an unknown number of circulation transactions were dropped. The total circulation figures for the past year reflect this loss as a reduction in overall borrowing, which is not consistent with staff observations of traffic flow and patron activity.

Lack of meeting space and general overcrowding in the library building have made it impossible to offer the variety and number of programs that have been sponsored in the past, but regular children's activities, including two story hour/craft programs, and toddler time continue to be offered each week. In addition, 2 or 3 five week sessions of adult basic computer classes will be available during 'off hours' as long as the demand for them exists. In spite of the limitations imposed by present conditions, staff and volunteers of the Old Orchard Beach Public Library strive to serve the entire community and welcome all constructive comments and suggestions from library patrons.

Respectfully submitted,

Eileen McNally, Director

Edith Belle Libby Memorial Library

OLD ORCHARD BEACH FREE PUBLIC LIBRARY - STATISTICS 2006/2007



LIBRARY HOLDINGS 6/2006		COLLECTION		
WITHDRAWN - ALL MATERIALS - LOST, OUTDATED, OR DAMAGED				27,632
ALL ITEMS ADDED BY GIFT &/OR PURCHASE				983
ADULT - 369		JUVENILE	502	871
		TOTAL		
LIBRARY HOLDINGS 6/2007				28,391
NON-FICTION MATERIALS		CIRCULATION		
	PRINT & AUDIO			
ADULT -	3,021	JUVENILE	1,266	4,287
PRINT & AUDIO		TOTAL		
ADULT -	8,582	JUVENILE	5,371	13,953
TECHNOLOGY (removed from non-fiction statistics this year)		adult & juvenile		9,351
MEDIA - adult & juvenile	VHS TAPES & DVDs			5,038
PERIODICALS, & NON-CATALOGED ITEMS				3,127
Average daily attendance - remains at approximately the same statistical level				35,756
Adult resident card holders (active, non-active, and restricted)				82
Student and juvenile cards (active and restricted)				
Non-resident fee cards (temporary residents, out-of-town patrons and cards not yet deleted from the database)				4,348
All registrations, including inactive, and restricted cards				1,773
		TOTAL		7,283

Edith Belle Libby Memorial Library

	12 month Budget	12 month Actual	Over/Under
EXPENSES			
Books			
Children's Books			
General Books			
Books - Other			
Total Books	19,000.00	17,520.86	-1,479.14
Periodicals	2,100.00	2,049.87	-50.13
Media - DVD's, VHS	1,900.00	601.34	-1,298.66
Programs/Classes			
Children's programs			
General Programs			
Programs/Classes - Other			
Total Programs/Classes	2,000.00	738.81	-1,261.19
Trustee / Admin Conting. Fund	750.00	1,169.50	419.50
Insurance - commercial		136.00	136.00
Improvements	1,000.00	896.35	-103.65
Utilities			
Electricity	2,500.00	2,948.97	448.97
Water	425.00	298.43	-126.57
Telephone	2,100.00	2,314.81	214.81
Heating Oil	5,000.00	3,286.32	-1,713.68
Total Utilities	10,025.00	8,848.53	-1,176.47
Repairs & maintenance			
Building Repairs	1,000.00	1,104.54	104.54
Alarm System	400.00	532.32	132.32
Total Repairs & maintenance	1,400.00	1,636.86	236.86
Supplies- office & janitorial	7,000.00	6,346.67	-653.33
Technology			
Computer Maintenance Contract	4,000.00	1,680.00	-2,320.00
Computer Repairs & Software	7,000.00	8,250.00	1,250.00
Total Technology	11,000.00	9,930.00	-1,070.00
Bank Service Charges	0.00	15.00	15.00
Misc Operating Expenses			
Petty Cash Expenses	1,200.00	1,200.00	0.00
Contingency Fund	1,000.00	35.00	-965.00



Edith Belle Libby Memorial Library

BUDGETED PAYROLL EXPENSES			
Payroll Expenses			
Misc Payroll Related Expenses		550.00	550.00
Maine State Unemployment Tax		459.15	459.15
Federal Unemployment Tax Expens		341.92	341.92
Gross wages			
Director Salary	33,475.00	33,475.00	0.00
Children's Librarian Salary	24,500.00	24,499.80	-0.20
Maintenance Salary	7,520.00	7,519.98	-0.02
Bookkeeping	15,965.00	7,671.80	-8,293.20
Computer tech wages		14,347.50	14,347.50
Library assistants & subs	23,700.00	15,560.83	-8,139.17
Total Gross wages	105,160.00	103,074.91	-2,085.09
Employer FICA expense	8,200.00	8,135.55	-64.45
Dental Insurance		363.80	363.80
Health Insurance	15,000.00	12,662.22	-2,337.78
Workers Comp Insurance	1,650.00	927.25	-722.75
Employee life insurance			0.00
IPP Insurance		405.22	405.22
Payroll service fees		1,131.09	1,131.09
Total Payroll Expenses	130,010.00	126,700.04	-3,309.96
Total BUDGETED PAYROLL EXPENSES	130,010.00	126,700.04	-3,309.96
Total BUDGETED OPERATING EXPENSES	58,375.00	51,124.79	-7,250.21
Total Expense	188,385.00	177,824.83	-10,560.17
Outstanding balance owed to Anne Larson for completion of library ananalysis study Contracted in June 2007		9,000.00	
	188,385.00	186,824.83	-1,560.17

School Department

The Old Orchard Beach School Department continues to emphasize our commitment to a small and personalized learning community. To that end, our staff in grades 12 - K continue to take ownership and develop programming necessary to successfully improve student learning. Significant progress has been made in emphasizing our personalized educational experience for all students. We have established a firm educational foundation by establishing our school district mission, goals, vision and values. These four components all support the concepts of our small, intimate learning community. Our professional development initiatives have focused on Professional Learning Communities and data collection of various student assessments to support our overarching goal of increasing student achievement.

Two barriers that have carried over from last year are funding shortages and the new state law concerning school consolidation. We view these challenges as great opportunities to learn and to validate those beliefs that we value educationally. In the face of these specific challenges, the school district continues to move forward by being an active participant in school consolidation talks that started in August. We have begun discussions with Saco, Dayton and Arundel in exploring the possibility of becoming a consolidated Regional School Unit. We will work diligently with our potential educational partners to see if such a move could create greater cost efficiencies.

In conclusion, the '06 - '07 school year found us maintaining our focus on initiatives and programming that kept our students first. Our student centered approach will continue to guide us in the important decisions we face in this coming year.

Sincerely,

Eric A. Matthews



Curriculum Coordinator

WE REACH AT THE BEACH

Education at Old Orchard Beach: a cooperative venture among home, school and community that promotes and models excellence in learning

The Vision Statement of Old Orchard Beach Schools speaks clearly to our commitment to improve student learning and strengthen community partnerships.

Adopted by the School Board in May 2007, this statement is the cornerstone of our educational philosophy.

As such, the Measure of Academic Progress was implemented during the 2006-07 school year. This is an online assessment tool developed by the Northwest Evaluation Association for grades 2-10 that provides in depth academic information on each student in the areas of reading, language usage and math. After the Fall 2006 administration, teachers reviewed the data with their students, examined their classroom instruction based on the data, identified students with similar instructional needs and set student goals for the Spring 2007 testing session. Results of the testing were also shared during parent-teacher conferences.

Professional discussions following this initial period of testing were framed around the following questions:

- 1) What is the range of achievement in my class(es)?
- 2) What are the strengths and areas of concern in my class(es)?
- 3) How will I set classroom and individual growth targets?
- 4) What strategies might be used to meet the identified needs of students?

In addition, School and District Summary reports provided data about the strongest and weakest goal areas for each of the subjects tested and for each of the grade levels. Furthermore, looking at the standard deviation at each grade level provided information on the grade levels with the greatest diversity. Finally, the School and District Summary Reports have been helpful in analyzing the quality of resources for each of these three subject areas.

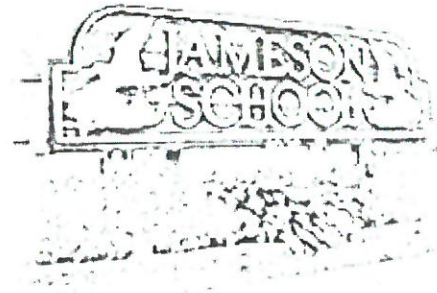
A second initiative involved the sixth, seventh and eighth grade Loranger Middle School science and social studies teachers who piloted the Curriculum Mapper software program. This program documents the actual curriculum that is taught and the maps will ultimately be available on the district website. The framework for the maps specifies the essential questions/content, knowledge/skills, assessments, key resources and differentiation component of each unit of study. In addition, the state standards can be inserted directly into the map. Teachers can also attach web links and other documents. This program also includes a global search feature through which teachers can view maps created by school districts throughout the United States. The pilot was very successful and this program will be expanded throughout the entire district for all subject areas in 2007-08.

Through both of these ongoing projects, Old Orchard Beach Schools are striving to transform our Vision Statement and District Goals of Improving Student Learning and Strengthening Community Partnerships into a practical reality.



Jameson School

The 2006/07 school year was a fun-filled year of learning and exploration for our students. In our kindergarten through third grade classrooms there were thousands of lessons on math, reading, writing, spelling and many other curriculum areas. With a blend of hands-on learning, whole-class presentations, small group lessons, one-on-one instruction, and daily practice for all, the 2006/07 school year was an exciting year of growth for our Jameson School students.



We had one new staff member last year at the Jameson School: Nicola Braley joined our teaching team at the 2nd grade. Mrs. Braley had taught 1st, 2nd and 3rd grades for seven years in England prior to coming to the United States and she is an honors graduate of Oxford College. She was an excellent addition to our school this year and we are pleased to have her in OOB.

Our Jameson Parent Teacher Organization (PTO) was very involved and active during the 2006/07 school year. The PTO fundraised over \$8,000 this year, and put that money towards many valuable student activities. They funded all of our after school activities, hosted family nights at school, and contracted many presenters who came to school to do programs for our students. One of the healthiest contributions our PTO made this year was to organize and supervise the Mileage Club. This activity is a competitive walking program for our students, and it was a fun, exercise-filled activity that our students did during recess time. Our students walked over 2,700 miles during the fall year, and it kept our youngest learners' hearts healthy.

The local police and fire departments took an active role this year in bringing information to our students. The fire department hosted a fire safety week at school, educating our students on keeping their homes fire free, and helped them do a home evacuation plan. In addition, we have monthly fire drills at school to keep students knowledgeable of how to evacuate the school if we had an emergency. Our police department came each week and did guest readings in different classrooms, and that was a big pleasure for our students. In addition to reading to students, we also had the following monthly presentations by the police department: household safety, Halloween safety, seat belt safety, bike safety and harassment safety.

This year the Jameson School began using a new student assessment to gauge individual and group student learning levels. In the past, all students have been assessed annually on sight words, math skills and reading levels. These assessments were done in grades K – 3. This year we began using a new computerized assessment called the Northwest Evaluation Assessment (NWEA). This new assessment gives exact information quickly and accurately on each student, and we are able to pinpoint strengths and weaknesses on each individual student. When coupled with the classroom and school generated assessments, we are able to more clearly define each student's learning skills, and we are better able to accurately meet their academic needs.

And finally, we had a great support of outside presenters come to the Jameson School this year and do programming for our students that we could not do within our resources. These different presenters were funded by various grants, by our PTO and by donations. The following visiting programs came to Jameson during the 2006/07 school year: Author and illustrator Tracy Kane, the Baxter School for the Deaf, Ben Reed from the US Foreign Service, the UNE Dental Program, painter and author Mimi Carpenter, Junior Achievement instructors, the Ferry Beach Ecology School, Eric West from the Maine Department of Transportation/Railway Safety Division, speaker Peter Flaherty on the Viet Nam Moving Wall, and Anna Moorman from the 5210 program from SMMC. All of our presenters made a big difference for our children.

As noted, 2006/07 was a positive year of growth and learning for our Jameson School students.

Loranger Middle School

Loranger Middle School is home to the largest student population in the Old Orchard Beach School Department. Our school hosts 4th through 8th graders; we began the year with 365 students, grew to 370 in December, and ended the year with 369. We welcomed two new staff members – 6th - 8th grade special educator Holly Billings and Assistant Principal Julie Smyth. Holly is a Trinity College graduate and previously taught at Chelsea Elementary School for five years. Julie is a Bates College graduate and taught high school English in Windham for twelve years. Mrs. Smyth was hired in late August and needed to fulfill her teaching contract at Windham High School. She officially began with us on September 18th.

Some highlights from our year:

- 8th graders were removed from the state's AYP list according to their MEA results. All MEA results were encouraging – with grade levels matching or exceeding state scores
- 6th graders participated in team building activities for the annual Sixth Grade Awareness held at Ferry Beach in September and Ocean Park in May.
- 8th graders made their annual trip to Camp Kieve during the week of Oct. 2nd – 6th. As always, this is an important week for our students as they learn more about taking on challenges, making decisions, and setting goals for themselves. This year was extra meaningful, as we were not expected to go. Because of our longstanding relationship, Kieve offered the program to us at no cost. We appreciated the extra consideration but did our best to make a substantial contribution of \$5000.00 by the end of the year. Many parents not only paid for their individual child but also made donations.
- Our LMS Marching Band was called upon to participate in numerous civic events and was proud to do so. Director George Shabo led his group at the Grand Victorian Opening on October 19th. Through this event, the band developed a relationship with Governor John Baldacci, who then attended the annual Holiday Concert as a guest reader of "Twas the Night Before Christmas." The band also marched in the Christmas and Memorial Day parades. They performed at the State House on May 30th as well.
- Two fifth grade boys approached Social Worker Matt Michaud with their interest in fundraising opportunities. Mr. Michaud organized the students towards one goal, and together they decided to make a donation to Unicef. Fifth grade students showed their support by creating posters, and Unicef boxes were distributed to participating students. The students donated over \$600 to this wonderful cause.
- Recreational Director Jason Webber bought three holiday trees for our three 4th grade classes to decorate. This was done in conjunction with the town's celebration of the season. The students made decorations in accordance with our curriculum, and the three themes chosen were beach items, Maine items, and 5210 items. Throughout the year, Health Coordinator Jackie Tselikis encouraged teachers to incorporate 5210 themes (5=servings of fruits and vegetables; 2=hours spent in front of the television or computer; 1=daily exercise; 0=sugar drinks) into school life, and the 4th graders did just that. The trees were on display in the town hall.

Loranger Middle School

- November 14th was Mix-it-Up Day across the nation. Participating schools were invited to offer students opportunities to meet new people and to break down social barriers that exist in all schools. Students sat across from each other for one minute, at which time they found out one thing the individual liked and one thing they disliked. When music played, everyone moved one seat to the right. Students spoke with at least five people throughout the event, which was a huge success.
- 8th grade students participated in a project to help older Old Orchard Beach citizens "tell their stories." Thanks to the encouragement of Jayne Flaherty (retired 5th grade teacher) and Nikki MacDonald (current 8th grade teacher), interviews were successfully completed, and articles were published in March. Comments from the 8th graders revealed what a worthwhile experience this was and how they enjoyed connecting to the town's past and its residents.
- Social Worker Matt Michaud coordinated another outstanding S.T.A.R. Day (Safe, Tolerant, Aware, and Respectful) on January 25th. The former Native American tribal chief Barry Dana was the main speaker. Each grade level also had featured speakers and did activities related to the theme of the day. The afternoon program featured Native American tribal dancers. The afternoon program was highlighted with the 4th grade presenting the school with a large dream maker, which hangs in the school's cafeteria.
- 8th grade social studies teacher Ron Regula once again organized a local History Day competition. On March 1st, students presented essays, skits, or displays on the theme "Triumph and Tragedy." Seventeen students qualified for the state competition, where they brought home First Place and competed against Class A schools. Two students, Gillian Foss and Brittney Green, qualified for the national competition in Maryland and had a wonderful experience.
- On April 12th, 4th graders celebrated their annual Maine Breakfast with their parents, and 5th grade students presented their annual Extravaganza, where they sang patriotic songs and recited important information from our local and national history to our 6th graders and our parents. Also on that day, Guidance Director Beth Nason coordinated an outstanding Career Day for our 7th and 8th graders. Many local professionals shared experiences in small groups, and guest speaker told us the 5 truths about Attitude! What an amazing day at LMS!
- A major highlight for LMS was the nomination of Band Director George Shabo for Maine Teacher of the Year. As Mr. Shabo was selected as a finalist, the school welcomed a visiting committee on May 10th. "Shabo Day" included a special band concert, numerous interviews, and all staff members donning their Shabo shirts. It was a day we will never forget.
- Our LMS band also performed at the Opening Ceremony for the Vietnam Moving Wall Memorial on May 25th. Our 5th, 6th, 7th, and 8th graders walked to the memorial on the 24th. Two sixth graders, Colleen Geaumont and Anthony Langella-Laws, were featured on Channel 8 News and did an outstanding job articulating their thoughts and representing our school.

Loranger Middle School

- As with our other two OOB schools, our students also took part in NWEAs in both the fall and spring. This computerized assessment gives exact information to teachers regarding student strengths and gaps in learning. Individual progress reports were sent home for parents at the end of the year.
- Many of our teachers took Curriculum Coordinator Pat Hayden's lead with Curriculum Mapping and created maps of what was taught at each month's end. The work of the following teachers is valuable and will provide seamless gaps in the learning of our students: Ron Regula, Dean Plante, Lori Gaudreau, Laura Seaver, John Nye, Ronda Sangillo, Melanie Lemaire, Piper Bolduc, and George Shabo. These teachers were also able to access thousands of curricula from across the country. It is a valuable tool to improving classroom instruction.

The dedicated, hardworking teachers of Loranger provided the students of Loranger an outstanding experience in 2006-2007.



Old Orchard Beach High School

The Old Orchard Beach High School enrollment began in September 2006 at 319 students and ended in June 2007 at 313. We opened the first day of school with an extended freshman orientation schedule this year. The ninth graders arrived at 7:30 and after spending time with school administrators and advisors to go over general information, the students walked through an abbreviated schedule of their upcoming classes. At the end of their session, the students were given an Old Orchard Beach High School t-shirts with "Class of 2010" printed on the back of the shirt. Administration and staff then met with sophomores, juniors and seniors in subsequent orientation periods with the seniors having pizza and soft drinks to close their afternoon schedule.

The new school year brought change. Students and staff were introduced to new administrative staff Assistant Principal, Melissa Gervais. and Guidance Counselor Angela Devoid.

The high school sponsored its 2nd Annual Freshman Cookout for parents and students on September 12th. Freshman advisors and teachers also took part in the evening. The Guidance Director was on hand and distributed our Four Year Course Paths handout and shared with parents the new student career/college four-year portfolio. Homecoming activities were held the week of Sept. 22nd. The various activities were highlighted by the annual Thursday night Bon Fire, Friday afternoon Pep Rally and concluded with the Saturday night Homecoming Dance. We had a high percentage of students participating in these activities and they contributed to a fun weekend for all.

NWEA testing for freshmen and sophomores began in October in both reading and mathematics. Students were tested in our upgraded computer lab designated for classroom teachers. The room has been hard wired and is able to service twenty-four computers.

October was also a busy time for various class-wide activities. October 18th was "Raising Aspirations Day" for the high school. The freshman class visited Thomas College as part of our efforts to get all of our students on a college campus to learn about programs that will be available to them beyond their high school experience. Also, all sophomores and juniors took the PSAT's on the 18th. Our annual Sophomore Awareness program, which began on the 17th, and concluded on the 18th following PSAT testing. Seniors arranged a pre-planned college visit or community service activity on the 18th. Lastly, our parent portal was up and running on October 6th. A parent meeting was held on October 4th to introduce all high school parents to the program. Ms. Gervais led the parents through the various steps in order to check student grades and assignments on line, as well as find out current and upcoming high school information on the "school bulletin", which is also part of the program. This endeavor is part of our initiative to improve communications between parents and the high school and is also one of our system-wide goals for the year.

Congratulations went to the Marching Band for winning its 2nd consecutive gold medal at the finals in Biddeford on Nov. 4th! Led by Drum Major Malory Petersen, the band gave its finest performance of the season and delighted the large crowd. This is OOB's 3rd gold medal in the 7 years of the medal scoring system. Special thanks to the all the seniors - their leadership was so important!

Parent conferences were held on Thursday, November 16 and Tuesday, November 21. There were a total of 124 individual parent and teacher requests for conference times. The high school staff was pleased with the number of parent requests. Parents also noted to teachers that having the availability of student grades and progress through the parent portal made a significant difference in their approach to the conferences. Teachers followed suggested topics in their meetings to give parents a consistent view of their student's progress.

Old Orchard Beach High School

November was College Month at OOB HS! November 9th the juniors visited the University of New England. November 14th was parent/college help night at the high school. The University of Maine teamed up with OOB HS guidance to help parents and seniors with the application workshop. It was a successful evening.

The State required SAT testing took place on Sat., May 5 from 8:00 to 1:00 for all third year students in Maine high schools. This year the testing took place a month later then last year.

The month of April hosted our 8th Grade Parent Night. Attendees went to sessions on each of the major subject areas as well as the allied arts, extracurricular activities, handbook and guidance.

On the night of May 11, the school held it's annual prom. The prom, which was sponsored by the junior class, was held at the Dunegrass Country Club in Old Orchard Beach. The event drew 150 students. Mrs. Taliento and the prom committee did a great job on the "Moonlight Madness" theme.

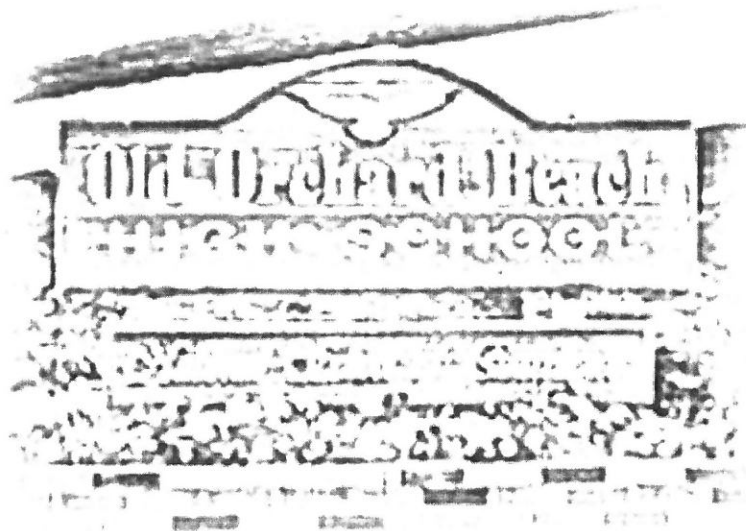
Thursday, May 24th was an evening of the arts at the high school. The band, under the direction of Mark Manduca, played wonderful selections at the band concert. The chorus sang a nice variety of pieces as well.

On Thursday, June 7, the annual Awards Night was held in the high school gym. Immediately following was the Senior Class Dinner at the Captain's Galley. Seniors then went on to Class Night activities at Saco Sport and Fitness for an overnight celebration.

The school year concluded on Sunday, June 10th as we graduated 76 seniors held at the Salvation Army's Pavilion.

Respectfully submitted,

Rick DiFusco, Principal



Special Education

The Special Education Department of the Old Orchard Beach Schools is responsible for providing an appropriate education to 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:

- | | |
|---------------------------------------|------------------------|
| Autism | Deafness |
| Other Health Impairment | Emotional Disability |
| Specific Learning Disability | Traumatic Brain Injury |
| Speech & Language Impairment | Hearing Impairment |
| Orthopedic Impairment | Mental Retardation |
| Deaf-Blindness | Multiple Disabilities |
| Visual Impairment including Blindness | |

The school is responsible for developing an individual educational plan for each student with a disability. This plan is developed in a Pupil Evaluation Team meeting 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 seventy students received special education and supportive services in the Old Orchard Beach Schools. The special education teachers who provided services to our students are as follows:

- | | | |
|-------------------|------------------------|----------------|
| Jameson School | Loranger Middle School | High School |
| Jennifer Backlund | Holly Billings | Carla Barron |
| Cynthia Robbins | Cathy Cone-Sabo | Emily Taliento |
| Megan Quackenbush | Marilyn Eschenbrenner | Kate Tarbox |
| | Mary Feigenbaum | |
| | Jeremy Floyd | |
| | Barbara Roberge | |

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

A total of 7 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 Services – 6

Spurwink – 1

Special Education

The Old Orchard Beach Schools also provide Title 1 services to students in grades K – 8 who could benefit from remediation in reading and in math. Title 1 personnel provide these services through the direction of classroom teachers to approximately 75 students. Our Title 1 personnel are as follows:

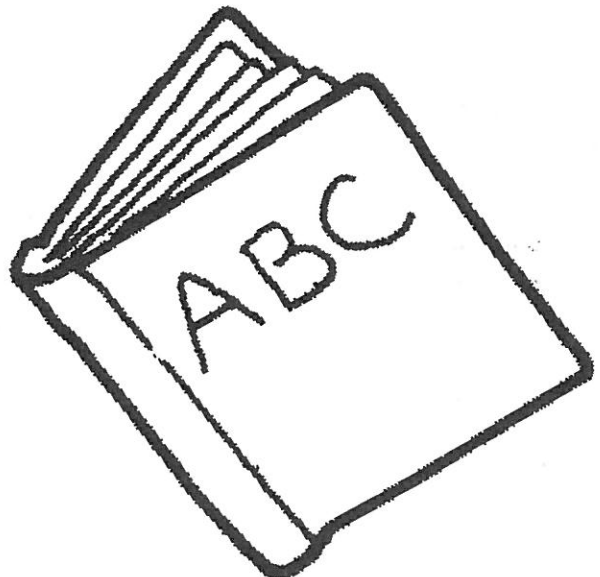
Jameson	Loranger Middle School
Marcia Foote	Jessie Hemphill
Stephanie Rosier	Pat Howe

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

1. Local Entitlement Individuals With Disabilities Education Act	\$233,826.00
2. Title 1 No Child Left Behind	\$207,374.00
Total	\$441,200.00

Respectfully submitted,

Donna M. Ford
Director of Special Education



Adult Education

The Adult Education Program for Old Orchard Beach and Saco continues to provide community based educational opportunities for adults in the greater Old Orchard Beach/Saco area. Our program slogan is : Get Connected Through Adult Education. Through a variety of lifelong learning opportunities, we help connect members of the community to future career paths or post -secondary education programs or personal enrichment classes that will enhance their quality of life. We continue to develop and implement programs that address the evolving needs of our community, and to provide learning opportunities for individuals which will further their educational, vocational, or avocational goals.

This year we had an overall enrollment of 2800 representing 1400 individuals. We produce three course catalogues per year in addition to an academic course catalogue. Twenty five individuals received a high school credential through our alternative education, high school diploma ,or G.E .D. program. Ten people completed our Medical Transcription Certificate program.

New efforts were made to help adults transition to post-secondary education. We again received a grant from the MELMAC foundation to provide college awareness and college preparedness workshops and field trips for learners in our program. We also offered on-site college placement testing and counseling.

We continued our strong collaborations with the Career Center and Milestone. The Career Center provided career counseling one evening a week to our diploma students and adults in the community. Participants wrote resumes, practiced interviewing skills , and learned job seeking techniques. One night a week we conduct a learning lab at Milestone alcohol rehabilitation center for approximately eight residents in the program. Our learning lab offered basic skills in math, reading, and writing. This year we added an English language class two mornings per week for non-native speakers who needed instruction in speaking, serving five to eight adults per week.

Projects like these highlight our continuing efforts to develop collaborations that enhance our program and strengthen our mission to provide lifelong learning opportunities that connect adults to future opportunities.

Sharon Ultsch,
Director Adult Education

Tax Department

I would like to start by thanking Pat Saunders, Gerry Valliere, our former staff member and our new staff member, Pat King for all of their hard work and dedication to the job this year.

I want to remind taxpayers, of the two (2) existing programs regarding tax relief. The Homestead Exemption may be applied for through the Assessor's Office. The Circuit Breaker Program may be applied for through the State of Maine, and applications are available here at Town Hall during certain times of the year. You may call 934-5714, Ext 231 for further information regarding these programs.

Our Rapid Renewal Program has taken off, and is becoming a popular option for re-registering vehicles. You can check it out through the Town's web page, or use: <http://www.sosonline.org>.

Respectfully submitted,

Deborah M. Mulherin
Tax Collector, Motor Vehicle Agent

* INDICATES PAYMENT IN FULL AFTER 6/30/07

OUTSTANDING REAL ESTATE AND PERSONAL PROPERTY TAXES FOR TAX YEAR 2006-2007 BALANCES AS OF 6/30/07

REAL ESTATE & PERSONAL PROPERTY		
ADEUIS, THERESA	57597	18.65
AFFORDABLE HOUSING ASSOC	311-1-11	1134.20
ALESSIO, MARY BRUNN	212-3-9	756.24*
ALLEN, BROOKE	318-13-2	1170.16
ALLEN FUNDING INC	57394	106.56
ALLEN, KENNETH	104-1-18	820.51
ALLEN, WILLIAM	50144	42.62
ALLWOOD, CHARLENE	56656	75.92
AMERICAN BUSINESS LEASING	2277	83.92 *
ANDERSON, JEFFREY	201-3-5	4121.21
ANDERSON, THOMAS	57463	167.83
ANGELICO, JOANNE	50471	237.10
ARSENAULT, DAVID	56659	238.43
ARSENAULT, JEREMY	57099	34.63

Tax Department

ASHE, JOHN	57079	61.27
ATKINS, JAMES	56391	75.92
AVALLONE, DONNA	4198	7.99*
AVERY, MARK	311-11-1	3108.89
BAILIN, DAVID	302-7-1-6	300.00*
BAIRD, HELEN	50258	102.56
BALTES, BONNIE	T1075	283.72
BANACH, PAM	57464	163.84
BARANOSKY, CLAIRE E	205-19-24-9	835.83*
BARDIER, RICHARD	56739	107.89
BARNA, MARY JANE	50194	11.99
BARR, DAVID	322-10-4	2526.80
BARRAR, MARGARET M	4103	25.31
BARRETT, MICHAEL	57465	5.76*
BARRETT, ROBERT	50455	135.86*
BATCHELDER, RICHARD E	311-21-3	727.27
BATES, PHILIP A	206-12-4	994.18
BAZARIAN, STEPHEN	50115	74.59
BEADNELL, DONNA	50925	61.27
BEAN, MARY A	210-11-2	1688.98
BEAN, STEVEN L	210-1-23	753.24
BEGIN, BARBARA T	204-1-32	1236.09
BELEZOS, BILL	50746	30.64*
BELLEROSE, MATTHEW R	210-2-38	2374.96*
BERMINGHAM, MAK R	50502	53.28
BERNIER, DAVID	T1715	503.50*
BERRY, STEVEN	4121	21.31*
BERRY, STEVEN	301-3-01103	1053.61*
BERUBE, DANIEL	57652	26.64
BILODEAU, PAUL	57059	91.91*
BISHOP-DAVIS, CHARLENE	57413	41.29
BISSETT, THOMAS	56742	113.22
BITON, YOSI	56841	6.66
BLACK, JANICE	312-11-14	1095.87*
BLAKE, WENDY	308-1-13	1935.40
BLANCHETTE, LISA	50584	73.26
BLODGETT, RICHARD	50508	327.67
BLOW, DENNIS R	211-2-5	862.47*
BOB WINTERSON CO	1075	66.60
BOBIK, MICHAEL	314-11-3	1217.45
BOGART, VICTOR	312-10-16	3016.98
BOGART, VICTOR	57323	74.59*
BOISVERT, ELISE	50405	139.86*
BOLDUC, DAVID	210-2-28	2637.36*
BONENFANT, RAY	57015	161.17

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BOOKER, CONNIE	56352	66.60
BOSAK, JOSEPH	50383	113.22
BOTELHO, PAULO	50046	255.74
BOUCHARD, CAREN	57414	182.48
BOUCHARD, JOHN A	206-28-19	961.44
BOURQUE, HENRIA	6012	19.98*
BOUSQUET, LUANN	58111	86.48*
BOUTET, BARBARA A	105A-2-3-22	61.27
BOUTET, RONALD A TRUSTEE	310-6-1-1A	5381.28
LINDBERGH'S LANDING TRUST		
BOUTET, RONALD A TRUSTEE	310-6-1-1B	4418.24
OCEANSIDE LOUNGE TRUST		
BOUTOT, CLAIRE	314-14-12	2224.44
BOUTWELL, DONALD	50281	38.63
BOWLES, JAMES	57771	154.51
BRADFOSTER	57526	137.20*
BRADY, CYNTHIA	50752	59.94
BRADY, EUGENE	56154	78.59
BRANNELLY, MATT	50116	131.87
BRASIER, JUDY L	57929	7.99
BREAULT, RAYMOND	57004	23.98*
BROCHU, DAVID J	311-24-5	1421.24*
BRONZO, DANIEL	50264	13.32
BROOKS, THOMAS	50014	181.15
BROUILLARD, CHARLES	56698	133.20*
BROWN, ROBERT J	4183	25.31*
BRUNSWICK MOTEL CORP	1092	18.65*
BRUNT, BETTY	210-9-2	2059.27
BUGENSKE, THERESA	T1020	302.36
BUONOPANE, ANGELO	316-13-13	4003.62*
BURPEE, H A JR	323-11-10	2127.20
BUTT, WILLIAM	56701	281.05
CAMPBELL, DALE	50267	31.97*
CAMPBELL, WILLIAM	206-28-8	1591.74
CAMPO, DENISE	57439	75.92
CANGELLO, PETER	57599	110.56
CANON FINANCIAL SERVICES	1287	9.32
CANTARA, HILLARY D	T2075	451.55*
CAOETTE, RICK	57471	147.85
CAPALDO, ANTHONY	50796	122.54
CAPDEVILLE, LAWRENCE	308-4-4	1517.15
CARPENITO, JOSEPH	105-4-18	4454.21*
CARPENTER, TODD	309-9-9	1554.44*
CASCADE INN	103-2-1	374.96*
CASE, LINDA A	103-1-5-1	799.86*

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CASTALDO, TRICIA A	316-4-2-3	1168.45
CASTALDO, TRICIA A	57899	15.98
CATALINA MARKETING CORP	57174	17.32*
CECE, ALFRED	57440	23.98*
CELESTE, SUSAN	50160	74.59
CELLUCCI, JAMES	56972	125.21
CHAREST, CINDY	50911	85.25*
CHARTIER, PAUL	57018	150.52
CHIMENTO, ELIO	57195	13.32
CITICORP VENDOR FINANCE	56136	58.61*
CLIFFORD, MARY	314-7-2	1287.84
CLOUTIER, ANNE M	T1780	331.67*
COCO, ORAZIO	50176	135.86
COLE, MARY BETH	205-1-36	1876.79
COLE, MARY BEH	205-1-38	844.49
COLE, MARY BETH	205-1-40	893.77
COLLIN, DONALD	56445	183.82
COLLINS, MIKE	57441	27.97
COMAR, SCOTT A	403-5-7	1439.15*
COMEAU, GLORIA	403-9-1	2777.22
COMERATO, JOHN	50354	59.94
COMINS, JULIE A	323-15-5	1045.62*
CONNELLY, HELEN	50085	91.91
CONTRAROS, HARRY	315-17-14	4174.40*
COOK, MARY	316-5-2-3	1671.66*
COREY, MARILYN E	318-1-1	21.55*
CORMIER, LUCILLE	T0595	10.08
CORNELL, PAUL	56505	346.32*
COTTON, TRACY	57006	29.30
COURNOYER, EDWARD	56979	62.60
COUTU, DENISE F	103-5-1	2879.78*
COVE, DARREN	50411	113.22*
COX, LORRAINE TRUSTEE OF	58095	19.98
CRAIG, DAVID	T1970	492.84*
CRICONES, JONATHAN	313-4-4	1218.64*
CRICONES, JONATHAN	313-4-6	1225.86*
CROCE, DONALD L	404-7-1	131.87
CRONIN, CHRISTOPHER	324-16-4	3508.49
CROSS, WILLIAM	58105	26.64
CROWLEY, TIMOTHY	T1125	504.83
CUNNINGHAM, THOMAS	56747	75.92*
CURRAN, WILLIAM	56917	194.47
CURRY, DIANNE	T0675	302.36
CURTIS-BLANCHARD, ALICIA	315-12-9	1466.53*
CURTIS- BLANCHARD, ALICIA	57340	19.98*

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CUSTODIO, JAMES	50066	165.17
CYPHER, THOMAS J	315-9-11	1439.89*
CYR, HELEN	211-8-19	1627.70
DAIGLE, TRACEY	1164	47.95
DAISEY, SAMUEL D	204-1-4	2983.68*
DALY, CHRISTOPHE	57474	274.39
DANIELL, KENNETH	57102	146.52
DANTON, WILLIAM M	202-2-3-8A	2167.16
DANTON, WILLIAM M	202-2-3-8B	3387.94
DARLING, GAIL	57906	19.98*
DAVIS, ROBERT Y	308-3-2	1887.44*
DAVIS, SETH	57368	27.97
DAVIS W & HART MAUREEN ET	203-3-2	295.70
DEBONVILLE, NORMAN	50392	119.88*
DELAGE, MICHAEL	206-9-3	2951.71*
DELISO, KELLI PUTNAM	57384	18.65
DEMERS, JUDY G	210-1-20-39	705.29*
DENISON, KRISTIN A	105A-1-5	84.23*
DENNEHY, TERRENCE	57057	166.50
DERVIS, JENNIFER	57632	42.62*
DESJARDINS, VIRGINIA	50141	7.99
DESTROISMAISONS, GARY	57776	123.88*
DEVANEY, EDWARD	50788	27.97*
DEVEREAUX, ARTHUR	50457	162.50
DEYOUNG, DEBBIE	T2010	422.24
DIBIASO, ROBERT	57445	77.26
DIBS, BARBARA	57901	57.28*
DICKINSON & TOTH PROP	205-3-5	3623.89*
DIGHTON, GEORGE	50395	95.90
DIPLATZI, JAMES	56158	43.96
DOHERTY, JOHN C	312-15-16	1740.76*
DONATELLI, MICHAEL A	212-3-4	3740.03
DONOVAN (MOODY) BETTY	T2060	317.02
DOUCETTE, MARY	56305	11.78
DOW, TIMOTHY	56026	179.82
DOWNS, ROBERT	56958	6.66*
DUBAY, LEO J JR	57219	7.99
DUBIN, MARCIE	50904	73.26
DUBOIS, DAVID	57905	7.99
DUCHARME, DONALD	50178	97.24
DUDEVOIR, TERRY W	311-2-9	1217.45
DUMAS, GREG	56412	217.12
EAGAN, KEVIN	57093	86.58
ELLIS, MATTHEW	204-3-29	1330.67
EMMONS, JOSEPH D	107-2-30	436.89*

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EVERS, ROBERT	56307	63.94*
EXUM, DEE	57482	10.78
F JOHARA & SONS INC	1599	95.90*
FAHEY, RAYMOND	57129	9.14
FALSEY, RICHARD	56389	126.54
FANTI, MICHAEL	50568	67.93*
FARRAR, STEPHEN H	206-36-1	3359.30*
FARRAR, STEPHEN H	6197	38.63*
FARRIS, RONALD	324-15-1	5039.62
FAUCHER, BARBARA J	56850	26.64
FERLAND FAMILY IRREVOC TR	207-2-13203	1593.07
FERLAND, HENRY	57420	149.18
FERRANTE, SHARON M	T1845	176.49
FERRIE, TODD SR	56163	117.22
FILLIPPONE, MICHAEL	57485	79.92
FINN, AIMEE	56751	126.54
FINNERAN, MICHAEL	50503	129.20
FIRST CARE HEALTH CENTER	1578	122.54
FITZPATRICK, DENNIS	56945	131.87
FITZPATRICK, MARK J	50213	29.30*
FLAMMIE/MURPHY	56103	53.28*
FLEURANT, SANDRA	T1935	459.54
FLOOD, PETER	57588	146.52
FLOOD, SEAN	50003	58.61
FODEN, HELEN	404-5-5	131.87*
FORD, RICHARD	57051	74.59*
FORD, SANDRA L	205-16-3-8B	55.33*
FORTIER, PRISCILLA L TR	206-29-28	1944.72
FOSMAN, KEVIN	56450	85.25
FOSTER, DONALD	307-1-5	2615.38*
FRASCOLLA, ANTHONY	56062	38.63
FRENETTE, JEANNETTE	105-4-16	2323.01
FRENETTE, RODNEY	105-4-31	2697.24
FREY, DONALD	56164	63.94
FRONGILLO, MARGARET	316-13-1-6	1551.23*
FROST, BARBARA	3005	18.65
FROST, BERNICE	T0975	249.08
FRYE, CHARLES	50348	191.81*
FUTURE GROWTH EQUITY GR	58102	13.32*
GE MODULAR SPACE	57733	11.99
GAGNE, MARTHA CURTIS	57226	7.99*
GAGNE, TAMMY	57879	7.99
GALLI, EDWARD G	57624	15.98
GALVIN, EDMUND	57778	194.47
GALVIN, PATRICK	56317	97.24*

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GAMAGE, STEVEN	57714	23.98*
GAMASH, EDITH	308-3-9	787.46*
GARRITY, STEVE	50327	70.60
GASBARRO, MARY E	T1200	258.41
GAUDREAU, CHERYL	57848	205.13
GAUTHIER, DARCIÉ	57791	25.31
GEARY, MICHAEL	206-27-6	3977.08*
GENTILE, GEORGE	205-12-8	1811.52
GIACCHINO, GINO	57490	126.54
GILBERT, KENNETH	56915	170.50
GILHOLM, DIANE	T0710	233.10
GILLIS, LINDA	50444	50.62*
GILMORE, KAREN	T1090	262.40*
GIOFREDA, GARY	57523	101.23
GIRARD, KIM	2145	66.60
GIRDIS, CONSTANTINE	211-8-4	1104.23
GIRGENTI, SAMUEL	56809	17.42*
GLADDING, FRANCINE	56104	177.16
GLAVIN, JOHN JR	56686	143.86
GLEASON, MARGARET	206-13-6	2072.59*
GODIN, PAUL	50292	89.24
GORDON, NANCY	56167	99.90
GOULDING, KEITH	57492	105.23
GRALLO FAMILY PROPERTIES	206-5-6	1137.53*
GRANGER, JAMES	57813	30.00
GRASIOSO, THOMAS	57592	73.26
GRASSI, ANTHONY A	202-2-3-7A	2167.16*
GRATTON, JOSEPH JR	T1190	216.45
GRAY, RICHARD	57026	95.90
GRAY, RICK	57058	170.50
GREEN, STEPHEN	50356	73.26
GREENLAW, PATRICK	313-3-8	4397.60
GREENLAW, PETER	6102	19.98
GRIFFIN, CAROL ANN	56310	35.96
GRIFFIN, WILLIAM	57577	62.60
GRIMANIS, MICHAEL	205-6-10	1808.86
GUARINO, PETER	210-2-24-8	733.43
GUERETTE & MARCOUX REALT	401-5-5	524.81*
GURRY, JUDI	57574	89.24
HALE, CHANIN	T1010	483.52
HALLE, STEPHAN	50915	106.56
HALLORAN, AGATHA PATRICIA	5000	19.98*
HANKINS, MISS CLARA MAY	403-7-3	131.87
HANLEY, PAT	56911	74.59
HANNON, KAREN	57591	51.95*

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HAPGOOD, PETER	50694	66.60
HARDER, JAMES K	1000	9.32
HARMON, SCOTT	57449	31.97
HARRIMAN, BERTRAM	T1895	375.62
HARRIS, JOHN	56173	53.28
HARVEY, ANGELA	57304	15.98*
HARVEY, ANGELA	57322	15.98*
HARVEY, STEPHEN C	311-6-4	106.60
HATCH, SCOTT	58019	38.63
HATCH, SHERRIE HACKETT	57221	7.99*
HAWES, JOHN	50112	10.82
HEATH, CHERYL	211-1-9-5	655.34*
HEATH STREET LLC	309-9-1-14	116.25*
HEATH STREET LLC	309-9-1-21	154.90*
HEATH STREET LLC	309-9-1-22	166.24*
HEATH STREET LLC	309-9-1-23	159.98*
HEBERT, JANICE	57064	299.70
HEBERT, JENNIE L	311-13-10	13.32
HEBERT, KENNETH	56778	54.61
HEINILUOMA, DAN	56644	138.53
HENNINGSEN, BARBARA	T0155	819.18*
HERTZ, IRVING C	205-8-2	837.16*
HESS, WILLIAM M	105A-1-400-B4	1536.46
HIRST, IRVING R JR	210-2-57	1149.52
HODGDON, LINDA L	56916	285.05
HODGE, STEPHEN	57649	19.98*
HODGKINS, BILL	51068	34.63
HOEY, ERNEST	104-1-29-8	472.19*
HOMEWOOD PARK DEVELOPER	403-2-19	51.78*
HONOHAN, DAVID	56176	101.23
HOOPER, LUCILLE	211-4-1	2241.76*
HOPKINS, JEAN	50845	226.44
HOWE, ALTON L III	57938	27.97
HOWE, ALTON L III	316-7-2-1	1401.26*
HULL, CHARLES	57269	18.65*
HUNT, EARL M	210-2-8	102.87
HURLEY, LYNNE	50130	50.62
INKPEN, JOSEPH	T0235	382.28*
J BOUTET INC & KIRBY ENT	102-2-10	2473.52
JACKSON, RAPHAEL	211-8-6	230.00*
JANNETTI, JAMES E	3115	15.98
JARRETT, SCOTT E	311-20-4	57.28*
JIPSON, WILLIAM	56415	109.22
JMT PROPERTIES	302-7-5	2223.26*
JOHNSON, BARBARA	T1530	325.01

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JOHNSON, HOMER	50073	93.24
JOHNSON, JANIE	56321	157.18
JOHNSON, MATTHEW	57143	379.62
JOHNSTON, MARK	56066	58.61
JONES, ERIC	57782	178.49
JORDAN, EDWIN	311-26-1	81.25
JORDAN, STACY	57309	23.98
JORDAN, STACEY E	311-13-3	2231.10*
JORDAN, TRACI	50379	193.14
JORDAN, WILLIAM	56693	186.48
JOY, DIANE	57547	130.54
JOYCE, JOANNE	56322	75.92*
KACZMARSKI, FRANK	206-29-6	1433.23
KAEPPEL, SAMUEL H	201-2-1	3323.34*
KASCHENOFF, BRIAN J	57320	19.98*
KEARNEY, JOHN J	319-12-5	1332.00
KEENAN, SHAWN	58112	35.96
KEENE JULIETTE ET ALS	312-3-13	1852.81
KELLEY, ED	57500	187.81
KELLEY, EDWARD	56401	8.64*
KELLEY, JILL A	50860	87.91
KELLEY, JILL A	57254	15.98
KELLEY, JULIE	50632	142.52
KELLEY, LINDA	50846	149.18
KELLY, DIANA	3144	55.94
KENNEDY, GYPSY	314-15-9	773.89
KEUCHKARIAN, JOELLE	56718	115.88
KIMBALL, MARCIA K	57266	18.65*
KINNER, HARRY	57452	42.62
KINNEY, CANDICE	T1095	519.48
KLIMKOFSKY, JOSEPH	57424	239.76
KNISKERN, ROBERT	50657	111.89
LACHANCE, ARTHUR L	206-6-2	1511.15*
LACROIX, PIERRE MICHELLE	316-8-1	3867.29*
LADAKAKOS, PAUL	T2006	635.36
LAFERRIERE, JAMES	57583	15.98
LAFLAMME, RICHARD	50188	79.92*
LAGRASSA, PAUL	56637	57.28
LAKE CHAMPLAIN GAMES	57746	2930.40
LAMBERT, SUSAN A	5024	19.98
LANCO VENDING MACHINE	1431	23.98
LANDRY, CHRISTINE	T1170	508.82*
LANDRY, EDMOND	50157	9.74
LANE, CARI-LYN	206-28-2	3801.53
LANE, STANLEY E JR	205-19-3	1513.15*

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LAPORTE, JOANNE S	205-6-3	4944.38
LAPORTE, JOANNE S	6212	26.64
LAPORTE, JOANNE S	1443	62.60*
LARSON, ROBERT E	308-4-5	13.67
LAUBER, JOSEPH L	402-1-10	131.87
LAVINGIE, JAMES	57589	105.23
LEBEL, BILL	57606	163.84*
LEBLANC, DWAYNE	51026	183.82*
LEBLANC, JOHN	50712	35.96
LEBRUN, TERRY PHILLIPS	312-14-8	386.12*
LEE, ROBERT	51027	41.29
LEE, THOMAS JR	1454	26.64*
LEGER, TOM	57131	107.89
LEIGHTON, ALAN	56924	81.25
LEMAY, MARC	57685	13.32*
LEMIEUX, DONALD	50234	94.57
LETOURNEAU, PAUL	57989	23.98
LEVASSEUR, SANDY	50755	90.58
LEVERIS, ALICE	204-1-26	1832.83
LEVESQUE, DAN	51029	34.63
LEVESQUE, GREGORY	57715	15.98*
LEWIS, COLLEEN	56918	137.20
LIDSTONE, DOUGLAS H	205-12-6	1529.14
LOCH, KARYN	57535	203.80*
LOCKE, HENRY	50345	146.52
LOCKHART, BRUCE E SR	50262	78.59
LONG, WILLIAM	310-6-1-52	3044.95
LONG, WILLIAM	4056	25.31*
LONGTIN, JOLINE D	T0935	103.94
LOPEZ, EDWIN	56927	46.10*
LOPEZ, STEVEN	56183	146.52
LORETTE, WAYNE	50134	69.26
LORTIE, ROLAND	50439	233.10
LOURA, TONY	56037	89.24*
LUCAS, ROBERT G	4075	21.31*
LUCKERN, THOMAS	50669	151.85
LYNCH, WILLIAM	50217	241.09
MACDONALD, RITA V	T0160	334.33
MACDONALD, WILLIAM	57070	105.23
MAHAN, PAUL	56112	206.46
MAHANEY, SHAWN	56113	151.85
MAHONEY, DIANE	50734	137.20
MAHONEY, JOSEPH	50441	130.54
MAINLEY RESTORATION INC	107-1-2	1084.25*
MAKSOU, TERRI	57318	19.98

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MALLEY, WALTER	T1295	85.35*
MANEELY, CAROL A	107-3-01W 22	1489.84*
MANN, GREG	50307	17.32
MANNING, CHRIS	57080	101.23
MANSFIELD, JAMES	50061	163.84
MARA, KEVIN	50736	86.58*
MARCOGANIREALTY CORP	57767	15.98*
MARLIN LEASING	57747	95.90*
MARTINEAU, STEPHEN	57065	114.55
MARTONE, ANTHONY	50521	126.54*
MARUCO, FRAN	56920	86.58
MASIELLO, ALICIA	58075	23.98
MATHEWS, FRANKLIN	56188	114.55*
MATTESON, VICKI	56829	50.62
MAYNE, THOMAS P	102-2-11	979.02*
MAYO, DEBRA	56832	107.89
MCAULIFFE, MICHAEL	T0105	431.57
MCCULLOUGH, CHARLES	57031	107.89
MCDERMOTT, MICHAEL	56760	183.82
MCGRADY, THERESA	50487	29.30
MCGRATH, JOHN E JR TRUSTEE	57638	15.98*
MCGRATH, JOHN E JR TRUSTEE	57640	15.98*
MCGRATH, JOHN E JR TRUSTEE	57642	15.98*
MCISAAC, HARRY C SR	212-3-6	2127.20
MCKENNA, JOHN	50795	137.20
MCLAUGHLIN, JOHN	56191	167.83
MCMATTON, MICHAEL	57569	177.16
MCMILLAN, SCOTT	56761	146.52*
MCNABB, LANCE	56249	49.28
MCNAMARA, JOHN R	57251	19.98*
MCVICAR, BARBARA J	T0990	163.17*
MEAKER, CHARLOTTE M	401-1-1	213.12
MESSINGER, MARK	57726	193.14
MICHAUD DIST	1529	21.31*
MILLER, FREDERICK M	206-24-5	2220.44*
MONAHAN, MARY	50057	105.23*
MONTEIRO, ANTHONY	50748	130.54
MONTOY, CHARLES	56275	237.10
MORAN, MARY C	103-1-5-14	799.86
MORIN, CHAD	105-4-6	11.78*
MORIN, CHAD	105-4-48	1465.46*
MORIN, MARGARET	T0215	568.76
MORRIS, ANNETTE	56174	130.54*
MORRISON, LISA	6115	19.98
MULLEN, CHERYL	T1730	458.21*

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MULVEY, MICHAEL	56071	78.59
MURDOCK, JUDITH A	312-1-1	16.74*
MURPHY, BRIAN W	103-6-4	2365.97*
MURPHY, JOHN	103-1-20	3018.31
MURPHY, KEVIN	56890	157.18
MURPHY, STEVEN	T1110	472.86
MURRAY, ANTHONY	T0970	329.00
MURRAY, JAMES	50785	231.77
MCHUGH, MICHAEL	56520	158.51
NASON, JERRY C & MARY LOU	315-9-7	1320.01
NAUVILLUS II INC	101-2-14	107.89
NELSON, KAREN	50825	82.58
NEUMANN, EVELYN	57427	133.20
NEW COMB, DAVID	57529	209.12
NGUYEN, TRUNGANH HOANG	107-2-26	1609.72*
NICE, ROSEMARIE	57539	255.74*
NICHOLS, EUGENE B	T2009	352.31*
NICHOLS-STOUT, ANN MARIE	56211	117.22
NICHOLSON, ERIC P	107-3-1-F4	1790.28*
NILSEN, GLORIA A	309-4-1	1819.51*
NOLAN, CHERYL	56464	186.48
NOONAN, BRIAN	56327	178.49
NORTON, JEAN	50872	198.47
NUGENT, GRACE E	206-31-18	2275.06*
NUGENT, THOMAS A	206-31-11	2032.63
O'NEIL, SALLY	57973	221.11*
OCEAN PIZZA INC	210-2-51	3928.07
OCEANIC INN INC	310-6-3	4230.43*
OCEANSIDE LOUNGE TRUST	2177	8.42*
OCEANSIDE LOUNGE TRUST	56843	66.60*
ODONNELL, AUDREY	50980	161.17*
ODONNELL, MARGARET	57106	139.86*
OHORA, IAN M	104-2-13-29	915.58
OKEEFE, KELLIE	56943	83.92*
OMALLEY, JOANNE M	51105	163.84
ONEIL, JEANMARIE	56265	115.88
OROURKE, MICHELLE	51040	6.66
OTENTI, AL	50700	50.62
OTENTI, TOMMY	56090	82.58
QUELETTE, SHARON	57430	150.52
PALMER, BRIAN K	105-1-4	2398.93
PANAGAKOS, PETROS	313-1-10	1114.88*
PANZA, FRANK S	202-2-3-7F	2693.97*
PARADIS, MARC ROBERT	309-2-2	2151.18
PARADIS, ROBERT G	309-6-16	1303.82

Tax Department

ST HILLAIRE ARTHUR	56574	372.96*
ST HILLAIRE ARTHUR	106-1-2	528.80*
ST MICHEL, SUSAN C	T0890	293.04
STACK, ROBERT G	321-2-5	2947.72*
STANICHUK RICKY TRUSTEE	302-7-7	651.35
STANLEY, MARK	56046	157.18
STEARNS, DANIEL	57117	95.90
STERLING TRUST CO	104-2-9-17	1979.89
STEVENS, GREG SR	56474	98.57
STEWART, CLARENCE	308-4-3	1073.59*
STEWART, ROY FRANCIS	321-15-4	3239.42
STIMPSON, JOHN	56891	99.90
STROUMBAS, PETER A JR	101-1-20	703.30*
STYGLES, JAMES	57119	110.56
SWETT, ROBERT A	309-1-2	1247.84
SWINDELL, LOU	56571	70.60
SZOCIK, ROBERT	57039	149.18
TARBOX, MATTHEW D	6231	19.98*
TAYLOR, DEBORAH	57278	15.98
TEAM DREAM INC	206-28-2A	3187.48
THAYER, WILLIAM H	T0230	915.08
THE CARIS LANDING BY THE S	206-27-10	7456.54
THOMPSON, ELLEN	57696	15.98
THOMPSON, THEODORE	57041	151.85
THUILLIER, RICHARD	56618	123.88
TIDEWATER ASSOCIATES LLC	303-4-10-4	1585.08*
TORRES, LUIS	57078	81.25
TOUSIGNANT, ROGER A	1828	49.28
TOUSIGNANT, ROGER A	205-1-29	4993.67
TOWNE, ROBERT	56047	153.18
TOWNSEND, CONSTANCE	211-2-8	786.54
TRAMONTOZZI, JAMES	50059	115.88
TRASK, THOMAS D	50056	43.96
TREMBLAY, JOHN	57521	73.26
TRYNOR, PAUL JR	56870	66.60
UNDERWOOD, KAREN	T1750	850.73
UNKNOWN OWNER	309-10-9	49.28
VACATION PROPERTIES INC	404-2-10	126.54
VACCA, WILLIAM	56214	82.58
VARIBEL, CHRISTINE	57082	147.85
VIEGAS, SUZANNE	51110	98.57
VIRE, LOUIS P	210-11-3	2666.66
VIRE, PATTI	T1690	1097.57
VIVES, ARMANDO	T0965	218.45
VOLGER, JULIA B	57619	15.98*

Tax Department

VOTO, NOREEN	5 63 08	103.90
WALLACE, GLENN	4 200	7.99
WALLES, ROBIN L	5 67 30	102.57
WALSH, RICHARD	5 63 42	138.53
WARD, MARK	5 02 15	235.76
WATERS EDGE GRILL	1 606	26.64
WEAVER, DONALD L SR	5 05 69	66.60
WEINSTEIN, EBER	6 23 4	39.96
WEINSTEIN, NEAL ESQ	1 88 6	53.28
WEINSTEIN, NEAL L	2 06-24-31	2263.07
WEINSTEIN, NEAL L	2 06-24-33	3407.26
WEINSTEIN, STANLEY TR	2 02-3-6	2882.39*
WELDING D & BANKS	5 07 91	22.64
WELDING, DORIS	5 66 35	57.28
WELLS, STEPHEN R	5 61 28	79.92
WENEROW ICZ, BETTY	5 63 43	114.55
WHITE, JAMES	5 60 52	82.58
WHITE, JAMES DAVID	3 13-4-8	4511.48*
WHITE, JAMES DAVID	3 15 7	66.60*
WIGGIN, DONALD	1 08-1-6-16	2107.74
WIGGIN, MARILYN A	3 11-2-8	370.90*
WILLIAMS, RICHARD	5 60 06	51.95*
WILSON, CAROLINE	5 06 51	95.90*
WOMARK, DONALD	5 05 06	37.30
YANDLE, ROBERT	5 75 81	73.26
YOUNG, MICHAEL	1 05 A-1-300-27	1558.02*
YOUNG, MICHAEL	3 11 6	55.94*
YOUNG, ROBERT	5 69 23	118.55*
ZAHARES, LIDA MAE	2 06-27-13	12131.86*
ZENARO, LEONARD	5 07 78	37.30
ZENO, ZAHI	5 81 44	13.32
ZIEROFF, VERONICA	5 07 79	110.56

OLYMPIA J. SNOWE
MAINE

154 RUSSELL SENATE OFFICE BUILDING
(207) 724-6344

Web Site: <http://andrew.senate.gov>
DEPUTY WHIP

United States Senate

WASHINGTON, DC 20510-1903

January 18, 2008

COMMITTEE
COMMERCE, SCIENCE, AND
TRANSPORTATION

DEVELOPMENT, FORESTRY AND
COAST GUARD SUBCOMMITTEE

FINANCE

INTELLIGENCE

RANKING MEMBER, SMALL BUSINESS

Dear Friends,

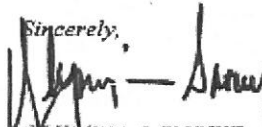
Thank you for this opportunity to offer my best wishes and warmest greetings as the Town of Old Orchard Beach proudly looks ahead to 2008. With the New Year upon us, many of us have no doubt made resolutions that we will be striving to keep. For my part, I have renewed my pledge to tirelessly serve you as your Senior Senator in the United States Senate and to do so always with our great state of Maine at the forefront of every issue I consider and decision I make.

Our challenge, as Mainers, will be to build on the successes of 2007 evident in many parts of our state. In the past year alone, we've witnessed progress in sustaining and providing employment opportunities from Aroostook County with the location of Maine Mutual Group's headquarters in Presque Isle, to York County with the welcomed presence of Pratt & Whitney and Saco Defense – with advancements in both small business and in the industrial sector of our economy. We've seen developments from the City of Brewer with the leadership of Cianbro at the old Eastern Fine Mill to manufacture infrastructure for the oil industry, to Belfast with the recent announcement of AthenaHealth where Mainers will help the health care industry operate more efficiently. There have been signs of economic resurgence in places such as Auburn with the recent announcement of Safe Handling, Inc., Maine's first ethanol manufacturer, and in Madison with the unique nature of Backyard Farms where tomatoes are being grown in a new way in our state. But no matter the town or city in our state's sixteen counties, Maine's legendary can-do spirit, work-ethic, and ingenuity remain indispensable to furthering innovation and new ventures.

Certainly, we recognize that many hurdles remain in ensuring a strong economic future for all our citizens – and I will continue my steadfast work to improve the quality of life for Maine's hardworking people. That's why, as Ranking Member of the Senate Committee on Small Business and Entrepreneurship, I redoubled my efforts to extend the vital New Market Tax Credit program through 2009, enabling critical economic investments throughout the state to add vital jobs – and I have introduced and championed legislation to spur our economy through much-needed incentives. And there are many other issues that must be addressed in this New Year – from the ongoing war in Iraq to sky-rocketing energy costs. We must continue to improve the security of our homeland; tackle the pressing issue of access to affordable, quality health care; address the pervasive housing crunch and persistent credit crisis; confront and reduce the impact of global climate change; and lessen our dependence on foreign oil. In fact, Congress made a tremendous stride in passing a provision, which was enacted into law, that I helped spearhead to improve vehicle fuel efficiency for the first time since 1975. Yet, we must continue fighting to ensure assistance for those most vulnerable to the high cost of heating their homes. And, above all, we must focus on forging solutions!

Thank you again for allowing me the enormous honor of representing you. I strongly encourage you to continue that dialogue by visiting www.snowe.senate.gov or phoning toll free in Maine at 1-800-432-1599.

Sincerely,



OLYMPIA J. SNOWE
United States Senator

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MAINE RELAY SERVICE
TDD 1-855-3323

PRESQUE ISLE
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PRESQUE ISLE, ME 04769
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202 224 2522
202 224 2100 FAX

United States Senate

WASHINGTON, DC 20510-1804

January 2008

COMMITTEES:
HOMELAND SECURITY AND
GOVERNMENTAL AFFAIRS
RURAL AFFAIRS
ARMED SERVICES
SPECIAL COMMITTEE
ON AGING

Dear Citizens of Old Orchard Beach:

As we mark the beginning of 2008, I welcome this opportunity to share some of the work I've done during the past year representing Maine in the United States Senate.

Maine plays a critical role in our national security through the men and women who serve in our active duty forces and our National Guard and Reserves and through the skilled employees who work at our defense businesses and installations. As a member of the Senate Armed Services Committee, I successfully supported the vital work at Bath Iron Works, Pratt & Whitney, the Portsmouth Naval Shipyard, and the Defense Finance and Accounting Center, as well as at smaller companies like Hodgdon Yachts and Global Research Technologies.

On the Senate Homeland Security Committee, I have worked to better protect our nation against the threat of terrorist attacks and to strengthen the federal partnership with our emergency managers and first responders in responding to natural disasters. The disruption of terrorist plots last year and the improved federal response to natural disasters, such as the Patriots' Day storm here in Maine and the wildfires in California, demonstrate that these efforts are producing real results. Building on our past successful efforts to reform the intelligence community and to increase security at our nation's seaports and chemical facilities, I worked with Senator Joe Lieberman again, to gain approval of a new law further strengthening our homeland security.

With so many pressing needs in this country, we cannot afford to see taxpayers' dollars lost to waste, fraud, and abuse. Working with the Inspectors General, I have written a bipartisan bill to reform wasteful government contracting practices. The Senate approved this bill in November, and I hope it will become law later this year.

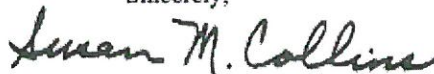
Congress last year passed several bills that I advocated to improve health care, expand aid for education, and protect our environment. These include increased funding for the program to expand access to dental services in rural communities, additional funding for diabetes research, and an extension of a tax deduction for teachers. As a member of the Special Committee on Aging, I worked to create a Task Force on Alzheimer's Disease and introduced a bipartisan bill to block cuts in home health care.

Record-high energy costs are imposing a tremendous burden on our low-income families, truckers, and small businesses. With a bipartisan coalition of Senators, including Olympia Snowe, I fought for increased funding for the Low-Income Home Energy Assistance Program (LIHEAP). We secured a \$400 million increase over last-year's level and will continue to press for additional funding. I also have called upon the Department of Energy to stop buying oil for the Strategic Petroleum Reserve until prices moderate. There is no compelling justification for the Department to take oil off the market at a time when prices are sky high and consumers are struggling to heat their homes and fill their gas tanks.


We need to embrace the goal of energy independence to reduce our reliance on imported oil by developing bio fuels, such as cellulosic ethanol, by increasing fuel efficiency standards for vehicles, and by supporting research into better technology. The new energy law takes significant steps in the right direction.

I am grateful for the opportunity to serve the great State of Maine. If ever I may be of assistance to you, please do contact my York County office at 283-1101.

Sincerely,



Susan M. Collins

 PRINTED ON RECYCLED PAPER



Senator BARRY HOBBS

22 Glenhaven Circle
Saco, Maine 04072
(207) 282-5985

3 State House Station
Augusta, Maine 04333
(207) 287-1515

Dear Friends & Neighbors,

Thank you for the continued support as your State Senator. I appreciate the opportunity to serve and represent our district, state, and importantly, you. Please know that I will continue to work hard for what is best for our community.

The road ahead is certain to have many turns and bumps along the way. Just as it was last year, this legislative session has some significant challenges – some old, some new – facing our state. It is important that we address each issue with optimism and seek to turn that challenge into an opportunity for the people of Maine. I also look forward to working closely with our local officials to ensure we head in a direction that is best for our state and community.

Understanding the importance of education in Maine, the state has increased its financial contribution to local school districts. The Old Orchard Beach school department received \$1,131,540 in state subsidy for 2007-2008 (an increase of \$42,856 from the 2006-2007 state aid of \$1,088,684). In total, the state is now funding over one billion dollars towards K-12 public education.

In other assistance, the Maine Property Tax and Rent Refund Program, otherwise known as "Circuit Breaker," has received over 775 applications in Old Orchard Beach, refunding over \$423,293 to qualified residents in 2007. This is an average of \$546 in tax relief to each applicant. Please feel free to contact my office for an application. If eligible, you may receive up to \$2,000.

Throughout this session, I welcome your opinion and feedback as the Legislature does its work. I can be reached by phone locally at (207) 282-5985, or the State House, (207) 287-1515. If you prefer to write, please send to 22 Glenhaven Circle, Saco, Maine 04072, or 3 State House Station, Augusta, Maine 04333. Electronically, you may send an email to SenBarry.Hobbins@legislature.maine.gov or sign up for legislative updates at www.mainesenate.org/hobbins.

Sincerely,

A handwritten signature in cursive script that reads "Barry Hobbins".

Senator Barry Hobbins

Proudly Serving part of Biddeford, and the Communities of Buxton, Dayton, Old Orchard Beach, and Saco



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

George W. Hogan

17 Seacliff Avenue

Old Orchard Beach, ME 04064

Residence: (207) 934-0492

Fax: (207) 934-0492

E-Mail: ghogan@gwi.net

REPORT TO THE CITIZENS OF OLD ORCHARD BEACH

March 2008

Dear Neighbors,

It continues to be my honor to serve as your State Representative in Augusta. With the first session of the 123rd Legislature now behind us and the second session under way, I encourage you to contact me with your thoughts and concerns on important state issues.

Our legislative priorities during the first session included safeguarding seniors from financial exploitation, protecting homeowners from predatory lending practices, and strengthening our criminal laws as they relate to domestic violence. We expanded availability of health care and allowed DirigoChoice to self-administer services which could lead to millions of dollars in savings.

Maine's economy stands to benefit from a bipartisan bond package which will inject more than \$670 million into the state with federal and private matching funds. It will repair roads and bridges, protect the environment and natural resource-based industries, bolster research and development and enhance higher education.

The Legislature faces a challenging year in 2008 as the nation's skyrocketing fuel prices and a struggling housing market are being felt here in Maine. We're facing a \$95 million revenue shortfall due largely to these slumping industries, and we will need to adjust our state budget to recognize the drop.

Maine's shortfall is considerably less than the deficits that many other states are facing because of our responsible budgeting, but we will still have to make difficult choices to bring the budget back into balance. As your legislator I will work to protect state services that are crucial to our community, and I appreciate your support.

Adjustments to the school district consolidation law will also be a top priority this year, as many communities are bringing legitimate concerns with the law as it was originally passed.

Although we face challenges, the 2008 session of the Legislature is filled with potential – and we can do a lot of good things for Maine people this year. In the coming months we will consider measures to expand access to affordable health care and keep costs down; develop renewable energy resources and lower energy costs; and continue to develop policies to grow businesses, increase wages and lower our tax burden.

I hope you'll continue to offer your thoughts to me as I consider legislation that will benefit our area.

Please feel free to contact me to share your concerns and opinions on pending legislation and state issues. I always welcome your letters and can be reached at home at 934-0492, or at the State House during session toll-free at 1-800-423-2900. I look forward to hearing from you.

Sincerely,

George Hogan
State Representative

District 132 Old Orchard Beach

TOWN OF OLD ORCHARD BEACH, MAINE

Annual Financial Report

For The Year Ending June 30, 2007

Prepared by:

Jill M. Eastman

Finance Director/Treasurer

Financial Report

TOWN OF OLD ORCHARD BEACH, MAINE
Annual Financial Report
For the year ended June 30, 2007

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Financial Report

TOWN OF OLD ORCHARD BEACH, MAINE
Annual Financial Report
For the year ended June 30, 2007

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Financial Report

Independent Auditor's Report

Town Council
Town of Old Orchard Beach, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Old Orchard Beach, Maine as of and for the year ended June 30, 2007, which collectively comprise the Town's basic financial statements as listed in the table of contents. These basic financial statements are the responsibility of the Town of Old Orchard Beach, Maine's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Old Orchard Beach, Maine, as of June 30, 2007, and respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 25, 2007, on our consideration of the Town of Old Orchard Beach, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis, as listed in the table of contents, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Financial Report

Town Council
Page 2

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Old Orchard Beach, Maine's basic financial statements. The combining and individual fund schedules and statistical tables listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, are fairly presented, in all material respects, in relation to the basic financial statements taken as a whole. The information in Tables 1 through 7 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

October 25, 2007
South Portland, Maine

Financial Report

TOWN OF OLD ORCHARD BEACH, MAINE MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2007

Our discussion and analysis of the Town of Old Orchard Beach's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2007. Please read it in conjunction with the Town's financial statements and accompanying footnotes, which begin on page 16.

FINANCIAL HIGHLIGHTS

- Despite the nationwide financial downturn that has adversely affected the State of Maine and many Municipalities in our area, the Town's financial results were strong and the outlook continues to be very positive beyond the end of the Fiscal Year;
- General Fund Revenues and Transfers In exceeded estimates by \$740,179;
- General Fund Expenditures and Transfers Out were more than budgeted by \$382,057;
- Changes to other items conforming to accounting principles generally accepted in the United States of America were positive;
- General Fund Surplus was \$258,122 (budgetary basis).

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 16 and 17) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements start on page 18. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside the government.

Reporting the Town as a Whole

The Statement of Net Assets and the Statement of Activities

Our analysis of the Town as a whole begins on page 16. One of the most important questions asked about the Town's finances is, "Is the Town as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include *all* assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's *net assets* and changes in them. You can think of the Town's net assets - the difference between assets and liabilities - as one way to measure the Town's financial position, or *financial health*. Over time, increases or decreases in the Town's net assets are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the Town's property tax base and the condition of

Financial Report

TOWN OF OLD ORCHARD BEACH, MAINE MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED

the Town's roads and sewers, to assess the *overall* health of the Town. The most significant component of the reporting changes in these two statements is the inclusion of the value of the Town's capital assets (original cost less depreciation) along with the long term debt that generally was used to purchase or construct these capital assets. Net Assets includes the effect of this and several other items while the more traditional approach (Statements 3 & 4) does not. The differences are explained at the bottom of Statement 3 and in the Reconciliation shown in Statement 5.

In the Statement of Net Assets and the Statement of Activities, we divide the Town into two kinds of activities:

- **Governmental activities** – Most of the Town's basic services are reported here, including the police, fire/rescue, public works, sanitation, and recreation departments, planning and economic development, parks and recreation, and general administration. Property taxes, user fees, franchise fees, interest income, and state and federal grants finance most of these activities.
- **Business-type activities** – The Town owns the Ballpark facility, which is expected to be run like a business and to be self-supporting.

Reporting the Town's Most Significant Funds

Fund Financial Statements

Our analysis of the Town's major funds begins on page 18. The fund financial statements begin on page 45 and provide detailed information about the most significant funds - not the Town as a whole. Some funds are required to be established by State statute or by bond covenants. However, the Town establishes many other funds to help it control and manage money for particular purposes (like the Recreation programs) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants received from the State Department of Education). The Town's two kinds of funds - *governmental* and *proprietary* - use different accounting approaches.

- **Governmental funds** – Most of the Town's basic services are reported in governmental funds, which focus on how much flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Assets and the Statement of Activities) and governmental *funds* in the reconciliation shown in Statement 5.
- **Proprietary funds** – When the Town charges customers for the services it provides - whether to outside customers or to other units of the Town - these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. In fact, the Town's enterprise fund (a component of proprietary funds) is the same as the business-type activities we report in the government-wide statements but provides more detail. The only proprietary fund the Town has is for the Ballpark facility.

Financial Report

TOWN OF OLD ORCHARD BEACH, MAINE MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED

The Town as Trustee

Reporting the Town's Fiduciary Responsibilities

The Town, through its School Department, is the trustee for several scholarship funds. All of the Town's fiduciary activities are reported in Statements 10 and 11 on pages 25 and 26. We exclude these activities from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE TOWN AS A WHOLE

The Town is providing condensed financial information for fiscal year 2007 with comparative information for fiscal year 2006. The analysis below focuses on the net assets of the Town's Governmental and Business-type Activities.

	Primary Government	
	2007 Total	2006 Total
Current & other assets	\$ 8,828,736	9,111,577
Capital assets	16,005,326	16,576,242
Total assets	24,834,062	25,687,819
Long-term debt	10,336,306	11,404,874
Other liabilities	1,747,793	1,896,417
Total liabilities	12,084,099	13,301,291
Net assets:		
Invested in capital assets	6,575,326	6,011,242
Unrestricted	6,174,637	6,375,286
Total net assets	\$ 12,749,963	12,386,528
Revenues		
Program revenues:		
Charges for services	\$ 2,006,767	1,869,285
Operating grants & contributions	3,238,071	3,730,549
Capital grants & contributions	109,102	5,000
General Revenues:		
Property taxes	17,520,964	16,519,982
Payments in lieu of taxes	23,203	25,969
Excise taxes	1,413,385	1,442,391
Interest and costs on taxes	77,932	30,828
Franchise fees	169,806	150,393
Homestead exemption	156,768	154,945
State revenue sharing	823,107	851,766
Other State & Federal aid	7,714	-
Investment earnings	343,844	224,977
Miscellaneous revenues	112,858	67,026
Total revenues	26,003,521	25,073,111

Financial Report

TOWN OF OLD ORCHARD BEACH, MAINE MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED

Program expenditures:		
General government	\$ 1,823,530	1,849,762
Public Safety	4,198,453	4,013,104
Public Works	1,864,664	1,474,603
Sanitation	1,884,323	2,057,041
Recreation, culture & agencies	715,804	604,076
Health & welfare	76,463	70,732
Education	11,761,404	11,268,633
County tax	571,334	536,815
Unclassified	167,008	467,103
Interest on debt	396,174	427,792
Capital outlays	2,163,795	1,060,398
Ballpark	17,134	17,134
Total expenditures	<u>25,640,086</u>	<u>23,847,193</u>
Change in net assets, positive or (negative)	\$ 363,435	1,225,917

GOVERNMENTAL ACTIVITIES

The cost of all Governmental Activities this year was \$25,622,952. Of that amount, those who directly benefited from the programs paid \$2,006,767 and subsidies for specific programs were received from other governments and organizations totaling \$3,238,071 in operating expenses and \$109,102 in capital expenses. General purpose grants, aid and earnings on investments brought in a further \$1,444,291. Taxpayers were asked to contribute \$19,205,290 through property and excise taxes, interest and costs on delinquent taxes, and franchise fees. The Town had total revenues of \$26,003,521 available to fund its Governmental Activities programs.

The Town's Governmental Activities programs are listed below with this year's net cost (total cost less revenues generated by the programs). Last year's net costs are shown for comparison purposes.

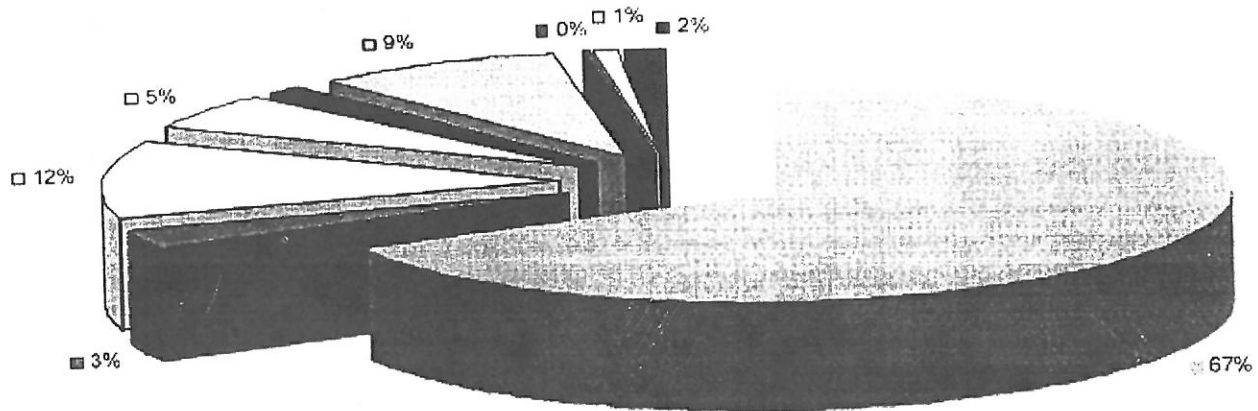
Governmental Activities:	2007 Net (Expenses)	2006 Net (Expenses)
General government	\$ (1,148,357)	(1,106,183)
Public Safety	(3,495,735)	(3,387,949)
Public Works	(1,795,792)	(1,386,867)
Sanitation	(1,771,823)	(1,964,311)
Recreation, culture & agencies	(470,522)	(393,478)
Health & welfare	(58,950)	(54,749)
Education	(8,100,746)	(7,543,302)
County tax	(571,334)	(536,815)
Unclassified	(387,559)	(368,381)
Interest on debt	(396,174)	(427,792)
Capital outlays	(2,072,020)	(1,055,398)
Total governmental activities	<u>\$ (20,269,012)</u>	<u>(18,225,225)</u>

Total resources available during the year to finance governmental operations were \$37,999,767, consisting of Net Assets at July 1, 2006 of \$11,996,246, program revenues of \$5,353,940 and general revenues of \$20,649,581. The total cost of Governmental Activities and Business-type Activities during the year was \$25,640,086. Net Assets were increased by \$363,435 to \$12,749,963.

Financial Report

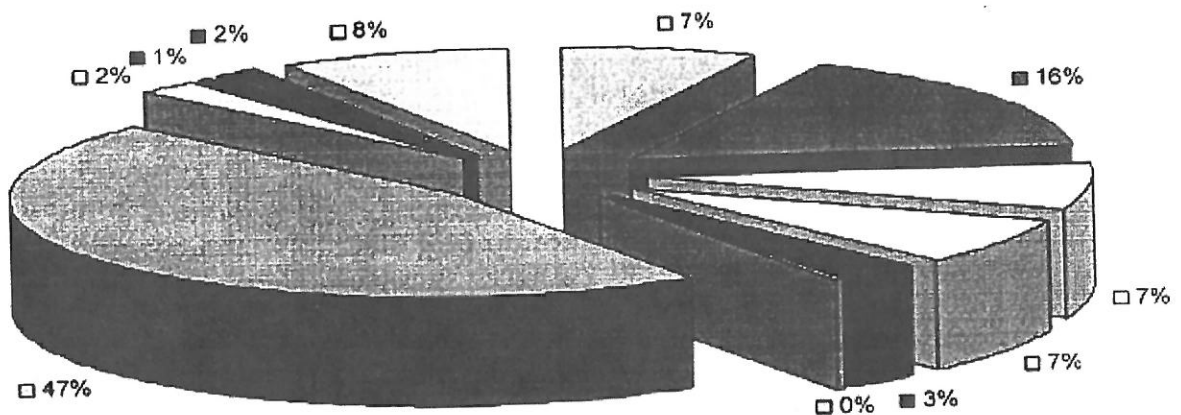
TOWN OF OLD ORCHARD BEACH, MAINE MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED

2007 Governmental Activities Revenue



Property Taxes	State Revenue Sharing	Charges for Services
Excise Taxes	Investment Earnings	Operating grants & contributions
Capital grants & contributions	Homestead exemption	All other revenues

2007 Governmental Program Expenditures



General government	Public Safety	Public Works
Sanitation	Recreation, culture & agencies	Health & welfare
Education	County tax	Unclassified
Interest on debt	Capital outlays	

Financial Report

TOWN OF OLD ORCHARD BEACH, MAINE MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED

BUSINESS-TYPE ACTIVITIES

The only Proprietary (Business-type) Activity the Town has is the Ballpark Facility. The Facility was not leased during the fiscal year.

The expense for the Facility was annual depreciation of capital assets for a total of \$17,134. Compare this figure to \$17,134 for the same purposes in the prior fiscal year.

Net Assets for the Proprietary (Business-type) Activity decreased \$17,134, from \$390,282 to \$373,148.

THE TOWN'S FUNDS

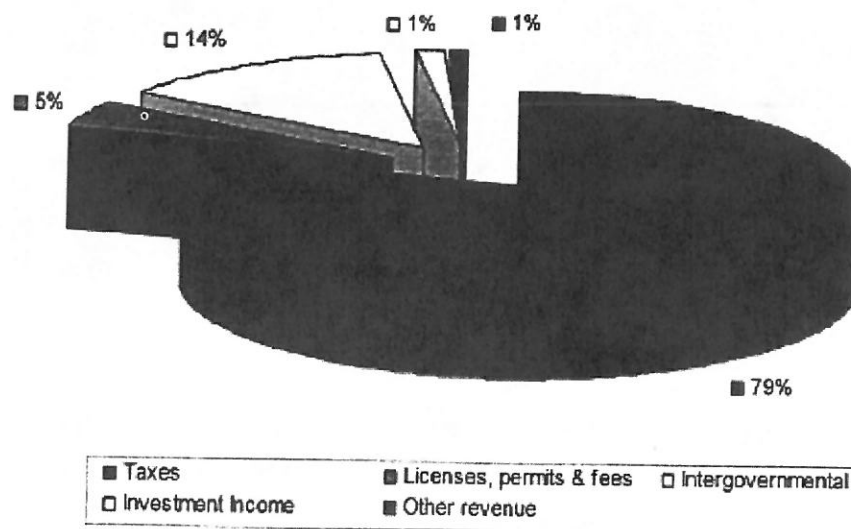
The following is an analysis of balances in the Town's major individual funds. Comparative information is provided for fiscal year 2006.

GENERAL FUND

Comparison of revenues of the General Fund for 2007 and 2006, respectively.

Revenues by source	2007	2006
Taxes	\$ 18,893,015	17,915,221
Licenses, permits & fees	1,132,286	1,164,742
Intergovernmental	3,222,696	3,523,853
Investment income	343,844	224,977
Other revenue	195,742	92,151
Total revenues	\$ 23,787,583	22,920,944

2007 Revenues by Source



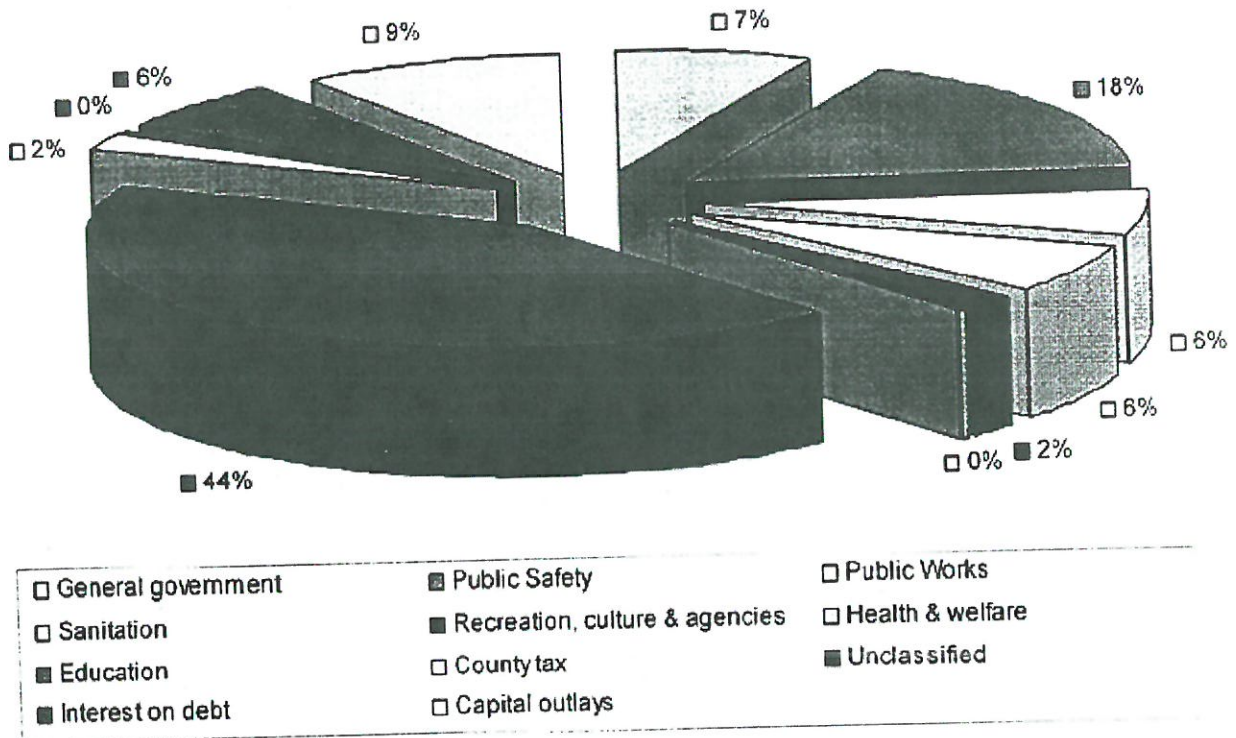
Financial Report

TOWN OF OLD ORCHARD BEACH, MAINE MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED

Comparison of expenditures of the General Fund for 2007 and 2006, respectively.

Expenditures by function:	2007	2006
General government	\$ 1,761,598	1,797,347
Public Safety	4,044,087	3,844,767
Public Works	1,482,509	1,127,144
Sanitation	1,496,170	1,677,526
Recreation, culture & agencies	471,937	443,249
Health & welfare	76,463	70,732
Education	10,260,455	10,085,535
County tax	571,334	536,815
Unclassified	50,559	62,492
Debt service	1,543,678	1,616,746
Capital outlays	2,242,068	2,710,375
Total expenditures	\$ 24,000,858	23,972,728

2007 Expenditures by Program



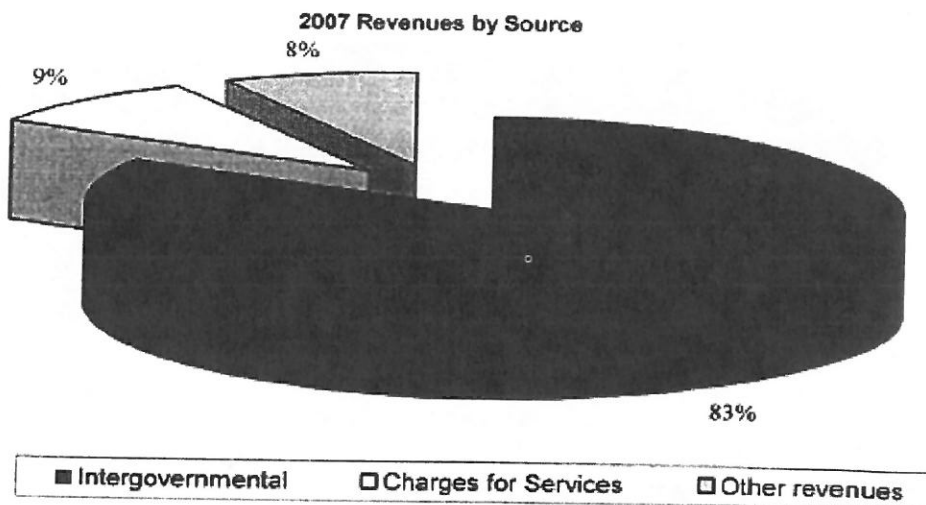
Financial Report

TOWN OF OLD ORCHARD BEACH, MAINE MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED

SCHOOL SPECIAL REVENUES FUND

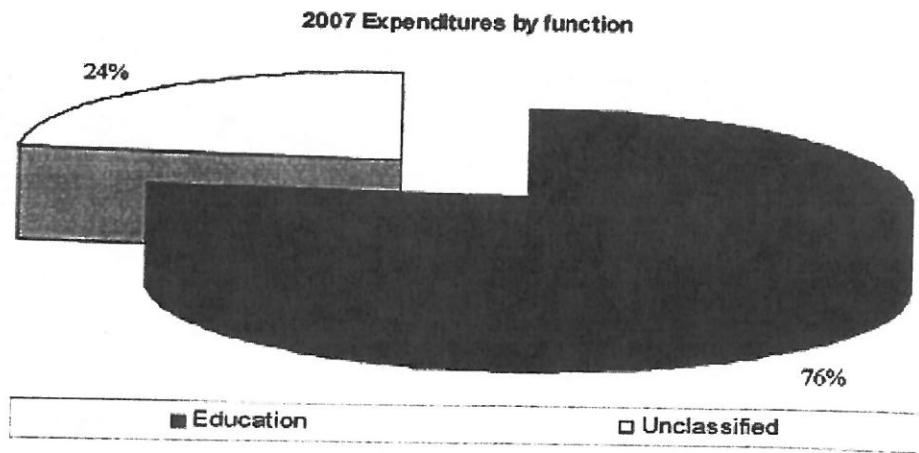
Comparison of revenues of the School Special Revenue Fund for 2007 and 2006, respectively.

Revenues by source:	2007	2006
Intergovernmental	\$ 1,001,164	1,213,407
Charges for services	110,709	98,722
Other revenues	94,828	73,376
Total revenues	\$ 1,206,701	1,385,505



Comparison of expenditures of the School Special Revenue Fund for 2007 and 2006, respectively.

Expenditures by function:	2007	2006
Education	\$ 1,074,942	1,074,879
Unclassified	331,260	324,883
Total expenditures	\$ 1,406,202	1,399,762



Financial Report

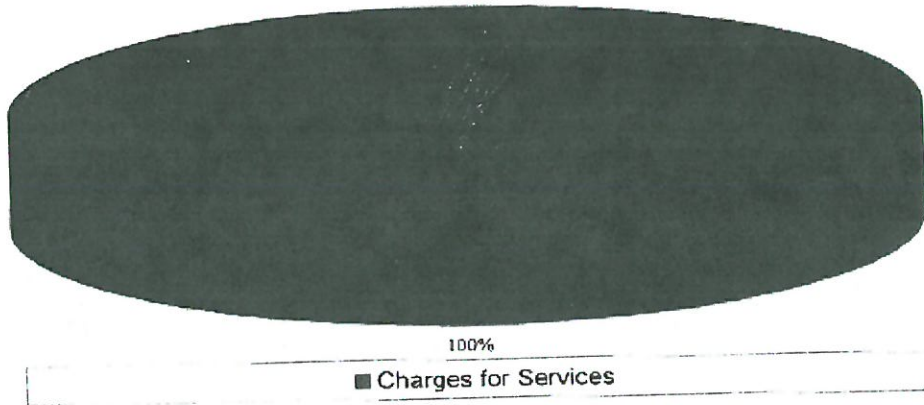
TOWN OF OLD ORCHARD BEACH, MAINE MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED

RESCUE CALL FEES FUND

Comparison of revenues of the Rescue Call Fees Fund for 2007 and 2006, respectively.

Revenues by source:	2007	2006
Charges for services	\$ 359,294	294,670
Total revenues	\$ 359,294	294,670

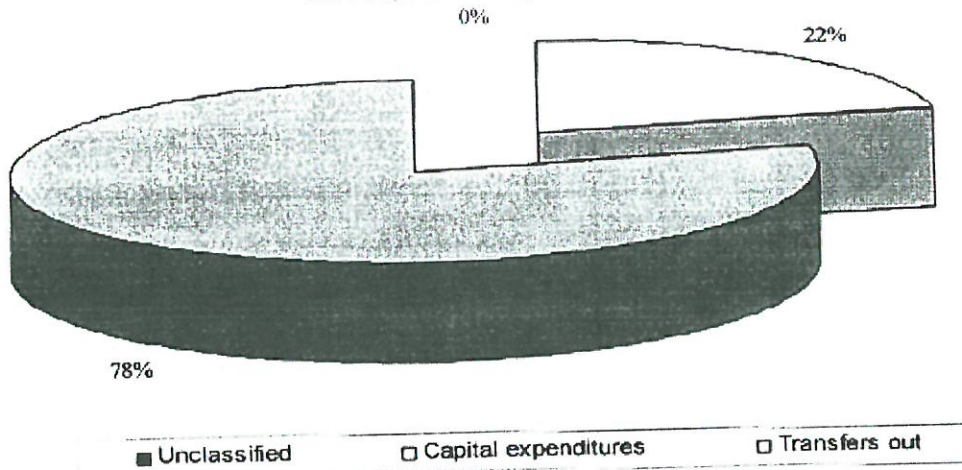
2007 Revenues by Source



Comparison of expenditures of the Rescue Call Fees Fund for 2007 and 2006, respectively.

Expenditures by function:	2007	2006
Unclassified	\$ -	4,460
Capital expenditures	\$ 61,805	-
Transfers out	\$ 225,000	225,000
Total expenditures and transfers	\$ 286,805	229,460

2007 Expenditures by Function



Financial Report

TOWN OF OLD ORCHARD BEACH, MAINE MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED

BALLPARK FUND

The Town's only (and therefore major) Proprietary (Business-type) Fund is the Ballpark Fund. As its revenues, expenses, net assets and comparisons to the prior year were noted earlier, no further explanation is necessary.

DEBT ADMINISTRATION

Debt, considered a liability of Governmental Activities, decreased during fiscal year 2007 by \$1,135,000. Per capita debt decreased from \$1,201 to \$1,072 as a result of principal pay downs.

The Governmental Activity debt summary for fiscal year 2006 is as follows.

Debt payable at June 30, 2006	\$	10,565,000
Less: debt retired		<u>1,135,000</u>
Debt payable at June 30, 2007	\$	9,430,000

The debt payable does not include the long term portion of compensated absences of \$774,306 or the long term accrual for landfill monitoring of \$132,000. The Town has no plans at this time to increase long term debt for capital projects.

CAPITAL ASSETS

The capital assets of the Town are those assets that are used in the performance of the Town's functions, including infrastructure assets (roads, sidewalks, sewers, etc.). At June 30, 2007, net capital assets of the Governmental Activities totaled \$15,611,241 and net capital assets of the Business-type Activities totaled \$394,086. Annual depreciation on capital assets is recognized in the Government-Wide financial statements as an expense of the appropriate program in the Statement of Activities.

The Town has elected to use the Depreciation Method as defined by GASB Statement No. 34 for infrastructure reporting. Under this method, all capital assets except land are assigned an anticipated useful life and the initial cost of acquiring or constructing that asset is reduced each year by an amount equal to its cost divided by its years of useful life (depreciation). The depreciation is then treated as an expense in each year. Any capital improvements that renew the life of a capital asset are recorded in a similar fashion. For example, the replacement of a particular sewer line would trigger the following: (1) the historical cost of the replaced sewer line and its accumulated depreciation would be removed from the listing of capital assets, and (2) the cost of the new sewer line would be recorded in the listing of capital assets and assigned a useful life to begin its depreciation cycle. Capital improvement projects that significantly extend the useful life of a capital asset but fall short of a full replacement are recorded by adding the cost of the improvements to the remaining depreciated cost of the original asset and applying the revised useful life to depreciate from that point on.

Use of depreciation for capital assets forces the Town to recognize that there is still a cost associated with the aging of infrastructure even if no cash is spent on its improvement. The Town is continuously taking actions to arrest the deterioration of its infrastructure. These actions do not extend the useful life of the infrastructure, are considered to be maintenance, and are recorded as current year expenditures only.

Financial Report

TOWN OF OLD ORCHARD BEACH, MAINE MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED

BUDGETS AND BUDGETARY ACCOUNTING

Comparing the fiscal year 2007 original (adopted) General Fund budget to the final (amended) budget on Statement 6 shows that there was no increase in the total amount budgeted.

The Town does not use "carry forward" or "encumbrance" budgeting to account for prior year items not spent by year-end. Instead, the Town Council is asked to appropriate these particular amounts as items in Designated Fund Balance for ease in tracking and recording. Therefore, additions to adopted budget amounts are rare and occur generally for extraordinary items needing attention during the year. There were none of these during this fiscal year.

Comparing the fiscal year 2007 actual results to the final budget shows that there was a positive variance for revenues and a negative variance for expenditures. Management's policy has been to estimate revenues conservatively but realistically, based on historical amounts and trends and on future economic forecasts. This approach has resulted in small amounts of extra revenue each year in the recent past. This year the most significant amounts were generated from cable franchise fees, building and related permits, and investment income.

Three areas of expenditure went beyond their amended budget amounts. Public works exceeded their budget primarily due to increased fuel and electrical costs, Health and Welfare saw an increase in requests for general assistance due to the rising cost of heating fuel and electricity, and capital outlay was expended from designated fund balance as noted above. It is Management's practice not to make budget amendments simply to cover unavoidable shortfalls in Department allocations, but rather to let these negative variances show into the future in order to highlight items that deserve closer scrutiny during the budget process. The basic philosophy of managing budgeted expenditures is to require the Department Head to monitor spending levels, to inform Management of anticipated problems and to hold down discretionary spending as much as possible while maintaining public services at an acceptable level. Management reports anticipated problems to the Town Council as they are identified.

Under other financing sources and uses, actual amounts for operating transfers in and out are skewed each year due to the uncertainty of the assessed valuation of property captured by a Tax Increment Financing (TIF) District. The final figure is not available at budget preparation time and, historically, the prior year's figure is used as an estimate. The Utilization of prior year fund balance amount shown in the budget columns is an offset to the amounts shown as budgeted expenditures from designated and undesignated fund balance within Capital outlays. The budgetary figures for these expenditures are listed and then reversed as they are not part of the budget adoption or adjustment processes but rather are authorized by the Town Council as separate appropriations from either Designated or Undesignated Fund Balance.

THE CLIMATE, THE PAST AND THE FUTURE

The Town is not dependent on an industrial tax base to fund its property tax levies. As a major summer vacation resort destination, the Town attracts businesses that are primarily seasonal. Management is exploring avenues to create more of a year-round appeal for tourism. Over the last two decades, there has been a marked increase in the number of seasonal residences being converted to year-round use by retirees and by commuters to the Portland area, New Hampshire and even to Massachusetts. New construction has emphasized more upscale properties, whether as primary or secondary residences.

While all of the states and many of the major municipalities in the nation have been experiencing economic conditions that have severely affected their revenue streams, the Town has not seen that strain. Several years of good financial management, conservative budgeting and watchful spending have brought increasing fund balances. In November 2006, Standard & Poor's upgraded its rating of the Town's outstanding bonded debt from A- to A, stating "The rating upgrade reflects strong reserves

Financial Report

TOWN OF OLD ORCHARD BEACH, MAINE MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED

supported by well-thought-out fiscal policies, evidence of continued economic growth and a moderate debt burden with limited capital needs.² This event is a significant achievement for Management.

Fund Balance

Town Council policy requires an Undesignated Fund Balance level at least equal to 12% of the current year's General Fund operating budget. This represents approximately one and a half months' worth of expenditures. Historically, available amounts above the 12% level have been used to fund capital projects or to hold when indications of economic downturn are seen, as a safeguard against falling revenues. The amounts of Undesignated Fund Balance and the excess above the 12% level for the last seven years are as follows:

<u>Year</u>	<u>Undesignated F.B.</u>	<u>Excess Amt.</u>
2001	\$ 2,322,811	87,913
2002	\$ 2,621,161	320,489
2003	\$ 2,891,132	545,716
2004	\$ 4,355,690	1,826,671
2005	\$ 4,954,874	2,277,667
2006	\$ 4,988,706	2,259,878
2007	\$ 4,949,578	2,097,414

Next Year Budget

The Town Council approved a budget for fiscal year 2008 of \$23,768,037 a 4.5% increase over 2007's budget. Total property tax revenue to be raised was \$17,598,363, a 2.99% increase from the previous year. The tax rate was reduced to 12.56 mils. This was accomplished through expansion of the tax base the use of \$394,000 of the available excess Fund Balance.

Further Historical Comparisons

The reader is strongly encouraged to study Tables 1-7 at the end of the Financial Statements to view 10-year comparisons of relevant data.

Significant Subsequent Events

Since the end of fiscal year 2007, there have been no significant events.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide the Town's citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have any questions about this report or need any additional financial information, contact the Finance Office at 1 Portland Avenue, Old Orchard Beach, ME 04064, phone 207-934-5714 ext. 222, or email finance@oobmaine.com.

Statement 1

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Net Assets
June 30, 2007

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 218,498	-	218,498
Investments	7,209,086	-	7,209,086
Receivables:			
Taxes receivable	716,167	-	716,167
Tax liens	299,865	-	299,865
Accounts receivable	357,606	-	357,606
Prepaid items	3,056	-	3,056
Inventory	24,458	-	24,458
Internal balances	20,937	(20,937)	-
Nondepreciable capital assets	1,800,728	-	1,800,728
Capital assets, net	13,810,513	394,085	14,204,598
Total assets	24,460,914	373,148	24,834,062
LIABILITIES			
Accounts payable and payroll withholdings	681,632	-	681,632
Accrued expenses	951,915	-	951,915
Refundable deposits	114,246	-	114,246
Noncurrent liabilities:			
Due within one year	1,156,000	-	1,156,000
Due in more than one year	9,180,306	-	9,180,306
Total liabilities	12,084,099	-	12,084,099
NET ASSETS			
Invested in capital assets, net of related debt	6,181,241	394,085	6,575,326
Unrestricted	6,195,574	(20,937)	6,174,637
Total net assets	\$ 12,376,815	373,148	12,749,963

See accompanying notes to financial statements.

Statement 2

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Activities
For the Year Ended June 30, 2007

Functions/programs	Net (expense) revenue and changes in net assets					
	Program Revenues			Primary Government		
	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Governmental activities	Business-type activities
Primary government:						
Governmental activities:						
General government	\$ 1,823,530	675,173	-	-	(1,148,357)	(1,148,357)
Public safety	4,198,453	685,391	-	17,327	(3,495,735)	(3,495,735)
Public works	1,864,684	-	68,672	-	(1,795,792)	(1,795,792)
Sanitation	1,884,323	112,500	-	-	(1,771,823)	(1,771,823)
Recreation, culture and agencies	715,804	245,282	-	-	(470,522)	(470,522)
Health and welfare	76,463	-	17,513	-	(58,950)	(58,950)
Education	11,430,144	177,712	3,151,686	-	(8,100,746)	(8,100,746)
County tax	571,334	-	-	-	(571,334)	(571,334)
Unclassified	498,268	110,709	-	-	(387,559)	(387,559)
Interest on debt	396,174	-	-	-	(396,174)	(396,174)
Capital outlays	2,163,795	-	-	91,775	(2,072,020)	(2,072,020)
Total governmental activities	25,622,952	2,006,767	3,238,071	109,102	(20,269,012)	(20,269,012)
Business-type activities:						
Ballpark	17,134	-	-	-	(17,134)	(17,134)
Total business-type activities	17,134	-	-	-	(17,134)	(17,134)
Total primary government	\$ 25,840,086	2,006,767	3,238,071	109,102	(20,269,012)	(20,286,146)
General revenues:						
Property taxes, levied for general purposes				\$ 17,520,964	-	17,520,964
Payment in lieu of taxes				23,203	-	23,203
Excise taxes				1,413,385	-	1,413,385
Interest and costs on taxes				77,932	-	77,932
Franchise fees				169,806	-	169,806
Grants and contributions not restricted to specific programs:						
Homestead exemption				156,768	-	156,768
Other State and Federal aid				7,714	-	7,714
State Revenue Sharing				823,107	-	823,107
Unrestricted investment earnings				343,844	-	343,844
Miscellaneous revenues				112,858	-	112,858
Transfers				-	-	-
Total general revenues				20,649,581	-	20,649,581
Change in net assets				360,569	(17,134)	363,435
Net assets - beginning				11,996,246	390,282	12,386,528
Net assets - ending				\$ 12,376,815	373,148	12,749,963

See accompanying notes to financial statements.

Statement 3

TOWN OF OLD ORCHARD BEACH, MAINE
Balance Sheet
Governmental Funds
June 30, 2007

	General	School Special Revenues	Rescue Call Fees	Other Governmental Funds	Total Governmental Funds
ASSETS					
Assets:					
Cash and cash equivalents	\$ 156,236	62,262	-	-	218,498
Investments	7,208,612	474	-	-	7,209,086
Receivables:					
Taxes receivable	716,167	-	-	-	716,167
Tax liens	299,865	-	-	-	299,865
Accounts receivable	160,060	44,021	153,525	-	357,606
Prepaid items	3,057	-	-	-	3,057
Inventory	20,245	4,213	-	-	24,458
Interfund loans receivable	-	141,326	122,040	395,709	659,075
Total assets	\$ 8,564,242	252,296	275,565	395,709	9,487,812
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and payroll withholdings	573,904	54,614	-	53,114	681,632
Accrued wages	775,994	50,036	-	-	826,030
Interfund loans payable	264,803	-	-	373,336	638,139
Deferred tax revenue	869,311	-	-	-	869,311
Refundable deposits	114,246	-	-	-	114,246
Total liabilities	2,598,258	104,650	-	426,450	3,129,358
Fund balances:					
Reserved	224,735	8,527	-	-	233,262
Unreserved:					
Designated	791,671	-	-	-	791,671
Undesignated, reported in:					
General Fund	4,949,578	-	-	-	4,949,578
Special Revenue Funds	-	139,119	275,565	273,076	687,760
Capital Project Funds	-	-	-	(303,817)	(303,817)
Total fund balances	5,965,984	147,646	275,565	(30,741)	6,358,454
Total liabilities and fund balances	\$ 8,564,242	252,296	275,565	395,709	
Amounts reported for governmental activities in the statement of net assets are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					15,611,241
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.					869,311
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds.					
General obligation bonds			(9,430,000)		
Landfill closure			(132,000)		
Accrued vacation and sick leave			(774,306)		
Accrued interest			(125,885)		
					(10,462,191)
Net assets of governmental activities					\$ 12,376,815

See accompanying notes to financial statements.

Statement 4

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2007

	General	School Special Revenues	Rescue Call Fees	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 18,893,015	-	-	206,334	19,099,349
Licenses, permits and fees	1,132,286	-	-	51,790	1,184,076
Intergovernmental	3,222,696	1,001,164	-	109,102	4,332,962
Charges for services	-	110,709	359,294	-	470,003
Program income	-	-	-	173,770	173,770
Investment income	343,844	-	-	-	343,844
Other revenues	195,742	94,828	-	3,006	293,576
Total revenues	23,787,583	1,206,701	359,294	544,002	25,897,580
Expenditures:					
Current					
General government	1,761,598	-	-	-	1,761,598
Public safety	4,044,087	-	-	-	4,044,087
Public works	1,482,509	-	-	-	1,482,509
Sanitation	1,496,170	-	-	-	1,496,170
Recreation, culture and agencies	471,937	-	-	243,867	715,804
Health and welfare	76,463	-	-	-	76,463
Education	10,260,455	1,074,942	-	-	11,335,397
Intergovernmental - County tax	571,334	-	-	-	571,334
Unclassified	50,559	331,260	-	35,017	416,836
Debt service	1,543,678	-	-	-	1,543,678
Capital outlays	2,242,068	-	61,805	402,494	2,706,367
Total expenditures	24,000,858	1,406,202	61,805	681,378	26,150,243
Excess (deficiency) of revenues over (under) expenditures	(213,275)	(199,501)	297,489	(137,376)	(252,663)
Other financing sources (uses):					
Transfers - in	434,334	65,680	-	-	500,014
Transfers - out	(65,680)	-	(225,000)	(209,334)	(500,014)
Total other financing sources (uses)	368,654	65,680	(225,000)	(209,334)	-
Net change in fund balances	155,379	(133,821)	72,489	(346,710)	(252,663)
Fund balances, beginning of year	5,810,605	281,467	203,076	315,969	6,611,117
Fund balances, end of year	\$ 5,965,984	147,646	275,565	(30,741)	6,358,454

See accompanying notes to financial statements.

Statement 5

TOWN OF OLD ORCHARD BEACH, MAINE
 Reconciliation of the Statement of Revenues, Expenditures,
 and Changes In Fund Balances of Governmental Funds
 to the Statement of Activities
 For the Year Ended June 30, 2007

Net change in fund balances - total governmental funds (from Statement 4) \$ (252,663)

Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. More specifically, this is the amount by which capital outlays exceeded depreciation expense in the current period. (553,781)

Statement 4 Capital outlays	2,706,367	
Statement 2 Capital outlays	2,163,795	
Variance	542,572	
Less: depreciation	1,096,353	
To reconciliation	(553,781)	

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes. 105,941

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. More specifically, this represents principal repayments. 1,135,000

New debt incurred	-	
Retired debt	(1,135,000)	
Net debt service	(1,135,000)	

Long-term debt accrues interest between payments that is a liability in the statement of net assets. However, this accrual is not recorded in the governmental funds as a current liability. More specifically, this represents the change in the amount of accrued interest on long-term debt. 12,504

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. More specifically, this represents the change in all non-debt long-term liabilities. (66,432)

Change in landfill reserve	6,000	
Change in long-term accrued vacation and sick	(72,432)	
To reconciliation	(66,432)	

Change in net assets of governmental activities (see Statement 2) \$ 380,569

See accompanying notes to financial statements.

Statement 6

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended June 30, 2007

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 18,397,582	18,397,582	18,893,015	495,433
Licenses, permits and fees	1,100,300	1,100,300	1,132,286	31,986
Intergovernmental	2,238,684	2,238,684	2,174,858	(63,826)
Investment income	150,000	150,000	343,844	193,844
Other revenue:				
Municipal	20,000	20,000	112,858	92,858
School	93,000	93,000	82,884	(10,116)
Total revenues	21,999,566	21,999,566	22,739,745	740,179
Expenditures:				
Current:				
General government	1,891,640	1,891,640	1,761,598	130,042
Public works	1,430,827	1,430,827	1,482,509	(51,682)
Sanitation	1,602,501	1,602,501	1,496,170	106,331
Public safety	4,050,756	4,050,756	4,044,087	6,669
Recreation, culture and agencies	478,410	478,410	471,937	6,473
Health and welfare	69,228	69,228	76,463	(7,235)
Education	9,215,845	9,215,845	9,109,874	105,971
Intergovernmental	571,334	571,334	571,334	-
Other expenditures	60,000	60,000	50,559	9,441
Debt service	1,543,679	1,543,679	1,543,678	1
Capital outlays	1,554,000	1,554,000	2,242,068	(688,068)
Total expenditures	22,468,220	22,468,220	22,850,277	(382,057)
Excess (deficiency) of revenues over (under) expenditures	(468,654)	(468,654)	(110,532)	358,122
Other financing sources (uses):				
Transfers - in	434,334	434,334	434,334	-
Transfers - out	(65,680)	(65,680)	(65,680)	-
Utilization of prior year fund balance	100,000	100,000	-	(100,000)
Total other financing sources (uses)	468,654	468,654	368,654	(100,000)
Net change in fund balance	-	-	258,122	258,122
Reconciliation to GAAP:				
Less: Prior year encumbrances			(131,725)	
Less: Increase in school summer salaries			(5,508)	
Add: Current year encumbrances			34,490	
Fund balance, beginning of year			5,810,605	
Fund balance, end of year	\$		5,965,984	

See accompanying notes to financial statements.

Statement 7

TOWN OF OLD ORCHARD BEACH, MAINE
Proprietary Fund - Ballpark Facility
Statement of Net Assets
June 30, 2007

Business-type Activities - Enterprise Funds

ASSETS

Noncurrent assets:

Capital assets	\$	993,250
Accumulated depreciation		(599,165)
Total noncurrent assets		394,085
Total assets		394,085

LIABILITIES

Interfund loans payable	20,937
Total liabilities	20,937

NET ASSETS

Invested in capital assets, net of related debt	394,085
Unrestricted	(20,937)
Total net assets	\$ 373,148

See accompanying notes to financial statements.

Statement 8

TOWN OF OLD ORCHARD BEACH, MAINE
Proprietary Fund - Ballpark Facility
Statement of Revenues, Expenses and Changes in Net Assets
For the Year Ended June 30, 2007

Business-type Activities - Enterprise Funds	
Operating revenues:	
Other revenues	\$ -
Total operating revenues	-
Operating expenses:	
Depreciation	17,134
Total operating expenses	17,134
Operating loss	(17,134)
Nonoperating revenues (expenses):	
Interest expense	-
Total nonoperating expense	-
Change in net assets	(17,134)
Net assets, beginning of year	390,282
Net assets, end of year	\$ 373,148

See accompanying notes to financial statements.

Statement 9

TOWN OF OLD ORCHARD BEACH, MAINE
Proprietary Fund - Ballpark Facility
Statement of Cash Flows
For the Year Ended June 30, 2007

Business-type Activities - Enterprise Funds

Cash flows from operating activities:		
Cash received from property lease	\$	-
Net cash provided by (used in) operating activities		-
Cash flows from noncapital financing activities:		
Interfund transactions with General Fund		-
Net cash provided by noncapital financing activities		-
Cash flows from capital and related financing activities:		
Principal paid on capital debt		-
Interest paid on capital debt		-
Net cash used in capital and related financing activities		-
Net decrease in cash		-
Cash, beginning of year		-
Cash, end of year	\$	-
Reconciliation of operating loss to net cash provided by operating activities:		
Operating loss		(17,134)
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation expense		17,134
Net cash provided by (used in) operating activities	\$	-

See accompanying notes to financial statements.

Statement 10

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2007

		Private-purpose Trust Funds (Scholarships)
ASSETS		
Investments	\$	569,151
Total assets		569,151
NET ASSETS		
Unreserved:		
Principal		289,293
Unexpended income		279,858
Total net assets	\$	569,151

See accompanying notes to financial statements.

Statement 11

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the year ended June 30, 2007

	Private-purpose Trust Funds (Scholarships)
Additions:	
Investment income	\$ 90,326
Unrealized gains (losses)	76,026
Contributions and other receipts	10,503
Total additions	176,855
Deductions:	
Scholarships	76,700
Total deductions	76,700
Change in net assets	100,155
Net assets, beginning of year	468,996
Net assets, end of year	\$ 569,151

See accompanying notes to financial statements.

Notes to Basic Financial Statements

THE REPORTING ENTITY AND ITS SERVICES

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 8,800 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.

In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth by accounting principles generally accepted in the United States of America. The basic - but not the only - criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise financial accountability. 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 on 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 not considered to be a component unit because it is a separate legal organization whose board is not controlled by officials of the Town. The only activity that 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 financial statements.

Biddeford-Saco-Old Orchard Beach Transit Committee - The Town is a 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, 2007 was \$48,000. 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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

B. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period for property taxes and one year for all other revenues. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The Town reports the following major governmental funds:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The School Special Revenue Fund is used to account for grants for educational purposes, the School Lunch program and the Adult Education program, all of which require separate accounting because of legal or regulatory provisions or administrative action.

Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

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The Town reports the following major governmental funds:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The School Special Revenue Fund is used to account for grants for educational purposes, the School Lunch program and the Adult Education program, all of which require separate accounting because of legal or regulatory provisions or administrative action.

Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

The Rescue Call Fees Fund is established to account for revenues derived from the billings of fees for rescue calls, which are earmarked by Council action to provide for the purchase of Public Safety vehicles.

The Town reports the following major proprietary fund:

The Ballpark Fund accounts for the ownership and expenses of a leased sports facility.

Additionally, the Town reports the following fund type:

Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent on behalf of others. The Town's fiduciary funds include private-purpose trust funds.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to the same limitation. The Town has elected not to follow subsequent private-sector guidance. As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the Town's proprietary fund is lease payments by the lessee of the facility; operating expenses consist solely of depreciation on capital assets at this time. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

C. Investments

Investments are stated at fair value, unless otherwise indicated.

D. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of three years or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

G. Inventory

Inventory consists of vehicle fuel, trash bags and the School Lunch Program food, supplies and donated commodities and is recorded at the lower of cost or market on the first-in, first-out basis.

H. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds including expenditures and transfers of resources to provide services, construct assets and service debt. These transactions are reported as transfers.

I. Fund Balances

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designated fund balances represent tentative plans for future use of financial resources.

J. Use of Estimates

Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

K. Encumbrances

Encumbrance 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, except that they are included as expenditures for budgetary purposes (Statement 6).

L. Comparative Data/Reclassifications

Comparative data for the prior year have been presented only for certain funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds.

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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 with the exception of on-behalf payments and that encumbrances are treated as expenditures for budgetary purposes. The Town's other funds do not have legally adopted budgets but have adopted budgets through formal authorizations by the Town Council or School Committee and through grant agreements.

Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government is depreciated using the straight-line method over the assets' estimated useful lives ranging from 3 to 60 years.

For the business-type fund, an estimated useful life of 40 years is used to compute depreciation.

The Town performed an inventory of all other capital assets and conducted a survey of all infrastructure assets for fiscal year 2003 and completes an internal update annually. This process determined the original cost, which is defined as the actual cost to acquire new property in accordance with market prices at the time of first construction/acquisition. Original costs were developed in one of three ways: 1) historical records; 2) standard unit costs appropriate for the construction/acquisition date; or 3) present cost indexed by a reciprocal factor of the price increase from the construction/acquisition date to the current date. The accumulated depreciation, defined as the total depreciation from the date of construction/acquisition to the current date on a straight line, unrecovered cost method was computed using industry accepted life expectancies for each capital asset. The book value was then computed by deducting the accumulated depreciation from the original cost.

E. Vacation and Sick Leave

Under the terms of personnel policies and a union contract, 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. The Town and the School Department accrue accumulated vacation leave and vested sick leave. In the fund financial statements, no amount is recorded unless the amount is to be paid out shortly after year-end. The full liability is recorded in the government-wide statements.

F. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as bond issuance costs if material to basic financial statements, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Notes to Basic Financial Statements

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

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 Department's 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.

B. 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 accounting principles generally accepted in the United States of America of \$1,047,838. These amounts have been included as an intergovernmental revenue and an education expenditure on both Statements 2 and 4 (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, 2007, the balance on such contracts amounted to approximately \$613,196 and is fully accrued and reflected in the financial statements.

C. Excess of Expenditures Over Appropriations

For the year ended June 30, 2007, expenditures exceeded appropriations in the following departments:

Town Council	\$ 1,762
Finance Director/Treasurer	2,710
Planning	4,055
Building Maintenance	2,685
Public Works	51,682
Treatment Plant	68,469
Animal Control	751
Public Safety Complex	30,773
Fire/Rescue Department	45,402
Street Lights	5,727
Historical Society	2,965
General Assistance	7,235

Notes to Basic Financial Statements

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

D. Deficit Fund Balance

The Recreation Fund deficit of \$71,549 is due to the timing of purchases for the Summer Playground Program and will be repaid from program revenues collected next year. The Gateway Grant has a deficit of \$784 that will be repaid with future grant funds from the State. The Playground Grant Fund has a deficit of \$6,013 that will be repaid with future grant funds from the State. The Conservation Tree Grant Fund has a deficit of \$3,517 will be repaid with future grant funds. The CDBG Grant Fund has a deficit of \$38,244 due to the timing of the drawdown of CDBG funds. The FEMA Fund has a deficit of \$304,622 that will be repaid with future grant funds. These obligations are accounted for as an interfund liability in the Recreation Fund, Playground Grant Fund, Gateway Grant Fund, Conservation Tree Grant Fund, CDBG Grant Fund and the FEMA Fund and an interfund asset in the General Fund.

E. Ballpark Update

On April 15, 2001, the Town entered into a lease with Seacoast Sports, LLC for the Ballpark. The lease was renewed in 2002 and 2003. In 2006, a master plan was developed for the development of the ballpark. The citizens of Old Orchard Beach have to vote on the master plan before it can be implemented. At this time, this has not been scheduled to go to referendum.

DEPOSITS AND INVESTMENTS

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

A. Deposits

Custodial Credit Risk-Town Deposits: Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. 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.

At year end, the carrying amount of the Town's deposits was \$218,498 and the bank balance was \$385,470, all of which was covered by Federal Depository Insurance or collateral securities.

Deposits have been reported as follows:

Reported in governmental funds	\$ 218,498
<u>Total deposits</u>	<u>\$ 218,498</u>

B. Investments

Credit Risk: 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 government money market mutual fund accounts and the School Department invests the excess funds of its trust funds and certain special revenue funds in stocks and money market accounts through an investment company.

Notes to Basic Financial Statements

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

D. Deficit Fund Balance

The Recreation Fund deficit of \$71,549 is due to the timing of purchases for the Summer Playground Program and will be repaid from program revenues collected next year. The Gateway Grant has a deficit of \$784 that will be repaid with future grant funds from the State. The Playground Grant Fund has a deficit of \$6,013 that will be repaid with future grant funds from the State. The Conservation Tree Grant Fund has a deficit of \$3,517 will be repaid with future grant funds. The CDBG Grant Fund has a deficit of \$38,244 due to the timing of the drawdown of CDBG funds. The FEMA Fund has a deficit of \$304,622 that will be repaid with future grant funds. These obligations are accounted for as an interfund liability in the Recreation Fund, Playground Grant Fund, Gateway Grant Fund, Conservation Tree Grant Fund, CDBG Grant Fund and the FEMA Fund and an interfund asset in the General Fund.

E. Ballpark Update

On April 15, 2001, the Town entered into a lease with Seacoast Sports, LLC for the Ballpark. The lease was renewed in 2002 and 2003. In 2006, a master plan was developed for the development of the ballpark. The citizens of Old Orchard Beach have to vote on the master plan before it can be implemented. At this time, this has not been scheduled to go to referendum.

DEPOSITS AND INVESTMENTS

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

A. Deposits

Custodial Credit Risk-Town Deposits: Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. 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.

At year end, the carrying amount of the Town's deposits was \$218,498 and the bank balance was \$385,470, all of which was covered by Federal Depository Insurance or collateral securities.

Deposits have been reported as follows:

<u>Reported in governmental funds</u>	<u>\$ 218,498</u>
<u>Total deposits</u>	<u>\$ 218,498</u>

B. Investments

Credit Risk: 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 government money market mutual fund accounts and the School Department invests the excess funds of its trust funds and certain special revenue funds in stocks and money market accounts through an investment company.

Notes to Basic Financial Statements

DEPOSITS AND INVESTMENTS, CONTINUED

At June 30, 2007, the Town reported investments with the following maturities:

	Fair value	Less than 1 year	1-5 years	6-10 years	More than 10 years
Money funds/sweep options	\$ 2,670,538	2,670,538	-	-	-
Repurchase agreements	96	96	-	-	-
Certificate of deposits	4,595,738	4,595,738	-	-	-
Equities/stocks	291,439	-	-	Not applicable	-
Mutual funds (1)	220,426	-	-	Not applicable	-
Total investments	\$7,778,237	7,266,372	-	-	-

(1) Mutual funds are not considered securities and are exempt from risk disclosure noted above.

Investments have been reported as follows:

Reported in the general fund	\$ 7,209,086
Reported in fiduciary funds	569,151
Total deposits	\$ 7,778,237

Custodial credit risk- investments – For investments, this is the risk that in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The Town currently does not have an investment policy for custodial credit risk. Of the Town's \$2,670,538 investment in money funds/sweep options, \$57,387 was exposed to custodial credit risk because they were uninsured and uncollateralized, the rest was collateralized by underlying securities held by the related bank, which were not in the Town's name. Of the Town's \$96 in repurchase agreements, \$0 was exposed to custodial credit risk because they were insured by the FDIC. Of the Town's \$4,595,738 in certificates of deposits, 100% was insured by the FDIC.

Interest rate risk – The Town does not have a deposit policy for interest rate risk.

PROPERTY TAX

Property taxes for the current year were committed on August 2, 2006 on the assessed value listed as of April 1, 2006 for all real and personal property located in the Town. All real property taxes were due in two installments, 50% on September 8, 2006 and 50% on March 16, 2007. All personal property taxes were due in full on September 8, 2006. Interest at the rate of 11% per annum was charged on any amounts remaining unpaid after these respective due dates. Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. The assessed value was 100% of the estimated market value and 96% of the 2007 state valuation of \$1,368,350,000.

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 \$561,677 for the year ended June 30, 2007.

Notes to Basic Financial Statements

PROPERTY TAX, CONTINUED

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 2007 and 2006 levies:

	<u>2007</u>	<u>2006</u>
Valuation:		
Land	\$ 488,231,200	489,670,400
Buildings	859,629,300	772,040,800
Personal property	23,392,100	21,605,000
Less - Exemptions and tax-exempt property	(57,991,100)	(55,530,000)
Total assessed valuation	\$ 1,313,261,500	1,227,786,200
Total assessed valuation	1,313,261,500	1,227,786,200
Tax rate (per \$1,000)	13.32	13.50
Commitment	17,492,643	16,575,114
Supplemental taxes assessed	10,392	30,958
	17,503,035	16,606,072
Less - collections and abatements	16,997,147	16,183,713
Receivable at end of year	\$ 455,328	422,359
Consisting of:		
Taxes	455,328	39,101
Liens	-	383,258
Receivable at end of year	\$ 455,328	422,359
Collection rate	97.11%	97.45%

Notes to Basic Financial Statements

CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2007 was as follows:

	Balance June 30, <u>2006</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2007</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 1,800,728	-	-	1,800,728
Capital assets, being depreciated:				
Buildings and improvements	9,771,824	-	-	9,771,824
Equipment, furniture and fixtures	3,601,499	55,321	-	3,656,820
Vehicles	4,330,795	229,434	14,000	4,546,229
Infrastructure	17,084,212	271,817	-	17,356,029
Total capital assets being depreciated	34,788,330	556,572	14,000	35,330,902
Less accumulated depreciation for:				
Buildings and improvements	5,360,774	194,138	-	5,554,912
Equipment, furniture and fixtures	2,560,894	164,529	-	2,725,423
Vehicles	2,210,986	292,933	(4,123)	2,499,796
Infrastructure	10,291,382	448,876	-	10,740,258
Total accumulated depreciation	20,424,036	1,100,476	(4,123)	21,520,389
Total capital assets being depreciated, net	14,364,294	(543,904)	9,877	13,810,513
Governmental activities capital assets, net	\$16,165,022	(543,904)	9,877	15,611,241
Business-type activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 993,250	-	-	993,250
Less accumulated depreciation for:				
Buildings and improvements	582,030	17,134	-	599,164
Total capital assets being depreciated, net	411,220	(17,134)	-	394,086
Business-type activities capital assets, net	\$ 411,220	(17,134)	-	394,086

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 61,932
Public safety	158,489
Public works, including depreciation of general infrastructure assets	382,155
Sanitation	394,153
Education	103,747
Total depreciation expense – governmental activities	\$ 1,100,476

Notes to Basic Financial Statements

CAPITAL ASSETS, CONTINUED

Business-type activities:

Ballpark Fund	\$ 17,134
Total depreciation expense - business activities	\$ 17,134

PENSION PLANS

Maine State Retirement System - Consolidated Plan

Description of the Plan - The Town contributes to the Maine State Retirement System Consolidated Plan, a cost sharing multiple-employer retirement system established by the Maine State legislature. The Maine State Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefits rests with the State Legislature. The Maine State Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine State Retirement, 46 State House Station, Augusta, Maine 04333-0046 or by calling 1-800-451-9800. The Town Council has authorized the Town to rejoin the Maine State Retirement System as a full member effective July 1, 2003.

Funding Policy - All plan members except those included in the Teacher Group are required to contribute 6.5% of their annual covered salary and the Town is required to contribute an actuarially determined rate. The rate for the year ended June 30, 2007 and 2006 was 2.8% of covered payroll for the regular plan and 4% of covered payroll for the special plan which covers police and fire employees. The contribution rates of plan members and the Town are established and may be amended by the Maine State Retirement System Board of Trustees. The Town's contributions to the Maine State Retirement System Consolidated Plan for the year ended June 30, 2007 and 2006 were \$92,233 and \$137,134, respectively.

Maine State Retirement System - School Employees

All School teachers, plus other qualified educators, participate in the Maine State Retirement System's teacher group. The teacher's group is a cost-sharing plan with a special funding situation, established by the Maine State Legislature. All plan members are required to contribute 7.65% of their annual covered salary to the retirement system. The School Department's payroll for employees covered by this group, for the fiscal year ended June 30, 2007, was \$5,474,597. The State of Maine Department of Education is required, by state statute, to contribute the employer contribution, which amounts to 19.14% of compensation. Contributions paid by the State totaled approximately \$1,047,838 for the year ended June 30, 2007. There is no contribution required by the School Department except for federally funded teachers for which the School Department contributes 19.14% of their compensation. This cost is charged to the applicable grant.

Deferred Compensation Plan

The Town offers all its employees a deferred compensation plan created in accordance with Internal Revenue (IRC) Section 457. The plan permits participating employees 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.

Assets of the plan are placed in trust for the exclusive benefit of participants and their beneficiaries. Accordingly, the assets and the liability for the compensation deferred by plan participants, including earnings on plan assets are not included in the Town's financial statements.

Notes to Basic Financial Statements

LONG-TERM DEBT

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

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 2007:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Due within one year</u>
Governmental activities:					
General obligation bonds	\$ 10,565,000	-	1,135,000	9,430,000	1,150,000
Landfill closure	138,000	-	6,000	132,000	6,000
Accrued vacation and sick	701,874	81,432	9,000	774,306	-
Governmental activity long-term liabilities	\$ 11,404,874	81,432	1,150,000	10,336,306	1,156,000

Long-term debt payable at June 30, 2007 is comprised of the following:

	<u>Original amount issued</u>	<u>Interest rate</u>	<u>Final maturity date</u>	<u>Balance end of year</u>
Governmental activities:				
1989 Capital improvement bond	1,840,000	7.45 – 7.75%	2009	\$ 120,000
1998 General obligation refunding bond	5,975,000	4.15 – 5.20%	2018	3,420,000
2003 General obligation refunding bond	7,520,000	2.00 – 4.50%	2023	5,890,000
Total governmental activities				\$ 9,430,000

The annual requirements to amortize all debt outstanding as of June 30, 2007 are as follows. Such amounts exclude overlapping debt requirements but include school debt requirements to be reimbursed by the State of Maine (currently there are none).

The general fund pays all governmental activities long-term debt service requirements.

Notes to Basic Financial Statements

LONG-TERM DEBT, CONTINUED

Year ended June 30,	Governmental activities		Total
	Principal	Interest	
2008	\$ 1,150,000	362,594	1,512,594
2009	1,290,000	320,568	1,610,568
2010	1,325,000	272,564	1,597,564
2011	1,330,000	217,293	1,547,293
2012	1,375,000	159,498	1,534,498
2013-2017	1,535,000	442,289	1,977,289
2018-2022	1,015,000	199,627	1,214,627
2023-2024	410,000	18,675	428,675
Totals	\$ 9,430,000	1,993,108	11,423,108

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, 2007, the Town was in compliance with these limitations.

OVERLAPPING DEBT

The Town is subject to an annual assessment of its proportional share of York County expenses, including debt repayment, as determined by the percentage of the Town's State valuation to the County's State valuation. At June 30, 2007, the Town's State valuation of \$1,368,350,000 was 4.74% of the County's State valuation of \$28,845,750,000. The Town's share is 4.74% or \$701,520 of York County's \$14,800,000 long-term debt outstanding as of June 30, 2007.

RESERVED/DESIGNATED FUND BALANCES

At June 30, 2007, portions of fund balance were reserved and designated for future periods as follows:

	General Fund	Special Revenue Funds
Reserved:		
Education:		
Special education tuition	\$150,000	-
MSMA unemployment fund	10,000	-
System support recertification	10,000	-
Encumbrances	34,490	4,314
School lunch inventory	-	4,213
Town inventory	20,245	-
Totals	\$224,735	8,527

Notes to Basic Financial Statements

RESERVED/DESIGNATED FUND BALANCES, CONTINUED

	General Fund
Unreserved – designated:	
Memorial Park	\$ (13,632)
Milliken Street parking	(26,324)
Stormwater outfall project	(9,556)
Milliken/Walnut flood mitigation	20,036
Public Safety building improvements	43,748
Public Safety radios	34,610
East Grand Avenue - Harrisburg to Walnut	37,775
Smithwheel outlet project	47,611
Sidewalk maintenance and improvements	1,813
Temple Ave./Manor St. improvements	62,000
CDBG grant - local match	50,000
Libby Library capital improvements	(6,669)
Bradbury Street drainage	40,574
Summit Street drainage	24,069
Ross Rd. culvert design	(13,587)
PWD Vac All	134,500
Little River/Jones Creek Watershed	41,990
Fuel tank replacement	(2,287)
Waste water treatment plant capital improvements	325,000
Total	\$ 791,671

NET ASSETS

Net Assets - Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and capital leases payable and adding back any unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Town's net assets invested in capital assets, net of related debt was calculated as follows at June 30, 2007:

Capital assets	\$ 37,131,630
Accumulated depreciation	(21,520,389)
Bonds payable	(9,430,000)
Capital leases	-
Add back unspent bond proceeds	-
Total invested in capital assets net of related debt	\$ 6,181,241

Notes to Basic Financial Statements

RISK MANAGEMENT

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 or participates in a public entity risk pool. Currently, the Town participates in a public entity risk pool sponsored by the Maine Municipal Association and the School Department participates in a public entity risk pool sponsored by the Maine School Management Association for workers' compensation coverage.

Based on the coverage provided by the pools, 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, 2007.

LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

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 that have been closed under an approved plan and one additional landfill whose closure was completed during fiscal year 1998. The only additional costs that remain are postclosure care costs on all three of the landfills. The estimated remaining postclosure care costs at June 30, 2007 are \$132,000, which would include two mowings of each site during the year and well monitoring. This amount has been accrued in the entity-wide financial statements and is being amortized over 30 years at \$6,000 per year, as it is not expected that any of these costs will be funded with current financial resources. The actual cost of postclosure care may be higher due to inflation, changes in technology, engineering estimates, or changes in landfill laws and regulations.

SCHOOL ADMINISTRATIVE REORGANIZATION

On June 6, 2007 the Maine House and Senate enacted the two-year state budget including the school administrative reorganization legislation "School Administrative Reorganization" ("SAR") as Public Law 2007, Chapter 240. The law sets forth state policy to ensure that schools are organized as units in order to provide equitable educational opportunities, rigorous academic programs, uniformity in delivering programs, a greater uniformity in tax rates, more efficient and effective use of limited resources, preservation of school choice and maximum opportunity to deliver services in an efficient manner. All school units and municipal school units (collectively School Administrative Units or "SAU") are directed to work with other units to reorganize into larger, more efficient units; or where expansion of the unit would be impractical or inconsistent with state policy, reorganize their own administrative structures to reduce costs. The legislative intent of the law is to create a maximum of 80 school units or the number of units appropriate to achieve administrative efficiencies.

The law requires existing SAUs to file a "Notice of Intent" with the Commissioner by August 31, 2007. The Notice of Intent must elect either to engage in planning and negotiating with other SAUs for the purpose of developing a reorganization plan to form a regional school unit ("RSU"), or the intent to submit an alternative plan to achieve efficiencies. The Notice of Intent is subject to approval by the Commissioner of Education (the "Commissioner"), including approval of the election to file an alternative plan. SAUs are then required to submit a reorganization plan, or, if a SAU is exempted by the members of the general public, develop the reorganization plans. Reorganization plans approved by the Department of Education ("DOE") are submitted to the voters in the proposed RSU.

Notes to Basic Financial Statements

SCHOOL ADMINISTRATIVE REORGANIZATION, CONTINUED

If the reorganization plan is approved by the voters, elections will then be held for seats on the RSU school board.

All reorganization plans are subject to voter approval. A SAU whose plan is approved by the Commissioner in December 2007 must hold a referendum on the plan on or before January 15, 2008. A SAU whose plan is received or revised after December 15, 2007 and approved by the Commissioner in December 2007 but has exercised due diligence and acted in good faith in developing a reorganization plan, must hold a referendum of the plan on June 10, 2008. The DOE will fund the cost of a referendum held on or before January 15, 2008.

SAU's, not otherwise exempt, that fail to approve a reorganization plan by November 4, 2008 and to implement that plan by July 1, 2009 will face financial penalties, starting on July 1, 2009. Penalties for SAUs that do not form appropriate RSUs by the beginning of FY 2010 include:

- A 50% reduction in minimum subsidy (the special education minimum);
- A 50% reduction in system administration costs includable for purposes of the funding model;
- Less favorable consideration in approval and funding for school construction;
- Loss of eligibility for transition adjustments; and
- The percentage of state subsidy will not increase to the highest level as called for in the four-year "ramp-up" of state funding for education (i.e., GPA will be consistent with a statewide average contribution of 53.86% instead of the 55% overall state share).

The School Department has submitted a plan to the State which includes consolidating with the Saco School Department which currently provides K-12 education to students from Saco, Arundel and Dayton. Because the Department's plan will be subject to review by the State Department of Education and voter approval the outcome of any reorganization affecting the Department is unknown.

GENERAL FUND

General Fund

TOWN OF OLD ORCHARD BEACH, MAINE
General Fund
Comparative Balance Sheet
June 30, 2007 and 2006

	2007	2006
ASSETS		
Cash and cash equivalents	\$ 156,236	23,720
Investments	7,208,612	7,538,980
Receivables:		
Taxes receivable	716,167	279,410
Tax liens	299,865	626,018
Accounts receivable	160,060	220,027
Prepaid items	3,057	1,727
Inventory	20,245	23,266
Total assets	\$ 8,564,242	8,713,148
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable and payroll withholdings	573,904	752,193
Accrued wages	775,994	810,728
Interfund loans payable	264,803	456,342
Deferred tax revenue	869,311	763,370
Refundable deposits	114,246	119,910
Total liabilities	2,598,258	2,902,543
Fund balance:		
Reserved	224,735	324,991
Unreserved:		
Designated	791,671	496,908
Undesignated	4,949,578	4,988,706
Total fund balance	5,965,984	5,810,605
Total liabilities and fund balance	\$ 8,564,242	8,713,148

TOWN OF OLD ORCHARD BEACH, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the Year Ended June 30, 2007
(with comparative actual amounts for the year ended June 30, 2006)

	2007		Variance positive (negative)	2006 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 16,932,416	17,520,964	588,548	16,519,982
Less TIF financing	(206,334)	(206,334)	-	(206,334)
Change in deferred property tax revenue	-	(105,941)	(105,941)	(48,008)
Excise taxes	1,435,500	1,413,385	(22,115)	1,442,391
Interest and costs on taxes	100,000	77,932	(22,068)	30,828
Cable television franchise taxes	110,000	169,806	59,806	150,393
Contributions in lieu of taxes	26,000	23,203	(2,797)	25,969
Total taxes	18,397,582	18,893,015	495,433	17,915,221
Licenses, permits and fees:				
Business licenses	101,000	133,906	32,906	118,729
Building, plumbing and electrical permits	147,000	156,122	9,122	153,199
Town Clerk fees	10,000	15,882	5,882	11,602
Town Agent fees	31,500	28,392	(3,108)	31,961
Parking fees	40,000	71,512	31,512	35,204
Parking meters and fines	300,000	322,051	22,051	324,929
Sewer impact fees	31,500	31,500	-	31,500
Sewer user and dumping fees	32,000	32,050	50	29,530
Other permits and fees	407,300	340,871	(66,429)	428,088
Total licenses, permits and fees	1,100,300	1,132,286	31,986	1,164,742
Intergovernmental:				
State Revenue Sharing	865,000	823,107	(41,893)	851,766
State education subsidies	1,123,684	1,102,684	(21,000)	1,360,397
Homestead exemption	155,000	156,768	1,768	154,945
M.D.O.T. block grant	75,000	67,072	(7,928)	87,736
Human services reimbursement	11,000	17,513	6,513	15,983
Other state revenue	9,000	7,714	(1,286)	-
Total intergovernmental	2,238,684	2,174,858	(63,826)	2,470,827
Investment income	150,000	343,844	193,844	224,977
Other revenues:				
School Department	93,000	82,884	(10,116)	25,125
Miscellaneous	20,000	112,858	92,858	67,026
Total other revenues	113,000	195,742	82,742	92,151
Total revenues	21,999,566	22,739,745	740,179	21,867,918

General Fund

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

	2007		Variance positive (negative)	2006 Actual
	Budget	Actual		
Expenditures:				
Current:				
General government:				
Town Council	\$ 38,598	40,360	(1,762)	38,761
Administration	315,115	314,089	1,026	311,773
Legal	90,000	78,054	11,946	109,374
Tax collector	81,819	75,793	6,026	88,349
Finance Director/Treasurer	102,495	105,205	(2,710)	136,666
Assessor	177,217	168,351	8,866	150,710
Town Clerk	100,958	97,987	2,969	92,310
Elections	13,610	11,465	2,145	9,628
Planning	180,226	184,281	(4,055)	167,805
Code enforcement	216,601	202,424	14,177	205,920
Building maintenance	95,672	98,357	(2,685)	90,192
Planning, Zoning and Registration Boards	53,131	45,988	7,143	53,973
Miscellaneous	10,000	8,975	1,025	(7,187)
Contingency	30,000	1,000	29,000	8,762
Insurances	386,200	329,269	56,931	340,311
Total general government	1,891,640	1,761,598	130,042	1,797,347
Public works:				
General	1,430,827	1,482,509	(51,682)	965,302
Winter maintenance	-	-	-	59,882
Downtown and beach cleaning	-	-	-	101,960
Total public works	1,430,827	1,482,509	(51,682)	1,127,144
Sanitation:				
Treatment plant	924,001	992,470	(68,469)	968,746
Sand/Salt facility	-	-	-	19,229
Solid waste	673,500	502,299	171,201	592,628
Transfer Station	-	-	-	88,329
Comfort station	5,000	1,401	3,599	8,594
Total sanitation	1,602,501	1,496,170	106,331	1,677,526
Public safety:				
Police department	1,736,671	1,679,555	57,116	1,619,432
Parking enforcement	57,245	56,713	532	48,177
Communication center	470,586	451,830	18,756	431,423
Emergency management	615	-	615	-
Animal control	57,591	58,342	(751)	52,642
Public safety complex	60,000	90,773	(30,773)	55,242
Lifeguards	105,812	94,376	11,436	98,721
Fire/Rescue department	1,242,036	1,287,438	(45,402)	1,234,349
Hydrants	111,200	110,333	867	110,145
Street lights	209,000	214,727	(5,727)	194,636
Total public safety	4,050,756	4,044,087	6,669	3,844,767

General Fund

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

	2007		Variance positive (negative)	2006 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
Recreation, culture and agencies:				
Recreation	\$ 186,200	185,343	857	133,083
Parking lot	-	-	-	47,633
Conservation Commission	5,000	3,617	1,383	3,600
Donations to provider agencies	32,825	32,627	198	21,446
Memorial Library	188,385	188,385	-	180,997
Historical Society	11,000	13,965	(2,965)	8,490
Transit Committee subsidy	55,000	48,000	7,000	48,000
Total recreation, culture and agencies	478,410	471,937	6,473	443,249
Health and welfare:				
General assistance	69,228	76,463	(7,235)	70,732
Total health and welfare	69,228	76,463	(7,235)	70,732
Education	9,215,845	9,109,874	105,971	8,920,688
Intergovernmental - county tax	571,334	571,334	-	536,815
Abatements and write offs	60,000	50,559	9,441	62,492
Debt service:				
Principal	1,135,000	1,135,000	-	1,175,000
Interest	408,679	408,678	1	441,746
Total debt service	1,543,679	1,543,678	1	1,616,746
Capital outlays:				
Codification	-	-	-	5,042
Computer System upgrade	12,000	8,017	3,983	38,303
Fire Equipment	-	-	-	21,473
Rescue Vehicle	-	-	-	125,290
Lifeguard Response Vehicle	8,000	7,995	5	3,700
Police Equipment	63,000	42,986	20,014	46,011
SCBA Equipment	20,000	-	20,000	-
GIS program	70,000	71,458	(1,458)	74,069
Road maint./improvements	200,000	216,436	(16,436)	133,755
Sidewalk maint./improvements	75,000	72,834	2,166	(2,692)
Public Works equipment	-	-	-	10,900
Public Works vehicles	200,000	200,755	(755)	266,077
NPDES - MS4	-	-	-	4,244
Public Works Signs	6,000	8,301	(2,301)	11,357
Sewer Maintenance/Improvement	200,000	204,665	(4,665)	-
Treatment Plant equipment	400,000	290,107	109,893	133,817
Memorial Park improvements	-	26,389	(26,389)	139,797
Drainage Improvements	300,000	351,383	(51,383)	-
Expenditures from designated fund balance	-	642,015	(642,015)	1,699,232
Expenditures from undesignated fund balance	-	98,727	(98,727)	-
Total capital outlays	1,554,000	2,242,068	(688,068)	2,710,375
Total expenditures	22,468,220	22,850,277	(382,057)	22,807,881

General Fund

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

	2007			2006 Actual
	Budget	Actual	Variance positive (negative)	
Excess (deficiency) of revenues over (under) expenditures	\$ (468,654)	(110,532)	358,122	(939,963)
Other financing sources (uses):				
Transfers - in	434,334	434,334	-	434,334
Transfers - out	(65,680)	(65,680)	-	(59,680)
Utilization of prior year fund balance	100,000	-	(100,000)	-
Total other financing sources (uses)	468,654	368,654	(100,000)	374,654
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	258,122	258,122	(565,309)
Reconciliation to GAAP (Statement 4):				
Less: Prior year encumbrances		(131,725)		(224,250)
Decrease (increase) in school summer salaries		(5,508)		(19,296)
Add: Current year encumbrances		34,490		131,725
Net change in fund balance		155,379		(677,130)
Fund balance, beginning of year		5,810,605		6,487,735
Fund balance, end of year	\$	5,965,984		5,810,605

ALL OTHER GOVERNMENTAL FUNDS

All Other Governmental Funds

TOWN OF OLD ORCHARD BEACH, MAINE
Combining Balance Sheet
All Other Governmental Funds
June 30, 2007

	Nonmajor Special Revenue Funds	Nonmajor Capital Project Funds	Total Other Governmental Funds
ASSETS			
Accounts receivable	\$ -	-	-
Interfund loans receivable	393,183	2,526	395,709
Total assets	\$ 393,183	2,526	395,709
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and payroll withholdings	32,143	20,971	53,114
Interfund loans payable	87,964	285,372	373,336
Total liabilities	120,107	306,343	426,450
Fund balances:			
Unreserved:			
Undesignated	273,076	(303,817)	(30,741)
Total fund balances (deficit)	273,076	(303,817)	(30,741)
Total liabilities and fund balances	\$ 393,183	2,526	395,709

All Other Governmental Funds

TOWN OF OLD ORCHARD BEACH, MAINE
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 All Other Governmental Funds
 For the Year Ended June 30, 2007

	Nonmajor Special Revenue Funds	Nonmajor Capital Project Funds	Total Other Governmental Funds
Revenues:			
Taxes	\$ -	206,334	206,334
Licenses, permits and fees	51,790	-	51,790
Intergovernmental	105,155	3,947	109,102
Program income	173,770	-	173,770
Other revenues	3,006	-	3,006
Total revenues	333,721	210,281	544,002
Expenditures:			
Current:			
Recreation, culture and agencies	243,867	-	243,867
Unclassified	35,017	-	35,017
Capital outlays	81,849	320,645	402,494
Total expenditures	360,733	320,645	681,378
Excess (deficiency) of revenues over (under) expenditures	(27,012)	(110,364)	(137,376)
Other financing sources (uses):			
Transfers - in	-	-	-
Transfers - out	(3,000)	(206,334)	(209,334)
Total other financing sources (uses)	(3,000)	(206,334)	(209,334)
Net change in fund balances	(30,012)	(316,698)	(346,710)
Fund balances, beginning of year	303,088	12,881	315,969
Fund balances, end of year	\$ 273,076	(303,817)	(30,741)

NON-MAJOR SPECIAL REVENUE FUNDS

Non-Major Special Revenue Funds

TOWN OF OLD ORCHARD BEACH, MAINE
 Nonmajor Special Revenue Funds
 Combining Balance Sheet
 June 30, 2007
 (with comparative totals for June 30, 2006)

	Recreation Fund	Special Dog Fund	Police Grants Fund	Sewer Special Revenue	Gateway Grant Fund	Park Bench Program	Playground Grant Fund	Conservation Tree Grant	CDBG Grant Fund	Fire Grants Fund	Smithwheel Impact Fees	Totals	
												2007	2006
ASSETS													
Assets:													
Interfund loans receivable	\$ -	2,539	14,246	305,798	-	1,800	-	-	-	-	68,800	393,183	385,694
Total assets	\$ -	2,539	14,246	305,798	-	1,800	-	-	-	-	68,800	393,183	385,694
LIABILITIES AND FUND BALANCES													
Liabilities:													
Accounts payable and payroll withholdings	3,626	-	-	-	-	-	-	3,517	25,000	-	-	32,143	7,295
Interfund loans payable	67,923	-	-	-	784	-	6,013	-	13,244	-	-	87,964	55,307
Total liabilities	71,549	-	-	-	784	-	6,013	3,517	38,244	-	-	120,107	62,606
Fund balances:													
Unreserved:													
Undesignated	(71,549)	2,539	14,246	305,798	(784)	1,800	(6,013)	(3,517)	(38,244)	-	68,800	273,078	303,058
Total fund balances (deficit)	(71,549)	2,539	14,246	305,798	(784)	1,800	(6,013)	(3,517)	(38,244)	-	68,800	273,078	303,058
Total liabilities and fund balances	\$ -	2,539	14,246	305,798	-	1,800	-	-	-	-	68,800	393,183	385,694

Non-Major Special Revenue Funds

TOWN OF OLD ORCHARD BEACH, MAINE
 Nonmajor Special Revenue Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended June 30, 2007
 (with comparative totals for the year ended June 30, 2006)

	Special		Police		Sewer		Gateway		Park		Playground		Conservation		CDBG		Fire		Smithwheel		Totals	
	Recreation	Dog	Grants	Grants	Special	Special	Grant	Program	Bench	Grant	Tree	Grant	Grant	Grant	Grant	Grant	Impact	Fees	2007	2006		
Fund	Fund	Fund	Fund	Fund	Revenue	Revenue	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund				
Revenues:																						
Licenses and permits																						
Dog fees	\$		2,840																2,840			2,840
Ordinance fees and assessments					48,950														48,950			48,950
Total licenses and permits			2,840		48,950														51,790			51,790
Intergovernmental:																						
Federal grants and commodities				17,327											87,829				105,155			105,155
Total intergovernmental				17,327											87,829				105,155			105,155
Other revenues	173,770																		173,770			173,770
Recreation programs				152					1,800									1,054	3,006			3,148
Other				152					1,800									1,054	175,542			173,542
Total other revenues	173,770			304					3,600									2,108	179,688			176,688
Total revenues	173,770		2,840	17,479	48,950				1,800						87,829			1,054	333,721			217,650
Expenditures:																						
Recreation	243,867																		243,867			160,827
Unclassified					31,500							3,517							35,017			1,070
Capital outlay															81,849				81,849			79,986
Total expenditures	243,867				31,500							3,517			81,849				360,733			241,883
Excess (deficiency) of revenues over (under) expenditures	(70,097)		2,840	17,479	17,450				1,800			(3,517)			5,979			1,054	(27,012)			(24,233)
Other financing sources (uses):																						
Transfers - in																						
Transfers - out			(3,000)																(3,000)			(3,000)
Total other financing sources (uses)			(3,000)																(3,000)			(3,000)
Net change in fund balances	(70,097)		(160)	17,479	17,450				1,800			(3,517)			5,979			1,054	(30,012)			(27,233)
Fund balances (deficit), beginning of year	(1,452)		2,699	(3,233)	288,348			(784)				(6,013)			(44,223)			(1,054)	68,800			330,321
Fund balances (deficit), end of year	(71,549)		2,539	14,246	305,798		(784)		1,800		(3,517)			(38,244)				68,800	273,076			303,088

NON-MAJOR CAPITAL PROJECT FUNDS

Non-Major Capital Project Funds

TOWN OF OLD ORCHARD BEACH, MAINE
 Nonmajor Capital Project Funds
 Combining Balance Sheet

June 30, 2007

(with comparative totals for June 30, 2006)

	East Grand Avenue	Landfill Closure	Downtown TIF	FEMA Fund	Totals	
					2007	2006
ASSETS						
Accounts receivable	\$ -	-	-	-	-	55,287
Interfund loans receivable	-	2,526	-	-	2,526	11,295
Total assets	\$ -	2,526	-	-	2,526	66,582
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and payroll withholdings	-	1,721	-	19,250	20,971	1,721
Interfund loans payable	-	-	-	285,372	285,372	51,980
Total liabilities	-	1,721	-	304,622	306,343	53,701
Fund balances:						
Unreserved:						
Undesignated	-	805	-	(304,622)	(303,817)	12,881
Total fund balances (deficit)	-	805	-	(304,622)	(303,817)	12,881
Total liabilities and fund balances	\$ -	2,526	-	-	2,526	66,582

Non-Major Capital Project Funds

TOWN OF OLD ORCHARD BEACH, MAINE
Nonmajor Capital Project Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2007
(with comparative totals for the year ended June 30, 2006)

	East Grand Avenue				Landfill Closure		Downtown TIF		FEMA Fund		Totals	
	2007	2006	2007	2006	2007	2006	2007	2006	2007	2006	2007	2006
Revenues:												
Property taxes	\$	-	-	206,334	-	-	-	-	-	-	206,334	206,334
Intergovernmental		(602)	-	-	-	-	-	4,549	-	-	3,947	-
Total revenues		(602)	-	206,334	-	-	-	4,549	-	-	210,281	206,334
Expenditures:												
Capital improvements:												
Construction costs		-	-	-	-	-	-	317,338	-	-	317,338	-
Miscellaneous		3,307	-	-	-	-	-	-	-	-	3,307	-
Debt service		-	-	-	-	-	-	-	-	-	-	-
Total expenditures		3,307	-	-	-	-	-	317,338	-	-	320,645	-
Excess (deficiency) of revenues over (under) expenditures		(3,909)	-	206,334	-	-	-	(312,789)	(110,364)	206,334		
Other financing sources (uses):												
Transfers - in		-	-	-	-	-	-	-	-	-	-	-
Transfers - out		-	-	(206,334)	-	-	-	-	-	-	(206,334)	(206,334)
Total other financing sources (uses)		-	-	(206,334)	-	-	-	-	(206,334)	(206,334)		
Net change in fund balances		(3,909)	-	-	-	-	-	(312,789)	(316,698)	-		
Fund balances, beginning of year		3,909	805	-	-	-	8,167	12,881	12,881	12,881		
Fund balances (deficit), end of year	\$	-	805	-	-	-	(304,622)	(303,817)	12,881	12,881		

Non-Major Capital Project Funds

TOWN OF OLD ORCHARD BEACH, MAINE
Capital Project Funds
Cumulative Statement of Revenues and Expenditures
Beginning of project to June 30, 2007

	East Grand Avenue	Landfill Closure	Downtown TIF	FEMA Fund
Revenues:				
Property taxes	\$ -	-	2,266,481	-
Grant proceeds	-	186,681	628,115	980,170
Investment income	-	3,624	121,511	-
Sewer reimbursements	17,101	-	-	-
Other revenues	6,591	150	183,671	12,620
Total revenues	23,692	190,455	3,199,778	992,790
Expenditures:				
Capital improvements:				
Engineering costs	7,289	2,282	360,124	198,171
Consultant costs	-	18,900	-	-
Construction costs	260,770	122,513	3,762,086	1,019,130
Equipment and associated expenses	-	41,631	-	4,850
Town labor and equipment	-	61,231	-	-
Miscellaneous	8,684	4,746	292,293	126,325
Debt service	-	-	3,264,965	-
Total expenditures	276,743	251,303	7,679,468	1,348,476
Deficiency of revenues under expenditures	(253,051)	(60,848)	(4,479,690)	(355,686)
Other financing sources:				
Operating transfers - in	253,051	61,653	1,079,690	51,064
Proceeds of general obligation bonds	-	-	3,400,000	-
Total other financing sources	253,051	61,653	4,479,690	51,064
Cumulative excess (deficiency) of revenues and other sources over (under) expenditures	\$ -	805	-	(304,622)

PRIVATE-PURPOSE TRUST FUNDS

Private-Purpose Trust Funds

TOWN OF OLD ORCHARD BEACH, MAINE

Private-purpose Trust Funds
 Combining Statement of Fiduciary Net Assets

June 30, 2007

(with comparative totals for June 30, 2006)

	Alumni Scholarship	Angelouante Scholarship	Brandy Butterfield Scholarship	Centennial Scholarship	Charles A. Greer Scholarship	David Jordan Scholarship	E. Emerson Cummings Scholarship	George C. Grover Golf Scholarship	Gilbert C. McBay Scholarship	Glady's Tarbox Scholarship	H.E. & S.M. Mullen Scholarship	Jay Barner Scholarship	John Trull Scholarship
ASSETS													
Investments	\$ 50,639	34,235	20,942	1,293	79,234	9,449	3,905	1,769	9,776	23,887	23,286	1,218	5,937
Total assets	\$ 50,639	34,235	20,942	1,293	79,234	9,449	3,905	1,769	9,776	23,887	23,286	1,218	5,937
NET ASSETS													
Unreserved:													
Principal	6,903	15,000	5,255	2,889	65,652	6,145	1,780	1,426	3,916	1,980	9,903	1,504	2,985
Unexpended income	43,736	19,235	15,687	(1,600)	13,582	3,304	2,125	343	5,860	21,917	13,383	(266)	3,852
Total net assets	50,639	34,235	20,942	1,293	79,234	9,449	3,905	1,769	9,776	23,887	23,286	1,218	5,937
Total net assets	\$ 50,639	34,235	20,942	1,293	79,234	9,449	3,905	1,769	9,776	23,887	23,286	1,218	5,937

	Saucier/Kerry Scholarship	Melanie Cook Scholarship	Murphy/Mixer Scholarship	Ola Brownrigg Scholarship	Ralph Perreault Scholarship	Robert Phillips Scholarship	Sandy Seagull Scholarship	Susan Powers Scholarship	W. Warren Harmon Scholarship	W. & R. Murphy Scholarship	100F Atlantic Lodge Scholarship	Total 2007	Total 2006
ASSETS													
Investments	\$ 9,612	7,877	17,053	11,537	153,575	4,806	26,929	6,484	43,792	9,836	12,070	569,151	488,996
Total assets	\$ 9,612	7,877	17,053	11,537	153,575	4,806	26,929	6,484	43,792	9,836	12,070	569,151	488,996
NET ASSETS													
Unreserved:													
Principal	4,500	7,228	15,000	6,654	62,691	1,113	20,250	1,009	30,180	6,210	10,000	289,293	288,539
Unexpended income	5,112	649	2,053	4,873	90,884	3,693	6,679	5,475	13,612	3,626	2,070	279,858	190,457
Total net assets	9,612	7,877	17,053	11,537	153,575	4,806	26,929	6,484	43,792	9,836	12,070	569,151	488,996
Total net assets	\$ 9,612	7,877	17,053	11,537	153,575	4,806	26,929	6,484	43,792	9,836	12,070	569,151	488,996

Private-Purpose Trust Funds

TOWN OF OLD ORCHARD BEACH, MAINE
Private-purpose Trust Funds
Combining Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2007

	Net assets beginning of year		Additions		Deductions		Net assets end of year	
	Unexpended		Unrealized gains and (losses)		Contributions and other receipts		Unexpended	
	Principal	Income	Total	Investment income	Expenses	Principal	Income	Total
Alumni Scholarship	\$ 6,903	37,749	44,652	3,484	4,503	371	2,371	43,736
Angelosante Scholarship	15,000	13,555	28,555	3,787	3,289	2,052	3,448	19,235
Ola Brownrigg Scholarship	6,664	3,624	10,288	946	703	-	400	4,873
Brandy Butterfield Scholarship	5,255	12,623	17,878	1,370	1,527	221	54	15,687
Centennial Scholarship	2,889	(1,830)	1,069	64	160	20	20	(1,606)
Melanie Cook Scholarship	7,228	(197)	7,031	722	524	-	400	649
E. Emerson Cummings Scholarship	1,780	1,526	3,306	178	522	126	227	2,125
Charles A. Greer Scholarship	64,868	2,415	67,283	5,892	9,058	784	3,783	13,582
George C. Grover Golf	1,426	188	1,614	243	64	141	293	343
David Jordan Scholarship	6,145	1,537	7,682	7,592	35	1,977	7,837	6,145
W. Warren Harmon Kiwanis Scholarship	30,180	(1,163)	29,017	4,596	12,894	85	2,800	30,180
Gilbert C. "Sonny" McBay Scholarship	3,916	5,513	9,429	5,417	(772)	702	5,000	3,916
Harold E. & Shirley M. Mullen Scholarship	9,903	8,773	18,676	1,346	3,764	-	500	9,903
William & Robert Murphy Scholarship	6,210	2,235	8,445	2,397	1,164	30	2,200	6,210
Agnes Murphy/Paula Mixer Scholarship	15,000	(364)	14,636	957	1,960	-	500	15,000
Ralph Perreault Scholarship	62,691	59,486	122,157	37,603	27,239	4,664	38,088	62,691
Susan Powers Memorial Scholarship	1,009	4,808	5,817	3,448	660	(3,041)	400	1,009
Robert H. Phillips Scholarship	1,113	3,239	4,352	289	181	94	120	1,113
Sandy Seagull Scholarship	20,250	2,541	22,791	6,515	1,800	2,095	6,272	20,250
Margorie Saucier/Kerry Scholarship	4,500	4,836	9,336	809	267	182	982	4,500
Gladys Tarbox Scholarship	1,980	15,824	17,804	1,413	4,980	-	300	1,980
Jay Baffner Scholarship	1,504	(298)	1,206	99	13	-	100	(286)
John Trull Scholarship	2,085	3,296	5,381	372	484	-	300	2,085
100F Scholarship Fund (Atlantic Lodge #74)	10,000	591	10,591	777	1,007	-	305	10,000
Totals	\$ 288,509	180,487	468,996	90,326	76,026	10,503	76,700	289,293
								279,858
								569,151

LONG-TERM DEBT

Long-Term Debt

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Changes in Long-term Debt
For the Year Ended June 30, 2007

	Final Interest rate	maturity date	Annual principal payments	Amounts authorized	Issued previous years	Retired previous years	Balance beginning of year	Current Period		Balance end of year
								Issued	Retired	
<u>General Obligation Bonds</u>										
Town issues:										
1989 Capital improvement bond	7.45 - 7.75%	2009	40,000 \$	1,840,000	1,840,000	1,680,000	160,000	-	40,000	120,000
1998 General obligation - refunding bond	4.15 - 5.2%	2018	Various	5,975,000	5,975,000	2,180,000	3,795,000	-	375,000	3,420,000
2003 General obligation - refunding bond	2.0 - 4.5%	2023	Various	7,520,000	7,520,000	910,000	6,610,000	-	720,000	5,890,000
Total general obligation bonds					15,335,000	4,770,000	10,565,000	-	1,135,000	9,430,000
Total long-term debt					\$ 15,335,000	4,770,000	10,565,000	-	1,135,000	9,430,000

**CAPITAL ASSETS USED IN THE OPERATION
OF
GOVERNMENTAL FUNDS**

Capital Assets Used in the Operation of Governmental Funds

TOWN OF OLD ORCHARD BEACH, MAINE
Capital Assets Used in the Operation of Governmental Funds - By Source
June 30, 2007

Capital assets:		
Land and buildings	\$	11,572,552
Equipment		3,656,820
Vehicles		4,546,229
Infrastructure		17,356,029
Total governmental fund capital assets		\$ 37,131,630
<hr/>		
Investments in capital assets by source:		
General Fund		31,161,250
Capital Project Funds		5,970,380
Total governmental fund capital assets by source		\$ 37,131,630

Capital Assets Used in the Operation of Governmental Funds

TOWN OF OLD ORCHARD BEACH, MAINE
Schedule of Capital Assets used in the Operation of Governmental Funds - By Function and Activity
June 30, 2007

Function and Activity	Land and				Total
	Buildings	Equipment	Vehicles	Infrastructure	
Town Hall	\$ 1,011,923	217,069	44,181	-	1,273,173
Public Works	1,268,344	350,859	1,991,345	8,160,541	11,771,089
Waste Water	2,925,331	1,690,518	289,370	9,195,488	14,100,707
Compost/Transfer Facility	304,550	-	-	-	304,550
Comfort Station	167,277	-	-	-	167,277
Police Department	439,224	276,735	425,510	-	1,141,469
Fire and Rescue	-	119,455	1,497,180	-	1,616,635
School Department	5,093,830	1,002,184	298,643	-	6,394,657
Tidal Gates	54,394	-	-	-	54,394
Animal Facility	826	-	-	-	826
Train Platform	306,853	-	-	-	306,853
Total governmental fund capital assets	\$ 11,572,552	3,656,820	4,546,229	17,356,029	37,131,630

Exhibit G-3

Schedule of Changes in Governmental Funds Capital Assets - By Function and Activity
For the Year Ended June 30, 2007

Function and Activity	Balance			Balance 2007
	2006	Additions	Deletions	
Town Hall	\$ 1,258,750	14,423	-	1,273,173
Public Works	11,313,059	458,030	-	11,771,089
Waste Water	14,045,386	55,321	-	14,100,707
Compost/Transfer Facility	304,550	-	-	304,550
Comfort Station	167,277	-	-	167,277
Police Department	1,120,666	20,803	-	1,141,469
Fire and Rescue	1,622,640	7,995	14,000	1,616,635
School Department	6,394,657	-	-	6,394,657
Tidal Gates	54,394	-	-	54,394
Animal Facility	826	-	-	826
Train Platform	306,853	-	-	306,853
Totals	\$ 36,589,058	556,572	14,000	37,131,630

TABLES

Tables

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

	1998	1999	2000	2001	2002+	2003+	2004+	2005+	2006+	2007+
Revenues:										
Property taxes	\$ 11,967,648	11,852,519	12,020,115	12,234,946	13,199,080	14,676,830	15,043,333	15,535,851	16,265,640	17,208,689
Other taxes	1,064,228	1,127,566	1,251,905	1,283,991	1,481,602	1,535,620	1,658,127	1,787,674	1,649,581	1,684,326
Licenses and permits	189,224	202,942	199,398	244,333	575,411	657,588	787,862	1,120,948	1,164,742	1,132,286
Intergovernmental revenues	2,413,806	3,104,596	3,451,608	3,481,271	3,420,726	3,104,603	2,744,653	2,378,948	2,470,827	2,174,858
Investment income	207,376	240,533	284,785	355,894	160,005	89,177	97,957	134,125	224,977	343,844
Other revenues	369,790	478,485	368,800	367,469	51,589	37,752	183,408	232,794	92,151	195,742
Total revenues	16,212,072	17,006,641	17,576,611	17,967,904	18,888,413	20,101,570	20,515,340	21,190,340	21,867,918	22,739,745
Expenditures:										
General government	748,502	851,250	827,762	888,028	2,242,861	1,523,897	1,842,364	1,855,934	1,797,347	1,761,598
Public works	431,559	546,817	595,624	672,082	714,985	941,985	1,005,234	1,059,881	1,127,144	1,462,509
Sanitation	1,089,096	1,174,603	1,228,623	1,301,527	1,400,267	1,684,667	1,576,873	1,455,194	1,677,526	1,496,170
Public safety	1,992,483	2,179,117	2,254,987	2,708,389	2,662,228	3,383,987	3,543,140	3,670,572	3,844,767	4,044,067
Recreation, culture and agencies	46,076	57,789	54,812	68,317	274,752	287,190	332,191	386,875	443,249	471,937
Health and welfare	50,725	36,470	43,477	41,116	55,649	56,515	62,202	80,503	70,732	76,463
Education	7,065,356	7,568,922	7,980,650	8,270,240	8,717,626	8,821,298	8,614,579	8,965,400	9,032,509	9,212,617
Debt service (excluding education)	1,768,122	1,688,498	1,577,472	1,766,217	1,635,917	1,621,046	1,561,729	1,238,346	1,616,746	1,543,678
Employee benefits and insurance	873,280	851,424	927,214	1,136,922	-	-	-	-	-	-
Capital outlays	246,690	357,896	535,167	1,137,159	533,291	778,051	1,149,814	1,937,383	2,710,375	2,242,068
Other	410,826	423,560	481,960	297,940	444,627	494,758	367,993	527,990	599,307	621,893
Total expenditures	14,722,715	15,736,346	16,507,748	18,287,937	18,682,085	19,593,394	20,056,119	21,178,078	22,919,702	22,953,020
Other financing sources	163,523	50,000	204,000	445,037	304,869	299,374	7,826,334	309,334	434,334	434,334
Other financing uses	(693,543)	(722,194)	(522,529)	(634,320)	(356,000)	(75,638)	(7,342,491)	(56,180)	(59,680)	(65,660)
Net change in fund balances	959,337	598,101	750,334	(509,316)	155,197	731,912	943,064	265,416	(677,130)	155,379
Fund balances, beginning	3,177,333	3,409,952	4,008,053	4,758,387	4,249,071	4,404,268	5,136,180	6,222,319	6,487,735	5,810,605
Fund balances, ending	\$ 4,136,670	4,008,053	4,758,387	4,249,071	4,404,268	5,136,180	6,079,244	6,487,735	5,810,605	5,965,984

+ Beginning in 2002, some classifications have been changed to better conform to reporting requirements under GASB 34.

Employee benefits and insurances have been allocated to department expenditures.

++ Includes a prior period adjustment

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

Year	Current		Collection		Total current		Total		Percent of delinquent taxes and liens to tax levy
	tax levy	tax levy	Delinquent tax	Total	year collections as a percent of total tax levy	collections as a percent of total tax levy	outstanding June 30,		
1998	\$ 11,932,837	11,312,987	766,333	12,079,320	94.81%	101.23%	1,175,483	9.85%	
1999	11,867,245	11,399,713	710,574	12,110,287	96.06%	102.05%	1,011,121	8.52%	
2000	12,031,301	11,578,169	551,756	12,129,925	96.23%	100.82%	912,496	7.58%	
2001	12,579,926	12,066,392	381,531	12,447,923	95.92%	98.95%	984,499	7.83%	
2002	13,296,446	12,876,295	504,220	13,380,515	96.84%	100.63%	898,153	6.75%	
2003	14,955,562	14,335,676	484,339	14,820,015	95.86%	99.09%	1,050,437	7.02%	
2004	15,356,300	14,975,298	681,477	15,656,775	97.52%	101.96%	833,776	5.43%	
2005	15,707,863	15,320,115	429,348	15,749,463	97.53%	100.26%	842,318	5.36%	
2006	16,606,072	16,183,713	455,240	16,638,953	97.46%	100.20%	905,428	5.45%	
2007	17,503,035	16,997,147	455,329	17,452,476	97.11%	99.71%	1,016,033	5.80%	

Tables

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

Year	Assessed Value			Total	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			assessed value to total estimated actual value	State equalized valuation		
1998	\$ 489,690,300	14,357,200	504,047,500	471,072,430	107.00%	504,350,000	99.94%		
1999	486,237,200	15,024,348	501,261,548	511,491,376	98.00%	499,750,000	100.30%		
2000	506,579,300	15,989,927	522,569,227	533,233,905	98.00%	533,700,000	97.91%		
2001	531,735,300	17,620,800	549,356,100	560,567,449	98.00%	560,550,000	98.00%		
2002	560,259,200	18,432,350	578,691,550	609,149,000	95.00%	623,600,000	92.80%		
2003	776,373,600	19,692,966	796,066,566	796,066,566	100.00%	697,300,000	114.16%		
2004	779,156,600	20,500,743	799,657,343	799,657,343	100.00%	786,450,000	101.68%		
2005	812,166,500	20,816,750	832,983,250	832,983,250	100.00%	969,950,000	85.88%		
2006*	1,206,181,200	21,605,000	1,227,786,200	1,227,786,200	100.00%	1,150,850,000	106.69%		
2007	1,289,869,400	23,392,100	1,313,261,500	1,313,261,500	100.00%	1,368,350,000	95.97%		

* The Town did a revaluation that became effective in 2006.

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
1998	23.65	7.81	14.19	0.47	1.18
1999	23.65	6.86	15.14	0.47	1.18
2000	23.65	10.48	11.52	0.44	1.21
2001	23.40	10.66	11.21	0.31	1.22
2002*	24.40	8.68	11.87	0.68	3.17
2003	20.10	7.65	9.33	0.65	2.47
2004	20.10	6.67	9.64	0.59	3.20
2005	20.10	7.57	9.71	0.59	2.23
2006**	13.50	5.10	6.26	0.44	1.70
2007	13.32	5.20	6.09	0.44	1.59

* Beginning in 2002, the rate for Water Quality Control is calculated on all expenses related to Wastewater Treatment, including related debt service.

** The Town did a revaluation that became effective in 2006.

Tables

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 (1)	Ratio of			Estimated average population (2)	Gross bonded debt per estimated average population
				gross bonded debt to assessed value	Gross bonded debt per capita	gross bonded debt per estimated average population		
1998	7,790	\$ 504,047	18,852,568	3.74%	2,420	24,457	771	
1999	7,790	501,262	17,539,700	3.50%	2,252	24,457	717	
2000	7,790	522,569	16,313,185	3.12%	2,094	24,457	667	
2001	8,800	549,356	15,074,469	2.74%	1,713	25,467	592	
2002	8,800	578,692	13,904,562	2.40%	1,580	25,467	546	
2003	8,800	796,067	13,034,440	1.64%	1,481	25,467	512	
2004	8,800	799,657	12,420,000	1.55%	1,411	25,467	488	
2005	8,800	832,983	11,740,000	1.41%	1,334	25,467	461	
2006	8,800	1,227,786	10,565,000	0.86%	1,201	25,467	415	
2007	8,800	1,313,262	9,430,000	0.72%	1,072	25,467	370	

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

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

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

Year	Principal	Interest	Total debt service	Total General Fund expenditures	Ratio of debt service to total General Fund expenditures
1998	\$ 1,105,143	885,538	1,990,681	15,230,226	13.07%
1999	900,524	787,974	1,688,498	15,788,701	10.69%
2000	938,538	638,934	1,577,472	16,455,506	9.59%
2001	916,699	849,518	1,766,217	18,424,005	9.59%
2002	836,630	799,287	1,635,917	18,509,600	8.84%
2003	870,122	750,924	1,621,046	19,596,364	8.27%
2004	880,000	681,729	1,561,729	20,153,706	7.75%
2005	680,000	558,346	1,238,346	21,154,646	5.85%
2006	1,175,000	441,746	1,616,746	22,807,881	7.09%
2007	1,135,000	408,678	1,543,678	22,850,277	6.76%

Tables

TOWN OF OLD ORCHARD BEACH, MAINE
Ten Largest Taxpayers
For the year ended June 30, 2007

Name	Type of Operation	Taxes	% of Net Tax Levy
Palace Playland Association	Amusements	\$ 94,412	0.54%
Seagate Limited Partnership	Mobile Home Park	81,185	0.46%
Portland Ave Associates	Hotel	74,841	0.43%
Lafayette Old Orchard LLC	Hotel	73,706	0.42%
Birch Ridge Limited	Apartments	69,297	0.40%
Pinchirst RV Resort	Resort	63,002	0.36%
Wild Acres LLC	Resort	61,205	0.35%
Powderhorn Family Camping Resort	Resort	57,971	0.33%
Central Maine Power	Utility	56,426	0.32%
Donavan, Daniel T & John W	Hotel	54,053	0.31%

Old Orchard Beach Town Hall Information

Hours: Monday, Wednesday, Thursday & Friday - 8:00 a.m. to 4:00 p.m.
Tuesday - 8:00 a.m. to 6:00 p.m.

Mailing Address - 1 Portland Avenue, Old Orchard Beach, ME 04064
Telephone: (207) 934-5714 - Town Clerk: (207) 934-4042

Extensions to 934-5714:

Assessors Department	214
Code Enforcement	245
Finance Department	223
General Assistance	225
Maintenance Department	210
Planning Department	233
Recreation Department	934-0860
Tax Department	221
Town Clerk	224
Town Manager & Assistant Town Manager	226
Voter Registration	241

Fax Numbers:

Town Clerk/Tax/Finance/Maintenance	(207) 934-7967
Code, Planning, Building, Assessor	(207) 934-5911
Town Manager & Assistant	(207) 934-0755

Public Safety Information

Mailing Address: 136 Saco Avenue, Old Orchard Beach, ME 04064
Telephone: (207) 934-4911- Emergency: 911

Public Works Information

Hours: Monday - Friday - 7:00 a.m. To 3:00 p.m.
Mailing Address: 1 Portland Avenue, Old Orchard Beach, ME 04064
Telephone: (207) 934-2250 - Emergencies: (207) 934-4911

Waste Water Treatment Plant

Hours: Monday - Thursday - 6:30 a.m. to 3:30 p.m.
Friday - 6:30 a.m. to 1:00 p.m.
Mailing Address: 1 Portland Avenue, Old Orchard Beach, ME 04064
Telephone: (207) 934-4416

Edith Belle Libby Memorial Library

Hours: Wednesday - 2:00 p.m. To 8:00 p.m.
Tuesday, Thursday & Friday - 10:00 a.m. to 5:30 p.m.
Saturday - 10:00 a.m. To 3:00 p.m.
Mailing Address: Staples Street, Old Orchard Beach, ME 04064
Telephone: (207) 934-4351

State of Maine

State Representative: Hon. George W. Hogan, Sr.
Home Address: 17 Seacliff Avenue, Old Orchard Beach, ME 04064
Capitol Address: House of Representatives
2 State House Station
Augusta, ME 04333-0002
Residence: (207) 934-0492
Business: (207) 934-4292
Fax: (207) 934-0492
Cell Phone: (207) 423-4293
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