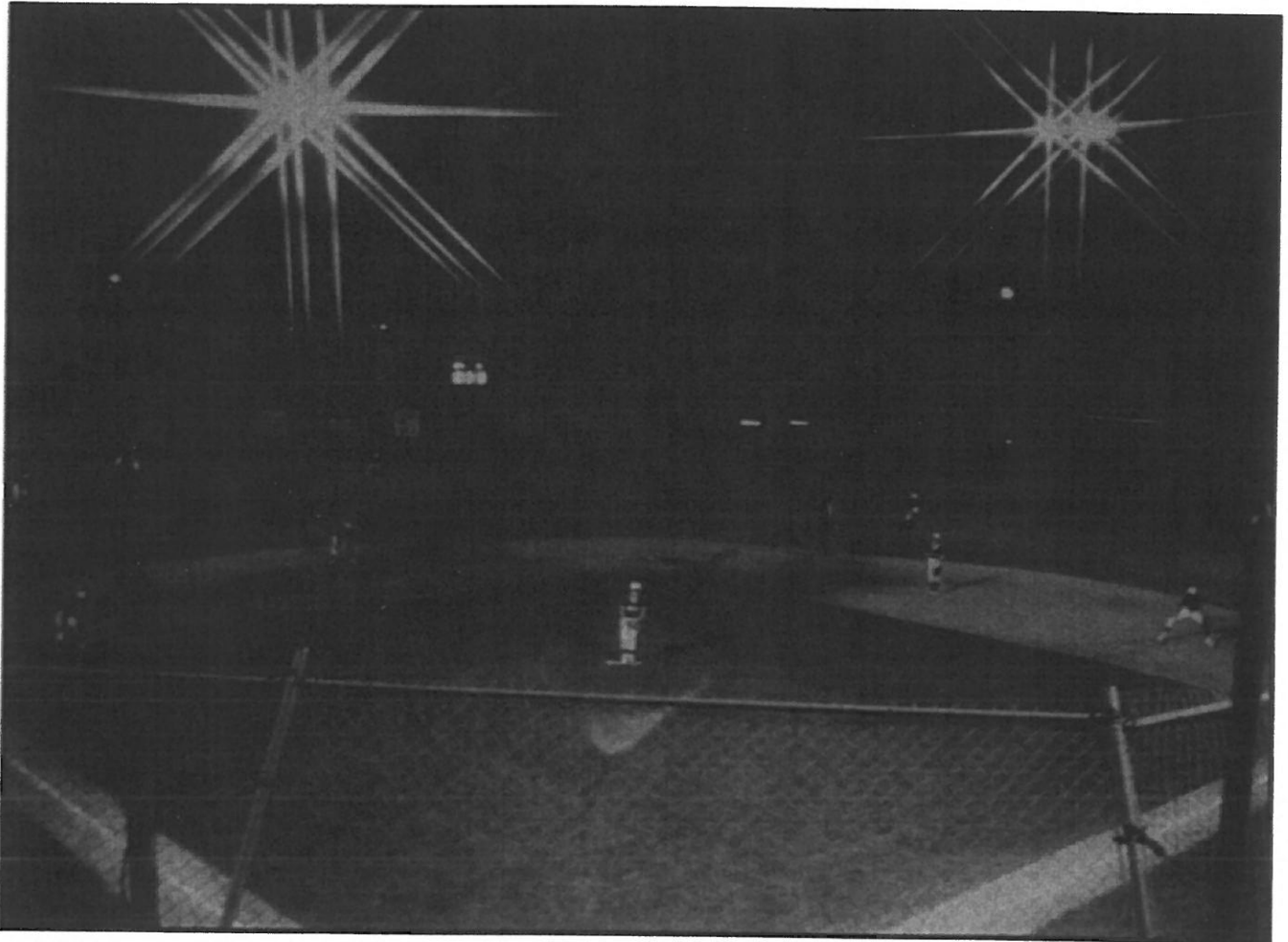


Old Orchard Beach



Little Town League
"In The Spirit of Volunteerism"

1987

January 1 - June 30

TRANSITIONAL TOWN REPORT

OLD ORCHARD BEACH LITTLE TOWN LEAGUE REPORT

The officers for 1987 were: President - Mr. Dan Patry, Vice-president - Ms. Gloria Wargo, Secretary - Mr. Charlie Trautz and Treasurer - Mrs. Debbie Heffernan.

The Old Orchard Beach Little Town League is an organization that has influenced the lives of hundreds of young people and adults here at the Beach. Since its inception in 1968, by a small dedicated group of town citizens, we have grown to serve the needs of about 150 youngsters in 1987. For many little leaguers, it is their first time when boys and girls learn valuable lessons that they will carry with them for many years to come.

Little League has a unique and magnetic attraction for many persons who recognize that the total community effort often requires the help of those who do not have children of their own.

Volunteer efforts by the children during TAG DAYS, as well as the countless hours by the parents, helped raise funds to put on our awards banquet held annually in September.

All of the work that is involved in running a first class organization such as ours requires the dedication of many volunteer hours. How's the pay? . . . In dollars, not so great. . . . But in satisfaction, the rewards are rich. It's because people donate their time that our Little League can guarantee that there is a place for every kid that wants to participate, and that every kid will play in every game.

There were 80 scheduled baseball games during the regular season played by six American League teams (ages 8 -10) and by four National League teams (ages 11 - 13). We hosted three ALL-STAR Tournaments with teams coming from the southern half of Maine and New Hampshire. The pride of the Little League shined through as the ball players marched in the annual Memorial Day parade. Other activities during the season included our annual family field day and the day long trip to Fun-town USA.

I would like to take this time to thank the following sponsors of teams: American Legion Post #57, Amvets #5, CoCo's Restaurant, Blow Brothers, Quinn's, Knights of Columbus #2268, Radley's, St. Hilaire Brothers, Zahares IGA, and I was pleased to sponsor a team of my own, Patry Family Realty. Our thanks also to the Old Orchard Beach Town Council for their support and many thanks to the Town Manager, Mr. Jerome Plante.

Respectfully submitted,

Mr. Dan Patry, President

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TOWN MANAGER'S REPORT

"A Time of Transition"

This unique six-month town report is indicative of a transitional period figuratively and in fact.

Certain drawbacks to our calendar year budget warranted us converting to a new fiscal year program (July 1 - June 30).

The pros and cons regarding such a move were detailed in the Allen Committee Study which, obviously, was accorded substantial support.

Varied Endeavors

Although our period of activity was only six months, challenges were numerous and energetic performance was required covering a substantial number of topics. For example:

People magazine's January 26th issue featured Rose Kennedy and Old Orchard Beach as her fond vacation spot; computer equipment was installed at the police department and town hall; a position of town planner was created and "Marty" Patrickus joined us; construction of the expanded secondary treatment plant was in progress; proposed Sand Dune Regulations (Amendments) were being circulated by the B.E.P.; \$3,500 (Reserve funds) from the Federal Revenue Sharing office spelled an end to this program; a lectern was purchased to facilitate citizens addressing the Town Council; the first insulated overhead door was installed at the P.W.D.; a new ambulance (\$50,000) was purchased; the Legislature broadened the definition of "public drinking" to include the Beach; town acquired ownership of the Ballpark; a self evaluation of handicap needs throughout our public buildings was conducted; our new street sweeper became operational in the spring; debris on our beach caused by flooding allowed for a grant of \$28,000 through the Maine Bureau of Civil Emergency; the Dune Grass Mitigation Program from Odessa to Fourth Avenues was implemented; incongruities regarding our Fire Protection and Prevention Ordinance (sprinklers, etc.) were cleared up; first allowable reimbursements from the State, in recent years, to off-set welfare costs were tendered; Sewer Ordinance and Design/Construction Specifications upgraded; HUD's Reimbursement claim (\$34,514) finally resolved; new Chevy police cruiser purchased from escrow (fines) account at \$11,686; updating of our waste water sewer system study authorized; dumpsters made mandatory for non-residential users; a sidewalk construction and maintenance ordinance was adopted; Avis Airmap did a "fly-over" and photographed the town for use in planning and assessing; a new Flood Plain Management Ordinance was accepted; James Boisvert was appointed lifeguard captain replacing Marc Gagne who resigned after several years of outstanding service; assisted Milestone Foundation in obtaining a Maine State Housing Assistance Grant for \$8,500; E. Emerson Cummings was acknowledged as the "Citizen of the Year"; and, "Civic Pride Week" was inaugurated by the Beautification Committee.

J. G. Plante

1987 TOWN OFFICIALS

TOWN MANAGER

JEROME G. PLANTE

COUNCIL PERSONS

Horace L. Allen, Chairman

Donna Gagne
George J. Kerr, Vice-Chairman

Assessor
Town Clerk
Deputy Town Clerk
Treasurer
Deputy Treasurer
Police Chief
Fire Chief
Building Inspector/Code Enforcement Officer
Assessor's Clerks

Welfare Clerk
Planner
Associate Planner
Planner Technician
Tax Collector
Deputy Tax Collector
Town Counsel
Public Works Foreman
Superintendent Water Pollution Control Facility
Secretary to Town Council
Public Safety Commission

Park Commission

Lifeguard Captain
Constables

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

Superintendent of Schools
School District Trustees

Civil Emergency Preparedness Director

Paul P. Ladakakos
Gerald F. Verrier

Bernard W. Emery
Maureen M. O'Leary
Patricia A. Magaudda
Lois A. Benway
Judith B. George
Paul Tibbetts
Thomas A. Smith, Jr.
Robert M. Corliss
Katherine Poulin
Barbara DiModica
Barbara DiModica
Martin Patrickus
Mitchell Hayden
Melinda V. Noonan
Jerome G. Plante
Margaret C. Smith
Bernstein, Shur, Sawyer & Nelson
Edward Coreau
Edward H. Townsend, Jr.
Jean Mooers
King H. Weinstein/Chairman
Daniel Barbano
Vivian M. Collum
John D. Ladakakos
Arthur St. Hilaire
Robert E. Maguire
James Boisvert
Albert Hersom, Jr.
Russell Shaw
Clarence L. Roberts
Stephen Monk
Herschel Bates
Reny Remillard
William Southwick
Donald Gagne
Aline Fontaine/Chairperson
Paula Fontaine/Deputy
Barbara DiModica
Laura Bolduc
Vincent B. McGee
Alan Coker
Raymond P. Janson
Urbain A. Goulet
Edward J. O'Neill
Robert M. Corliss
Russell Shaw

Planning Board

Planning Board Secretary
Zoning Board of Appeals

Secretary to the Zoning Board

Norman J. F. Marquis/Chairman
Daniel Patry
Dennis Caris
Robert Violette
Robert Couri
Melinda V. Noonan
Robert LoPresti/Chairman
Robert Morrison
Antonia Spirounias
Horace T. Moody
Arthur St. Hilaire
Jean Mooers

OFFICE OF THE TOWN CLERK

TOWN HALL

OLD ORCHARD BEACH, MAINE 04064

Telephone 934-4042

ANNUAL REPORT OF THE TOWN CLERK YEAR ENDING JUNE 30, 1987

Maureen Mokarzel O'Leary, *Town Clerk*

Patricia Magaudda, *Deputy*

Patricia A. Blake, *Deputy*

Beverly A. Geyer, *Assistant*

Oaths Administered and Recorded	126
Dog Licenses Issued and Recorded	252
Resident Hunting and Fishing Licenses Issued	615
Non-Resident Hunting and Fishing Licenses Issued	7
Business Licenses Issued and Recorded	924

VITAL RECORDS FILED - January 1, 1987 to June 30, 1987

Births	50
Marriages	50
Deaths	35

Date of Death	Name	Age	Place of Death (Maine unless otherwise noted)
January 1, 1987	Lillian Elizabeth Frost	83	Biddeford
January 6, 1987	Alice S. Arsenault	81	Old Orchard Beach
January 14, 1987	Philip L. Boutot	50	Old Orchard Beach
January 22, 1987	Wendy Lee Bedell	25	Biddeford
January 31, 1987	Jack Stanley Strout	71	Biddeford
February 9, 1987	Mary A. Treanor	90	Biddeford
February 12, 1987	Clifford F. Stabell	66	Biddeford
February 15, 1987	Ethel M. Fuller	88	Old Orchard Beach
February 18, 1987	Lucille T. Bard	59	Biddeford
February 20, 1987	Warren Gustavus Morgan	61	Biddeford
March 2, 1987	Lillian V. Kenyon	95	Old Orchard Beach
March 7, 1987	Florence Fontaine	85	Old Orchard Beach
March 7, 1987	Frances Harrisburg	81	Biddeford
March 8, 1987	Jacob Filler	93	Old Orchard Beach
March 13, 1987	Marcia Hewey Specht	101	Old Orchard Beach
March 25, 1987	Ethel Haswell	78	Lewiston
April 5, 1987	Bryant Wilber Bagley	71	Old Orchard Beach
April 6, 1987	Rebecca Mae Cummings	66	Old Orchard Beach
April 8, 1987	Preston Algernon Armstrong	76	Biddeford
April 16, 1987	Oscar L. Gonnevillle	72	Biddeford
April 29, 1987	Claude J. Cyr	65	Biddeford
May 14, 1987	Flora Danis Hodga	85	Old Orchard Beach
May 15, 1987	Thomas Erwin Bell	20	Old Orchard Beach
May 20, 1987	Carole A. Ekis	50	Biddeford
May 23, 1987	Paul Gerald St. Louis	60	Biddeford
May 26, 1987	Sheldon Webster Auger	74	Old Orchard Beach
May 29, 1987	Mildred M. Burrows	94	Old Orchard Beach

May 30, 1987	Andrew Kile Dalzell	6 months	Old Orchard Beach
May 30, 1987	Alicia Frances Dalzell	3	Old Orchard Beach
May 30, 1987	Barbara Dalzell	23	Old Orchard Beach
May 30, 1987	Irvin R. McKee	54	Biddeford
May 30, 1987	Ruth Jane Morse	86	Biddeford
June 11, 1987	Anna M. Hackett	87	Biddeford
June 20, 1987	Rupert Jerome Porter	77	Portland
June 23, 1987	Edward Joseph Bolduc	62	Portland

TO THE CITIZENS OF THE TOWN OF OLD ORCHARD BEACH:

It always gives me pleasure to submit the Annual Report from the Office of the Town Clerk. The Council in July of 1986 adopted the new Fiscal Year Ordinance to commence July 1 to June 30 of the following year. Thus, this accounting is for that one time only interim period which covers January 1 to June 30, 1987.

The year began when the Town Clerk called the Organizational and Inaugural Meeting of the Town Council to order on Saturday, January 3, 1987, swearing to office the newly elected officials of our Town. The original date of January 2 was postponed due to a big snow storm. Town Clerk called the Organizational Meeting of the Charter Revision Commission to order on January 21. (As of this writing, the Commission is diligently and earnestly working on revision of our existing Charter.)

Council adopted a "Sidewalk Construction and Maintenance Ordinance", "An Ordinance to Regulate the Storage and Collection of Solid Waste", repealed the "Coastal Ordinance Relating to Flood Hazard Building Permit" to adopt the newer "Flood Plain Management Ordinance", and amended the Zoning Ordinance, all of which are documented in this Office. In addition to adoption and amendment of Ordinances, myriad routines kept the office busy.

Revenue derived from the issuance of Business Licenses amounted to \$40,943. Inspector Herschel Bates does a wonderful job with the processing and collection of these fees and making certain that compliance with all Town Ordinances is met.

Due to her full time employment in the Tax Office, the resignation of Deputy Pam Blake was regretfully accepted and Pat Magaudda was sworn in as Deputy in May. Many thanks to Pam and congratulations to Pat.

Heartfelt thanks to all of you for your continued trust and support. It is with pleasure that I serve as your Town Clerk.

Sincerely,

Maureen Mokarzel O'Leary
Town Clerk

ELECTRICAL INSPECTOR

Electrical Permits Issued	108
Residential Inspections	224
Condominium Inspections were made weekly	
Violations Noted	22
Violations Corrected	22

Building Inspector, Robert Corliss, and Deputy Fire Chief, Donald Roy, and I inspected eighty-five (85) establishments that were applying for business licenses. Because of violations noted, it was necessary to reinspect more than once which resulted in compliance with the codes.

Respectfully submitted,

Reny Remillard

PLUMBING INSPECTOR'S REPORT

The following information includes the total number of plumbing permits issued and fees for those permits collected from the period of January, 1987 through June, 1987.

A total of fifty-nine (59) permits were issued and fees in conjunction with those permits totaled a sum of \$2,687.

All fees and applications were submitted to Lois Benway, Town Treasurer.

It has been a pleasure serving the Town of Old Orchard Beach as the Plumbing Inspector. I hope to be able to serve you as well in the coming year.

Respectfully submitted,

Donald Gagne

BUILDING INSPECTOR

Building Permits Issued	221
Permit Fees Collected	\$37,039
Dump Stickers Issued	148
Permits for Demolition Site Issued	19
Miles traveled	5,049

Acted as bill collector for Planning Board
Conditional Use Application Fees, Subdivision
Application Fees, and Planning Review Fees (Ursia
Associates)

Maintained accurate records on Sewer
Consent Agreement

Acted as Health Officer for the Town

Breakdown of New Construction

Single Family Houses	49
Duplex Houses	0
Three and four family buildings	14
Five or more	17
Estimated value of new construction, \$35 Million	

I wish to acknowledge the assistance of our new Town Planner, Marty Patrickus and the Assistant Building Inspector, Reny Remillard.

Robert C. Corliss

ASSESSOR'S REPORT

The valuation for this period was basically the same as April 1, 1986 as required by State Law.

The exceptions to the above were demolished buildings, fire losses and abatements granted after April 1, 1986.

Real Estate Value	241,568,150
Personal Property Value	6,064,250
Total Valuation	247,632,400
Tax rate 50% of April 1, 1986 .0015	2,847,772

Respectfully submitted,

Bernard W. Emery, C.M.A.

OLD ORCHARD BEACH PLANNING DEPARTMENT SEMI-ANNUAL REPORT FOR 1987

During this period from January 1, 1987 to June 30, 1987, the municipal boards which deal with land use ordinances of the town were very busy. The Town has experienced a rapid rate of new residential development as well as requests for modification to existing structures.

The Planning Board approved a total of 399 residential units during this time period. The Zoning Board of Appeals reviewed 15 petitions for variance/appeals.

The Planning Department began operating in May, 1987 with the filling of the position of Town Planner. A portion of the duties of this position include assisting the Planning Board and Zoning Board of Appeals in their decision-making process.

The Planning Department has worked closely with the Old Orchard Beach Revitalization and Beautification Committee and Maine Tomorrow, Inc. to prepare a plan to improve the Downtown. Work activities have also included the development of a scope of study to prepare a new Comprehensive Plan.

Respectfully submitted,

Martin J. Patrickus
Town Planner

FIRE DEPARTMENT

ACTIVITY REPORT FOR THE MONTHS OF JANUARY TO JUNE - 1987

As the new Chief of the Fire Department, it gives me pride in submitting my first report to you the people.

Following is a list of equipment that is in service and the equipment that is no longer in service:

In Service Equipment

- (1) 1960 American LaFrance Pumper (1000 G.P.M.*)
- (1) 1948 American LaFrance Pumper (750 G.P.M.)
- (1) 1975 American LaFrance Ladder (100 Ft. Aerial)
- (1) 1968 Chevrolet Service Truck (Pick-up truck)
- (1) 1968 Chevrolet Tank Truck (750 gallon tank)
- (1) 1978 Mack Pumper (2000 G.P.M.)

* G.P.M. - Gallons per Minute

Out of Service

- (1) 1930 American LaFrance Ladder Truck
- (1) 1941 Chevrolet Tank Truck
- (1) 1952 GMC Tank Truck
- (1) Amphibious Rescue Boat

Following is a breakdown of all calls answered from January 1, 1987 to June 30, 1987

Accidents: Assist in extrication, check for fuel spills and fires	(20)
Alarm Malfunctions: Alarms set off for lack of maintenance or bad batteries	(14)
Appliance Fires: Stove, washer, dryer, heater, furnace, T.V., etc.	(10)
Burned food on stove:	(05)
Bon Fires:	(06)
Burning without a permit:	(05)
Chimney Fires:	(03)
Coastal Rescues: Assist Coast Guard, Boaters and Life	(02)
Drills: School fire drills and department drills	(06)
Electrical Fires: Any fire in electrical equipment, appliance using AC or DC	(06)
False Alarms: Transmitted by telephone or street box, false fire reports	(10)
Fire Alarm Work: Working on our alarm system, maintenance of system	(05)
Fire Scares: Seeing barbecue grills burning on neighbors yard, etc.	(11)
Gasoline Fires: Not keeping flammable fuels in a safe container	(02)
Inspections: Fire Codes, Fire Safety, Building inspections and general inspections	(65)
Investigations: Arson, complaints and any suspect fires	(04)
Mutual Aid Calls: Calls to assist other departments at fires or fill-ins	(12)
Propane Gas Leaks: Mostly caused by heat or old tanks	(06)

Public Safety Calls: CMP Wires down, trees down, people in elevators	(03)
Public Service Calls: Calls other than fire calls-issue permits, etc.	(03)
Smoke Scares: Seeing smoke but not knowing its origin	(09)
Sprinkler Alarms: Alarms received that water is flowing in the system	(01)
Structure Fire: Fires that are involved in any part of the structure	(11)
Trash Fires: Fires in the town landfill, trash cans and dumpsters	(10)
Vehicle Fires: Automobiles, trucks, motorcycles, etc.	(10)
Woods Fires: Fire in grass, leaves, stumps, woods and brush	(09)
Miscellaneous Calls: Check out wood burning stoves, check chimneys, assist PWD, assist Police, replace flag pole rope, put up banners, etc.	(62)

Free Smoke Detectors

Smoke detectors are being given to needy people and can be obtained by calling the Fire Department or the Lions Club. The Lions Club is the responsible party in issuing these smoke detectors. If you do have the need for one, please leave your name, address and telephone number with the Fire Department.

We, of the fire service, are here to serve and protect.

Respectfully submitted,

Donald D. Roy
Chief of the Fire Department

**OLD ORCHARD BEACH RESCUE UNIT, INC.
SEMI-ANNUAL REPORT**

January 1, 1987 to June 30, 1987

Summary of cash balances for the period ending June 30, 1987

		EXHIBIT A
Beginning NOW Checking		\$ 379.58
Net Increase in cash - Exhibit B		<u>1189.46</u>
NOW Checking June 30, 1987		<u><u>\$1569.04</u></u>

Summary of receipts and expenses for the period ending June 30, 1987

		EXHIBIT B
Receipts:		
Billing		\$4662.00
Donations		50.00
Interest Income		18.70
Miscellaneous Income		<u>292.45</u>
Total Receipts		\$5023.15
Expenses:		
Office and Postage		\$ 281.70
Medical and Miscellaneous Supplies		675.39
Vehicle Maintenance		222.05
Building Improvement and Maintenance		168.67
Training		285.00
Donations, Flowers, Etc.		85.75
Bank Charges		227.24
Telephone		815.05
Miscellaneous		348.10
Licenses		55.00
Billing		<u>669.74</u>
		<u>\$3833.69</u>
NET INCREASE IN CASH		<u><u>\$1189.46</u></u>

LIBRARIAN'S EIGHTEEN MONTH REPORT

The last eighteen months have been busy for the Libby library. Our services to the Town continue to be available all or part of six days a week. One of our most important services is to the handicapped and visually impaired citizens. We are pleased to announce that this program which has been curtailed for a year due to the asbestos removal at the State library, will be reinstated at the end of September. We now own over one hundred large print books and magazines housed in our "talking book" room along with cassettes and players, records and turntables on loan from the Portland Public Library. Crafts classes and discussion groups continue to be enjoyed by our adult patrons, who also appreciate the new books for recreational reading. Elementary school children especially enjoy their annual trips to the library to sign up for cards and get acquainted with our friendly staff. The summer reading program was different this year, with all participants having the opportunity to become a "book investigator". We are very proud of our new children's area, the new rug was a gift from our trustees, and the "sit-upon" cushions a gift from the "Friends". Our 30th birthday party was the highlight of the year. We celebrated with an open house complete with cake and balloons. Town officials attended, the Town Manager presented the librarian with a framed copy of the town report bearing the library's picture. The big job of re-organizing the library, integrating and classifying the card catalog, and a complete inventory-taking has finally given the library professional status. Come in, visit your "new" library, check out one of our over two hundred plus records or read from our magazine collection of ninety subscriptions. Our successful operation is due to our supportive trustees, loyal patrons, and generous townspeople who gave us donations of books and money, also the "Friends" of the library who continue to provide refreshments for all our activities.

Barbara Howard
Library Director

LIBRARY STATISTICS FOR THE PERIOD

January 1, 1987 to June 30, 1987

Books added by purchase	
Adult fiction	508
Adult non-fiction	400
2 sets encyclopedias	
Juvenile fiction	210
Juvenile non-fiction	114
2 sets encyclopedias	
Books added by gift	
Adult fiction	127
Adult non-fiction	250
Juvenile fiction	140
Juvenile non-fiction	33
Records added by purchase	4
Records added by gift	9
Total number of books December 31st, 1985	19,823
Total number of books after inventory	15,930
Total number of books added	1,735
Total number of books not returned to library	286
Total number of books June 30, 1987	17,379
(not counting paperbacks, magazines or encyclopedias)	
Circulation	
Adult fiction	17,192
Adult non-fiction	5,718
Juvenile fiction	7,593
Juvenile non-fiction	1,645
Periodicals	3,536
Records	465
	<hr/>
	36,149

Respectfully submitted,

Barbara Howard
Library Director

**EDITH BELLE LIBBY MEMORIAL LIBRARY
TREASURER'S REPORT FOR SIX MONTHS - JANUARY - JUNE 1987**

Key Bank, Checking Account - 1/1/87 \$ 861.11

RECEIPTS:

1986	Money transferred from Money Market to checking	13,071.77
1986	Money Market Interest	1,010.23
1986	State Stipend Per Capita (State Aid)	1,258.00
1987	Town Budget Money	26,250.00
	Fines, Reservations, Post Cards	317.11
	Copies (255.45), and Gifts (36.55)	292.00
	Books Sold (207.23), Deposit Cards (90.00), Books Lost (11.50)	308.73
	Miscellaneous	1.00
		\$43,369.95

DISBURSEMENTS:

	Payroll: 2 full-time, 2 part-time and substitutes	14,628.95
	Taxes: Federal, F.I.C.A. and State Unemployment	1,351.26
	Insurance: Medical for 2 full-time employees	1,159.20
		17,139.41
	Books	5,094.18
	Magazines	530.33
		5,624.51
	Utilities	
	Electricity	596.78
	Oil (with cleaning)	.00
	Telephone and T.T.&T. Equipment	225.71
	Water	77.40
		899.89
	Repairs	
	Polar Wind, Electrician (2 visits)	69.70
	Tardif-Carrier, Inc., Plumber (2 visits)	75.00
		144.70
	Improvements	
	Rennie Security Systems, Inc., 2 Panic Buttons	139.00
	Monitoring for 3 months	36.00
		175.00

Supplies		
	Librarian and Staff (684.88), and Petty Cash (125.00)	809.88
	Janitor (light bulbs)	58.29
	Treasurer	116.47
		<hr/>
		984.64
Miscellaneous		
	David Levesque, Maintenance Work and Snow Shoveling	237.00
		<hr/>
		237.00
Trustees		
	Notepaper for secretary	10.00
	2 Library Meetings attended by Librarian and Trustees	31.00
	2 Workshops attended by Library Personnel	205.00
		<hr/>
		246.00
TOWN MONEY IN MONEY MARKET FUND		\$17,592.48
		<hr/>
		\$42,868.63
Key Bank, Checking Account 6/30/87		- 501.32
		<hr/>
		\$43,369.95

Respectfully submitted,

Susan G. Roberge
Treasurer

HISTORICAL SOCIETY INTERIM REPORT

The Society was closed except for the last week in June during this period. Several inquiries were received during this period regarding historical subjects and all were answered by the Curator, June Emery.

Preparations for the summer season were made including changing of exhibits within the building.

Yours truly,

Bernard W. Emery
Trustee

SUPERINTENDENT OF SCHOOLS INTERIM SIX MONTH REPORT

The following is a report of the Old Orchard Beach School System for the six month period beginning January 1, 1987 and ending June 30, 1987.

The first scheduled meeting of the School Committee for the 1987-88 school year was held on January 8, 1987. James Winder was elected Chairman of the School Committee and Edward O'Neill, Vice-Chairman.

A number of new High School courses were previewed at this meeting and recommended for adoption in September of 1987. We think this will greatly strengthen the High School's current program.

A sad event took place in January of 1987 with the resignation of Roger Reny from the School Board. Roger was a valuable and contributing member. He always held the interest of the children under his stewardship above all other considerations. We will miss his earnestness and sincerity. At a special meeting on January 21, 1987, Mr. Raymond Janson was appointed to fill the vacancy left by the resignation of Roger Reny.

Another giant stride towards course offerings at the High School was made in February of 1987. The School Committee voted to establish for the first time, the position of Department Coordinator for grades 6 - 12. We feel this will dramatically improve the course offerings at both the Junior and Senior High Schools. Further, vertical articulation and integration will be improved by virtue of the fact that the coordinators will have supervisory responsibilities in both buildings. February also saw the resignation of School Committee person Jacqueline Briggs. Kevin Sullivan was selected to finish out the 1987 year in her place.

Mr. Jay Bartner formed a Positive Action Committee to address and attempt to resolve the High School student drop-out situation. They are making steady progress towards eliminating this most vexatious problem.

John Regan and his varsity basketball team made it to the State Tourney. We were most pleased by the team's strong performance.

March of 1987 saw the selection of two Old Orchard Beach High School students, Danielle St. Laurent and David Begin, to participate in a trip to the Soviet Union. We were delighted that these two students were selected from a large number of statewide contestants.

Donna J. Morrilly, who came to us from the Cape Elizabeth School Dept., was appointed as our new Director of Special Education at the April 9, 1987 School Board meeting. Ms. Morrilly replaced Mrs. Margaret O'Neill who served the Special Education Department of Old Orchard Beach for many years.

I am pleased to announce the High School Jazz Band placed second in the Class C. competition. Congratulations to them and their instructor, Miss Marilyn Goodnite.

The department heads previously established were designated at the April 9, 1987 School Committee meeting. All are veteran High School staff members: Billy Marshall, Donna DerKinderen and Nancy Ray. We are expecting strong intellectual returns from their appointments. All are superior teachers! We expect that they shall be able to pass on some of their magic to other faculty members.

At the School Committee meeting on June 18, 1987, Mrs. Joyce Parker was selected to be the forthcoming Old Orchard Beach Junior High School Principal for the 1987-88 school year. Joyce comes to us from the Cape Elizabeth School Department. We are most pleased by her appointment. The School Committee and I are confident that she will do a superior job.

Mrs. Parker replaces Mr. Tony Tsomides who had a long and venerable career as Junior High Principal in Old Orchard Beach.

Respectfully submitted,

Vincent B. McGee
Superintendent of Schools

JAMESON PRIMARY SCHOOL INTERIM SIX MONTH REPORT

The following is a report of the Jameson Primary School for the six month period beginning January 1, 1987 and ending June 30, 1987:

Kindergarten (4 Classes)	94 Students
Grade I (4 Classes)	95 Students
Grade II (4 Classes)	73 Students
Resource Room (1 Class)	2 Students
Total Enrollment	264 Students

Miss Jean Huber and Mrs. Rita Dancoes, teachers in our special education program, have done an excellent job of working with our students with special needs. Their program provides an individual educational plan for students with learning disabilities who have difficulty in the regular classroom.

The services of Mrs. Shelley Konrad, home/school coordinator, have been very helpful to students, teachers, and parents at Jameson this year. Mrs. Konrad has developed divorce groups for students, and is helpful with discussions about many topics of concern with our children and parents.

Mrs. Esther Taylor and Mrs. Rita Tibbetts teach in our Chapter I program. This is a federally funded program which provides supplemental help to students who qualify for the services.

We have had a number of activities related to our "Dare to Read" grant, funded by the Department of Educational & Cultural Services. The most popular project through the grant was a reading incentive program entitled "Books & Beyond". Students in 2nd grade received incentive prizes for every 15 books they read or had read to them, and received a gold medal if they completed the program successfully. We hope that the entire project will encourage our students to read for pleasure more often.

Our PTO continues to be active in raising money for student activities at Jameson. Their annual spaghetti supper in February was very successful and will help the PTO to offer Jameson students a concert by Rick Charette in the fall.

Kindergarten registration was held during the first week in May. A total of 108 students registered at this time. We anticipate a larger than normal kindergarten enrollment in the fall.

In closing, I wish to express my sincere appreciation to Mr. McGee, members of the School Committee, the Board of Trustees, parents, volunteers, and staff of the Jameson Primary School for their cooperation throughout the year.

Respectfully submitted,

Pamela Mullen
Principal

STAFF LISTING

Mrs. June Bureau Mrs. Rita LaPlante	Kindergarten Kindergarten & Jr. Kindergarten
Mrs. Kathy Nelson Mrs. Mary Lou Smith Mrs. Kathy Train Mrs. Sharon Weeman	Grade 1 Grade 1 Grade 1 Grade 1
Miss Linda Murray Mrs. Sharon Prosser Mrs. Sandy Sibson Miss Lisa Williams	Grade 2 Grade 2 Grade 2 Grade 2
Miss Jean Huber Mrs. Rita Dancoes	Resource Room Resource Room
Mrs. Debbie Maksut Mrs. Shelley Konrad	Speech Therapist Home/School Coordinator
Mrs. Esther Taylor Mrs. Rita Tibbetts Mrs. Kim Potvin	Chapter I Chapter I Chapter I
Miss Lise Wilcox Mrs. Diana Stuart Mrs. Geraldine Smith	Teacher Assistant Teacher Associate Teacher Associate
Mrs. Barbara Stalnaker Mrs. Sanda Lewis Mr. Kenneth Murphy Mr. Ray Doucette Mrs. Mary Brady Mrs. Simone Goulet	Librarian Secretary Custodian Custodian Lunchroom Lunchroom

LORANGER SCHOOL INTERIM SIX MONTH REPORT

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

Grade 3 (4 Classes)	82 Students
Grade 4 (3 Classes)	77 Students
Grade 5 (3 Classes)	77 Students
DMR (1 Class)	6 Students
Total Enrollment	242 Students

There were 125 pupils transported to Loranger School. The children came from areas including Town Hall and Milliken Mills area, to the Half Way and Ocean Park areas. Mr. Eugene Geaumont is in charge of bus services. We appreciate his efforts in providing a most satisfactory schedule.

Mrs. Muriel Fortier and her able kitchen staff were in charge of serving breakfast and hot lunch in our cafeteria. The breakfast program continues to be very successful serving approximately 100 each morning. Hot lunch was served each day at 12:00 - 12:30. The average number of students who participated in the program was 160. Some students brought a bag lunch and ate in the cafeteria.

Several areas of the curriculum were reviewed during the year. As a result, a new science curriculum was started. Our science lab is going very well, and through the new curriculum we hope to enrich and reinforce the science program.

The area of health is still being studied, and work on updating this curriculum is progressing well.

Other programs currently being worked on are the Gifted/Talented Program, and the pilot program for the new recertification for teachers. All groups are committed to the success and completion of these programs.

The Loranger School has one Special Education Class with Miss Jane Mapes as the teacher. The Resource Room is under the direction of Mrs. Mary Feigenbaum.

Mrs. Hemphill's 5th grade class performed the musical, *The Hobbit*, on June 15th. The students practiced many hours to make the performance a success. They did an excellent job. It was evident to all that our students possess a great deal of talent.

I wish to express my appreciation to Mr. Vincent McGee, the School Committee and the parents for their full cooperation. I also thank the teachers, assistant teachers and aides of the Loranger School for their cooperation and untiring efforts at all times during the year.

Respectfully submitted,

Mary Brady
Principal

**OLD ORCHARD BEACH JUNIOR HIGH SCHOOL
JANUARY - JUNE 1987**

During the first six months of 1987 a number of interscholastic competitions took place. Old Orchard Beach Students did extremely well. The spelling bee winner, Jessica Loranger, progressed through the rounds to become the York County Finalist. Renee Muldowney's essay on the Constitution was one of two state finalists from her grade cluster. Science Fair students and the Junior High Band performed extremely well against other schools. A Marathon was held to benefit St. Judes Children's Hospital with 25 students taking part.

French and algebra continued to be offered to seventh and eighth graders, along with a gifted and talented program for those in grades 6 - 8.

Two English teachers, Mrs. Bartlett and Mrs. Wentworth, attended a workshop on writing. As a result, there is a greater stress on writing in the English Department.

Both S.R.A. and eighth grade state assessment were carried out this past year, and eighth grade scores rose significantly in the Maine Assessment. Mr. Duley from the High School visited the Junior High and discussed the High School program to prospective 9th graders.

A number of concerts were given by the band under the able direction of Mr. Shabo. In March, the Jazz members won a II rating (next to the highest) in the district Solo and Ensemble Festival.

The library continues to grow under the direction of Mrs. Drown. She is slowly raising the standard in an effort to meet state guidelines for Junior High Libraries. She is beginning to automate the system in order to offer students extended services utilizing materials across the state.

The athletic program was enthusiastically supported. Basketball, intramurals, baseball and softball were offered to students during these months.

In June, Mr. Tsomides retired after serving 34 years in the Old Orchard Beach School System. He will be missed by both students and faculty alike.

Respectfully submitted,

Joyce M. Parker
Principal

OLD ORCHARD BEACH HIGH SCHOOL

With a great deal of pleasure, I would like to submit the Interim Six Month High School Report (January 1, 1987 - June 30, 1987).

Enrollment at the end of the 1987 School year:

Grade 9	89
Grade 10	84
Grade 11	72
Grade 12	71 Graduates
Total:	<hr/> 316

The Senior Class demonstrated a firm commitment toward planning for the future with 59% of the graduates planning to attend technical schools, trade schools, two and four year colleges. Twelve percent of the Seniors will be entering the Military and sixteen percent obtained full employment prior to graduation.

The following breakdown reflects the post-secondary plans for the Graduating Class of 1987:

- 6 Students to Junior Colleges in the State of Maine
- 3 Students to Junior Colleges outside the State of Maine
- 17 Students to Colleges or Universities in the State of Maine
- 13 Students to Colleges or Universities outside the State of Maine
- 3 Students to Vocational/Business/Technical Schools in the State of Maine
- 2 Students to Vocational/Business/Technical Schools outside the State of Maine
- 9 Students joined the armed forces
- 11 Students have found full time employment

There were 71 students in the Graduating Class of 1986.

Joseph Regina, a long-time coach, teacher, administrator and friend retired this past year. Joining Joe in retirement was Dewey Thompson. On behalf of the faculty, student body and community, I would like to wish both of these dedicated educators the best of luck in the future.

Grace Cantara has come to Old Orchard Beach High School as our new Assistant Principal and Athletic Director. Charles Anton joined the Science Department while Katherine Hoyt is our new Math teacher. Welcome!

The Winter-Spring Semester was highlighted by another outstanding performance by our High School Jazz Band as they captured a second place rating in the State Jazz Festival. A first place showing in the Lewiston parade ended another fine season for the Seagull Marching Band.

Our basketball, baseball, softball and track programs continue to be competitive as individual and team performances reflect a quality Interscholastic Athletic Program.

The Eleventh Grade Maine Educational Assessment Scores showed significant gains in the areas of Reading, Math, Social Studies and The Humanities. Writing scores continue to be well above the State Average.

David Begin and Danielle St. Laurent were selected as Student Ambassadors to the Soviet Union as part of the State sponsored Initiative for Understanding Program. Their trip proved to be both educational and a journey which they will never forget.

As we look toward the 1987 - 1988 School Year, I would like to thank our fine faculty, School Committee and Mr. McGee for their continued support.

Respectfully submitted,

Jay Bartner
Principal

OLD ORCHARD BEACH SCHOOL DEPARTMENT SPECIAL EDUCATION REPORT

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

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

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

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

Jameson School
Ms. Jean Huber
Mrs. Rita Dancoes

Loranger School
Mrs. Mary Feigenbaum
Ms. Jane Mapes

Junior High School
Mrs. Kathy Foran

High School
Mrs. Nancy Ray
Ms. Carol Forcier
Mr. Jack Thompson

In addition, speech and language therapy are provided to appropriate students in grades K - 12 by Mrs. Deborah Maksut and Mrs. Kathryn Lovejoy. Ms. Anne Sirois provides occupational therapy, and Mrs. Nancy Valcourt is our physical therapist. Dr. Barbara Heath and Dr. John Stuart are psychologists who provide evaluation and consultation of our special education students.

Mrs. Peg O'Neill retired from her position as Director of Special Education in March, 1987, after many years of excellent and dedicated service to the students and families of Old Orchard Beach.

A total of 21 students are 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:

A total of 21 students are placed in special programs outside of our public schools in order to receive appropriate special education programs. The following represents the number of students placed in these special programs:

Sweetser Children's Home	
- Residential Program	- 2
- Day School	- 5
- Pre-Vocation Program	- 4
Woodfords-West Educational Center	- 1
Baxter School for the Deaf	- 3
South Portland - Redbank School	- 2
Levinson Center	- 2
Biddeford T.M.R. Program	- 1
Perkins School for the Blind	- 1
Waban Child Development Center	- 1

The total tuition and room and board costs of these twenty-one students for the 1987-1988 school year was \$156,164.25.

The Old Orchard Beach schools also provide Chapter I services to students grades K-6 who could benefit from remediation in reading and in math. Six auxiliary personnel provide these services through the direction of classroom teachers to approximately one hundred students.

"Clutari" is a program for gifted and talented students in grades 6 and 7. Mrs. Kathy Camire, the High School English teacher, provides the instruction in this program. New State mandates require all schools grades K-12 to have curriculum for gifted and talented students within the next five years. Mrs. Camire and others are working to develop a five years plan for the Old Orchard Beach schools.

The Old Orchard Beach School Department is the recipient of supportive funds from the Federal government under "supportive instruction PL 89-313", Local Entitlement Title 6-B-Education of the Handicapped Act as amended by PL 94-142, Chapter I-ECIA Consolidation and Improvement Act of 1982, and Chapter II-ECIA Consolidation and Improvement Act of 1981.

Respectfully submitted,

Donna J. Morrilly

**WATER POLLUTION CONTROL FACILITY
ANNUAL REPORT - January thru June 1987**

Month	Precipitation Inches	Total Flow (M.G.)	Average Flow (M.G.)	Total Flow To Primary Clarifier	Average Flow To Primary Clarifier	Septic (Gal.)	#cl 2
Jan.	5.02	27.963	0.902	0.1065	0.0034	4000	416
Feb.	0	21.463	0.7665	0	0	500	308
Mar.	4.17	33.903	1.0936	6.1503	0.1984	3500	920
Apr.	6.37	47.9163	1.5972	21.6083	0.7203	20,950	2376
May	3.63	38.2335	1.2333	9.1841	0.2963	14,500	1456
June	4.74	32.5988	1.0866	3.1255	0.1042	25,300	1632
Total	23.93	202.0776	6.6792	40.1747	1.3226	68,750	7108

"DEWATERED SLUDGE"

Month	Lbs.	# Polymer Used
Jan.	45,166	106.5
Feb.	34,687	79.0
Mar.	51,007	130.0
Apr.	31,089	83.0
May	40,953	120.0
June	44,076	146.0
Total	246,978	664.5

**YORK COUNTY HEALTH SERVICES
TOWN REPORT - January 1, 1987 - June 30, 1987**

OLD ORCHARD BEACH

Prior Year Appropriation \$12,500.00

Current ½ Year Appropriation \$ 6,250.00

SERVICES TO THE COMMUNITY

YCHS PROGRAMS	Individuals Served	Number of Visits/Hours	Total Program Cost	Client, Grant & Third Party Revenue	Unfunded Program Cost
Home Health Care (Includes Hospice)	45	883	\$43,214	\$39,072	\$4,142
Maternal & Child Health (Includes Clinics)	66	141	\$ 9,798	\$ 8,138	\$1,659
Adult Health (Includes Clinics)	221	390	\$ 4,796	\$ 3,795	\$1,001
Home Private Duty	5	1283	\$15,105	\$14,817	\$ 289
Preventive Health Program	63	81	\$ 8,529	\$ 8,529	\$ 0
Totals	400	2778	\$81,441	\$74,350	\$7,091

Total Unfunded Cost of Services to Old Orchard Beach \$7,091

Less: Town Appropriation \$6,250

Net Unfunded Cost: \$ 841

CIVIL EMERGENCY PREPAREDNESS

The Town was spared any physical damage from two winter storms accompanied by high tides. Spring flooding along the Saco River caused debris to accumulate along the beach from Goosefare Brook to the Pier. The overwhelming amount and the huge size of this wrack was beyond the capabilities of the Town to clean the beach for summer use.

Application for aid was made to the Federal Disaster Assistance Program. With consultations with State and Federal Engineers, an acceptable application for aid was made and granted. The normal beach cleaning process was maintained and the allotted aid was expended. Total amount received for aid in the major cleaning effort in accordance with requirement for disposal at the dump with proper sand coverage amounted to \$29,321. Our actual costs excluding our normal costs was \$30,896.

One large concert at the "Ballpark" on June 28th set the pattern for future concerts for events that entail crowds in excess of 6,000 people. The cooperation of the Old Orchard Beach Police Department and the new parking enforcement section was exceptional. The Department of Transportation, Portland City Maintenance Department, and numerous other sources of resources and input set the patterns and methods of handling huge volumes of associated problems. With the present highway structure, further increases in volume in the future planning is underway to ease the congestion at peak periods but there is no certain remedy yet available that would assure the Town of no delays of a few hours on a few days.

Respectfully submitted,

Russell Shaw, Director
Civil Emergency Preparedness

TRAFFIC COMMITTEE REPORT

Several meetings were held starting early in March and ending June 30th. It was decided that a Traffic Ordinance and parking enforcement division be implemented with the aid of Civil Emergency Preparedness and the Police Department.

The first objective was to place parking restriction signs and traffic movement signs where ordinances required and position stop signs and speed limit signs where needed. This entailed the hiring of three men and the use of three old vehicles not being utilized. Uniforms were provided by C.E.P. and badges and other equipment were supplied out of unused police supplies.

Planning was undertaken to handle large crowds and traffic problems that might arise with the concerts planned for the summer. With the estimated 5-7% increase in traffic added over and above the expected rise at concerts, the extra equipment needed to direct traffic was assembled. Manpower allocations for direction and the rate and direction of flow of traffic were to be thoroughly thought through. Contingency planning was in place. The "Beach Boys" concert drew about 17,000 patrons on a normally busy weekend. Traffic delays were expected but did not exceed projections. During the twelve hour span that encompassed the concert and normal heavy summer business, a number of automobiles entered and exited the town with no serious accidents and only minor inconveniences to the townspeople.

Respectfully submitted,

George Kerr, Town Council
Paul Ladakakos, Town Council
Russell Shaw, Director C.E.P.
Dana Kelley, Police Department

OUTSTANDING REAL ESTATE TAXES As of June 30, 1987

* Not paid at time of printing.

Abreau, Manuel & Mary	\$ 19.80	Boutet, Ronald A. & Barbara A. (JT)	1,207.50
Adams, Ralph & Cynthia	23.00	Boutet, Ronald A. (Trustee)	2,316.68
Agan, Dorothy A.	584.20	Boutet, Ronald A. & Barbara A. (JT)	1,207.50
Ahearn, Frederick J. & Marion	614.68	Boutet, Ronald A. & Barbara A. (JT)	1,150.00
Ahearn, Frederick J. & Marion ET AL	16.68	Boutet, Ronald A. & Stephen Kurutz	335.80
Albert, Camille R. & Brenda A.	874.00	Boutet, Ronald A. & Stephen Kurutz	223.10
Alix, Scott J. & Susan M. (JT)	5.47	Boutet, Ronald A. & Stephen Kurutz	78.20
Allen, David W. & Sandra M. (JT)	631.93	Boutet, Ronald A. & Stephen Kurutz	727.95
Allen, Helen D.	144.90	Boutet, Ronald A. & Duane Rancourt	2,219.50
Allen, Kenneth	83.95	Bouthot, Robert E. & Deborah Thomas	603.75
Allen, Kenneth R. & Jeannie C. (JT)	212.75	Brennan, Vincent	863.65
Allen, K. R. 2/3 & O'Rourke, S. 1/3 Int.	11.50	Brunswick Motel Trust	3,980.73
Alouette Motels, Inc. C/O Jacques Pageau	169.60	Buckley, Frederick P. & Linda L.	1,593.90
America, Vitorino B. & Maria A.	1,514.55	Buckley, Frederick P. & Linda L. H/A	1,293.18
Anderson, Joseph B. & Bethany J.	246.10	Buffum, Claudette J.	42.86
Antonakas, Paraskevi & Patricia E.	257.60	Bullitt, Anne T.	295.55
Arsenault, Peter M. & Jean Y. (JT)	433.55	Burns, Joseph F. Heirs	396.75
Avco, Inc.	13,479.15		
Avery, Virginia B.	345.00		
Bachelder, Arthur R.	8.05	Caldwell, C. Jackson, Jr.	899.30
Bacon, Robert E. & Shirley D. (JT)	432.40	Canning, James & Lynn (JT)	1,070.65
Badone, Robert & Katherine	302.45	Canning, James E. & Lynn C. (JT)	822.83
Baisley, Richard W. & Barbara B.	621.00	Caouette, Ronald C.	411.13
Barlow, Donna A.	473.59	Carlis, George & Maggy	534.75
Barmore, Franklyn E. & Jay T.	8.05	Carlis, George & Maggy	534.75
Barris, Robert W. & Charlotte Lawson	466.90	* Carlson, David & Paula (JT)	380.65
Barstow, C. Jackson & Carolyn B.	575.00	Carter, Thomas A.	391.00
Baynes, William R. & Elizabeth E.	795.23	Casavant, Urban G. & Donna L. (JT) 311-20-01	508.88
Baynes, William R. & Elizabeth E. (JT)	618.13	Cashman, Francis W. & Edna M.	819.95
Bean, Leon F. & Mary A.	346.15	Charland, Gary S. & Suzanne M. (JT)	29.84
Beau Rivage, Inc.	1,541.00	Chetwynd, Charles & Linda (JT) 323-08-12-05	502.55
Beau Rivage, Inc.	6,124.33	Chisholm, William	.03
Beaudoin, Edward	410.55	Clark, Dolores I.	1,155.18
Beauregard, Gerald L. & Isabel E.	581.90	Clemons, Gordon E. & Randee L. (JT)	506.00
Bednarz, Wallace W. & Priscilla	478.40	Clemens, James I.	573.85
Belanger, John W.	396.75	Cloutier, Raymond R. & Lorraine M. & Keefe, P.	5,829.13
Belanger, John W. & Eva (JT)	39.10	Cloutier, Roland J. & Carol (JT)	863.65
Bell, Robert	478.40	Cobuzzi, Joanna & Marilyn Richardson	322.00
Belmonte, Evelyn & Barbara A. Quirolgico	8.05	Cohen, Harry J.	661.25
Benoit, Paul	526.70	Cohen, Harry J.	120.18
Berlin, Marilyn	1,012.00	Cohen, Harry J.	1,375.40
Berry, Dwight W. & Margaret M.	402.50	Cole, Phillip W. Heirs	149.50
Berube, Philippe G.	914.25	Cole, Reuben D. & Marjorie F.	405.95
Betty, Theresa	731.40	Collings, Gayle K. & Donald P. (H/A)	1,394.38
* Biden, Jeffrey L. & Linda C.	1,899.23	Collins, William F. & Agnes L. (JT) 312-05-06	301.30
Bietry, Raymond E.	8.05	Columbo Enterprises, Inc.	1,085.60
Blanchette, Andre D.	366.85	Comoletti, Donald F. & Marcia B.	656.08
Blow, Bruce & Della N. (JT)	308.78	Commercial & Industrial Property	637.68
Blow, Chester & Georgette (JT)	155.25	Copp, Raymond H.	700.35
Blow, Dale & Annette (JT) 210-02-21	792.35	Copp, Raymond H.	767.63
Blow, Dale & Annette Y. (JT) 104-01-14	676.20	Cormier, Medard	8.05
Blow, Joel	308.20	Couture, Louis O. 301-06-01-501	1,554.80
Blue Jay Inc.	2,188.45	Crane, Linda D. 104-02-14-304	653.78
Boissonnault, John G. & Evie B. (JT)	1,715.81	Critchley, Harry & Lillian (JT)	308.51
Boldebook, David W. & Laura B. (JT)	571.55	Crowley, Rita & Edith (JT)	416.30
Boston North Corp.	1,747.43	Curtis, Claire Y.	510.60
Bouffard, Lionel A. & Lorraine P.	7,927.53	Curtis, Gary D.	284.63
Bouchard, Ruby L.	12.16	Cyr, Carl A.	519.80
		Cyr, Wilfred A. & Helen E.	424.35

Danforth, Stanley J. & Sylvia Drapeau	\$ 423.78	Foran, Paul E. & Beatrice (JT)	128.80
Danton, Frances	594.55	Foss, Thomas Jr.	554.30
Danton, Frances & Constance Kerr	96.60	Franzius, Frederic, Katrina E. & Christa F.	679.65
Danton, Frances & Constance Kerr	717.60	Freeman, Barbara J.	123.00
Danton, Frances & Constance Kerr	2,902.03	Fregeau, Steven	364.55
Danton, Frances & Constance Kerr	2,912.95	Frenette, Jeanette	783.73
Danton, Frances & Constance Kerr	2,106.23		
Danton, Frances & Constance Kerr	5,548.75		
Danton, Frances & Constance Kerr	1,075.25	Gagne, Donald E. & Donna A. (JT)	297.85
Danton, Frances & Constance Kerr	1,197.15	Galarneau, Richard E. & Sarah I.	474.95
Darling, Vanessa & Kevin Mack	342.70	Gamel, Gerald P. 304-01-13	538.20
Davidson, Isabel & Jamil Malouf	8.05	Garcia, Benjamin	1,225.33
Davis, Edward & Carol	420.90	Garcia, Benjamin & Barbara Paulson	1,359.30
Davis, Hope M.	31.19	Garon, Guy J. & Katherine M. (JT)	1,569.75
Davis, Terry	351.90	Geaumont, Linda C.	310.50
Dean, Richard B. & Elaine E. Levine 210-02-08	1,209.23	Gerry, Jovis 101-02-07	121.90
Decker, Colleen Libby	504.85	Gibson, Marshall, III	8.05
Dee, Michael	221.95	Gilbert, Joseph W. & Lorraine M. (JT)	486.45
Deeb, Robert L. 304-01-14	349.60	Gilbert, Joseph W. & Lorraine M.	445.05
Deeb, William R.	361.10	Gilbert, Joseph W. & Lorraine M. (JT)	542.23
Delucca, Gerald J. & Mary M. (JT)	1,213.83	Gilbert, Wayne & Shirley	411.70
Demmons, Gary W. & Cheryl A. (JT)	715.30	Gilman, Jonathan B. & Beth E. (JT)	1,226.48
Desmond, Iona E.	85.10	Girard, Dennis & Donna L. (JT)	102.35
Desrochers, Joseph & Rhonda (JT) L07-01-03	964.85	Girard, Dennis A. & Donna L. (JT)	5.75
Deziel, Jean	511.75	Girard, Dennis A. & Donna L. (JT)	158.70
Dikeman, James E. & Joyce J.	397.90	Girard, Dennis A. & Donna L. (JT)	1,420.25
Dimatteo, Martha	708.40	Giroux, Thomas E.	523.25
Dion, Carol	269.10	Gondek, Gertrude M.	16.20
Diplomat Condominium, Inc.	179.29	Goodman, Dorothy S.	12.42
Diplomat Condominium, Inc	30.03	Goodwin, Carl A. & Elizabeth L. (JT)	862.50
Direda, Anthony S. & Sandra 309-03-05	408.25	Grand View Associates	10,318.96
Ditrapani, James & Margie 404-06-01	8.05	Guarino, Joseph P.	361.46
Dodds, William C. & Katherine	8.05	Guerette & Marcoux Realty, Inc.	8.05
Doe, Paul R. & Dorothy G. (JT) 319-02-03	384.10	Guerette & Marcoux Realty, Inc.	52.90
Doody, John E. & Donna (JT)	45.51	Guerette & Marcoux Realty, Inc.	8.05
Doody, Kevin W. & Theresa M. (JT) 314-08-09	464.60	Guerette & Marcoux Realty, Inc.	8.05
Douglas, Edward & Maureen	8.05	Guerette, Norman	8.05
Doyle, Paul W. & Cynthia M.	425.50	Guerette, Robert & Theresa	3,650.33
Drago, Frederick & Kathleen (JT)	506.00		
DSR, Inc.	825.70		
DSR, Inc.	1,206.93	Hale, Roland & Deborah L. 107-01-02	661.25
Dubins, Sylvia, Milton & Joseph Sandler	27.60	Hampton Management Corp.	1,357.93
Dubuc, Robert J. & Joan Y.	384.67	Hannah, Kimberly	301.23
Duhamel, Bonnie L.	346.70	Hanson, Bruce C. and Cindy S. (JT)	400.31
Dupuis, Thomas J. & Pauline G. 211-07-32	509.45	Hanson, Roger P. & Arlene M. (JT)	70.08
Dussault, Paul	450.80	Harrington, Deborah L. & George, D. & J.	469.78
* Dutremble, Donald S. & Ann	131.68	Harrington, Mary E.	755.55
Duvall, Daniel W., Robert M. & Lois M. 104021013	718.75	* Hart, Evelyn L.	382.38
		Hartford, Merlin W. & Paul M.	380.65
		Haswell, Ethel D. 303-04-01	508.30
		Hauth, David A.	386.98
Ellery, Raymond & Carole	556.60	Hayes, Edward S. & Reina E. & Ivy F. Gould Heirs	238.05
Ellis, Robert F. & Edith	8.05	Healy, William H. Sr. & Janice A. (JT)	1,580.68
England, John W.	8.05	Herwood, James A. & Joline A. (JT)	492.78
Evans, Susan	502.55	Hertz, Irving C.	135.32
		Hidalgo, Andrew J. & Jane E. (JT)	21.32
F & H Realty Partnership 3	1,702.00	Hirst, Edward J.	862.50
F-N Properties Limited	1,743.40	Hogan, George W. Sr. & Faith 315-15-02	861.93
Feeney, Charles F. & Sarah	779.70	Hogan, George W. Sr. & Faith J. (JT) 205-12-14	303.60
Ferreira, Philip & Susan J. (JT)	212.75	Holland, Margaret M.	274.85
Finnin, Effie	998.20	Hollick, Edward G.	310.50
Fitzgerald, Gary L.	879.18	Hollick, Edward G.	447.35
Flaherty, Patrick J. & Helen M. (H/A)	980.95	Homer, Benjamin F. & Virginia	23.00
Flaherty, Patrick J. & Helen M. (H/A)	1,079.28	Hunter, Janet C.	401.35
Fletcher, Russell & Elaine	796.95	Huot, Lucien E. & Patricia A.	3,645.51
Foden, Helen	8.05	Huot, Lucien E. & Patricia A.	87.40

Irenes Specialties, Inc.	2,174.65	McCallum, David	718.75
Ivey, Richard & Mary Lou	1,213.83	McCallum, Jeanette G.	923.45
		McCallum, Mark B., Etal (JT)	400.20
Jalbert, Patricia Clarke	161.00	McClure, Robert, III & Jennie D.	3,111.90
Johansen, Donna	526.70	McIntyre, Fredrick W. & Kathleen (JT)	469.20
Johnson, Forrest H., Jr. & Gertrude D.	8.05	McIntyre, Richard E. & Carolyn	330.05
		McKenney, Marie G. Heirs	185.15
		McKeown, Evan C.	719.90
		McLean, Robert W. & Carol S. (JT)	412.85
		McNally, William J. & Rose E.	799.25
* Kaczmariski, Frank	586.50		
Kashkashian, Arsen, Jr.	1,281.68	MacDonald, John R. & Jean S.	518.65
Kashkashian, Arsen, Jr.	1,281.68	Mack, Jean S.	261.05
Kearney, John J.	417.45	Mack, Raymond, Jr.	627.90
Kearney, John J.	318.55	Mahoney, Grace D.	593.40
Keene, David S. & Vicki S.	96.98	Mahoney, Grace D. & Patrick Greenlaw	1,890.60
Keene, Donald J.	692.30	Mahoney, J. Joseph, Sr. (HEIRS)	660.10
Kelley, Dana M. & Sherry E.	11.50	Maison Blanche, Inc.	2,843.38
Kelly, James M.	666.43	Malo, Cynthia G.	732.55
Kelly, William F. & Susan T.	1,127.00	Maloney, Antoinette	1,288.58
Kerry, David T.	633.08	Manchester, Carl S. & Lauren S.	371.45
Kerry, Richard R. & Marjorie B. (JT)	621.00	Manduca, Francis J.	708.98
Kinsman, Frank E., Jr.	754.40	Marcotte, Donald R.	4,445.90
Kirby, Robert	883.75	Marshall, Richard	569.25
Knight, Katherine G.	660.10	Martell, Barbara & Kennedy C.	391.00
Kobritz, Jordan I. & Nicola C. (JT)	736.00	Martin, John C. & Joan M.	204.70
Kobritz, Jordan I. A. & Nicola C. (JT)	736.00	Mela, Peter M. & Jeanne E.	690.00
Kress, Yvonne	8.05	Mela, Peter M. & Jeanne E. (JT)	1,348.95
Kropp, Elfriede	4.80	Menard, Richard W.	301.30
Kypriotis, Nikols J.	1,045.35	Mendes, Vance D. & Ronald L. Minucci	958.53
		Mendoza, Gilbert & Cheryl L. (JT)	594.55
L.A.B.R.E. Enterprise, Inc.	316.25	Merrill, Blaine	281.75
Labbe, Catherine	595.13	Metropolitan Corp.	8,865.35
Labelle, Jean J. & Suzanne L. (JT)	1,205.20	Metropolitan Corp.	13,001.90
Lacasse, Leo	380.65	Michaud, James L., Marc & Patricia Chenard	738.88
Lachance, Arthur L. & Carolyn C.	699.20	Michel, Lionel & Suzanne	6,651.61
Laliberte, Paul A.	747.50	Millett, Kenneth W. & Paulette T.	609.50
Lamb, Mary J.	649.75	Mitch, Eugene R. & Sylvia J. (JT)	685.40
Lamb, Thomas A. & Patricia A.	537.05	Mondor, Dennis & Catherine A. (JT)	256.45
LaPointe, Ronald C.	2,052.18	Mondor, Dennis G. & Catherine A. (JT)	335.80
LaPointe, Ronald C. & June C. (JT)	4,209.00	Monier, Evelyn Y.	6,726.35
Larochelle, Leo & Adrienne	5,025.50	Monier, Evelyn Y.	26.85
Larochelle, Leo & Adrienne	887.23	Montello, Francis & Martin (H/A)	1,025.80
Larochelle, Leo F. & Adrienne A.	425.50	Moreau, Robert R. & Karen	5,341.76
Larochelle, Leo F. & Adrienne A. (JT)	846.40	Morin, Ruth E.	810.75
Larochelle, Peter & Robin Gagne	333.50	Morris, Marlin A., Jr.	604.33
Larouche, Edmund G. & Roberta M. (JT)	270.25	Morse, Faye M.	1,966.50
Larsen, Lars	878.60	Morse, Frank R.	347.30
Larson, Eric V. & Susan H. (JT)	259.90	Morse, Paul D.	437.00
Leahy, Frank S.	251.85	Mosseri, Alan J. & Jacqueline	461.15
Leblanc, Annette	194.20	Mosseri, Maurice & Suzy (JT)	1,329.98
Leblanc, Arthur C. & Barbara L. (JT)	287.50	Moutsatsos, Betty	447.35
Lee, Thomas R., Jr. & Kathleen L.	627.90	Moutsatsos, Betty	761.30
Lemos, Everdeke F.	1,720.98	Moutsatsos, Donna	399.63
Lemos, Everdeke	277.15	Mr. Sandwich	844.68
Leonard, Virginia P.	10.35	Mrowka, Edmund J., Jr. & Sharon Ann	312.80
Letendre, Norman W. & Anita C. (JT)	1,140.23	* Mullen, Barbara A.	391.00
Letourneau, Rene R. & Dorothy J. (JT)	41.58	Mundi, Russell	761.30
* Leveris, Arthur J. & Alice M.	864.23	Murdock, Judith	477.25
Libby, John L. & Martha	21.85	Murphy, Elmer & Agnes (JT)	192.05
Lippa, Judith B. & Florence Martocci	748.08	Murphy, John J. & Barry L. (JT)	702.08
Loiselle, Doris	255.30	Muszynski, Adam & Dorothy J. &	
Lombard, Raymond R.	913.10	Thos. & Pat Lamb	615.25
Lontine, Bernard J., Sr. & Beverly E.	589.95		
Lyons, Edward F., Jr. & Lucy A. (JT)	503.70		

* Nadeau, Irene R.	\$1,000.00	Rochester, Helen Louise	8.05
* Nadeau, Jacqueline F.	1,060.35	Rogers, Charles G. & Denise M. (JT)	133.31
* Nason, Jerry C. & Mary Lou	226.55	Rogers, James T. & Sandra E. (JT)	499.10
Neault, Maurice & Helen	472.65	Ross, Edison W.	598.00
Neault, Norman N.	334.65	Rotolo, Raymond M. & Christina P.	255.88
Nemon, Arthur J. & Gail H. Lerman	487.03	Rousseau, Gary L.	910.80
		Ruel, Michael G. & Becky L.	611.80
		Ruel, Raynald & Alice & Paul Ruel	750.38
Old Orchard Beach Associates	1,025.80	Russo, Anthony P. & James Flanagan	2,188.45
Old Orchard Beach Associates	1,025.80	Russo, Anthony P. & James Flanagan	1,242.58
Old Orchard Beach Associates	1,025.80		
Old Orchard Beach Associates	1,025.80		
Old Orchard Beach Associates	1,025.80		
Old Orchard Ocean Pier Co.	11,632.25	Salami, Ali & Zarrin	1,845.18
O'Loughlin, Joseph F. & Diana Caron	615.25	Salami, Ali & Zarrin	1,150.00
Onos, Gerard N.	1,197.15	Sargent, C. Edward & Phyllis	440.45
Osgood, Dean A. & Janet E. (JT)	104.10	Sargent, Roger D.	382.95
Ostopoulos, Anna Et Al.	1,458.78	Sarno, Frank & Carolyn (JT)	900.00
Owczakczak, Arlene	171.35	Sasso, Matthew & Nancy (JT)	294.40
		Seabreeze Cabins, Inc.	5,827.63
		Seabreeze Cabins, Inc.	5,391.78
		Seabreeze Cabins, Inc.	336.38
Pageau, Inc.	139.20	Seabreeze Cabins, Inc.	597.43
Pageau, Inc.	136.00	Seabreeze Cabins, Inc.	3,650.68
Paradis, Alexander P. & Barbara (JT)	554.30	Seamon, Walter E. & Mary Joan	8.05
Parlin, Gladys B. (Heirs)	316.83	Servadio, Matthew A. & Audrey P. (JT)	877.45
Paulson, Barbara K.	347.30	Sharkey, George E.	1,760.65
Pelkey, Mary A. & Lawrence E., Jr.	8.05	Shaw, Richard M.	595.70
Penias, Moise E.	1,662.90	Shea, Walter (Heirs)	40.60
Perfetti, Betty M.	51.75	Shedden, Gerald & Annabelle	8.05
Perkins, Alfred David	212.75	Shehebar, Fortune & Nina Dweck	1,573.20
Perrett, Gary G.	449.65	Sherman, Mark & Bonnie	400.78
Peters, Constance Beals (Heirs)	437.00	Shulman, Daniel R. & Donna M. (JT)	1,159.21
* Petit, Catherine Duffy	1,397.25	Shuster, F. Stewart & Margery S.	276.00
Pettinicco, Robert	2,088.40	Simoneau, Norman W. & Pauline (JT)	455.40
Pettinicco, Robert	318.55	* Simpson, Edward F.	74.75
Philbrook, Dolores B. & David (JT)	142.60	* Simpson, Edward F.	37.38
Phillips, Robert H. & Muriel L. (JT)	557.18	Small, Ralph L. & Constance C. (JT)	1,469.13
Phillips, Robert, Jr. & Terry C. (JT)	340.40	Smith, James L.	1,573.78
Piacitelli, Theresa	212.18	Smith, Richard H. & Edna M.	2,858.90
Pier, Russell H. & Doris E.	41.40	Smith, Richard H. & Edna M.	2,002.73
Pinepoint Vista Assoc.	1,097.68	Smith, Richard H. Sr. & Edna M.	2,472.50
Pineo, Robert	19.55	Snow, Michael R. & Laurie J. (JT)	358.80
Potvin, Richard P. & Doris C. (JT)	1,581.25	Solomon, Toufic J., Jr. & Patricia A.	680.80
Potvin, Rona N.	1,812.98	Sousa, Maria S.	977.50
Powell, Judith A.	288.65	* Spear, Robert & Kay	263.35
Powell, William H.	1,025.80	St. Hilaire, Paul A., Arthur & D. Blow	2,251.70
Powell, William	1,391.50	St. Hilaire, Paul	475.84
Pratt, Donald A. & Elaine	808.45	St. Hilaire, Paul A., & Arthur E.	236.90
* Proulx, Alfred L. & Paulette E.	174.80	St. Hilaire, Paul A., Arthur E. & Dale E. Blow	341.55
Puffer, Eugene	1,033.85	St. Laurent, Robert	969.45
Puffer, Eugene E.	2,872.71	St. Ours, Alice M.	334.65
Puffer, Eugene E.	1,066.63	Stack, Robert G. & Nancy R.	385.25
		Stewart, Sophia C.	519.80
		Stroumbas, Peter & Maria	5.75
Rainville, Leonard F. & E. Margaret	415.15	Stroumbas, Peter A.	617.55
Rant, Ronald & Joseph	8.05	* Stroumbas, Peter A. & Maria E. (JT)	676.20
Ray, Kenneth S.	800.40	Strout, Richard A., Sr. & Beulah J. (JT)	333.50
Reardon, Amelia A.	445.05	Stuart, Clark W. & Diana	809.60
Rehbein, Anna K.	8.05	Sullivan, Kevin B. & Giselle G. (JT)	2,580.61
Relyea, Harold F. (Heirs)	8.05	Surfside Corp.	7,516.24
Rice, Phyllis W. (Life Est.) & Natalie	404.36		
Richards, Paul F.	16.94		
Rioux, Denis E. & Daphne	5,728.73	Tangerini, Charles B.	1,702.00
Rix, Reighn G. & Patricia A.	713.58	* Tarbox, Dale C.	2,140.15
Roberge, John H. & Judy B. (JT)	699.20	Tardif-Carrier, Inc.	601.45
Roberts, Clarence L. & Savannah P.	1,063.75	Theroux, John T. & Debra L. (JT)	472.65
Roberts, William A., Jr.	690.00		

Thompson, Jeffrey & Colleen	108.10	Wild Acres Tent & Trailer Park, Inc.	39.10
Thompson, Jeffrey & Colleen	108.10	Wild Acres Tent & Trailer Park, Inc.	37.95
Thompson, Richard & Jolene	451.95	Wild Acres Tent & Trailer Park, Inc.	29.90
Thorpe, Beverly J.	394.45	Wild Acres Tent & Trailer Park, Inc.	18.40
Tobey, Eric W.	339.25	Williams, Ann W.	20.70
Toussaint, Gerald L. & Anita P. (JT)	1,723.85	Williams, Pansy M.	9.20
Townsend, Lynn & Shirley	577.30	Wilson, Richard W. & Janice M. (JT)	2,044.71
Trautvetter, Carl & Claudette	568.10	Woolf, William & Lee	1,016.60
Trautvetter, Carl & Claudette (JT)	2,152.23	Worrell, Arnold F. & Estelle F.	8.05
Tremblay, Marc I. & Elizabeth (JT)	272.20		
* Triple A Baseball Club Assoc.	18,731.78	York, Donald T. & Peggy S. (JT)	575.00
Tripp, Robert W. & Jocelyn L.	334.65	York, Elizabeth	480.70
Tripp, Stephen A. & Ann E. (JT)	738.30		
Turner, Howard & Annette	194.35		
Turner, Naomi C. & Frederick (JT)	945.30	Zahares, Donald	2,015.38
Twomey, David H. & Carol A. (JT)	571.55	Zahares, Donald Alcide G.	4,102.05
Ultra Associates	1,391.50		
Usher, Mary A. (Dolan)	623.30		
Utman, Robert T. & Barbara M.	431.25		
Vachon, Armand	2,183.28		
Verrier, Gerald F. & Judy A.	488.18		
Vire, Louis P. & Noella (JT)	606.05		
Wagner, Norman C.	43.70		
Walker, James E. & Mozell	428.95		
Wallen, Gary A. & Jill M.	870.55		
Walnut Grove Associates	345.00		
Walsh, Mark T. & Jude Ellen (JT)	287.50		
Waltz, James & Phyllis (JT)	744.05		
Ward, Francis & W. C. & J. W. Hurst	489.04		
Watson, Lawrence	984.98		
Watson, Lawrence & Patricia (JT)	55.20		
Watters, Howard A. & Audrey F. (JT)	639.40		
Waverly Development Corp.	756.70		
Weinstein, Alan & Charlene	1,233.38		
Weinstein, Alan Etal.	8.05		
Weinstein, Alan S. & Charlene Etal.	1,358.15		
Weinstein, Beatrice S.	753.25		
Weinstein, Beatrice S.	1,177.03		
Weinstein, Beatrice S.	1,209.23		
Weinstein, Beatrice S.	1,495.58		
Weinstein, Beatrice S.	1,997.55		
Weinstein, King H.	968.30		
Weinstein, King	6,574.55		
Weinstein, Eber, Alan, Neal, King & Beatrice	1,408.18		
Weinstein, Eber, Stanley, Alan, Neal & King	729.10		
Wheeler, Carroll E. & Margaret L.	208.15		
White, Kenneth E. & Wendy W. (JT)	519.80		
Wild Acres Tent & Trailer Park, Inc.	36.80		
Wild Acres Tent & Trailer Park, Inc.	28.75		
Wild Acres Tent & Trailer Park, Inc.	28.75		
Wild Acres Tent & Trailer Park, Inc.	28.75		
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Wild Acres Tent & Trailer Park, Inc.	28.75		
Wild Acres Tent & Trailer Park, Inc.	28.75		
Wild Acres Tent & Trailer Park, Inc.	29.90		
Wild Acres Tent & Trailer Park, Inc.	39.10		
Wild Acres Tent & Trailer Park, Inc.	39.10		
Wild Acres Tent & Trailer Park, Inc.	39.10		
Wild Acres Tent & Trailer Park, Inc.	39.10		

OUTSTANDING RV TAXES
As of June 30, 1987

* Not paid at time of printing.

* Beauregard, Ernest	\$ 25.30	* Veayo, Galen	87.40
* Benoit, Roland	20.70	* Villineau, William	23.00
* Bergeron, Kenneth	106.38		
* Bouser, William	69.00		
Breault, Raymond	.40	* Weber, Saul	36.80
* Bryant, Diane	27.60	* Welch, John	30.48
		* White, Ruth	32.20
Cardoza, Eva	101.78		
* Carlson, Richard	71.30		
* Cordeiro, Robert	23.00		
* Corey, William	32.20		
* Cormier, James	23.00		
* Gagnon, Guy	18.40		
* Garrity, Steve	25.30		
* Graham, William	20.70		
* Grzeika, Edward	29.90		
* Hazel, Charlotte	27.60		
* Jalbert, Rene	29.90		
* Juliona, Paul	27.60		
Kiluk, Mitchell	69.00		
* Maguire, John	57.50		
* Matos, Carlos	33.35		
* Maison, Carl	55.78		
* McKay, Virginia	35.65		
* Morin, Raymond	20.70		
* Morrissette, Roland	23.00		
* Osowski, Walter	25.30		
Parent, George	27.60		
* Pomerleau, Sandy	27.60		
* Ramonas, Mr.	25.30		
* Rowett, William	19.55		
Sanford, Gene	26.45		
Scarmeas, George	79.93		
Senosk, Betty	28.75		
* Shays, Stephen	18.40		
* Staples, Kenneth	27.60		
* Thibeault, Ronald	32.20		
* Tilton, John	32.20		

OUTSTANDING MOBILE HOME TAXES
As of June 30, 1987

* Not paid at time of printing.

Abbot, Elva	30.45	Perrone, Michael	212.75
Alfreds, Herbert	89.13	Pahracon, Lew	23.00
Allen, William S.	128.80	Palmer, Maurice & Julie	75.33
Allen, William W.	128.80	Pepin, Ronald & Barbara	93.73
Anderson, Halvor	93.15	Philbrook, Lloyd J.	84.53
		Pinnell, Ralph & Edward S.	92.58
		Pooler, Gary	136.19
Baldwin, Daniel	89.70		
Barris, Marc	55.20	Raftice, Richard	78.78
Bedard, Robert & Clyde Farrell	159.28		
Bolderbook, David W.	102.93	Senter, Robert	92.58
Brady, Mary	156.98	* Solomon, Lou	242.65
Burton, Georgia	75.33		
		Thayer, Shirley	97.18
* Clark, Dawn	246.10	* Thibodeau, J. F. C.	81.65
Cyr, Gregory	205.85	Toussaint, Lorraine	120.18
		Tucker, Timothy	77.05
Dixon, Gordon	106.95		
Doughty, Philip	98.33	Vives, Armando	246.10
Dubuc, Robert	83.95	Vranda, Joseph	75.90
Eastman, Gerald	146.05	Wardwell, Scott	3.00
Egan, James M. & Shirley D.	74.18	* Wescott, Wanda	57.23
		* Waterman, Russell	75.33
Fournier, Ronald	167.33	Wilczynski, Stanley	32.20
		Wilson, Sandra J.	131.68
Garneau, Raymond	90.28		
Genthner, Donna L.	94.30		
Goodale, Charles	61.19		
Harmon, Laurie	41.40		
Hartley, Pam	242.65		
Hebert, David	84.53		
* Higgins, Daniel M.	68.43		
* Hodge, Richard J.	242.65		
Iaconetta, Joseph	277.73		
Jones, Marjorie	63.25		
Knight, Frederick D.	55.78		
* Labbe, Roland	246.10		
Laws, Kenneth	115.00		
Lehmann, Christa	248.98		
* Lovejoy, Kenneth	81.65		
Miller, Frederick & Rebecca	246.10		
* Morse, Edward (Heirs)	81.08		
Morse, Philip & K.	74.18		

OUTSTANDING BUSINESS PERSONAL TAXES
As of June 30, 1987

* Not paid at time of printing.

A Z Fresh Food Market	\$ 367.43	* Lau Woon	93.73
Amods, Inc.	63.83	Lee, Thomas Jr.	26.45
		* Leung, Wah	47.73
Barbano, Daniel & Nancy	37.38	* Marshall, David	23.00
* Barzaniam, Haim	25.88	* Mooers, Daniel	29.90
Bella Corp.	310.50	Morin, Ruth E.	109.83
* Binette, Lillian	41.40	Mosseri, Maurice & Suzy	26.45
Blue Jay Inc.	303.60	Murphy & Sons, Inc. Abatement #62	113.85
Boldebook, David	11.50		
* Boston North Corp.	100.63	Ocean Parking, Inc.	37.95
* Boutet, James Inc.	31.63	* Ohayon, David	27.60
Bridgewater, Joseph	5.75	* Old Orchard Ocean Pier Co.	933.23
* Brochu, Robert J.	247.83	* Old Orchard Ocean Pier Co.	13.23
Brochu, Robert J.	159.85	* Oliver, Donald	314.53
Brunswick Hotel Corp.	575.00		
		Palace Amusement Enterprises	6,908.63
Canning, James & Lynn	69.00	Palace Amusement Enterprises	355.35
* Caris, Dennis	163.88	Paradise Park, Inc.	19.55
Carlis, Maggy	5.75	Paulson, Barbara & Benjamin Garcia	8.63
* Chalom, Esther	54.05	Penias, Moise	33.35
Cloutier, Carol & Lorraine Boissonsault	13.80	Petit, Catherine (Chucks)	310.50
* Cohen, Aimee	17.83	Phillips, Robert & Muriel	10.35
* Collings, Gayle	11.50	* Poisson, Ronald	44.28
Cushing, Herbert	11.50	Porter, O. J.	30.48
		Potvin, Richard	111.55
Danton, Frances & Constance Kerr	83.95	Potvin, Robert	31.63
Danton, Frances & Constance Kerr	146.05		
Danton, Nicholas (Heirs) & Constance Kerr	206.43	Ramonas, Joseph	52.90
* Dubuc, Cecile	13.80	* Rizeakos, Katina	23.00
		Rosenthorne Realty Group	12.65
* Ellery, Raymond	14.38	Rosenthorne Realty Group	63.25
		Rosenthorne Realty Group	11.50
* Gabriele, Richard	22.43	Rumery, Doris	28.18
* Gani, Lisa	9.20		
* Girard, Dennis	46.00	* Sandbox, Inc.	23.00
		Shorey's TV Abatement #66	49.45
Harary, Mark	17.25	Small, Constance C.	61.53
* Hirst, Randall	53.48	Smith, James	355.35
Hogan, George	151.23	Smith, Richard & Edna Video Cave/I.C. Magic	304.18
Huot, Lucien	34.50	Smith, Richard & Edna Wonderland Arcade	446.20
		* Spring Ice	6.33
* Integrity Credit Corp.	21.85	St. Tropez, Inc.	2.42
* Irene Specialties, Inc.	301.30		
		* Tarbox, Dale	185.73
* Jace, Alex	28.75	Trautvetter, Carl & Claudette	74.75
Joinery, Inc. (The) Abatement #46	11.50	Treasure & Pleasure, Inc.	898.15
		* Triple A Baseball Club Association	1,404.15
* Kline, Michael	11.50		
		* Von Sander Ice & Fish Pier	9.20
Lacroix, David	34.50		
* Lakuisine, Inc.	140.30	Weinstein, Alan	118.45
Lanos Vending Machine Corp.	4.60	Weinstein, Alan & Charlene	115.00
Larochelle, Leo F. & Adrienne	6.33	Weinstein, Eber Etal.	85.68
Larochelle, Leo F. & Adrienne	14.38	* Wilson, Richard W. & Janice	129.38
		* Yee, Goon K.	15.53
		* Yefet, Shalom	23.00


TOWN OF OLD ORCHARD BEACH, MAINE

Annual Financial Report

Six Months ended June 30, 1987

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Town Council
Town of Old Orchard Beach, Maine:

We have examined the combined financial statements of the Town of Old Orchard Beach, Maine, and the combining and individual fund financial statements of the Town as of and for the six months ended June 30, 1987 as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

**RUNYON
KERSTEEN
OUELLETTE
& Co.**

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

In our opinion except that the omission of the financial statements described above results in an incomplete presentation, as explained in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of the Town of Old Orchard Beach, Maine at June 30, 1987 and the results of its operations for the six months then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly the financial position of the individual funds of the Town of Old Orchard Beach, Maine at June 30, 1987 and the results of operations of such funds for the six months then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The financial statements referred to in the foregoing opinion appear as exhibits in this report. Our examination was made primarily for the purpose of forming an opinion on these basic financial statements, taken as a whole. The other data included in the Statistical Section of this report is presented for purposes of additional analysis and is not a required part of the financial statements. This data has not been audited by us and, accordingly, we express no opinion thereon.

Runyon, Kersteen, Ouellette & Co.

December 1, 1987

**Certified
Public
Accountants**

482 Congress St.
Portland, Maine 04101
207 773 2986

TOWN OF OLD ORCHARD BEACH, MAINE

Combined Balance Sheet - All Fund Types and Account Group

June 30, 1987

(with comparative totals for December 31, 1986)

	Governmental Funds		Fiduciary Funds Trust	Account Group General Long-term Debt	Total (Memorandum Only)	
	General	Special Revenue Capital Projects			June 30, 1987	December 31, 1986
Assets						
Cash and cash equivalents	\$ 476,738	258,373	17,718	-	3,166,312	4,092,824
Cash--restricted for retainage	-	-	-	-	296,657	298,273
Accounts receivable	47,524	-	-	-	130,724	238,795
Sewer fees receivable	-	-	-	-	-	81
Taxes receivable:						
Current year (note 2)	557,701	-	-	-	557,701	565,959
Prior years (note 2)	145,166	-	-	-	145,166	113,841
Total taxes receivable	702,867	-	-	-	702,867	679,800
Tax liens (note 2)	365,295	-	-	-	365,295	154,001
Tax acquired property (note 2)	4,082	-	-	-	4,082	4,622
Due from other funds	15,584	197,429	-	-	213,013	756
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-
Amount to be provided for accrued vacation and sick leave	-	-	-	14,139,532	14,139,532	14,334,842
Total assets	\$ 1,612,090	455,802	17,718	14,243,687	19,122,637	19,921,064
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	332,428	43,679	-	-	1,237,548	458,792
Accrued payroll	6,704	-	-	-	6,704	77,961
Prepaid taxes	-	-	-	-	-	29,856
Due to other funds	196,650	16,363	-	-	213,013	756
Capital lease obligations (note 3)	-	-	-	39,532	39,532	49,842
General obligation bonds payable (note 3)	-	-	-	14,100,000	14,100,000	14,285,000
Deferred tax revenues	679,000	-	-	-	679,000	750,000
Accrued vacation and sick leave (note 1)	55,945	-	-	104,155	160,100	165,195
Total liabilities	1,270,727	60,042	-	14,243,687	16,435,897	15,817,402
Fund balances:						
Designated (note 8)	52,874	-	-	-	52,874	64,645
Undesignated	288,489	395,760	17,718	-	2,633,866	4,039,017
Total fund balances	341,363	395,760	17,718	-	2,686,740	4,103,662
Total liabilities and fund balances	\$ 1,612,090	455,802	17,718	14,243,687	19,122,637	19,921,064

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
All Governmental Fund Types and Expendable FundsFor the six months ended June 30, 1987
with comparative totals for the year ended December 31, 1986

	Governmental Funds			Fiduciary Funds Trust	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects		June 30, 1987	December 31, 1986
Revenues:						
Taxes	\$ 3,210,681	-	-	-	3,210,681	6,309,213
Licenses and permits	97,257	224,100	-	-	321,357	191,910
Intergovernmental revenues	727,566	94,028	351,800	-	1,173,394	2,925,387
Interest earned	27,549	5,027	85,754	749	119,079	241,613
Other revenues	86,739	13,498	-	-	100,237	178,834
	<u>4,149,792</u>	<u>336,653</u>	<u>437,554</u>	<u>749</u>	<u>4,924,748</u>	<u>9,846,957</u>
Other financing sources	-	-	-	-	-	6,312,000
	<u>4,149,792</u>	<u>336,653</u>	<u>437,554</u>	<u>749</u>	<u>4,924,748</u>	<u>16,158,957</u>
Expenditures:						
General government	293,810	-	-	-	293,810	441,032
Public Works	226,437	21,991	-	-	248,428	380,201
Sanitation	298,844	-	-	-	298,844	639,779
Public safety	485,268	-	-	-	485,268	1,059,673
Parks and recreation	17,447	-	-	-	17,447	46,333
Health and welfare	22,246	-	-	-	22,246	55,873
Debt service	403,399	-	360,696	-	764,095	955,891
Education	2,018,293	90,750	-	-	2,109,043	3,875,295
Unclassified	369,448	31,786	55,803	1,600	458,637	1,210,674
Capital outlays	22,074	12,947	1,608,831	-	1,643,852	4,329,458
	<u>4,157,266</u>	<u>157,474</u>	<u>2,025,330</u>	<u>1,600</u>	<u>6,341,670</u>	<u>12,994,209</u>
Other financing uses	-	-	-	-	-	12,000
	<u>4,157,266</u>	<u>157,474</u>	<u>2,025,330</u>	<u>1,600</u>	<u>6,341,670</u>	<u>13,006,209</u>
Excess of revenues and other sources over (under) expenditures and other uses	(7,474)	179,179	(1,587,776)	(851)	(1,416,922)	3,152,748
Fund balances, beginning	348,837	216,581	3,519,675	18,569	4,103,662	950,914
Fund balances, ending	\$ <u>341,363</u>	<u>395,760</u>	<u>1,931,899</u>	<u>17,718</u>	<u>2,686,740</u>	<u>4,103,662</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Comparative Balance Sheet - General Fund

June 30, 1987

with comparative totals for December 31, 1986

<u>Assets</u>	<u>1987</u>	<u>1986</u>
Cash and cash equivalents	\$ 476,738	467,713
Accounts receivable	47,524	10,095
Sewer fees receivable	-	81
Taxes receivable:		
Current year (note 2)	557,701	565,959
Prior years (note 2)	145,166	113,841
Total taxes receivable	<u>702,867</u>	<u>679,800</u>
Tax liens (note 2)	365,295	154,001
Tax acquired property (note 2)	4,082	4,622
Due from other funds	<u>15,584</u>	<u>-</u>
 Total assets	 \$ <u>1,612,090</u>	 <u>1,316,312</u>
 <u>Liabilities and Fund Balances</u>		
Liabilities:		
Accounts payable	332,428	61,533
Accrued payroll	6,704	77,961
Prepaid taxes	-	29,856
Deferred tax revenues	679,000	750,000
Accrued vacation and sick leave (note 1)	55,945	48,125
Due to other funds	196,650	-
Total liabilities	<u>1,270,727</u>	<u>967,475</u>
Fund balances:		
Designated (note 8)	52,874	64,645
Undesignated	<u>288,489</u>	<u>284,192</u>
Total fund balances	<u>341,363</u>	<u>348,837</u>
 Total liabilities and fund balances	 \$ <u>1,612,090</u>	 <u>1,316,312</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Revenues and Expenditures - Budget and Actual -
General FundFor the six months ended June 30, 1987
with comparative totals for the year ended December 31, 1986

	1986	1987			1986		
	Carryforward balance	Budget	Available	Actual	Variance	Carryforward balance	1986 Actual
Revenues:							
Taxes:							
Property taxes (note 2)		\$ 2,847,772	2,847,772	2,854,895	7,123		5,700,345
Change in deferred property tax revenues		-	-	71,000	71,000		-
Excise taxes		223,405	223,405	229,158	5,753		426,783
Interest and lien costs on taxes		45,200	45,200	44,546	(654)		141,965
Contribution in lieu of taxes		11,000	11,000	11,082	82		40,120
	-	<u>3,127,377</u>	<u>3,127,377</u>	<u>3,210,681</u>	<u>83,304</u>	-	<u>6,309,213</u>
Licenses and permits:							
Licenses		34,670	34,670	40,963	6,293		37,554
Plumbing permits		-	-	2,015	2,015		5,349
Building permits		-	-	36,019	36,019		22,484
Other permits		-	-	1,155	1,155		-
Town Clerk fees		-	-	2,637	2,637		5,971
Town auto registration fees		-	-	1,968	1,968		3,606
Sewer user fees		1,430	1,430	-	(1,430)		1,425
Sewer permits		12,500	12,500	12,500	-		25,000
	-	<u>48,600</u>	<u>48,600</u>	<u>97,257</u>	<u>48,657</u>	-	<u>101,389</u>
Intergovernmental revenues:							
Federal Revenue Sharing		3,515	3,515	3,515	-		142,872
State Revenue Sharing		202,245	202,245	202,591	346		354,728
Education--State subsidies		444,838	444,838	492,433	47,595		1,267,592
D.O.T. block grant		30,800	30,800	29,027	(1,773)		57,789
Snowmobile refund		-	-	-	-		396
	-	<u>681,398</u>	<u>681,398</u>	<u>727,566</u>	<u>46,168</u>	-	<u>1,823,377</u>
Interest earned	-	25,500	25,500	27,549	2,049	-	85,575
Other revenues:							
Memorial Park		17,500	17,500	9,800	(7,700)		70,544
Milliken Street parking		-	-	2,550	2,550		2,200
Cable television franchise		-	-	9,381	9,381		8,175
School Department		1,000	1,000	3,304	2,304		15,654
Comfort station		1,800	1,800	2,390	590		7,977
Sale of town owned property		37,500	37,500	39,453	1,953		21,482
Miscellaneous		65,336	65,336	4,861	(60,475)		9,587
Compost facility revenue--City of Saco		15,000	15,000	15,000	-		30,000
	-	<u>138,136</u>	<u>138,136</u>	<u>86,739</u>	<u>(51,397)</u>	-	<u>165,619</u>
Total revenues	-	<u>4,021,011</u>	<u>4,021,011</u>	<u>4,149,792</u>	<u>128,781</u>	-	<u>8,485,173</u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

	1986	1987			1986		
	Carryforward balance	Budget	Available	Actual	Variance	Carryforward balance	Actual
Expenditures:							
General government:							
Administration		\$ 44,860	44,860	46,908	(2,048)		82,380
Legal and accounting		66,100	66,100	82,896	(16,796)		96,444
Tourism		24,300	24,300	24,300	-		38,000
Building maintenance		17,308	17,308	16,998	310		25,367
Town report		4,000	4,000	312	3,688		4,000
Contingency		4,700	4,700	8,378	(3,678)		13,365
Tax collector		20,173	20,173	21,124	(951)		30,448
Treasurer		13,206	13,206	12,527	679		23,949
Assessor		42,159	42,159	44,325	(2,166)		58,289
Assessor--revaluation	20,500	-	20,500	-	20,500	20,500	-
Town Clerk		15,950	15,950	15,587	363		30,947
Planner		5,500	5,500	4,827	673	6,000	-
Building inspector		11,813	11,813	11,730	83		23,005
Plumbing inspector		1,978	1,978	1,918	60		3,779
License inspector		1,877	1,877	1,920	(43)		3,497
Elections		200	200	60	140		7,112
	<u>20,500</u>	<u>274,124</u>	<u>294,624</u>	<u>293,810</u>	<u>814</u>	<u>26,500</u>	<u>440,582</u>
Public Works:							
General		136,130	136,130	141,301	(5,171)		223,821
Road construction		10,300	10,300	12,938	(2,638)		21,157
Sewers and drains		28,993	28,993	32,498	(3,505)		69,401
Snow and ice removal		26,575	26,575	27,026	(451)		31,605
Building maintenance		500	500	(327)	827		244
Street cleaning		13,550	13,550	11,544	2,006		20,838
Beach cleaning		1,100	1,100	1,457	(357)		13,135
	<u>-</u>	<u>217,148</u>	<u>217,148</u>	<u>226,437</u>	<u>(9,289)</u>	<u>-</u>	<u>380,201</u>
Sanitation:							
Comfort station		2,700	2,700	5,123	(2,423)		12,630
Transfer station		85,281	85,281	87,447	(2,166)		196,620
Compost facility		26,200	26,200	28,520	(2,320)		66,005
Treatment plant		84,355	84,355	88,468	(4,113)		169,056
Sewage collection		34,100	34,100	21,150	12,950	3,000	50,011
Pumping stations		18,300	18,300	18,598	(298)		36,023
Plant building and maintenance		5,630	5,630	(1,802)	7,432	6,720	9,418
Sludge disposal		6,000	6,000	-	6,000	5,000	3,027
Dry waste collection		49,163	49,163	51,340	(2,177)		96,989
	<u>-</u>	<u>311,729</u>	<u>311,729</u>	<u>298,844</u>	<u>12,885</u>	<u>14,720</u>	<u>639,779</u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

	1986	1987			Carryforward balance	1986 Actual	
	Carryforward balance	Budget	Available	Actual			Variance
Public safety:							
Fire Department		\$ 99,550	99,550	96,543	3,007	246,883	
Police Department		240,888	240,888	228,129	12,759	465,426	
Rescue unit		30,679	30,679	28,799	1,880	15,284	
Animal control		6,460	6,460	5,304	1,156	11,347	
Public safety complex		6,450	6,450	7,692	(1,242)	11,638	
Street lights		77,000	77,000	74,499	2,501	164,027	
Hydrants		41,500	41,500	42,042	(542)	83,547	
Public Safety Commission		575	575	1,640	(1,065)	1,025	
Lifeguards		800	800	620	180	56,844	
		<u>503,902</u>	<u>503,902</u>	<u>485,268</u>	<u>18,634</u>	<u>1,056,021</u>	
Parks and recreation:							
Park Commission		11,075	11,075	9,149	1,926	28,926	
Recreation		9,570	9,570	8,298	1,272	17,407	
		<u>20,645</u>	<u>20,645</u>	<u>17,447</u>	<u>3,198</u>	<u>46,333</u>	
Health and welfare:							
Welfare--net reimbursement State		20,611	20,611	22,246	(1,635)	43,373	
York County Health Service		-	-	-	-	12,500	
		<u>20,611</u>	<u>20,611</u>	<u>22,246</u>	<u>(1,635)</u>	<u>55,873</u>	
Debt service:							
Principal		185,000	185,000	185,000	-	390,000	
Interest		219,786	219,786	218,399	1,387	565,891	
		<u>404,786</u>	<u>404,786</u>	<u>403,399</u>	<u>1,387</u>	<u>955,891</u>	
Education	41,386	1,939,422	1,980,808	2,018,293	(37,485)	2,000	3,764,677
Unclassified:							
Employee benefits and insurances		236,740	236,740	276,283	(39,543)	473,484	
Change in accrued vacation and sick		-	-	7,820	(7,820)	4,004	
Memorial Library		26,250	26,250	26,250	-	52,500	
Historical Society		464	464	382	82	5,734	
Planning Board		6,800	6,800	6,881	(81)	5,872	
Zoning Board--net		335	335	155	180	(206)	
Board of Registration		2,832	2,832	1,901	931	5,735	
Donations to provider agencies		-	-	1,307	(1,307)	19,086	
Adult education		5,250	5,250	14,561	(9,311)	9,744	
Unemployment taxes		7,000	7,000	7,363	(363)	13,671	
County tax		-	-	-	-	96,739	
Traffic committee		1,000	1,000	1,000	-	8,000	
Tax discounts		-	-	-	-	11,817	
Abatements		6,800	6,800	7,190	(390)	12,592	
Bus subsidy		12,500	12,500	12,500	-	25,000	
Other		7,927	7,927	5,855	2,072	12,368	
		<u>313,898</u>	<u>313,898</u>	<u>369,448</u>	<u>(55,550)</u>	<u>(13,707)</u>	<u>756,140</u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

	1986	1987				1986	
	Carryforward balance	Budget	Available	Actual	Variance	Carryforward balance	Actual
Capital outlays:							
Telephone system		\$ 11,251	11,251	11,313	(62)		-
Local road improvements		-	-	6,560	(6,560)	22,467	107,211
Computer	2,759	1,495	4,254	3,360	894	894	64,241
Sidewalks		2,000	2,000	841	1,159		2,749
	<u>2,759</u>	<u>14,746</u>	<u>17,505</u>	<u>22,074</u>	<u>(4,569)</u>	<u>23,361</u>	<u>174,201</u>
Total expenditures	<u>64,645</u>	<u>4,021,011</u>	<u>4,085,656</u>	<u>4,157,266</u>	<u>(71,610)</u>	<u>52,874</u>	<u>8,269,698</u>
Excess of revenues over (under) expenditures	(64,645)	-	(64,645)	(7,474)	57,171	52,874	215,475
Other financing sources (uses):							
Transfer to/from Special Revenue Fund	-	-	-	-	-	-	(12,000)
	<u>\$(64,645)</u>	<u>-</u>	<u>(64,645)</u>	<u>(7,474)</u>	<u>57,171</u>	<u>52,874</u>	<u>203,475</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Balance Sheet - All Special Revenue Funds

June 30, 1987

with comparative totals for the year ended December 31, 1986

<u>Assets</u>	School	Treatment	Police	Matching	Industrial	Beautifi-	Sewer	Jordan	Beach	<u>Totals</u>	
	Categorical	Plant-								escrow	marketing
	Funds	surplus	account	grant		Committee	escrow	escrow			
	(See	equipment									
	Schedule)	sale									
Cash	\$ 36,223	3,100	860	1,350	66,953	13,397	115,796	3,451	17,243	258,373	222,606
Due from General Fund	<u>779</u>	-	-	-	-	-	196,650	-	-	197,429	-
Total assets	\$ <u>37,002</u>	<u>3,100</u>	<u>860</u>	<u>1,350</u>	<u>66,953</u>	<u>13,397</u>	<u>312,446</u>	<u>3,451</u>	<u>17,243</u>	<u>455,802</u>	<u>222,606</u>
<u>Liabilities and Fund Balances</u>											
Accounts payable	12,791	-	-	-	-	10,194	-	-	17,243	40,228	-
Due to General Fund	16,363	-	-	-	-	-	-	-	-	16,363	756
Refundable deposit	-	-	-	-	-	-	-	3,451	-	3,451	5,269
Fund balances	<u>7,848</u>	<u>3,100</u>	<u>860</u>	<u>1,350</u>	<u>66,953</u>	<u>3,203</u>	<u>312,446</u>	-	-	<u>395,760</u>	<u>216,581</u>
Total liabilities and fund balances	\$ <u>37,002</u>	<u>3,100</u>	<u>860</u>	<u>1,350</u>	<u>66,953</u>	<u>13,397</u>	<u>312,446</u>	<u>3,451</u>	<u>17,243</u>	<u>455,802</u>	<u>222,606</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Statement of Revenues, Expenditures, and Changes in Fund
Balances - All Special Revenue FundsFor the six months ended June 30, 1987
with comparative totals for the year ended December 31, 1986

	School Categorical Funds (See Schedule)	Treatment Plant- surplus equipment sale	Police escrow account	Matching marketing grant	Industrial Park	Beautifi- cation Committee	Sewer reserve escrow	Jordan review escrow	Beach cleaning	Totals	
										1987	1986
Revenues:											
Program entitlements	\$ 72,037	-	-	-	-	8,708	-	-	21,991	102,736	122,510
Police fines collected	-	-	4,790	-	-	-	-	-	-	4,790	13,215
Interest earned	-	-	-	-	1,837	450	2,740	-	-	5,027	4,938
Sewer ordinance fees	-	-	-	-	-	-	224,100	-	-	224,100	90,521
	<u>72,037</u>	<u>-</u>	<u>4,790</u>	<u>-</u>	<u>1,837</u>	<u>9,158</u>	<u>226,840</u>	<u>-</u>	<u>21,991</u>	<u>336,653</u>	<u>241,184</u>
Expenditures:											
Program expenditures	90,750	-	1,369	-	-	24,566	5,851	-	21,991	144,527	122,531
Police vehicle purchase	-	-	12,947	-	-	-	-	-	-	12,947	-
	<u>90,750</u>	<u>-</u>	<u>14,316</u>	<u>-</u>	<u>-</u>	<u>24,566</u>	<u>5,851</u>	<u>-</u>	<u>21,991</u>	<u>157,474</u>	<u>122,531</u>
Excess revenues over (under) expenditures	(18,713)	-	(9,526)	-	1,837	(15,408)	220,989	-	-	179,179	118,653
Other sources (uses) of funds:											
Transfer from (to) General Fund	-	-	-	-	-	-	-	-	-	-	12,000
Fund balances, beginning of year	<u>26,561</u>	<u>3,100</u>	<u>10,386</u>	<u>1,350</u>	<u>65,116</u>	<u>18,611</u>	<u>91,457</u>	<u>-</u>	<u>-</u>	<u>216,581</u>	<u>85,928</u>
Fund balances, end of year	\$ <u>7,848</u>	<u>3,100</u>	<u>860</u>	<u>1,350</u>	<u>66,953</u>	<u>3,203</u>	<u>312,446</u>	<u>-</u>	<u>-</u>	<u>395,760</u>	<u>216,581</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Balance Sheet - All Capital Project Funds

June 30, 1987

with comparative totals for December 31, 1986

<u>Assets</u>	Sewer Expansion and Rehabilitation Fund	<u>Totals</u>	
		<u>1987</u>	<u>1986</u>
Cash and cash equivalents	\$ 2,413,483	2,413,483	3,383,936
Cash--restricted contract retainage	296,657	296,657	298,273
Accounts receivable	83,200	83,200	228,700
Due from General Fund	-	-	756
	<u>\$ 2,793,340</u>	<u>2,793,340</u>	<u>3,911,665</u>
 <u>Liabilities and Fund Balances</u>			
Liabilities:			
Accounts payable	564,784	564,784	93,717
Retainage and interest payable	296,657	296,657	298,273
Total liabilities	861,441	861,441	391,990
Fund balances	<u>1,931,899</u>	<u>1,931,899</u>	<u>3,519,675</u>
Total liabilities and fund balances	<u>\$ 2,793,340</u>	<u>2,793,340</u>	<u>3,911,665</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Statement of Revenues, Expenditures, and Changes in
Fund Balance - Capital Project FundsFor the six months ended June 30, 1987
with comparative totals for the year ended December 31, 1986

	Sewer Expansion and Rehabilitation Fund	Totals	
		1987	1986
Revenues:			
Interest income	\$ 85,754	85,754	149,401
Federal EPA grant	<u>351,800</u>	<u>351,800</u>	<u>969,500</u>
	<u>437,554</u>	<u>437,554</u>	<u>1,118,901</u>
Expenditures:			
Engineering cost	131,597	131,597	319,742
Construction costs	1,477,234	1,477,234	3,835,515
Bond financing	999	999	294,978
Miscellaneous	54,804	54,804	72,373
Interest expense	<u>360,696</u>	<u>360,696</u>	<u>79,222</u>
	<u>2,025,330</u>	<u>2,025,330</u>	<u>4,601,830</u>
Excess of revenues over (under) expenditures	(1,587,776)	(1,587,776)	(3,482,929)
Other sources (uses) of funds:			
Bond proceeds	-	-	6,300,000
Transfer from (to) from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	(1,587,776)	(1,587,776)	2,817,071
Fund balances, beginning of year	<u>3,519,675</u>	<u>3,519,675</u>	<u>702,604</u>
Fund balances, end of year	\$ <u>1,931,899</u>	<u>1,931,899</u>	<u>3,519,675</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Project-Length Statement of Construction Projects -
Capital Project FundsBeginning of Project September 19, 1984 to
June 30, 1987Sewer Expansion
and Rehabilitation
Fund

Total project authorization	\$ <u>9,355,042</u>
Revenues:	
Interest income	285,121
Federal EPA grant	<u>1,321,300</u>
	<u>1,606,421</u>
Other financing sources:	
Bond proceeds	7,800,000
Transfers from other funds	<u>-</u>
	<u>7,800,000</u>
Total revenues and other financing sources	<u>9,406,421</u>
Expenditures:	
Engineering costs	1,247,898
Construction costs	5,312,749
Bond financing	295,977
Miscellaneous	135,240
Interest expense	<u>439,918</u>
	<u>7,431,782</u>
Other financing uses:	
Transfer to other funds	<u>42,740</u>
Total expenditures and other financing uses	<u>7,474,522</u>
Cumulative excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ <u>1,931,899</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Balance Sheet - Trust Funds

June 30, 1987

with comparative totals for December 31, 1986

<u>Assets</u>	<u>Wm Murphy Scholarship</u>	<u>Gladys Tarbox Scholarship</u>	<u>Gilbert McBay Music Scholarship</u>	<u>Totals</u>	
				<u>1987</u>	<u>1986</u>
Certificates of deposit and savings accounts	\$ <u>4,707</u>	<u>9,453</u>	<u>3,558</u>	<u>17,718</u>	<u>18,569</u>
	\$ <u>4,707</u>	<u>9,453</u>	<u>3,558</u>	<u>17,718</u>	<u>18,569</u>
 <u>Liabilities and Fund Balances</u>					
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Principal	3,956	5,995	2,171	12,122	12,122
Unexpended income	<u>751</u>	<u>3,458</u>	<u>1,387</u>	<u>5,596</u>	<u>6,447</u>
	<u>4,707</u>	<u>9,453</u>	<u>3,558</u>	<u>17,718</u>	<u>18,569</u>
	\$ <u>4,707</u>	<u>9,453</u>	<u>3,558</u>	<u>17,718</u>	<u>18,569</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Statement of Revenue, Expenditures, and Changes in
Fund Balances - Trust FundsFor the six months ended June 30, 1987
with comparative totals for the year ended December 31, 1986

	Wm Murphy Scholarship	Gladys Tarbox Scholarship	Gilbert McBay Music Scholarship	Totals	
				1987	1986
Revenues:					
Contributions	\$ -	-	-	-	-
Interest	<u>223</u>	<u>424</u>	<u>102</u>	<u>749</u>	<u>1,699</u>
	223	424	102	749	1,699
Expenditures:					
Scholarships awarded	<u>600</u>	<u>1,000</u>	<u>-</u>	<u>1,600</u>	<u>150</u>
Excess of revenues over (under) expenditures	(377)	(576)	102	(851)	1,549
Fund balances, beginning of year	<u>5,084</u>	<u>10,029</u>	<u>3,456</u>	<u>18,569</u>	<u>17,020</u>
Fund balances, end of year	\$ <u>4,707</u>	<u>9,453</u>	<u>3,558</u>	<u>17,718</u>	<u>18,569</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE
 Statement of Changes in General Long-term Debt
 For the six months ended June 30, 1987

	Interest rate	Final maturity date	Annual principal payments	Amounts authorized	Amount issued	Retired previous years	Balance beginning of period	Current Period		Balance end of period
								Issued	Retired	
<u>General Obligation Notes</u>										
1987 General obligation security - Ballpark (notes 3 and 10)	-	-	-	\$ 2,200,000	-	-	-	-	-	-
				<u>2,200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>General Obligation Bonds</u>										
Town issues:										
1973 Municipal purpose bond	Var.	1993	100,000	2,000,000	2,000,000	1,300,000	700,000	-	-	700,000
1982 Capital improvement bond	10.40%	1992	105,000 (100,000 in 1985-1992)	1,010,000	1,010,000	410,000	600,000	-	-	600,000
1983 Capital improvement bond	10.29%	1998	110,000 (100,000 in 1994-1998)	1,600,000	1,600,000	330,000	1,270,000	-	110,000	1,160,000
1985 General obligation bonds	9.125%	1995	80,000 (75,000 in 1988-1989) (50,000 in 1990-1995)	610,000	610,000	80,000	530,000	-	-	530,000
1986 Capital improvement bond	8.6-9.75%	2006	75,000 (70,000 in 1989-2006)	1,410,000	1,410,000	-	1,410,000	-	75,000	1,335,000
1986 General obligation sewer bond	5.25-8.5%	2011	(130,000 in 1988) (Increasing variably to 690,000 in 2011)	7,800,000	7,800,000	-	7,800,000	-	-	7,800,000
School issues:										
1967 High School bond	4.50%	1987	25,000	550,000	550,000	525,000	25,000	-	-	25,000
1978 School bond	Var.	1998	150,000 (145,000 in 1989-1998)	2,950,000	2,950,000	1,200,000	1,750,000	-	-	1,750,000
1978 School renovation bond	Var.	1998	100,000	1,035,000	1,035,000	835,000	200,000	-	-	200,000
				<u>18,965,000</u>	<u>18,965,000</u>	<u>4,680,000</u>	<u>14,285,000</u>	<u>-</u>	<u>185,000</u>	<u>14,100,000</u>
<u>Capital Lease Obligation</u>										
1986 FMC sweeper lease	8.0%	1989	Var.	65,000	65,000	15,158	49,842	-	10,310	39,532
				<u>\$ 21,230,000</u>	<u>19,030,000</u>	<u>4,695,158</u>	<u>14,334,842</u>	<u>-</u>	<u>195,310</u>	<u>14,139,532</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements

June 30, 1987

1. Summary of Significant Accounting Policies

The Town of Old Orchard Beach, Maine was incorporated in 1883 and is located in Southeastern Maine, 12 miles south of Portland. A popular summer resort with 7 miles of sandy beaches, the Town encompasses 7.8 square miles. Its year round population of 6,500 expands to 100,000 during the summer. The Town has operated under a Council-Manager form of government since 1950.

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

A. Basis of Presentation

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. Each fund is operated and accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues and expenditures. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

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

Capital Project Funds - Capital Project Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

FIDUCIARY FUNDS

Trust Funds - Trust Funds are used to account for assets received by the Town and held in the capacity of trustee, custodian or agent.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

ACCOUNT GROUP

General Long-term Debt Account Group - This account group is established to account for the long-term debt that is backed by the Town's full faith and credit.

B. Basis of Accounting

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash unless susceptible to accrual, i.e., measurable and available to finance the Town's operations or of a material amount and not received at the normal time of receipt. As more fully described in note 2, property tax revenues are recorded as deferred tax revenues unless collectible within 60 days of the end of the fiscal year. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred.

C. Investments

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

D. General Fixed Assets

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

E. Long-term Liabilities

Long-term liabilities that will be financed from governmental funds are accounted for in the general long-term debt group of accounts. Such long-term liabilities include long-term general obligation notes and bonds and accrued vacation and sick leave.

Under the terms of personnel policies and union contracts, vacation and sick leave are granted in varying amounts according to length of service. At June 30, 1987, it was determined that total accruable accumulated vacation and sick leave was \$160,100; \$55,945 being the current portion recorded in the General Fund and \$104,155 recorded in the long-term debt group of accounts.

F. Comparative Data

Comparative data for the prior year have been presented in certain of the accompanying financial statements in order to provide an understanding of changes in the Town's financial position and operations. However, complete comparative data have not been presented in those instances where their inclusion would not provide meaningful comparisons.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

G. Total Columns on Combined Statements

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. Property Tax

The Town's property tax is levied on the assessed value listed as of the prior April 1 for all real and taxable personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. Each property must be reviewed no less than once every four years. Assessed values must be at least 70% of full valuation. The assessed value for the list of April 1, 1986, upon which the levy for the six months ended June 30, 1987 was based, was \$247,632,400. This assessed value was 90% of the estimated market value and 116% of the 1986 state valuation of \$214,100,000.

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 \$30,449 for the six months ended June 30, 1987.

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 tax liens and associated costs remain unpaid.

The following summarizes the 1987 and 1986 levies:

	<u>1987</u> (Six Months)	<u>1986</u> (Twelve Months)
Assessed value	\$ 247,632,400	247,746,150
Tax rate (per \$1,000)	<u>11.50</u>	<u>23.00</u>
Commitment	2,847,772	5,698,161
Supplemental taxes assessed	<u>7,123</u>	<u>2,184</u>
	2,854,895	5,700,345
Less:		
Collections and abatements	<u>2,297,194</u>	<u>5,134,386</u>
Receivable at June 30, 1987 and December 31, 1986, respectively	\$ <u>557,701</u>	<u>565,959</u>
Due date	3/22/87	8/7/86
Interest rate on delinquent taxes	11.0%	13.5%
Collection rate	80.5%	90.1%

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

3. Long-term Debt

During the six months ended June 30, 1987, the Town authorized a note for the purchase of the Ballpark in the amount of \$2,200,000. During August, 1987, the Town entered into an agreement to finance such purchase (note 10).

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

The annual requirements to amortize all debt outstanding as of June 30, 1987, are as follows. Such amounts exclude overlapping debt requirements but include school debt requirements to be reimbursed by the State of Maine.

Year ended June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1988	\$ 761,895	1,098,642	1,860,537
1989	852,636	1,039,258	1,891,894
1990	740,000	980,401	1,720,401
1991	720,000	926,008	1,646,008
1992	730,000	871,558	1,601,558
1993	740,000	814,785	1,554,785
1994	640,000	762,983	1,402,983
1995	555,000	718,935	1,273,935
1996	565,000	675,857	1,240,857
1997	530,000	633,328	1,163,328
1998	550,000	591,014	1,141,014
1999	465,000	546,732	1,011,732
2000	340,000	516,005	856,005
2001	360,000	487,930	847,930
2002	380,000	457,970	837,970
2003	405,000	425,885	830,885
2004	435,000	391,263	826,263
2005	465,000	353,810	818,810
2006	495,000	313,503	808,503
2007	460,000	270,070	730,070
2008	500,000	229,500	729,500
2009	540,000	185,300	725,300
2010	585,000	137,488	722,488
2011	635,000	85,638	720,638
2012	690,000	29,325	719,325
Total	\$ <u>14,139,531</u>	<u>13,543,188</u>	<u>27,682,719</u>

4. State Reimbursement for Debt Service Expenditures

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

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

5. Statutory Debt Limit

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. A summary of the Town's legal debt margin is as follows:

	<u>Outstanding Bonds and Notes</u>	<u>Percent of 1987 State Assessed Value of \$240,850,000</u>	<u>Amount</u>	<u>Margin</u>
For school purposes	\$ 1,975,000	10%	24,085,000	22,110,000
For sewer purpose	11,108,935	7.5%	18,063,750	6,954,815
For other purposes	<u>1,055,597</u>	7.5%	18,063,750	17,008,153
Total	<u>\$ 14,139,532</u>	15%	36,127,500	21,987,968

6. Overlapping Debt

The Town's proportionate share of York County's debt (determined by the percentage of the Town's state valuation to the county's state valuation) is not reported in the Town's financial statements. Debt service is included in the annual county assessment to the Town. At June 30, 1987 the Town's share is 4.92% (\$11,808) of York County's outstanding debt of \$240,000.

7. Employee's Retirement System

Eligible Town employees, including school bus drivers and school custodians, are covered under either or both the Maine State Retirement System and the Social Security System. Other eligible school employees are covered under the Maine State Retirement System only. The Town's contribution to Maine State Retirement and Social Security was approximately \$103,407 for the six months ended June 30, 1987.

Employees participating in the Maine State Retirement System are eligible for normal retirement upon attaining the age of sixty and early retirement after completing twenty-five or more years of creditable service. As of June 30, 1987, the unfunded accrued liability is zero.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

8. Designated Fund Balances

At June 30, 1987 and December 31, 1986, portions of the General Fund fund balance (deficit) were designated to future period as follows:

	<u>1987</u>	<u>1986</u>
Adult education	\$(13,707)	-
Local roads--block grant revenue	22,467	-
Assessor's revaluation	20,500	20,500
Computer purchase	894	2,759
Education	2,000	41,386
Planners Office renovations	6,000	-
Sewerage lab equipment	3,000	-
Pumping station equipment and instrumentation	6,720	-
Sludge disposal dioxene test	<u>5,000</u>	<u>-</u>
	\$ <u>52,874</u>	<u>64,645</u>

9. Contingent Liabilities

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

10. Subsequent Event

The Town has entered into an agreement with the Finance Authority of Maine (FAME) to purchase a Triple A ballpark if the current operators default on a \$2,200,000 loan and the property is obtained by foreclosure. In such an event, the agreed purchase price would be the outstanding principal balance due after foreclosure. At June 30, 1987, the current operators were in default of said loan. The Town has since entered into a subsequent agreement with FAME for the issuance of a general obligation security in the amount of \$2,200,000 to finance said purchase of the Ballpark. The Town sold land to the operators of the Ballpark and intends to retain the proceeds to finance a portion of its obligation. At June 30, 1987 and December 31, 1986, the balances in the escrow account were \$66,953 and \$65,116 respectively.

11. Teacher Contracts

The School Department compensates its teachers under a contract for services rendered between the months of September and June. However, compensation is remitted over a twelve month period, September through August. At June 30, 1987, the balance on such contracts amounted to \$223,528 (unaudited). Of this amount approximately \$63,594 (28.45%) would be reimbursed by the State. No accrual has been made in the financial statements.