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2014

## Sanford Maine Annual Report 2013-2014

Sanford Maine Selectboard

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*2013-2014 ANNUAL CITY REPORT  
PREPARED FOR THE CITIZENS OF*



*Sanford*  
~MAINE~  
*Springvale*

**City of Sanford / Village of Springvale**  
**Annual Report**  
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*In memory of those who passed in 2014 ~ Sanford / Springvale*

<i>Blanchard, David Allen</i>	<i>Brown, Larry Michael</i>	<i>Dehetre, Donald A.</i>
<i>Allen, Barbara A.</i>	<i>Buchter, Lloyd P.</i>	<i>Dellea, Charles Benjamin</i>
<i>Angers, Bonnie Lee</i>	<i>Burke, Marie M</i>	<i>DeMattia, Alberta R.</i>
<i>Armell, Patricia J.</i>	<i>Boissonneault, Angie</i>	<i>Denis, Anita Alice</i>
<i>Arsenault, Lorraine Lillian</i>	<i>Crawford, Jason J.</i>	<i>DeRoche, Joan H</i>
<i>Arsenault, Richard W.</i>	<i>Carlson, Althea G</i>	<i>Deschenes, Theresa M.</i>
<i>Ashley, Albert James</i>	<i>Caron, Iris Mae</i>	<i>Desjardins, Brenda V.</i>
<i>Ashley, Anna L.</i>	<i>Caron, Marie Ange</i>	<i>DesRoberts, Leo Aime</i>
<i>Austin, Dorothy Alice</i>	<i>Cerino, Ventilino Joseph</i>	<i>Desrochers, Francoise</i>
<i>Babine, Michael A.</i>	<i>Cesario, Mary Annette</i>	<i>Collette</i>
<i>Bate, Frances Elizabeth</i>	<i>Chadbourne, Bernard H.</i>	<i>Desrochers, Therese M.</i>
<i>Bath, Joann H.</i>	<i>Jr.</i>	<i>Dexter, Edna M.</i>
<i>Beck, Annie Kathleen</i>	<i>Chadbourne, Marjorie</i>	<i>Dostie, Helen King</i>
<i>Bedell, Richard I. Sr.</i>	<i>Dunnells</i>	<i>Doucet, Christopher</i>
<i>Bennett, Mildred Ethel</i>	<i>Chernin, William E.</i>	<i>Michael</i>
<i>Benoit, Shirley M.</i>	<i>Christopher, Louise Cecile</i>	<i>Doucette, Carolyn Lureno</i>
<i>Bergeron, Lucille I.</i>	<i>Clark, Thomas Edward</i>	<i>Dowey, Mary E.</i>
<i>Biasin, John Jr.</i>	<i>Clough, Eleanor Louise</i>	<i>Drinka, Philip Charles</i>
<i>Bickel, Myrtle June</i>	<i>Cloutier, Aline M.</i>	<i>Dubois, Donald</i>
<i>Allan, Paula M.</i>	<i>Coleman, Lewis Frederick</i>	<i>Dumont, Yvette G.</i>
<i>Cadorette, Claire L.</i>	<i>Condon, Daniel George</i>	<i>Dumont, Yvette</i>
<i>Bonsall, Sandra Jean</i>	<i>Cookson, Doris M.</i>	<i>Dehetre, Donald A.</i>
<i>Bouchard, Patrick Robert</i>	<i>Cormier, Gerard Joseph</i>	<i>Dellea, Charles Benjamin</i>
<i>Jr.</i>	<i>Corriveau, Gabrielle T.</i>	<i>DeMattia, Alberta R.</i>
<i>Boulet, Marie C.</i>	<i>Corte, Frank Michael Jr.</i>	<i>Denis, Anita Alice</i>
<i>Bowley, Nancy L.</i>	<i>Camire, Ronald A.</i>	<i>DeRoche, Joan H</i>
<i>Brown, Jackie W.</i>	<i>Dauteuil, Michelle L.</i>	<i>Deschenes, Theresa M.</i>



*In memory of those who passed in 2014 ~ Sanford / Springvale*

Desjardins, Brenda V.  
DesRoberts, Leo Aime  
Desrochers, Francoise  
Collette  
Desrochers, Therese M.  
Dexter, Edna M.  
Dostie, Helen King  
Doucet, Christopher  
Michael  
Doucette, Carolyn Lureno  
Dowey, Mary E.  
Drinka, Philip Charles  
Dubois, Donald  
Dauteuil, Michelle L.  
Edgerly, Kathryn A.  
Edmonds, Alvin Raymond  
Fabiano, James J.  
Fajardo, Edna  
Fawcett, William James  
Flaherty, Annette B.  
Fletcher, Byron  
Flint, Douglas Charles  
Forget, Tina Jane  
Fortin, Armand J.  
Fougere, Florida Marie  
Fox, Nancy G.  
Gagne, Ronald O.

Gallant, Eleanor Elizabeth  
Gardner, Charlene Louise  
Gauthier, Alice Blanche  
Gauvreau, Clara  
Gavel, Alta M.  
Gerth, Stephen S. Sr  
Gillings, Madeleine  
Francoise  
Gray, Russell Earle  
Guillemette, Ida  
Guillemette, Leo Paul  
Hamilton, Raymond Arthur  
Hanson, Rosaline Marie  
Hanson, Walter D.  
Hardy, Richard L.  
Hardy, Sherman A. Sr.  
Haskell, Earl J. III  
Hickey, Gloria Millman  
Hill, Mary Lou  
Hilton, Lois Irene  
Homeratsmy, Pong K.  
Dumont, Yvette  
Dehetre, Donald A.  
Dellea, Charles Benjamin  
DeMattia, Alberta R.  
Denis, Anita Alice  
DeRoche, Joan H

Deschenes, Theresa M.  
Desjardins, Brenda V.  
DesRoberts, Leo Aime  
Desrochers,  
Francoise Collette  
Desrochers, Therese M.  
Dexter, Edna M.  
Dostie, Helen King  
Doucet, Christopher Michael  
Doucette, Carolyn Lureno  
Dowey, Mary E.  
Drinka, Philip Charles  
Dubois, Donald  
Dauteuil, Michelle L.  
Edgerly, Kathryn A.  
Edmonds, Alvin Raymond  
Fabiano, James J.  
Fajardo, Edna  
Fawcett, William James  
Flaherty, Annette B.  
Fletcher, Byron  
Flint, Douglas Charles  
Forget, Tina Jane  
Fortin, Armand J.  
Fougere, Florida Marie  
Fox, Nancy G.

*In memory of those who passed in 2014 ~ Sanford / Springvale*

<i>Gagne, Ronald O.</i>	<i>James, Christine Anne</i>	<i>Lalime, David S.</i>
<i>Gallant, Eleanor Elizabeth</i>	<i>Johnson, Sean Michael</i>	<i>L'Heureux, Donald Gerard</i>
<i>Gardner, Charlene Louise</i>	<i>Kane, Barbara L.</i>	<i>Lemieux, Celine</i>
<i>Gauthier, Alice Blanche</i>	<i>Keef, Michael C.</i>	<i>Letourneau, Maurice Robert</i>
<i>Gauvreau, Clara</i>	<i>Kehoe, Frances M.</i>	<i>Letourneau, Noel Gerard</i>
<i>Gavel, Alta M.</i>	<i>Kenney, Steven W.</i>	<i>Letourneau, Shirley Johnstone</i>
<i>Gerth, Stephen S. Sr</i>	<i>Kenyon, Edward J. Jr.</i>	<i>Leveille, Leon G. Sr.</i>
<i>Gillings, Madeleine Francoise</i>	<i>Khiev, Sam An</i>	<i>Levesque, Mary F.</i>
<i>Gray, Russell Earle</i>	<i>Kimball, Stephen L.</i>	<i>Lewis, Florence Gwendolyn</i>
<i>Guillemette, Ida</i>	<i>King, Patricia Jeanne</i>	<i>Libby, Tammie Jean</i>
<i>Guillemette, Leo Paul</i>	<i>Knight, Lewis W.</i>	<i>Little, Lorraine Madelin</i>
<i>Hamilton, Raymond Arthur</i>	<i>Knight, Lucia E.</i>	<i>Littlefield, Karen Lee</i>
<i>Homeratsmy, Pong K.</i>	<i>Kosta, Lucille A.</i>	<i>Lizotte, Hervey Joseph</i>
<i>Hanson, Walter D.</i>	<i>Kozlowsky, Joanne M.</i>	<i>Lord, Constance Elizabeth</i>
<i>Hardy, Richard L.</i>	<i>Laferte, Annette A.</i>	<i>Lord, David M.</i>
<i>Hardy, Sherman A. Sr.</i>	<i>Legere, Maurice A.</i>	<i>Lowry, Jorine Brandina</i>
<i>Haskell, Earl J. III</i>	<i>LaPalme, Phillip Peter Sr</i>	<i>Lozowski, Robert F.</i>
<i>Hickey, Gloria Millman</i>	<i>LaPierre, Edmond H.</i>	<i>Lumbert, Theresa Claire</i>
<i>Hill, Mary Lou</i>	<i>Laprise, Roger J.</i>	<i>Lycett, Jennifer E.</i>
<i>Hilton, Lois Irene</i>	<i>LaRosa, Jacqueline A.</i>	<i>Lynch, Margaret F.</i>
<i>Hanson, Rosaline Marie</i>	<i>Lauletta, Doris Rose</i>	<i>Manchester, Donald Bernard</i>
<i>Houle, Lucille Rita</i>	<i>Lawrick, John</i>	<i>Marchand, Gilles Jean</i>
<i>Howard, Brian Winthrop</i>	<i>Lawrick, Lorraine J.</i>	<i>Mattison, Richard F.</i>
<i>Hoyt, Grayson C</i>	<i>Lebel, Eugene Frank</i>	<i>May, Earl Scott</i>
<i>Jacques, Roland R.</i>	<i>LeBlanc, Stephanie</i>	<i>Maynard, Aura A.</i>

*In memory of those who passed in 2014 ~ Sanford / Springvale*

<i>McCormack, Shaun D.</i>	<i>Plummer, Bernice L.</i>	<i>Tarbox, Eugene Stewart</i>
<i>Melvin, Blanche H.</i>	<i>Poulin, Michael A.</i>	<i>Sr. Therrien, Monica R.</i>
<i>Michaud, Lucienne C.</i>	<i>Provencher, Simone B.</i>	<i>Therrien, Roger A. Sr.</i>
<i>Mitchell, Alice M.</i>	<i>Purdy, Bruce L.</i>	<i>Thibeault, Lucille A.</i>
<i>Monat, Cynthia G.</i>	<i>Quirion, Roger Ernest</i>	<i>Thibodeau, Estelle</i>
<i>Moquin, Henry J.</i>	<i>Richard, Leo Paul</i>	<i>Todd, Richard E.</i>
<i>Moreau, Viola</i>	<i>Richardson, Cynthia J.</i>	<i>Troiano, Antonio Joseph</i>
<i>Morin, Dorothea B.</i>	<i>Ristino, Patricia</i>	<i>Trumble, Joseph Malcolm</i>
<i>Morin, Roland R.</i>	<i>Roane, Lucinda Rae</i>	<i>Jr. Turmelle, Ruth W.</i>
<i>Moscato, Mary J.</i>	<i>Rodrigue, Janet</i>	<i>Varney, Alton M.</i>
<i>Mullen, Dina P.</i>	<i>Roy, Lucien A.</i>	<i>Vigue, Eugene Raymond</i>
<i>Muse, Lawrence E. Jr.</i>	<i>Roy, Rita E.</i>	<i>Vlodek Berren, Jody E.</i>
<i>Nevison, Gail C.</i>	<i>Ryea, Clifford Ray Jr.</i>	<i>Wentworth, Annette M.</i>
<i>Nolette, Jeanne A.</i>	<i>Sadick, Lucille Rose</i>	<i>Wheeler, William R.</i>
<i>Normand, Aurore</i>	<i>Sargent, William A.</i>	<i>Whelan, Christine M.</i>
<i>O'Meara, Ernestine Rita</i>	<i>Shapleigh, Darlene Lenore</i>	<i>Whitten, Mary Linda</i>
<i>Parkhurst, Virginia Burns</i>	<i>Sheltra, Donald Aime</i>	<i>Willey, Russell Lee III</i>
<i>Palmer, Donald Edward</i>	<i>Smalley, George Weston III</i>	<i>Williams, Autumn Renee</i>
<i>Pasquarello, Joyce E.</i>	<i>Smith, Albert</i>	<i>Zucco, Theresa C.</i>
<i>Pelletier, Glenys Muriel</i>	<i>Smith, Nancy Lee</i>	<i>Wyman, Lorraine M.</i>
<i>Pepin, Sylvio Raymond</i>	<i>Sottolano, Louise</i>	<i>Woodsome, Glendene V.</i>
<i>Pepin, Therese Rita</i>	<i>Spillane, Marguerite Grace</i>	
<i>Perrone, Barbara Louise</i>	<i>Stanley, Anita F.</i>	
<i>Pierce, Larry Allen</i>	<i>Stone, Herbert A.</i>	
<i>Pitts, Gloria A</i>	<i>Strelecky, Frank P. Jr.</i>	

**Sanford/Springvale City Hall**

919 Main Street  
Sanford, Maine 04073

**Hours of Operation**

Monday – Friday  
8:00am – 4:30pm

**City Clerk & Tax Collector Office Hours**

Monday - Friday  
8:00am – 4:30pm  
Closed Saturdays & Sundays

**City Hall Holidays**

New Years Day  
Martin Luther King Day  
Presidents Day  
Patriots Day

Memorial Day  
Independence Day  
Labor Day  
Columbus Day

Veteran's Day  
Thanksgiving Day  
Day after Thanksgiving  
Christmas Day

**City Council Regular Meetings**

1<sup>st</sup> and 3<sup>rd</sup> Tuesdays  
7:00pm in the City Hall Annex Chambers

**Sanford School Department**

917 Main Street, Suite 200  
Sanford, Maine 04073  
Phone: 324-2810  
Office Hours: Monday – Friday 8:00am – 4:30pm  
(July-August 8:00am – 4:00pm)

**Sanford Transfer Station & Recycling Center**

81 Rushton Street  
Sanford, Maine 04073  
Phone: 324-9135  
Regular Operating Hours:  
Tuesday – Friday 7:30am to 4:30pm  
Saturday 8:00am to 12:00pm

In weeks when holidays are observed on workdays, check the local newspapers for transfer station operating hours, or call 324-9135.

Visit the Sanford City Website for Up-to-Date Information on City Services



STATE OF MAINE  
OFFICE OF THE GOVERNOR  
1 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0001

Paul R. LePage  
GOVERNOR

March 30, 2015

City of Sanford  
919 Main St  
Sanford, ME 04073

Dear Citizens of Sanford,

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Not only does an income tax cut put more money back in your pockets, but it will attract businesses that can offer good paying careers to keep our young people here in Maine. Further, this tax cut maximizes one of our existing resources — tourism — and ensures the millions of visitors who come to Vacationland each year contribute their small part to our economy.

Simply put, this proposal results in an immediate pay raise for all of you hard-working Mainers. It creates stronger and even more vibrant communities as we show people that we are serious about wanting people and businesses to come — and stay — in Maine.

If we are to make Maine prosperous, we must also work hard to reduce our heating and energy costs. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to affordably and effectively heat and power their homes.

And finally, it is of utmost importance that we begin to address the growing drug problem in our state. Maine's people are its most precious commodity, and our safety is being threatened by the drugs that are entering our state each and every day. My goal is to face the problem head on by employing more drug agents, prosecutors and judges before the epidemic destroys our communities.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at [www.maine.gov/governor](http://www.maine.gov/governor).

Sincerely,

Paul R. LePage  
Governor



PRINTED ON RECYCLED PAPER

ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <http://www.King.Senate.gov>



COMMITTEES:  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

July 27, 2015

City of Sanford  
919 Main St,  
Sanford, ME 04073

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at [www.king.senate.gov](http://www.king.senate.gov).

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your city office, community library, or school, or hosted an information table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Sincerely,

ANGUS S. KING, JR.  
UNITED STATES SENATOR

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04320  
(207) 622-8292

PRESQUE ISLE  
63 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124

SCARBOROUGH  
383 US Route 1, Suite 1C  
Scarborough, ME 04074  
(207) 883-1588

In Maine call toll-free 1-800-432-1599  
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Chellie Pingree  
CONGRESS OF THE UNITED STATES  
1<sup>ST</sup> DISTRICT, MAINE

Dear Friends,

I hope this letter finds you and your family well. It's an honor to represent you in Congress. Thank you for the chance to update you on my work there and in Maine.

Like many here at home, I find the current partisan environment in Washington and Congress to be very frustrating. Attempts to take away people's health care, weaken environmental protections, and stoke controversy have been put ahead of more meaningful work to create jobs, help people through tough times, and give our children a better future.

Still, I have tried to find opportunities to work on issues where my colleagues across the aisle and I can find agreement. As a member of the minority party, I'm very proud that these efforts have earned several legislative victories that benefit the people of our state.

One of the most significant was passage of a Farm Bill containing many reforms I introduced to help the kind of small, diversified, family farms that we have here in Maine. These included more funding to help these farms meet the growing demand for healthy local food, as well as better insurance to fit their needs and helping SNAP recipients use benefits at farmers markets.

Another bill I introduced was signed into law, initiating a study of the York River to see if it is a good candidate for the federal Wild and Scenic Rivers program. The classification would help protect this important natural resource while potentially bringing more visitors to the area and an increased amount of federal investment for its conservation. As a member of the House Appropriations Committee, I've worked to secure other investments for the state as well, including \$20 million to replace a crumbling, unhealthy and outdated tribal school in Washington County.

But not all the work I do is from Washington. My offices in Portland and Waterville assist hundreds of constituents every year who have issues with federal agencies and programs—veterans benefits, Social Security, and passports among them. If you have a problem where I might be of assistance, I encourage you to call (207) 774-5019. My staff and I welcome the opportunity to serve you.

Again, it's a pleasure to represent you in Congress. Please keep in touch.

Best wishes,

Chellie Pingree  
Member of Congress

2162 Rayburn HO3  
Washington, D.C. 20515  
(202) 225-6116

21 Portland Fish Pier  
Portland, ME 04101  
(207) 774-5019

1 Silver Street  
Waterville, ME 04901  
(207) 873-5713



***Senator David C. Woodsome***  
***3 State House Station***  
***Augusta, ME 04333-0003***  
***(207) 287-1505***

Dear Friends and Neighbors,

Thank you for electing me to Maine Senate. It is an honor to represent you and I am grateful for the trust you have placed in me to work for the betterment of our region over the next two years.

During this upcoming session, I will be serving as Chair on the Energy, Utilities and Technology Committee and as Co-Chair on State and Local Government. I am hopeful that by reining in state spending, prioritizing our wants and needs, and developing strategies for improving our business climate, we can continue to put Maine ahead. As a state, we are facing an energy crisis that needs to be addressed immediately. I am thrilled to chair a committee that is a personal passion of mine. As we work to mend the energy issues, we will become more attractive to businesses who would otherwise want to plant ground in Maine.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to help in any way that I can. I encourage you to use my legislative aide as a resource; Annalise Haggerty can be reached at 287-4884 or [annalise.haggerty@legislature.maine.gov](mailto:annalise.haggerty@legislature.maine.gov). I can be reached in Augusta at 287-1505 or by e-mail at [david.woodsomes@legislature.maine.gov](mailto:david.woodsomes@legislature.maine.gov). Thank you again, I'm eager to get to work.

Sincerely,

A handwritten signature in cursive script that reads "David C. Woodsome".

David Woodsome  
State Senator





STATE OF MAINE

*House of Representatives  
2 State House Station  
Augusta, Maine 04333*

February 18, 2015

Dear Neighbors:

January marked the end of our first month as members of the 127<sup>th</sup> Legislature. It's such an honor to represent our community in the House of Representatives and we are looking forward to working with our colleagues as the session progresses.

Perhaps the biggest project facing the Legislature this year will be passing a balanced budget that promotes economic growth and job creation. A critical component of the budget will be maintaining healthy levels of state aid to towns and cities through revenue sharing. We must also make sure to preserve the Low Cost Drugs for the Elderly and Disabled Program, which helps to pay for needed medication for low-income seniors. With a divided government, overcoming partisanship, compromising and working together will be imperative should we expect to accomplish this task.

Some other issues the Legislature will address include making higher education more affordable, ensuring more Mainers are working on a livable wage, addressing hunger and poverty in rural areas, improving transportation and access to affordable heating, as well as increasing access to health care services, to name only a few.

As your representatives, we will always keep you and the people of Sanford in mind as these issues are debated and voted upon.

We are always looking for ways to keep in touch, whether in-person or online. If you have any questions or concerns regarding state government, please feel free to contact us. Our democracy works better for you when you are an active and engaged part of it.

Sincerely,

Handwritten signature of Anne-Marie Mastraccio in cursive.

Anne-Marie Mastraccio  
State Representative

Handwritten signature of William Noon in cursive.

William Noon  
State Representative

Handwritten signature of Patricia Hymanson in cursive.

Patricia Hymanson  
State Representative

## CONTACT INFORMATION

**Rep. Anne-Marie Mastraccio**

324-8692

[anne-marie.mastraccio@legislature.maine.gov](mailto:anne-marie.mastraccio@legislature.maine.gov)

23 Lebanon St.

Sanford, ME 04073

**Rep. William Noon**

432-1790

[william.noon@legislature.maine.gov](mailto:william.noon@legislature.maine.gov)

78 Sunset Rd.

Springvale, ME 04083

**Rep. Patricia Hymanson**

363-8353

[patricia.hymanson@legislature.maine.gov](mailto:patricia.hymanson@legislature.maine.gov)

34 High Pine Rd.

York, ME 03909

**OFFICE OF THE TREASURER AND CITY CLERK**

**Tax Collection/Voter Registration**

Paula Simpson – City Treasurer/Tax Collector

Susan Cote – City Clerk/Voter Registrar

The Office is responsible for Real Estate/Personal Property Tax Collection, Vehicle Registrations, Dog Licenses, Recreational Licenses and Recreational Vehicle Registrations Vital Records/Licenses and Voter Registration. The Treasury is responsible for the collection of City/School revenue, the management of cash flow and investments, the reconciliation of bank accounts and trust accounts, the administration of state/federal grants, tax increment financing administration and debt service.

---

**CITY OF SANFORD BONDED DEBT SERVICE**

**June 30, 2014**

	Original Amount	Current Principal	Last Payment
Municipal			
Anderson Learning Ctr	\$ 131,000.00	\$ 19,848.00	03/20/2019
Airport Improvements	\$ 670,000.00	\$ 95,715.00	11/01/2014
PW Complex/Fire Dept	\$1,100,000.00	\$ 330,000.00	05/01/2017
Roundabout	\$ 800,000.00	\$ 0.00	11/01/2013
Millyard Road	\$1,500,000.00	\$1,000,000.00	11/01/2023
Misc Bond	\$1,350,000.00	\$ 900,000.00	11/01/2023
PD/Misc Bond	\$6,210,000.00	\$5,408,547.00	11/01/2030
Brownfield Rev. Loan	\$ 181,000.00	\$ 181,000.00	03/03/2025
	Total:	\$7,935,110.00	
School			
School Paving	\$ 600,000.00	\$ 60,000.00	11/01/2014
School RLF	\$ 317,000.00	\$ 95,100.00	11/01/2016
School RLF	\$ 248,175.00	\$ 16,479.00	11/01/2014
School RLF	\$ 128,558.00	\$ 18,975.00	11/01/2015
School Heating Bond	\$ 650,000.00	\$ 390,000.00	11/01/2016
School Interim Financing	\$ 630,000.00	\$ 630,000.00	07/26/2018
	Total:	\$ 1,210,554.00	

## **RECAPITULATION**

<u>Tax Collector/City Clerk</u>	<u>Amount Collected</u>
Excise (auto)	\$ 2,841,268.97
Excise (boat)	14,134.00
Excise (aircraft)	11,693.05
2013-14 Real Estate Taxes	25,648,859.67
2013-14 Personal Property Taxes	1,248,342.02
2013-14 Supplemental Personal Property Taxes	133.47
2012-13 Real Estate Taxes	253,608.50
2012-13 Personal Property Taxes	19,474.69
2012-13 Supplemental Personal Property Taxes	76.51
2011-12 Personal Property Taxes	19,413.93
2010-11 Personal Property Taxes	212.30
2009-10 Personal Property Taxes	84.82
2009-10 Supplemental Personal Property Taxes	359.11
2008-09 Personal Property Taxes	100.70
2007-08 Personal Property Taxes	955.03
2006-07 Personal Property Taxes	4,227.62
2005-06 Personal Property Taxes	138.24
2004-05 Personal Property Taxes	1.64
2004-05 Supplemental Personal Property Taxes	23.96
2003-04 Personal Property Taxes	35.19
2012-13 Real Estate Tax Liens	356,128.88
2011-12 Real Estate Tax Liens	422,911.04
2010-11 Real Estate Tax Liens	2,829.30
2009-10 Real Estate Tax Liens	2,512.19
2008-09 Real Estate Tax Liens	705.67
Tree Growth Withdrawal Penalty	2,251.40
Tree Growth Withdrawal Penalty Liens	3,688.11
Interest	54,874.76
Tax Lien Interest	52,082.91
Tax Lien Costs	2,518.36
Investment Interest	312.04
Certified Mail	674.73
Demand Fees	330.00
Licenses and Fees	62,463.61
Impoundment Fees	4,140.00
Animal Welfare Late Fees	7,750.00
Vehicle Registration Fees	36,960.00

TOTAL: \$31,076,276.42

**2012/2013 REAL ESTATE TAX ABATEMENTS BY DATE**

Name	Map/Lot	Reason	Amount
Hewey, Robert/Maureen	R15A/117	Assessment Errors	614.38

**2013/2014 REAL ESTATE TAX ABATEMENTS BY DATE**

Name	Map/Lot	Reason	Amount
Swett, Dorothy/Gregory	J34/16	Assessment adjustment	279.84
MacLeod, Charlotte	R16A/29/1	Exemptions omitted	339.20
Moriarty, Pamela	J13/16	Calculation error	8.48
Moriarty, Pamela	J13/17	Calculation error	10.60
Moriarty, Pamela	J13/32	Calculation error	29.68
Weyland, Barry	R12A/6	Assessment adjustment	839.52
Moriarty, Pamela	J13/16	Assessment adjustment	86.92
Moriarty, Pamela	J13/17	Assessment adjustment	103.88
Moriarty, Pamela	J13/32	Assessment adjustment	133.56
Beaudoin, Jeffrey	R21A/42	Assessment adjustment	415.52
Full, Ryan	R5/69A	Assessment adjustment	67.84
R&C Associates, LLC	K20/26	Assessment adjustment	311.64
Sellers, Don/Penny	R12/90A/22	Mobile home inhabitable	284.08
R&C Associates, LLC	K17/33	Assessment adjustment	332.84
Kimball, John	J32/35	Assessment adjustment	55.12
Goodwin, K & Moore, R	R5/43	Assessment adjustment	175.96
Gerrish, Robert L. Heirs of	J39/8	Wrong lot size	122.96
Shir, Sadri	L28/57	Assessment adjustment	544.84

**2013/14 PERSONAL TAX ABATEMENTS BY DATE**

Name	Property ID #	Reason	Amount
Sanford Sewing Machine	12078	Inventory billed in error	1,751.33
USA Mobility Wireless Inc.	10395	Assessment adjustment	27.57
Howes, Carolyn	11825	Wrong camper info provided	463.84
Shears Delight	10581	Assessment adjustment	57.24
Barlow, Robert	12046	Clerical error	325.21
Corner Lot Land Surveying	10145	Double billed	502.44
Pepsico Sales Inc – Supplement	11637	Duplicate bill	82.72
Talbot, Ernest	11381	Billed in error	98.37
Marinilli, Tonino/Agnest	10927	Billed in error	55.76

## **OUTSTANDING TAXES**

### **2013 REAL ESTATE TAXES**

<b>Customer Name</b>	<b>Property ID</b>	<b>Unpaid Balance</b>
AINSWORTH RICHARD JR	00R230005F00000	\$31.80
AINSWORTH RICHARD JR/PAMELA	00R230005C00000	\$4,329.04
AIR-TECH INC	0R18A0000400001	\$859.66
ALAN GORDON	00R120090A00058	\$142.04
ALLAIN ERIC/CONSTANCE	00R150096B00000	\$4,604.64
ALLAIRE LORRAINE	00J380001300000	\$1,653.60
ALLARD LISA M/THOMAS L	00M330001700000	\$999.38
ALLEN BARBARA A	000R50002A00000	\$3,941.08
ALLEN BARBARA A	000R50007D00000	\$1,986.44
AMAZEEN TERRI	0R17A0001900000	\$1,220.06
ANDERSON HILDEGARDE/JEFFREY M	00K140003400000	\$1,123.60
ANDERSON SARAH JO	00R6A0000900000	\$1,746.88
ARSENAULT ROBERT J	00R6A00006A00000	\$700.00
AVERY BRIAN & BRYAN MELANIE	00L270004500000	\$2,285.36
BAGLEY MANAGEMENT INC	00K140003300000	\$1,212.64
BAKER PETER	00L280006600000	\$5,685.84
BALDWIN DAVID P/ADELE L	000R20006900000	\$1,367.40
BAMMEL DALE J & SAMUELL LEIANN J (JTS)	00L270004400000	\$2,098.80
BARRIEAU KATHLEEN A	00R120090A00047	\$438.84
BARTLETT STARR	00R190010000034	\$1,461.76
BATCHELDER WENDY	00K210000600000	\$2,851.40
BAUNEG BEG COUNTRY CLUB INC	00R180014A00000	\$6.35
BAUNEG BEG COUNTRY CLUB INC	00R210003200000	\$16.36
BEAUCHESNE BRIAN A	00L270000600000	\$2,745.40
BEAUCHESNE BRIAN A	00L310011B00000	\$2,709.36
BEAUCHESNE MONA	00K280001800000	\$1,076.96
BEAUCHESNE MONA	00L280005000000	\$1,992.80
BEHRENDTS JOAN A/EMILY A	00K270000400000	\$1,657.47
BENNETT ROBIN	00R230002100025	\$182.32
BENOIT SR ROBERT M	000R30000900000	\$2,200.56
BERGERON THOMAS E	00H290002800000	\$1,277.21
BERNIER PAULINE	00J310003200000	\$2,295.96
BERRY BARBARA J	0R16A0005G00000	\$996.40
BERRY BARBARA J	0R16A0007000000	\$498.20
BERUBE DOROTHY I HEIRS OF	0R16A0001700000	\$1,393.04

BERUBE RENO J/LOUISE	00L140002900000	\$4,214.56
BERUBE RENO J/LOUISE	00R180013A00000	\$5,832.12
BERUBE RENO J/LOUISE M	00I290006100000	\$3,381.40
BERUBE RENO J/LOUISE M	00M270002200000	\$2,463.44
BETH ADAM	00G300015B00000	\$509.86
BINETTE ALBERT J & DANAY LINDA M	0R24A0001100000	\$833.51
BIRCHWOOD LAND MANAGEMENT INC	00R130001300001	\$212.00
BIRCHWOOD LAND MANAGEMENT INC	00R130001300002	\$275.60
BIRCHWOOD LAND MANAGEMENT INC	00R130001300003	\$214.12
BIRCHWOOD LAND MANAGEMENT INC	00R130001300004	\$199.28
BIRCHWOOD LAND MANAGEMENT INC	00R130001300005	\$214.12
BIRCHWOOD LAND MANAGEMENT INC	00R130001300006	\$218.36
BIRCHWOOD LAND MANAGEMENT INC	00R130001300007	\$212.00
BIRCHWOOD LAND MANAGEMENT INC	00R130001300008	\$212.00
BIRCHWOOD LAND MANAGEMENT INC	00R130001300012	\$1,049.40
BISSELL KAREN L & RICHARD (JTS)	00R20056A00000	\$3,063.40
BISSON GLORIA	00J320005100000	\$1,071.25
BLANCHETTE THOMAS M/LISA A	00G320000900000	\$791.19
BOISVERT WILLIAM/CHERYL	0R15A0011600000	\$1,552.63
BOSTON MORTGAGE GROUP INC	00M160000200000	\$996.40
BOUCHARD NORMAN J	00M270002900000	\$1,681.16
BOURQUE DAVID J & DIANE J	00R160002900000	\$710.20
BOWDEN BRIAN W	00J170003700000	\$2,130.60
BRADFORD WILLIAM K	00J370001300000	\$700.57
BRAULT BRENDA	00R130010000009	\$434.60
BREARY LIMITED PARTNERSHIP	00K370001200000	\$26,262.56
BROOK BRIAN M & MITCHELL THOMAS D	00K290053A00000	\$710.20
BROOKS HAROLD E	0R16A0009000000	\$656.14
BROOKS ROBERT ALEN	00R100001700000	\$1,469.16
BROWN MICHIEL D	00R230008A00000	\$1,015.48
BROWN MICHIEL D	00R230010G00000	\$165.36
BROWN MICHIEL D	00R230010H00000	\$383.72
BRUNO STEVEN G	00K180008B00000	\$3,514.96
BRUNO STEVEN G	00K180008A00000	\$5,775.57
BRUNO STEVEN G/KAREN	00J320001100000	\$3,160.92
BRUNO STEVEN G/KAREN P	00K170001900000	\$2,249.32
BURKE DAVID D	00L260002500000	\$2,652.12
BURKE DAVID D	00L280003900000	\$2,965.88
BURKE DONALD HEIRS OF	00R190010000026	\$332.84
BURNS WILLIAM T & GILLIAM MELISSA M	0R24A0002300000	\$2,703.00
BUTLER EMILY L	00R120071C00000	\$59.04

CABANA DONALD/DOROTHY	00J170002100000	\$1,174.48
CAMERON CATHRYN & DAVID	00R120090A00005	\$256.52
CANNING RALPH III/MEGAN	00I290006500000	\$1,286.84
CANTIN DORIS R	00I270003100000	\$2,760.24
CARGILL INC	0R15A0000500000	\$744.12
CARMICHAEL NARCISA E	00R110022D00000	\$645.50
CARNES EDWARD & LORRAINE	00R120090A00017	\$277.72
CARON BRUCE W/LISA	00I280009700000	\$1,500.96
CARON ROSE	00J300000100000	\$3,442.88
CARR JOYCE	00R190010000011	\$1,178.72
CARRIER ELEITA L HEIRS OF	00L330000900000	\$633.88
CARSON PHILOMENA HEIRS OF	0R21A0005300000	\$2,493.30
CARTER KENNETH	00J180001500000	\$3,366.56
CARTER LISA	00H180007C00000	\$482.46
CASEY JACQUELINE	00R130010000024	\$377.36
CASEY MAUREEN E	00L160000600000	\$2,784.62
CATALANO PATRICIA R	00I280012800000	\$1,055.76
CAVANAUGH WILLIAM M JR	00L260000700000	\$1,916.48
CHAPMAN SR RICHARD C	00R120007500000	\$360.40
CHARRETTE RICHARD G HEIRS OF	000R30012B00000	\$3,928.36
CHASE STILLMAN N & GERALDINE E	00R130010000064	\$851.18
CHASSE CARL A TRUSTEE OF	000R70000200000	\$6,201.00
CHASSE CARL A TRUSTEE OF	000R70002B00000	\$4,199.72
CHASSE RALPH	000R70002A00000	\$1,317.18
CHAYER SUSAN & JUNKINS ANN-MARIE	00K140003800000	\$911.60
CHERRY JOYCE M	00L270005200000	\$2,276.88
CHEVALIER PAUL R/GERMAINE	0R15A0001900000	\$1,128.90
CHEVALIER PAUL R/GERMAINE B	00M270001800000	\$1,096.04
CHRISTENSEN JON C/DENA J	000R10005B00000	\$555.44
CHRISTENSEN MARTHA J HEIRS OF	000R10000500000	\$3,029.48
CHRISTOPHER LOUISE HEIRS OF	000R20006200000	\$1,821.08
CLARK MICHAEL W	00R130010000006	\$84.80
CLARKE JONATHAN/ZELMA	000R40002500000	\$4,630.08
CLERICO STEVEN M	00K320003600000	\$4,329.04
CLIFTON JOHN H & HILTON CLIFTON ROBIN	00R150037A00000	\$6,533.84
CLOUTIER JILL M	00R120011400000	\$1,414.04
COFFEREN MAURICE	00K130001600000	\$1,017.56
COFFEREN MAURICE L	00R220034D00000	\$1,871.96
COLBY JAY W/MARCIA S	00R220005500000	\$1,417.00
COLBY JAY W/MARCIA S	00R220018F00000	\$459.60
COLE LISA M	00R210038A00000	\$3,536.16



COLUNI LOUIS J/DORIS	000R50012C00000	\$606.79
COMBS STEVEN L	00K350004100000	\$995.34
CORLISS YVONNE R	000R90004600000	\$2,527.04
COTE JOSEPH R	00R230002100029	\$1,278.36
COTE ROLAND A/LINDA	00J140000800000	\$556.16
COURTNEY E TERRY J & JONATHAN T E TRS	00R150024A00000	\$63.40
COURTNEY E TERRY TRUSTEE OF THE	0R12D0003300000	\$771.68
COURTNEY E TERRY TRUSTEE OF THE	0R12D0003800000	\$1,361.04
CRABTREE JOHN K HEIRS OF	00K250000600000	\$2,293.84
CRAM CLARK C	00R110004200000	\$4,867.52
CRAM CLARK C	00R110008200000	\$4,948.08
CROTEAU ROBERT H/BEAUDETTE DAVID L (JTS)	00J300002900000	\$1,295.06
CROWELL DONNA & DAVIS BENJAMIN J (JTS)	00K130000600000	\$1,030.37
CROWLEY JR ROBERT E & MARY E (JTS)	000R60041J00000	\$2,391.36
CUDMORE ALLEN C/NANCY C	00I250001300000	\$2,050.04
CURIT LILLIAN F HEIRS OF	0R13F0000800000	\$1,361.04
CYR KARL L/WENDY L	00F280005A00000	\$46.64
DAIGLE ROBERT & DENISE	0R13F0000200001	\$1,799.88
DAILY ADAM S	0R16A0005A00000	\$302.75
DAUTEUIL MICHAEL J	00H290001000000	\$1,189.32
DAVIDSON WALTER J/RACHEL M	00R190023J00003	\$50.73
DAVIES BRIAN L/RITA B	00R150098B00000	\$5,492.36
DAVIS LINDA J	000R20000300000	\$1,704.86
DAY DALE & GENDRON DENISE	00I140002100000	\$619.04
DEARBORN ROGER M	000R60002300000	\$1,842.28
DEBOER VIRGINIA M	00L270006900000	\$609.52
DEGIACOMO KIMBERLY A & ALEXANDRIA L &	0R13F0000700000	\$2,073.36
DELANO TROY	00R190030B00000	\$990.04
DELISLE DANIEL P/CHERYL	00K310000800000	\$2,024.60
DEROCHE ROGER H & ROBERT	00G280001800000	\$2,360.89
DESMOND DENNIS P/LINDA M	00R120046D00000	\$641.27
DESROCHERS RICHARD J	00I290006400000	\$900.97
DESRUISSEAU HENRY R & KELLY J (JTS)	00L290003300000	\$1,407.68
DEZAN LEE F/GAIL M	000R20041C00000	\$1,038.80
DIANNI ANDREA	00R6A0004A00000	\$1,740.52
DIBELLA ANGELO/ELEANOR TRUSTEE	00L260005500000	\$1,383.30
DIONNE PAMELA S	00R230003700000	\$1,392.84
DO KELLY J	000R20002600000	\$1,471.28
DORE KELLY C	00I340000300000	\$1,163.88
DOUGLASS CLAYTON & CORINNE	00R190010000058	\$1,511.56
DOWEY GLENN J	00R150025A00000	\$3,339.00

DOWEY MICHAEL G HEIRS OF	0R12A0000500000	\$3,487.40
DRAKE MONICA	00R130010000054	\$290.44
DREW GARY A/SUSAN J	00R230014F00000	\$1,189.93
DUBOIS ROBERT W/PATRICIA A	00K330006700000	\$605.11
DUCHARME ARMAND	00J140001500000	\$669.92
DUDLEY RICHARD W/ELIZABETH J	0R19A0012900000	\$2,440.12
DUGAS JOSEPH W & KATE M (JTS)	0R16A0005B00000	\$1,553.96
DUGRE DAVID HEIRS OF	00R120067A00001	\$538.48
DUMAS ARTHUR H TRUSTEE	00R110029A00000	\$1,914.36
DUNHAM KATHRYN R	000R80001300000	\$2,749.64
DWYER ANNE M	00L250000300000	\$2,079.07
EARL ANDREW/VANESSA	000R80061B00000	\$59.36
EASLEY RICHARD M	00K280003400000	\$2,457.08
EH POOLED INVESTMENTS LP	00J140001700000	\$2,317.16
ELDREDGE JR MICHAEL P TRUSTEE	00R150009600000	\$3,911.40
ELLIS JOHN III	00R200001G00000	\$3,339.00
ELWELL WILLIAM L	000R90000200000	\$2,756.00
EMERSON KATHY ANN	00R100007C00000	\$3,088.84
EMMANUEL CHRISTIAN FELLOWSHIP	00I280007300000	\$1,532.76
ERNST CHRISTINA & DESORMEAU JASON	00R120046I00000	\$45.01
EURISKO PROPERTIES LLC	00J310056A00000	\$1,965.24
FAGAN PATRICK F SR & IRENE E	00J260005A00000	\$750.48
FALL DAVID GREGORY/JOY S	00R110004400000	\$930.68
FAR-VUE DEVELOPMENT INC	0R14A0000800000	\$421.88
FARRER REX L/TORI L	0R12A0006A00000	\$3,936.84
FARRER REX LEE	00R150008300000	\$2,440.12
FASTRAK FIELD SERVICES LLC	0R21A0007200000	\$4,032.24
FENDERSON DALE R	00R170001D00000	\$307.40
FENDERSON NATHAN DALE	0R17A0011A00000	\$3,288.12
FLAYHAN MICHAEL A & ARLINE M (JTS)	00J270000800000	\$15.62
FLEMING CHRISTINE	0R14C0001400000	\$4,367.20
FOLLETT GRACE E/STANLEY JR	00R170001100000	\$3,076.12
FORD EDWARD	00J170000200000	\$2,317.16
FORTE DANIEL F	00J300001200000	\$1,045.16
FRECHETTE ROBERT R II	00K270026A00000	\$1,855.00
FREEMAN MICHAEL C	00R120090A00050	\$161.12
FREESE LINDA A TRUSTEE OF THE	000R60069A000E3	\$1,521.60
FREITAS JOSE L/BELINA C	00J240000900000	\$2,541.88
FROST BONNIE J	00G290011B00000	\$288.32
FULLER SETH A	00J140000300000	\$514.10
FURBISH ROSEMARIE	00K380001800000	\$707.95

GAGNE CINDY H	000R50000900000	\$2,917.12
GAGNON KAREN L	000R20059A00000	\$907.36
GAGNON LORI	00R130010000076	\$576.64
GAGNON RUTH A HEIRS OF	000R20005600000	\$3,470.44
GAGNON SANDRA M/RAYMOND J/RONALD D &	00R180006300000	\$877.68
GALBALLY REALTY TRUST	00L250001800000	\$1,857.12
GALE HARVEY L/CAROL ANN	00I180001400000	\$532.12
GALLANT ELEANOR C	00R130010000044	\$116.08
GALLANT LANCE G	00H290004800000	\$1,230.56
GALLANT PAUL	00R230002100018	\$464.28
GATEWAY PROPERTIES LLC	00J290001800000	\$11,833.84
GAVEL ALTA M	00R150037C00000	\$1,347.26
GENDRON ROBERT A/SANDRA	00L320000800000	\$2,768.41
GENGA TODD	00K150003400000	\$2,251.44
GERRISH AARON & NATHAN	00R150010600000	\$465.34
GERRISH ERROL D/PAULA L	000R50019H00000	\$2,116.82
GIBSON LINDA	00R190010000056	\$536.36
GONZALEZ MARGARET E/MILTON T JR	0R19A0012800000	\$2,660.60
GOODE DANIEL	00I350014A00000	\$1,886.80
GOODWIN SHELLY A	000R60045A00000	\$4,273.92
GRANT SHIRLEY/ROBERT	0R17A0004100000	\$1,679.04
GRAY HOLDINGS LLC	00J270003900000	\$1,579.40
GRAY LYNN T	00L290000500000	\$2,351.08
GREEN SCOTT D	00K180000500013	\$1,636.13
GREENLAW ROBIN LEE	00H290005200000	\$2,103.04
GREGOIRE MARK ANTHONY SR	00R160005Y00000	\$3,182.12
GUERCIO JR PAUL J	00L160000200000	\$4,348.12
GUILLEMETTE BENOIT & HARRIET	00R120005600006	\$256.52
GUILLEMETTE BENOIT/HARRIET	00F310001400000	\$4,028.00
GUILLEMETTE BENOIT/HARRIET	00L290005600000	\$2,164.52
GUILLEMETTE BENOIT/HARRIET	00L290005700000	\$1,424.64
H & J LLC	00R150012500000	\$3,463.02
HACKETT RAYMOND & BRENNAN NANCY	00K190000100000	\$2,594.88
HALL GLORIA M PERSONAL REPRESENTATIVE	000R30001000000	\$700.25
HALL KAREN & SCOTT ERWIN M	00R120090A00025	\$69.96
HAM DAVID A/LINDA C	000R30039A00000	\$4,432.92
HANSON KAREN L	000R80008000001	\$1,407.68
HARMON KEVIN A/LINDA M	00R180000800000	\$1,411.92
HARPER MICHAEL L/LINDA M	000R90003400000	\$1,672.36
HARTIGAN SCOTT J/LAUREN	00I300000400000	\$942.53
HASKELL BETSY A	00I310000500000	\$1,358.92

HAYWARD LEAH	00K140001900000	\$1,058.83
HEALEY BETTY C	00I270004400000	\$734.58
HESTERMANN DOROTHY	00R120010400001	\$564.75
HICKS CATHERINE J	0R13F0000500000	\$2,344.72
HIGH STREET RENTAL PROPERTY LLC	00I290004600000	\$2,459.20
HILL ROBERT H/MARIE	00R210037D00000	\$1,530.64
HILLSIDE PROPERTIES LLC	000R60069A00000	\$573.46
HILLSIDE PROPERTIES LLC	000R60069A000B2	\$1,518.98
HILLSIDE PROPERTIES LLC	000R60069A000C2	\$1,506.26
HILTON LUCILLE	0R13A0001200000	\$1,330.30
HISSONG DEVELOPMENT CORP	0R18A0005000000	\$1,262.46
HOBBS JOAN F	00R110000600000	\$2,448.60
HOBBS JOAN F & TRESS JUDITH M	0R15A0001500000	\$2,412.56
HOEL FRANCES P	00R150005300000	\$3,699.40
HOEL FRANCES P	00R150005400000	\$50.88
HOLDEN WAYNE	0R16A0007600000	\$769.56
HOLMAN CRAIG	00I290007000000	\$1,869.84
HORR ARLO J/JENNIFER L	000R60007000000	\$3,983.48
HOWE KAREN L TRUSTEE	00R220047A00000	\$3,900.80
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000100000	\$1,876.20
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000100001	\$862.84
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000800000	\$4,144.60
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50005400000	\$3,841.44
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50008B00000	\$387.96
HUBERT NORMAN HEIRS OF	00R130010000003	\$271.36
HUFF KENNETH W	00J170001200000	\$2,132.72
HUSSEY CHARLES H	00R220034K00000	\$1,322.88
HUTCHINSON GARLAND L/KATHLEEN A	000R90002100000	\$1,434.18
HUUSKONEN NYRIK T AS TRUSTEE OF THE	00K320004400000	\$1,774.44
HUYNH KHON	00R190010000029	\$137.80
J P CONSTRUCTION INC	000R20005200000	\$2,872.60
J P CONSTRUCTION INC &	000R20052A00000	\$1,023.96
JACK BLAINE H/LOIS H	00J310033A00000	\$482.21
JACKSON SCOTT	00R130010000043	\$231.08
JAGGER MILL LLC	00R150006900000	\$2,970.12
JAGGER MILL PROPERTIES LLC	00R150020400000	\$2,408.64
JHM ASSOCIATES	00L270007100000	\$691.10
JMS CLEANING & RECYCLING LLC	00J300004500000	\$6,890.00
JOHNSON DENISE V	000R20001C00000	\$3,473.69
JOHNSON SR ROBERT J	0R25A0001000000	\$3,254.20
K & S DEVELOPMENT INC	000R70026D00003	\$2,558.84

K & S DEVELOPMENT INC	000R70026D00001	\$917.96
K & S DEVELOPMENT INC	000R70026D00002	\$945.52
KELLEY LANCE A/DIANE E	00M170001000000	\$117.66
KER SOKHAN/SOKHA	00R120027C00000	\$2,520.68
KEY BANK OF MAINE	00R120000300002	\$139.92
KILSON LINDA M & KEENAN E	00H300001800000	\$380.11
KING MARY E	00H260000300000	\$2,874.72
KINGSBURY BOBBY C	00R180055C00000	\$1,615.44
KINGSBURY BOBBY/FREDERICA	00R150009A00000	\$1,516.86
KIRKPATRICK ASHLEY A	0R13A0000400000	\$1,462.80
LACHANCE MONIQUE	0R14B0000600000	\$1,465.98
LACHANCE ROBERT	00J270004900000	\$3,319.92
LANDRY CHARLES P/DONNA M	00K320004900000	\$1,867.72
LANE PRISCILLA M & NATHAN (JTS)	00R150036A00000	\$685.60
LAPERRIERE GARY L/WENDI A	0R15B0001200000	\$9,281.36
LAPERRIERE WENDI A & GARY L (JTS)	0R19A0016700000	\$1,958.88
LAPIERRE THOMAS/KATHLEEN	00I270000400000	\$2,645.76
LAROSA JACQUELINE A	00L280001400000	\$2,270.52
LAUZIER DONNA	00I350001100000	\$1,946.16
LAUZIER WAYNE A/DONNA L	00I350010A00000	\$55.12
LAWBERG REAL ESTATE DEVELOPMENT LLC	00J300000900000	\$3,929.18
LAWBERG REAL ESTATE DEVELOPMENT LLC	00J310003400000	\$2,088.37
LEACH JEFFREY A	00R180015B00000	\$1,528.52
LEBEL RAYNOLD C/JOAN M	00J310007000000	\$617.98
LEBLANC KEVIN T/THERESA M	00R110024A00000	\$1,051.52
LEBLANC THOMAS E	0R11B0010600000	\$680.86
LECLAIR CLEORA/RICHARD	00J170003900000	\$3,192.72
LEEALEX LLC	00I290004500000	\$2,472.98
LEEALEX LLC	00R180008B00000	\$825.74
LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0003000000	\$1,220.15
LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0003100000	\$1,121.48
LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0004200000	\$907.36
LEGERE STEVEN P	00K180001500000	\$905.24
LEMIRE TROY A/EILEEN	00R110024C00000	\$1,303.80
LEMIRE TROY A/EILEEN	00R110023A00000	\$695.36
LEPAGE ROBERT	00R190010000054	\$165.36
LETOURNEAU RENE A HEIRS OF	00I290001700000	\$1,469.16
LEVESQUE LOIS B	0R12C0001200000	\$998.52
LEWIS CHRISTOPHER I LIFE ESTATE	00K340002800000	\$1,101.69
LEWIS FLORENCE HEIRS OF	00L160004800000	\$1,999.72
LIBBEY SHIRLEY	00L310000200000	\$2,391.36

LIBBY DANA A & KATHY K (JTS)	00K200002700000	\$3,012.52
LIBBY DANA A/KATHY K	000R20040200000	\$7,754.96
LIBBY JOANNE	000R50045D00000	\$3,616.72
LIBBY LEWIS W/CHRIS A	00I180002100000	\$2,014.00
LINDVALL JAMES W & MITCHELL CAROL &	00I290000600000	\$2,209.04
LINDVALL JAMES W & MITCHELL CAROL L &	00J130001200000	\$1,615.44
LINRON INC	00R120017B00000	\$8,863.72
LISON ALLISON	00R130010000034	\$987.30
LITTLEFIELD DONALD C & MAURICE (LE)	00R200001A00000	\$1,175.67
LITTLEFIELD GARY J	000R60005600000	\$2,255.68
LITTLEFIELD KAREN L	00L150002700000	\$1,291.08
LORD MALCOLM E/LINDA B	000R50000600000	\$1,711.90
LUNNY ROBERT J JR	00K210001200000	\$3,336.88
LYMAN KAREN B	00H300003300000	\$2,427.40
M & M WANG LLC	00K330002000000	\$3,719.54
MAGINNIS MICHAEL	00I280006100000	\$768.50
MAHONEY ROBERT J	00I270004600000	\$1,428.88
MAHONEY ROBERT J	00R180001700000	\$1,133.14
MAK NAO & SAYASENG KIM & KIMMI	0R19A0004700000	\$961.21
MANETTI AMY	00R190023F00000	\$3,309.32
MARA LLC	00K170004200000	\$1,855.25
MARCEAU RICHARD	00K290001500000	\$2,815.36
MARSHALL PETER	00K140000400235	\$1,636.64
MARTEL PATRICK	00R190010000017	\$250.16
MARTEL RAYMOND J/EDWINA	000R10013C00000	\$2,348.96
MARTIN DAVIS	00J140001100000	\$996.40
MARTIN DAVIS M	00R210002600000	\$554.94
MARTINEZ GREGG J	00J170001100000	\$5,308.97
MATERESE ALFRED J HEIRS OF	00L170000100000	\$3,061.28
MATHIEU JAMES L & CAROL ANN	00K330006200000	\$1,640.88
MCCALL RAYMOND B & BONNIE J	00R190010000052	\$356.16
MCCAUL DIANNE M	00L140002300000	\$1,030.32
MCCORMICK JILL E	00I220000200000	\$2,806.88
MCCORMICK JILL E	00I220002A00000	\$672.04
MCCORMICK JILL E	00I220002B00000	\$205.64
MCCORMICK ROBERT P	00J310000700000	\$2,940.44
MCDONOUGH THOMAS P/LINDA S	0R24A0041E00000	\$44.52
MENTER MAUREEN L	00R130010000038	\$90.10
MITCHELL LAWRENCE & MUIR TRACY	00R150011400000	\$199.34
MOCKUS MARILYN M	00L310000900000	\$1,212.76
MONDOUX MICHAEL/BARI	00R210001E00000	\$3,796.92



MOREHART MICHELLE	00R150011700000	\$1,390.72
MORIARTY PAMELA G	00J130003500000	\$2,092.15
MORRISON DENNIS/KATHLEEN	0R12G0003100000	\$2,893.80
MORRISSETTE GERRY/KATHLEEN	00R150120E00000	\$1,142.68
MOSES NANCY A	00J330001700000	\$1,954.64
MOSHER BRIAN W & JOAN I	00M290006900000	\$129.32
MOUSAM VALLEY MOTEL	000R20004200000	\$3,548.88
MURPHY CARMEN F HEIRS OF	00H300003600000	\$2,580.04
MURRAY JAMES M	0R18A0031200000	\$585.12
MYOTT ANGELA M & LANNIGAN SHAWN R (JTS)	00R120007100000	\$929.62
NASON JAMES H	000R80003600000	\$5,083.76
NEAL JOHN F D R/DENISE C	00R140000200000	\$1,503.08
NEAL JOHN F D R/DENISE C	00R140001400000	\$154.76
NEVERS DONALD	00I280007400000	\$606.32
NEVISON RICHARD/DOUGLAS	000R40001200000	\$1,043.04
NEWFIELD DESIGN INC	00R110041D00000	\$1,181.62
NEWHALL ADA MAY J	0R16A0000300000	\$78.44
NEXTEL COMMUNICATIONS	00R110040B00001	\$474.88
NOBLE AMANDA M	00R160004B00000	\$3,491.64
NORMAND PAUL R	0R13A0000500000	\$3,033.72
NORTHEAST KBS INC	0R12B0000800000	\$1,556.08
NORTHEAST KBS INC	00L320007C00000	\$1,645.12
NORTON LYNNE M	00R120090A00065	\$432.48
NORTON SR HARRY & TSAMPAS CONSTANTIN	00I290003300000	\$2,130.60
NOYES MICHAEL E & ADAMS-NOYES CHERYL A	00I250003800000	\$3,271.16
O'MEARA VICKY L	00G170000400000	\$619.04
OAKWOOD INN LLC	00K310002000000	\$3,081.42
OAKWOOD INN LLC	00K310002200000	\$204.58
OAKWOOD INN LLC	00K310002300000	\$1,881.50
OCEAN HERITAGE BUILDERS LLC	00R150067F00000	\$2,857.56
OCEAN HERITAGE BUILDERS LLC	00R150067G00000	\$3,724.84
PAICOS STACEY A	0R14A0000500000	\$2,285.36
PAICOS STACEY A	0R14A00005A00000	\$449.44
PAIEMENT MICHAEL/SUZANNE	00F280000700000	\$2,359.56
PAIEMENT SUZANNE J	00F280001500000	\$661.44
PAPALE ELLEN M	00R200000800009	\$1,373.76
PAQUETTE HOLDINGS LLC	00K300004300000	\$2,146.50
PARSONS THERESA	000R20004A00000	\$1,309.86
PAUL BERRY	00R130010000078	\$332.84
PELLETIER PASCAL/LAURETTE	00R110022C00000	\$1,556.24
PELLETIER SARAH	00R120090A00038	\$271.36

PELLETIER SHIRLEY A	0R12C0001800000	\$2,361.85
PEOPLE'S UNITED BANK	0R12K0001400000	\$6.86
PEPIN SYLVIO	00I240000200000	\$1,308.04
PERREAULT MARCEL (LIFE ESTATE)	000R90002300000	\$3,917.76
PERREAULT MARCEL (LIFE ESTATE)	000R90002300001	\$563.92
PERRON JANET	00R190010000039	\$510.92
PETERS DONALD/PAULINE	00K380002700000	\$1,600.60
PETERSEN MICHAEL S/PATRICIA M	00M330011900000	\$556.64
PHOENIX ASSOCIATES GROUP LLC	00J280000900000	\$5,064.68
PIADADE MYLINDA	00I280005900000	\$997.46
PIERCE PHILLIP	00R130010000005	\$258.64
PIKE CASEY & TANYA (JTS)	00H290004500000	\$1,861.36
PINETTE SCOTT E	00R120047A00000	\$2,942.56
POLLES DERIC J & SHAWNA M (JTS)	00R160009M00001	\$44.52
POMBRIANT LISA	000R80000500000	\$1,848.64
POMBRIANT MARK J	00K280005400000	\$1,852.88
POTO DAVID C SR	00R130010000020	\$534.24
PRASCHAK PAUL M	00R190010000046	\$663.56
PRIME DANIEL G/LISA A	00R190010B00003	\$1,920.72
PZA LLC	00L320007B00000	\$754.72
QAD INVESTMENTS INC	00K290002000000	\$3,818.12
QUINN WILLIAM R/JOHN R/ROBERT J	0R21A0006200000	\$2,809.00
RAMSDELL JEFFERY/DOREEN	000R60068A00000	\$488.29
RHINO PROPERTY DEVELOPMENT LLC	00K140000900000	\$2,862.00
RICHER GLORIA A	00J170000900000	\$3,542.52
RICHER GLORIA A	00K320000300000	\$2,124.24
RINES JASON C/REGINA D	00I260002100000	\$2,878.96
ROBERTS PEGGY A	00J310007500000	\$665.68
ROBERTS PEGGY A	00J310075A00000	\$3,122.76
ROBERTS PETER S	000R20007500000	\$228.02
ROBERTS PETER S	00K270000700000	\$3,883.84
ROBERTSON SCOTT A/ANNE M	00R240000500000	\$2,160.28
ROBINSON MARIE C/DAVID	000R70026B00000	\$1,597.99
ROCK VIEW PROPERTIES LLC	00J320001000000	\$4,740.32
ROCKWELL INVESTMENT GROUP LLC	00J140012B00000	\$2,999.80
ROGER ELEITA L HEIRS OF	00R110000100000	\$1,475.52
ROMANO GINO	0R15A0001200000	\$284.08
ROUSSIN JANET	00J340003900000	\$2,255.68
RUEL ELDORA	00R120004100000	\$3,461.96
RYEA LAWRENCE	00R130010000014	\$165.33
SACCO MARK	0R16B0002300000	\$854.29



SALEM CAPITAL GROUP LLC	000R80009A00008	\$94.34
SALEM CAPITAL GROUP LLC	00I350016A00000	\$2,550.36
SALEM CAPITAL GROUP LLC	00J270000500000	\$126.14
SALEM CAPITAL GROUP LLC	00L320000700000	\$387.96
SALEM CAPITAL GROUP LLC	000R80009A00001	\$92.22
SALEM CAPITAL GROUP LLC	000R80009A00002	\$93.28
SALEM CAPITAL GROUP LLC	000R80009A00003	\$92.22
SALEM CAPITAL GROUP LLC	000R80009A00004	\$94.34
SALEM CAPITAL GROUP LLC	000R80009A00005	\$93.28
SALEM CAPITAL GROUP LLC	000R80009A00006	\$92.22
SALEM CAPITAL GROUP LLC	000R80009A00007	\$92.22
SALEM CAPITAL GROUP LLC	000R80009A00010	\$98.58
SALEM CAPITAL GROUP LLC	000R80009A00011	\$96.46
SALEM CAPITAL GROUP LLC	000R80009A00012	\$94.34
SALEM CAPITAL GROUP LLC	000R80009A00013	\$94.34
SALEM CAPITAL GROUP LLC	000R80009A00009	\$94.34
SANBORN WILLIAM K & HEBERT DAVID P	00K290005300000	\$1,513.68
SANBORN WILLIAM K & HEBERT DAVID P	00K290005400000	\$1,490.36
SANFORD LIMITED PARTNERSHIP	00J380002300000	\$23,069.84
SANFORD PLAZA LLC	00K360000100000	\$3,351.72
SANFORD REALTY TRUST	00J270002800000	\$5,484.44
SARGENT DEAN R/THERESA A	00L160000100000	\$2,357.44
SARGENT HENRY J/PAULINE	00I280009600000	\$1,679.04
SAWTELLE BRITNEY	00J160000400000	\$957.18
SCALLY JOYCE	00K350004000000	\$1,643.00
SCARBOROUGH WOODS LLC	00R180006500027	\$675.30
SCARBOROUGH WOODS LLC	00R190003200000	\$1,326.25
SCHULTZ PETER T	0R12F0001200000	\$3,358.08
SCOTT GEORGE A & PATRICIA A TRUSTEES OF	00I290006000000	\$4,373.56
SCOTT JOHN/KATHLEEN	00R130010000040	\$377.36
SCOTT RONALD K	0R12K0000100000	\$664.62
SEAMAN MICHAEL R/SUSAN A	00J380001700000	\$1,362.61
SEARLES PENNY	00R120090A00010	\$404.92
SECKAR ROBERT C	000R20001700000	\$1,590.00
SHAIN JEFFREY L/SUSAN L	000R90026C00000	\$2,758.12
SHAIN RODNEY A JR TRUSTEE	00R150102A00000	\$621.16
SHAIN RODNEY SR & BARNER CHRISTIAN TRST	00R120007800000	\$8,513.92
SHAIN RODNEY SR & BARNER CHRISTIAN TRST	00R150100A00000	\$5,775.94
SHARENOW ERIC/JANE	00J290001900000	\$2,348.96
SHAW RICHARD H	000R60004500000	\$4,055.56
SHAW RICHARD H	000R60005300000	\$9,726.56

SHAW RICHARD H	000R60072A00000	\$122.96
SHAW'S RIDGE FARM	000R60053A00000	\$7,933.04
SHERI LLC	00J160005000000	\$2,009.76
SHIRLEY VIVIAN	0R13F0000200002	\$2,251.29
SHIRLEY VIVIAN L	00K200002300000	\$759.02
SIMONDS JOHN P TRUSTEE OF THE	000R50011A00000	\$339.20
SIMONDS JOHN P TRUSTEE OF THE	00L150000300000	\$3,824.48
SIMONE MONIQUE	000R10011E00000	\$3,546.76
SIMPSON ASHLEY L	00R110008B00000	\$638.12
SIMPSON ASHLEY L ET AL	00R110000800000	\$1,259.28
SKILLINGS THERESA	00R230002100015	\$199.28
SLEEPER GEORGE	00J280002A00000	\$1,898.12
SLEEPER GEORGE	00K290002300000	\$5,870.28
SLEEPER GEORGE J	00J280000200000	\$2,117.15
SLEEPER GEORGE J	00J280000300000	\$1,818.03
SLEEPER GEORGE J	00J280000400000	\$4,288.76
SLEEPER GEORGE J	00J280005A00000	\$24.38
SLEEPER GEORGE J	00J290001400000	\$4,390.52
SLEEPER GEORGE J	00K130001800000	\$1,490.94
SLEEPER GEORGE J	00K140001000000	\$895.51
SLEEPER GEORGE J	00K140001100000	\$3,095.20
SLEEPER GEORGE J	00K140001300000	\$2,034.14
SLEEPER GEORGE J	00K140001400000	\$3,402.60
SLEEPER GEORGE J	00K140001500000	\$3,025.24
SLEEPER GEORGE J	00K140001600000	\$1,666.28
SLEEPER GEORGE J	00K140010A00000	\$2,866.24
SLEEPER GEORGE J	00K140014A00000	\$3,199.08
SLEEPER GEORGE J	00K300003200000	\$4,890.84
SLEEPER GEORGE J	00L280003700000	\$2,876.84
SLEEPER GEORGE J	00L280003800000	\$263.12
SLEEPER GEORGE J	00L280002500000	\$1,150.10
SLEEPER GEORGE J	00L280003100000	\$1,287.90
SLEEPER GEORGE J	00I290003500000	\$1,450.09
SLEEPER GEORGE J	00I290003700000	\$5,802.44
SLEEPER GEORGE J	00I290035A00000	\$12.72
SLEEPER GEORGE J	00J300001000000	\$5,740.96
SMALLEY THOMAS T/GAIL R	0R16A0004000000	\$259.96
SMITH BRUCE A/BRYAN D & MYRL A	0R25A0000800000	\$2,887.44
SMITH FRANK W/KAREN E	000R80012C00000	\$1,566.68
SMITH FRED & LISA (JTS)	00J320008700000	\$2,236.60
SMITH FRED W & LISA L (JTS)	00H280005600000	\$1,378.00

SMITH FRED W & LISA L (JTS)	00H280005700000	\$1,297.44
SMITH FRED W & LISA L (JTS)	00R190045D00000	\$1,939.80
SMITH JAMES H & KRISTINE R	00R100003B00000	\$13.91
SMITH LEWIS	00R120090A00062	\$84.80
SOULE MICHAEL H/CHRISTINE A	00I250006800000	\$1,770.20
SOULIERE GARY & DARLENE	00R130010000007	\$149.08
SPENCER KELLY	00R120090A00060	\$131.09
SPRUCE LANE INVESTMENTS	00L270005000000	\$2,906.52
SPRUCE LANE INVESTMENTS LLC	00K270001500000	\$1,346.20
SPRUCE LANE INVESTMENTS LLC	00K280002800000	\$2,845.04
SPRUCE LANE INVESTMENTS LLC	00K160002600000	\$3,966.52
ST CYR VIRGINIA R	00J320003300000	\$1,835.92
STANLEY TAMMY	00L280002700000	\$2,711.48
STAPLES MICHAEL	00R230002100033	\$84.80
STEFANILO MICHAEL	0R19A0020100000	\$3,063.40
STEP THREE LLC	00R150012600000	\$5,198.84
STONE & STONE LLC	00I300000600000	\$231.08
STONE & STONE LLC	00J300004400000	\$13,345.40
STONE & STONE LLC	00J300044B00000	\$1,397.08
STREW RONALD A	00R120007700001	\$1,621.80
STROUT DEIDRE S	00L290002300000	\$1,245.50
SURPLUS BUSINESS ASSETS INC	00J290017A00000	\$6,421.48
TERISON PHILIP	00L360038D00000	\$294.68
THIBODEAU PAUL	00R130010600000	\$3,186.36
THISTLEWOOD PAUL A/BURKE JILL M	00M320000200000	\$1,085.44
THOMPSON DALE R/DEANNA L	000R60005100000	\$2,495.24
THOMPSON WARREN R	00H290004700000	\$1,129.48
TIDY MISS LLC	000R90012A00000	\$6,381.20
TIMMONS JOSEPH/DOLORES A	0R16A0008200000	\$380.14
TITUS JONATHAN	00J300002100000	\$2,488.88
TOMMINELLO MICHAEL	00J290001100000	\$1,532.95
TOWNHOUSE REAL ESTATE & MANGEMENT LLC	00I210000200000	\$2,210.10
TRASK AMY	00R130010000033	\$619.04
TRUMBLE MICHAEL HEIRS OF	00K170000900000	\$2,022.48
TRUMBLE MICHAEL W SR HEIRS OF	00K150004100000	\$1,901.64
TUTTLE BILLY L & BRENDA L (JTS)	00I280006400000	\$1,869.84
TWO TREES DEVELOPMENT LLC	00M340000200000	\$1,116.18
VACHON J MARTIN	00I290002400000	\$1,780.80
VAN NEST IAN & JESSICA (JTS)	0R19A0015000000	\$1,870.80
VELUSH RONALD N & DONNA J	0R19A0016400000	\$1,362.10
VIVES VIANKA C & NOBLE GARY (JTS)	00I280001500000	\$876.23

VU SONJA	00R9A0001100000	\$4.51
WAITE-EATON WENDY A TRUSTEE	00I370000600000	\$49.37
WALLACE DEREK	00J290000700000	\$3,816.00
WANG THOMAS	0N29A0000900000	\$1,846.52
WANG THOMAS	0R11C0000700000	\$1,941.92
WARD ENTERPRISES INC	00R180004000000	\$14,457.34
WATSON ROGER C/NADINE R	000R90003700000	\$4,015.28
WATTERSON JAMES L	00J310002500000	\$997.46
WEBB JAMES E	000R70000700000	\$843.76
WEBB JAMES E	000R70007A00000	\$892.52
WEBB STEPHEN T/CLAIRE R (JTS)	00R160000300000	\$658.26
WEE-LINK INC	00R150010400000	\$2,500.54
WEEKS LESLIE K	00R150005200000	\$3,339.00
WERNER DERRICK & MAREE	00L330002700000	\$1,944.04
WESTGATE DIANE U	00K330003100000	\$2,342.60
WHITE THOMAS/BARBARA	000R30000300000	\$2,018.24
WHITE THOMAS/BARBARA	000R30000800000	\$515.16
WHITESIDE JANICE	00R200000800001	\$852.24
WHITTEN MARY L & KASHA M	00R120006000000	\$1,818.96
WINDSOR CONSTRUCTION	00R190032A00000	\$722.99
WISE PROPERTIES LLC	00R150005700000	\$3,475.65
WISWELL AARON J & BISSON II ROCK M	00J280024A00000	\$3,139.72
WISWELL FAMILY INVESTMENTS LLC	00J160001400000	\$3,175.76
WOMER MARTIN C TRUSTEE OF THE	00R100002300000	\$2,613.96
WOODMAN LLOYD C/DORIS	00J330014C00000	\$2,675.44
WORDEN DANA A/CHRISTINE E	000R60006800001	\$1,458.56
WORDEN KEVIN P JR	000R80003A00001	\$1,123.60
WORMWOOD ELAINE	000R70017C00000	\$1,252.92
YORK COUNTY FEDERAL CREDIT UNION	000R50001A00000	\$2,503.52
YORK COUNTY SHELTER PROGRAMS INC	00R150067F00064	\$1,344.85
YORK COUNTY SHELTER PROGRAMS INC	00R150067F00065	\$1,658.10
YOUNGER NATHAN & JESSICA	00R190010000051	\$536.36
ZANTUHOS KATHLEEN	00R220004300000	\$849.27
ZIENKIEWICZ KENNETH/JILL	00R110007800000	\$3,266.92
ZUK STEPHEN M	0R21A0002800000	\$612.68
	TOTAL:	\$1,184,473.02

## 2013 PERSONAL PROPERTY TAX

Bill Number	Customer Name	Unpaid Balance
1330004	88 HIGH ST CONVENIENCE STORE	\$212.00
1330006	A TOUCH OF OLD ENGLISH	\$95.40
1330013	ADVANCE CHOICE MORTGAGE	\$26.50
1330022	ALLEN L V & SON	\$5,300.00
1330023	ALLEN STEVEN	\$86.71
1330024	ALLIANCE REDEMPTION CENTER	\$38.16
1330029	AMERICAN SELF DEFENSE	\$31.80
1330040	ARCADIA HEALTH SERVICES	\$125.93
1330052	AUGUSTO NANCY	\$36.68
1330053	AUSTIN MACHINE & FABRICATION	\$667.80
1330055	B E S T SERVICES	\$21.20
1330057	BACHELLER PATRICIA	\$13.99
1330058	BACK STREET GRILL	\$53.10
1330074	BBQ BARN	\$551.20
1330077	BEGIN NOEL	\$150.52
1330078	BENTON PAM	\$55.54
1330092	BON AMI CATERING	\$169.60
1330093	BONANZA	\$2,014.00
1330094	BOUCHARD WAYNE	\$144.37
1330096	BOWES JAMES	\$30.74
1330099	BRIAN BROOK/THOMAS MITCHELL	\$159.00
1330104	BRYANT DONNA & JAMES	\$34.56
1330106	BULLARD THOMAS	\$508.80
1330107	BUNDLE RESALE	\$21.20
1330119	C ROUX COMPUTING	\$31.80
1330122	CANNELL NICHOLAS	\$124.02
1330129	CARLSON TIM	\$32.65
1330133	CASALINA'S RESTAURANT	\$424.00
1330144	CENTURY 21 - SAMIA REALTY	\$1,017.60
1330147	CHAPAS KAREN	\$42.40
1330149	CHASING THE SUN - TANNING	\$68.80
1330150	CHASSE JAMES	\$51.30
1330156	CHOICE ONE REALTY/DEBOER PROP	\$466.40
1330164	CLANCY MICHAEL	\$39.43
1330173	COMB & CLIPPER	\$80.56
1330177	COURTNEY CLEANERS	\$3,286.00
1330180	CREAMER LORRAINE	\$53.85

1330186	CROTEAU PETER	\$28.30
1330189	CS WIRELESS	\$119.36
1330207	DAN'S FISHING	\$31.80
1330211	DAVIES RICHARD	\$88.62
1330214	DELISLE PERRY/JEAN	\$26.92
1330217	DIFULVIO THOMAS	\$164.51
1330224	DM TECHNOLOGIES	\$228.54
1330227	DOLL WILLIAM & BEVERLY	\$66.99
1330236	DUBE MITCH	\$52.15
1330246	EAST LEBANON GLASS	\$25.44
1330247	EDISON PRESS	\$4,346.00
1330262	FALL'S AGWAY	\$318.00
1330268	FARRER CHIROPRACTIC CENTER	\$678.40
1330277	FILE & STYLE	\$84.80
1330294	FRESCO MEXICAN GRILL	\$63.60
1330296	GAGNE KATE	\$142.68
1330301	GARY TAPSCOTT AUTO	\$222.60
1330306	GEMMA ROBERT	\$78.65
1330322	GM POLLACK & SONS	\$614.80
1330324	GOLDEN PALACE	\$720.80
1330329	GOULDING GREG	\$30.32
1330336	GRENIER RONALD & LISA	\$532.97
1330345	HAILSON GERARD & RHONDA	\$95.19
1330347	HAIR IT IS	\$42.40
1330354	HANNON CHARLES	\$68.26
1330356	HARDEN DEBRA	\$107.48
1330361	HARTSHORN KAREN	\$72.93
1330362	HAVOC MMA	\$127.20
1330363	HAWES CAROLYN	\$159.23
1330367	HEIDI'S HEAVENLY POT PIES	\$212.00
1330368	HEMINWAY CHRIS	\$200.76
1330376	HOGAN BRIAN	\$152.22
1330377	HOLLYWOOD HAIR	\$95.40
1330395	JAZZ TAPPIN' DANCE STUDIO	\$42.80
1330397	JEFFREY THOMAS	\$55.97
1330398	JEFFREY TOM	\$180.62
1330404	JMS CLEANING	\$31.80
1330405	JOHNSON SR TIMOTHY	\$106.53
1330406	JONES SANDRA	\$84.59
1330411	KASPER KATHLEEN	\$25.23
1330423	KEYSTONE MANAGEMENT	\$100.70

1330424	KING'S COUNTRY CLUB AUTO SALES	\$201.40
1330425	KINNEY JOSEPH	\$58.30
1330427	KMG LLC dba SERVPRO	\$636.00
1330428	KONDRAT KELLI	\$66.46
1330429	KOSTANDIN ARA & JENNIFER	\$49.40
1330433	LABRANCHE WILLIAM	\$117.45
1330442	LAUNDERITE CLEANERS	\$2,332.00
1330445	LAVOIE WAYNE	\$182.53
1330455	LENNON THOMAS	\$61.90
1330463	LINDA BISHOP LMT	\$74.20
1330468	LOHNES BEN	\$75.26
1330470	LOWERY GEORGE	\$78.65
1330476	MAGNOLIA'S BEAUTY SALON	\$402.80
1330477	MAHAN KEITH/STACEY	\$33.92
1330486	MAINETODAY MEDIA INC	\$530.00
1330496	MARCHAND DONALD/CLAIRE	\$238.29
1330506	MAUREEN CASEY	\$100.70
1330509	MC FARLAND ALLEN & SHERRY	\$85.01
1330528	MIKINI EMBROIDERY & GRAPHICS	\$106.00
1330534	MONIQUE SIMONE MSW LCSW	\$74.20
1330539	MORIAS JOSEPH/PEGGY	\$60.67
1330540	MORIN NORMAND	\$43.92
1330547	MOUSAM VALLEY MOTEL	\$508.80
1330551	MURRAY MARTHA	\$96.88
1330563	NEW BEGINNINGS	\$116.60
1330569	NILES DOUGLAS/KATHERINE	\$238.92
1330572	NORGETOWN CLNRS & LAUNDRAMAT	\$1,166.00
1330578	NORTHERN PLASMA	\$212.00
1330582	OAKWOOD INN LLC	\$52.42
1330597	PAT'S PIZZA	\$1,060.00
1330600	PATRIOTS THRIFT SHOPPE	\$31.80
1330626	PLANTE ARTHUR	\$166.84
1330632	POTAMIS GREGORY	\$90.20
1330643	PSYCHIC CENTER	\$42.40
1330646	PYNN KEVIN	\$154.97
1330654	RANDALL ROGER	\$62.75
1330659	RE/MAX HOMETOWN AGENCY	\$402.80
1330660	REARDON MICHAEL & ERIN	\$262.45
1330664	REGENCY MORTGAGE	\$116.60
1330669	REXFORD BRIAN	\$89.89
1330670	REXFORD MICHAEL	\$73.35

1330675	RISTEEN RICHARD	\$29.89
1330696	SALON ORGANIC	\$37.10
1330697	SAN DIEGO'S HAIR SALON	\$159.00
1330701	SANFORD BUTCHER SHOP	\$296.80
1330715	SANFORD REDEMPTION CENTER	\$53.00
1330736	SERENITY MASSAGE	\$84.80
1330739	SHAIN'S OF MAINE	\$1,908.00
1330742	SHAW'S RIDGE FARM ICE CREAM	\$636.00
1330744	SHEARS DELIGHT	\$27.56
1330745	SHELDON DEREK & LAUREN	\$38.37
1330752	SIGNGRAPHIX	\$296.80
1330754	SLEEPERS LEBANON STREET MARKET	\$296.80
1330758	SMITH PHILLIP & MARY	\$55.54
1330767	SPEAKER DOREEN	\$33.50
1330779	STANLEY RICHARD	\$50.03
1330793	SULLIVAN KEVIN	\$41.13
1330794	SUN TAN CITY	\$1,890.41
1330796	SUNNYSIDE RESTAURANT THE	\$636.00
1330799	SURPLUS BUSINESS ASSETS	\$63.60
1330812	THAIKOOON LLC	\$559.68
1330829	TIBBETTS WARREN	\$161.76
1330833	TONI BENNETT-LCSW/LICSW	\$74.20
1330842	TREASURES AT COUNTRY PLACE	\$21.20
1330844	TROIANO & ASSOCIATES	\$318.00
1330852	U S FELT COMPANY INC	\$7,024.78
1330870	VORCE ED & LEANNE	\$114.27
1330878	WARD ENTERPRISES INC	\$259.64
1330891	WHEELER GARY	\$54.48
1330919	YORK PETER	\$98.47
1330923	ZOLT JEFF/CHARLOTTE	\$101.34
1330924	ZREYAS	\$190.80
TOTAL:		\$53,062.85

## 2012 PERSONAL PROPERTY TAX

Customer Name	Property ID	Unpaid Balance
88 HIGH ST CONVENIENCE STORE	11891	\$193.20
A BODY OF HEALTH MASSAGE	11812	\$48.30
A TOUCH OF OLD ENGLISH	11406	\$77.28



ALLEN L V & SON	10015	\$1,559.94
ALLEN STEVEN	11715	\$44.82
AMERICAN SELF DEFENSE	11899	\$19.32
AUGUSTO NANCY	10915	\$33.42
BBQ BARN	11310	\$463.68
BEATRIZ NANCY	11714	\$77.09
BERNIER'S FARM & STORAGE	10056	\$135.02
BOUCHER KENNETH & PATRICIA	11383	\$97.95
BULLARD THOMAS	10078	\$425.04
BUSINESS EQUIPMENT UNLIMITED	11764	\$94.47
CARLSON TIM	11536	\$29.75
CASALINA'S RESTAURANT	11977	\$386.40
CASAMASSA FRANK/KAREN	11128	\$46.17
CENTURY 21 - SAMIA REALTY	10112	\$869.40
CHAPAS KAREN	11537	\$38.64
CHOICE ONE REALTY/DEBOER PROP	10172	\$386.40
CITY LIMITS	11476	\$270.48
COMB & CLIPPER	10138	\$67.62
CURRIER ROBERT	11210	\$80.56
DIFULVIO THOMAS	10822	\$31.10
DIFULVIO TOM	11940	\$189.53
DIRECTV INC	10179	\$755.76
DM TECHNOLOGIES	11315	\$208.27
DUBE MITCH	11845	\$35.94
EJ HERSOM PHOTOGRAPHY	11505	\$38.64
FALL'S AGWAY	10212	\$289.80
FILE & STYLE	10223	\$67.62
FRENCH CONNECTION COFFEESHOP	11811	\$134.27
GAGNE KATE	11923	\$159.78
GEMMA ROBERT	11540	\$26.47
GM POLLACK & SONS	10477	\$521.64
GOLDMARK LLC	11652	\$4,540.20
GOULDING GREG	10938	\$1.60
HAILSON GERARD & RHONDA	10750	\$74.00
HAIR IT IS	11684	\$38.64
HANNON CHARLES	10851	\$20.09
HARTSHORN KAREN	11073	\$66.46
HAVOC MMA	11731	\$101.43
HEIDI'S HEAVENLY POT PIES	11679	\$521.64
HEMINWAY CHRIS	11711	\$286.52
JEFFERY A SIMPSON INC	10587	\$1,449.00

JEFFREY THOMAS	10846	\$33.23
JEFFREY TOM	11935	\$124.23
JERRY'S RESTAURANT & CINDY TOO	10320	\$734.16
JMS CLEANING	11419	\$28.98
KASPER KATHLEEN	11718	\$22.99
KELSCH GEORGE	10808	\$146.25
KING'S COUNTRY CLUB AUTO SALES	10341	\$173.88
KINNEY JOSEPH	11539	\$19.61
LACAILLADE PEG	11719	\$25.70
LASKIEWICZ JEFFREY & STEPHANIE	11922	\$331.53
LAUNDERITE CLEANERS	10350	\$2,028.60
LENNON THOMAS	10895	\$25.16
LINDA BISHOP LMT	11814	\$57.96
LOWERY GEORGE	10970	\$84.62
MAHAN KEITH/STACEY	10910	\$30.91
MAINETODAY MEDIA INC	11771	\$483.00
MARCHAND DONALD/CLAIRE	10801	\$182.06
MARY BOND HAIR SALON	11907	\$38.64
MIKINI EMBROIDERY & GRAPHICS	11795	\$48.30
MONTROSE-SANFORD HYDRAULICS IN	10408	\$434.70
MOUSAM VALLEY MOTEL	10412	\$463.68
MURRAY MARTHA	10796	\$36.62
NE MORTGAGE MARKETING LLC	11730	\$65.69
NICHOLS ENTERPRISES	11327	\$106.26
NORGETOWN CLNRS & LAUNDRAMAT	10427	\$966.00
PAT'S PIZZA	11598	\$966.00
PATRIOTS THRIFT SHOPPE	11781	\$13.50
PHOENIX RISING	11774	\$57.96
PLANTE ARTHUR	11089	\$31.11
PRECISION CUSTOMS	11396	\$48.30
RANDALL ROGER	11615	\$5.22
REXFORD BRIAN	11451	\$82.88
REXFORD MICHAEL	11843	\$66.85
SAN DIEGO'S HAIR SALON	11349	\$135.24
SANFORD BUTCHER SHOP	10545	\$251.16
SARI'S CONSIGNMENT& 2ND HAND	11410	\$19.32
SEARLS LOIS	11820	\$68.01
SHAW'S RIDGE FARM ICE CREAM	10578	\$540.96
SHEARS DELIGHT	10581	\$67.62
SIGNGRAPHIX	10586	\$231.84
SMITH PHILLIP & MARY	11558	\$1.64

SOMETHIN' SWEET LLC	11791	\$77.28
SPORT FITNESS ZONE	11607	\$560.28
STEVE STAPLES FLOORING	11655	\$48.30
SULLIVAN KEVIN	11384	\$37.48
SULLIVAN PROPERTIES	11778	\$19.32
SUNNYSIDE RESTAURANT THE	10625	\$540.96
THAI HOUSE RESTAURANT	11777	\$425.04
TONI BENNETT-LCSW/LICSW	11734	\$57.96
TREASURES AT COUNTRY PLACE	11788	\$19.32
UNIVERSITY PRINTS	11354	\$747.68
WHEELER GARY	11074	\$29.17
ZOLT JEFF/CHARLOTTE	10857	\$73.03
ZREYAS	11667	\$164.22
TOTAL:		\$27,083.76

## 2011 PERSONAL PROPERTY TAX

Customer Name	Property ID	Unpaid Balance
A BODY OF HEALTH MASSAGE	10864	\$35.04
A TOUCH OF OLD ENGLISH	10661	\$70.08
ADVANCE ACCEPTANCE/ALL LINES L	10570	\$129.12
ALLEN STEVEN	10666	\$40.65
BABY MAMA INC	10761	\$26.28
BBQ BARN	10447	\$385.44
BEATRIZ NANCY	10240	\$73.41
BINETTE JR JOHN & DORIS	10751	\$91.10
BULLARD THOMAS	10149	\$350.40
BUSINESS EQUIPMENT UNLIMITED	10750	\$85.67
CARLSON TIM	10640	\$46.78
CENTURY 21 - SAMIA REALTY	10106	\$700.80
CHAPAS KAREN	10601	\$37.84
CHOICE ONE REALTY/DEBOER PROP	10123	\$350.40
CITY LIMITS	10318	\$105.12
COMB & CLIPPER	10460	\$52.56
CREATIVE DESIGNS	10834	\$17.52
CURRIER ROBERT	10533	\$46.08
CYBERTEK WEB CONNECTIONS INC	10473	\$522.10
DAVIDSON CONVENIENCE STORE	10686	\$70.08

DELISLE PERRY/JEAN	10323	\$36.44
DIFULVIO THOMAS	10406	\$106.35
DM TECHNOLOGIES	10448	\$167.84
DONARUMA JOHN	10263	\$52.38
DRAGON STAR CREATIONS	10474	\$43.80
EDISON PRESS	10649	\$6,657.60
EJ HERSOM PHOTOGRAPHY	10630	\$17.52
FALL'S AGWAY	10076	\$525.60
FILE & STYLE	10081	\$61.32
GARDNER THOMAS/JUDITH	10563	\$20.23
GEMMA ROBERT	10603	\$46.25
GM POLLACK & SONS	10129	\$438.00
GREAT BEGINNINGS CATERING	10727	\$9.11
HAIR IT IS	10696	\$26.28
HANNON CHARLES	10221	\$30.31
HARBAUGH RUSSELL	10902	\$34.47
HARTSHORN BEN/KAREN	10324	\$43.45
HAWES CAROLYN	10859	\$89.53
HEIDI'S HEAVENLY POT PIES	10693	\$304.98
HLADICK JACK	10182	\$51.86
HOLLYWOOD HAIR	10695	\$66.75
INK ME TATTOOS	10759	\$17.52
JEFFREY DANIEL/KIMBERLY	10227	\$55.19
JEFFREY THOMAS	10235	\$44.15
JERRY'S RESTAURANT & CINDY TOO	10046	\$665.76
JMS CLEANING	10451	\$26.28
KASPER KATHLEEN	10715	\$36.09
KING'S COUNTRY CLUB AUTO SALES	10053	\$157.68
KLEPONIS ANN	10239	\$25.75
KNIGHT KATHY & E GOODWIN	10853	\$50.28
LACAILLADE PEG	10555	\$45.90
LAUNDERITE CLEANERS	10301	\$1,752.00
LITTLE DADDY'S SEAFOOD	10851	\$350.40
LOWERY GEORGE	10564	\$6.31
MAINETODAY MEDIA INC	10757	\$219.00
MONTROSE-SANFORD HYDRAULICS IN	10247	\$359.16
MOUSAM VALLEY MOTEL	10566	\$385.44
NE MORTGAGE MARKETING LLC	10728	\$56.06
NEBM LLC	10870	\$42,324.38
NICHOLS ENTERPRISES	10453	\$87.60
NORGETOWN CLNRS & LAUNDRAMAT	10290	\$876.00

NORTHEAST FILE MANAGEMENT SERV	10828	\$35.04
PERRY BUILDING-RESTORATION LLC	10796	\$2.14
PHOENIX RISING	10760	\$35.04
PLANTE ARTHUR	10331	\$47.13
POTAMIS GREGORY	10404	\$89.70
PRECISION CUSTOMS	10786	\$35.04
RALLS JAMES	10212	\$52.38
RANDALL ROGER	10674	\$57.99
REXFORD BRIAN	10486	\$39.24
REXFORD MICHAEL	10894	\$35.04
ROY OD RONALD	10421	\$262.80
SAN DIEGO'S HAIR SALON	10766	\$105.12
SANFORD BUTCHER SHOP	10341	\$210.24
SANFORD COMPUTERS	10300	\$105.12
SARI'S CONSIGNMENT& 2ND HAND	10663	\$17.52
SHAW'S RIDGE FARM ICE CREAM	10503	\$455.52
SHELDON MARK	10882	\$292.06
SIGNGRAPHIX	10508	\$175.20
SMOOTB-AHH-LICIOUS	10822	\$35.04
SPORT FITNESS ZONE	10797	\$473.04
STANLEY AGENCY - REAL ESTATE	10517	\$175.20
STEVE STAPLES FLOORING	10557	\$43.80
STUGAZZIS	10629	\$245.28
SULLIVAN KEVIN	10670	\$68.15
SULLIVAN PROPERTIES	10764	\$17.52
SUNNYSIDE RESTAURANT THE	10467	\$455.52
THAI HOUSE RESTAURANT	10763	\$350.40
TONI BENNETT-LCSW/LICSW	10731	\$43.80
TREASURES AT COUNTRY PLACE	10827	\$17.52
UNITED VENDING CO INC	10411	\$24.53
UNIVERSITY PRINTS	10768	\$642.98
VILLAGE SLICE	10543	\$473.04
WESTERN UNION	10709	\$53.26
WHEELER GARY	10325	\$40.30
ZOLT JEFF/CHARLOTTE	10223	\$49.06
ZREYAS	10683	\$140.16

TOTAL:	\$65,008.41
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**2010 PERSONAL PROPERTY TAX**

<b>Customer Name</b>	<b>Property ID</b>	<b>Unpaid Balance</b>
A TOUCH OF OLD ENGLISH	11406	\$65.42
ALLEN STEVEN	11715	\$38.33
AUGUSTO NANCY	10915	\$34.36
BADWRAPS	11701	\$16.52
BBQ BARN	11310	\$330.40
BEATRIZ NANCY	11714	\$69.22
BEAVER CREEK BISTRO BAKERY	11689	\$165.20
BEOTE ELLEN	10787	\$28.41
BUSINESS EQUIPMENT UNLIMITED	11764	\$80.78
CARLSON TIM	11536	\$44.11
CENTURY 21 - SAMIA REALTY	10112	\$648.58
CHAMPAGNE DAVID	10821	\$49.06
CHAPAS KAREN	11537	\$35.68
CHOICE ONE REALTY/DEBOER PROP	10172	\$330.40
CLERICAL ADVANTAGE	11504	\$24.78
COMB & CLIPPER	10138	\$49.56
CRYSTAL STAR HEALING	11431	\$16.52
CURRIER ROBERT	11210	\$45.43
CYBERTEK WEB CONNECTIONS INC	11001	\$492.30
DELISLE PERRY/JEAN	11070	\$34.36
DIFULVIO THOMAS	10822	\$100.28
DOLL WILLIAM & BEVERLY	10907	\$46.26
DONARUMA JOHN	10984	\$49.39
EDISON PRESS	10199	\$5,947.20
ENGELHART ERIC	11713	\$44.11
ESPO'S TRATTORIA	11503	\$429.52
FABULOUS FORMALS LLC	11421	\$112.34
FACE FIRST ELECTROLOGY	11440	\$41.30
FALL'S AGWAY	10212	\$495.60
FILE & STYLE	10223	\$57.82
GALLO CONSTRUCTION	10246	\$1,899.80
GEMMA ROBERT	11540	\$43.61
GOULDING GREG	10938	\$34.36
HAIR IT IS	11684	\$24.78
HANNON CHARLES	10851	\$28.58
HARTSHORN BEN/KAREN	11073	\$40.97
HLADICK JACK	10865	\$1.43

JEFFREY DANIEL/KIMBERLY	10775	\$52.04
JEFFREY THOMAS	10846	\$41.63
JERRY'S RESTAURANT & CINDY TOO	10320	\$313.88
JMS CLEANING	11419	\$24.78
KASPER KATHLEEN	11718	\$15.96
KING CLIFF/LORETTA	10936	\$0.78
KING'S COUNTRY CLUB AUTO SALES	10341	\$132.16
LACAILLADE PEG	11719	\$43.28
LACHANCE BROS SERV STATION	11648	\$1,354.64
LAUNDERITE CLEANERS	10350	\$1,569.40
LOWERY GEORGE	10970	\$5.95
MAGNOLIA'S BEAUTY SALON	10371	\$264.32
MAHAN KEITH/STACEY	10910	\$47.58
MAHAN RICHARD E	10909	\$42.95
MONTROSE-SANFORD HYDRAULICS IN	10408	\$305.62
MOUSAM VALLEY MOTEL	10412	\$330.40
NICHOLS ENTERPRISES	11327	\$82.60
NORGETOWN CLNRS & LAUNDRAMAT	10427	\$826.00
PLANTE ARTHUR	11089	\$44.44
PLEASANT SUDS LAUNDRAMAT	10475	\$346.92
POLLACK G M & SONS	10477	\$363.44
PRECISION CUSTOMS	11396	\$24.78
RALLS JAMES	10803	\$49.39
REXFORD BRIAN	11451	\$37.00
ROMEO'S GRILLE	11693	\$330.40
SAN DIEGO'S HAIR SALON	11349	\$82.60
SANFORD BUTCHER SHOP	10545	\$181.72
SANFORD COMPUTERS	11650	\$82.60
SARI'S CONSIGNMENT& 2ND HAND	11410	\$16.52
SENTRY GLASS CO INC	10570	\$82.60
SHAW'S RIDGE FARM ICE CREAM	10578	\$396.48
SHEARS DELIGHT	10581	\$31.60
SIGNGRAPHIX	10586	\$132.16
SPORT FITNESS ZONE	11607	\$413.00
STEVE STAPLES FLOORING	11655	\$33.04
STUGAZZIS	11662	\$168.50
SUNDANCE TANNING SALON	11197	\$264.32
SUNNYSIDE RESTAURANT THE	10625	\$396.48
THE BODY SHOP	11163	\$89.21
UNIVERSAL HEALING CENTER	11340	\$33.04
VILLAGE SLICE	11478	\$413.00



WHEELER GARY	11074	\$38.00
WILDERNESS MOTORSPORT INC	11344	\$132.16
WOOD ALAN	10985	\$44.60
ZOLT JEFF/CHARLOTTE	10857	\$46.26
ZREYAS	11667	\$99.12
TOTAL:		\$21,824.12

## 2009 PERSONAL PROPERTY TAX

Customer Name	Property ID	Unpaid Balance
ALL BUT GROWN UPS INC	11159	\$249.58
ARCHITECTURAL GLAZING TECH	11594	\$13,136.00
AUGUSTO NANCY	10915	\$34.15
BAMBOO	11599	\$4.93
BBQ BARN	11310	\$295.56
BEST APPEARANCE	11479	\$16.42
BIOCON SCIENTIFIC	11162	\$275.86
BRIAN'S AUTO SALES	10071	\$57.47
C U SECURITY SYSTEMS	10092	\$82.10
CENTURY 21 - SAMIA REALTY	10112	\$394.08
CHAMPION GLASS	10114	\$426.92
CHAPAS KAREN	11537	\$35.47
CHOICE ONE REALTY/DEBOER PROP	10172	\$295.56
CIMINO ARNOLD JR	10946	\$22.18
COMB & CLIPPER	10138	\$41.05
CORSON BRUCE	10827	\$35.47
CRYSTAL STAR HEALING	11431	\$16.42
CURRIER ROBERT	11210	\$45.16
CYBERTEK WEB CONNECTIONS INC	11001	\$275.45
DELISLE PERRY/JEAN	11070	\$34.15
DIFULVIO THOMAS	10822	\$44.33
DOLL WILLIAM & BEVERLY	10907	\$45.98
DONARUMA JOHN	10984	\$49.10
DUHAMEL JUDY	10919	\$39.41
EDISON PRESS	10199	\$5,582.80
FABULOUS FORMALS LLC	11421	\$22.56
FALL'S AGWAY	10212	\$476.18
FILE & STYLE	10223	\$57.47
G EATERY	11475	\$328.40

GALLO CONSTRUCTION	10246	\$1,806.20
GARDNER BRUCE/SHIRLEY	10782	\$43.68
GOULDING GREG	10938	\$34.15
HAGER TODD	10762	\$60.43
HANNON CHARLES	10851	\$28.41
HARTSHORN BEN/KAREN	11073	\$40.72
HOLLY LYNN'S CAFE	11175	\$98.52
HOMEPLATE RESTAURANT	11111	\$500.81
HONG'S ORIENTAL MARKET	11515	\$49.26
JEFFREY THOMAS	10846	\$41.38
JMS CLEANING	11419	\$24.63
JOHNSON DR STEVEN	11423	\$574.70
KELLEY CUSTOM PICTURE FRAMING	11398	\$20.67
KING'S COUNTRY CLUB AUTO SALES	10341	\$131.36
LAUNDERITE CLEANERS	10350	\$1,477.80
LENNON DAWN	10896	\$40.39
LOWERY GEORGE	10970	\$5.91
MAGNOLIA'S BEAUTY SALON	10371	\$29.09
MAHAN RICHARD E	10909	\$42.69
MAINE PRECISION WELDING INC	11640	\$1,218.86
MANELY HAIR	10379	\$9.85
MOBILE VEHICLE ELECTRICAL SOLU	11213	\$118.22
MOUSAM VALLEY MOTEL	10412	\$295.56
NEILS DINER	11644	\$41.05
NICHOLS ENTERPRISES	11327	\$57.09
NORGETOWN CLNRS & LAUNDRAMAT	10427	\$1,149.40
PLANTE ARTHUR	11089	\$44.17
POINTS SOUTH	10476	\$1,067.30
POLLACK G M & SONS	10477	\$180.62
PRECISION CUSTOMS	11396	\$16.42
PREVAL DIRECT	11570	\$16.42
RALLS JAMES	10803	\$49.10
REXFORD BRIAN	11451	\$36.78
ROCK BOTTOM SAND & GRAVEL LLC	10519	\$121.95
SAN DIEGO'S HAIR SALON	11349	\$82.10
SANFORD BUTCHER SHOP	10545	\$180.62
SARI'S CONSIGNMENT& 2ND HAND	11410	\$16.42
SHAW'S RIDGE FARM ICE CREAM	10578	\$394.08
SIGNGRAPHIX	10586	\$61.31
SPORT FITNESS ZONE	11607	\$410.50
STEVE STAPLES FLOORING	11655	\$27.91

STILPHEN ENGINEERING CO	10619	\$123.15
SUNNYSIDE RESTAURANT THE	10625	\$394.08
SWEET CREATIONS BAKERY & CAFE	11337	\$361.24
THE BODY SHOP	11163	\$88.67
THE CATERING COMPANY	11592	\$82.10
THOMAS STEVE	10736	\$28.90
THYNG BRIAN	10858	\$35.47
TRANSITIONS COUNSELING INC	11204	\$90.31
UNIVERSAL HEALING CENTER	11340	\$32.84
VACHON DAVID	11302	\$65.02
VILLAGE SLICE	11478	\$358.94
WADDELL & REED	11400	\$114.94
WARRIOR AERO-MARINE INC	11120	\$109.52
WHEELER GARY	11074	\$37.77
WOOD ALAN	10985	\$44.33
WWW.BUYGALA.COM	11601	\$41.05
ZOLT JEFF/CHARLOTTE	10857	\$45.98
ZREYAS	11565	\$32.84
TOTAL:		\$35,153.89

## 2008 PERSONAL PROPERTY TAX

Customer Name	Property ID	Unpaid Balance
AFTA SPORT	11422	\$7.85
AIRPORT REDEMPTION CENTER	10008	\$47.10
ALL BUT GROWN UPS INC	11159	\$119.32
AUGUSTO NANCY	10915	\$32.66
B M E	11309	\$31.40
BEST APPEARANCE	11479	\$7.85
BIOCON SCIENTIFIC	11162	\$2.31
BODY WORKS FITNESS CENTER INC	10064	\$628.00
BRIAN'S AUTO SALES	10071	\$54.95
CANNELL NICHOLAS	10832	\$38.94
CANNELL WILLIAM/RUTHANN	10756	\$37.68
CASTLEROCK REALTY	10102	\$219.80
CENTURY 21 - SAMIA REALTY	10112	\$376.80
CHADBOURNE'S FLORIST	10113	\$157.00
CHAMPION GLASS	10114	\$408.20
CHAPAS KAREN	11537	\$50.24

CHOICE ONE REALTY/DEBOER PROP	10172	\$282.60
COMB & CLIPPER	10138	\$39.25
CORSON BRUCE	10827	\$33.91
CORSON BRUCE & SUZANNE	11211	\$39.88
CREATIVE IMPRESSIONS	10149	\$54.95
CRYSTAL STAR HEALING	11431	\$7.85
CT'S MILL ST MARKET & DELI	10402	\$282.60
CURRIER ROBERT	11210	\$60.92
DELISLE PERRY/JEAN	11070	\$25.40
DETAILZ HAIR SALON-DAY SPA	10176	\$62.80
DETAILZ HAIR SALON	11519	\$157.00
DIFULVIO THOMAS	10822	\$42.39
DIRENZO JAMES/KATHRYN	10875	\$43.96
DOLL WILLIAM & BEVERLY	10907	\$43.96
DONARUMA JOHN	10984	\$46.94
DOWNEAST MORTGAGE CORP	11214	\$54.95
DRAGONFLY MASSAGE	11446	\$94.20
EDISON PRESS	10199	\$5,338.00
FALL'S AGWAY	10212	\$455.30
FIASCONARO CHARLOTTE	10755	\$39.72
FILE & STYLE	10223	\$54.95
FITNESS FORUM	10229	\$318.71
G EATERY	11475	\$314.00
GALLO CONSTRUCTION	10246	\$1,727.00
GARDNER BRUCE/SHIRLEY	10782	\$41.76
GATEWAY PROPERTIES LLC	10248	\$894.90
GOOD & EVIL TATTOO	11414	\$47.10
GOULDING GREG	10938	\$32.66
GRAMPA'S WORKSHOP OF MAINE INC	10264	\$549.50
H P M COMPANY	10275	\$408.20
HAGER TODD	10762	\$45.79
HAIR QUARTERS	10277	\$78.50
HANNON CHARLES	10851	\$27.16
HARDEN DANIEL	10718	\$49.93
HIGH & DRY LAUNDRY MAT	10298	\$502.40
HOLLY LYNN'S CAFE	11175	\$94.20
HOMEPLATE RESTAURANT	11111	\$239.42
HORACE MANN INSURANCE	11112	\$39.25
JEFFREY THOMAS	10846	\$39.56
JOHNSON DR STEVEN	11423	\$549.50
JPL GUNS-CLASSIC SMOKEPOLE LLC	11513	\$7.85

KING'S COUNTRY CLUB AUTO SALES	10341	\$24.90
LAUNDERITE CLEANERS	10350	\$1,334.50
LENNON DAWN	10896	\$38.62
LIU CHINA BUFFET	10372	\$835.24
MAHAN RICHARD E/ANN MARIE	10909	\$40.82
MOUSAM VALLEY MOTEL	10412	\$282.60
MOUSAM VALLEY ORTHOPEDICS	10411	\$1,020.50
NEAULT KIMBERLY A	11417	\$15.70
NH GAMING	11447	\$78.50
NORGETOWN CLNRS & LAUNDRAMAT	10427	\$1,020.50
NORMAND'S HARDWARE & MOBILE HO	10428	\$39.25
PEDIATRIC ASSOC OF SOUTHERN ME	10455	\$332.11
PLANTE ARTHUR	11089	\$42.39
POINTS SOUTH	10476	\$1,020.50
PRECISION CUSTOMS	11396	\$15.70
PSYCO CYCLE	11330	\$31.40
RALLS JAMES	10803	\$46.94
REXFORD BRIAN	11451	\$35.17
SAN DIEGO'S HAIR SALON	11349	\$39.25
SANFORD BUTCHER SHOP	10545	\$172.70
SARI'S CONSIGNMENT& 2ND HAND	11410	\$15.70
SCHLEIDERER ALICE	10564	\$23.55
START SCRAPPIN' & STAMPIN'	11132	\$314.00
STILPHEN ENGINEERING CO	10619	\$117.75
SUNDARA HAIR SALON & DAY SPA	11198	\$251.20
SUNNYSIDE RESTAURANT THE	10625	\$376.80
SWEET CREATIONS BAKERY & CAFE	11337	\$345.40
THE BODY SHOP	11163	\$84.78
THOMAS STEVE	10736	\$13.81
THYNG BRIAN	10858	\$34.54
THYNG HERBERT/DIANE	10847	\$43.18
TIMOTHY'S BARBER SHOP	11119	\$15.70
TITCOMB, WATERHOUSE, MARASS	10638	\$533.80
TOTAL CARE AUTO SERVICE	11202	\$94.20
TOTALLY TAN	11203	\$253.88
UNIVERSAL HEALING CENTER	11340	\$31.40
VACHON DAVID	11302	\$83.68
VILLAGE PANTRY & BAKE HOUSE	11390	\$1,397.30
WADDELL & REED	11400	\$109.90
WHEELER GARY	11074	\$36.11
WILSON LINDA	10794	\$48.98

WOOD ALAN	10985	\$42.39
ZOLT JEFF/CHARLOTTE	10857	\$43.96
TOTAL:		\$26,268.32

## 2007 PERSONAL PROPERTY TAX

Customer Name	Property ID	Unpaid Balance
AFTA SPORT	11422	\$7.34
AIRPORT REDEMPTION CENTER	10008	\$1.14
AMERICA ONLINE INC	11231	\$4.40
AUGUSTO NANCY	10915	\$4.27
B M E	11309	\$29.36
BODY WORKS FITNESS CENTER INC	10064	\$293.60
BOUCHARD WAYNE	11207	\$54.32
BRIAN'S AUTO SALES	10071	\$51.38
CANNELL WILLIAM/RUTHANN	10756	\$52.85
CASTLEROCK REALTY	10102	\$205.52
CELL PHONES N MORE	11312	\$120.38
CENTURY 21 - SAMIA REALTY	10112	\$322.96
CHADBOURNE'S FLORIST	10113	\$132.12
CHAMPION GLASS	10114	\$352.32
CHAPAS KAREN	10906	\$63.12
CHENEY FRED	10870	\$36.70
CHOICE ONE REALTY/DEBOER PROP	10172	\$234.88
CLUB ADRENALINE	11420	\$293.60
COMB & CLIPPER	10138	\$29.36
CORSON BRUCE	10827	\$32.30
CORSON BRUCE & SUZANNE	11211	\$39.64
CREATIVE IMPRESSIONS	10149	\$1.09
CRYSTAL STAR HEALING	11431	\$7.34
CURRIER ROBERT	11210	\$95.42
DETAILZ HAIR SALON-DAY SPA	10176	\$29.36
DIFULVIO THOMAS	10822	\$41.10
DIRENZO JAMES/KATHRYN	10875	\$41.10
DM TECHNOLOGIES	11315	\$5,800.88
DOLL WILLIAM & BEVERLY	10907	\$77.80
DOWNEAST MORTGAGE CORP	11214	\$25.69
DRAGONFLY MASSAGE	11446	\$73.40
EDISON PRESS	10199	\$3,889.37
EDS DISTRIBUTORS INC	11092	\$14.68

EXCELLTRON TOWERS	11060	\$66.06
FALL'S AGWAY	10212	\$425.72
FILE & STYLE	10223	\$51.38
FITNESS FORUM	10229	\$298.00
GALLO CONSTRUCTION	10246	\$1,468.00
GATEWAY PROPERTIES LLC	10248	\$836.76
GLOBAL ZERO	10260	\$32.84
GOOD & EVIL TATTOO	11414	\$44.04
GOULDING GREG	10938	\$30.83
GRAMPA'S WORKSHOP OF MAINE INC	10264	\$513.80
GRANT KAREN	11129	\$32.30
H P M COMPANY	10275	\$352.32
HANNON CHARLES	10851	\$27.89
HARDEN DANIEL	10718	\$58.72
HEALTHY HABITS CULINARY STUDIO	11412	\$36.70
HIGH & DRY LAUNDRY MAT	10298	\$220.20
HOLLY LYNN'S CAFE	11175	\$88.08
JEFFREY THOMAS	10846	\$13.27
KORP JR ARTHUR	10880	\$44.04
KOTCOM COMPUTER GALLERY	11427	\$13.21
LABOR READY	11409	\$73.40
LAUNDERITE CLEANERS	10350	\$1,247.80
LIU CHINA BUFFET	10372	\$780.98
LOWERY GEORGE	10970	\$6.06
M C R INC	10368	\$513.80
MAGNOLIA'S BEAUTY SALON	10371	\$234.88
MAHAN RICHARD E/ANN MARIE	10909	\$41.10
MARCAP VENDOR FINANCE CORP	11144	\$265.71
MCCARTHY ARTHUR	10779	\$52.85
MOUSAM VALLEY MOTEL	10412	\$234.88
MULLIGAN'S RESTAURANT	11040	\$572.52
NH GAMING	11447	\$73.40
NORGETOWN CLNRS & LAUNDRAMAT	10427	\$954.20
NORMAND'S HARDWARE & MOBILE HO	10428	\$29.36
PATRIOT LAUNDROMAT	11395	\$234.88
PERREAUULT CHRISTINE	10757	\$57.25
PLANTE ARTHUR	11089	\$42.57
POINTS SOUTH	10476	\$23.46
PRECISION CUSTOMS	11396	\$14.68
PROVO'S HIGH STREET EAST	10491	\$425.72
PSYCO CYCLE	11330	\$29.36



RALLS JAMES	10803	\$46.98
REXFORD BRIAN	11451	\$7.70
RIDGEWAY RIDING ACADEMY	11115	\$14.68
RUSTED STAR THE	11332	\$14.68
SANFORD BUTCHER SHOP	10545	\$146.80
SOUTHERN MAINE SATELLITE	11336	\$36.70
START SCRAPPIN' & STAMPIN'	11132	\$293.60
SUNDARA HAIR SALON & DAY SPA	11198	\$117.44
SUNNYSIDE RESTAURANT THE	10625	\$352.32
SWEET CREATIONS BAKERY & CAFE	11337	\$322.96
THE BODY SHOP	11163	\$79.27
THE COMMON RESTAURANT & BAR	11439	\$146.80
THE MAGICKAL REALM	11443	\$29.36
THYNG BRIAN	10858	\$33.76
TITCOMB, WATERHOUSE, MARASS	10638	\$469.76
U S FELT MANUFACTURING INC	10649	\$29,198.52
U S OPTICAL DISC INC	10650	\$9,330.61
UNIVERSAL HEALING CENTER	11340	\$29.36
VACHON DAVID	11302	\$135.06
VILLAGE PANTRY & BAKE HOUSE	11390	\$1,306.52
WHEELER GARY	11074	\$36.70
WILBUR RICHARD	10777	\$74.87
WIRELESS EXPLOSION	11394	\$2.12
WOOD ALAN	10985	\$39.64
WORDWRAP SERVICE CORP	11345	\$44.04
ZIPPY COPY CENTER	10704	\$220.20
ZOLT JEFF/CHARLOTTE	10857	\$44.04
TOTAL:		\$65,596.30

## 2006 PERSONAL PROPERTY TAX

Customer Name	Property ID	Unpaid Balance
ABITZ ROSMARY	10920	\$16.06
AMERICA ONLINE INC	11231	\$4.38
ARSENAULT HERVE	10990	\$37.96
AUGUSTO JOHN & NANCY	10915	\$30.66
BEOTE GEORGE	10774	\$21.65
BODY SHOP THE	11163	\$78.84
BOUCHARD WAYNE	11207	\$54.02
BRIAN'S AUTO SALES	10071	\$43.80

CANNELL WILLIAM/RUTHANN	10756	\$52.56
CASTLEROCK REALTY	10102	\$175.20
CELL PHONES N MORE	11312	\$59.86
CENTURY 21 - SAMIA REALTY	10112	\$292.00
CHAMPION GLASS	10114	\$321.20
CHAPAS KAREN	10906	\$62.78
CHENEY FRED	10870	\$36.50
COMB & CLIPPER	10138	\$21.90
CORSON BRUCE	10827	\$32.12
CORSON BRUCE & SUZANNE	11211	\$4.57
CURRIER ROBERT	11210	\$94.32
DIFULVIO THOMAS	10822	\$40.88
DIRENZO JAMES/KATHRYN	10875	\$40.88
DIVERSIFIED MASONRY INC	11157	\$296.38
DOLL WILLIAM/BEVERLY	10907	\$77.38
DOT COM CAFE	11028	\$146.00
DRAGON STAR CREATIONS	11002	\$36.50
DUBE RONALD	10837	\$137.24
EDWARD D JONES & CO L P #09581	102011	\$3.81
FILE & STYLE	10223	\$43.80
FITNESS FORUM	10229	\$1,387.00
GALLO CONSTRUCTION	10246	\$1,387.00
GATEWAY PROPERTIES LLC	10248	\$803.00
GOULDING GARY	10938	\$30.66
GRAMPA'S WORKSHOP OF MAINE INC	10264	\$511.00
GRANT KAREN	11129	\$32.12
H P M COMPANY	10275	\$321.20
HANNON CHARLES	10851	\$27.74
HARDEN DANIEL	10718	\$58.40
HIGH STREET MUSIC	11320	\$14.60
IMAGE SIGNS	10308	\$29.20
INSURANCE SOLUTIONS LLC	10310	\$73.00
LAMY'S FAMILY AUTO CARE LLC	11113	\$14.60
LAUNDERITE CLEANERS	10350	\$6.15
LIQUID	11105	\$219.00
M C R INC	10368	\$219.00
MAGNOLIAS INC	10371	\$204.40
MAHAN RICHARD E/ANN MARIE	10909	\$40.88
MCCARTHY ARTHUR	10779	\$50.58
MOUSAM VALLEY MOTEL	10412	\$204.40
MULLIGAN'S RESTAURANT	11040	\$305.74

NORMAND'S HARDWARE & MOBILE HO	10428	\$10.95
OFF PRICE OUTLET STORES INC	10438	\$511.00
PLANTE ARTHUR	11089	\$42.34
POINTS SOUTH	10476	\$394.47
POWER UP ARCADE	11096	\$365.00
PROVO'S MAIN ST	10492	\$438.00
PSYCO CYCLE	11330	\$14.60
RALLS JAMES	10803	\$8.76
REED JAMES	10805	\$166.44
REYNOLDS STANLEY/CAROL	10989	\$46.72
RIVER'S EDGE BILLIARDS	10513	\$160.60
SANFORD BUTCHER SHOP	10545	\$131.40
SHAMPOO SHAK	10576	\$36.50
SOUTHERN MAINE SATELLITE	11336	\$18.25
STACK GARY & BARBARA	10942	\$13.87
START SCRAPPIN' & STAMPIN'	11132	\$146.00
SUNNYSIDE RESTAURANT THE	10625	\$321.20
THREE SISTERS BOOKSTORE	11029	\$26.28
THYNG BRIAN	10858	\$33.58
TITCOMB, WATERHOUSE, MARASS	10638	\$408.80
TURNER JR PETER	10829	\$17.52
U S FELT MANUFACTURING INC	10649	\$2,680.78
UNIVERSAL HEALING CENTER	11340	\$14.60
USA KARATE	11353	\$14.60
VACHON DAVID	11302	\$134.32
VEX	11342	\$29.20
VILLAGE PANTRY & BAKE HOUSE	11390	\$654.08
WESTERN FINANCE & LEASE INC	11053	\$357.70
WHEELER GARY	11074	\$36.50
WILBUR RICHARD	10777	\$74.46
WOOD ALAN	10985	\$39.42
YORK COUNTY STOVE SHOP	11033	\$14.60
ZIPPY COPY CENTER	10704	\$6.37
ZOLT JEFF/CHARLOTTE	10857	\$43.80
TOTAL:		\$15,615.63

**2005 PERSONAL PROPERTY TAX**

<b>Customer Name</b>	<b>Property ID</b>	<b>Unpaid Balance</b>
AUGUSTO JOHN/NANCY	10915	\$32.26
BERNIER GILBERT/ELEANOR	10928	\$41.47
BOB'S PARTS EXPRESS	10062	\$15.36
BODY SHOP THE	11163	\$41.47
BRIAN'S AUTO SALES	10071	\$46.08
BRILEY MARK/PAT	10982	\$87.55
CASTLEROCK REALTY	10102	\$184.32
CHAMPION GLASS	10114	\$184.12
CHAPAS WILLIAM	10906	\$86.02
COMB & CLIPPER	10138	\$23.04
CONSOLIDATED HYDRO OF MAINE	10088	\$4,067.33
CORSON BRUCE	10827	\$33.79
DIFULVIO THOMAS	10822	\$43.01
DIRENZO JAMES/KATHRYN	10875	\$30.30
DOLL WILLIAM/BEVERLY	10907	\$99.84
DRAGON STAR CREATIONS	11002	\$3.11
DUBE RONALD	10837	\$42.93
FIRST CORP	10228	\$93.70
FITNESS FORUM	10229	\$1,382.40
GALLO CONSTRUCTION	10246	\$1,351.68
GATEWAY PROPERTIES LLC	10248	\$807.94
GOULDING GARY	10938	\$32.26
GRAMPA'S WORKSHOP OF MAINE INC	10264	\$460.80
H P M COMPANY	10275	\$307.20
HANNON CHARLES	10851	\$29.18
HARDEN DANIEL	10718	\$61.44
INSURANCE SOLUTIONS LLC	10310	\$46.08
JOHNSON DAWN	11212	\$24.58
LAMY'S FAMILY AUTO CARE LLC	11113	\$15.36
MAGNOLIAS INC	10371	\$30.48
MOUSAM VALLEY MOTEL	10412	\$184.32
NEW ENGLAND BENEFITS	10421	\$391.68
PLANTE ARTHUR	11089	\$32.26
PROVINCE AUTOMATION INC	10489	\$5,299.20
REED JAMES	10805	\$196.61
SANFORD BUTCHER SHOP	10545	\$122.88
SHAMPOO SHAK	10576	\$19.20

SUNNYSIDE RESTAURANT THE	10625	\$153.60
TAX WORLD INC	11200	\$6.14
THYNG BRIAN	10858	\$50.69
TITCOMB, WATERHOUSE, MARASS	10638	\$368.64
VILLA CAPRI RESTAURANT	11098	\$768.00
WESTERN FINANCE & LEASE INC	11053	\$376.32
WHEELER GARY	11074	\$38.40
WHITNEY ALDEN	10887	\$39.94
WOOD ALAN	10985	\$41.47
ZOLT JEFF/CHARLOTTE	10857	\$44.54
TOTAL:		\$17,838.99

## 2004 PERSONAL PROPERTY TAX

Customer Name	Property ID	Unpaid Balance
ALEXSONS CLEANERS	10010	\$558.95
AUGUSTO DANIEL	10992	\$33.54
AUGUSTO JOHN/NANCY	10915	\$31.90
BERNIER GILBERT/ELEANOR	10928	\$43.12
BOB'S PARTS EXPRESS	10062	\$15.97
BRADFORD COPY CENTER	10070	\$646.79
BRIAN'S AUTO SALES	10071	\$47.91
BTI AUTOMOTIVE	11102	\$191.64
CHADBOURNE'S FLORIST	10113	\$111.79
CHAPAS WILLIAM	10906	\$89.43
COMB & CLIPPER	10138	\$23.96
CRAFTERS CERAMIC CENTER	10148	\$47.91
DIFULVIO THOMAS	10822	\$44.72
DOLL WILLIAM/BEVERLY	10907	\$103.81
FITNESS FORUM	10229	\$1,197.75
GALLO CONSTRUCTION	10246	\$702.68
GATEWAY PROPERTIES LLC	10248	\$840.02
GOULDING GARY	10938	\$33.54
GRAMPA'S WORKSHOP OF MAINE INC	10264	\$479.10
H P M COMPANY	10275	\$319.40
HEWLETT-PACKARD CO	11145	\$14.37
HIGH PINE AUTO BODY	11037	\$15.97
LAMY'S FAMILY AUTO CARE LLC	11113	\$239.55
MOUSAM VALLEY MOTEL	10412	\$191.64

NISSEN BAKERY THRIFT SHOP	10313	\$327.39
PLANTE ARTHUR	11089	\$33.54
PROVINCE AUTOMATION INC	10489	\$2,754.82
SANFORD BUTCHER SHOP	10545	\$127.76
SANFORD TRAVEL	10563	\$47.91
SHAMPOO SHAK	10576	\$63.88
STEPHENS JUDY/WASHINGTON PETER	10846	\$54.30
STEWART JOHN JR	10884	\$51.10
TITCOMB, WATERHOUSE, MARASS	10638	\$383.28
VECCHIARELLI MARK	10941	\$46.31
VIDEO BANK	10670	\$479.10
VILLA CAPRI RESTAURANT	11098	\$404.72
WHEELER GARY	11074	\$39.93
ZOLT JEFF/CHARLOTTE	10857	\$46.31
TOTAL:		\$10,885.81

## 2003 PERSONAL PROPERTY TAX

Customer Name	Property ID	Unpaid Balance
A LITTLE BIT OF SOUTHIE	11011	\$9.85
ALEXSONS CLEANERS	10010	\$410.50
AUGUSTO DANIEL	10992	\$14.65
BERNIER GILBERT/ELEANOR	10928	\$44.33
BOB'S PARTS EXPRESS	10062	\$16.42
BRADFORD COPY CENTER	10070	\$665.01
BRIAN'S AUTO SALES	10071	\$16.42
BRILEY MARK/PAT	10982	\$111.66
BURNS ROBERT	10824	\$49.26
CAROLYN PARKER COUNSELING SERV	10997	\$16.42
CASTLEROCK REALTY	10102	\$41.05
CHAPAS WILLIAM	10906	\$43.24
COMB & CLIPPER	10138	\$24.63
CONTROLLED COATING SYSTEMS	10140	\$656.80
CRAFTERS CERAMIC CENTER	10148	\$24.63
CYNSCO PHOTOGRAPH & MEMORIES	10158	\$41.05
DAIGNEAULT BRIAN	10770	\$200.32
DIFULVIO THOMAS	10822	\$45.98
DOLL WILLIAM/BEVERLY	10907	\$101.65
DOMINION VIRGINIA POWER	10182	\$9.60

DOWNEAST PHARMACY OF MAINE	10186	\$266.00
FIRSTCORP	10228	\$65.42
FITNESS FORUM	10229	\$1,231.50
FOREVER INC	10239	\$65.68
GRAMPA'S WORKSHOP OF MAINE INC	10264	\$492.60
H P M COMPANY	10275	\$328.40
LEACH JEFFREY	10778	\$49.26
MAMA'S DELI	10378	\$32.84
MITCHELL ROBERT	10839	\$52.54
MORIN MOTORSPORT PARTS PLACE	10407	\$0.00
MOUSAM VALLEY MOTEL	10412	\$197.04
NORTH AMERICAN MORTGAGE CO	10429	\$471.25
PYRAMID WOODWORKS	11015	\$123.15
ROBERGE PAUL/CHARLENE	10856	\$41.87
SANFORD BUTCHER SHOP	10545	\$131.36
SANFORD METAL PLATING	10557	\$384.23
SHAMPOO SHAK	10576	\$32.84
SOUTHERN MAINE HYPNOSIS	10598	\$47.62
STEPHENS JUDY/WASHINGTON PETER	10846	\$55.83
STEWART JR JOHN	10884	\$26.27
SUNNY'S HAIR CARE	10624	\$1.40
TITCOMB, WATERHOUSE, MARASS	10638	\$394.08
TURNER JR PETER	10829	\$18.06
TURNER RONALD/SIKORA CATHERINE	10840	\$32.84
VECCHIARELLI MARK	10941	\$23.81
VIDEO BANK	10670	\$410.50
WAYNE JOAN	10713	\$34.48
WELCH ROBERT F/DELLA	10821	\$45.98
WHEELER GARY	11074	\$41.05
WHITELEY'S AUTO SALES & RECOND	10685	\$32.84
WOOD ALAN	10985	\$44.33
ZOLT JEFF/CHARLOTTE	10857	\$47.62
TOTAL:		\$7,766.16

## 2002 PERSONAL PROPERTY TAX

Customer Name	Property ID	Unpaid Balance
ALEXSONS CLEANERS	10010	\$431.71
AMERICAN EXPRESS BUSINESS	10018	\$1,246.33
BEAULIEU JOHN	10836	\$20.64



BENNINGTON DONALD	10808	\$26.28
BERNIER GILBERT/ELEANOR	10928	\$48.80
BOB'S PARTS EXPRESS	10062	\$18.77
BOURASSA & WHALEY INC	10067	\$1.54
BRIAN'S AUTO SALES	10071	\$18.77
BRILEY MARK/PAT	10982	\$142.65
BURNS ROBERT	10824	\$56.31
CHRISTOPHER'S DINER	10121	\$337.86
COMB & CLIPPER	10138	\$28.16
CONTROLLED COATING SYSTEMS	10140	\$750.80
COUNTRY COTTAGE	10144	\$5.63
DAIGNEAULT BRIAN	10770	\$131.39
DELTA TEMPORARY AGENCY	10173	\$9.38
DIFULVIO THOMAS	10822	\$61.94
DOWN SHIFT MOTOR SPORTS	10185	\$9.38
DUPUIS AIRPORT GARAGE	10195	\$112.62
FAIELLA MICHAEL	10868	\$37.54
FITNESS FORUM	10229	\$1,407.75
FOREVER INC	10239	\$75.08
GATELY MARGARET	10980	\$56.31
GOULDING GARY	10938	\$39.42
H P M COMPANY	10275	\$375.40
INTERNATIONAL WOOLEN CO INC	10311	\$39,263.09
JAZ'S CONVENIENCE STORE INC	10317	\$2.92
LEACH JEFFREY	10778	\$56.31
LOOKING GLASS BEAUTY SALON	10364	\$46.93
MERRIAM-GRAVES CORP	10394	\$110.19
MIKULLITZ JENI	10906	\$60.06
MOULTON ROSS	10948	\$75.08
MOUSAM VALLEY MOTEL	10412	\$225.24
PISCATAQUA CELLULAR TELE OF DE	10468	\$109.80
PITTELLA ROSE	10860	\$60.06
ROBERGE PAUL/CHARLENE	10856	\$53.35
SANFORD AUTOMOTIVE	10543	\$159.55
SHAMPOO SHAK	10576	\$72.90
SIMPSON ELIZABETH	10953	\$24.40
SMALL WORLD DAYCARE	10592	\$18.77
STEPHANIE'S DONUTS	10617	\$127.64
THOMPSON JESSICA	10940	\$56.31
TIBBETTS ALAN/IRENE	10706	\$56.31
TITCOMB, WATERHOUSE, MARASS	10638	\$450.48

VECCHIARELLI MARK	10941	\$1.19
VIDEO BANK	10670	\$235.13
WAYNE JOAN	10713	\$39.42
WENDY'S TANNING	10126	\$213.98
WHITELEY'S AUTO SALES & RECOND	10685	\$37.54
WOOD ALAN	10985	\$33.79
YOUNG MARK	10865	\$65.70
ZOLT JEFF/CHARLOTTE	10857	\$54.43
TOTAL:		\$47,161.03

## 2001 PERSONAL PROPERTY TAX

Customer Name	Property ID	Unpaid Balance
ALEXSONS CLEANERS	10187	\$470.58
AMES DEPARTMENT STORE #425 **	10442	\$1,396.09
APPLIANCE EXPRESS **	10476	\$20.46
BRILEY MARK/PAT	26711	\$176.78
BRUNETTA RUTH **	24450	\$34.78
BURNS ROBERT W	24025	\$61.38
CHANCERY LANE **	11989	\$859.32
CHRISTOPHER'S DINER	12074	\$184.14
CUNDIFF ** CATHERINE	24705	\$188.24
DIFULVIO THOMAS	23991	\$67.52
FITNESS FORUM	13910	\$533.50
FOREVER INC	14080	\$81.84
JODY'S VARIETY **	15525	\$409.20
LOBSTER COMPANY THE **	16154	\$76.73
MALLETTE LEIGH/RANDY	26252	\$59.34
MIKULLITZ JENI	25419	\$10.45
PARKVIEW LODGE III	17616	\$2,118.60
PORELL ** GARY	26048	\$32.74
SANFORD AUTOMOTIVE	19248	\$173.92
STEPHANIE'S DONUTS	20506	\$139.14
TIBBETTS ALAN	26830	\$71.62
UNICO INC **	21101	\$3,887.40
UNICOMP INC **	21118	\$10,278.08
VIRE ** ROGER	23821	\$73.66
WAYNE JOAN	22138	\$42.98
WOOD ALAN	26762	\$34.78
TOTAL:		\$21,483.27

**2000 PERSONAL PROPERTY TAX**

<b>Customer Name</b>	<b>Property ID</b>	<b>Unpaid Balance</b>
BURNS ROBERT W	24024	\$56.12
CHINA MOON RESTAURANT**	12056	\$601.20
DIFULVIO THOMAS	23990	\$20.04
FIRST SIERRA FINANCIAL INC **	13926	\$125.26
JUST A DINER **	15609	\$170.34
JUST FOR THE HALIBUT **	15626	\$200.40
NEW ENGLAND MAILING SYSTEMS **	17190	\$5,511.00
PARKVIEW LODGE III	17615	\$4,008.00
POORE SIMON'S **	18159	\$234.08
PRIME TIME VIDEO **	18261	\$1,503.00
SANFORD AUTOMOTIVE	19247	\$170.34
STEPHANIE'S DONUTS	20505	\$136.28
UNICO INC **	21100	\$3,807.60
UNICOMP INC **	21117	\$10,067.10
	TOTAL:	\$26,610.76

**1999 PERSONAL PROPERTY TAX**

<b>Customer Name</b>	<b>Property ID</b>	<b>Unpaid Balance</b>
BANKVEST CAPITAL CORP **	10814	\$885.27
BURNS ROBERT W	24023	\$60.62
CHINA MOON RESTAURANT**	12055	\$324.75
DIFULVIO THOMAS	23989	\$21.66
FAMILY SKATE CENTER **	13670	\$112.58
FECTEAU** RAYMOND/ROXANNE	23581	\$58.46
JUST FOR THE HALIBUT **	15625	\$147.71
MUSSAW ** CHRIS	25468	\$95.26
NEW ENGLAND MAILING SYSTEMS **	17189	\$5,953.76
PARKVIEW LODGE III	17614	\$4,330.00
PRIME TIME VIDEO **	18260	\$1,623.76
SANFORD AUTOMOTIVE	19246	\$92.02
STEPHANIE'S DONUTS	20504	\$98.97
	TOTAL:	\$13,804.82

**1998 PERSONAL PROPERTY TAX**

<b>Customer Name</b>	<b>Property ID</b>	<b>Unpaid Balance</b>
BURNS ** WILLIAM	23937	\$63.36
BURNS ROBERT W	24022	\$19.71
DIFULVIO THOMAS	23988	\$20.24
FAMILY SKATE CENTER **	13669	\$54.91
FECTEAU** RAYMOND/ROXANNE	23580	\$57.02
GOODWIN ** CHICK	23869	\$27.46
JEM-T'S MARKETING*	15420	\$105.60
KENDALL AUTOMOTIVE**	15675	\$359.04
MUSSAW ** CHRIS	25467	\$92.94
NEW ENGLAND MAILING SYSTEMS **	17188	\$5,808.00
PARKVIEW LODGE III	17613	\$2,112.00
PRIME TIME VIDEO **	18259	\$1,584.00
SANFORD AUTOMOTIVE	19245	\$179.52
SWEET SENSATIONS*	20673	\$63.36
VICTOR COLLECTABLES**	21387	\$73.92
WORK CENTER THE **	21761	\$844.80
ZOLT JEFF/CHARLOTTE	24583	\$61.26
	TOTAL:	\$11,527.14

**1997 PERSONAL PROPERTY TAX**

<b>Customer Name</b>	<b>Property ID</b>	<b>Unpaid Balance</b>
ADAMS T.V. RENTAL **	10132	\$1,080.50
CHANGES*	11968	\$75.64
CLEARLY ** JOHN/CLAIRE	25517	\$58.36
EYE'S HAVE IT THE*	13583	\$108.06
GOODWIN ** CHICK	23868	\$28.10
HARWOOD ** DAVID	23290	\$38.90
KENDALL AUTOMOTIVE**	15674	\$324.16
NEW ENGLAND MAILING SYSTEMS **	17187	\$649.35
O'CONNELL ** ELIZABETH	24004	\$56.20
PRIME TIME VIDEO **	18258	\$1,620.76
PRIMESTAR SATELLITE SYSTEMS*	18241	\$648.30
SANFORD AUTOMOTIVE	19244	\$162.08
STEPHANIE'S DONUTS	20502	\$216.10

SWEET SENSATIONS*	20672	\$43.22
X-PRESS VIDEO*	21811	\$904.82
ZOLT JEFF/CHARLOTTE	24582	\$62.68
TOTAL:		\$6,077.23

#### 1996 PERSONAL PROPERTY TAX

Customer Name	Property ID	Unpaid Balance
ADAMS T.V. RENTAL **	10131	\$862.40
BURNS ** WILLIAM	23935	\$64.68
C G A INC*	11474	\$53.90
EYE'S HAVE IT THE*	13582	\$107.80
FOOD FOR THOUGHT RESTAURANT*	14058	\$150.92
FRED VILLARI'S STUDIO*	14126	\$53.90
GOODWIN ** CHICK	23867	\$28.04
HARWOOD ** DAVID	23289	\$38.82
KENDALL AUTOMOTIVE**	15673	\$323.40
NEW ENGLAND MAILING SYSTEMS **	17186	\$5,929.00
O'CONNELL ** ELIZABETH	24003	\$56.06
PRIME TIME VIDEO **	18257	\$260.79
REDBROOK NAUTILUS*	18546	\$422.43
SANFORD AUTOMOTIVE	19243	\$107.80
SPRINGVALE LABS INC**	20331	\$431.20
STEPHANIE'S DONUTS	20501	\$215.60
STRAWBERRY PATCH RESTAURANT*	20552	\$237.16
X-PRESS VIDEO*	21810	\$852.72
ZOLT JEFF/CHARLOTTE	24581	\$92.72
TOTAL:		\$10,289.34

#### 1995 PERSONAL PROPERTY TAX

Customer Name	Property ID	Unpaid Balance
BURNS ** WILLIAM	23934	\$31.01
C G A INC*	11473	\$2,067.00
DREAM CATCHER*	13207	\$103.36
EYE'S HAVE IT THE*	13581	\$103.36
FITNESS FORUM	13904	\$1,240.20
FRED VILLARI'S STUDIO*	14125	\$51.68
GOODWIN ** CHICK	23866	\$26.88
HARWOOD ** DAVID	23288	\$37.22

O'CONNELL ** ELIZABETH	24002	\$53.74
SANFORD AUTOMOTIVE	19242	\$103.36
SPRINGVALE CARWASH*	20262	\$310.06
SPRINGVALE LABS INC**	20330	\$413.40
TOTAL:		\$4,541.27

## **OUTSTANDING REAL ESTATE TAX LIENS**

### **2012 REAL ESTATE TAX LIENS**

<b>Customer Name</b>	<b>Property ID</b>	<b>Unpaid Balance</b>
AINSWORTH RICHARD JR	00R230005F00000	\$81.43
AINSWORTH RICHARD JR/PAMELA	00R230005C00000	\$4,370.22
ALLAIN ERIC/CONSTANCE	00R150096B00000	\$4,721.89
ALLAIRE LORRAINE	00J380001300000	\$1,888.30
ANDERSON SARAH JO	00R6A0000900000	\$2,045.94
BAGLEY MANAGEMENT INC	00K140003300000	\$1,028.82
BALDWIN DAVID P/ADELE L	000R20006900000	\$1,573.01
BAMMEL DALE J & SAMUELL LEIANN J (JTS)	00L270004400000	\$506.16
BARRIEAU KATHLEEN A	00R120090A00047	\$479.58
BARTLETT STARR	00R190010000034	\$997.68
BEAUCHESNE BRIAN A	00L270000600000	\$532.79
BEAUCHESNE BRIAN A	00L310011B00000	\$450.52
BEAUCHESNE MONA	00K280001800000	\$437.59
BEAUCHESNE MONA	00L280005000000	\$2,345.07
BENNETT ROBIN	00R230002100025	\$263.33
BERNIER DONALD/PAULINE	00R160002A00000	\$5,509.66
BERNIER PAULINE	00J310003200000	\$1,898.29
BIRCHWOOD LAND MANAGEMENT INC	00R130001300001	\$75.97
BIRCHWOOD LAND MANAGEMENT INC	00R130001300002	\$73.72
BIRCHWOOD LAND MANAGEMENT INC	00R130001300003	\$75.88
BIRCHWOOD LAND MANAGEMENT INC	00R130001300004	\$76.40
BIRCHWOOD LAND MANAGEMENT INC	00R130001300005	\$75.88
BIRCHWOOD LAND MANAGEMENT INC	00R130001300006	\$75.71
BIRCHWOOD LAND MANAGEMENT INC	00R130001300007	\$75.97
BIRCHWOOD LAND MANAGEMENT INC	00R130001300008	\$75.97
BIRCHWOOD LAND MANAGEMENT INC	00R130001300012	\$137.65
BISSELL KAREN L & RICHARD (JTS)	000R20056A00000	\$3,242.44

BOUCHARD NORMAN J	00M270002900000	\$1,756.93
BOURQUE DAVID J & DIANE J	00R160002900000	\$505.92
BRAULT BRENDA	00R130010000009	\$218.05
BREARY LIMITED PARTNERSHIP	00K370001200000	\$2,106.49
BROOKS ROBERT ALEN	00R100001700000	\$1,643.75
BRUNO STEVEN G	00K180008B00000	\$3,297.01
BRUNO STEVEN G/KAREN	00J320001100000	\$3,654.76
BRUNO STEVEN G/KAREN P	00K170001900000	\$1,930.51
CAMERON CATHRYN & DAVID	00R120090A00005	\$299.71
CANTIN DORIS R	00I270003100000	\$3,026.18
CARNES EDWARD & LORRAINE	00R120090A00017	\$285.68
CARON ROSE	00J300000100000	\$3,385.94
CARR JOYCE	00R190010000011	\$534.08
CARRIER ELEITA L HEIRS OF	00L330000900000	\$705.95
CARTER KENNETH	00J180001500000	\$3,523.38
CAVANAUGH WILLIAM M JR	00L260000700000	\$1,833.58
CHERRY JOYCE M	00L270005200000	\$2,524.95
CHRISTENSEN MARTHA J HEIRS OF	000R10000500000	\$3,377.86
CLARK MICHAEL W	00R130010000006	\$162.27
CLERICO STEVEN M	00K320003600000	\$5,182.71
CLIFTON JOHN H & HILTON CLIFTON ROBIN	00R150037A00000	\$3,278.34
CLOUTIER JILL M	00R120011400000	\$1,510.35
COFFEREN MAURICE L	00R220034D00000	\$1,561.01
COLE LISA M	00R210038A00000	\$773.95
CORLISS YVONNE R	000R90004600000	\$2,617.92
CRABTREE JOHN K HEIRS OF	00K250000600000	\$2,393.58
CRAM CLARK C	00R110004200000	\$5,016.97
CRAM CLARK C	00R110008200000	\$4,768.38
CUDMORE ALLEN C/NANCY C	00I250001300000	\$2,219.77
CURIT LILLIAN F HEIRS OF	0R13F0000800000	\$240.46
CYR KARL L/WENDY L	00F280005A00000	\$93.55
DAIGLE ROBERT & DENISE	0R13F0000200001	\$1,807.46
DAUTEUIL MICHAEL J	00H290001000000	\$1,267.81
DEARBORN ROGER M	000R60002300000	\$2,682.59
DELANO TROY	00R190030B00000	\$1,087.94
DELISLE DANIEL P/CHERYL	00K310000800000	\$2,183.38
DEZAN LEE F/GAIL M	000R20041C00000	\$1,360.80
DIANNI ANDREA	00R6A00004A00000	\$1,966.97
DO KELLY J	000R20002600000	\$1,601.30
DOIRON JOHN C	00N290001000000	\$388.55
DOUGLASS CLAYTON & CORINNE	00R190010000058	\$1,712.45



DOWEY GLENN J	00R150025A00000	\$3,638.58
DOWEY MICHAEL G HEIRS OF	0R12A0000500000	\$3,600.17
DRAKE MONICA	00R130010000054	\$340.13
DUCHARME ARMAND	00J140001500000	\$820.10
DUDLEY RICHARD W/ELIZABETH J	0R19A0012900000	\$2,508.78
DUGRE DAVID HEIRS OF	00R120067A00001	\$578.62
DWYER ANNE M	00L250000300000	\$364.60
EARL ANDREW/VANESSA	000R80061B00000	\$113.77
EASLEY RICHARD M	00K280003400000	\$2,725.04
ELDREDGE JR MICHAEL P TRUSTEE	00R150009600000	\$1,345.41
ELWELL WILLIAM L	000R90000200000	\$3,001.93
EMERSON KATHY ANN	00R100007C00000	\$1,849.43
EMMANUEL CHRISTIAN FELLOWSHIP	00I280007300000	\$1,477.90
FENDERSON IRENE G HEIRS OF	0R17A0011A00000	\$696.08
FOLLETT GRACE E/STANLEY JR	00R170001100000	\$3,206.06
FORD EDWARD	00J170000200000	\$2,545.16
FRECHETTE ROBERT R II	00K270026A00000	\$901.50
FREITAS JOSE L/BELINA C	00J240000900000	\$1,632.41
FROST BONNIE J	00G290011B00000	\$354.28
GAGNON KAREN L	000R20059A00000	\$1,011.14
GAGNON LORI	00R130010000076	\$619.04
GAGNON RUTH A HEIRS OF	000R20005600000	\$3,474.87
GALBALLY REALTY TRUST	00L250001800000	\$2,904.91
GALE HARVEY L/CAROL ANN	00I180001400000	\$558.41
GALLANT PAUL	00R230002100018	\$499.27
GATEWAY PROPERTIES LLC	00J290001800000	\$11,332.94
GIBSON LINDA	00R190010000056	\$574.58
GOODWIN SHELLY A	000R60045A00000	\$4,200.45
GREENLAW ROBIN LEE	00H290005200000	\$2,252.10
GREGOIRE MARK ANTHONY SR	00R160005Y00000	\$2,117.81
GUERCIO JR PAUL J	00L160000200000	\$4,622.86
HACKETT RAYMOND & BRENNAN NANCY	00K190000100000	\$2,549.20
HALL KAREN & SCOTT ERWIN M	00R120090A00025	\$123.87
HAM DAVID A/LINDA C	000R30039A00000	\$4,483.41
HARMON KEVIN A/LINDA M	00R180000800000	\$1,518.43
HASKELL BETSY A	00I310000500000	\$1,710.44
HICKS CATHERINE J	0R13F0000500000	\$1,762.89
HIGH STREET RENTAL PROPERTY LLC	00I290004600000	\$2,395.60
HILL ROBERT H/MARIE	00R210037D00000	\$1,651.83
HOBBS JOAN	0R15A0000500000	\$819.13
HOBBS JOAN F	00R110000600000	\$2,385.49

HOBBS JOAN F & TRESS JUDITH M	0R15A0001500000	\$2,425.91
HOEL FRANCES P	00R150005300000	\$4,162.05
HOEL FRANCES P	00R150005400000	\$4,564.26
HOLDEN WAYNE	0R16A0007600000	\$798.92
HOLMAN CRAIG	00I290007000000	\$2,068.18
HORR ARLO J/JENNIFER L	000R60007000000	\$3,848.77
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000100000	\$1,954.99
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000100001	\$916.15
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000800000	\$4,315.66
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50005400000	\$3,828.56
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50008B00000	\$427.03
HUBERT NORMAN	00R130010000003	\$113.77
HUFF KENNETH W	00J170001200000	\$2,601.74
HUPE LYNN A	00I350016A00000	\$1,193.77
HUSSEY CHARLES H	00R220034K00000	\$1,407.27
HUUSKONEN NYRIK T AS TRUSTEE OF THE	00K320004400000	\$1,785.22
JACKSON SCOTT	00R130010000043	\$197.73
JAGGER MILL LLC	00R150006900000	\$2,541.35
KER SOKHAN/SOKHA	00R120027C00000	\$2,018.72
KING MARY E	00H260000300000	\$3,003.95
KINGSBURY BOBBY C	00R180055C00000	\$1,704.38
KIRKPATRICK ASHLEY A	0R13A0000400000	\$155.35
LACHANCE ROBERT	00J270004900000	\$359.53
LANDRY CHARLES P/DONNA M	00K320004900000	\$2,033.18
LAPERRIERE GARY L/WENDI A	0R15B0001200000	\$8,808.58
LAPERRIERE WENDI A & GARY L (JTS)	0R19A0016700000	\$1,908.07
LAUZIER DONNA	00I350001100000	\$1,765.01
LAUZIER WAYNE A/DONNA L	00I350010A00000	\$107.70
LEBLANC KEVIN T/THERESA M	00R110024A00000	\$133.58
LECLAIR CLEORA/RICHARD	00J170003900000	\$1,117.24
LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0003100000	\$1,215.26
LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0004200000	\$974.75
LEPAGE ROBERT	00R190010000054	\$216.83
LETOURNEAU RENE A HEIRS OF	00I290001700000	\$1,324.41
LEVESQUE LOIS B	0R12C0001200000	\$1,094.00
LIBBY DANA A & KATHY K (JTS)	00K200002700000	\$3,210.11
LIBBY DANA A/KATHY K	000R20040200000	\$1,739.27
LIBBY JOANNE	000R50045D00000	\$3,394.03
LINDVALL JAMES W & MITCHELL CAROL &	00I290000600000	\$2,862.47
LINDVALL JAMES W & MITCHELL CAROL L &	00J130001200000	\$2,029.78
LITTLEFIELD KAREN L	00L150002700000	\$1,386.02

LUNNY ROBERT J JR	00K210001200000	\$3,313.18
LYMAN KAREN B	00H300003300000	\$2,648.24
MANETTI AMY	00R190023F00000	\$3,098.95
MARCEAU RICHARD	00K290001500000	\$3,127.24
MARSHALL PETER	00K140000400235	\$1,805.44
MARTEL PATRICK	00R190010000017	\$187.69
MATERESE ALFRED J HEIRS OF	00L170000100000	\$3,066.60
MATHIEU JAMES L & CAROL ANN	00K330006200000	\$2,019.68
MCCALL RAYMOND B & BONNIE J	00R190010000052	\$231.50
MCCORMICK JILL E	00I220000200000	\$2,991.82
MCCORMICK JILL E	00I220002A00000	\$748.39
MCCORMICK JILL E	00I220002B00000	\$265.35
MCCORMICK ROBERT P	00J310000700000	\$3,396.05
MOREHART MICHELLE	00R150011700000	\$1,473.97
MORIARTY PAMELA G	00J130001600000	\$162.27
MORIARTY PAMELA G	00J130001700000	\$184.51
MORIARTY PAMELA G	00J130003200000	\$239.08
MORIARTY PAMELA G	00J130003500000	\$2,557.29
MORIARTY PAMELA G	00J130003800000	\$233.01
MORRISSETTE GERRY/KATHLEEN	00R150120E00000	\$1,255.69
MOSES NANCY A	00J330001700000	\$2,175.29
MOUSAM VALLEY MOTEL	000R20004200000	\$3,434.45
MURPHY CARMEN F	00H300003600000	\$2,927.16
NASON JAMES H	000R80003600000	\$5,140.27
NOBLE ARTHUR E/AMANDA M	00R160004B00000	\$2,376.62
NORMAND PAUL R	0R13A0000500000	\$1,919.58
NORTON LYNNE M	00R120090A00065	\$479.58
NORTON SR HARRY & TSAMPAS CONSTANTIN	00I290003300000	\$2,367.30
PAIEMENT MICHAEL/SUZANNE	00F280000700000	\$1,826.54
PAIEMENT SUZANNE J	00F280001500000	\$734.25
PALADIN FUND II LLC	00J160005000000	\$1,072.92
PAPALE ELLEN M	00R200000800009	\$1,423.44
PAUL BERRY	00R130010000078	\$416.93
PELLETIER SARAH	00R120090A00038	\$334.07
PERREAU LT MARCEL (LIFE ESTATE)	000R90002300000	\$4,471.27
PETERS DONALD/PAULINE	00K380002700000	\$1,038.33
PHOENIX ASSOCIATES GROUP LLC	00J280000900000	\$4,879.54
PIERCE PHILLIP	00R130010000005	\$309.82
PINETTE SCOTT E	00R120047A00000	\$3,012.03
POMBRIANT LISA	000R80000500000	\$1,520.83
POMBRIANT MARK J	00K280005400000	\$1,878.20

PRASCHAK PAUL M	00R190010000046	\$440.19
PRIME DANIEL G/LISA A	00R190010B00003	\$1,985.31
PZA LLC	00L320007B00000	\$835.30
QAD INVESTMENTS INC	00K290002000000	\$1,923.63
QUINN WILLIAM R/JOHN R/ROBERT J	0R21A0006200000	\$2,369.67
REALE JANET	00R190010000039	\$344.81
RHINO PROPERTY DEVELOPMENT LLC	00K140000900000	\$3,163.62
RICHER GLORIA A	00J170000900000	\$4,081.20
RICHER GLORIA A	00K320000300000	\$2,282.41
ROBERTS PEGGY A	00J310007500000	\$740.31
ROBERTS PEGGY A	00J310075A00000	\$2,734.20
ROBERTSON SCOTT A/ANNE M	00R240000500000	\$2,307.80
ROGER ELEITA L HEIRS OF	00R110000100000	\$1,564.92
ROUSSIN JANET	00J340003900000	\$2,316.77
RUEL ELDORA	00R120004100000	\$3,561.77
SANBORN WILLIAM K & HEBERT DAVID P	00K290005300000	\$804.55
SANBORN WILLIAM K & HEBERT DAVID P	00K290005400000	\$782.31
SANFORD LIMITED PARTNERSHIP	00J380002300000	\$23,616.85
SANFORD REALTY TRUST	00J270002800000	\$2.68
SARGENT DEAN R/THERESA A	00L160000100000	\$2,581.53
SARGENT HENRY J/PAULINE	00I280009600000	\$1,817.56
SCALLY JOYCE	00K350004000000	\$1,894.36
SCOTT GEORGE A & PATRICIA A TRUSTEES	00I290006000000	\$2,487.50
SCOTT JOHN/KATHLEEN	00R130010000040	\$423.00
SHARENOW ERIC/JANE	00J290001900000	\$1,890.32
SHAW RICHARD H	000R60004500000	\$3,917.49
SHAW RICHARD H	000R60005300000	\$9,944.44
SHAW RICHARD H	000R60072A00000	\$168.34
SHAW'S RIDGE FARM	000R60053A00000	\$7,614.10
SIMONDS JOHN P TRUSTEE OF THE	000R50011A00000	\$374.49
SIMONDS JOHN P TRUSTEE OF THE	00L150000300000	\$4,418.72
SIMONE MONIQUE	000R10011E00000	\$2,904.32
SIMPSON ASHLEY L	00R110008B00000	\$685.74
SIMPSON ASHLEY L ET AL	00R110000800000	\$1,690.23
SKILLINGS THERESA	00R230002100015	\$249.18
SMITH BRUCE A/BRYAN D & MYRL A	0R25A0000800000	\$2,919.07
SMITH FRANK W/KAREN E	000R80012C00000	\$1,544.71
SMITH FRED & LISA (JTS)	00J320008700000	\$2,355.17
SMITH FRED W & LISA L (JTS)	00H280005600000	\$1,490.14
SMITH FRED W & LISA L (JTS)	00H280005700000	\$1,342.61
ST CYR VIRGINIA R	00J320003300000	\$2,084.34

STANLEY TAMMY	00L280002700000	\$2,890.77
STAPLES MICHAEL	00R230002100033	\$342.15
STONE & STONE LLC	00J300004400000	\$11,007.92
STREW RONALD A	00R120007700001	\$1,720.55
TERISON PHILIP	00L360038D00000	\$676.85
THIBODEAU PAUL	00R130010600000	\$3,299.02
THOMPSON DALE R/DEANNA L	000R60005100000	\$1,660.62
TIDY MISS LLC	000R90012A00000	\$6,401.43
TUTTLE BILLY L & BRENDA L (JTS)	00I280006400000	\$2,021.69
VACHON J MARTIN	00I290002400000	\$1,392.08
WALLACE DEREK	00J290000700000	\$3,776.02
WATSON ROGER C/NADINE R	000R90003700000	\$4,089.29
WEBB JAMES E	000R70000700000	\$1,876.18
WEBB JAMES E	000R70007A00000	\$999.01
WESTGATE DIANE U	00K330003100000	\$2,526.97
WHITE THOMAS/BARBARA	000R30000300000	\$830.27
WHITE THOMAS/BARBARA	000R30000800000	\$586.70
WHITESIDE JANICE	00R200000800001	\$162.00
WHITTEN MARY L & KASHA M	00R120006000000	\$2,197.53
WISWELL AARON J & BISSON II ROCK M	00J280024A00000	\$1,755.78
WISWELL FAMILY INVESTMENTS LLC	00J160001400000	\$1,673.27
WOODMAN LLOYD C/DORIS	00J330014C00000	\$2,896.84
WORDEN DANA A/CHRISTINE E	000R60006800001	\$1,771.08
WORMWOOD ELAINE	000R70017C00000	\$773.11
YOUNGER NATHAN & JESSICA	00R190010000051	\$274.36
ZIENKIEWICZ KENNETH/JILL	00R110007800000	\$2,311.38
ZUK STEPHEN M/JOCELYNE D	0R21A0002800000	\$683.73
	TOTAL:	\$528,583.91

**Waivers of Foreclosure  
(Approved by City Council)**

Bill Year	Customer Name	Property ID	Unpaid Balance
2005	GALE HARVEY L/CAROL ANN	00I180001400000	\$455.32
2006	GALE HARVEY L/CAROL ANN	00I180001400000	\$445.66
2007	GALE HARVEY L/CAROL ANN	00I180001400000	\$448.96

2007	GATEWAY PROPERTIES LLC	00J290001800000	\$13,159.39
		TOTAL	\$13,608.35
2008	GALE HARVEY L/CAROL ANN	00I180001400000	\$475.04
2008	GATEWAY PROPERTIES LLC	00J290001800000	\$14,013.00
		TOTAL	\$14,488.04
2009	GALE HARVEY L/CAROL ANN	00I180001400000	\$488.61
2009	GATEWAY PROPERTIES LLC	00J290001800000	\$14,459.04
		TOTAL	\$14,947.65
2010	GALE HARVEY L/CAROL ANN	00I180001400000	\$487.35
2010	GATEWAY PROPERTIES LLC	00J290001800000	\$9,705.43
		TOTAL	\$10,192.78
2011	CLARK MICHAEL W	00R130010000006	\$160.71
2011	GALE HARVEY L/CAROL ANN	00I180001400000	\$520.10
2011	GATEWAY PROPERTIES LLC	00J290001800000	\$10,295.28
2011	HUBERT NORMAN	00R130010000003	\$116.70
		TOTAL	\$11,092.79

## CITY CLERK & REGISTRAR OF VOTERS

The Municipal Clerk is responsible for recording a wide variety of records, most of those are to be retained permanently. The task of recording vital statistic information is being changed to electronic registration in a database maintained by the State of Maine. This change started with death records in 2012 and expanded to births in 2013 making it easier to search and issue certified copies. They are working on marriages next and hope to implement those in the next year or two. If you notice during this fiscal period the declining number of resident births, and the increase of resident births outside of the City, this was caused by the merger of Goodall Hospital with SMMC in Biddeford. It was decided to close the birthing suite in Sanford and move its operations to the Biddeford location. Next report will have no resident births in Sanford unless born at home.

Other reports listed in this section are Voter Registration and Election statistics for the same fiscal period. June 2014 was the first election following the redistricting of City Wards and State Representative districts. Statistics were difficult to break down with the changing of both City & State districts. Next fiscal year will be back to normal with the reporting.

### BIRTH STATISTICS

Sanford Birth Statistics	Resident	Resident	Non Resident	Non Resident	Out of City Births to Sanford Residents	
<u>Month of Birth</u>	<u>Boys</u>	<u>Girls</u>	<u>Boys</u>	<u>Girls</u>	<u>Boys</u>	<u>Girls</u>
July 2013	8	6	2	4	3	4
August 2013	3	4	2	4	5	6
September 2013	4	3	3	5	5	5
October 2013	3	2	3	1	8	6
November 2013	3	2	3	1	5	6
December 2013	1	3	1	2	4	7
January 2014	0	0	0	0	10	4
February 2014	0	1	0	0	10	6
March 2014	1	0	0	0	10	10
April 2014	0	0	0	0	8	5
May 2014	0	0	0	0	10	11
June 2014	0	0	0	0	14	8
<b>Fiscal Year Totals</b>	<b><u>23</u></b>	<b><u>21</u></b>	<b><u>14</u></b>	<b><u>17</u></b>	<b><u>92</u></b>	<b><u>78</u></b>



### MARRIAGE STATISTICS

Month Married	Resident Couples	Non Resident Couples	Month Married	Resident Couples	Non Resident Couples
July 2013	16	0	January 2014	4	0
August 2013	19	4	February 2014	2	0
September 2013	18	2	March 2014	6	1
October 2013	14	1	April 2014	6	0
November 2013	7	0	May 2014	7	0
December 2013	13	0	June 2014	18	2
<b>FISCAL YEAR TOTALS:</b>				<b>130</b>	<b>10</b>

### DEATH STATISTICS

Sanford Death Statistics	Sanford Residents		Non Sanford Residents		Out of Town Deaths Sanford Residents	
Month	Male	Female	Male	Female	Male	Female
July 2013	5	6	2	2	1	0
August 2013	7	8	1	1	4	1
September 2013	5	7	2	3	0	0
October 2013	6	4	0	2	6	3
November 2013	12	9	7	2	1	1
December 2013	6	7	2	1	0	2
January 2014	5	5	1	3	2	2
February 2014	10	6	0	3	4	3
March 2014	6	3	2	6	2	7
April 2014	6	9	5	5	2	2
May 2014	9	16	1	2	1	1
June 2014	4	7	2	1	3	1
<b>FISCAL YEAR TOTALS</b>	<b>81</b>	<b>87</b>	<b>25</b>	<b>31</b>	<b>26</b>	<b>23</b>



## VOTER TURNOUT

Full breakdown of individual Election results can be found on the City Website under the Department page for Voter Registration.



Voter Turnout

Municipal & State Referendum Election November 6, 2013							
Approximate 28 %	WARD 1	WARD 2	WARDS 3 & 7	WARDS 4 & 5	WARD 6	ABSENTEE BALLOTS	TOTAL
Voter Turnout All Ballots	584	428	995	1113	410	385	3915
Municipal & School Budget Validation Referendum Election State Primary Election June 10, 2014							
Approximate 14 %	WARD 1	WARD 2	WARD 3	ABSENTEE BALLOTS	TOTAL		
Voter Turnout City Ballot	582	519	502	142	1745		
Approximate 21 %	WARD 1	WARD 2	WARD 3	ABSENTEE BALLOTS	TOTAL		
Voter Turnout Democrat Ballot	327	306	238	78	949		
Approximate 5 %	WARD 1	WARD 2	WARD 3	ABSENTEE BALLOTS	TOTAL		
Voter Turnout Green Ind Ballot	4	9	8	2	23		
Approximate 18 %	WARD 1	WARD 2	WARD 3	ABSENTEE BALLOTS	TOTAL		
Voter Turnout Republican Ballot	167	149	177	44	537		

City Earnings Report  
July 1, 2013 - June 30, 2014

Name	Amount
ADAMS, COLLEEN	\$61,293.46
ADAMS, JEANNE	\$3,727.08
ALLAIRE, JEANNE	\$32,120.24
ALLEN, CHAD	\$75,941.96
ALLEN, EVERETT	\$52,575.74
ALLEY, EUGENE	\$98,596.83
ANDERSEN, CRAIG	\$84,400.58
ANDERSEN, SHIRA	\$50,196.30
ANDERSON, CHARLES	\$86,493.82
APRIL, ROBERT	\$57,700.03
ARCHAMBAULT, JARED	\$70,403.64
AUGER, PAUL	\$88.00
BAILEY, CYNTHIA	\$57,418.58
BEAUCHESNE, ABBIGAYLE	\$288.75
BEECHER, ERIC	\$58,555.19
BEGIN, EMILY	\$1,877.00
BENOTTI, STEVEN	\$72,273.53
BERNIER, DANIEL	\$2,439.50
BERTHIAUME, JEAN	\$333.00
BEYEA, AMY	\$1,615.00
BEYEA, KATIE	\$1,558.01
BEYER, MEGYN	\$1,528.00
BLACK, LORI ANN	\$390.00
BLACK, SANDRA	\$1,828.75
BLOOD, MARY	\$188.00
BLOUIN, MARCEL	\$69,636.79
BOND, RICHARD	\$53,715.46
BOTTING, WILLIAM	\$88,777.20
BOUCHER, CORRIE	\$2,249.79
BOURQUE, DALE	\$50,092.28
BOWLES, DAVID	\$296.00
BRALEY, TROY	\$70,978.81
BREWER, JUSTIN	\$3,042.00
BROOKS, JASON	\$66,134.08
BUCK, STEVEN	\$114,298.36
BUCKLIN, BARBARA	\$39,128.05
BUCKLIN, RICHARD	\$67,544.40
BURBANK, ALIX	\$3,700.16
BURGESS, KENNETH	\$3,666.63
BURNETT, CHARLES	\$17,200.00
CABANA, DONALD	\$43,896.93
CABANA, RONALD	\$22,078.00
CALNAN, CHRISTOPHER	\$46,160.08
CAMIRE, COURTNEY	\$187.50
CAMIRE, ZACHARY	\$2,216.26
CARLSON, AUDREY	\$1,768.00
CARLSON, BRIAN	\$1,207.50
CARLSON, SAVANNA	\$56.25
CARON, STEPHEN	\$60,731.74
CASSERLY, MICHAEL	\$58,226.40
CHAMPLIN, JASON	\$72,092.34
CHAMPLIN, RONNI	\$96,189.84
CHAPAIS, ZACHARY	\$8,076.00
CHASE, SCOTT	\$46,550.78
CHENEY, ERIC	\$52,899.29
CHEVALIER, VELMA	\$140.00
CLARK, ANDREW	\$57,609.06
CLARK, JEFFREY	\$5,029.50
CLARKE, JARRETT	\$39,343.25
CLOUTIER, ANITA	\$355.50
COCKBURN, EDWARD	\$738.99
COLE, JAMIE	\$48,069.15

Name	Amount
COLE, SAMANTHA	\$56,506.16
CONNOLLY, THOMAS	\$95,435.00
COTE, DANNY	\$39,981.76
COTE, KOBEIGH-LYN	\$633.75
COTE, RONALD	\$288.00
COTE, SUSAN	\$56,521.33
COTE, THOMAS	\$2,500.02
COTTER, PATRICK	\$35,807.53
CRAWFORD, DEBORAH	\$19,409.25
CUDMORE, ALLEN	\$50,094.55
CUNNINGHAM, MARC	\$15,855.77
CUSHING, GARY	\$70,311.94
CUTRER, PETER	\$23,948.61
CYR, CHRISTOPHER	\$61,118.52
DAVIS, MARSHAL	\$66,706.80
DAVIS, RAYMOND	\$44,471.11
DEBOTH, KOREY	\$1,772.00
DEBOTH, SUSAN	\$3,459.50
DEHAVEN, TIMOTHY	\$89,650.45
DENIKE, DANIEL	\$6,746.74
DEROCHE, ROGER	\$13,294.69
DESROCHERS, BRIAN	\$49,812.41
DINGLE, BRITTANY	\$2,188.00
DOIRON, KELSEY	\$2,065.75
DUBE, JORDAN	\$933.76
DUBOIS, PAUL	\$65,721.72
DUGGAN, THOMAS	\$64,877.17
DUNCAN, MITCHELL	\$480.00
DYER, MARK	\$80,665.10
ELDRIDGE, DAVID	\$2,406.76
ELLIS, CHARLES	\$21,179.60
ELWELL, JOHN	\$4,899.00
EMMONS, DWIGHT	\$61,568.60
EMMONS, JAMES	\$39,787.37
FALL, EARL	\$1,033.26
FLAYHAN, MELISSA	\$66,095.97
FLEWELLING, JOHN	\$60,248.77
FLOOD, PATRICK	\$61,927.55
FLOYD, LAWRENCE	\$282.50
FOISY, SCOTT	\$68,146.31
FRASER, ERIN	\$1,918.39
FRASER, NICOLE	\$384.39
FRENCH, CARL	\$51,255.95
FURBISH, JONATHAN	\$40,328.14
FURBISH, LAWRENCE	\$205.00
GAGNE, BARBARA	\$79,473.10
GAGNE, DONALD	\$3,705.66
GAGNE, MATTHEW	\$72,305.60
GAGNON, ARMAND	\$41,569.37
GAGNON, RENE	\$30,894.72
GALLAHER, JANET	\$64,478.88
GARNSEY, ELLEN	\$952.50
GARNSEY, JENNA	\$418.13
GAUDREAU, RYAN	\$59,308.12
GAY, CHRISTOPHER	\$53,318.16
GAY, GERALD	\$65,962.57
GEAUMONT, JEFFREY	\$50,100.18
GERRISH, JANE	\$140.00
GERRY, CONSTANCE	\$420.75
GERRY, MEGHAN	\$3,382.50
GILBERT, JAMES	\$43,359.63
GILE, MATTHEW	\$413.75

City Earnings Report  
July 1, 2013 - June 30, 2014

Name	Amount
GILMAN, THOMAS	\$44,757.87
GLOVER, BROCK	\$11,554.50
GOODNESS, LORRAINE	\$3,491.46
GOODRICH, BLAINE	\$12,226.75
GOODWIN, JAMIE	\$64,403.66
GORDIN, MICHAEL	\$58,795.95
GORE, BENJAMIN	\$26,091.71
GOUIN, DEVIN	\$1,106.25
GRAMES, KRISTEN	\$1,378.55
GRAY, DONNA	\$47,408.25
GRAY, KATELYN	\$3,283.50
GREAVES, PATRICIA	\$286.00
GREENWOOD, ADAM	\$4,039.50
GREGOIRE, STEVE	\$44,383.82
GRONDIN, ROBERT	\$159.50
GRONDIN, RONALD	\$59,783.58
GUINARD, AMY	\$18,470.40
GULNAC, JAMES	\$79,198.10
GWILT, COURTNEY	\$2,103.75
HADDOCK, DAWN	\$13,807.41
HAGAN, KRISTEN	\$50,581.04
HALEY, ERIKA	\$70,119.92
HALL, RANDY	\$46,557.52
HALL, SHERM	\$45,684.22
HAM, DAVID	\$604.07
HAMMERLE, ALEXANDER	\$54,406.50
HAMMERLE, HEIDI	\$1,428.75
HANSLIP, JOSEPH	\$3,999.96
HARGROVE, THEODORE	\$128.00
HARTLEY, ZACHARY	\$352.50
HEGARTY, LORI	\$49,307.94
HEGARTY, PETER	\$2,098.76
HERLIHY, MAURA	\$4,500.00
HIBBS, KERRY	\$33,038.87
HOCKENBERRY, DEREK	\$63,844.39
HODGE, KEITH	\$86,617.77
HOUDE, IRENE	\$34,144.63
HOWARD, SANDRA	\$3,673.53
HOWE, SARAH	\$63,167.91
HOYT-JACKSON, KATHLEEN	\$11,311.82
HUSSON, FRANCES	\$41,080.00
JACK, BLAINE	\$1,118.30
JACK, BLAINE	\$2,335.50
JACK, KAELEN	\$2,343.50
JACK, KAREN	\$2,068.00
JACKSON, PATRICIA	\$34,694.06
JOHNS, MATHEW	\$61,724.24
JOHNSON, STACEY	\$49,112.12
JONES, GREGORY	\$51,148.49
JONES, MATTHEW	\$65,069.10
JOURDAIN, JOSEPH	\$59,581.12
KEENE, RAYMOND	\$53,731.21
KIRK, CHAD	\$50,812.68
KRALL, JENICA	\$1,555.51
L'HEUREUX, IAN	\$4,006.75
LAMBERT, KEVIN	\$50,434.38
LANDRY, PETER	\$2,477.64
LAVALLEE, JOHN	\$38,027.55
LAVALLEE, MICHELLE	\$22,639.28
LAVIGNE, FREDERICK	\$8,450.83
LEBRUN, NANCY	\$40,397.16
LEDoux, JAMIE	\$61,220.47

Name	Amount
LEGERE, RYAN	\$7,224.00
LEVANGIE, TRACY	\$44,337.76
LEVESQUE, TODD	\$50,838.20
LITTLEFIELD, BRADFORD	\$1,999.98
LITTLEFIELD, CONSTANCE	\$132.00
LITTLEFIELD, HERBERT	\$3,438.00
LIZOTTE, SCOTT	\$60,831.87
LIZOTTE-JOHNSON, KELSEY	\$1,392.76
LORD, DALE	\$963.90
LORD, SHERRY	\$58,341.11
MACDONALD, MARIAN	\$364.50
MAGGIO, VIRGINIA	\$51,219.42
MARKLAND, JOHN	\$13,947.39
MARKLAND, STACY	\$35,891.77
MARQUEZ, VALIANT	\$189.00
MARTEL, RAYMOND	\$54,206.12
MARTINEAU, DANIEL	\$66,757.37
MASELLAS, LAUREN	\$45,840.31
MATTHEWS, SUZANNE	\$1,138.50
MAYNARD, JOLEEN	\$22,158.02
MCADAM, ELLEN	\$252.00
MCADAM, JOHN	\$308.00
MCGLINCEY, DANIEL	\$455.00
MCNAMARA, JAMES	\$40,715.55
MCPHERSON, JESSICA	\$698.03
MELANSON, ARMAND	\$3,707.28
MILAM, AMY	\$1,969.55
MILLS, KENDALL	\$39,331.78
MONTOURI, LAWRENCE	\$40,542.98
MOOERS, SCOTT	\$35,769.65
MORISSETTE, BARBARA	\$38,066.40
MORRISON, PAUL	\$55,613.34
MOSES, THOMAS	\$54,347.91
MOULTON, JOHN	\$59,707.42
MURPHY, EDDIE	\$61,160.49
MURRAY, CHERI	\$33,237.14
NEUBERT, ERIC	\$61,930.95
NGUYEN, AMANDA	\$7,070.15
NICHOLS, CODY	\$206.25
NICHOLS, NORMAND	\$62,114.58
NIEHOFF, AMANDA	\$57,214.18
NIMON, JAMES	\$88,320.92
NOBLE, ALBERT	\$48,805.59
NOH, MOHAMED	\$1,546.00
O'CONNOR, ELIZABETH	\$40,073.16
O'GORMAN, BRENT	\$11,385.02
OAK, LYNDON	\$53,624.94
OUELLETTE, STEVEN	\$64,824.90
PAQUIN, THOMAS	\$38,435.79
PARENT, RAYMOND	\$5,345.46
PARKER, KORY	\$12,547.33
PARSONS, THERESA	\$280.00
PAYEUR, MAURICE	\$47,359.61
PELLETIER, HEATHER	\$51,102.41
PEPIN, RYAN	\$1,487.50
PERREAU, ANDREA	\$180.00
PHILLIPS, ALBERT	\$35,772.64
PHILLIPS, SHARON	\$58,440.82
PLANTE, SYDNEY	\$952.50
PLOURDE, JOEL	\$144.00
PLUMMER, DONITA	\$268.00
POMEROY, MONIQUE	\$388.50

City Earnings Report  
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Name	Amount
RAYMOND, ANDREW	\$59,690.74
RECORD, LINDA	\$2,386.80
REED, CHRISTIAN	\$57,592.08
RICKETTS, LORISA	\$35,971.02
RISLEY, FEDE	\$128.00
ROBERTS, FRED	\$17,139.36
ROCHE, JAMES	\$915.00
ROGERS, MARY	\$40,330.16
ROSS, SHIRLEY	\$204.00
ROWE, JEFFREY	\$94,136.43
ROY, AUDREE	\$42,649.53
RUBY, SUSAN	\$68,357.22
SABINE, RALPH	\$42.54
SALLS, JUSTIN	\$4,959.00
SANBORN, BRENDA	\$28.00
SANFORD, RYAN	\$12,759.82
SANTOSUOSSO, JENNIFER	\$13,751.38
SARGENT, CLAIRE	\$264.00
SARGENT, RAYMOND	\$208.00
SAYRE, THOMAS	\$73,155.05
SEVIGNY, CATHERINE	\$32,571.62
SEVIGNY, MARGARET	\$140.00
SHAW, PAUL	\$63,339.01
SHEESLEY, SHIRLEY	\$70,750.96
SHELDON, CHESTER	\$71,353.74
SHERMAN, SARAH	\$7,130.26
SIMPSON, PAULA	\$74,295.54
SMALL, ERIC	\$62,439.45
SMITH, BETTE	\$44,383.05
SMITH, BRIAN	\$69,776.66
SMITH, FRED	\$3,999.96
SMITH, HAROLD	\$62,947.35
SMITH, PETER	\$63,751.61
SMITH, RICHARD	\$50,605.48
SOUTHARD, DWIGHT	\$70,969.53
ST. CYR, VIRGINIA	\$288.00
ST. LAURENT, ROGER	\$9,326.75
STACEWICZ, WILLIAM	\$9,721.92
STANLEY, SARAH	\$866.26
STAPLES, DANIEL	\$54,072.84
STEFANO, JOSEPH	\$57,745.09
STONE, LARRY	\$60,010.37
STORMAN, RODNEY	\$38,959.10
STROUT, TIMOTHY	\$79,550.59
SWEENEY, CAROLYN	\$205.00
TEMM, DYLAN	\$1,548.77
THOMPSON, ANDREA	\$1,764.00
THOMPSON, DEBORAH	\$2,200.00
THORNELL, ADAM	\$1,596.00
THORNTON, MICHAEL	\$65,567.22
THYNG, WILLIAM	\$10,062.25
TIERNAN, AISLING	\$2,032.50
TINSMAN, WILLIAM	\$42,297.66
TITCOMB, JAMES	\$6,241.13
TOWER, WILLIAM	\$91,972.86
TRAVERSO-PENN, KALEB	\$105.00
TUCKER, THERESA	\$12,316.50
TUNNEY, VIOLA	\$317.75
TURGEON, KATHLEEN	\$1,218.75
TURNER, JUDITH	\$432.50
TUTTLE, ANN	\$38,750.43
VALENTI, TRISTAN	\$52,183.67

Name	Amount
VALIDO, DARCY	\$35,937.71
VANASSE, RYAN	\$825.00
VERMETTE, AMANDA	\$2,232.00
VEZINA, RENE	\$1,188.81
WAGNER, JASON	\$89,324.76
WALKE, JAMES	\$32,783.93
WALSH, ALAN	\$3,999.96
WALTON, GLENN	\$58,479.66
WATKINS, BRIAN	\$54,952.41
WATSON, ADAM	\$40,107.27
WATSON, DORIS	\$274.00
WATSON, GEORGE	\$274.00
WELCH, MEGAN	\$49,436.26
WENTWORTH, KATHERINE	\$2,756.50
WHITE, JOHN	\$53,975.19
WHITE, MARISA	\$2,393.00
WHITE, SOPHIA	\$2,368.00
WIEGAND, PEYTON	\$1,786.00
WILBER, JOSEPH	\$16,461.78
WILKINS, RICHARD	\$3,999.96
WILKINSON, SPENCER	\$1,668.76
WOOD, LOUISE	\$148.00
WOOD, PERRY	\$88.00
WOODWARD, LINDSEY	\$637.52
WORDEN, KEVIN	\$54,659.38
YUILL, CONNOR	\$382.50
<b>TOTAL GROSS EARNINGS</b>	<b>\$10,249,899.75</b>

**MUNICIPAL VENDORS  
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AAA ENERGY SERVICE COMPANY	1,006.10	ASTRO AUTOMOTIVE, INC.	38.00
ABLE ZEBRA COMMUNICATIONS, LLC	1,804.30	AT&T MOBILITY	178.98
ABOVE & BEYOND CATERING	2,275.00	ATLANTIC BROOM SERVICE, INC.	228.00
ACORN RECORDING SOLUTIONS, INC.	9,240.00	ATLANTIC COMFORT SYSTEMS, INC.	12,304.00
ADAM WATSON	148.50	ATLANTIC PARTNERS EMS, INC.	1,534.00
ADAMSON INDUSTRIES CORP.	16,890.55	AUBUCHON HARDWARE	572.45
ADMIRAL FIRE & SAFETY, INC.	46,224.36	AUBUCHON REALTY COMPANY, INC.	75.19
ADVANTAGE FUNERAL AND CREMATION SERVICES	2,120.00	AUDREE ROY	383.30
ADVANTAGE TENNIS, INC.	16,739.99	AUTUMN GREEN FUNERAL HOME	1,385.00
AFTERFIVE BY DESIGN, INC.	1,024.40	AVENET, LLC	1,150.00
AIRGAS USA, LLC	3,283.84	AVESTA HOUSING	1,920.00
AIRTEMP, INC.	4,790.95	AXIOM PARTNERS, INC.	1,500.00
ALADDIN CARPET CLEANING, INC.	400.00	B-QUIP TEMPORARY FENCE, LLC	2,169.48
ALAN M. VACCARO	79.14	BAHR SALES	346.63
ALBERT PHILLIPS	215.76	BALLENGER AUTOMOBILE CO.	9,836.63
ALEX HAMMERLE	529.58	BARBARA BUCKLIN	50.00
ALEXIS MUNSON	575.00	BARBARA GAGNE	540.00
ALICIA ROWE	150.00	BASIX AUTOMATION	170.00
ALL ABOUT LEARNING	714.00	BCR COMMUNICATIONS	630.40
ALLEN CUDMORE	497.35	BEACON ATHLETICS	1,802.61
ALVIN BOSTON	2.75	BEARINGS SPECIALTY COMPANY, INC.	850.57
AMANDA NGUYEN	45.00	BEAUREGARD EQUIPMENT, INC.	2,937.59
AMANDA NIEHOFF	216.00	BEN'S UNIFORMS	2,371.50
AMERICAN AIRWORKS	70.25	BENJAMIN GORE	90.00
AMERICAN ARBITRATION ASSOCIATION	250.00	BERGERON PROTECTIVE CLOTHING, LLC	43,775.27
AMERICAN CHAMBER OF COMMERCE RESOURCES	230.00	BERGERON'S SHOE STORE	683.83
AMERICAN PLANNING ASSOCIATION	572.00	BERNIER'S VACUUM CENTER	74.75
AMERICAN PUBLIC WORKS ASSOCIATION	169.00	BETTE MARIE SMITH	978.91
AMERICAN SECURITY ALARM	21,116.00	BIDDEFORD FREE CLINIC	1,000.00
AMY GUINARD	233.00	BILL BOUGIE CONCRETE FINISHING	102,086.50
AMY MANETTI	6,822.00	BILLER PRESS & MFG., INC.	580.08
AMY MEURRENS	905.00	BILLYGOAT LANDSCAPING	118.00
AMY SEVIGNY	100.00	BLACK BEAR AUTOMOTIVE	5,172.45
ANDRE DESVERGNES	2,065.00	BLAST PARTY RENTALS	915.00
ANDREW CLARK	216.00	BLUE TARP FINANCIAL, INC.	1,062.25
ANDREW RAYMOND	540.00	BLUEGLOBES, LLC	848.81
ANIMAL WELFARE SOCIETY, INC.	27,661.34	BOB RAY	427.00
ANNE HUGHES	650.00	BOBCAT OF NEW HAMPSHIRE	294.18
APCO CLASS REGISTRATION	398.66	BONNIE HEPTIG	4,026.00
APPLIED CONCEPTS, INC.	127.00	BOSAL FOAM & FIBER	64.10
APPRAISAL SERVICES	7,900.00	BOSTON RED SOX	5,510.00
ARCHIE'S OFF ROAD & PERFORMANCE	504.00	BOUND TREE MEDICAL, LLC	10,759.63
ARROW AUTOMOTIVE	2,400.00	BRADFORD J. LITTLEFIELD	750.00
ARUNDEL FORD SALES	35,055.48	BRIAN BEAUCHESNE	467.00
ARVID ROBERTS	315.00	BRIAN DESROCHERS	225.00
ASCAP	343.50	BRIAN G. MCDEVITT	20.00
ASSOCIATION FOR FACILITIES ENGINEERING	195.00	BRIAN SMITH	697.00
ASSOCIATION OF ENERGY ENGINEERS	190.00	BROADCAST MUSIC, INC.	330.00
		BROWNELLS, INC.	191.39
		BSN SPORTS, INC.	3,774.38

**MUNICIPAL VENDORS  
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BUCKLIN APPRAISAL, LLC	8,800.00	COASTLINE SECURITY MANAGEMENT, INC.	1,123.50
BUDGET DOCUMENT TECHNOLOGY	4,086.04	COCKPIT CAFE	187.50
BUILD IT CONSTRUCTION	265.00	COLLEEN ADAMS	540.00
BUSINESS COMMUNICATIONS OF MAINE, LLC	383.00	COLLINS SHEET METAL, INC.	3,500.00
BUSINESS MANAGEMENT DAILY	286.00	COMPASS TRADES, LLC	500.00
BYRON STONE	100.00	COMPUTER PROJECTS OF ILLINOIS	1,716.00
C B KENWORTH, INC.	2,621.38	COOPER CROUSE-HINDS, LLC	640.00
C.A.S. OF NEW ENGLAND	2,204.00	CORRIE BOUCHER	18.00
CABANA'S AUTO BODY SHOP	5,048.76	COURTNEY CLEANERS	99.50
CALEB CHESSIE	630.00	CPRC RECYCLING	3,443.04
CAMEROTA TRUCK PARTS	1,485.00	CRAIG ANDERSEN	540.00
CANNIZZARO SEAL & ENGRAVING CO., INC.	192.20	CREDERE ASSOCIATES, LLC	671,436.17
CAOUPETTE'S QUALITY APTS, LLC	775.00	CUMBERLAND COUNTY SHERIFF'S OFFICE	384.00
CARD CENTER	95,882.31	CUMMINS NORTHEAST, INC.	2,017.15
CARL HURD	1,176.50	CURTIS LAKE CHURCH	890.00
CARLETON F. TRAVIS	500.00	CUSTOM COACH & LIMOUSINE	1,974.00
CARLL-HEALD & BLACK FUNERAL HOME	4,409.00	CUSTOM COMMUNICATIONS	215.00
CAROL BREWSTER	322.29	CXTEC	2,630.00
CAROLYN LEVESQUE	2,500.00	CYNTHIA BAILEY	216.00
CARQUEST AUTO PARTS	626.10	CYNTHIA SNOW	4,794.00
CASCO BAY FORD	23,132.00	DAN MARTINEAU	102.00
CATV CONSTRUCTION, INC.	55,548.38	DANIEL J. GUILLEMETTE	5,000.00
CBA LIGHTING & CONTROLS, INC.	242.00	DANNY BERGERON	77.05
CENTRAL FURNITURE	1,088.95	DANNY COTE	225.00
CENTRAL MAINE POWER COMPANY	302,729.52	DARCY VALIDO	45.00
CENTRAL MAINE PYROTECHNICS	13,500.00	DAVE PEARSALL	3,099.00
CENTRAL TIRE CO., INC.	29,769.83	DAVID & DENISE PEPIN ENTERPRISES, LLC	1,053.37
CENTRELEARN SOLUTIONS, LLC	1,431.90	DAVID BURKE	1,700.00
CERTIFIED LABORATORIES	565.17	DAVID M. MAC NEIL	790.00
CHAD ALLEN	1,395.00	DAVID SUMNER	257.00
CHAD KIRK	522.18	DAVID WINCHELL, SR.	25,440.00
CHADWICK-BAROSS	2,107.86	DAWN HADDOCK	72.00
CHAMP	3,728.00	DAYTON SAND & GRAVEL CO., INC.	523,651.19
CHARLES A. PLANTE & SONS	80,019.00	DEBORAH GAUDREAU	160.00
CHEMSEARCH	172.19	DEERING LUMBER, INC.	2,002.29
CHERI MURRAY	108.00	DELL	29,493.62
CHESTER SHELDON	540.00	DELUCA HOFFMAN ASSOCIATES, INC.	14,912.17
CHEWONKI FOUNDATION, INC.	566.00	DEPARTMENT OF HEALTH & HUMAN SERVICES	3,895.00
CHRIS CYR	540.00	DEPARTMENT OF PUBLIC SAFETY	712.50
CHRISTIAN REED	216.00	DEREK HOCKENBERRY	216.00
CHRISTINA PULKINEN	55.00	DIANE ELDRIDGE	1,000.00
CHRISTOPHER PERKS	500.00	DICK BENTLEY	22,700.00
CINTAS FIRE PROTECTION	2,120.75	DIRIGO SLIPFORM	27,325.83
CITY OF BIDDEFORD	1,950.00	DISCOUNT SCHOOL SUPPLY	673.84
CITY OF PORTLAND	455.00	DLT SOLUTIONS, INC.	1,244.55
CITY OF SANFORD	86,616.73	DON-RITE PLUMBING & HEATING	6,004.60
CIVES CORP.	2,672.00	DONALD BEADLE	150.00
CIVIL CONSULTANTS, INC.	262.50	DONALD CABANA	149.00
CLEAN HARBORS, INC.	992.00	DONNA ALEXANDER	1,100.00
CLEAN-O-RAMA	1,541.04	DONOVAN EQUIPMENT CO., INC.	1,436.16



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DOOR SERVICES, INC.	462.70	FISHER-JAMES COMPANY, INC.	250.00
DOWN EAST TURF FARMS	29.00	FLAGHOUSE	1,417.12
DOWN MAINE VETERINARY CLINIC	1,538.37	FLEETPRIDE	348.30
DOWNEAST ENERGY	144,024.30	FLEMISH MASTER WEAVERS, INC.	71,674.28
DOWNEAST FLOWERS AND GIFTS, INC.	81.18	FOGLIO EXCAVATING, INC.	8,410.00
DRUMMOND WOODSUM	5,804.65	FORREST MANSUR	200.00
DSS CORPORATION	10,000.00	FRANK WATSON	4,668.00
EAGLE POINT GUN	26,278.20	FRANKLIN PAINT CO., INC.	393.25
EARTHLINK BUSINESS	1,833.95	FRED LAVIGNE	45.00
EAST COAST COMPACTOR MAINTENANCE	11,352.50	FRED'S COFFEE CO.	631.00
EAST COAST SERVICE CENTER	80.00	FREDERICK L. MICHAUD	195.00
EASTERN CLEANING SERVICE	650.00	FSP BOOKS & VIDEOS, INC.	609.68
EASTERN FIRE SERVICES	17,243.48	FUN EXPRESS	635.75
EASTERN INDUSTRIAL AUTOMATION	112.70	G & K SERVICES	7,605.01
EASTERN MECHANICAL, INC.	2,428.59	G G DIRECT	5,160.10
EASTERN PIPE SERVICES, LLC	800.00	GABRIELE CLARKE	50.00
EATON PEABODY CONSULTING GROUP, LLC	3,000.00	GAIL CETTEI	140.00
ECOMAINE	21,993.65	GALLO CONSTRUCTION	75.15
ECONOMIC DEVELOPMENT COUNCIL OF MAINE	100.00	GALLS, LLC	4,210.07
EDDIE MURPHY	540.00	GARY ALDRICH	250.00
EDISON PRESS	1,063.60	GARY TAPSCOTT	75.37
EDWARD MITCHELL	672.00	GARY W. BURPEE	1,771.00
ELECTION SYSTEMS & SOFTWARE, LLC	7,461.59	GEMPLER'S	323.70
ELECTRIC LIGHT COMPANY, INC.	70,496.40	GENE CORMIER	7,632.79
ELIZABETH O'CONNOR	70.68	GENERAL CODE PUBLISHERS	1,195.00
EMERGENCY MEDICAL CONSULTANTS	175.00	GENERAL LINEN SERVICE, INC.	12,704.15
EMERY MILLS ENERGY	879.35	GENEST CONCRETE WORKS, INC.	1,557.31
EMPLOYEE DATA FORMS	36.75	GEORGE GREENE	238.00
EMPLOYEE HEALTH & BENEFITS	28,040.80	GEORGE J. FOSTER & CO., INC.	4,144.71
ERIC CHENEY	60.00	GEORGE SHARKEY	62,500.00
ERIC SMALL	1,200.00	GEORGE SLEEPER	29,842.00
ERICA HALEY	216.00	GEORGE SNELL	20.00
ESRI, INC.	4,700.00	GERALD HORNE	267.00
EVERETT ALLEN	540.00	GIS MAPPING & ANALYSIS	26,100.00
EVERETT J. PRESCOTT, INC.	850.00	GIS PLANNING	8,000.00
F. R. CARROLL, INC.	4,907.00	GLOBAL EQUIPMENT COMPANY	342.95
F.M. ABBOTT POWER EQUIPMENT, INC.	584.26	GMS HYDRAULICS, INC.	257.50
FAIRPOINT COMMUNICATIONS, INC.	4,849.16	GOLDSTAR PRODUCTS, INC.	412.16
FAITH D. BALLENGER	51.57	GOOD EARTH PRODUCTS, INC.	355.38
FALLON FRECHETTE	210.00	GOODALL OCCUPATIONAL HEALTH CENTER	6,672.00
FASTENAL COMPANY	6,209.05	GORHAM COUNTRY CLUB	300.00
FAY, SPOFFORD & THORNDIKE, LLC	3,170.51	GORHAM FENCE COMPANY, INC.	2,760.00
FB ENVIRONMENTAL CONSULTING	14,812.86	GORHAM LEASING GROUP	48,453.77
FBI - LEEDA	50.00	GORHAM SAND & GRAVEL, INC.	6,390.56
FERGUSON & JOHNSON, P.A.	70.00	GRADING SOLUTIONS, INC.	1,450.00
FIRE DEPARTMENT TRAINING NETWORK	240.00	GRAINGER	7,386.85
FIRE ENGINEERING	92.00	GREEN ENVIRONMENTAL, INC.	78,634.45
FIRST ADVANTAGE LNS SCREENING SOLUTIONS	500.00	GREEN THUMB FARMS	765.00
FIRST STUDENT, INC.	4,027.73	GREENWOOD EMERGENCY VEHICLES, INC.	3,841.21
		GREG JONES	283.84

**MUNICIPAL VENDORS  
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GREG POWERS ENTERTAINMENT, INC.	89.97	INTERNATIONAL ASSOC OF CHIEFS OF POLICE	120.00
GRO FLUID POWER SOLUTIONS, INC.	2,183.52	INTERNATIONAL ASSOC OF FIRE CHIEFS	1,043.00
GRONDIN TOWING & RECOVERY	160.00	INTERNATIONAL ASSOC OF ARSON INVESTIGATORS	105.00
GUARDIAN TRACKING, LLC	1,302.00	INTERNATIONAL CODE COUNCIL, INC.	371.00
GUEST SERVICES, INC.	167.32	INTERNATIONAL PUBLIC MANAGEMENT	105.00
GUILLEMETTE BROS.	23,100.00	INTERNATIONAL SALT CO., LLC	242,841.13
GUILLEMETTE'S FLOORING	4,787.50	INTERSTATE BATTERIES OF MAINE	3,552.40
H. ALLEN MAPES	37,500.00	INTERSTATE FIRE PROTECTION	779.00
H.A. MAPES, INC.	332,791.77	INVISIBLE INTELLIGENCE, LLC	2,000.00
H.A. STONE & SON, INC.	42,466.40	ISLAND LIGHTING & POWER SYSTEMS, INC.	21,630.00
H.D. GOODALL HOSPITAL, INC.	367.76	J.P. PEST SERVICES, INC.	600.00
HALE TRAILER BRAKE & WHEEL	930.45	J.R. HILTON, INC.	12,423.00
HALLADAY TRAFFIC & TRANSPORT, INC.	3,780.00	JACK HAM	20.00
HANNAFORD	3,500.55	JAIME LEDOUX	346.50
HARDWARE CONSULTANTS	4,750.00	JAIME MARTIN	55.00
HAROLD SMITH CONSTRUCTION	1,856.00	JAMES GULNAC	313.94
HARRIS COMPUTER SYSTEMS	5,543.89	JAMES NIMON	1,722.76
HARTFORD EQUIPMENT, INC.	32,722.95	JAMES WALKE	225.00
HARTFORD LIFE & ACCIDENT	993.50	JAMIE COLE	9.00
HAZARD CONTROL TECHNOLOGIES, INC.	4,990.00	JANET GALLAHER	216.00
HEALTH & ENVIRONMENTAL TEST LAB	960.00	JARED ARCHAMBAULT	610.00
HEATHER MURLEY	50.00	JASON BROOKS	540.00
HEATHER PELLETIER	216.00	JASON CHAMPLIN	540.00
HEGARTY PLUMBING & HEATING, INC.	7,603.50	JASON WAGNER	916.31
HEIDE MAURAS	50.00	JEANNE ALLAIRE	385.31
HENRY SCHEIN, INC.	41.99	JEDEDIAH COBB	2,976.00
HEWS COMPANY	384.00	JEFFREY A. SIMPSON, INC.	7,271.38
HI-WAY SAFETY SYSTEMS, INC.	43,320.96	JEFFREY ROWE	81.79
HIGGINS OFFICE PRODUCTS, INC.	308.79	JEMS	44.00
HIGH STREET EAST, LLC	675.00	JENNIFER DURYE	4,800.00
HISSONG READY-MIX & AGGREGATES, LLC	21,522.55	JENNIFER QUINTON	2,058.00
HOLLY BENNETT	80.00	JENNIFER SANTOSUOSSO	546.18
HOYLE, TANNER & ASSOCIATES, INC.	74,774.49	JENSEN, BAIRD, GARDNER & HENRY	5,000.00
HP FAIRFIELD	126,128.67	JERAMIAH J. RAITT	3,150.00
HUMMINGBIRD ASSOCIATES	750.00	JERRY'S MARKET	839.29
HUMPHRYS COVER SPORTS	103.50	JIM GILLEY	6,600.00
HUNTER SMIGELSKI	2,870.00	JIM'S ALIGNMENT SERVICE	1,808.12
HUSSON UNIVERSITY	780.00	JO SPIEDEL	820.00
HYDRAULIC HOSE & ASSEMBLIES, INC.	4,183.57	JOHN C. ALFANO, ARBITRATOR	2,118.25
IAAO	175.00	JOHN DEERE LANDSCAPES, INC.	5,143.07
IAAO, MAINE CHAPTER	65.00	JOHN F. KENNEDY REALTY TRUST	9,937.08
ICMA RETIREMENT TRUST 457	3,502.74	JOHN FLEWELLING	1,795.62
ICS SOFTWARE, LTD.	293.00	JOHN GALLANT	5,700.00
IMAGE TREND, INC.	175.00	JOHN H. FOLSOM II	863.11
INDUSTRIAL PROTECTION SERVICES	1,118.00	JOHN HINKLE, JR.	20.00
INFORME	105.00	JOHN MARKLAND	63.00
INFORMER SYSTEMS, LLC	4,017.60	JOHN MOULTON	36.96
INNOVATIVE SURFACE SOLUTIONS	4,048.30	JOHN N. FERDICO	2,600.00
INSIGHT PUBLIC SECTOR	3,579.70	JOHN WHITE	89.00
INTERNATIONAL ASSOC. PROPERTY EVIDENCE	100.00		



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JOLEEN MAYNARD	216.00	LAWSON PRODUCTS, INC.	8,867.55
JONATHAN FURBISH	500.00	LEAF COMMERCIAL CAPITAL, INC.	2,315.00
JORDAN EQUIPMENT COMPANY	212.09	LEAH HAYWARD	441.00
JOSE RODRIGUEZ	1,294.23	LELAND THERIAULT	3,200.00
JOSEPH F. WILLIS	500.00	LEVESQUE'S EXCAVATION	33,970.00
JOSEPH JOURDAIN	540.00	LHS ASSOCIATES, INC.	18.00
JOSEPH STEFANO	650.00	LINCOLN PRESS CORPORATION	11,838.00
JOSEPHINE BOUTILIER	2,034.00	LISA IBRAHIM	5,157.00
JOSHUA HAWKS	25.00	LITERACY VOLUNTEERS OF GREATER	6,000.00
JOURNAL TRIBUNE	8,303.57	SANFORD	
JOY & HAMILTON ARCHITECTS, INC.	1,000.00	LITTLEFIELD BROTHERS	2,606.25
JP CONSTRUCTION, INC.	1,530.00	LORI HEGARTY	225.00
JULIE TANNER	50.00	LORISA RICKETTS	184.72
JUSTICE PLANNING & MANAGEMENT	2,050.00	LOUIS B. GOODALL MEMORIAL LIBRARY	385,607.00
ASSOC.		LOWE'S	139.72
K & S DEVELOPMENT, INC.	98.11	LPR ELITE SECURITIES GROUP, INC.	895.00
K. BLAIR HODGE	870.00	LUCILLE CAMIRE	122.00
KAMCO SUPPLY CORP.	39.43	M & T BANK	1,501.00
KAPLAN UNIVERSITY	3,450.00	M. BRADSHAW CO., INC.	29,171.20
KATHLEEN HOYT-JACKSON	423.72	M.B. SQUIRES CO., INC.	511.75
KATHLEEN OUELLETTE	290.00	MAD SCIENCE OF MAINE	770.00
KENDALL MILLS	225.00	MAHFUZ FULLI	3,464.00
KENNETH MITCHELL	4,100.00	MAIDE FOR YOU!, INC.	600.00
KERRY HIBBS	305.48	MAILINGS UNLIMITED	5,863.47
KEVIN C. SPRAGUE	350.00	MAINE AMBULANCE ASSOCIATION	900.00
KEVIN PARKS	724.95	MAINE ANIMAL CONTROL ASSOCIATION	50.00
KEVIN WAY	385.00	MAINE ASCE	35.00
KEY EQUIPMENT FINANCE	3,801.00	MAINE ASSOC. OF ASSESSING OFFICERS	463.00
KEYSTONE HORTICULTURISTS	1,075.00	MAINE ASSOCIATION OF LOCAL	25.00
KEYSTONE LEASING	6,168.21	EMERGENCY MANAGERS	
KFD TRAINING & CONSULTATION, LLC	595.00	MAINE ATTRACTION WATER SKI SHOW	3,300.00
KIDS FREE TO GROW	667.00	MAINE AVIATION BUSINESS ASSOCIATION	50.00
KIM CURIT-BRULOTTE	274.00	MAINE BEACHES ASSOCIATION	200.00
KIMBALL MIDWEST	1,324.73	MAINE BETTER TRANSPORTATION ASSOC.	220.00
KNOX COMPANY	239.00	MAINE CEMETERY ASSOCIATION	50.00
KONOVER DEVELOPMENT CORPORATION	3,579.97	MAINE CHIEFS OF POLICE ASSOC.	562.00
KORA SHRINE CIRCUS	400.00	MAINE COMMERCIAL TIRE	6,085.68
KORA SHRINE MOPED PARADE UNIT	300.00	MAINE COMMUNITY DEVELOPMENT ASSOC.	100.00
KORY PARKER	45.00	MAINE DEVELOPMENT FOUNDATION	150.00
L & R CLEANING, INC.	450.00	MAINE FIRE CHIEFS' ASSOCIATION	207.00
L-3 COMMUNICATIONS CORPORATION	75.00	MAINE GOLF COURSE SUPERINTENDENTS	300.00
L. L. BEAN, INC.	3,313.60	ASSOC.	
L.V. ALLEN & SONS, INC.	66,548.27	MAINE GOVERNMENT FINANCE OFFICERS	70.00
LAFRANCE-LAMBERT & BLACK	8,315.00	ASSOC.	
LAKESIDE SPORT & MARINE	150.00	MAINE MOTOR TRANSPORT ASSOC., INC.	295.00
LANGUAGE LINE SERVICES, INC.	51.50	MAINE MUNICIPAL ASSOCIATION	578,996.99
LARRY MONTUORI	500.00	MAINE MUNICIPAL BOND BANK	293.55
LAUNDERITE CLEANERS	1,320.25	MAINE MUNICIPAL HEALTH TRUST	2,111,430.90
LAUREN MASELLAS	540.00	MAINE PERS	853,530.24
LAURIE SMITH	260.00	MAINE REAL ESTATE & DEVELOPMENT	275.00
LAVALLEE BRENSINGER ARCHITECTS	354,052.14	ASSOC.	
		MAINE RESOURCE RECOVERY	1,399.50
		ASSOCIATION	

**MUNICIPAL VENDORS  
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MAINE REVENUE SERVICES	5,500.00	MOTORHEAD & TRADING POST & HOBBIES	76.65
MAINE STATE POLICE	190.00	MOUNT WASHINGTON COLLEGE	3,773.00
MAINE STATE WEEKEND	280.00	MRPA	5,864.50
MAINE TECHNICAL SOURCE	78.36	MURDOCH MACKENZIE	20.00
MAINE TODAY MEDIA	1,216.70	MY PLACE TO LEARN, INC.	907.00
MAINE TOWN & CITY CLERK'S ASSOC.	150.00	MYRECDEPT.COM	3,195.00
MAINE TURNPIKE AUTHORITY	1,517.85	NAPA AUTO PARTS	37,369.60
MAINE WELFARE DIRECTORS ASSOC.	255.00	NASP	75.00
MAINEBIZ PUBLICATIONS, INC.	42.95	NASSON COMMUNITY CENTER	1,100.00
MARA, LLC	475.00	NATIONAL ACADEMY OF AMBULANCE CODING, INC.	299.00
MARC CUNNINGHAM	36.00	NATIONAL CREATIVE ENTERPRISES	444.00
MARC MATHIEU	7,278.00	NATIONAL FIRE PROTECTION ASSOC.	2,986.23
MARCOTTE ELECTRIC	5,630.79	NATIONAL RECREATION & PARK ASSOC.	159.00
MARDEN'S, INC.	372.55	NATIONAL TACTICAL OFFICERS ASSOC.	150.00
MARGARET SEVIGNY	3,150.00	NAVAL SURFACE WARFARE CENTER	1,200.00
MARK DYER	540.00	NEST & SONS, INC.	390.00
MARK OPIELOWSKI	403.00	NEW ENGLAND BARRICADE	431.02
MARSHAL DAVIS	1,043.08	NEW ENGLAND CRANE, INC.	495.00
MARSHALL & SWIFT/BOECKH, LLC	1,079.15	NEW ENGLAND DETROIT DIESEL	1,363.47
MARY ALLISON ROGERS	460.03	NEW ENGLAND FIRE SERVICES	2,080.00
MASTERMAN'S, LLP	2,110.84	NEW ENGLAND INSPECTION, INC.	200.00
MATHESON TRI-GAS, INC.	3,476.09	NEW ENGLAND PARK ASSOCIATION	210.00
MATHEW JOHNS	540.00	NEW ENGLAND SPECIALTY SOILS	6,816.16
MATTHEW GAGNE	777.38	NEW ENGLAND STATE POLICE	100.00
MATTHEW JONES	1,319.78	NEW ENGLAND STEEL FABRICATORS	580.00
MAURICE PAYEUR	154.00	NEW ENGLAND TRUCK TIRE CENTERS, INC.	3,608.24
MBOIA	350.00	NEW HAMPSHIRE PLANNERS ASSOCIATION	350.00
MCAPWA	140.00	NEW HAMPSHIRE TACTICAL OFFICERS ASSOC.	300.00
MEGAN WELCH	649.25	NEW URBAN PUBLICATIONS	79.00
MELISSA FLAYHAN	215.93	NEW VISTA DESIGN	20,208.45
MESSER PETROLEUM EQUIPMENT	40,148.30	NEWCASTLE CHRYSLER	42,035.00
MESSER TRUCK EQUIPMENT	8,395.04	NH FIRE PREVENTION SOCIETY	500.00
METROCAST CABLEVISION	2,679.24	NH REAL ESTATE HOLDING & DEVELOPMENT	4,186.72
MHQ	2,461.00	NORMAN NICHOLS	1,200.00
MICHAEL CASSERLY	23.10	NORMAND ELECTRIC, INC.	44,606.35
MICHAEL GORDON	1,375.00	NORTH AMERICAN EQUIPMENT UPFITTERS	1,315.97
MICHAEL LABBE	2,532.00	NORTH COUNTRY TRACTOR, INC.	5,108.02
MICHAEL THORNTON	1,375.00	NORTHEAST CHEMEX	353.90
MICHAEL V. MORIN	327.00	NORTHEAST DIAGRAMMING SERVICES	249.00
MILL METALS CORPORATION	895.00	NORTHEAST ELECTRICAL DISTRIBUTORS	141,688.16
MILLIKEN BROTHERS, INC.	345.00	NORTHEAST EMERGENCY APPARATUS, LLC	6,843.18
MINUTEMAN TRUCKS, INC.	8,768.13	NORTHEAST NURSERY, INC.	6,935.25
MMTCTA	200.00	NORTHEAST RECORD RETENTION, LLC	344.50
MOFFETT TURF EQUIPMENT	20,622.16	NORTHEAST TIMETRAK SYSTEMS	1,550.00
MONSON COMPANIES, INC.	885.50	NORTHEAST WISCONSIN TECHNICAL COLLEGE	350.00
MOODY'S COLLISION CENTER-SANFORD	2,500.38	NORTHEASTERN ECONOMIC DEVELOPERS ASSOC.	495.00
MOORE MEDICAL, LLC	793.35	NORTHERN NEW ENGLAND LAW PUBLISHERS	182.00
MORIN STEEL, INC.	240.00		
MORNA OWENS	60.00		
MORNING DEW & YARD TIME, INC.	26,119.07		

**MUNICIPAL VENDORS  
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NOSNE, INC.	325.00	PRC INDUSTRIAL SUPPLY, INC.	3,466.11
O'BRIEN & SONS, INC.	966.00	PRIORITY CAPITAL PARTNERS, LLC	24,255.46
O'CONNOR GMC	203,683.15	PROFESSIONAL LITIGATION & POLYGRAPH SVC.	3,500.00
O'LORD, LLC	269.50	PROFESSIONAL PAINTING/PAPER HANGING	5,600.00
OBSERVER	2,378.88	PROTECTING THE HOMELAND INNOVATIONS, LLC	135.00
OFFTECH	202.00	PUBLIC ENGINES, INC.	1,188.00
OLD DOMINION BRUSH	6,320.13	QUEST DIAGNOSTICS	358.70
OSHKOSH CAPITAL	83,119.79	QUIMBY APPRAISALS, LLC	1,250.00
OTIS ELEVATOR COMPANY	7,166.19	QUIMBY PROPERTIES, LLC	428.00
OTT COMMUNICATIONS	25,954.59	QUIRK AUTO GROUP	1,599.69
OVERHEAD DOOR COMPANY	7,995.80	R V DOCTORS, INC.	1,136.00
P & E SUPPLY CORP.	235.50	R. J. GRONDIN & SONS	150.64
PAC-N-ARMS	1,960.00	R. PEPIN & SONS, INC.	63,478.80
PACKAWHALLOP, LLC	180.00	RADIOSHACK	24.98
PAGE, WOLFBURG & WIRTH, LLC	560.00	RAITTS SIGN & DESIGNS, INC.	1,825.52
PAINTING BY NORTHEAST	5,200.00	RAPID ASSAULT TOOLS	2,600.00
PALMER SPRING COMPANY	9,844.84	REBECCA TANGUAY	105.00
PARTY PLUS	119.50	RECON ROBOTICS	4,950.00
PATRICIA JACKSON	42.94	RED'S SHOE BARN, INC.	2,221.93
PATRICK COTTER	574.41	RELIANCE EQUIPMENT	11,215.62
PATRICK FAGAN	330.56	RETAIL ACQUISITION & DEVELOPMENT	134.02
PATRICK FLOOD	540.00	RHINO PROPERTY DEVELOPMENT, LLC	500.00
PAUL SHAW	540.00	RICHARD AMERGIAN	5,551.54
PAULA SIMPSON	174.99	RICHARD BUCKLIN	1,170.83
PAVEMENT MAINTENANCE SUPPLY, INC.	33,200.00	RICHARD GENEST, INC.	57,635.29
PCM SALES, INC.	6,158.59	RICHARDS REFRIGERATION AND ELECTRICAL	80.84
PEERLESS INSURANCE COMPANY	2,728.00	RILEIGHS OUTDOOR DECOR	13,696.97
PENNY ROY	500.00	RIVERSIDE CEMETERY ASSOCIATION	33,105.00
PERMA-LINE CORPORATION	7,588.73	RJ MILL CORP.	280,137.57
PERRY BUILDING & RESTORATION, LLC	2,461.54	ROBERT CHAMPAGNE	458.00
PERSHING, LLC	4,950.00	ROBERT HALF TECHNOLOGY	55,875.25
PETE LIEBERMAN	80.00	ROBERT LACHANCE	420.00
PETER MARSHALL	443.00	ROBERT W. DUBOIS	10,464.00
PETRONA, INC.	300.17	ROCHESTER TRUCK REPAIR	68.92
PHOENIX ASSOCIATES	541.00	ROCKWELL INVESTMENT GROUP	286.00
PIKE INDUSTRIES, INC.	24,551.32	RODNEY STORMAN	126.00
PINE STATE ELEVATOR COMPANY	2,723.80	ROGER T. RIDLEY, SR.	22,500.00
PINE TREE WASTE	996,284.84	ROGER WILLIAMS UNIVERSITY	125.00
PIONEER MANUFACTURING CO.	238.45	RON MORIN	146.66
PITNEY BOWES	648.00	RONALD A. COTE	5,980.00
PITNEY BOWES PURCHASE POWER	12,200.00	RONALD COTE	4,280.00
PITNEY BOWES, INC.	2,194.58	RONALD GINGRAS	600.00
PLANNING DECISIONS, INC.	3,500.00	RONALD GRONDIN	80.00
PNC EQUIPMENT FINANCE, LLC	4,680.86	RONALD MATHIEU	180.00
POLAND SPRING WATER COMPANY	157.43	RSD GRAPHICS, INC.	180.00
PORTLAND GLASS	634.34	RUBB, INC.	18,321.58
PORTLAND POLICE DEPARTMENT	297.00	RUNYON KERSTEEN & OUELLETTE	30,375.00
PORTLAND PUMP	300.00	RYDIN DECAL	1,494.21
POULIN AUTO COUNTRY	260.00		
POWERPLAN	5,382.75		

**MUNICIPAL VENDORS  
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S & S WORLDWIDE, INC.	646.97	SHAW'S HARDWARE, INC.	4,256.49
S.J.R. ENGINEERING, INC.	75.09	SHAWN MCLEOD	425.00
SAFEWARE, INC.	6,470.59	SHAWNEE PEAK	3,604.00
SANDRA KITTRIDGE	491.00	SHERRY KILGUS-KRAMER	843.75
SANDRA LEMELIN	2,980.00	SHERWIN WILLIAMS	1,370.57
SANFORD & SON RETAIL, LLC	4,542.90	SHIRA ANDERSEN	216.00
SANFORD COMMUNITY ADULT EDUCATION	4,800.00	SHIRLEY SHEESLEY	22.75
SANFORD CPR ASSOCIATES	602.50	SIGN DESIGN, INC.	8,392.00
SANFORD FOOD PANTRY	4,146.00	SIMPLEX GRINNELL	1,493.29
SANFORD HIGH SCHOOL	519.04	SIRCHIE FINGER PRINT LABORATORIES	173.42
SANFORD HOUSING AUTHORITY	1,723.62	SKELTON, TAINTOR & ABBOTT	115,832.27
SANFORD INN	223.56	SKILLPATH SEMINARS	149.00
SANFORD INSTITUTION FOR SAVINGS	33,147.50	SLICKFISH STUDIOS, LLC	625.00
SANFORD L.P.	445.00	SMHC WORKWELL	5,545.00
SANFORD MAINERS, INC.	500.00	SMITTY'S CINEMA	533.00
SANFORD MILL REDEVELOPMENT, LP	43,562.82	SOUTHERN MAINE AGENCY ON AGING	823.00
SANFORD POLICE DEPARTMENT	1,740.00	SOUTHERN MAINE AVIATION, LLC	3,221.75
SANFORD RADIATOR	1,104.03	SOUTHERN MAINE CABLING	2,196.11
SANFORD SCHOOL DEPARTMENT	8,255.66	SOUTHERN MAINE COMMUNICATIONS	139,294.66
SANFORD SEWERAGE DISTRICT	11,925.14	SOUTHERN MAINE DISTRICT 1 TRAINING	750.00
SANFORD SOUND	759.96	SOUTHERN MAINE DOOR PROFESSIONALS	1,885.00
SANFORD WATER DISTRICT	628,196.77	SOUTHERN MAINE EMERGENCY MEDICAL SERV.	3,600.00
SANFORD-SPRINGVALE CALL FIRE FIREFIGHTERS, INC.	52,402.38	SOUTHERN MAINE HEALTH CARE	658.98
SANFORD-SPRINGVALE CHAMBER OF COMMERCE	14,434.50	SOUTHERN MAINE PLANNING & DEVELOPMENT COMMISSION	12,801.35
SANFORD-SPRINGVALE YMCA	100.00	SOUTHERN MAINE PROPERTY MANAGEMENT	1,000.00
SARA LESAFFRE	50.00	SOUTHERN MAINE SNO-GOERS	3,743.80
SARAH HOWE	1,394.83	SOUTHERN NEW HAMPSHIRE HYDROELECTRIC	29,514.79
SARAH THEBERGE	4,616.00	SOUTHWORTH-MILTON, INC.	21,172.54
SARGENT TYLER & WEST	1,943.00	SPECTRUM HEALTH SYSTEMS, INC.	150.28
SCHOOL SPECIALTY, INC.	277.24	SPILLER'S	75.61
SCOTT CHASE	1,238.73	SPM CO., INC.	4,924.00
SCOTT FOISY	540.00	SPORTS FIELDS, INC.	3,792.68
SCOTT WILSON	750.00	SPORTS TURF MANAGERS ASSOCIATION	165.00
SEACOAST BUSINESS MACHINES	7,651.98	SPRAGUE PLUMBING & HEATING	1,700.00
SEACOAST FIRST AID & SAFETY	284.30	SPRINGVALE HARDWARE CO., INC.	6,354.02
SEACOAST GRANITE	3,900.00	SPRINGVALE NURSERIES	2,868.04
SEACOAST SHIPYARD ASSOCIATION	50.00	SPRINGVALE PUBLIC LIBRARY	149,818.00
SEBAGO TECHNICS, INC.	185,677.75	SPRUCE LANE INVESTMENTS	5,492.00
SEBASCO HARBOR RESORT	218.00	SRP PROPERTIES, LLC	2,018.00
SECRETARY OF STATE	430.00	ST. THERESE OF LISIEUX	200.00
SELECT ADVANTAGE	1,075.00	ST. THOMAS SCHOOL	21,992.00
SERVPRO OF SOUTHERN YORK COUNTY	631.19	STACEY MORIN	200.00
SETON IDENTIFICATION PRODUCTS	273.35	STATE INDUSTRIAL PRODUCTS	4,154.53
SEVEE & MAHER ENGINEERS, INC.	16,084.38	STEPHEN CARON	486.00
SHAIN'S OF MAINE	400.00	STERICYCLE, INC.	1,530.13
SHAKER POND ICE CREAM	110.00	STEVE BRUNO	700.00
SHANNON NESMITH	25.00	STEVE OUELLETTE	40.00
SHARON PHILLIPS	216.00	STEVEN ALLAIRE	2,600.00
SHAW BROTHERS CONSTRUCTION, INC.	23,020.00		

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STEVEN R. BUCK	4,000.00	TRACTOR SUPPLY CREDIT PLAN	2,078.17
STEVEN VINCENT	168.65	TRACY BENNISON	61.00
STONE ROAD SEPTIC, INC.	4,320.00	TRACY WINSHIP	313.00
STOP & GO PORTABLE TOILET SERV.	1,580.00	TRAFTON SENIOR CITIZEN CENTER	10,000.00
STRYKER MEDICAL CORPORATION	16,738.31	TRANE U.S., INC.	3,841.97
SUE PEPIN	1,000.00	TRC ENVIRONMENTAL CORPORATION	122,600.94
SULLIVAN TIRE	3,942.63	TREASURER, CITY OF SANFORD	44,185.25
SUMMIT PROPERTIES	394.68	TREASURER, COUNTY OF YORK	856,817.35
SUNBELT RENTALS	1,926.60	TREASURER, STATE OF MAINE	583,735.04
SURE-WAY, INC.	700.00	TRICIA A. REINKEN	1,475.00
SURPLUS BUSINESS ASSETS, INC.	75.00	TRICOR EMPLOYMENT SCREENING	276.00
SUSAN COTE	40.05	TRISTAN VALENTI	540.00
SUSAN RUBY	540.00	TRITECH SOFTWARE SYSTEMS	23,728.03
SUSAN T.J. CYR	5,030.00	TROY BRALEY	540.00
SWEETSER CHILDREN'S SERVICES	38.04	TROY INDUSTRIES	53.08
SYSCO OF NORTHERN NEW ENGLAND	1,296.60	TURF PRODUCTS	5,009.17
T-MOBILE	3,413.87	TWIN CITY RADIATOR, ALTERNATOR	2,113.79
TAMMY CORLISS	55.00	TYLER TECHNOLOGIES, INC.	65,508.37
TASK FORCE TIPS	128.03	U S FELT COMPANY, INC.	5,993.04
TAYLOR RENTAL CENTER	1,611.25	ULINE	126.39
TD BANK	762,582.66	UNIFIRST CORPORATION	1,309.85
TENORI PROPERTIES, LLC	6,665.93	UNIVERSAL RECYCLING TECHNOLOGIES	1,470.52
THE BANK OF NY MELLON	5,284.25	UNIVERSITY OF MAINE	165.00
THE CHILDREN'S CENTER	5,253.00	UNIVERSITY OF MAINE COOPERATIVE	20.00
THE LIGHTHOUSE INN	314.00	UNIVERSITY OF SOUTHERN MAINE	2,002.11
THE RIDGE ANIMAL HOSPITAL	36.05	UNIVERSITY PRODUCTS, INC.	94.30
THERESA TUCKER	63.00	URBAN TREE SERVICE	1,400.00
THOM LAKIN	7,520.00	US BANK CORPORATE TRUST BOSTON	1,120,203.43
THOMAS COLLEGE	600.00	VAST DATA CONCEPTS, LLC	874.20
THOMAS CONNOLLY	176.09	VERIZON WIRELESS	17,014.17
THOMAS DUGGAN	1,076.19	VETERANS MEMORIAL COMMITTEE	3,000.00
THOMAS ROBERGE	2,602.80	VICTORIA BOURRET	1,200.00
THOMAS SAYRE	540.00	VICTORIA COUTURE	255.00
THOMSON WEST PAYMENT CENTER	3,661.77	VIDACARE CORPORATION	2,182.10
THU LAM	600.00	VILLAGE GREEN, LLP	8,166.26
TILSON FIBER TECHNOLOGY, LLC	22,000.00	VISION GOVERNMENT SOLUTIONS, INC.	6,575.00
TIM WHITEHOUSE	495.00	W. L. CONSTRUCTION SUPPLY, LLC	389.99
TIMBERRIDGE APARTMENTS	9,658.50	W.B. MASON COMPANY, INC.	5,279.37
TIMOTHY DEHAVEN	676.00	W.S. DARLEY & CO.	1,391.62
TIMOTHY J. NELSON	1,040.00	WABAN PROJECTS, INC.	525.00
TIMOTHY MARTIN	6,852.27	WAGE WORKS	3,020.00
TIMOTHY O'CARROLL	200.00	WALMART COMMUNITY/GEGRB	935.88
TMDE CALIBRATION LAB, INC.	765.00	WALTER DAVIDSON	53.41
TOOL & EQUIPMENT CONNECTION	2,050.00	WARREN'S OFFICE SUPPLIES	22,920.78
TOWERWALL, INC.	7,498.00	WATCHGUARD VIDEO	8,244.00
TOWN OF ACTON	58.28	WATER COUNTRY	1,875.00
TOWN OF BRUNSWICK	4,000.00	WATER'S EDGE RESORT & SPA	397.90
TOWN OF OLD ORCHARD BEACH	61,421.50	WEAPONCRAFT, LLC	395.00
TOWN OF SHAPLEIGH	3,268.11	WEIRS MOTOR SALES, INC.	128.01
TRACK STAR INTERNATIONAL, INC.	990.00	WELLS FARGO FINANCIAL LEASING	19,956.01



**MUNICIPAL VENDORS  
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WELLS FARGO HOME MORTGAGE, INC.	91.35
WESCOTT & SONS, INC.	323.10
WILLIAM A. SAWYER CONSULTING, INC.	470.00
WILLIAM J. MAYNARD	1,200.00
WILLIAM L. ELWELL	37.50
WILLIAM TINSMAN	180.00
WILLIAMS BROTHERS	1,381.51
WINDHAM WEAPONRY	820.00
WINDWARD PETROLEUM	13,014.11
WINTER EQUIPMENT COMPANY, INC.	545.10
WIREPRO, INC.	1,649.00
WOODARD & CURRAN	2,400.00
WORK TRUCKS USA	1,347.50
WORKOUT FITNESS STORE	199.00
XEROX BUSINESS SERVICES, LLC	5,700.00
Y C T & C C A	6.00
YORK COUNTY BUDGET COMMITTEE	1,154.00
YORK COUNTY CHIEFS ASSOCIATION	130.00
YORK COUNTY CHIEFS' SCHOOL	130.00
YORK COUNTY COMMUNITY ACTION	47,551.00
YORK COUNTY FOOD RESCUE	1,746.00
YORK COUNTY REGISTRY OF DEEDS	7,819.14
YORK COUNTY SHELTERS, INC.	577.00
YORK COUNTY SOIL & WATER	10,494.10
YORK PINES, LLC	5,000.00
YORK'S WILD KINGDOM	3,025.00
ZEBRA STRIPING	1,640.00
ZEE MEDICAL, INC.	1,208.85
ZIPPY COPY-PRINT CENTER	742.58
ZOLL MEDICAL CORPORATION	70,232.02
ZUK CONSTRUCTION, INC.	600.30

**SANFORD SCHOOL DEPARTMENT  
EARNINGS REPORT  
JULY 1, 2013 – JUNE 30, 2014**

ACKROYD, LAURIE A.	\$58,182.89	BENNETT, DEBORAH M.	\$63,517.80
ADAMS, BRIDGET A.	\$23,293.26	BERNIER, LISA M.	\$19,317.50
ADAMS, PATRICIA A.	\$16,335.48	BERUBE, JACQUELINE C.	\$62,043.05
ADORNETTO, LORRAINE M.	\$2,072.50	BEYEA, AMY E.	\$15,640.00
ALLAIRE, DENISE L.	\$51,125.82	BINETTE, WENDY E.	\$1,920.00
ALLAIRE, JESSICA M.	\$46,500.20	BIRCH, KAREN E.	\$46,591.50
ALLEN, DIANA L.	\$47,959.52	BISSELL, KAREN L.	\$15,561.80
ALLEN, JESSICA A.	\$46,000.20	BISSELL, STACEY L.	\$98,478.00
ALLIS, SARA W.	\$27,068.79	BJORN, LAURIE O.	\$70,675.98
ALSTON, KEVIN G.	\$29,104.46	BLACK, SANDRA L.	\$12,306.29
AMES, DIANNE M.	\$57,439.09	BLAISDELL, KAREN A.	\$2,625.00
ANDERMAN, CARA R.	\$37,753.75	BLANCHARD, ELAINE M.	\$38,405.25
ANDERSON, JAMIE S.	\$50,077.10	BLANCHETTE, LISA A.	\$38,467.60
ANDERSON, JESSICA J.	\$29,000.00	BLOOM, JED T.	\$8,194.62
ANDERSON, VICKI J.	\$14,416.67	BLOUIN, KARYN L.	\$21,143.41
ANDREWS, DEBORAH M.	\$37,415.07	BOGAN, RYAN P.	\$3,279.00
ANSON, PATRICIA A.	\$9,600.00	BOISSONNEAULT, MARK E.	\$66,527.45
APPLEBY, GRETCHEN A.	\$3,846.17	BOISSONNEAULT, STEPHANIE	\$50,589.10
ARNOLD, ANTOINETTE M.	\$64,643.61	BOLDUC, JOSEPH F.	\$55,233.00
ARONSON, CHRISTINE	\$62,187.62	BONPIETRO, DEREK J.	\$8,017.87
ARSENAULT, LISA M.	\$27,081.41	BOONE, MARY	\$56,994.41
AUGER, PAUL G.	\$56,074.30	BORDEAU, COLLEEN M.	\$20,372.17
AYERS, PAULA A.	\$18,634.64	BOUGIE, JANE M.	\$19,939.39
BADGER, JENNIFER L.	\$41,200.60	BOURASSA, JOANNE M.	\$38,765.00
BAILEY, MICHAEL K.	\$52,399.80	BOURQUE, GAIL A.	\$24,695.98
BAKER ROUX, CAROL L.	\$60,489.17	BOYCE, EDWARD F.	\$56,487.15
BAKER, ASHLEY C.	\$4,379.88	BOYD, AMAURI HS	\$14,856.75
BAKER, KRISTIE A.	\$52,482.64	BRACKETT, DEIRDRE	\$55,509.67
BAKER, MELISSA J.	\$17,125.92	BRAFFITT, MARGARET L.	\$13,278.27
BALL, BETH A.	\$7,194.02	BRENNAN, JEAN L.	\$5,250.00
BARON, SHERRI L.	\$50,702.35	BRENT, BEVERLY N.	\$900.00
BARRY, ERIN L.	\$45,392.70	BRETON, DARLENE M.	\$40,431.75
BARTLETT SR, CRAIG	\$32,801.60	BRETON, LINDA M.	\$6,000.00
BEAN, STEPHANIE A.	\$10,476.85	BRINE, KAREN L.	\$19,387.60
BEATTIE, MELINDA M.	\$1,924.79	BRINK, SAMANTHA H.	\$41,544.25
BEAUDOIN, SHARON L.	\$60.00	BROWN ABELL, HOLLY K.	\$40,967.18
BEAULIEU, TRACY L.	\$3,110.60	BROWN, CAROLYN S.	\$59,483.50
BEAUPRE, ERIN C.	\$11,357.25	BROWN, CYNTHIA L.	\$3,220.00
BEDELL, SUSAN L.	\$59,650.50	BROWN, FERN L.	\$62,148.68
BELANGER, JUDY A.	\$10,270.88	BROWN, KENDRA	\$53,224.06
BELL, TODD J.	\$57,487.17	BROWN, RONALD R.	\$21,632.97
BELLEFEUILLE, ADAM L.	\$43,320.60	BROWN, STEVEN C.	\$32,769.60
BELMONT, KATHRYN J.	\$54,596.73	BROWNELL, TIMOTHY A.	\$38,108.90
BEMIS, CELESTE T.	\$21,245.02	BRUNNER, PATRICIA	\$50,502.10
BEMIS, ELIZABETH M.	\$60,031.60	BRYANT, KIMBERLY L.	\$41,196.80

**SANFORD SCHOOL DEPARTMENT**  
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BURBANK, RACHEL AC	\$9,933.66	COLSON, TANIA I.	\$42,039.00
BURGESS, JENNIFER M.	\$13,330.37	COMTE, SUSAN K.	\$3,480.00
BURNETT, GAIL L.	\$9,476.00	CONWAY, KIM I.	\$59,201.00
BUSSIERE, STEVEN R.	\$89,448.00	CORMIER, DONNA M.	\$19,083.55
BUTLER, JANET R.	\$62,147.06	CORRIVEAU, TRACEY A.	\$13,310.98
BUTLER, PAULINE	\$35,490.00	COTE, JENNIFER L.	\$2,700.00
CALDWELL, LISA L.	\$61,043.03	COTE, MARIA C.	\$41,543.91
CAMIRE, ANGEL M.	\$47,481.10	COTE, PAMELA B.	\$36,128.93
CAMIRE, HEIDI H.	\$21,438.86	COTE, ROLAND A.	\$5,998.00
CAMIRE, KATHY D.	\$61,421.67	COTE, STARR L.	\$6,093.80
CAMIRE, MARK J.	\$63,704.00	COUSENS, DEANNA L.	\$53,765.20
CANNEY, TARYN L.	\$10,834.42	COUTURE, RICHARD A.	\$35,652.17
CANNON, MARGUERITE F.	\$9,121.93	COVENEY, SUSAN P.	\$55,046.05
CANTARA, JAMES F.	\$46,860.80	CRETEAU, CLAIRE P.	\$540.00
CARLISLE, JEAN L.	\$57,469.06	CROSBY, TERRI L.	\$15,015.02
CARMAN, BONNIE J.	\$45,271.80	CROWLEY, ANNE MARIE	\$21,822.90
CARON, KIMBERLEE C.	\$56,571.03	CROWLEY, LEIGH ANN	\$9,120.00
CARON, MARSHA E.	\$1,050.00	CULLITY-SANFORD, LAUREN	\$18,599.64
CARPENTER, LISA A.	\$21,236.86	CURRAN, BARBARA A.	\$10,824.00
CASHIN, MARIE D.	\$20,123.87	CURRAN, BRENDAN T.	\$35,744.95
CAVERNO, LEAH M.	\$18,749.50	CURRIER, BETH L.	\$33,662.81
CHALMERS, SHEILA M.	\$1,920.00	CUTTEN, ANN C.	\$62,343.06
CHAMPAGNE, JOSHUA L.	\$33,046.83	CYR, ELIZABETH C.	\$50,047.27
CHAPAIS, GAIL M.	\$18,342.27	DAIGLE, KIMBERLY A.	\$22,697.97
CHAPMAN, KAILI A.	\$210.00	DALEY, EDMUND C.	\$43,156.84
CHASE, KAREN L.	\$8,681.25	DALLAIRE, DARRELL R.	\$1,260.00
CHELLIS, ELIZABETH F.	\$1,890.00	DALY, KRISTIN M.	\$54,158.55
CHELLIS, JONATHAN W.	\$40,786.94	DANIELS, JENNIFER L.	\$36,666.95
CHESSIE, STEPHEN J.	\$194.16	DAVID, SHERYL A.	\$58,869.80
CHIASSON, BRADLEY J.	\$45,904.92	DAVIS, KARLY R.	\$27,734.18
CHRISTIE, PENELOPE J.	\$43,179.87	DAVIS, MARY ELLEN	\$16,344.00
CIVIELLO, NICOLE D.	\$50,670.80	DAVIS, SUSAN M.	\$4,309.40
CLARK, GLORIA J.	\$19,304.95	DAY, CHRISTOPHER R.	\$27,734.18
CLARK, JEFFREY K.	\$7,910.00	DAY, GERALDINE Z.	\$1,074.85
CLARK, RUSSELL C.	\$16,547.98	DEALY, RUTH O.	\$47,451.30
CLARKE, MERRELL N.	\$57,987.17	DELAFONTAINE, SUZANNE M.	\$27,222.00
CLEVELAND, BECKY M.	\$21,361.22	DELANEY, TAMMY J.	\$48,450.00
CLUKEY, KATHRYN J.	\$83,535.00	DELCOURT, JOSHUA A.	\$6,620.17
COBB, DAWN M.	\$57,862.95	DEMARETT, RAYMOND E.	\$32,801.60
COCHIN JR, JOHN	\$4,800.00	DEMERS, ANNE D.	\$1,995.00
COCHIN, KRISTI J.	\$39,099.30	DEMERS, MANDI P.	\$38,556.51
COGSWELL, PATTY LYNN	\$2,190.00	DERICE, BRIANNA M.	\$35,930.20
COLE, TRACY A.	\$14,548.35	DESCHAMBAULT, SARA K.	\$46,540.66
COLEMAN, LORI L.	\$4,683.00	DESHAIES SR, MICHAEL T.	\$34,344.84
COLLEY, SUSAN G.	\$39,886.00	DESROCHERS, BRIAN A.	\$3,607.00



**SANFORD SCHOOL DEPARTMENT**  
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DESROCHERS, KELLY A.	\$300.00	ETTER, KEVIN C.	\$6,925.00
DESROCHERS, LINDA M.	\$17,068.44	EUGLEY, SCOTT E.	\$1,804.00
DESVEAUX, DAUREEN A.	\$6,469.34	EVANS, NICOLE M.	\$23,233.05
DEVOID, ANN E.	\$6,060.60	FACER, KEVIN T.	\$140.00
DIETSCH, MEGHAN M.	\$120.00	FACEY, RYAN T.	\$44,926.92
DIGREGORIO, VICTOR E.	\$1,442.88	FALLON, GAYLE M.	\$50,316.95
DILLANE, KEVIN C.	\$61,930.50	FALLON, MICHAEL O.	\$69,214.90
DILLANE, PENELOPE H.	\$62,603.05	FARLEY, JUSTINE B.	\$76.99
DIPRISCO, KIMBERLEE T.	\$18,792.10	FARNSWORTH, SHANNON K.	\$51,478.10
DIXON, ANNA M.	\$18,472.81	FARRELL, DEANNA L.	\$50,107.95
DOIRON, DEBORAH R.	\$22,254.81	FECTEAU, TIMOTHY D.	\$47,641.04
DOIRON, JOSEPH L.	\$18,304.78	FECTEAU, WENDY M.	\$4,561.07
DOIRON, MATTHEW R.	\$11,648.67	FERGUSON, WILLIAM L.	\$57,487.17
DOIRON, ROBERT G.	\$16,267.47	FERRICK, MEAGHAN E.	\$21,813.11
DOIRON, WILFRED L.	\$2,400.00	FIELD, LINDA G.	\$56,994.41
DONAHOE, KEVIN J.	\$54,359.66	FLANNERY, LAURIE J.	\$60,344.70
DONNELLY, JESS A.	\$8,420.50	FLEMING VAUGHN, LINDA L.	\$36,718.71
DOUGHTY, AMANDA L.	\$26,946.28	FLYNN, BERNADETTE M.	\$73,483.05
DOYLE, AMANDA M.	\$8,539.43	FOGG, DINEAS M.	\$1,187.38
DOYLE, BRIAN H.	\$3,290.00	FORBESS, CAROL C.	\$63,517.80
DOYLE, KATHERINE M.	\$315.00	FOSS, JOHN A.	\$36,567.79
DRAPER, HEATHER A.	\$18,186.98	FOUGERE, PATRICIA A.	\$12,013.06
DRISKO, ASHLEY M.	\$59.50	FOURNIER, RENE J.	\$32,769.60
DRISKO, DANIEL L.	\$42,211.98	FRANK, MARY FRANCES	\$60,257.90
DROWN, BERNICE E.	\$44,304.00	FRASER, ERIN L.	\$48,028.90
DUBOIS, RENEE M.	\$5,261.07	FRENCH, JILL A.	\$3,869.59
DUDGEON, ELIZABETH	\$53,878.00	FRENETTE CHRETEN, ALTHEA	\$56,898.25
DUDLEY, JASON L.	\$32,769.60	FROMWILLER, BARBARA A.	\$13,071.60
DUGGAN, CYNTHIA A.	\$59,081.60	FULLERTON, CHERYL R.	\$64,455.54
DUMONT, BARBARA E.	\$23,823.20	GAGNON, SUZANNE E.	\$17,355.14
DUMONT, JAMES	\$23,810.15	GALLAGHER, DOROTHY ANN	\$57,682.49
DUPERE, ELAINE H.	\$61,680.50	GALLAGHER, JAMES F.	\$64,798.24
DUQUETTE, CHRISTOPHER R.	\$780.00	GALLAGHER, RACHEL E.	\$36,715.20
DURAND, BRENDA L.	\$60.00	GANNAWAY, MARY D.	\$60,963.13
DURANT, BRENDA L.	\$20,059.41	GANNAWAY, STEVEN K.	\$192.50
DUVAL, MARK J.	\$8,204.64	GARDNER, NEIL L.	\$64,888.75
EDMONDS, PAULA K.	\$57,862.95	GARNSEY, ANNE MARIE J.	\$47,481.10
ELDRIDGE, DAVID M.	\$60,445.15	GAUDREAU, DEBORAH W.	\$96,218.00
ELLIOTT, WENDY S.	\$17,724.38	GENDRON, ROBERT A.	\$1,000.00
EMERY, SARAH E.	\$39,305.50	GENEREUX, MARGARET R.	\$29,305.72
EMORY, TRACI L.	\$34,364.39	GERRY, LEONA M.	\$20,039.90
ENGLISH, HEATHER	\$55,215.84	GERRY, LISA L.	\$19,221.64
ENGLISH, SHEILA M.	\$61,859.37	GIBSON, TRACY A.	\$48,745.75
ENMAN, JEFFREY M.	\$9,331.52	GILLIS, HOLLY M.	\$19,532.89
ERICSON, NICHOLAS A.	\$56,059.89	GIORDANO, CHRISTOPHER J.	\$930.00

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GIORDANO, THERESA A.	\$48,745.75	HENNESSEY, JANET S.	\$55,923.91
GLIDDEN, ELISABETH G.	\$38,989.80	HERSOM, ELIZABETH M.	\$1,494.24
GLIDDEN, LEAH L.	\$32,469.40	HESS POMBER, MARTHA	\$90,449.50
GNADÉ, LYNN A.	\$30,415.82	HILL, HUGH E.	\$54,131.60
GOLD, MORTON	\$3,480.00	HILTON, DIANE E.	\$57,189.06
GOLDEN, JESSICA L.	\$5,203.06	HOBGOOD, JESSICA L.	\$34,673.00
GOLDSBERRY, JANICE D.	\$111,477.00	HOCTOR, NANCY E.	\$18,142.11
GONZALEZ, DIEGO M.	\$1,740.00	HODGDON, DONNA L.	\$58,961.68
GOODRICH, DONNA E.	\$20,018.50	HOGAN, JUDITH J.	\$62,608.97
GOULET, DENISE B.	\$1,144.50	HOLLAND, GREGORY D.	\$14,092.27
GOULET, JEREMY M.	\$51,035.37	HOOVER, CHARLES A.	\$59,700.98
GRACE, SAMANTHA J.	\$34,272.18	HOPE, ABIGAIL	\$8,482.87
GRAFFAM, BRUCE E.	\$5,712.00	HOULE, ANGELA T.	\$52.50
GRANT, BRIAN L.	\$54,691.23	HOWARD, LISA A.	\$4,455.00
GRANT, KRISTEN J.	\$51,354.19	HOWARD, THURLEY F.	\$17,749.58
GRANT, REGAN W.	\$15,103.52	HOWELL, WENDY M.	\$4,922.00
GRAY, KATELYN M.	\$100.00	HUDSON, LAURA E.	\$450.00
GREGOIRE, LAURIE A.	\$14,339.75	HUNTER, JENNIFER L.	\$42,771.35
GUAY, MICHAEL J.	\$300.00	HUNTLEY, CHRISTOPHER R.	\$51,806.10
GUILLEMETTE, ANDREW C.	\$3,855.62	HURLEY, ROBERTA R.	\$38,405.25
GURNEY, MARY JANE	\$4,500.00	HUSSEY, PATRICIA A.	\$19,534.86
GUZMAN ROTHWELL, IRENE	\$19,897.00	HUTCHINS, GEORGINA L.	\$25,935.00
HALL, ANN MARIE	\$51,589.75	JACK, BLAINE H.	\$525.00
HALLISSEY, TRACIE L.	\$53,033.22	JACKSON, RICHARD R.	\$60.00
HAMEL, ELAINE M.	\$8,353.15	JACQUES, JONATHAN D.	\$55,341.40
HAMLIN, SAMANTHA L.	\$20,252.49	JAMISON, DONALD S.	\$1,000.00
HAMMERLE, HEIDI L.	\$4,770.00	JAQUES, LORI A.	\$112.50
HAMMERLE, PATRICIA J.	\$10,183.95	JARRETT UTGARD, JULIE ROSE	\$960.00
HAND, CONSTANCE A.	\$24,483.94	JEANNETTE, JODI L.	\$41,016.58
HANEY, CYNTHIA A.	\$30,728.25	JEPSON SR, RICHARD D.	\$34,405.03
HANSON DUGAS, DONNA M.	\$31,629.00	JERRAM, LORI A.	\$5,203.30
HANSON, LISA A.	\$32,891.50	JOHNSON, DALE A.	\$197.50
HARMON II, JAMES A.	\$42,350.04	JOHNSON, KRIS A.	\$850.00
HARMON, JAMES A.	\$47,400.40	JONES, KATHLEEN A.	\$55,081.31
HARMON, STEPHEN A.	\$57,537.17	JONES, NANCY S.	\$19,966.50
HARRISON, MICHAEL J.	\$11,880.59	JOSIAH GEAUMONT, MELINDA	\$45,867.60
HARTFORD, ANITA M.	\$6,783.75	KANE, MICHAEL P.	\$51,040.75
HARTLEY, HOLLY S.	\$59,933.94	KANE, NANCY B.	\$57,026.00
HARTNETT, DIANE M.	\$17,736.92	KANTOLAK, KAREN M.	\$45,114.89
HASTINGS, HEATHER L.	\$6,564.00	KAYE SCHIESS, PATRICIA A.	\$62,843.05
HATHAWAY, CARRIE E J	\$17,974.84	KAYE SCHIESS, RICHARD C.	\$490.00
HATHAWAY, TROY D.	\$52,370.42	KEENEY, SCOTT T.	\$47,518.33
HEATH, CATHERINE W.	\$61,642.66	KERR, NANCY M.	\$60,752.62
HEILSHORN, GEORGE H.	\$77,030.00	KERRIGAN, LINDA R.	\$6,150.00
HELMREICH, ALAN A.	\$61,608.50	KIERNAN, MATHEW A.	\$41,952.94

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KILGORE, EMMA M.	\$3,172.50	LEGERE, ROLAND H.	\$66,250.27
KIMBALL, KATELYN A.	\$36,152.58	LEGRAND, HUNTER W.	\$34.00
KING, CRYSTAL L.	\$31,285.76	LEGRO, FRED M.	\$33,101.60
KINTZ, DONALD R.	\$350.00	LEHOUX, CANDACE L.	\$17,368.28
KIRTON, JANE C.	\$52,498.40	LEIGH, NOEL L.	\$33,574.45
KIRTON, LAURA J.	\$37,292.65	LEMELIN, ZACHARY T.	\$36,154.66
KISHIMOTO, MARIANNE R.	\$4,018.77	LEONARD, NICOLE E.	\$5,430.00
KITCHEL, HELEN E.	\$30,771.53	LESSARD, JAMES M.	\$40,210.56
KNIGHT, KAREN L.	\$19,995.50	LESSARD, MARK S.	\$26,993.35
KNIGHT, STACY L.	\$1,660.89	LEVASSEUR, PETER J.	\$65,289.73
KNOWLTON, ERIC L.	\$98,548.00	LEVASSEUR, REBECCA A.	\$8,124.75
KNOX, LORRAINE R.	\$397.50	LEVESQUE, JENNIFER M.	\$15,787.00
KRALOVEC, CLARICE A.	\$57,510.43	LEVESQUE, LAUREN E.	\$19,689.63
KRUPSKY, RACHEL E.	\$57,951.77	LEWIS, ROBERT D.	\$9,545.28
KUMKA, KATHLEEN C.	\$300.00	LHEUREUX, ANNE M.	\$24,185.58
LABBE, ANGIE D.	\$36,736.36	LHEUREUX, KARLA A.	\$24,593.65
LABER SMITH, REBECCA A.	\$44,111.55	LHEUREUX, LAUREN A.	\$180.00
LACLAIR, ARLINE M.	\$15,515.63	LIBERTY, DANIELLE FR	\$510.00
LACROIX, EDITH J.	\$57,857.90	LIEBERMAN, PATRICIA B.	\$11,299.23
LAMBERT, BETHANY T.	\$47,141.26	LIZOTTE, SUSAN A.	\$9,705.52
LAMONTAGNE, PAUL A.	\$33,615.83	LLAVINA, JANET	\$1,782.68
LAMOREAU, SUSAN B.	\$63,647.16	LOIGNON, ODELLE M.	\$58,162.76
LAMPERT, ALLEN	\$87,104.00	LONGFISH, MARGO C.	\$48,057.42
LANDER, VALERIE L.	\$35,973.93	LONTINE KEARSON, ROSSIE B.	\$54,284.90
LANDRY, RICHARD P.	\$38,268.79	LOWRY, LAURENCE A.	\$4,554.00
LANE, JEFFREY V.	\$40,210.56	LOZIER, STACY L.	\$794.88
LANSING, LISA ANNE	\$55,277.81	LYDON, PAMELA M.	\$80,535.00
LANSING, ROBERT	\$1,732.50	LYONS, BARBARA D.	\$58,107.89
LANTAGNE, CAROL B.	\$17,645.92	MACCONNELL, JUDITH A.	\$4,575.00
LAPHAM, BRUCE H.	\$3,279.00	MACDOUGAL, GREGORY M.	\$40,327.60
LAPOINTE, KIMBERLY A.	\$32,743.33	MACE, JEANNE M.	\$20,722.73
LAPOINTE, SHAWNDA L.	\$22,113.78	MACEACHERN, ANN E.	\$52,393.42
LAPRISE, CYNTHIA M.	\$21,549.83	MACEDO, MARY P.	\$3,491.40
LAROSE, PATRICIA J.	\$4,252.80	MACOMBER, ERIN A.	\$2,810.60
LARSON, ANDERS	\$59,806.05	MACPHERSON, AMY B.	\$30.00
LARSON, FLORENCE	\$40,766.80	MAHONEY, DOROTHY F.	\$120.00
LAVERTU, LINDA L.	\$18,888.75	MAHONEY, FRANCIS X.	\$16,076.67
LAVIGNE, ANITA L.	\$57,069.41	MALLON, DIANE E.	\$35,502.75
LAVIGNE, BETH A.	\$16,423.50	MALLON, SARAH E.	\$42,286.92
LEBLANC, WILLETTE M.	\$47.50	MALTESE, JANE M.	\$12,320.05
LECOMPTE, ALLYCIA A.	\$1,140.00	MANN, NATHAN R.	\$45,167.00
LEET, PATRICIA A.	\$76,903.64	MANSON, KAYLA M.	\$2,108.00
LEGER, DONNA L.	\$3,078.00	MAPES, JONATHAN B.	\$2,000.00
LEGER, KELLY E.	\$1,026.38	MARASS, ELIZABETH B.	\$47,427.85
LEGERE, NORMAN R.	\$4,830.00	MARASS, JESSICA M.	\$31,635.68

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MARGOLES, DORIS	\$61,264.65	MORRISON, APRIL	\$53,534.80
MARTIN, COLLEEN C.	\$17,391.31	MORSE, JAMES R.	\$6,323.45
MARTIN, JUDITH A.	\$66,007.37	MORSE, KATHLEEN E.	\$20,481.98
MARTINEAU, RICHARD A.	\$33,201.44	MORTON, LINDSEY A.	\$525.17
MASTRACCIO, ALBERT J.	\$3,390.00	MOULTON, MARY L.	\$10,005.93
MASTRACCIO, JOSEPH	\$43,743.54	MUELLER, CARLA J.	\$62,726.00
MASTRANGELO, JOANNE M.	\$2,043.75	MULVEY, CATHLEEN I.	\$66,335.55
MATHIEU, ETHAN A.	\$962.63	MUNRO, ALEXANDER T.	\$47,238.87
MATHIEU, ETHEL L.	\$9,120.00	MURPHY, JOHN A.	\$31,915.82
MAYO, PAULINE M.	\$420.00	MURRAY, ELLEN A.	\$57,365.95
MCALLISTER, NICOLE S.	\$38,490.20	NAIMEY, AISHA E.	\$44,830.60
MCCALL, DAVID E.	\$58,088.30	NASON, SARA L.	\$57,448.25
MCCALL, KATHRYN A.	\$38,964.40	NDUAGUIBE, TAMARI N.	\$70.00
MCCALL, KATRINA B.	\$57,737.15	NEELY, KEVIN P.	\$6,494.02
MCDERMOTT, JOANNE SPRING	\$62,462.70	NELSON, THERESA L.	\$71,221.00
MCGEHEE, ELIZABETH E.	\$60.00	NEUBERT, NANCY W.	\$63,483.17
MCGEHEE, KAREN I.	\$63,437.98	NEVISON, GERALDINE B.	\$3,011.25
MCGUCKIN, ROISIN S.	\$47,387.78	NIEUWKERK, HANNAH J.	\$34,072.83
MCGUIGGIN BRADY, COLLEEN	\$63,208.12	NOEL, KEITH S.	\$45,982.00
MCGUIRE, BETHANY J.	\$55,188.06	NOEL, TIFFANI M.	\$4,773.75
MCKAY, JENNIFER L.	\$350.00	NOLETTE, PAUL H.	\$5,575.00
MCKENNA, ASHLEY K.	\$5,339.25	NOONE, BARBARA J.	\$58,853.25
MCKEON, MARTIN M.	\$66,440.07	NORMAND, KIM MARIE	\$4,651.75
MCKEOWN, MATTHEW J.	\$43,444.15	OAKES, KIMBERLY A.	\$43,320.60
MCMASTER, DANIEL B.	\$41,548.47	OBRIEN, CRAIG A.	\$32,638.78
MEDEIROS, HILLARY A.	\$6,486.52	CONNELL, NANCY J.	\$300.00
MEEHAN, ROBIN B.	\$57,997.15	CONNELL, SHANE M.	\$48,352.80
MELLO, DEBRA M.	\$9,664.37	OGORMAN, BRENT M.	\$1,767.50
MERLIN, LISA A.	\$11,622.38	ORCIANI, JANE A.	\$1,475.00
MERRICK, ELEANOR B.	\$68,561.75	OSEDIACZ, KATHERINE R.	\$32,723.42
MESSIER, LIANNA R.	\$36,681.14	OUELLETTE, RICHARD P.	\$43,367.10
MEUNIER, JAMES M.	\$29,616.92	OWEN, VALERIE S.	\$18,376.30
MICHAUD, GALE M.	\$14,322.47	PALMITESSA, KELSEY R.	\$6,720.00
MICHAUD, MELISSA L.	\$36,953.93	PAPA, ANTHONY T.	\$32,801.60
MILIANO, JOSEPH G.	\$18,693.48	PARADIS, PATRICIA L.	\$54,524.66
MILIANO, KAREN E.	\$65,112.25	PARENT, KRISTY	\$51,413.01
MILLER, ELISE M.	\$3,693.75	PARISEAU, TRACY A.	\$65,090.77
MILLETTE, MEGAN E.	\$1,260.00	PARKER, CRYSTAL	\$52,359.05
MILLIKEN, DANIEL L.	\$41,631.99	PARKER, KAYLA E.	\$39,384.20
MINCHIN, KIMBERLY R.	\$45,538.60	PARKS, CHRISTINA E.	\$16,784.25
MISCIO, THOMAS R.	\$1,000.00	PARLEE, DONNA M.	\$85.00
MOREAU, ROGER J.	\$2,225.30	PATIN, ANDREW A.	\$97,152.00
MORIN, JEANNE H.	\$19,495.50	PATRICK, MEAGAN M.	\$7,692.86
MORIN, MICHAEL G.	\$50,294.84	PAYEUR, JACOB D.	\$420.00
MORRIS, SUSAN W.	\$3,245.00	PAYEUR, VICKI G.	\$25,353.15

**SANFORD SCHOOL DEPARTMENT  
JULY 1, 2013 – JUNE 30, 2014**

PEARSALL, DAVID	\$1,980.00	REMICK, SHARON L.	\$95,218.00
PEIFFER, PAMELA B.	\$11,232.50	RENY, MARSHA M.	\$39,542.61
PENLEY, BETH M.	\$19,099.64	RENY, ROBERT C.	\$7,040.30
PEPIN, DENISE A.	\$20,252.47	RICHARD, WANDA M.	\$3,502.50
PEPIN, MICHAEL G.	\$32,801.60	RICHER, SHAINA M.	\$780.00
PEPIN, SUSAN A.	\$5,910.47	RICKER, MICHAEL O.	\$35,246.74
PEPIN, SUSAN M.	\$58,667.89	RIZZO, MELISSA A.	\$38,924.78
PEPPE, KATHRYN A.	\$33,800.81	ROBBINS, MELISSA A.	\$6,925.50
PERKINS, DELMONT L.	\$33,101.60	ROBERTS, BARBARA J.	\$6,529.25
PERRIN, DANIELLE M.	\$26,735.83	ROBERTS, DOUGLAS E.	\$89,604.00
PERRY, BARBARA L.	\$45,402.77	ROBERTS, LINDSAY	\$35,148.12
PERRY, NANCY J.	\$12,266.70	ROBERTSON, ELLEN	\$22,459.74
PETELO, AMY L.	\$3,228.72	ROBERTSON, LOWRIE D.	\$210.00
PETERMANN, MATTHEW W.	\$49,536.28	ROBERTSON, NANCY E.	\$360.00
PETERSON, PAMELA	\$47,011.76	ROBICHAUD, MEGAN A.	\$720.00
PETIT, SUSAN M.	\$22,314.80	RODRIGUE, COLINE F.	\$240.00
PETSINGER, JEDEDIAH D.	\$100,478.00	ROEDER KNIGHT, SUSAN M.	\$59,950.95
PETTIS, DIANA L.	\$8,482.87	ROLAND, JACQUELINE N.	\$4,432.76
PHILLIPS, MARY L.	\$19,647.50	ROSS, KATHLEEN M.	\$33,034.50
PHINNEY, AMANDA M.	\$1,640.00	ROTHWELL, ROBERT W.	\$64,849.85
PICKERING, RICHARD L.	\$58,901.70	ROUX, JOHN W.	\$2,000.00
PIKE, BETHANY L.	\$18,791.00	ROUX, KAREN	\$48,971.67
PINETTE, JENNIFER E.	\$42,783.25	ROUX, KATHARINE D.	\$1,868.88
PLACE, MARY E.	\$2,867.90	ROWE, NICHOLAS A.	\$120.00
PLUMPTON, DOROTHY A.	\$41,444.95	RUSKOSKI, LINDA M.	\$15,275.17
POMBRIANT, TYTHIAN M.	\$63,047.00	RUSSELL, ANDREW J.	\$19,070.55
POMERLEAU, CYNTHIA L.	\$5,455.50	RYAN, LAWRENCE J.	\$13,246.90
POTTER, CHARLES J.	\$99,631.00	RYER, MARJORIE G.	\$36,182.73
POURAVELIS, GEORGE T.	\$65,096.70	SALLS, GORDON A.	\$86,109.00
PRESTON, SARAH J.	\$42,623.63	SAMMONS, THOMAS E.	\$60,238.50
PRITCHETT, JERYL A.	\$57,668.13	SANBORN, BROCK P.	\$26,710.83
PRITZ, STEPHEN J.	\$56,292.95	SANBORN, DEBORAH A.	\$34,502.50
PRIVE, MATTHEW J.	\$643.00	SANDS, CYNTHIA M.	\$59,950.95
PROVENCHER, DAVID P.	\$264.00	SARGEANT, LUCY GRACE E.	\$63,961.05
PROVENCHER, KANDYLEIGH	\$720.00	SARGENT, KATHERINE I.	\$86,948.00
PROVENCHER, PAULINE J.	\$6,561.50	SCALLY, JOYCE M.	\$9,453.72
QUADE, JOANNE M.	\$12,914.40	SCHNELL, SARAH E.	\$36,000.00
RANCOURT, MARY E.	\$40,321.00	SCOTT, CRAIG K.	\$2,459.00
RANCOURT, NATHAN R.	\$5,426.40	SCREMIN, JENNIFER L.	\$47,103.31
RANDALL BOURGAULT, SHIRLEY	\$3,234.00	SEAVEY, KATELYN R.	\$1,000.88
RANDALL, ROCHELLE L.	\$3,373.92	SELFRIDGE, CHELSEA	\$3,594.21
RANTA, CHRISTINE D.	\$4,066.40	SELFRIDGE, DEBORAH A.	\$4,039.38
RAYMOND, JENNIFER L.	\$36,007.60	SHAPIRO, JENNIFER R.	\$35,153.73
RAYMOND, MARGO L.	\$1,424.64	SHAW, JOHN B.	\$40,617.75
REMICK, CINDY J.	\$20,539.90	SHELLEY, SARAH B.	\$62,015.23



**SANFORD SCHOOL DEPARTMENT**  
**JULY 1, 2013 – JUNE 30, 2014**

SHEPARD, ROXANNE M.	\$15,608.50	STITSON JR, HERBERT W.	\$53,611.30
SHEPPARD, SCOTT C.	\$1,000.00	STONE, JASON M.	\$43,371.20
SHERMAN, SARAH B.	\$420.00	STONE, LINDA A.	\$23,524.55
SHERMAN, VALERIE A.	\$16,854.99	STOPA, JAMES C.	\$100,131.00
SHETENHELM, ADRIANNE E L	\$33,322.10	STURTEVANT, KELLY A.	\$47,761.10
SIGNORE, LYNNE M.	\$37,511.93	SULLIVAN, VALERIE J.	\$52,501.72
SILVA, ERICA A.	\$42,242.00	SUPINSKI, JANICE M.	\$20,039.90
SIMARD, RENE P.	\$58,917.89	SURRAN, SHANNON K.	\$36,000.00
SIMONDS, SANDRA L.	\$63.00	SWEENEY, ASHLEE E.	\$37,738.75
SIMONS, KONNOR C.	\$180.00	SYLVAIN, MARIANNE C.	\$90,104.00
SIROIS, BRENT D.	\$59,639.65	SYLVESTRE, SHEILA A.	\$58,562.89
SIROIS, NORMAN J.	\$57,612.17	TAPSCOTT, DIANE M.	\$33,125.25
SMALL, MELISSA C.	\$0.00	TAYLOR, ANGELA	\$53,680.06
SMITH, BETTIE ANN	\$35,704.50	TAYLOR, MELANIE J.	\$15,997.00
SMITH, CYNTHIA S.	\$23,323.50	TEEL, SUSAN M.	\$47,796.55
SMITH, DEBORAH E.	\$57,947.15	TEMPLE, KAREN N.	\$28,028.99
SMITH, HAROLD S.	\$19,202.03	THEOHARIDES, DAVID N.	\$118,806.54
SMITH, JILL G.	\$1,978.00	THEOHARIDES, JANE G.	\$1,063.75
SMITH, KAREN B.	\$13,452.04	THOMPSON, DEBORAH A.	\$12,656.50
SMITH, LISA L.	\$15,640.00	THOMPSON, SANDRA L.	\$44,974.82
SMITH, MARGUERITE B.	\$36,012.75	TIBBETTS, ANNA E.	\$720.00
SMITH, MICHELLE M.	\$39,567.91	TIBBETTS, KELLY J.	\$43,998.28
SMITH, NATHANIEL K.	\$29,607.52	TIBBETTS, LINDSAY N.	\$41,650.05
SMITH, REBECCA L.	\$3,607.00	TIMBERLAKE, LANCE D.	\$46,285.43
SMITH, RICHARD S.	\$540.00	TOOTHAKER, DEBORAH M.	\$45,243.80
SMITH, ROBERT A.	\$6,462.50	TORCH, LAUREN M.	\$39,555.95
SNYDER, JAMES B.	\$794.88	TORREY, DEBORAH M.	\$1,200.00
SOULE PARENT, ELIZABETH M.	\$17,424.94	TOTH, KATHERINE M.	\$6,900.00
SOULE, ADAM M.	\$58,908.36	TRANCHEMONTAGNE, CHARLES	\$22,644.22
SOUTHARD, JOYCE M.	\$61,584.17	TREADWELL, CRAIG R.	\$32,717.50
SOUZER, PAMELA L.	\$20,043.50	TREADWELL, VICKY A.	\$9,344.64
SPAULDING, SHIRLEY A.	\$2,075.00	TREGO, LAURA P.	\$60,003.45
SPENCER, DANIEL C.	\$14,327.32	TREMBLAY, AARON R.	\$60,993.95
SPENCER, KATHLEEN V.	\$12,956.25	TROTT, LOUIS H.	\$42,841.77
SPILIOPOULOS, HARRY A.	\$63,073.95	TRUE, ROBERT P.	\$240.00
SPINNEY, ADA T.	\$58,357.90	TULIPANO, MARIE A.	\$45,368.80
SPRUSANSKY, JANE R.	\$32,801.60	TURGEON, AMY B.	\$13,603.85
ST CYR, BETH J.	\$22,165.44	TURGEON, NANCY M.	\$18,266.98
ST JEAN, COURTNEY O.	\$1,619.00	TURGEON, REBECCA L.	\$19,397.50
ST JOHN, SUSAN A.	\$50,690.72	TURNER, JANET J.	\$17,283.68
ST PIERRE, JOYCE B.	\$62,043.05	UTGARD, LAURA J.	\$11,732.16
STAM, AARON M.	\$8,409.02	VELANDRY, LISA M.	\$15,640.00
STANLEY, GREGORY A.	\$12,298.00	VERMETTE, DIANA A.	\$50,582.96
STEELE, CELESTE L.	\$14,454.07	VERMETTE, LOIS M.	\$5,315.66
STIMPSON, ASHLEY M.	\$480.00	VERMETTE, ROLAND E.	\$40,504.80

**SANFORD SCHOOL DEPARTMENT**  
**JULY 1, 2013 – JUNE 30, 2014**

VINCENT, MARGARET H.	\$40,470.75	WILKERSON, ALFONSO	\$420.00
VO, JACQUELYN	\$180.00	WILKINS, KAY C.	\$50,484.05
VO, PATRICE A.	\$21,909.90	WILKINS, RICHARD	\$61,257.41
WALDRON, JENNIFER K.	\$4,243.50	WILLARD, ARTHUR E.	\$21,321.04
WALKER, DIANA L.	\$74,964.15	WILLIAMS, JULIE A.	\$61,865.46
WALKER, STEVEN B.	\$63,749.17	WILLIAMS, JUSTINE B.	\$13,697.68
WALLS, WAYNE N.	\$810.00	WILLIAMS, KENDRA A.	\$2,000.00
WALSH, KRYSTAL J.	\$540.00	WILLIAMS, MELINDA J.	\$22,203.50
WALSH, MEGAN	\$64,011.98	WILLIAMS, REBECCA A.	\$12,150.16
WALSH, RACHANA S.	\$19,787.19	WILLIAMS, SUSAN S.	\$64,489.59
WARD, MEGAN K.	\$37,014.26	WILSON, DENNIS G.	\$8,040.00
WARNER, MARGARET G.	\$41,420.60	WILSON, JILLIAN M.	\$680.00
WARREN, MICHAELLA E.	\$1,049.76	WING, MARGARET A.	\$8,280.03
WATHEN, SUSAN K.	\$10,387.80	WOISIN PAGLIUCA, BETH J.	\$3,607.00
WATSON, NANCY H.	\$30.00	WOOD, ELAINE M.	\$1,724.25
WATTS, TROY J.	\$89,604.00	WOOD, MELODY L.	\$61,994.95
WAY, KEVIN A.	\$67,606.97	WOODING, BRUCE M.	\$35,213.03
WEBBER, CONSTANCE G.	\$2,640.00	WORKS, DARRELL S.	\$7,440.00
WELCH, MICHELLE L.	\$120.00	WORKS, LAURIE L.	\$20,215.96
WERNER, DAWNA M.	\$35,868.92	WORMWOOD, KATHRIN M.	\$12,246.25
WESTON, DANIELLE L.	\$59,471.91	WRIGHT, JOAN G.	\$73,642.60
WEYLAND, GAY L.	\$22,308.31	WRIGHT, SUE M.	\$20,539.90
WHITE, ELIZABETH A.	\$44,482.26	WYMAN, R SCOTT	\$88,500.00
WHITE, KATHLEEN M.	\$3,491.40	YEATON, MARY R.	\$30.00
WHITE, KERRIE E.	\$17,185.92	YERAM, CYNTHIA M.	\$370.00
WHITE, RACHEL R.	\$55,711.18	YOUNG, ELIZABETH L.	\$15,117.52
WHITEHOUSE, DANIKA G.	\$46,902.85	YOUNG, SUSAN L.	\$15,342.20
WHITNEY, HEIDI E.	\$54,239.25	YOUNG, WAYNE A.	\$33,134.40
WHITTAKER-NOONAN, ASHLEY	\$2,438.00	ZIENKIEWICZ, MICHELLE L.	\$17,424.72
WHITTEN, PATRICIA A.	\$16,389.57	ZUNIGA, GEORGETTE A.	\$382.50
WIEGAND, KRISTEN D.	\$18,275.69	ZUNIGA, ROMEO	\$17,873.81

**SANFORD SCHOOL DEPARTMENT  
VENDOR LIST  
JULY 1, 2013 – JUNE 30, 2014**

A S C A	963.00	APPLE INC	41,890.47
A S C D	219.00	APPLE STORE	1,794.00
AATSP GARCIA LORCA	55.00	ARCHER ANGUS	2,118.51
ABATEMENTS PROFESSIONALS CORP	15,325.00	ARK THERAPEUTIC SERVICES, INC.	106.98
ABOVE AND BEYOND CATERING	1,996.80	ARNOLD T CLEMENT CO INC	723.85
ACCESS A/V	480.00	ARONSON, CHRISTINE	95.58
ACCESSIBILITY DOT NET, INC.	312.70	ARSENAULT, LISA	517.48
ACCU-CUT SYSTEMS	64.00	ART IMAGE PUBLICATIONS	75.00
ACDA NATIONAL OFFICE	95.00	ARTIST & CRAFTSMAN SUPPLY	745.59
ACE AMERICAN INSURANCE COMPANY	950.00	ARUNDEL FORD	774.34
ACTE	160.00	ASCD	809.90
ACTEM	5,728.00	ASE	330.00
ACTEVA	65.00	AT&T	1,508.78
ADA BADMINTON & TENNIS	736.73	AT&T MOBILITY	5,732.90
ADAMS, PATRICIA	183.00	ATLANTIC PEST SOLUTIONS COMPANIES	3,913.50
ADMIRAL FIRE & SAFETY, INC.	2,089.95	AUBUCHON HARDWARE	816.24
ADVANCED EDUCATION TECH. LLC	4,846.00	AUGULEWICZ, JOHN	500.70
AETNA	135,260.45	AUTOMOTIVE GARAGE TOOLS	1,103.60
AGILE SPORTS TECHNOLOGIES	1,600.00	AV TECHNIK, LLC	1,390.00
AICE IN ME	750.00	B & H PHOTO	9,338.59
AIREX FILTER CORPORATION	1,444.48	BACHI, KEVIN C	25.00
ALA	54.00	BADALUCCO, JERRY	82.90
ALL PRO SOUND	99.00	BAILEY, MICHAEL	67.29
ALLDATA	975.00	BAKER & TAYLOR ENTERTAINMENT	7,583.19
ALLEN, DIANA	98.36	BAKER, KRISTIE	137.29
ALLEN, JESSICA	38.08	BALLANTYNE, KIM	86.28
ALLIANCE PRINTERS LLC	6,596.11	BANGOR SCHOOL DEPARTMENT	467.04
ALPHA & OMEGA ACOUSTICS	3,810.00	BARTLETT, CRAIG	117.99
ALSTON, KEVIN	125.00	BEACON PRESS, INC.	87.50
ALVINO, MICHAEL	138.54	BEALS, LAURIE K	543.48
AM. ASSOC. OF FAM. & CONSUMER SERV.	270.00	BEAUDOIN, ROLAND	201.60
AMAZON.COM	4,782.52	BELANGER, JUDY	68.91
AMAZON.COM CREDIT	4,073.07	BELL TECHLOGIX	1,755.70
AMERICAN GIRL PUBLISHING	35.34	BELL/SIMONS COMPANIES	10,603.92
AMERICAN LEGACY PUBLISHING, INC.	97.77	BELLEFEUILLE, ADAM	465.23
AMERICAN LIBRARY ASSOCIATION	345.00	BENVIE, DARLENE	282.15
AMERICAN PSYCHIATRIC PUBLISHING INC	162.95	BERLINER, SHARON	62,561.70
AMERICAN SECURITY ALARM, INC.	360.00	BERRY, BARBARA	600.00
AMERICAN STEEL & ALUMINUM	2,304.62	BERRY-TALBOT-ROYER	6,355.00
AMERICAN VAN EQUIPMENT, INC.	457.48	BETTER HOMES & GARDENS	9.99
ANATOMY NOW	321.20	BIDDEFORD HIGH SCHOOL	153.44
ANCHOR FENCE COMPANY	4,995.00	BIEGEL, CAROLYN	129.54
ANDERSON, JAMIE	870.00	BILOW, SCOTT	177.18
ANDERSON, JESSICA	54.10	BINETTE, CHRIS	294.99
ANDERSON, MARY	73,210.50	BINETTE, TREY	244.32
ANDERSON'S	172.04	BIRCHTREE CENTER	92,730.00
ANDREWS, DEBORAH	16.92	BISSELL, STACEY	809.42
ANDYMARK INC.	1,061.82	BJORN, LAURIE	50.00
ANTON, SHAWN	133.00	BLACK, JOHN	460.00
APEX LEARNING INC.	1,500.00	BLACK, LORI	440.00



**SANFORD SCHOOL DEPARTMENT**  
**JULY 1, 2013 – JUNE 30, 2014**

BLACK, SANDRA	181.72	CAPSTONE	1,122.12
BLAISDELL, ROBERT	790.40	CARL J LAMB ELEMENTARY	999.22
BLANCHARD, ELAINE	217.00	CAROLINA BIOLOGICAL SUPPLY	2,350.82
BLANCHETTE, LISA	295.74	CARPENTER, JACQUELINE E.A.	100.00
BLOW BROTHERS	3,549.49	CARSON-DELLOSA PUB. CO., LLC	102.36
BLUE RAVEN TECHNOLOGY, INC.	3,923.28	CASS, HELENE S.	36,030.44
BOISSE, MARC	218.50	CAVANAUGH, VICTOR	57.46
BOOKSOURCE	328.67	CCI	405.00
BOONE, MARY	21.49	CED INC.	1,973.84
BOSTON, BRIAN	178.10	CEGS BOOSTERS	295.00
BOSTON, THOMAS	70.58	CENGAGE LEARNING	285.45
BOUGIE, JANE	218.75	CENTER FOR COMMUNICATION	237,428.75
BOUGIE, JOHN	543.31	CENTER FOR ED. & EMP. LAW	253.95
BOUND TREE MEDICAL, LLC	23.68	CENTRAL FURNITURE & APPLIANCE INC	235.00
BOURBON, ANTHONY	66.50	CENTRAL MAINE POWER	301,783.57
BOWRING, CHRIS	98.18	CENTRAL PAPER PRODUCTS CO.	23,216.50
BOYD, AMAURI	118.54	CENTRAL POLY CORPORATION	2,840.00
BRAFFITT, MARGARET	236.33	CENTRAL TIRE CO	744.94
BRAINPOP, LLC	1,200.00	CERAMIC PUBLICATIONS COMPANY	34.95
BRIDGE YEAR EDUCATIONAL SERVICES	8,000.00	CHAMBERLAIN, CRAIG	59.86
BRINK, SAMANTHA	915.43	CHAMBERLAIN, JAMIE	129.54
BRODART COMPANY	16.75	CHANDLER, BRIAN	121.14
BROWN, KENDRA	56.79	CHANNING BETE COMPANY	588.06
BROWN, RETA	217.22	CHAPAIS, GAIL	227.27
BROWN, RONALD	178.51	CHASE, MATTHEW	54.92
BROWN, RYAN	72.78	CHAT LITTLE OUTDOOR POWER EQUIP	6,692.69
BROWNELL, TIMOTHY A.	244.49	CHELLIS, JONATHAN	102.03
BUILDING BLOCKS PEDIATRIC THERAPY	68,551.79	CHEMELSKI PHD, BRUCE E.	5,125.00
BURBANK, RACHEL	175.00	CHEMSEARCH	2,128.47
BUREAU OF EDUCATION & RESEARCH	693.00	CHEWONKI FOUNDATION INC	3,188.00
BURNELL, PAUL	146.60	CHILD ABUSE PREVENTION COUNCIL	250.00
BURNETT, GAIL	158.95	CHILD THERAPY TOYS	59.65
BURPEE'S SIGN CO	1,685.00	CINGLETREE LEARNING, LLC	360.00
BUSINESS EQUIPMENT UNLIMITED	58,628.42	CINTAS FIRE PROTECTION	5,893.35
BUTLER, JANET	508.00	CITY OF PORTLAND	1,365.00
BUTLER, PAULINE	57.32	CITY OF SANFORD	3,754.24
BYTESPEED LLC	30,821.00	CITY OF SANFORD	9,413.00
C CAPRARA FOOD SERVICE EQUIPMENT	6,419.96	CITY OF SANFORD	1,184.62
C N BROWN CO.	494,903.37	CLAFFEY, JASON MARK	128.76
CABANA, DAVID	200.00	CLARION STUDENT ACCOUNTS	1,254.00
CABANA'S AUTO BODY INC.	325.53	CLARK, GLORIA	222.75
CALDWELL, LISA	312.66	CLARK, RUSSELL	87.97
CALICO INDUSTRIES INC	1,444.00	CLARKE, JARRETT	100.00
CALLOWAY HOUSE INC	134.85	CLASSROOM DIRECT	170.99
CAMBRIDGE EDUCATIONAL	369.15	CLASSROOM SUPPLY MART	34.48
CAMIRE, ANGEL	177.20	CLEAN-O-RAMA CO INC	29,019.57
CAMIRE, KATHY	272.60	CMI EDUCATION INSTITUTE INC.	79.00
CANFIELD SYSTEMS INC	1,848.99	COASTAL METAL FAB, INC.	619.11
CANNON, MARGUERITE	175.00	COLBY COLLEGE	750.00
CANTARA, JAMES	82.51	COLE, TRACY A.	267.75

**SANFORD SCHOOL DEPARTMENT**  
**JULY 1, 2013 – JUNE 30, 2014**

COLLEEN MCGUIGGIN-BRADY	36.84	DEERING LUMBER INC.	16,576.53
COLLEGE BOARD	3,498.35	DELANEY CONSULTING LLC	3,722.16
COLLEGE BOARD PUBLICATION	60.00	DELANO, STEVE	105.14
COLLEY, SUSAN	779.49	DELL MARKETING LP	269.97
COLLINS SPORTS MEDICINE	4,065.51	DEMACON INC.	7,999.00
COLLINS, ROBERT	85.24	DEMARETT, RAYMOND	125.00
COLSON, TANIA	155.73	DEMCO	1,139.60
COMMERCIAL INNOVATIONS, INC.	218.15	DEPARTMENT OF EDUCATION	32,825.57
COMMITTEE FOR CHILDREN	359.00	DEPARTMENT OF EDUCATION	98,476.71
COMPASSLEARNING INC.	32,950.00	DESHAIES, MICHAEL	125.00
CONDE SYSTEMS, INC.	728.77	DESJARDINS, ANTHONY	171.68
CONNECTICUT VALLEY BIOLOGICAL	1,416.38	DESJARDINS, PHILIP	85.28
CONNER, PAUL FRANCIS	78.34	DESROCHERS, LINDA	265.10
CONSTELLATION ENERGY	1,707.60	DESVEAUX, DAUREEN	119.65
CONWAY, KIM	134.65	DFS SERVICES	417.00
CORMIER, EDWARD	412.02	DIBBLE & SONS PARK EQUIPMENT, INC.	3,820.00
CORMIER, JESSICA	1,500.00	DICK BLICK ART MATERIALS	7,070.19
CORRIVEAU, TRACEY	219.87	DIDAX EDUCATION	32.45
CENTRAL MAINE POWER	(8,546.68)	DIFFERENT ROADS TO LEARNING	95.85
COTE, JOHN	232.82	DINEEN, WILLIAM	391.50
COTE, RONALD A	13,331.25	DISCOUNT SCHOOL SUPPLY	614.90
COTE, STARR	175.00	DISCOVER WRITING	390.00
COUNCIL FOR EXCEPTIONAL CHILDREN	201.00	DIXON, ANNA	292.45
COURTNEY CLEANERS	2,072.25	DOUCETTE, ANN	78.48
COUTU, KRISTEN	48,703.76	DOUGHTY, AMANDA	136.51
COUTURE, CATHERINE	2,454.00	DOWLER, LYN J.	3,760.00
COUTURE, JOHN	302.26	DOWNEAST ENERGY & BUILDING SUPPLY	30,653.87
COUTURE, RICHARD	787.86	DOWNEAST FLOWERS & GIFTS	415.17
CRAVENS, ALYSON	119.70	DRAMATISTS PLAY SERVICE, INC.	173.64
CREATIVE THERAPY STORE	17.95	DROUIN, MICHAEL	158.70
CRETEAU'S STUDIO	45.00	DRUMMOND WOODSUM	54,835.53
CROCKER, RICHARD	880.00	DUDGEON, ELIZABETH	11.99
CROSBY, GREGORY	67.24	DUDLEY, JASON	119.98
CROSBY, TERRI	175.00	DUMONT, JAMES	140.52
CROWE, DENNIS	141.28	DUNLAP CABLING, INC.	4,809.03
CRYSTAL ROCK LLC	338.97	DURANT, BRENDA	226.75
CULINARY ARTS CATERING	208.50	DYER, JAMES	117.84
CURRICULUM ASSOCIATES	58.69	E S FOODS	88.32
CUSTOM CLIMATE CONTROL, LLC	6,188.94	EAI EDUCATION	872.99
CUSTOM COACH & LIMOUSINE	3,340.00	EARTHLINK BUSINESS	31,413.08
CUSTOM COMPUTER SPECIALISTS, INC.	625.00	EASTER SEALS ME CNETER	50.00
CUTTEN, ANN	299.00	EASTERN BAG & PAPER GROUP	14,772.34
DAIGLE, KIMBERLY	2,118.83	EASTERN FIRE SERVICES, INC.	1,412.50
DAIRY QUEEN	70.08	EASTERN MAINE COMMUNITY COLLEGE	3,728.00
DATA MANAGAMENT INC	1,666.90	EASY AQUARIUMS	3,465.73
DAVIS PUBLICATIONS INC	137.50	eBACKPACK, INC.	3,982.00
DAVIS, SUSAN	175.00	EBSCO	2,115.00
DAY, GERALDINE	175.00	EDISON PRESS	2,404.97
DEALY, RUTH	144.79	EDLINE	581.23
DEB & DUKE MONOGRAMMERS	356.00	EDM	13,001.48

**SANFORD SCHOOL DEPARTMENT**  
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ED'S BATTERIES	1,027.20	FOLEY, SEAN	81.46
EDUCATION INC	404.32	FOLLETT SCHOOL SOLUTIONS, INC.	2,153.25
EDUCATION WEEK	89.94	FOLLETT SCHOOL SOLUTIONS, INC.	15,298.21
EDUCATIONAL DESIGN, LLC	207.00	FOLLETT SOFTWARE COMPANY	5,777.12
ELECTRONIX EXPRESS	471.50	FONTAINE, SHAWN	60.00
ELLIOTT, WENDY	750.00	FORBES, CONNIE	265.04
EMEDCO INC	148.12	FORBESS, CAROL	147.84
EMERSON SWAN	1,244.53	FORMAX	988.50
ENCHANTED LEARNING	500.00	FORTIER, THOMAS	76.08
ENGLISH, SHEILA	75.00	FORTIN, SCOTT	185.14
ENMAN, JEFFREY M.	5,783.40	FORTUNE, ERINN	4,736.52
ePLUS TECHNOLOGY INC.	17,321.33	FOSS, JOHN	115.45
EPS/SCHOOL LITERACY & INTERVENTION	1,788.45	FOURNIER, RENE	125.00
EPS/SCHOOL SPECIALTY LIT. & INTER.	499.78	FOX, GLENN	74.10
ERICSON, NICHOLAS	168.28	FRANKLIN PAINT CO INC	3,850.00
ES FOODS	4,111.33	FREE SPIRIT PUBLISHING	40.93
ETA HAND2MIND	335.68	FREESTYLE PHOTOGRAPHIC SUPPLIES	1,376.42
EVERBIND	533.41	FRENETTE CHRETIEN, ALTHEA	246.39
EVERYDAY MATHEMATICS	9,196.81	FROMWILLER, BARBARA	505.14
EVONIK CYRO LLC	32,117.80	FUNTOWN/SPLASHTOWN	1,081.00
EXACTITUDE HARDWARE CONSULTANTS	11,151.00	G & E ROOFING CO., INC.	77,899.32
F W WEBB COMPANY	2,538.18	G & K SERVICES	4,083.80
FAIR POINT COMMUNICATIONS	1,028.10	GAGNE, DAVID L.	200.00
FAJARDO, LIEN	648.00	GALLAGHER, DAVID	250.72
FALLON, GAYLE	255.28	GALLANT, JONATHAN	216.02
FALMOUTH HIGH SCHOOL ATHLETICS	100.00	GANDER PUBLISHING	139.92
FAMILY CIRCLE	6.32	GARNSEY BROTHERS	67,202.80
FANTINI BAKING CO., INC.	35,349.52	GARNSEY, ANNE	2,340.59
FANUEL HALL MKT PLACE MERCH ASSOC	216.00	GAUDREAU, RYAN	150.00
FARM TEK	542.32	GE CAPITAL	45,841.48
FARMER, WALTER J.	97.16	GEAUMONT, MELINDA	48.89
FARNSWORTH, SHANNON	40.32	GEM SCHOOL SOFTWARE, INC.	10,434.00
FARRELL, DEANNA	100.80	GENEREUX, JILLIAN	759.50
FASTENAL COMPANY	279.65	GEORGE J FOSTER & CO INC	674.05
FAVOLISE, MARK	82.26	GILE, COREY	250.72
FECTEAU, TIMOTHY	731.81	GILMER, JOHN	261.72
FECTEAU, WENDY	155.10	GIRARDIN, CHRIS	136.90
FEDERAL SAFETY COMPLIANCE, INC.	289.50	GIROUX, TOM	296.10
FEINBERG, JANE S	44,800.00	GLENCOE	3,052.15
FERRICK, MEAGHAN E.	643.22	GLIDDEN, LEAH	663.30
FIANDACA, JENNIFER	34,761.15	GNADE, LYNN	639.66
FILE SAVERS	807.50	GOLDSBERRY, JAN	382.08
FINNEGAN, JOSEPH	205.04	GOODALL OCCUPATIONAL HEALTH	1,406.00
FIRST STUDENT INC	1,705,907.39	GOPHER SPORT	7,706.44
FISHER JAMES INC	370.00	GORDON, ANDREW	239.16
FLAG WEVERS	35.00	GORHAM SAVINGS LEASING GROUP	9,995.00
FLEMING VAUGHN, LINDA	207.74	GOVCONNECTION INC	25,773.62
FLINN SCIENTIFIC INC	687.31	GRACE, SAMANTHA	2,807.86
FLYNN, BERNADETTE	1,140.00	GRACO, INC.	125.00
FOAM FACTORY	1,603.62	GRAFFAM, TROY	42.50

**SANFORD SCHOOL DEPARTMENT**  
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GRAINGER	2,256.07	HEURER PUBLISHING LLC	347.75
GRAINGER INDUSTRIAL SUPPLY	78.75	HEWS, DAN	168.72
GRANT, BRIAN	553.63	HICKS, ROGER	363.30
GRANT, KURTIS F.	570.00	HIGH 5 ADVENTURE LEARNING CENTER	1,640.04
GRANT, REGGIE	96.60	HIGH NOON BOOKS	209.00
GRAPHIC ARTS, SRTC	1,111.43	HILL, PETER	600.00
GREAT LAKES TRAINING, INC.	5,000.00	HILLYARD - MANCHESTER	1,210.00
GREAT SCHOOLS PARTNERSHIP	1,440.00	HOBART SERVICES	968.45
GREENE, PETER	181.04	HOBGOOD, JESSICA	573.65
GRIFFIN GREENHOUSE SUPPLY INC.	2,638.18	HOBGOOD, LIANA M.	585.00
GRONDIN ENTERPRISES	75.00	HOCTOR, NANCY	18.48
GUILFORD PUBLICATIONS INC	184.25	HOGAN, JUDY	335.33
GUILLEMETTE'S FLOORING	28,264.26	HOME DEPOT CREDIT SERVICES	1,840.23
GUMDROP BOOKS	959.43	HONEYWELL INTERNATIONAL INC.	146,864.69
GUZMAN ROTHWELL, IRENE	213.72	HOUGHTON MIFFLIN COMPANY	3,367.72
GWI	60,079.07	HOWARD, THURLEY	319.76
H A MAPES INC	15,943.07	HUGHES, DELLA MADELYN	5,559.61
H A STONE & SONS INC	21,540.92	HUMISTONS' FITNESS SERVICES	718.00
H P HOOD LLC	122,041.98	HUNT, LINDA	90.48
HADWEN III, JOHN E.	145.70	HUNTLEY, C. R.	320.82
HALE, JAMES	147.92	HUOT JR, CONRAD	245.98
HALLIDAY, CLAY	250.56	HURD LUMBER	240.00
HAMEL, STEVE	306.48	INFOBASE LEARNING	595.00
HAMILTON, DON	409.26	INNOVATIVE LEARNING CONCEPTS INC	36.55
HAMLYN, SAMANTHA	121.01	INTERACT	123.09
HAMMOND & STEPHENS	190.11	ISTE	2,448.00
HAMPSTEAD HOSPITAL	1,425.00	IXL LEARNING	10,400.00
HAMPTON, SUSAN	3,684.80	J & M TAXI	2,164.00
HANDWRITING WITHOUT TEARS	1,888.03	J & R CORPORATE SALES	0.00
HANNAFORD #8390	19.08	J A LIBBY & SON	2,440.00
HANNAFORD CHARGE SALES	12,415.62	J A SEXAUER	167.75
HARMAN, DONALD	123.44	J W PEPPER & SON INC	2,097.22
HARMON II, JAMES	530.64	J.A. TREE & LANDSCAPE COMPANY	1,450.00
HARMON, LORI	13,351.74	JACK, KAREN	90.34
HARRIS COMMUNICATIONS	43.80	JACKMAN, CAMEARON	61.86
HARTFORD EQUIPMENT INC.	4,812.36	JACQUES, JONATHAN	488.80
HARTLEY, HOLLY	1,097.37	JALBERT, RONALD	169.00
HASKELL, ROBERT	283.62	JEFFREY A SIMPSON INC	494.10
HATHAWAY, TROY	789.12	JENSEN LEARNING	775.00
HAZELDEN PUBLISHING	274.73	JEPSON, RICHARD	34.99
HEADLIGHT AUDIO VISUAL	1,778.00	JILL SCHACHT AND ASSOCIATES, INC.	77,698.50
HEALD, JOHN	86.74	JOBS FOR MAINE'S GRADUATES, INC.	48,000.00
HEALTH EDCO	684.30	JOHN DEERE LANDSCAPES/LESCO	2,194.98
HEILSHORN, GEORGE	256.31	JOHNNY'S SELECTED SEEDS	2,260.25
HEINEMAN EDUCATIONAL BOOK	1,178.10	JOHNSTON, JOHN	87.28
HEINEMANN	1,906.90	JONES AND BARTLETT LEARNING, LLC	2,704.00
HEINEMANN PROFESSIONAL DEVEL.	3,900.00	JONES SCHOOL SUPPLY CO., INC.	100.60
HEINEMANN WORKSHOPS	756.00	JOSTENS INC	3,395.28
HENDRIX, LLOYD	133.00	JOURNAL TRIBUNE	302.35
HESS POMBER, MARTHA	665.45	JOYCE, KEVIN	178.72

**SANFORD SCHOOL DEPARTMENT  
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JUDKINS, RANDALL L	925.00	LEGERE, ROLAND H	759.47
JUNIOR LIBRARY GUILD	3,249.00	LEGERE, WILLIAM	200.00
K10 MEDICAL SUPPLY, LLC	69.69	LEGO EDUCATION	315.60
KAHLER, MARTIN	66.50	LEGRO, FRED	125.00
KAMCO SUPPLY CORP	6,580.05	LEHOUX, CANDACE	407.28
KAREN J. KNIGHT	350.00	LEMAY, SARAH	127.40
KEENAN, KRISTALYN	128.46	LENOVO FINANCIAL SERVICES	50,342.64
KELLEY, JAY	92.02	LERN	2,082.50
KELVIN ELECTRONICS INC	905.78	LESSARD, JAMES	125.00
KENNEBUNK ANIMAL WELFARE SOCIETY	220.00	LESSARD, MARK	125.00
KENNEY, KATE	29,468.30	LEVESQUE, LAUREN	22.86
KEYSTONE HORTICULTURISTS LLC	850.00	LIBBY, JOHN	84.36
KING MIDDLE SCHOOL	750.00	LIBBY, RON	84.36
KISHIMOTO, MARIANNE	175.00	LIBRARY VIDEO COMPANY	1,490.30
KITTERY SCHOOL DEPARTMENT	10,080.84	LINCOLN PRESS CORP	18,014.00
KM SERVICES	79.00	LINGUISYSTEMS INC	1,418.95
KNIGHT, KAREN	8,872.50	LOSCIUTO, SCOTT	106.10
KONE INC.	826.21	LOWE'S	628.16
L V ALLEN & SONS INC	27,703.00	LOWE'S BUSINESS ACCOUNT	11,210.85
LACHANCE, DANIEL	202.28	LUCAS, PATRICK	104.56
LACLAIRE, ARLINE	175.00	LYDON, PAM	71.77
LACROIX, EDITH	40.95	LYNDA.COM	1,750.00
LAERDAL MEDICAL CORP	256.55	M A E A	1,369.00
LAFAYETTE SCHOOL	100.00	M A M L E	95.00
LAGASSE, KARL	219.20	M A S L	35.00
LAITRES, ALISSA J.	172.90	M P A	6,676.50
LAJOIE, DENNIS	172.92	M S M A	669.00
LAKESHORE LEARNING	1,743.93	M S M A GROUP INSURANCE TRUST	2,178.00
LAMARRE, GREG	64.60	M S M A WORKERS COMP TRUST FUND	172,533.24
LAMB, BRUCE	294.90	M S S A	1,400.00
LAMBERT, BETHANY	750.00	MACCONNELL, JUDITH	233.01
LAMBERT, KEVIN	50.00	MACDOUGAL, GREGORY	475.17
LAMONTAGNE, PAUL	1,055.55	MACLEAN, DAVID A	336.25
LAMOREAU, SUSAN	1,007.63	MACTE	4,222.15
LAMPERT, ALLEN	1,131.84	MADSEC	560.00
LANDER, VALERIE	177.95	MADSEN, HARRY	73.94
LANDRY, RICHARD	115.45	MAGAZINE SUBSCRIPTION SERVICE INC.	416.57
LAUNDERITE CLEANERS	644.42	MAHPERD	1,380.00
LAVALLEE, JOHN	144.68	MAIEWSKI, MICHAEL	126.20
LAVERTU, LINDA	178.54	MAILFINANCE	1,227.51
LAVIGNE, ANITA	135.58	MAINE BAND DIRECTOR ASSOCIATION	375.00
LAVIGNE, BETH	128.59	MAINE BUREAU OF MOTOR VEHICLES	14.31
LAWRENCE BAND BOOSTERS	125.00	MAINE COMMERCIAL TIRE, INC	1,855.92
LAWSON PRODUCTS INC	2,412.82	MAINE COMMUNITY FOUNDATION	20,434.47
LEADING EDGE TOOL SUPPLY	289.98	MAINE COUNCIL FOR THE SOCIAL STUDIES	75.00
LEARNING A-Z	960.95	MAINE COUNSELING	560.00
LEARNING RESOURCES	333.25	MAINE EDUCATORS' CONSORTIUM	875.00
LEARNING ZONE EXPRESS	324.76	MAINE INTERSCHOLASTIC SWIM LEAGUE	50.00
LECLERC, CHRIS	469.64	MAINE MATH & SCIENCE ALLIANCE	600.00
LEET, PATRICIA	19.99	MAINE MUNICIPAL BOND BANK	57,666.40



**SANFORD SCHOOL DEPARTMENT  
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MAINE MUSIC EDUCATORS ASSOCIATION	250.00	ME SCHOOL OF SCIENCE & MATHEMATICS	100.00
MAINE ODYSSEY OF THE MIND	200.00	MEADS, PAMELA	13.40
MAINE RESTAURANT ASSOCIATION	863.34	MEASBO	100.00
MAINE SCHOOL BOARDS ASSOCIATION	4,937.00	MEGAT	862.50
MAINE SCHOOL NUTRITION ASSN.	400.00	MELLO SMELLO LLC	584.10
MAINE STATE BAR ASSOCIATION	275.00	MELLO, DEBRA	175.00
MAINE STATE MUSEUM	7.50	MENDTRONIX	620.60
MAINE TURNPIKE AUTHORITY	126.60	MERIDIAN STORIES	300.00
MAINELY MEDIA, LLC	120.00	MESCA	125.00
MAKEMUSIC, INC	297.85	METEVIER, MARTIN L	265.14
MALTESE, JANE	175.00	METROCAST CABLEVISION	20,875.44
MANCINI, JOHN	60.10	MEUNIER, JAMES	125.00
MANOS DE MEXICO	1,150.00	MG TRUST COMPANY TPA 000207	2,497.00
MAPES, LESA	60.90	MIAAA	125.00
MAPLESTONE	84,000.00	MIDTWON MUSIC	549.95
MAR, SANGVAR	18.75	MIDWEST TECHNOLOGY PRODUCTS	1,725.19
MARASS, ELIZABETH	587.74	MIKINI STITCHING	695.00
MARDENS	120.00	MILIANO, KAREN	80.28
MARGARET CHASE SMITH SCHOOL	1,328.99	MILLER, WANDA	168.24
MARK'S PLUMBING PARTS & COMM. SUPP.	3,576.52	MLTI PROJECT OFFICE	32,054.00
MARSHWOOD SOCCER BOOSTERS	200.00	MODERN SCHOOL SUPPLIES	698.12
MARTI ANDREWS MA CCC A	3,065.00	MONGEON, ELIZABETH	256.92
MARTIN, BERNADETTE	45.95	MONK, MICHAEL J	272.66
MARTIN, JUDY	50.00	MOODY, MIKE	159.92
MARTIN, RICHARD	104.34	MOODY'S COLLISION CENTERS - SANFORD	1,739.75
MARTINEAU, RICHARD	125.00	MOORE MEDICAL LLC	3,464.06
MARY RUTH BOOKS INC.	136.40	MOORE, DANIEL M.	64.92
MASSAABESIC ADULT & COMMUNITY ED.	4,261.84	MORAHAN, ROBERT	71.96
MASSABESIC GIRLS LACROSSE	250.00	MORRISON CENTER	125,400.00
MASTRACCIO, JOSEPH	26.65	MORRISON, APRIL	554.45
MATHESON TRI-GAS, INC	11,166.43	MOSLEY, STEPHEN	76.18
MAY TOOL CO.	805.00	MOULTON, JENNIFER E.	284.20
MCCALL MD, BARBARA	6,323.00	MOULTON, JOHN D.	200.00
MCCALMON, MARY JANE	11,964.10	MOULTON, MARY	150.90
MCDONALD, CHRISTOPHER	61.86	MOVIE LICENSING USA	425.00
MCDONOUGH, ED	493.50	MSC INDUSTRIAL SUPPLY COMPANY	13,483.90
MCDUGAL ORCHARDS LLC	507.30	MSMA UC FUND	36,032.95
MCGEHEE, KAREN	33.99	MUELLER, CARLA	300.97
MCGRAW-HILL HIGHER EDUCATION H.Q.	2,063.68	MULLER, GEORGE H.	221.14
MCGRAW-HILL SCHOOL EDUCATION LLC	8,879.29	MULTI HEALTH SYSTEMS INC	264.00
MCGRAW-HILL SCHOOL EDUCATION, LLC	1,767.59	MULTI-STATE BILLING	2,261.00
MCINNIS, MARK	92.02	MULVEY, CATHLEEN	54.88
MCINTIRE	87.80	MURPHY, ANTHONY	249.14
MCINTIRE BUSINESS PRODUCTS	345.78	MURPHY, JOHN	125.00
MCKEON, MARTIN	2,218.53	MUSIC & ARTS CENTER, INC.	7,712.25
MCKEOWN, MATT	18.00	MUSIC IN MOTION	418.61
ME COUNCIL FOR ENGLISH LANG. ARTS	510.00	MUSIC K-8 MARKETPLACE	65.75
ME CURRICULUM LEADERS ASSOC.	875.00	MY LEARNING PLAN INC.	7,089.00
ME MUNICIPAL EMPLOYEE HEALTH TRUST	1,379.31	N E A C A C	25.00
ME PUBLIC EMPLOYEES REITIREMENT SYS	1,423.39	N W E A	32,450.00

**SANFORD SCHOOL DEPARTMENT**  
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NAIMEY, AISHA	97.50	NUTRIKIDS-HEARLAND PMT. SYSTMES	9,343.91
NAPA AUTO PARTS	9,002.86	NYSTROM	137.50
NAPA AUTO PARTS	3,025.73	O'BRIEN, CRAIG	94.47
NASCO	1,887.72	OCEANSIDE RUBBISH, INC.	40,338.25
NASON, SARA	14.32	OCKERS COMPANY	267.70
NASSON COMMUNITY CTR.	200.00	OFFTECH NEW ENGLAND	232.00
NASSP	767.20	OLD ORCHARD BEACH HIGH SCHOOL	125.00
NASW	225.00	OLDHAM INNOVATIVE RESEARCH, LLC	16,642.26
NATIONAL ASSOC. OF SCHOOL NURSES	126.00	OLLIE'S HYDRAULIC, LLC	484.84
NATIONAL BALSA	313.78	OLYMPIA CHIMNEY SUPPLY, INC.	2,342.36
NATIONAL DISTRIBUTORS INC.	15,205.47	O'MALLEY, TOM	102.50
NATIONAL FIRE PROTECTION ASSOC.	232.13	ORCA BOOK PUBLISHERS	245.76
NATIONAL GEOGRAPHIC EXPLORER	644.65	ORIENTAL TRADING COMPANY	273.98
NATIONAL GEOGRAPHIC LEARNING	108.75	ORIGINAL CRISPY PIZZA CRUST CO INC	32,888.62
NATIONAL LAMINATING INC	879.73	ORR, TOM	85.86
NATIONAL SCHOOL PRODUCTS	202.65	ORSER, MITCH	111.00
NAT'L ASSOC. FOR MUSIC EDUCATION	184.00	OSEDIACZ, KATIE	428.27
NAT'L ELEVEATOR INSPEC. SERVICES INC.	970.00	OUELLETTE, KELSEY	87.84
NAT'L PARENT LEADERSHIP TRAINING	850.00	OULLETTE, STEVEN R.	50.00
NAVIANCE, INC.	5,569.18	P & E SUPPLY CORP	1,365.95
NAVIANCE, INC.	1,045.00	PACIFIC TELEMAGEMENT SERVICES	3,675.00
NCS PEARSON INCORPORATED	300.00	PALMER LANE UPHOLSTERY	250.00
NEASC	3,500.00	PAPA, ANDY	125.00
NEAULT, MARY	96.11	PAPERCUT SOFTWARE INTERNAT'L LTD	1,132.00
Nellie Mae Education Foundation	150,451.00	PAQUETTE, BRENDA J.	1,290.00
NELMS	295.00	PAR INC	461.16
NELSON, THERESA	210.18	PARADIS, ROBERT	135.44
NEO-KRAFT SIGNS, INC.	1,450.00	PARKS, CHRISTINA	25.00
NEOPOST	5,800.00	PARSLOW, WAYNE	130.60
NEST & SONS INC	1,970.00	PARTY PLUS	3,049.00
NEW ENGLAND DOOR CLOSER	420.00	PATIN, ANDREW	306.97
NEW ENGLAND INDUSTRIAL TRUCK	492.12	PATRICIA FEDA, T.O.D., R.N.	13,780.00
NEW ENGLAND SPECIALTY SOILS	1,000.93	PAXTON/PATTERSON	613.00
NEW HARBINGER	59.10	PAYEUR, TRACY	23,816.00
NEWBRIDGE	251.46	PBS EDUCATIONAL MEDIA	295.00
NEWMARK LEARNING	24.99	PEAP	157.50
NIMCO INC	220.99	PEARSON CLINICAL ASSESSMENTS	4,690.35
NIMS INC	670.00	PEARSON EDUCATION	1,980.00
NIXON CO	280.00	PELCHAT-SAVOIE, ANN	898.66
NOBLE HIGH SCHOOL	1,000.00	PENNEY, LORI	77.50
NOBLE HIGH SCHOOL ATHLETIC DEPT.	250.00	PEPIN, SUSAN	268.46
NOCTI	756.00	PEPIN, SUSAN A.	175.00
NORTH COUNTRY TRACTOR, INC.	3,101.52	PEPPE, ALEXANDER	80.00
NORTHCENTER FOODSERVICE	457,727.28	PEPPE, KATHRYN	471.76
NORTHEAST ELECTRICAL DISTRIBUTORS	10,236.51	PERFECTION LEARNING CORP	3,193.10
NORTHEAST EMERGENCY APPARATUS LLC	179.70	PERKINS MUSIC HOUSE	1,000.00
NORTHEAST NURSERY, INC.	4,096.70	PERKINS PAPER	933.89
NORTHERN TOOL & EQUIPMENT	698.99	PERKINS, BRYANT	100.00
NOSEK, JAMES	258.46	PERKINS, DELMONT	125.00
NSTA	101.84	PERMA BOUND	1,536.64



**SANFORD SCHOOL DEPARTMENT**  
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PERRY,BARBARA	31.97	PRO-ED	91.25
PESI LLC	169.00	PROFESSIONAL DEVELOPMENT CENTER	750.00
PETER POOLE	110.00	PROFESSIONAL PAINTING	4,100.00
PETERMANN, MATTHEW	18.10	PROMETHEAN, INC.	1,323.62
PETERSON, PAMELA	85.00	PROQUEST	4,095.00
PETTIT, RAYMOND	148.70	PUFHAL, ALEXANDER	81.00
PETRIE, LEE	86.74	PURCHASE POWER	2,720.55
PETRIN, GARY	71.96	QBS, INC.	2,169.96
PETROLEUM MAINTENANCE SYSTEMS INC	4,460.68	QUADE, JOANNE	1.70
PETSINGER, JEDEDIAH	237.38	QUILL CORPORATION	538.18
PHS MUSIC DEPARTMETN	125.00	R & W ENGRAVING	845.90
PICKERING, RICHARD	250.86	R PEPIN & SONS INC	403.48
PI-CONE SOUTH MATH LEAGUE	400.00	RADIO SHACK	39.99
PIEDMONT MEDICAL INC.	4,800.00	RANCOURT, MARY	332.80
PINE TREE CALIBRATIONS	660.00	RANDALL BOURGAULT, SHIRLEY	35,162.50
PINE TREE FOOD EQUIP INC	4,822.40	RAY, THOMAS	290.40
PINE TREE WASTE, INC.	1,675.64	RAY'S LOCKSMITH SERVICE	2,820.00
PINETTE, JENNIFER	1,140.00	REALITYWORKS, INC.	1,588.40
PIONEER VALLEY EDUCATIONAL PRESS	3,779.40	REALLY GOOD STUFF INC	3,041.43
PIRROTTA, SERGIO	4,200.00	RECORDED BOOKS INC	218.75
PITNEY BOWES	438.00	REED, RICHARD	66.50
PITNEY BOWES INC	899.38	RE-INVENTING SCHOOLS COALITION	147,113.00
PITNEY BOWES PURCHASE POWER	247.64	REMEDIA PUBLICATIONS INC	44.96
PITSCO EDUCATION	2,544.35	RENAISSANCE LEARNING	231.00
PIVIN, JENNA	100.00	RENY, MARSHA	327.53
PLANTE, KRISTEN	70.60	RENY, ROBERT	2,130.85
PODEM ASSOCIATES, INC.	294.88	REO WINDOW SHADE COMPANY	273.83
POLAND SPRING	3,488.11	RES/COMM CARPET CLEANING	2,590.00
POLICHRONOPOULOS, JOEL	397.88	PITSCO EDUCATION	2,544.35
POLLINO, MEGAN C	100.00	PIVIN, JENNA	100.00
POMBRIANT, TYTHIAN	189.78	PLANTE, KRISTEN	70.60
POPPLERS MUSIC STORE	864.90	PODEM ASSOCIATES, INC.	294.88
PORT VERITAS POETRY WORKSHOP	150.00	POLAND SPRING	3,488.11
PORTLAND COMPUTER COPY, INC.	2,355.02	POLICHRONOPOULOS, JOEL	397.88
PORTLAND GLASS	53,557.27	POLLINO, MEGAN C	100.00
PORTLAND HIGH SCHOOL	290.00	POMBRIANT, TYTHIAN	189.78
PORTLAND POTTERY	1,727.67	POPPLERS MUSIC STORE	864.90
PORTLAND PRESS HERALD	246.68	PORT VERITAS POETRY WORKSHOP	150.00
PORTLAND PRESS HERALD	395.88	PORTLAND COMPUTER COPY, INC.	2,355.02
POSITIVE PROMOTIONS	279.57	PORTLAND GLASS	53,557.27
POSTMASTER-SPRINGVALE	24.00	PORTLAND HIGH SCHOOL	290.00
PRECISION WEATHER SERVICE LLC	365.00	PORTLAND POTTERY	1,727.67
PREMIER AGENDAS INC	4,068.80	PORTLAND PRESS HERALD	246.68
PRESTIGE BOX CORP	173.96	PORTLAND PRESS HERALD	395.88
PRESTON, SARAH	139.32	POSITIVE PROMOTIONS	279.57
PRESTWICK HOUSE, INC	948.48	POSTMASTER-SPRINGVALE	24.00
PRIDE, MARGARET J.	42.00	PRECISION WEATHER SERVICE LLC	365.00
PRIMARY CONCEPTS	340.30	PREMIER AGENDAS INC	4,068.80
PRIME TIME SPORTS, INC.	92.99	PRESTIGE BOX CORP	173.96
PRO ED	90.20	PRESTON, SARAH	139.32

**SANFORD SCHOOL DEPARTMENT**  
**JULY 1, 2013 – JUNE 30, 2014**

PRESTWICK HOUSE, INC	948.48	ROGERS SUPA DOLLAR	53.64
PRIDE, MARGARET J.	42.00	ROSA, DEBORAH	12,277.60
PRIMARY CONCEPTS	340.30	ROSEN PUBLISHING GROUP	795.00
PRIME TIME SPORTS, INC.	92.99	ROTARY CLUB OF SANFORD/SPRINGVALE	690.00
PRO ED	90.20	ROTHWELL, ROBERT	1,208.64
PRO-ED	91.25	ROUSSEAU, LAUREN	129.20
PROFESSIONAL DEVELOPMENT CENTER	750.00	ROUX, KAREN	2,026.20
PROFESSIONAL PAINTING	4,100.00	ROWAN, ROBERT	190.42
PROMETHEAN, INC.	1,323.62	ROY, DANIEL	56.68
PROQUEST	4,095.00	ROY, REJEAN	57.60
PUFHAL, ALEXANDER	81.00	ROYAL FIREWORKS PRESS	198.00
PURCHASE POWER	2,720.55	RSU #18	10,969.00
QBS, INC.	2,169.96	RUNYON KERSTEEN OUELLETTE	29,125.00
QUADE, JOANNE	1.70	RUTH'S REUSABLE RESOURCES	9,408.00
QUILL CORPORATION	538.18	RYER, MARJORIE	486.59
R & W ENGRAVING	845.90	RYONET CORPORATION	3,580.93
R PEPIN & SONS INC	403.48	S M A A	3,874.00
RADIO SHACK	39.99	S M A E A	25.00
RANCOURT, MARY	332.80	S M M S A C	429.55
RANDALL BOURGAULT, SHIRLEY	35,162.50	S RICHER INC	8,187.00
RAY, THOMAS	290.40	S. SEIDERS, INC.	31,728.12
RAY'S LOCKSMITH SERVICE	2,820.00	SAFEAIR, LLC	5,149.16
REALITYWORKS, INC.	1,588.40	SAFEGUARD BUSINESS SYSTEM	310.27
REALLY GOOD STUFF INC	3,041.43	SAFETY KLEEN	271.78
RECORDED BOOKS INC	218.75	SALVACION, D. DAVID	102.58
REED, RICHARD	66.50	SAMMONS, THOMAS	125.76
RE-INVENTING SCHOOLS COALITION	147,113.00	SAMOSET RESORT	521.62
REMEDIA PUBLICATIONS INC	44.96	SANBORN, BROCK	850.00
RENAISSANCE LEARNING	231.00	SANBORN, DEBORAH	75.84
RENY, MARSHA	327.53	SANBORN, KATHY	143.42
RENY, ROBERT	2,130.85	SANBORN, KAYLEY	8.60
REO WINDOW SHADE COMPANY	273.83	SANFORD COMMUNITY ADULT ED.	3,623.18
RES/COMM CARPET CLEANING	2,590.00	SANFORD CPR ASSOCIATES	871.20
RESEARCH PRESS CO., INC.	121.00	SANFORD HIGH SCHOOL	21,039.41
RESOURCES FOR EDUCATION	657.00	SANFORD HIGH SCHOOL	288.87
RESOURCES FOR READING	84.47	SANFORD INSTITUTION FOR SAVINGS	1,423.46
REYNOLDS, PAUL	57.00	SANFORD INSTITUTION FOR SAVINGS	10,691.83
REYNOLDS, VICTORIA	39,000.00	SANFORD INSTITUTION FOR SAVINGS - 1497	33,551.23
RICHARDS REFRIGERATION	82,678.72	SANFORD INSTITUTION FOR SAVINGS 0225	3,661.85
RICOH USA, INC.	16,984.26	SANFORD JUNIOR HIGH SCHOOL	3,824.75
RIGBY EDUCATION	199.12	SANFORD NEWS	43.15
ROBERTS, JOANNE	75.00	SANFORD PARKS AND RECREATION	1,471.60
ROBINSON, JAMES ALEX	319.20	SANFORD POLICE DEPARTMENT	142,457.46
ROCHA, CANDACE	143.42	SANFORD REGIONAL TECHNICAL CENTER	3,365.41
ROCHESTER 100 INC	362.50	SANFORD REGIONAL TECHNICAL CENTER	6,460.87
ROCHESTER OPERA HOUSE	945.00	SANFORD REGIONAL TECHNICAL CENTER	225.00
ROCKLER RETAIL	899.63	SANFORD SCHOOL NUTRITION PROGRAM	7,261.88
ROCKLER WOODWORKING	1,163.59	SANFORD SEWERAGE DISTRICT	32,291.49
ROEDER-KNIGHT, SUSAN	189.99	SANFORD SIGN GRAPHIX	400.00
		SANFORD SOUND	162.50

**SANFORD SCHOOL DEPARTMENT**  
**JULY 1, 2013 – JUNE 30, 2014**

SANFORD SPRINGVALE DEVEL. CORP.	70,479.22	SHETENHELM, ADRIANNE	12.70
SANFORD WATER DISTRICT	23,938.06	SHIFFLER EQUIPMENT SALES, INC.	137.74
SANFORD/SPRINGVALE YMCA	6,000.00	SHOWBIE INC.	210.00
SANFORD-SPRINGVALE CHAMBER OF COMMERCE	585.00	SHS SCHOLARSHIP FUND	3,744.10
SARGENT, KATHY	443.02	SIGNORE, LYNNE	1,043.10
SAWYER, KARI	482.62	SIGNWAREHOUSE.COM	1,325.56
SCARBOROUGH ATHLETIC DEPARTMENT	125.00	SIMPLEX GRINNELL	427.00
SCHATZABEL, STACEY	245.00	SINGLETON, MICHAEL	93.78
SCHIAVI LEASING CORP	115,049.00	SIROIS, BRENT D.	568.60
SCHNELL, SARAH	120.29	SKCDC	120.00
SCHOLASTIC	93.50	SKILLPATH SEMINARS	149.00
SCHOLASTIC	2,697.66	SMAA	50.00
SCHOLASTIC	3,556.58	SMART SHOPPER	526.82
SCHOLASTIC INC./WEEKLY READER	1,447.70	SMHC - WORKWELL	900.00
SCHOLASTIC READ 180	672.33	SMITH, BETTIE	37.15
SCHOODIC INSTITUTE	875.00	SMITH, CHRISTINE	1,090.50
SCHOOL HEALTH ALERT	44.00	SMITH, HAROLD	600.32
SCHOOL HEALTH CORPORATION	551.97	SMITH, MILTON	117.50
SCHOOL MATE	300.00	SNA	58.00
SCHOOL NURSE SUPPLY	205.26	SO ME EMERGENCY MEDICAL SERVICES	5,056.77
SCHOOL NUTRITION ASSOCIATION	136.75	SO PORTLAND SOFTBALL BOOSTERS	0.00
SCHOOL OUTFITTERS	96.26	SO. MAINE REGIONAL PLANNING COMM.	59.36
SCHOOL SPEC. LITERACY & INTERVENTION	47.63	SOC. & ENVIRONMENTAL ENTREPRENEURS	202.00
SCHOOL SPECIALTIES	47,088.37	SOCIAL STUDIES SCHOOL SERVICE	200.39
SCHOOL SPRING, INC.	4,900.00	SOUCY, FABIAN	12,500.00
SCHOOLDUDE.COM	7,045.05	SOUTH WESTERN THOMSON LEARNING	305.53
SCHOOLLAW.COM	1,567.00	SOUTHARD, JOYCE	115.08
SCHOOLS, NATHAN	91.03	SOUTHARD'S FINISH CARPENTRY LLC	200.00
SCIENCE COMPANION	2,199.32	SOUTHERN MAINE CABLING	10,679.47
SCOTT ELECTRIC	1,580.00	SOUTHERN MAINE COMMUNICATION	2,887.67
SCOTT, JEDIDIAH	21.85	SOUTHERN MAINE HEALTH CARE	1,000.00
SCULLY, JEFFREY	197.22	SOUTHERN MAINE HEALTH CARE	379.00
SDC PUBLICATIONS	545.00	SOUTHERN MAINE MIDDLE SCHOOL	539.00
SDE FOR EDUCATORS	738.00	SOUTHWORTH-MILTON INC	765.71
SEACOAST FIRST AID AND SAFETY, INC.	406.30	SPECTRUM ELEVATOR SERVICES LLC	11,871.69
SEACOAST HARDWOOD LUMBER & PLY.	2,497.41	SPILIOPOULIS, HARRY	438.16
SEARCH INSTITUTE	3,148.48	SPINNEY, ADA	193.50
SECUREMS	865.00	SPORT DECALS	352.85
SETON IDENTIFICATION PRODUCTS	20.55	SPORTIME	607.33
SHABO, GEORGE	68.02	SPRAGUE PLUMBING & HEATING	350.00
SHAINS OF MAINE	110.00	SPRING HILL	1,189.00
SHAPIRO, JENNIFER	2,420.23	SPRING MCDERMOTT, JOANNE	116.66
SHAW, GARY	217.02	SPRINGVALE HARDWARE	5,886.06
SHAW, JOHN	220.21	SPRINGVALE NURSERIES, INC.	950.95
SHAW, NATHAN ISAAC	6,525.00	SPRINGVALE SUBWAY	70.00
SHEFFIELD, EMILY	81.54	SPRUSANSKY, JANE	125.00
SHELLEY, SARAH	60.30	SPURWINK DIVISION OF TRAINING...	20.00
SHERMAN, VALERIE	175.00	SRVC	118.00
SHERWIN WILLIAMS	2,965.46	SRVC GRAPHIC ARTS PROGRAM	366.19
		ST JOSEPH'S COLLEGE OF MAINE	10,620.00

**SANFORD SCHOOL DEPARTMENT**  
**JULY 1, 2013 – JUNE 30, 2014**

ST. JOHN, SUE	12.10	TAYLOR, SCOTT	102.50
ST. JOHN, SUSAN	45.89	TCI	1,780.00
ST. MARY'S MEDICAL CENTER	250.00	TD BANKNORTH, N.A./LOCAL #121	613.50
STADIUM SYSTEM, INC.	6,424.43	TEACHER CREATED RESOURCES	114.90
STAMP FULFILLMENT SERVICE	1,311.50	TEACHER DIRECT	251.10
STAPLES	376.02	TECHNICAL ED SOLUTIONS	2,476.00
STAPLES BUSINESS ADVANTAGE	2,990.74	TEL VUE CORPORATION	4,404.00
STAPLES CONTRACT AND COMMERCIAL	7,377.48	TERRITORIAL SEED COMPANY	169.19
STAPLES CREDIT PLAN	4,463.73	TESOL 2014 REGISTRATION SERVICES	455.00
STAPLES CREDIT PLAN	192.00	TESTOUT CORPORATION	811.00
STAPLES CREDIT PLAN	1,426.22	THE COMM. TELEVISION ASSOC. OF ME	50.00
STAPLES CREDIT PLAN	89.99	THE KNOX COMPANY	630.00
STATE CHEMICAL MANUFACTURING CO	17,686.65	THE LAMPO GROUP	809.46
STATE CHEMICAL SOLUTIONS	6,703.66	THE LIBRARY STORE	407.40
STATE OF MAINE	135.00	THE MACSMITH	9,448.00
STECK VAUGHN COMPANY	33.99	THE NAT'L PARENT LEADERSHIP INST.	500.00
STEPS TO LITERACY	210.98	THE OPPORTUNITY ALLIANCE	2,881.73
STERICYCLE INC	2,825.84	THE TELLING ROOM	118.00
STONE, JOSH	187.92	THEOHARIDES, DAVID	6,081.96
STONE, LINDA	43.75	THERAPRO INC	86.00
STONE, LINDA	383.00	THERIAULT, SCOTT	47.00
STOPA, JAMES	2,083.33	THORNE, DAVE	133.00
STRATEGIES FOR A STRONGER SANFORD	10,240.00	THORNTON ACADEMY SOFTBALL	250.00
STUDENT TRANSPORTATION OF AMERICA	1,739.83	TIBBETTS, KELLY	1,801.02
STUDICA, INC.	637.25	TICE ASSOCIATES	810.00
STURGEON, VICKY	399.65	TIGERDIRECT INC.	31,403.09
SUBSCRIPTION SERVICE OF AMERICA	860.97	TIMBERLAKE, LANCE	2,508.00
SUKALAS, MITCH	124.66	TIME FOR KIDS	474.10
SUMMIT PROFESSIONAL EDUCATION	179.00	TIMMINS, WILLIAM	154.60
SUNBELT RENTALS	1,189.17	TOMS TEAM SALES	13,662.75
SUNDANCE PUBLISHING	243.28	TONY'S SEWING MACHINES	400.00
SUNDANCE/NEWBRIDGE	328.68	TOTH, KATHERINE	78.50
SUPER DUPER PUBLISHING	665.32	TOWNSEND, MATTHEW	85.86
SUPER TEACHER WORKSHEETS	300.00	TRACTOR SUPPLY CREDIT PLAN	706.93
SUPERCO SPECIALTY PRODUCTS	1,978.25	TRACY, ROGER	202.50
SURE-WAY, INC.	600.00	TRANE U.S., INC.	24,175.79
SURPLUS BUSINESS ASSETS	4,010.00	TREASURER OF STATE	30,605.26
SURVEYMONKEY.COM	300.00	TREASURER STATE OF MAINE	330.00
SUSAN OUELLETTE	114.45	TREASURER STATE OF MAINE	432.00
SWEETSER CHILDRENS HOME	165,915.00	TREASURER STATE OF MAINE	1,440.00
SWEETWATER	108.90	TREASURER STATE OF MAINE	25.00
SYLVAIN, MARIANNE	384.42	TREASURER STATE OF MAINE	35.00
SYSCO FOOD SERVICES OF	2,064.86	TREASURER STATE OF MAINE	325.00
SYSTEMATICS INC	132.00	TREASURER STATE OF MAINE	150.00
TAPSCOTT, DIANE	6.49	TREASURER, STATE OF MAINE	490.00
TARBOX, SHELBY	4,239.85	TREASURER, STATE OF MAINE	315.00
TASTY BRANDS,LLC	3,584.19	TREASURER, STATE OF MAINE	600.00
TAYLOR RENTAL CENTER	389.98	TREE	519.45
TAYLOR RENTAL CENTER	323.10	TREMBLAY PT, NICHOLE	50,522.52
TAYLOR, ANGELA	296.06	TRIARCO ARTS & CRAFTS	160.15

**SANFORD SCHOOL DEPARTMENT**  
**JULY 1, 2013 – JUNE 30, 2014**

TRILLO, JAMIE	80.00	WESTBROOK MUSIC BOOSTERS	125.00
TROTT, LOUIS	95.22	WESTBROOK SCHOOL DEPARTMENT	7,665.00
TRUE, JAMES	118.34	WESTBROOK WRESTLING BOOSTERS	200.00
TUCKER, MARK	102.50	WESTERN PSYCHOLOGICAL SERVIC	1,098.90
TULIPANO, MARIE	134.47	WEYLAND, GAY	328.40
TUNE TOWN MUSIC GEAR	513.00	WHITCOMB ASSOCIATES	2,710.37
TYLER BUSINESS FORMS	256.20	WHITE, JAMIE	155.16
TYLER TECHNOLOGIES, INC	15,252.85	WHITE, KERRIE	597.37
U S BANK CORPORATE TRUST BOSTON	202,323.80	WHITEHEAD PSY D, CHARLES B	69,567.00
U S CELLULAR	8,014.07	WHITEHEAD, DAVID	240.00
U S GAMES	1,568.43	WHITEHOUSE, DANIKA	108.06
U S POSTMASTER	4,113.00	WHITTEN, PATRICIA	175.00
U S POSTMASTER	3,318.25	WIEGAND, KRISTEN	430.57
UC RIVERSIDE EXTENSION	1,730.00	WILBUR G SHAW HARDWARE	957.27
ULINE	602.16	WILD SIDE NORTH INC.	3,340.24
UNIV. OF ME FARMINGTON	1,140.00	WILLARD, ARTHUR	95.22
UNIVERSITY OF MAINE	2,032.75	WILLEY, DAVE	166.40
UNIVERSITY OF MAINE AT FARMINGTON	4,548.00	WILLIAM V MACGILL & COMPANY	2,695.58
UNIVERSITY OF PHOENIX	600.00	WILLIAMS SR, MICHAEL C	137.46
UNIVERSITY OF PHOENIX	1,890.00	WILLIAMS, JULIE	4,489.12
UNIVERSITY OF SOUTHERN MAINE	29,768.00	WILLIAMS, SUSAN S.	408.14
UNIVERSITY OF SOUTHERN MAINE	320.00	WILSON LANGUAGE TRAINING	162.00
UPSTART	208.42	WILSON, MICHELLE A.	357.50
US GAMES	1,002.67	WING, MARGARET	175.00
USI EDUCATION AND GOVERNMENT SALES	570.18	WINSOR PT, PAMELA	24,720.00
UTRECHT ART SUPPLIES	875.00	WITHAM, JEFF	198.42
VERMETTE, LOIS	2,040.12	WOOD, MELODY	476.59
VERMETTE, ROLAND	86.91		
VIOLETTE'S SEALCOATING	25,880.00	WOODCOCK, JON	81.72
VIRCO INC.	4,199.04		
VISION TRAINING ASSOCIATES	2,714.19	WORKOUT FITNESS STORE	2,375.00
VO, PATRICE	456.88	WORMWOOD, KATHRIN	265.32
W B HUNT CO INC	2,350.67	WRIGHT GROUP	6,313.33
W B MASON COMPANY INC	55,247.26	WSSR-TV	100.00
W C CRESSEY & SON INC	385.02	WYMAN, R. SCOTT	1,691.18
WACHOLTZ, TED	128.64	XPEDEX	1,370.50
WALKER, DIANA	257.79	YCSA	60.00
WALMART COMMUNITY BRC	9,969.98	YORK COUNTY ADMIN. CERT. COLLAB.	1,575.00
WALSH, MEGAN	265.32	YORK COUNTY COMMUNITY ACTION	5,052.00
WALTON, GLENN A	250.00	YORK COUNTY COMMUNITY COLLEGE	12,081.00
WARD, MEGAN	382.98	YORK COUNTY SCHOOLS PURCH. CO-OP	175.00
WARRENS OFFICE SUPPLIES	14,343.97	YORK COUNTY SWIM OFFICIALS ASSOC.	1,247.76
WAY, KEVIN	214.75	YORK-CUMBERLAND COUNTY SCHOOL	50.00
WEATHERBIE, SUE	100.16	NUTRITION PURCHASE GROUP	
WEINER'S LTD	146.69	YOUNG, WAYNE	646.38
WEIR'S MOTOR SALES INC	1,490.00	YOUR MAINE CONNECTION	7,474.20
WELLS HIGH SCHOOL	130.00	ZANER BLOSER EDUCATION PUBLISHING	318.51
WELLS/OGUNQUIT MUSIC BOOSTERS	125.00	ZAYED, SALAH	286.00
WEST MUSIC COMPANY	52.95	ZIENKIEWICZ, KENNETH	300.00
WESTBROOK HIGH SCHOOL	375.00	ZIPPY COPY CENTER	6,525.98
		ZOLL MEDICAL CORPORATION	227.41

# City of Sanford

## Financial Statement Presentation

June 30, 2014

Presented by:

Christian Smith, CPA, CFE  
Director

Macpage LLC



## Relationship With The Auditors

- Independent auditors work for the Council.
- Auditors work with management to perform the audit.
- Auditors express an opinion on the financial statements that are the responsibility of management.
- The auditors' opinion is an “unmodified opinion”, this is a clean opinion, the financial statements are fairly stated and have been presented in accordance with Generally Accepted Accounting Principles (GAAP)



## Reports Issued

- Financial reports– City and School Department
- Management letters – City and School Department
- Comment letters – City and School Department
- Governance letters – City and School Department
- Single audit report and data collection form
- State of Maine Department of Audit Procedural Form
- Reconciliation of MEDMS upload to financial report
- Compliance with the Maine School Finance Act
- MSMA Wage Certification

## **Management Letter and Comments Letter – City (includes 3 comments related to the School that impact the City's government wide financial statements.)**

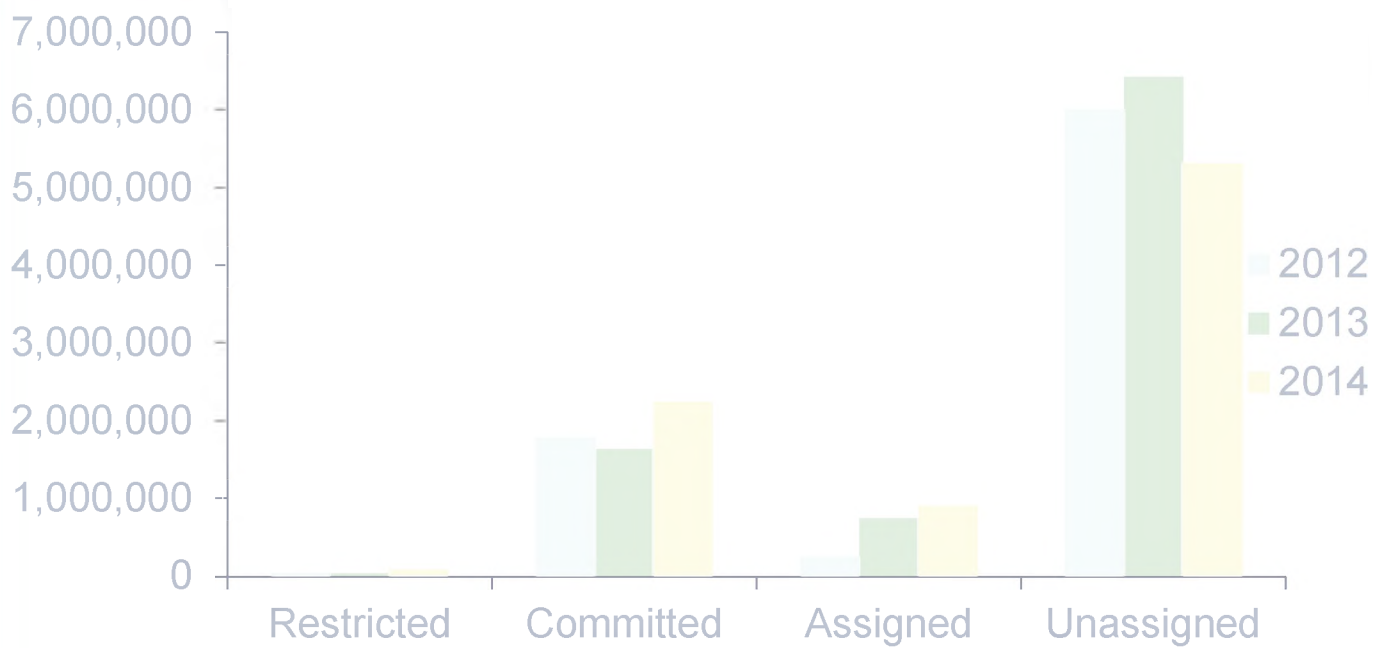
- Management letter - No material weaknesses or significant deficiencies
- Comments letter – 6 comments or best practices
- School capital asset comments that impact the City's financial statements.
  - Enter Property and Additions Disposals Timely
  - Inventory Fixed Assets
  - Depreciating Non-Depreciable Assets
- Policy comments that affect the City only
  - Establish a Disaster Recovery Plan
  - Develop Written Investment Policy
  - Develop Written Credit Card Policy

# Management Letter and Comments Letter - School Department

- Management letter – 5 significant deficiencies
  - Incorrect budget
  - MEDMS upload
  - Overstated revenue
  - Understated accounts payable
  - Incorrect beginning balances
- Comments letter – 7 comments or best practices
  - Private purpose trust accounting
  - Segregation of duties – cash disbursements
  - Accounts payable and payroll warrants
  - School department EIN
  - Adult education activity
  - Hourly Employees
  - Controls over cash receipts and cash disbursements – Student Activity Funds
- Two Findings with Respect to Federal Grant Testing

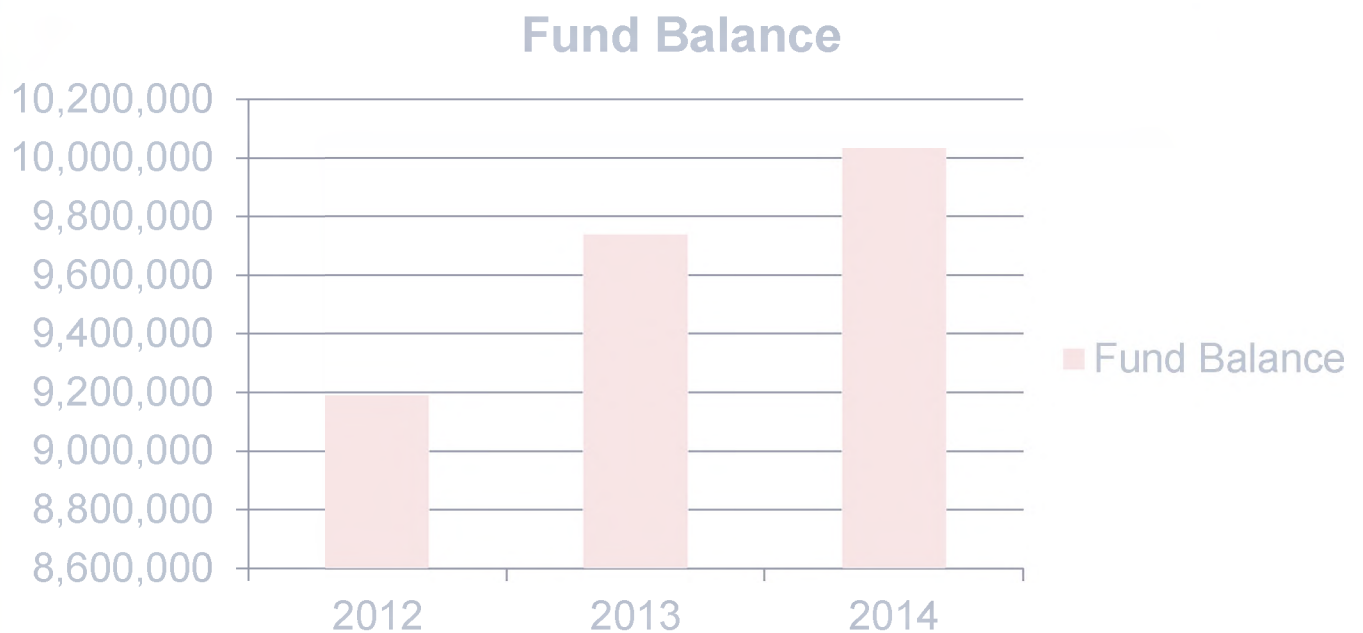
# City of Sanford

## General Fund Balance Trend – Past 3 Years

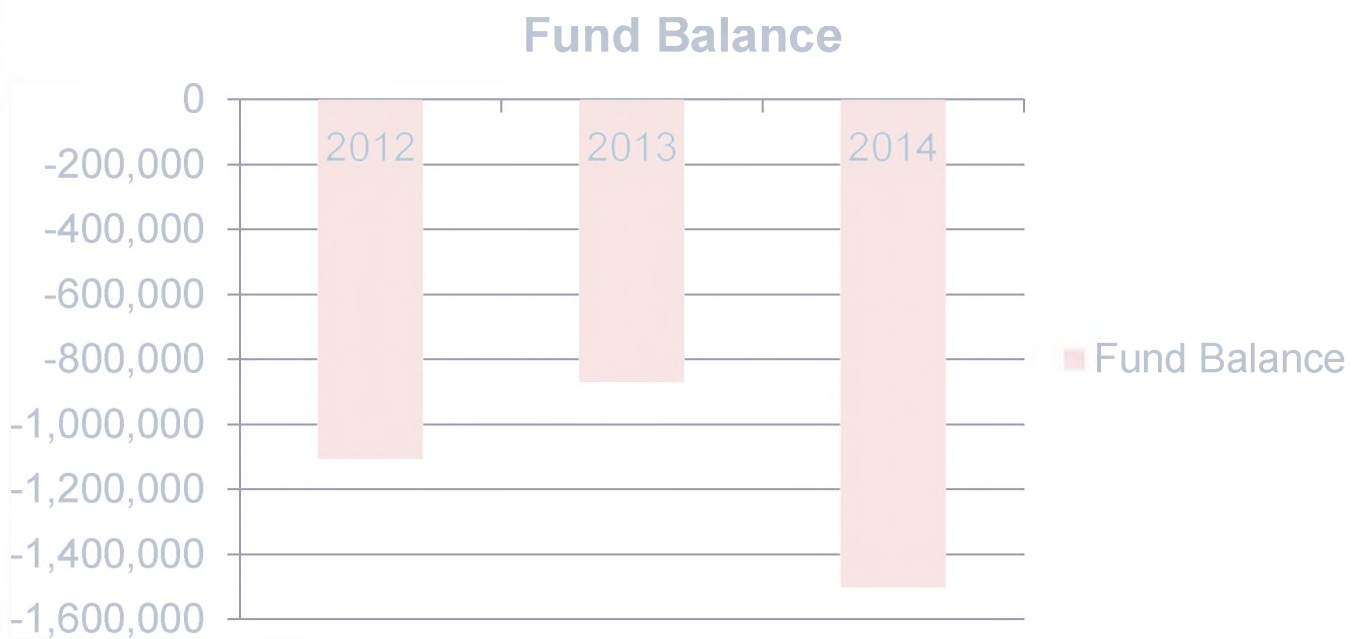


# City of Sanford (Excluding the School)

## General Fund Balance Trend – Last 3 Years



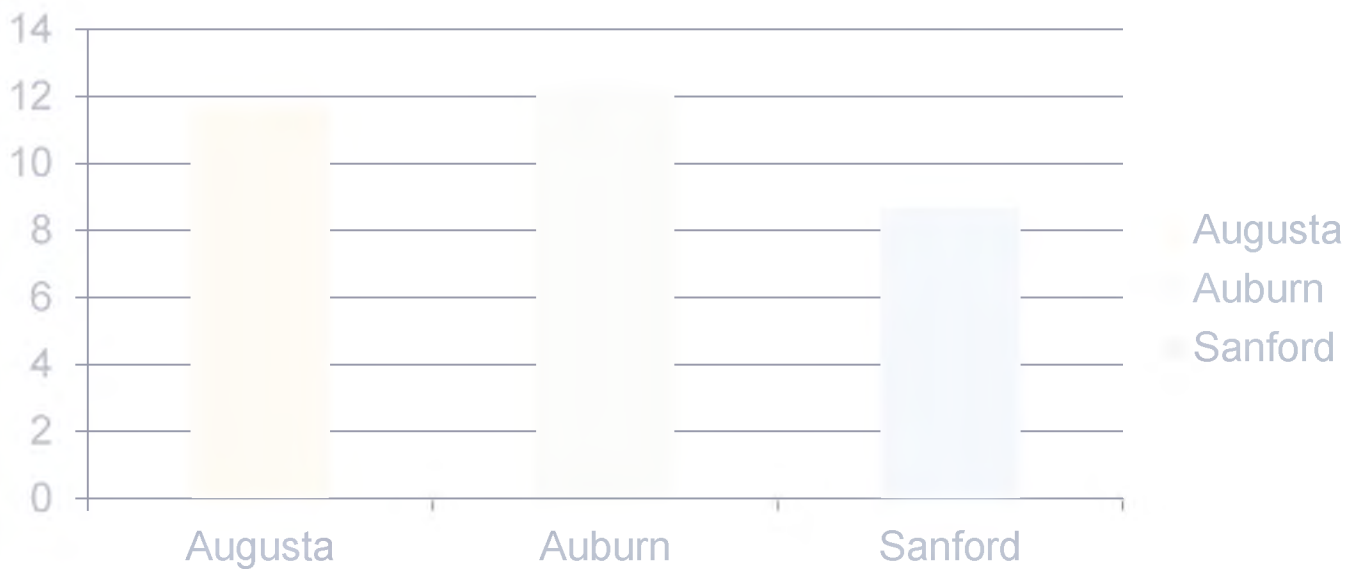
## Sanford School Department General Fund Balance Trend – Last 3 Years



# City of Sanford

## Comparison of Unassigned Fund Balance as a Percentage of Budget

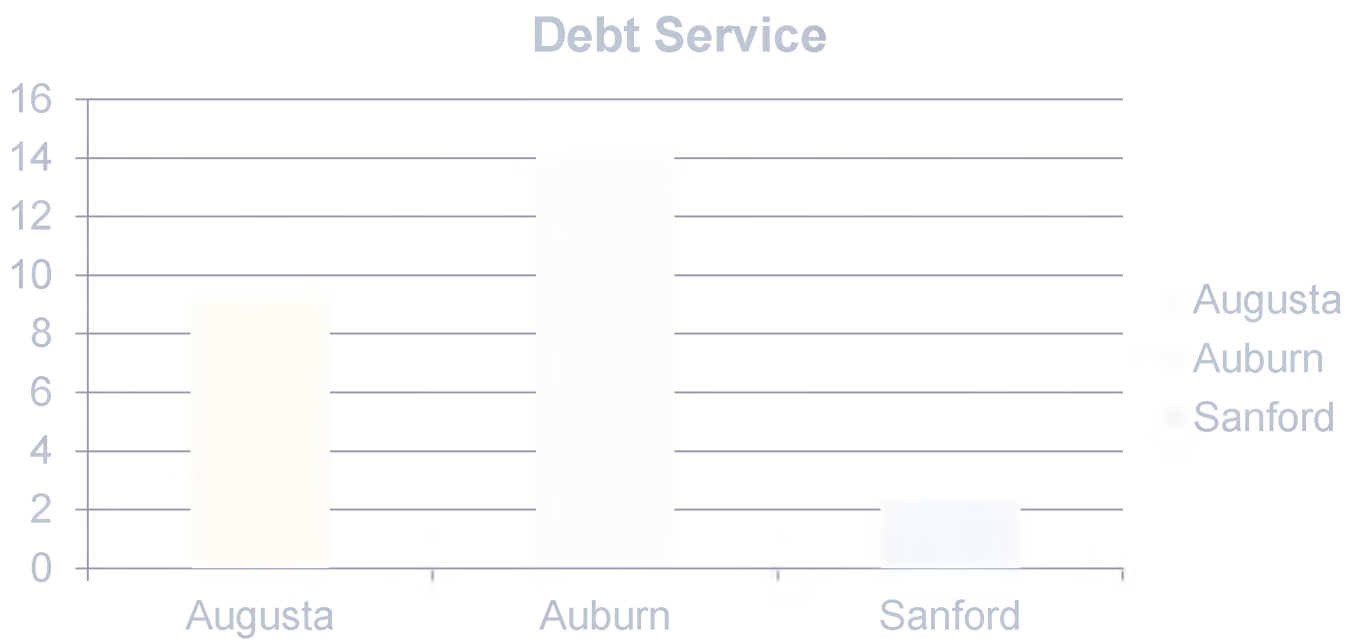
Unassigned Fund Balance





# City of Sanford

## Comparison of Debt Service as a Percentage of Budget



## What is new in future years?

- GASB project on pension accounting to require full accrual in the government-wide financial statements for pension liabilities and require more disclosures. Effective June 30, 2015.
- It is also expected this will lead to another standard to require full accrual in the government-wide financial statements for the Other Post-Employment Benefits Liability (OPEB).

## Questions & Comments

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This presentation is intended as a tool to assist the , Council and management in understanding its financial results. The information contained in this publication should be read in conjunction with the audited financial statements and related disclosures and should not be used for any other purposes without the expressed consent of Macpage LLC.



**Financial Report**

**June 30, 2014**

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Accessible  
Approachable  
Accountable

## Independent Auditors' Report

City Council  
City of Sanford, Maine

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, its major fund, and the aggregate remaining fund information of the City of Sanford, Maine (the City), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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To the City Council  
City of Sanford, Maine

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, its major fund, and the aggregate remaining fund information of the City of Sanford, Maine, as of June 30, 2014, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6 and the schedule of funding progress on page 34, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

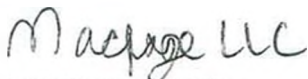
### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Sanford, Maine's basic financial statements. The combining and individual fund financial statements are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

## Other Reporting Required Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 2015, on our consideration of City of Sanford, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Sanford Maine's internal control over financial reporting and compliance



South Portland, Maine  
January 16, 2015

**CITY OF SANFORD, MAINE**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended June 30, 2014**

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As management of the City of Sanford, Maine, we present this narrative to provide you with an overview and analysis of our annual financial statements for the year ending June 30, 2014. This is the City's tenth year of Statement No. 34 of the Governmental Accounting Standards Board (GASB) *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. This information in conjunction with the notes to the financial statements found on pages 15-33, can be considered when reading the City's financial statements.

What does the City of Sanford's GASB 34 implementation mean to you as a reader of these financial statements and supporting required supplementary information? In short, the standard migrates governmental reporting closer to the private sector model, which is more familiar to readers of financial statements and allows for Greater Fiscal Accountability (raising and spending of public monies) and Greater Operational Accountability (demonstrating the efficiency and effectiveness of government).

#### **Financial Highlights**

- Total assets of the City of Sanford exceeded its liabilities by \$55,266,080. The governmental activities statement showed a decrease of net position of \$1,978,827 for the fiscal year.
- The ending fund balance for all governmental funds combined was \$11,913,429.
- The ending fund balance for the general fund was \$8,535,243, a decrease of \$333,887 over last year. The City, excluding the School, has an unrestricted balance of \$9,950,654 of which \$2,241,736 is committed to ongoing capital projects and \$899,547 is assigned for the subsequent year budget and other purposes. This leaves an unassigned balance of \$6,809,371, which is an adequate surplus. The School Department had an unassigned deficit of \$1,501,924, which is after the accrual for teacher summer salaries.

#### **Overview of the Financial Statement**

This discussion and analysis is intended to serve as an introduction to the City of Sanford, Maine's basic financial statements. The City's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### **Government-wide Financial Statements:**

The *government-wide financial statements* provide a broad overview of the City of Sanford Maine's finances. Financial information is presented in two statements —*Statement of Net Position* and *Statement of Activities*. The *government-wide financial statements* include not only the City of Sanford (known as the *primary government*), but also the legally separate Goodall Park Trust, for which the City is a beneficiary and has been determined is a discretely presented component unit.

The *Statement of Net Position* presents information about the City's assets and liabilities, with the difference between the two reported as *net position*. Over time, changes in net position (increases or decreases) may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *Statement of Activities* presents information about how the City's net position has changed during the fiscal year. All changes in net position are reported as soon as the change or event occurs, regardless of the timing of related cash flows. This means that revenues and expenses are reported in this statement even if the resulting cash related movement does not occur until future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

**CITY OF SANFORD, MAINE**  
**Management's Discussion and Analysis, Continued**

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Both of the statements distinguish between activities of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) and those activities that recover all, or a significant portion of their costs through user fees and charges (*business-type activities*). Governmental activities include general administration, public safety (police, ambulance and fire), public works, (highway and solid waste disposal), library, recreation programs, county tax, education, charitable aid, cemetery care, debt service and capital maintenance expenses. The City currently reports no business-type activities.

The government-wide financial statements can be found on pages 7 and 8.

### **Fund Financial Statements**

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Sanford, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental funds** are used to report most of the City's basic operational services. Operating expenses and revenues are recorded and the cumulative leftover balance of these activities, which is available for spending in subsequent years, is reported here. These funds are reported using an accounting method called *modified accrual*, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information can help to determine what financial resources are available in the near future to finance the City's activities. The governmental funds financial statements can be found on pages 9 and 10.

**Fiduciary funds** are used to account for monies held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City of Sanford's operational programs. The City of Sanford is trustee for a number of funds, the majority of which are scholarships. The fiduciary funds financial statements can be found on pages 13 and 14.

**Proprietary funds** are used to report activities that are charged to customers for services provided by the City. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. The City currently has no propriety funds.

**Notes to the financial statements** — the notes provide additional information that is essential to a full understanding of the data provided and can be found on pages 15-33.

**Other Information** — The combining and individual fund statements of non-major governmental funds are presented immediately following the notes to the financial statements. These schedules can be found on pages 36-65.



**CITY OF SANFORD, MAINE**  
**Management's Discussion and Analysis, Continued**

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**Statement of Net Position information**

The following information is a condensed version of the Statement of Net Position. The analysis below focuses on the net position of the City's governmental activities.

Governmental Activities

	2014	2013
Current & Other	\$ 19,081,236	\$ 19,081,236
Assets Capital	55,345,133	57,468,309
Total Assets	73,867,150	76,549,545
Long-term Liabilities	12,805,624	11,039,180
Other Liabilities	5,795,446	8,122,867
Total Liabilities	18,601,070	19,162,047
Net Position:		
Net Investment in		
Capital Assets	45,355,899	47,209,688
Restricted	4,606,112	3,925,180
Unrestricted	5,304,069	6,252,630
Total Net Position	\$ 55,266,080	57,387,498

The City's net position decreased \$1,978,827 during the fiscal Program expenses for the primary government totaled \$70,904,546 to which \$34,024,234 of total program revenues are applied for a net decrease of \$36,920,312. (See the Statement of Activities, page 8 for a detail breakdown by program unit). This net decrease is offset by general revenues of \$34,941,485, which resulted in the decrease in net position.

**Financial Analysis of the Government's Funds**

The City uses fund accounting to segregate specific types of funds/projects and demonstrate compliance with related legal requirements. City-wide fund balances can be seen on the Balance Sheet - Governmental Funds on page 9.

**Governmental funds** - The focus of the City's governmental funds is to provide information on fiscal activity and balances of available resources. Each year the result of the expenses less revenues received is added to the beginning fund balance and any unrestricted portion is available for spending at the government's discretion. As indicated in the *Financial Highlights* the City's governmental funds reported a combined ending fund balance of \$11,913,429.

The *general* fund balance is \$8,535,243, which is a decrease of \$333,887 over fiscal 2013. Of this balance, \$2,241,736 is committed for a number of carry forward projects unfinished at year-end and an additional \$899,547 is assigned toward the subsequent year budget. The unassigned balance is \$5,307,447. For detail comparing budget to actual expense see the Statement of Revenues, Expenditures and Changes in Fund Balance on page 12.

Although the City had positive budget variances in expenditures totaling \$2,564,226, the City budgeted to utilize fund balance toward the capital plan or to offset the 2014 commitment, resulting in a decrease in the general fund balance of \$350,125, on a budgetary basis, from the prior year. The ending fund balance at June 30, 2014 is considered well within a healthy range.

*Other Governmental Funds* balance of \$3,378,186 reflects composite balances of a number of other School and City special revenue funds, capital projects funds and permanent funds.

**CITY OF SANFORD, MAINE**  
**Management's Discussion and Analysis, Continued**

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**Capital Asset and Debt Administration**

The City of Sanford's investment in capital assets for its' governmental-type activities totaled \$55,345,133 as of June 30, 2014. The City's infrastructure values (roads, bridges, sidewalks, etc.) are included in this total. These assets include land, buildings and improvements, vehicles, machinery, equipment and infrastructure. For a detailed listing of the City's capital assets and related depreciation, see page 23 in the Notes to the Financial Statements. In the current year significant capital asset purchases totaled approximately \$1,500,000 with the more significant additions being a new fire truck for approximately \$474,000, 3 new police cruisers for approximately \$79,000 and new public works equipment for approximately \$422,000.

**Long-term Debt**

The City of Sanford's long-term liabilities at fiscal year end totals \$13,784,975. The long-term liability activity was as follows: bonds and notes payable \$9,658,111, capital leases \$643,570, compensated absences \$2,148,942, other postemployment benefits \$979,352 and landfill post closure care costs \$355,000, \$1,382,191 is due within one year. It should be noted that the State Department of Education contributes significantly on an annual basis to the payment of school related bond debt. Detailed information of the City's various outstanding bonds can be viewed in the Notes to Basic Financial Statements on page 24.

State statutes limit the amount of general obligation debt a municipality may issue to 15 percent of the total State's assessed valuation of the City \$1,328,000,000. The current debt limitation for the City of Sanford is \$199,200,000 and Sanford's total debt is well under this limit.

The City Council and School Committee continue to work at keeping the property tax rate as low as possible and still provide quality services. The rate this year increased 1.88 mils to 21.20.

**Request for Information**

This financial report is designed to provide a general overview of the City of Sanford, Maine's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Ronni Lynn Champlin, Finance Director, City of Sanford, Maine, 919 Main Street, Sanford, Maine 04073.

City of Sanford, Maine  
Statement of Net Position  
June 30, 2014

	Governmental Activities	Component Unit Goodall Park Trust
<b>ASSETS</b>		
Cash and cash equivalents	\$ 13,593,366	\$ 26,983
Investments	750,895	494,223
Receivables:		
Accounts and intergovernmental, net	1,738,560	
Taxes receivable	1,672,833	
Tax liens	632,484	
Inventory	24,379	
Land (held for investment)	109,500	
Capital assets, not being depreciated	3,707,533	
Capital assets, net	51,637,600	
<b>Total Assets</b>	<b>73,867,150</b>	<b>521,206</b>
<b>LIABILITIES</b>		
Accounts payable and other current liabilities	252,838	
Accrued payroll and other related liabilities	4,492,972	
Accrued interest	70,284	
Other post employment benefits	979,352	
Noncurrent liabilities:		
Due within one year	1,382,191	
Due in more than one year	11,423,433	
<b>Total Liabilities</b>	<b>18,601,070</b>	
<b>NET POSITION</b>		
Net investment in capital assets	45,355,899	
Restricted for:		
Nonexpendable trust principal	6,000	521,206
Expendable permanent funds	997,009	
Grants and other purposes	3,603,103	
Unrestricted	5,304,069	
<b>Total Net Position</b>	<b>\$ 55,266,080</b>	<b>\$ 521,206</b>

City of Sanford, Maine  
Statement of Activities  
For the year ended June 30, 2014

Functions/programs	Expenses	Program revenues			Net (expense) revenue and changes in net position	
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary government	Component unit
					Governmental activities	Goodall Park Trust
Primary government:						
Governmental activities:						
General government	\$ 7,946,225	\$ 878,519	\$ 525,929	\$ (6,541,777)	-	
Public services	2,648,774	82,999	264,664	(2,301,111)	-	
Public safety	8,331,383	2,299,897	60,307	(5,971,179)	-	
Public works	6,241,857	77,661	781,940	(5,382,256)	-	
Education	43,453,056	419,099	28,593,219	(14,440,738)	-	
County tax	778,705			(778,705)	-	
Interest on debt service	360,970			(360,970)	-	
Capital improvements	350,165			(350,165)	-	
Other	793,411			(793,411)	-	
Total governmental activities	70,904,546	3,758,175	30,226,059	-	(36,920,312)	-
Total primary government	\$ 70,904,546	\$ 3,758,175	\$ 30,226,059	-	(36,920,312)	-
Component unit:						
Goodall Park Trust	\$ 24,014	-	\$ 95,416	-	-	\$ 71,402
General revenues:						
Property taxes, levied for general purposes				28,951,980		
Excise taxes				2,867,096		
Payments in lieu of taxes				33,761		
Interest and penalties on taxes				106,958		
Franchise Tax				238,261		
Grants and contributions not restricted to specific programs:						
Homestead exemption and business equipment exemption				625,644		
Other State aid				396,727		
State Revenue Sharing				1,278,152		
Donations and contributions				46,206		
Unrestricted investment earnings				128,639		
Other				268,061		
Total general revenues				34,941,485	-	
Change in net position				(1,978,827)	71,402	
Net position - beginning, as restated				57,244,907	449,804	
Net position - ending				\$ 55,266,080	\$ 521,206	

The accompanying notes are an integral part of these financial statements.



City of Sanford, Maine  
Balance Sheet  
Governmental Funds  
June 30, 2014

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 12,321,490	\$ 1,271,876	\$ 13,593,366
Investments		750,895	750,895
Receivables:			
Accounts and intergovernmental, net	550,921	1,187,639	1,738,560
Taxes receivable	1,237,999		1,237,999
Taxes receivable - prior years	434,834		434,834
Tax liens	632,484		632,484
Interfund loans receivable		792,963	792,963
Inventory		24,379	24,379
Land (held for investment)		109,500	109,500
<b>Total assets</b>	<b>\$ 15,177,728</b>	<b>\$ 4,137,252</b>	<b>\$ 19,314,980</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable and other current liabilities	\$ 252,839	\$ -	\$ 252,839
Accrued payroll and other related liabilities	4,169,320	323,652	4,492,972
Interfund loans payable	357,548	435,414	792,962
<b>Total liabilities</b>	<b>4,779,707</b>	<b>759,066</b>	<b>5,538,773</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue-property taxes	1,862,778	-	1,862,778
<b>Total deferred inflows of resources</b>	<b>1,862,778</b>	<b>-</b>	<b>1,862,778</b>
Fund balances:			
Nonspendable		139,879	139,879
Restricted	86,513	3,516,590	3,603,103
Committed	2,241,736	20,791	2,262,527
Assigned	899,547		899,547
Unassigned	5,307,447	(299,074)	5,008,373
<b>Total fund balances</b>	<b>8,535,243</b>	<b>3,378,186</b>	<b>11,913,429</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 15,177,728</b>	<b>\$ 4,137,252</b>	
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			55,345,133
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.			1,862,778
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds.			
Bonds and notes payable			(9,658,111)
Capital leases			(643,571)
Accrued interest			(70,284)
Landfill liability			(355,000)
Other postemployment benefits liability			(979,352)
Accrued compensated absences			(2,148,942)
<b>Net position of governmental activities</b>			<b>\$ 55,266,080</b>

City of Sanford, Maine  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the year ended June 30, 2014

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 31,027,682	\$ 762,583	\$ 31,790,265
Licenses and permits	3,015,072		3,015,072
Intergovernmental	25,763,862	5,255,356	31,019,218
Investment income	72,687	55,952	128,639
Donations		46,206	46,206
Other	772,919	2,017,631	2,790,550
Total revenues	60,652,222	8,137,728	68,789,950
Expenditures:			
Current:			
General government	6,670,259	1,151,066	7,821,325
Public services	1,801,269	441,127	2,242,396
Public safety	8,051,642	15,881	8,067,523
Public works	3,717,986	663,845	4,381,831
County tax	856,817		856,817
Education	37,094,132	5,682,942	42,777,074
Debt service	1,150,578		1,150,578
Capital improvements	1,186,372	688,271	1,874,643
Other	793,411		793,411
Total expenditures	61,322,466	8,643,132	69,965,598
Deficiency of revenues over expenditures	(670,244)	(505,404)	(1,175,648)
Other financing sources (uses):			
Transfers in	118,346	88,200	206,546
Transfers out	(10,000)	(196,546)	(206,546)
Proceeds from capital leases	228,011		228,011
Proceeds from bonds		811,000	811,000
Total other financing sources	336,357	702,654	1,039,011
Net change in fund balances	(333,887)	197,250	(136,637)
Fund balances, beginning of year, as restated	8,869,130	3,180,936	12,050,066
Fund balances, end of year	\$ 8,535,243	\$ 3,378,186	\$ 11,913,429

**City of Sanford, Maine**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the year ended June 30, 2014**

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Amounts reported for governmental activities in the statement of activities  
are different because:

Net change in fund balances - total governmental funds	\$	(136,637)
--	----	-----------

Governmental funds report capital outlays as expenditures.

However, in the statement of activities, the cost of these assets  
is allocated over their estimated useful lives and reported as  
depreciation expense.

Capital outlays		1,524,478
Depreciation expense		(3,647,654)

Revenues in the statement of activities that do not provide  
current financial resources are not reported as revenues in  
the funds.

135,769

Some expenses reported in the statement of activities do not  
require the use of current financial resources and, therefore, are  
not reported as expenditures in governmental funds:

Accrued interest		(14,955)
Landfill		35,000
Compensated absences		(98,754)
Other postemployment benefits liability		(123,572)

Repayment of capital lease principal is an expenditure in the  
governmental funds, but the repayment reduces long-term  
liabilities in the statement of net assets.

Capital lease proceeds		(228,011)
Capital lease principal payments		143,843

The issuance of long term debt (e.g., bonds, leases) provides current financial  
resources to governmental funds, while the repayments of the principal of long-term  
debt consumes the current financial resources of governmental funds. Neither  
transaction, however, has any effect on net position. This amount is the net  
effect of these differences in the treatment of long-term debt and related items.

General obligation bond proceeds	\$ (811,000)	
General obligation bond payments	1,164,554	
York County debt payments	78,112	431,666

<b>Change in net position of governmental activities</b>	<b>\$</b>	<b>(1,978,827)</b>
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City of Sanford, Maine  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
General Fund  
For the year ended June 30, 2014

	Budgeted amounts			Variance with final budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	\$ 30,665,011	\$ 30,790,011	\$ 31,027,682	\$ 237,671
Licenses, permits and fees	2,769,123	2,893,123	3,015,072	121,949
Intergovernmental	24,426,569	23,887,812	23,125,862	(761,950)
Interest earned	60,000	60,000	72,649	12,649
Other	304,620	852,946	673,700	(179,246)
Total revenues	58,225,323	58,483,892	57,914,965	(568,927)
Expenditures:				
Current:				
General government	5,719,529	6,459,309	6,593,193	(133,884)
Public services	1,904,790	1,790,991	1,737,372	53,619
Public safety	8,309,029	8,199,723	8,024,278	175,445
Public works	3,640,611	3,582,360	3,541,086	41,274
Education	35,108,329	35,108,329	34,456,132	652,197
County tax	856,817	856,817	856,817	
Other	899,288	899,288	793,411	105,877
Debt service	1,144,627	1,144,627	1,147,738	(3,111)
Capital improvements	1,792,303	3,428,108	1,186,372	2,241,736
Total expenditures	59,375,323	61,469,552	58,336,399	3,133,153
Deficiency of revenues over expenditures	(1,150,000)	(2,985,660)	(421,434)	2,564,226
Other financing sources:				
Use of designated fund balance		1,635,805		(1,635,805)
Transfers in			71,309	71,309
Budgeted use of fund balance - City	650,000	849,855		(849,855)
Budgeted use of fund balance - Education	500,000	500,000		(500,000)
Total other financing sources	1,150,000	2,985,660	71,309	(2,914,351)
Net change in fund balances - budgetary basis			(350,125)	(350,125)
Reconciliation to GAAP basis:				
Change in general fund committed funds			16,238	
Net change in fund balances - GAAP basis			(333,887)	
Fund balance, beginning of year			8,869,130	
Fund balance, end of year			\$ 8,535,243	

City of Sanford, Maine  
Statement of Fiduciary Net Position  
Fiduciary Funds  
June 30, 2014

	Private - purpose Trust Funds	Agency Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 199,320	\$ 422,794
Investments	792,388	
<b>Total assets</b>	<b>991,708</b>	<b>422,794</b>
<b>LIABILITIES</b>		
Due to student groups	-	422,794
<b>Total liabilities</b>	<b>-</b>	<b>422,794</b>
<b>NET POSITION</b>		
Held in trust	\$ 991,708	\$ -

City of Sanford, Maine  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the year ended June 30, 2014

	Private-purpose Trust Funds
Additions:	
Donations, interest and dividends	\$ 116,982
Total additions	116,982
Deductions:	
School scholarships	15,339
Total deductions	15,339
Change in net position	101,643
Net position, beginning of year	890,065
<b>Net position, end of year</b>	<b>\$ 991,708</b>



## Notes to Financial Statements

June 30, 2014

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Sanford, Maine (the City) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (standards and interpretations), constitute GAAP for governmental units. GAAP also includes guidance from the American Institute of Certified Public Accountants in the publication entitled *State and Local Governments*. The more significant of the City's accounting policies are described below.

#### Reporting Entity

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit was made by applying the criteria set forth in accounting principles generally accepted in the United States of America which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based on application of these criteria, the following is a brief review of the discretely presented potential component unit addressed in defining the government's reporting entity.

Goodall Park Trust (the Trust) was established for the benefit of Goodall Park (the Park) which is outdoor public space for the enjoyment of the citizens of the City of Sanford. The City pays 100% of the salaries for the Parks Department employees that provide the labor for the maintenance and general upkeep to the Park. The Trust provides additional resources for the maintenance of the Park. It was determined that the Trust should be reported as a discretely presented component unit.

#### Related Organizations:

The City's officials are responsible for appointing the members of the Board of Trustees of the Sanford Housing Authority, but the City's accountability does not extend beyond making the appointments. Thus, the accounts of the Sanford Housing Authority are not included in the accompanying financial statements.

### Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements.

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

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.



## Notes to Financial Statements

June 30, 2014

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at that time. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The City reports the following major governmental fund:

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

Additionally, the City reports the following fund type:

*Fiduciary funds* account for assets held by the City in a trustee capacity or as an agent on behalf of others. The City's fiduciary funds include the following fund types:

*Private-purpose trust funds* are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the City's own programs.

*Agency funds* are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting. The funds are used to account for assets that the City holds for others in an agency capacity.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. All taxes, including those internally dedicated for specific purposes are reported as general revenues rather than as program revenues.

## Notes to Financial Statements

June 30, 2014

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### Assets, Liabilities, Deferred Inflows of Resources, and Equity – Continued

##### Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term certificates of deposit.

Maine statutes authorize the City to invest in obligations of the U.S. Treasury, agencies and instrumentalities, certificates of deposit, repurchase agreements, corporate securities, financial institutions stock and other stock investments.

Investments are reported at fair value. Income earned from the investment of pooled cash is allocable to various funds.

##### Receivables and Payables

All outstanding balances between funds are reported as "interfund loans receivable/payable."

##### Inventory

Inventories are valued at cost using the first-in, first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

##### Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks, and similar items), are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets, if material to the basic financial statements, is included as part of the capitalized value of the assets constructed.

Capital assets of the primary government are depreciated using the straight-line method over the assets' estimated useful lives ranging from 5 to 50 years.

##### Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The liability for vacation pay and the buy-out of sick leave is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

## Notes to Financial Statements

June 30, 2014

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

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

#### Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one type of item, which arises under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

#### Fund Equity

Governmental Fund fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which those funds can be spent. The five classifications of fund balance for the Governmental Funds are as follows:

- **Nonspendable** — resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
- **Restricted** — resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- **Committed** — resources which are subject to limitations the government imposes on itself at its highest level of decision-making authority, and that remain binding unless removed in the same manner.
- **Assigned** — resources that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.
- **Unassigned** — resources that have not been restricted, committed, or assigned to specific purposes. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The City Council has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. Likewise, the City Council or a body or official delegated by the City Council may assign unspent budgeted amounts to specific purposes in the General Fund at year-end based on Department requests.



## Notes to Financial Statements

June 30, 2014

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### Fund Equity – Continued

Although not a formal policy, when both restricted and unrestricted resources are available for use, it is the City's intent to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned and unassigned resources are available for use, it is the City's intent to use committed or assigned resources first, and then unassigned resources as they are needed.

#### Use of Estimates

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

#### Recent Accounting Pronouncements

In June 2012, the GASB issued GASB Statement No. 68, "Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27. This statement improves accounting and financial reporting by state and local governments for pensions. The new statement is effective for periods beginning after June 15, 2014. The City is currently assessing the impact of this statement on its financial statements.

### NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

#### Budgetary Information

An annual budget is adopted by the City Council for the General Fund. The budget is prepared substantially in accordance with accounting principles generally accepted in the United States of America, except that the general fund revenues and expenditures related to "on-behalf payments" made by the State of Maine to the Maine Public Employees Retirement System for teachers and certain other school employees and also the proceeds and related expenditures under capital leases are not budgeted. The legal level of control is at the department level. The accounting system is employed as a budgetary management control device to monitor the individual departments.

#### Excess of Expenditures Over Appropriations

For the year ended June 30, 2014, expenditures exceeded appropriations in the following categories:

City Council	\$ 1,571	Emergency management	\$ 1,323
Administration	2,903	Police - other	38,489
Personnel	221	Police - school	855
Information systems	8,441	Public works	5,520
Treasurer/City clerk	7,868	Recreation	2,992
General assistance	33,285	Airport	753
Legal services	28,183	Debt	3,111
Employee benefits	105,486	Other	1,915
Fire department	3,696		

## Notes to Financial Statements

June 30, 2014

### NOTE 3 – CASH AND INVESTMENTS

#### Deficit Fund Balances

At June 30, 2014, the following funds had deficit fund balances over \$10,000:

Montreal Street	\$16,223	IDEA Grant – Local Entitlement	\$ 234,290
Bodwell Street	25,640		
Homeland Security	11,346		
Tax Acquired Property	22,936		

These deficits will be funded by future grant revenue, charges for services or future bond proceeds or the general fund.

#### Deposits and Investments

*Custodial credit risk- deposits:* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's policy is to have its deposits covered by F.D.I.C. insurance or by additional insurance purchased on behalf of the City by the respective banking institution. As of June 30, 2014, of the City's bank balance of \$14,050,128 none was exposed to custodial credit risk due to being uninsured and uncollateralized. All of the City's deposits were covered by the F.D.I.C. or by additional insurance purchased on behalf of the City by the respective banking institutions in the City's name.

*Custodial credit risk – investments:* For investments, this is the risk that in the event of failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The City's policy is to have its deposits covered by F.D.I.C. insurance or by additional insurance purchased on behalf of the City by the respective banking institution. All of the City's \$733,046 investment in money market and repurchase/sweep agreements was covered by the FDIC or by additional insurance purchased on behalf of the City by the respective banking institutions in the City's name. These are treated as cash equivalents for financial statement purposes.

At June 30, 2014, the City had the following investments and maturities:

	Fair Value	Less Than 1 Year	1-5 Years	More Than 5 Years
Fixed income	\$ 481,833	\$ 164,820	\$ 256,893	\$ 60,119
Mutual funds (1)	181,550		Not applicable	
Equities	<u>1,374,123</u>		<u>Not applicable</u>	
Total investments	<u>\$ 2,037,506</u>	<u>\$ 164,820</u>	<u>\$ 256,893</u>	<u>\$ 60,119</u>

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

Investments have been reported as follows:

Reported in governmental funds	\$ 750,895
Reported in component unit funds	494,223
Reported in fiduciary funds	<u>792,388</u>
Total investments	<u>\$ 2,037,506</u>

## Notes to Financial Statements

June 30, 2014

### NOTE 4 – RECEIVABLES AND PROPERTY TAXES

*Interest Rate Risk:* The City does not have a policy related to interest rate risk.

*Credit Risk:* Maine statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. The City does not have a formal policy related to credit risk.

#### Receivables

Receivables as of year-end for the City's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts of \$799,970, are as follows:

	General Fund	Nonmajor Funds	Total
Receivables			
Taxes	\$ 1,672,833		\$ 1,672,833
Liens	632,484		632,484
Accounts and intergovernmental	1,350,891	\$ 1,187,639	2,538,530
Allowance	<u>(799,970)</u>	<u></u>	<u>(799,970)</u>
Net total receivables	<u>\$ 2,856,238</u>	<u>\$ 1,187,639</u>	<u>\$ 4,043,877</u>

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the deferred inflows of resources is reported in the governmental funds as follows:

	Unavailable
Deferred inflows of resources	
Unavailable revenue – property taxes (general fund)	<u>\$ 1,862,778</u>

#### Property Tax

Property taxes for the current year were committed on August 14, 2013, on the assessed value listed as of the prior April 1st for all real and personal property located in the City. Assessed values are periodically established by the City's Assessor at 100% of assumed market value. The assessed value represented 96.4% of the estimated State valuation of \$1,377,700,000.

The City 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 \$96,819 for the year ended June 30, 2014.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The City has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remained unpaid.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred inflows of resources in the fund financial statements.

## Notes to Financial Statements

June 30, 2014

### NOTE 4 – RECEIVABLES AND PROPERTY TAXES – CONTINUED

#### Property Tax – Continued

The following summarizes the 2014 levy:

Assessed value	\$ 1,328,160,860
Tax rate (per \$1,000)	21.20
Commitment	28,157,010
Supplemental taxes assessed	0
Total levy	28,157,010
Less collections	26,919,011
Receivable at end of year	\$ 1,237,999
Due date(s)	½ September 16, 2013 ½ March 17, 2014
Interest on delinquent taxes	7%
Collection rate	95.6%

#### Interfund Receivables and Payables

Individual interfund loans receivable and payable balances and transfers at June 30, 2014 were as follows:

Fund	Interfund Loans Receivable	Interfund Loans Payable
General Fund	\$ 512,345	
Other Governmental Funds	795,177	\$ 1,307,522
Totals	\$ 1,307,522	\$ 1,307,522



## Notes to Financial Statements

June 30, 2014

### NOTE 5 – CAPITAL ASSETS

#### Capital Assets

Governmental Activities	Balance June 30, 2013	Increases	Decreases	Balance June 30, 2014
Capital assets, not being depreciated				
Land	\$ 3,674,533	\$ 11,011	\$ (11,011)	\$ 3,674,533
Artwork	33,000			33,000
Total capital assets, not being depreciated	<u>3,707,533</u>	<u>11,011</u>	<u>(11,011)</u>	<u>3,707,533</u>
Capital assets, being depreciated				
Land improvements	1,102,600			1,102,600
Buildings and improvements	24,446,454	285,011	(125,161)	24,606,304
Machinery and equipment	8,225,656	473,884	(213,736)	8,485,804
Vehicles	5,747,200	765,583	(289,030)	6,223,753
Library supplies	1,566,315			1,566,315
Infrastructure	75,510,903			75,510,903
Total capital assets being depreciated	<u>116,599,128</u>	<u>1,524,478</u>	<u>(627,927)</u>	<u>117,495,679</u>
Less accumulated depreciation for:				
Land improvements	(464,315)	(28,351)		(492,666)
Buildings and improvements	(10,189,055)	(835,296)	125,161	(10,899,190)
Machinery and equipment	(6,120,559)	(408,137)	213,736	(6,314,960)
Vehicles	(3,484,958)	(394,977)	289,030	(3,590,905)
Library supplies	(1,143,213)	(104,473)		(1,247,686)
Infrastructure	(41,436,252)	(1,876,419)		(43,312,671)
Total accumulated depreciation	<u>(62,838,352)</u>	<u>(3,647,654)</u>	<u>627,927</u>	<u>(65,858,079)</u>
Total capital assets being depreciated, net	<u>53,760,776</u>	<u>(2,123,176)</u>		<u>51,637,600</u>
<b>Governmental activities capital assets, net</b>	<b><u>\$57,468,309</u></b>	<b><u>\$ (2,112,165)</u></b>	<b><u>\$ (11,011)</u></b>	<b><u>\$55,345,133</u></b>

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

Governmental activities	
General government	\$ 146,417
Public safety	263,860
Public works, including depreciation of general infrastructure assets	1,895,026
Public services	406,378
Education	<u>935,973</u>
Total depreciation expense	<u>\$ 3,647,654</u>

## Notes to Financial Statements

June 30, 2014

### NOTE 6 – LONG-TERM DEBT

#### Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2014 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds and notes payable	\$ 9,699,218	\$ 811,000	\$(1,164,554)	\$ 9,345,664	\$1,134,981
Note payable – York County	390,559		(78,112)	312,447	78,112
Capital leases	559,403	228,011	(143,844)	643,570	134,098
Compensated absences	2,050,188	164,545	(65,791)	2,148,942	
Other post employment benefits	855,780	123,572		979,352	
Landfill postclosure care costs	390,000		(35,000)	355,000	35,000
Long-term liabilities	<u>\$13,945,148</u>	<u>\$ 1,327,128</u>	<u>\$(1,487,301)</u>	<u>\$13,784,975</u>	<u>\$1,382,191</u>

#### Note Payable – York County

During the fiscal year ended June 30, 2013, York County changed its fiscal year end and assessed county tax over a six-month interim period. The amount of tax assessed to the City of Sanford, Maine totaled \$390,559. The City has an agreement with the County to pay the \$390,559 in five equal annual payments of \$78,112 starting on December 31, 2013 and ending December 31, 2017. As of June 30, 2014, the City's outstanding amount of the note payable to York County was \$312,447.

#### Capital Leases

The City and School Department have lease agreements for equipment and vehicles. Those leases qualify as capital leases for accounting purposes, and therefore, have been recorded at the present value of future minimum lease payments as of the date of their inception in the government-wide financial statements. The following is a schedule of future minimum lease payments under the capital leases and the present value of the minimum lease payments at June 30, 2014:

#### Fiscal Year Ending

2015	\$ 158,500
2016	138,365
2017	125,081
2018	93,270
2019	47,839
2020 - 2023	<u>182,178</u>
Total minimum lease payments	745,233
Less amount representing interest	<u>(101,663)</u>
Present value of future minimum lease payments	<u>\$ 643,570</u>

## Notes to Financial Statements

June 30, 2014

### NOTE 6 – LONG-TERM DEBT – CONTINUED

	Originally Issued	Date Original Amount Issued	Date of Maturity	Interest Rate	Ending Balance
Bonds and notes payable:					
Nasson College Academic					
Building Bonds	\$ 131,000	1969	2019	3.00%	\$ 19,848
School Paving	600,000	2004	2014	3.019-3.644%	60,000
PW/Fire 2006 Series B Bonds	1,100,000	2006	2016	2.00-5.35%	330,000
School Revolving Loan Fund	1,000,000	2006	2016	0.00%	95,100
Airport Improvements	670,000	2006	2016	1.00-6.00%	95,715
Roundabout/Millyard	3,650,000	2008	2024	2.075-5.575%	1,900,000
School Revolving Loan	248,175	2010	2014	0.00%	16,479
Police Station Part 1	3,210,000	2010	2029	2.00-5.50%	2,751,755
Police Station Part 2	3,000,000	2010	2030	3.436%	2,656,792
School Heating Systems	650,000	2011	2017	0.059-4.30%	390,000
School Renovations	47,438	2012	2016	0.00%	18,975
Promissory Note – Mapes	112,500	2013	2015	0.00%	75,000
Promissory Note – Lincoln Street	187,500	2013	2015	0.00%	125,000
School Interim Financing	630,000	2014	2019	1.93%	630,000
Brownfield Revolving Loan Fund	181,000	2014	2025	3.00%	181,000
Total bonds and notes payable	<u>\$ 15,417,613</u>				<u>\$ 9,345,664</u>

The annual debt service requirements to amortize bonds and notes payable are as follows:

Years Ending June 30,	Principal	Interest	Total
2015	\$ 1,134,981	\$ 297,949	\$ 1,432,930
2016	977,142	272,095	1,249,237
2017	872,781	248,754	1,121,535
2018	606,080	228,503	834,583
2019	612,132	211,349	823,481
2020-2024	2,603,619	735,931	3,339,550
2025-2029	1,921,251	243,504	2,164,755
2030-2031	<u>617,678</u>	<u>17,234</u>	<u>634,912</u>
Totals	<u>\$ 9,345,664</u>	<u>\$ 2,255,319</u>	<u>\$ 11,600,983</u>

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. Additionally, no municipality shall incur debt in the aggregate in excess of 15% of its State assessed valuation. At June 30, 2014, the City's outstanding debt did not exceed these limits.

## Notes to Financial Statements

June 30, 2014

### NOTE 6 – LONG-TERM DEBT – CONTINUED

#### Landfill Closure and Postclosure Care Costs

Under State law, Maine communities had until December 31, 1994 to close existing landfills under a Maine Department of Environmental Protection (DEP) approved plan. Prior to 1995, DEP expressed a strong concern over leachate emanating from the former landfill operation at Rushton Street. The landfill was closed in 1982 under a consent decree with DEP and has not accepted waste since that time. A portion of the site continues to be used as a staging area for certain demolition debris and other waste and the City's transfer station is located adjacent to the closed landfill. The DEP retained, at its expense, an engineering firm to determine the extent of contamination and the estimated cost of remedial actions needed and, in June 1995, issued a Department Order designating the site as an Uncontrolled Hazardous Substance Site and naming the City as a responsible party. The City had also retained an engineering firm, which presented the City a report depicting several remedial options with estimated costs ranging from \$5,000,000 to \$15,000,000.

During fiscal year 1996, negotiations with DEP continued, and in April 1996 DEP approved the City's "conceptual closure remedy," which was projected to cost \$6,350,000. In addition, annual costs of monitoring the site and of operation and maintenance of the remedy were projected to approximate as much as \$230,000. Based on the approval, the City recorded a liability of \$10,950,000, representing the initial capital costs and anticipated monitoring costs over a 20-year period, at June 30, 1996.

Authorization for issuance of bonds to be used for financing the project was subject to approval at a City meeting prior to commencement of the actual remedial activities envisioned by the plan. The November 1996 City Meeting did not approve the financing of a \$6,350,000 remedy. However, it appropriated funds for a thorough review of alternative remedies and in May 1997, it appropriated \$1,200,000 for final remedial design and construction of a phased-in remedy. Phases one and two, involving the relocation of the waste, grading of the landfill, and installation and improvement of drainage and the monitoring of effects of these improvements, were completed at a cost of approximately \$950,000 during fiscal years 1997-1999. In November 1999, the City agreed to the stipulations contained in an Administrative Order issued by the DEP. This order called for phase three site activities, as well as relocation of a demolition debris staging area. Phase three construction, which started in fiscal 2000, was completed during fiscal 2001 at a cost of approximately \$2,316,000. Funding for phase three of the project was provided by the utilization of \$980,000 of state reimbursement, \$739,000 of funds previously set aside by the City, and \$597,000 of undesignated surplus approved at the October 12, 1999 City meeting, which consists of \$147,000 appropriated prior to July 1, 2000 and a supplemental appropriation of approximately \$450,000 during fiscal 2001. Phase three included capping the current construction and demolition debris areas, additional grading, construction of a slurry wall, and installation of extraction wells and pumps.

The City completed phase three improvements in 2000 and since then, has been operating the landfill rernediation system. If the DEP determines that the City's remedial action has not caused surface water quality to meet the State's Class B surface water standards, the City and DEP "shall meet to jointly evaluate the technical feasibility of further rernediation under this paragraph [paragraph 34 of the Administrative Order], and the Respondent [City] shall perform further remediation as required by DEP subject to" the Order's dispute resolution provisions. Under the terms of the DEP Administrative Order, the City was to submit a study report by December 31, 2004 to demonstrate the effects that these phased improvements had on water quality in the southern tributary of the Mousam River and discuss with DEP what, if any, additional remediation measures must be undertaken at the Site. That report was submitted and discussions did occur.



## Notes to Financial Statements

June 30, 2014

### NOTE 6 – LONG-TERM DEBT – CONTINUED

The testing to date shows significant water quality improvement, but the data also shows that the southern tributary of the Mousam River is exceeding certain water quality parameters. To this date, no additional remediation measures have been determined to be necessary. Data collected up to and including 2013 continue to show that the corrective actions are performing as intended in the remedial design. While it is possible that the City will be required to spend additional amounts at this site, those amounts, if any, are unknown at this time. In the past it has been stated that it is possible that the ultimate cost of the project may be less than the amounts recorded on the government-wide financial statements if no further remedial actions are necessary, and that no further adjustment to such provision will be reflected until such time as the results of phases one, two, and three discussed above are known. In July 2004, the City submitted the semi-annual report and in December 2004, the City submitted the "Remedial Action Evaluation Report" and the 2004 annual report. In 2009, the City submitted the next scheduled remedial action assessment. The "2008 Annual Report," dated February 2009, observed improving water quality as a result of the City's activities, and the 2008 Annual Report indicates that the corrective actions "are performing as intended by the remedial design." The "2010 Annual Water Quality Report/2010 Remedial Action Evaluation Report," submitted to DEP on December 30, 2010, indicated that the 2005 to 2010 remedial actions are capable of maintaining the improved water quality conditions in the Southern Tributary. The "2011 Annual Water Quality Report" continues to indicate that the "remedial actions are capable of maintaining the improved water quality conditions in the Southern Tributary, despite significant additional water flux at the landfill and a variety of unusual natural conditions". The "2012 Annual Water Quality Report" continues to indicate the remedial actions can maintain stable Southern Tributary Water Quality" and that "this provides the necessary protection to maintain Class C criteria in the Mousam River." The City continues to perform routine testing and files electronic semi-annual and written annual reports to the DEP. The City has met the objective of reducing contamination in the Southern Tributary and has demonstrated that the remedial actions can maintain improvements. In the event that the stable water quality parameters achieved through the remediation project deteriorate or regulations change, the City would likely commission additional engineering evaluation and determine the scope and cost of future improvements. Therefore, at June 30, 2014, the City's recorded liability representing the remaining cost related to closure and post closure is \$350,000. This is based upon 10 additional years of monitoring the site at an annual cost of \$35,000 per year. Actual costs may increase due to the results of monitoring, inflation, changes in technology, or changes in laws and regulations.

In August 1994, a former privately owned landfill operation (Whichers Mill) to which the City had contributed and directed solid waste was permanently closed. The City will be responsible for maintaining and monitoring the former landfill site and has recorded such estimated future costs, totaling \$40,000, as a liability in the government-wide financial statements. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

#### Overlapping Debt

The City is subject to an annual assessment of its proportional share of York County expenses, including debt repayment, as determined by the percentage of the City's State valuation to the County's State valuation. At June 30, 2014, the City's share is 4.87% or \$440,209 of York County's \$9,039,196 long-term debt outstanding as of June 30, 2014.

#### Conduit Debt

The City has from time to time, assisted third parties in financing capital activities by participating in conduit debt transactions. The City is not obligated in any manner for this debt, and as a result has not reported these liabilities or any related assets in the basic financial statements. The outstanding principal balance of conduit debt, as of June 30, 2014, was \$1,707,045.

## Notes to Financial Statements

June 30, 2014

### NOTE 7 – FUND BALANCES AND NET POSITION

#### Fund Balances

As of June 30, 2014, fund balance components consisted of the following:

	General Fund	Other Governmental Funds	Total
Nonspendable:			
Inventory		\$ 21,865	\$ 21,865
Land held for resale		109,500	109,500
Principal for permanent funds		6,000	6,000
Total Nonspendable		<u>137,365</u>	<u>137,365</u>
Restricted:			
Adult education	\$ 86,513		86,513
Special revenue funds		2,597,618	2,597,618
Capital project funds		31,079	31,079
Permanent funds		887,509	887,509
Total Restricted	<u>86,513</u>	<u>3,516,206</u>	<u>3,602,719</u>
Committed:			
Capital plan	2,241,736		2,241,736
Capital projects		20,791	20,791
Total Committed	<u>2,241,736</u>	<u>20,791</u>	<u>2,262,527</u>
Assigned:			
Subsequent budget – City	850,000		850,000
Various assigned funds	49,547		49,547
Total Assigned	<u>899,547</u>		<u>899,547</u>
Unassigned	<u>5,410,541</u>	<u>(425,238)</u>	<u>4,985,303</u>
Total Fund Balance	<u>\$ 8,638,337</u>	<u>\$ 3,249,124</u>	<u>\$11,887,461</u>

#### Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and capital leases payable and adding back any unspent proceeds. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The City's net investment in capital assets was calculated as follows at June 30, 2014:

## Notes to Financial Statements

June 30, 2014

### NOTE 7 – FUND BALANCES AND NET POSITION – CONTINUED

#### Net Position – Continued

	Governmental Activities
Capital assets	\$ 121,203,212
Accumulated depreciation	(65,858,079)
Bonds and notes payable	(9,658,111)
Add back note payable to County	312,447
Capital leases	<u>(643,570)</u>
<b>Net investment in capital assets</b>	<b><u>\$ 45,355,899</u></b>

### NOTE 8 – OPERATING LEASES

The City and School Department have several lease agreements for equipment, office space and portable classrooms. Those leases qualify as operating leases for accounting purposes and, therefore, only the current year payment has been recorded in the financial statements.

The following is an analysis of the payments due under operating leases as of June 30, 2014:

Fiscal Year Ending	
2015	\$ 200,905
2016	166,692
2017	164,548
2018	<u>69,620</u>
<b>Total operating lease payments due</b>	<b><u>\$ 601,766</u></b>

### NOTE 9 – OTHER INFORMATION

#### Risk Management

The City is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the City either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently, the City participates in a public entity risk pool sponsored by Maine Municipal Association for workers' compensation. Based on the coverage provided by these pools, as well as coverage provided by commercial insurance purchased, the City is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2014.



## Notes to Financial Statements

June 30, 2014

### NOTE 10 – MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM (MAINE PERS) – CONSOLIDATED PLAN

**Description of the Plan** – The City contributes to Maine Public Employees Retirement System Consolidated Plan, a cost sharing multiple-employer public employee retirement system established by the Maine State legislature. The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the State Legislature. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333-0046 or by calling 1-800-4519800.

**Funding Policy** – Plan members are required to contribute at rates of 6.5% for the Regular AC Plan and Special #1C Plan of their annual covered salary and the City of Sanford, Maine is required to contribute an actuarially determined rate. The current rate is 6.5% for the Regular AC Plan, and 12.8% for the Special #1C Plan of annual covered payroll. The contribution rates of plan members and the City of Sanford, Maine are established and may be amended by the Maine Public Employees Retirement System Board of Trustees. The City's required contributions to the Maine Public Employees Retirement System Consolidated Plan for the years ended June 30, 2014, 2013 and 2012 were \$849,714, \$519,569, and \$226,745, respectively, were reduced by the credits noted below equal to the required contribution for each year.

**Actuarial Asset at Transition** – Effective July 1, 1995, the City joined the Consolidated Plan of the Maine Public Employees Retirement System. Upon entry, the City ceased to be an individual sponsor of PLD #42 and instead became a participant in the Consolidated Plan. As a participant of the plan, the City is entitled to its initial unpooled actuarial asset, which resulted from excess funding in the previous plan. At June 30, 2013 (latest available information), the remaining balance was \$0.00. The City has used credits of \$0.00, \$240,840, and \$226,745 for the years ended June 30, 2014, 2013, and 2012, respectively, to reduce contributions to the plan. Such amounts include amortization of the pension assets, together with interest on the asset balance

#### Maine PERS Teacher's Group

**Description of Plan** – All school teachers, plus other qualified educators, participate in the Maine Public Employees Retirement System's teacher group. The teacher's group is a cost-sharing plan with a special funding situation, established by the Maine State legislature. The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the State Legislature. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Teacher's Group.

**Funding Policy** – Plan members are required to contribute 7.65% of their compensation to the retirement system. The State of Maine Department of Education is required, by the same statute, to contribute the employer contribution, which amounts to approximately \$2,638,000 (15.36%) for the fiscal year 2014. This amount has been reported as an intergovernmental revenue and education expenditure in the GAAP Basis financial statements (Pages 8 and 10). There is no contribution required by the School except for federally funded teachers, for which the School contributed 16.15% of their compensation. This amounted to approximately \$180,000 during the fiscal year 2014. This cost is charged to the applicable grant.

The School Department also makes a contribution to the Maine Public Employees Retirement System Teachers Fund for the teachers of the School Department. The payment is determined by an actuary and is approximately 2.65% of the qualified teachers' salaries for the entire teachers' fund. For the year ended June 30, 2014, the amount of this contribution was approximately \$490,000.

## Notes to Financial Statements

June 30, 2014

### NOTE 11 – DEFERRED COMPENSATION PLAN

The City of Sanford, Maine offers certain employees a deferred compensation plan created in accordance with Internal Revenue (IRC) Section 457. The Plan permits participating employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

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

### NOTE 12 – OTHER POST EMPLOYMENT BENEFITS

The Governmental Accounting Standards Board (GASB) promulgated its Statement 45 which addressed the reporting and disclosure requirements for other post employment benefits (OPEB). GASB Statement 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, was implemented, as required, by the City of Sanford, Maine for the year ended June 30, 2009. Under this pronouncement, it requires that the long-term cost of retirement health care and obligations for other postemployment benefits be determined on an actuarial basis and reported similar to pension plans.

The City is a member of the Maine Municipal Employees Health Trust. The Trust is a multiple employer Voluntary Employee's Beneficiary Association. The City is an individually rated member within the Association. The Trust issues a publicly available financial report. That report may be obtained by writing to the Maine Municipal Association at 60 Community Drive, Augusta, ME 04332. The Trust contracted with an outside consultant to assist in the determination and valuation of the City's OPEB liability under GASB Statement 45. An OPEB liability actuarial valuation was completed by the consultants in October 2011 based on an actuarial valuation date of January 1, 2014.

**Plan Descriptions** — In addition to providing pension benefits, the City provides health care benefits for certain retired employees. Eligibility to receive health care benefits follows the same requirements as MainePERS. Eligible retirees are required to pay 100% of the health insurance premiums to receive health benefit coverage.

**Funding Policy and Annual OPER Cost** — GASB Statement 45 does not mandate the prefunding of postemployment benefits liability. The City currently plans to fund these benefits on a pay-as-you-go basis. No assets have been segregated and restricted to provide postemployment benefits. The annual required contribution (ARC), an actuarial determined rate, represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize unfunded actuarial liabilities over a period not to exceed 30 years,

The following table represents the OPEB costs for the years and the annual required contribution:

	2014
Normal cost	\$ 67,765
Amortization of unfunded	84,010
Adjustment to ARC	(49,490)
Interest	<u>37,237</u>
Annual required contribution	<u>\$ 139,522</u>

## Required Supplementary Information - Schedule of Funding Progress

June 30, 2014 (Unaudited)

### NOTE 12 – OTHER POST EMPLOYMENT BENEFITS – CONTINUED

**Net OPEB Obligation** —The City's net OPEB obligation was calculated as follows:

	2014
OPEB liability, July 1,	\$ 855,780
Annual required contribution	139,522
Less: actual contributions	(15,950)
	<u>\$ 979,352</u>

Information provided by the actuary included corrections for the participation assumptions. This change affected 2012 year calculations which were all corrected in the prior year as a change in estimate.

**Funding Status and Funding Progress** – The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended June 30, 2014 was as follows:

Annual required contribution	\$ 139,522
Actual contribution	15,950
Percent contributed	<u>11.43%</u>
Actuarial accrued liability	1,510,811
Plan assets	
Unfunded actuarial accrued liability	<u>1,510,811</u>
Covered payroll	9,579,591
Unfunded actuarial accrued liability	
As a percentage of covered payroll	<u>13.39%</u>

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information (only two years available) that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**Actuarial Methods and Assumptions** — Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the City and plan members at that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of plan assets. Significant methods and assumptions were as follows:

## Notes to Financial Statements

June 30, 2014

### NOTE 12 – OTHER POST EMPLOYMENT BENEFITS – CONTINUED

Actuarial valuation date	January 1, 2014
Actuarial cost method	Entry age normal
Amortization method	Level dollar
Remaining amortization period	30 years
Actuarial assumptions:	
Investment rate of return	4.0%
Projected salary increases	N/A
Healthcare inflation rate	4.0% - 9.0%

### NOTE 13 – PRIOR PERIOD ADJUSTMENT AND RECLASSIFICATIONS

The following funds were restated in the 2014 financial statement presentation:

The general fund beginning fund balance was increased by \$11,204 from \$8,857,926 to \$8,869,130 related to accounting for additional adult education money.

	Other Governmental Funds
Beginning balance, as previously stated	\$ 3,334,735
Less: Goodall Park Trust reclassified to discrete component unit	(449,804)
Add: School Department grant receivables	296,005
Beginning balance, as restated	<u>\$ 3,180,936</u>

### Note 14 - Subsequent Event

On January 13, 2015, City of Sanford voters approved the construction of a new high school and technical center with an estimated cost of approximately \$100,000,000. It has been estimated that the local share will be approximately \$10,600,000 and the remaining amount to be funded by the state.



## Required Supplementary Information

June 30, 2014

### Schedule of Funding Progress Other Post- Employment Benefits

Fiscal Year	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
2009	1/1/09	\$ -	\$ 2,107,460	\$ 2,107,460	0.00%	\$9,432,963	22.34%
2010	1/1/09		2,107,460	2,107,460	0.00%	9,473,582	22.25%
2011	1/1/11		2,057,933	2,057,933	0.00%	9,392,596	21.91%
2012	1/1/11		2,057,933	2,057,933	0.00%	9,350,059	22.00%
2013	1/1/11		2,057,933	2,057,933	0.00%	9,457,787	21.76%
2014	1/1/14		1,510,811	1,510,811	0.00%	9,579,591	15.77%



Accessible  
Approachable  
Accountable

## Independent Auditors' Report on Additional Information

City Council  
City of Sanford  
Sanford, Maine

We have audited the financial statements of the City of Sanford, Maine as of and for the year ended June 30, 2014, and our report thereon dated January 16, 2015, which expressed an unmodified opinion on those financial statements, appears on pages 1 and 2. Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying schedules on pages 36 through 65 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

South Portland, Maine  
January 16, 2015

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City of Sanford, Maine  
Nonmajor Governmental Funds  
Combining Balance Sheet  
June 30, 2014

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Other Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,849,976	\$ 135,105	\$ 355,146	\$ 2,340,227
Investments			750,895	750,895
Accounts and intergovernmental receivable	1,187,639			1,187,639
Interfund loans	792,963			792,963
Inventory	24,379			24,379
Land (held for investment)			109,500	109,500
<b>Total assets</b>	<b>\$ 3,854,957</b>	<b>\$ 135,105</b>	<b>\$ 1,215,541</b>	<b>\$ 5,205,603</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Deficit cash	\$ 1,056,120	\$ 12,231		\$ 1,068,351
Accounts payable	-			-
Accrued payroll	323,652			323,652
Interfund loans	139,647	83,235	\$ 212,532	435,414
<b>Total liabilities</b>	<b>1,519,419</b>	<b>95,466</b>	<b>212,532</b>	<b>1,827,417</b>
Fund balances (deficit):				
Nonspendable	24,379		115,500	139,879
Restricted	2,598,002	31,079	887,509	3,516,590
Committed		20,791		20,791
Unassigned	(286,843)	(12,231)		(299,074)
<b>Total fund balances</b>	<b>2,335,538</b>	<b>39,639</b>	<b>1,003,009</b>	<b>3,378,186</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,854,957</b>	<b>\$ 135,105</b>	<b>\$ 1,215,541</b>	<b>\$ 5,205,603</b>

City of Sanford, Maine  
Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the year ended June 30, 2014

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
Revenues:				
Taxes	\$ 762,583			\$ 762,583
Intergovernmental	5,169,402	\$ 85,954		5,255,356
Donations			\$ 46,206	46,206
Interest earned	2,419		53,533	55,952
Other revenue	2,017,631			2,017,631
Total revenues	7,952,035	85,954	99,739	8,137,728
Expenditures:				
Current:				
General government	1,151,066			1,151,066
Public services	287,804		153,323	441,127
Public safety	15,881			15,881
Public works	663,845			663,845
Education	5,682,942			5,682,942
Capital expenditures		688,271		688,271
Total expenditures	7,801,538	688,271	153,323	8,643,132
Excess (deficiency) of revenues over expenditures	150,497	(602,317)	(53,584)	(505,404)
Other financing sources (uses):				
Transfers in	88,200			88,200
Transfers out	(166,995)	(29,551)		(196,546)
Proceeds from bonds	181,000	630,000		811,000
Total other financing sources (uses)	102,205	600,449		702,654
Net change in fund balances	252,702	(1,868)	(53,584)	197,250
Fund balances, beginning of year, as restated	2,082,836	41,507	1,056,593	3,180,936
Fund balances, end of year	\$ 2,335,538	\$ 39,639	\$ 1,003,009	\$ 3,378,186

City of Sanford, Maine  
Nonmajor Special Revenue Funds  
Combining Balance Sheet  
General Government - Federal and State  
June 30, 2014

	2042 KKW	2129 Homeland Security Grant	2130 Tourism Development	Totals
<b>ASSETS</b>				
Cash and cash equivalents	\$ 49,594		\$ 25,000	\$ 74,594
<b>Total assets</b>	<b>\$ 49,594</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 74,594</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Deficit Cash		\$ 11,346		\$ 11,346
<b>Total liabilities</b>		<b>11,346</b>		<b>11,346</b>
Fund balances:				
Restricted	\$ 49,594		\$ 25,000	74,594
Unassigned		(11,346)		(11,346)
<b>Total fund balances (deficit)</b>	<b>49,594</b>	<b>(11,346)</b>	<b>25,000</b>	<b>63,248</b>
<b>Total liabilities and fund balances</b>	<b>\$ 49,594</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 74,594</b>

City of Sanford, Maine  
Nonmajor Special Revenue Funds  
Combining Balance Sheet  
General Government - Other Programs  
June 30, 2014

	2002 Rainbow Rug TIF	2003 US Felt TIF	2007 Rt 109 Downtown TIF	2008 Central Tire TIF	2009 Village Green TIF	2010 Sanford Institute for Savings TIF	2011 RUBB TIF	2013 SPH, LLC TIF
<b>ASSETS</b>								
Cash and cash equivalents	\$ 10,061	\$ 32,412	\$ 157,713	\$ 15,963	\$ 2	\$ 15,247	\$ 18,460	\$ 44,392
Total Assets	\$ 10,061	\$ 32,412	\$ 157,713	\$ 15,963	\$ 2	\$ 15,247	\$ 18,460	\$ 44,392
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Deficit Cash	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-
Fund balances:								
Restricted	\$ 10,061	\$ 32,412	\$ 157,713	\$ 15,963	\$ 2	\$ 15,247	\$ 18,460	\$ 44,392
Unassigned								
Total fund balances (deficit)	10,061	32,412	157,713	15,963	2	15,247	18,460	44,392
Total liabilities and fund balances	\$ 10,061	\$ 32,412	\$ 157,713	\$ 15,963	\$ 2	\$ 15,247	\$ 18,460	\$ 44,392

City of Sanford, Maine  
Nonmajor Special Revenue Funds  
Combining Balance Sheet  
General Government - Other Programs  
June 30, 2014

	2014 Mill Development TIF	2015 New England Truck Tire TIF	2020 Impact Fees	2116 Tax Acquired Property Remediation	2118 Central Maine Power Company	City Unemployment Compensation	School Unemployment Compensation	Totals
<b>ASSETS</b>								
Cash and cash equivalents	\$ 2,294	\$ 3,608	\$ 246,657	\$ (22,936)	\$ 35,000	\$ 66,853	\$ 91,934	\$ 717,660
Total Assets	\$ 2,294	\$ 3,608	\$ 246,657	\$ (22,936)	\$ 35,000	\$ 66,853	\$ 91,934	\$ 717,660
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Deficit Cash								
Total Liabilities	-	-	-	-	-	-	-	-
Fund balances:								
Restricted	\$ 2,294	\$ 3,608	\$ 246,657	\$ (22,936)	\$ 35,000	\$ 66,853	\$ 91,934	\$ 740,596
Unassigned								(22,936)
Total fund balances (deficit)	2,294	3,608	246,657	(22,936)	35,000	66,853	91,934	717,660
Total liabilities and fund balances	\$ 2,294	\$ 3,608	\$ 246,657	\$ (22,936)	\$ 35,000	\$ 66,853	\$ 91,934	\$ 717,660

City of Sanford, Maine  
Nonmajor Special Revenue Funds  
Combining Balance Sheet  
Public Service  
June 30, 2014

	2115 Gateway Park	2127 International Film Festival	2119 Village of Springvale Improve Committee	2080 Teen Center	2084 Airport Open House	2090 Imelda's Fund	2091 Clean up Day	2114 Ollie Fund Skate Park	Totals
<b>ASSETS</b>									
Cash and cash equivalents	\$ 2,601	\$ 2,491		\$ 7,164	\$ 8,871	\$ (304)	\$ 98	\$ 5,000	\$ 25,921
<b>Total Assets</b>	<b>\$ 2,601</b>	<b>\$ 2,491</b>	<b>\$ -</b>	<b>\$ 7,164</b>	<b>\$ 8,871</b>	<b>\$ (304)</b>	<b>\$ 98</b>	<b>\$ 5,000</b>	<b>\$ 25,921</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Deficit cash			\$ 8,205						\$ 8,205
<b>Total Liabilities</b>			<b>8,205</b>						<b>8,205</b>
Fund balances:									
Restricted	\$ 2,601	\$ 2,491		\$ 7,164	\$ 8,871		\$ 98	\$ 5,000	26,225
Unassigned			(8,205)			\$ (304)			(8,509)
<b>Total fund balances (deficit)</b>	<b>2,601</b>	<b>2,491</b>	<b>(8,205)</b>	<b>7,164</b>	<b>8,871</b>	<b>(304)</b>	<b>98</b>	<b>5,000</b>	<b>17,716</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,601</b>	<b>\$ 2,491</b>	<b>\$ -</b>	<b>\$ 7,164</b>	<b>\$ 8,871</b>	<b>\$ (304)</b>	<b>\$ 98</b>	<b>\$ 5,000</b>	<b>\$ 25,921</b>



City of Sanford, Maine  
Nonmajor Governmental Funds  
Combining Balance Sheet  
Education  
June 30, 2014

	2200 Other school special revenue	2201 Wellness Team	2202 E-Rate	2203 Industrial Tech Sending School	2204 Melmec Grant	2205 Lucy Emery Funds	2209 Efficiency Maine	2210 Kids Club	2211 Lafayette Local Funds	2216 CAPCO Grant	2217 ING Unsung Heroes	2218 Junior High Local Funds	2222 Target Media Grant
<b>ASSETS</b>													
Cash and cash equivalents	\$ -	\$ 94	\$ 136,305	\$ 99,646		\$ 1,140		\$ 23,138					
Accounts receivable													
Interfund loans receivable			195,473	102,971	\$ 20,930		\$ 18,472	6,833	\$ 775	\$ 1,804	\$ 1,451	\$ 2,119	\$ 499
Inventory													
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 94</b>	<b>\$ 331,778</b>	<b>\$ 202,617</b>	<b>\$ 20,930</b>	<b>\$ 1,140</b>	<b>\$ 18,472</b>	<b>\$ 29,971</b>	<b>\$ 775</b>	<b>\$ 1,804</b>	<b>\$ 1,451</b>	<b>\$ 2,119</b>	<b>\$ 499</b>
<b>LIABILITIES AND FUND BALANCES</b>													
<b>Liabilities:</b>													
Deficit Cash					\$ 19,211				\$ 315		\$ 264	\$ 288	\$ 204
Accounts payable													
Accrued Payroll													
Interfund loans payable	\$ -												
<b>Total Liabilities</b>	<b>-</b>				<b>19,211</b>				<b>315</b>		<b>264</b>	<b>288</b>	<b>204</b>
<b>Fund balances:</b>													
Restricted		\$ 94	\$ 331,778	\$ 202,617	1,719	\$ 1,140	\$ 18,472	\$ 29,971	460	\$ 1,804	1,187	1,831	295
Unassigned	-												
<b>Total fund balances (deficit)</b>	<b>-</b>	<b>94</b>	<b>331,778</b>	<b>202,617</b>	<b>1,719</b>	<b>1,140</b>	<b>18,472</b>	<b>29,971</b>	<b>460</b>	<b>1,804</b>	<b>1,187</b>	<b>1,831</b>	<b>295</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ 94</b>	<b>\$ 331,778</b>	<b>\$ 202,617</b>	<b>\$ 20,930</b>	<b>\$ 1,140</b>	<b>\$ 18,472</b>	<b>\$ 29,971</b>	<b>\$ 775</b>	<b>\$ 1,804</b>	<b>\$ 1,451</b>	<b>\$ 2,119</b>	<b>\$ 499</b>

City of Sanford, Maine  
Nonmajor Governmental Funds  
Combining Balance Sheet  
Education  
June 30, 2014

	2223 Building Assets Reducing Risk	2224 Smart Grant	2228 Partners in Arts & Learning	2230 Title IA - ARRA	2233 Lighthouse Grant	2238 College Transition	2239 Title IA	2240 Elementary School Counseling Program	2245 Extended Secondary Counseling Grant	2247 Learn and Serve	2249 MaineCare
<b>ASSETS</b>											
Cash and cash equivalents	\$ 9,810		\$ (86)	\$ -	\$ 5,177	\$ 16,276				\$ -	
Accounts receivable	39,107						\$ 173,860				
Interfund loans receivable		0			132		64,515				49,692
Inventory											
<b>Total Assets</b>	<b>\$ 48,917</b>	<b>\$ -</b>	<b>\$ (86)</b>	<b>\$ -</b>	<b>\$ 5,309</b>	<b>\$ 16,276</b>	<b>\$ 238,375</b>			<b>\$ -</b>	<b>\$ 49,692</b>
<b>LIABILITIES AND FUND BALANCES</b>											
Liabilities:											
Deficit Cash							\$ 86,732		\$ -		\$ 6,557
Accounts payable											
Accrued Payroll	\$ 7,758						117,656				38,837
Interfund loans payable	46,713		\$ 448	\$ -		\$ 3		\$ -	0	\$ -	
<b>Total Liabilities</b>	<b>54,471</b>		<b>448</b>	<b>-</b>		<b>3</b>	<b>204,388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,394</b>
Fund balances:											
Restricted		-			5,309	16,273	33,987			-	4,298
Unassigned	(5,554)		(534)	-				-	-		
<b>Total fund balances (deficit)</b>	<b>(5,554)</b>	<b>-</b>	<b>(534)</b>	<b>-</b>	<b>5,309</b>	<b>16,273</b>	<b>33,987</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,298</b>
<b>Total liabilities and fund balances</b>	<b>\$ 48,917</b>	<b>\$ -</b>	<b>\$ (86)</b>	<b>\$ -</b>	<b>\$ 5,309</b>	<b>\$ 16,276</b>	<b>\$ 238,375</b>			<b>\$ -</b>	<b>\$ 49,692</b>

**City of Sanford, Maine  
Nonmajor Governmental Funds  
Combining Balance Sheet  
Education  
June 30, 2014**

	2252 IDEA Grant - Local Entitlement	2253 ECT Grant (Preschool)	2254 Project Canopy	2256 Alcohol Abuse Reduction Grant	2258 21st Century	2259 Title V - Innovative	2261 Title III - English Language Acquisition	2262 Title IIA - Teacher Quality	2264 Safe Schools Healthy Students	2266 Nellie Mae Grant	2267 Homeland Security 2010	2268 Title IC - Perkins	2269 Adult Basic Education
<b>ASSETS</b>													
Cash and cash equivalents					\$ 22,453			\$ 19,492	\$ -	\$ 79,116			
Accounts receivable	\$ 824,607	\$ 4,008						22,136				\$ 35,047	\$ 4,449
Interfund loans receivable		15,306			706			273,897		11,550			25,838
Inventory													
<b>Total Assets</b>	<b>\$ 824,607</b>	<b>\$ 19,314</b>			<b>\$ 23,159</b>			<b>\$ 315,525</b>	<b>\$ -</b>	<b>\$ 90,666</b>		<b>\$ 35,047</b>	<b>\$ 30,287</b>
<b>LIABILITIES AND FUND BALANCES</b>													
<b>Liabilities:</b>													
Deficit Cash	\$ 887,549	\$ 703		\$ -			\$ 1,725					\$ 14,186	\$ 7,035
Accounts payable					\$ -								
Accrued payroll	85,935	4,009								\$ 49,046		20,411	
Interfund loans payable	82,713		\$ -	0		\$ -	717		\$ -				
<b>Total Liabilities</b>	<b>1,056,197</b>	<b>4,712</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,442</b>	<b>-</b>	<b>-</b>	<b>49,046</b>		<b>34,597</b>	<b>7,035</b>
<b>Fund balances:</b>													
Restricted		14,602			23,159			\$ 315,525	-	41,620		450	23,252
Unassigned	(231,590)		-	-		-	(2,442)						
<b>Total fund balances (deficit)</b>	<b>(231,590)</b>	<b>14,602</b>	<b>-</b>	<b>-</b>	<b>23,159</b>	<b>-</b>	<b>(2,442)</b>	<b>315,525</b>	<b>-</b>	<b>41,620</b>		<b>450</b>	<b>23,252</b>
<b>Total liabilities and fund balances</b>	<b>\$ 824,607</b>	<b>\$ 19,314</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,159</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 315,525</b>	<b>\$ -</b>	<b>\$ 90,666</b>	<b>\$ -</b>	<b>\$ 35,047</b>	<b>\$ 30,287</b>

City of Sanford, Maine  
Nonmajor Governmental Funds  
Combining Balance Sheet  
Education  
June 30, 2014

	2270 ARRA Jobs	2271 Health Insurance Premiums Pass-through	2272 Corning Grant	2273 SHS iPad Program	2274 Wal-Mart Foundation	2275 Trans Grant Proficiency	2276 Early College Grant	2277 Genest Foundation Grant	2278 Safe Schools Mini/Local	2279 SHS Local Funds	5000 School Cafeteria	Totals
<b>ASSETS</b>												
Cash and cash equivalents	\$ 912		\$ 2,970	\$ 65,745	\$ 1,669	\$ 30,484	\$ 12,000	\$ 20,000		\$ 725	\$ 320,294	\$ 867,360
Accounts receivable		\$ 11,216									73,209	1,187,639
Interfund loans receivable									\$ -			792,963
Inventory											24,379	24,379
<b>Total Assets</b>	<b>\$ 912</b>	<b>\$ 11,216</b>	<b>\$ 2,970</b>	<b>\$ 65,745</b>	<b>\$ 1,669</b>	<b>\$ 30,484</b>	<b>\$ 12,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 725</b>	<b>\$ 417,882</b>	<b>\$ 2,872,341</b>
<b>LIABILITIES AND FUND BALANCES</b>												
<b>Liabilities:</b>												
Deficit Cash		\$ 11,800										\$ 1,036,569
Accounts payable												-
Accrued Payroll												323,652
Interfund loans payable	\$ 912										\$ 8,141	139,647
<b>Total Liabilities</b>	<b>912</b>	<b>11,800</b>									<b>8,141</b>	<b>1,499,868</b>
<b>Fund balances:</b>												
Restricted			\$ 2,970	\$ 65,745	\$ 1,669	\$ 30,484	\$ 12,000	\$ 20,000	\$ -	\$ 725	409,741	1,613,177
Unassigned		(584)										(240,704)
<b>Total fund balances (deficit)</b>		<b>(584)</b>	<b>2,970</b>	<b>65,745</b>	<b>1,669</b>	<b>30,484</b>	<b>12,000</b>	<b>20,000</b>	<b>-</b>	<b>725</b>	<b>409,741</b>	<b>1,372,473</b>
<b>Total liabilities and fund balances</b>	<b>\$ 912</b>	<b>\$ 11,216</b>	<b>\$ 2,970</b>	<b>\$ 65,745</b>	<b>\$ 1,669</b>	<b>\$ 30,484</b>	<b>\$ 12,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 725</b>	<b>\$ 417,882</b>	<b>\$ 2,872,341</b>

City of Sanford, Maine  
Nonmajor Special Revenue Funds  
Combining Balance Sheet  
Public Safety  
June 30, 2014

	2053 Seized Assets	2056 Justice Assistance Grant	2064 Homeland Security	2075 Home Fire Sprinkler Coalition	2077 2011 JAG Program	2078 2012 JAG Program	2105 Firearms Range	2106 SPD Training	2111 Smoke Detector Program	Totals
<b>ASSETS</b>										
Cash and cash equivalents	\$ 15,271	\$ -	\$ 5,467	\$ 1,500	\$ (1,898)	\$ (1,450)	\$ 7,036	\$ 485	\$ 2,936	\$ 29,347
Total Assets	\$ 15,271	\$ -	\$ 5,467	\$ 1,500	\$ (1,898)	\$ (1,450)	\$ 7,036	\$ 485	\$ 2,936	\$ 29,347
<b>LIABILITIES AND FUND BALANCES</b>										
Liabilities:										
Deficit Cash										
Total Liabilities										
Fund balances:										
Nonspendable										
Restricted	\$ 15,271		\$ 5,467	\$ 1,500	\$ (1,898)	\$ (1,450)	\$ 7,036	\$ 485	\$ 2,936	\$ 32,695
Unassigned										(3,348)
Total fund balances (deficit)	15,271		5,467	1,500	(1,898)	(1,450)	7,036	485	2,936	29,347
Total liabilities and fund balances	\$ 15,271	\$ -	\$ 5,467	\$ 1,500	\$ (1,898)	\$ (1,450)	\$ 7,036	\$ 485	\$ 2,936	\$ 29,347

City of Sanford, Maine  
Nonmajor Special Revenue Funds  
Combining Balance Sheet  
Public Works  
June 30, 2014

	2098 FEMA 1920 Disaster Recovery	2108 Brownfields Assessment	2109 Brownfields Mill Clean up	2110 Brownfields CGA Clean up	2117 FEMA 4108 Disaster Recovery	Totals
<b>ASSETS</b>						
Cash and cash equivalents	\$ 90,436	\$ 1	\$ 750	\$ 750	\$ 43,157	\$ 135,094
<b>Total Assets</b>	<b>\$ 90,436</b>	<b>\$ 1</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 43,157</b>	<b>\$ 135,094</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Deficit Cash						
<b>Total Liabilities</b>						
Fund balances:						
Nonspendable						
Restricted	\$ 90,436	\$ 1	\$ 750	\$ 750	\$ 43,157	\$ 135,094
Unassigned						
<b>Total fund balances (deficit)</b>	<b>90,436</b>	<b>1</b>	<b>750</b>	<b>750</b>	<b>43,157</b>	<b>135,094</b>
<b>Total liabilities and fund balances</b>	<b>\$ 90,436</b>	<b>\$ 1</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 43,157</b>	<b>\$ 135,094</b>



City of Sanford, Maine  
Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
General Government - Federal and State  
For the Year Ended June 30, 2014

	2030 CD LMI General Account	2042 KKW	2112 Neighborhood Stabilization Grant	2126 Workforce Development	2129 Homeland Security Grant	2130 Tourism Development Grant	Totals
General Government							
Revenues:							
Intergovernmental			\$ 283,962	\$ 4,800		\$ 25,000	\$ 313,762
Other		\$ 12,066					12,066
Total revenues		12,066	283,962	4,800		25,000	325,828
Expenditures:							
Expenses		4,712	283,963	4,800	\$ 11,346		304,821
Total expenditures		4,712	283,963	4,800	11,346		304,821
Excess (deficiency) of revenues over (under) expenditures		7,354	(1)		(11,346)	25,000	21,007
Other financing sources (uses):							
Transfers in							
Transfers out	\$ (436)						(436)
Total other financing sources (uses)	(436)						(436)
Net change in fund balances	(436)	7,354	(1)		(11,346)	25,000	20,571
Fund balances (deficit), beginning of year	436	42,240	1				42,677
Fund balances (deficit), end of year	\$ -	\$ 49,594	\$ -	\$ -	\$ (11,346)	\$ 25,000	\$ 63,248

City of Sanford, Maine  
Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
General Government - Other Programs  
For the Year Ended June 30, 2014

	2002 Rainbow Rug TIF	2003 US Felt TIF	2007 RI 109 Downtown TIF	2008 Central Tire TIF	2009 Village Green TIF	2010 Sanford Institute for Savings TIF	2011 RUBB TIF	2012 Kennedy Center TIF	2013 SPH, LLC TIF	2014 Mill Development TIF
Revenues:										
Taxes	\$ 84,800	\$ 35,574	\$ 427,375	\$ 28,432	\$ 10,888	\$ 43,991	\$ 24,429	\$ 9,937	\$ 46,085	\$ 45,856
Interest earned	32	38	159	26	3	27	21		45	1
Other										
Total revenues	84,832	35,612	427,534	28,458	10,891	44,018	24,450	9,937	46,130	45,857
Expenditures:										
Expenses	92,080	30,336	344,816	23,216	14,198	42,993	18,322	9,937	24,255	43,563
Total expenditures	92,080	30,336	344,816	23,216	14,198	42,993	18,322	9,937	24,255	43,563
Excess (deficiency) of revenues over (under) expenditures	(7,248)	5,276	82,718	3,242	(3,307)	1,025	6,128		21,875	2,294
Other financing sources (uses):										
Transfers in										
Transfers out										
Total other financing sources (uses)										
Net change in fund balances	(7,248)	5,276	82,718	3,242	(3,307)	1,025	6,128		21,875	2,294
Fund balances (deficit), beginning of year	17,309	27,136	74,995	12,721	3,309	14,222	12,332		22,517	
Fund balances (deficit), end of year	\$ 10,061	\$ 32,412	\$ 157,713	\$ 15,963	\$ 2	\$ 15,247	\$ 18,460	\$ -	\$ 44,392	\$ 2,294

City of Sanford, Maine  
Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
General Government - Other Programs  
For the Year Ended June 30, 2014

	2015 New England Truck Tire TIF	2020 Impact Fees	2006 2010 Façade Improvements	2116 Tax Acquired Property Remediation	2118 Central Maine Power Company	2123 Street Decore	City Unemployment Compensation	School Unemployment Compensation	Totals
Revenues:									
Taxes	\$ 7,216								\$ 762,583
Interest earned		\$ 343	\$ 1				\$ 284	\$ 1,432	2,412
Other		23,565		\$ 52,713	\$ 103,750	\$ 9,000	39,355	38,143	269,526
Total revenues	7,216	23,908	1	52,713	103,750	9,000	39,639	38,575	1,034,521
Expenditures:									
Expenses	3,608	2,743		89,234		9,000	40,657	57,287	846,245
Total expenditures	3,608	2,743		89,234		9,000	40,657	57,287	846,245
Excess (deficiency) of revenues over (under) expenditures	3,608	24,165	1	(36,521)	103,750		(1,018)	(17,712)	188,276
Other financing sources (uses):									
Transfers in									
Transfers out			(2,759)		(75,000)				(77,759)
Total other financing sources (uses)			(2,759)		(75,000)				(77,759)
Net change in fund balances	3,608	24,165	(2,758)	(36,521)	28,750		(1,018)	(17,712)	110,517
Fund balances (deficit), beginning of year		222,492	2,758	13,585	6,250		67,871	109,646	607,143
Fund balances (deficit), end of year	\$ 3,608	\$ 246,657	\$ -	\$ (22,936)	\$ 35,000	\$ -	\$ 66,853	\$ 91,934	\$ 717,660

City of Sanford, Maine  
Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Public Service  
For the Year Ended June 30, 2014

	2115 Gateway Park	2127 International Film Festival	2119 Village of Springvale Improve Committee	2080 Teen Center	2084 Airport Open House	2090 Imelda's Fund	2091 Clean up Day	2114 Ollie Fund Skate Park	Totals
Revenues:									
Intergovernmental	\$ 39,438								\$ 39,438
Interest earned				\$ 7					7
Other		\$ 3,181	\$ 224,923			\$ 4,753			232,857
Total revenues	39,438	3,181	224,923	7		4,753			272,302
Expenditures:									
Expenses	39,437	690	233,128		\$ 255	14,294			287,804
Total expenditures	39,437	690	233,128		255	14,294			287,804
Excess (deficiency) of revenues over (under) expenditures	1	2,491	(8,205)	7	(255)	(9,541)			(15,502)
Other financing sources (uses):									
Transfers in									
Transfers out									
Total other financing sources (uses)									
Net change in fund balances	1	2,491	(8,205)	7	(255)	(9,541)			(15,502)
Fund balances (deficit), beginning of year	2,600			7,157	9,126	9,237	98	5,000	33,218
Fund balances (deficit), end of year	\$ 2,601	\$ 2,491	\$ (8,205)	\$ 7,164	\$ 8,871	\$ (304)	\$ 98	\$ 5,000	\$ 17,716

City of Sanford, Maine  
Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Education  
For the Year Ended June 30, 2014

	2200 Other School Special Revenue	2201 Wellness Team	2202 E-Rate	2203 Industrial Tech Sending School	2204 Melmac Grant	2205 Lucy Emery Funds	2209 Efficiency Maine	2210 Kids Club	2211 Lafayette Local Funds	2216 CAPCO Grant	2217 ING Unsung Heroes	2218 Junior High Local Funds
Revenues:												
Intergovernmental			\$ 82,534	\$ 126,646								
Other	13,942	\$ 500				\$ 1,140		\$ 5,424				\$ 500
Total revenues	13,942	500	82,534	126,646		1,140		5,424				500
Expenditures:												
Expenses		406	6,750	54,046	\$ 6,434							514
Total expenditures		406	6,750	54,046	6,434							514
Excess (deficiency) of revenues over (under) expenditures	13,942	94	75,784	72,600	(6,434)	1,140		5,424				(14)
Other financing sources (uses):												
Transfers in				12,000								
Transfers out				(36,289)								
Total other financing sources (uses)				(24,289)								
Net change in fund balances	13,942	94	75,784	48,311	(6,434)	1,140		5,424				(14)
Fund balances, beginning of year	\$ (13,942)		255,994	154,306	8,153		\$ 18,472	24,547	\$ 460	\$ 1,804	\$ 1,187	1,845
Fund balances (deficit), end of year	\$ -	\$ 94	\$ 331,778	\$ 202,617	\$ 1,719	\$ 1,140	\$ 18,472	\$ 29,971	\$ 460	\$ 1,804	\$ 1,187	\$ 1,831

City of Sanford, Maine  
Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Education  
For the Year Ended June 30, 2014

	2222	2223	2224	2228	2230	2233	2238	2239	2240	2245	2247	2249
	Target Media Grant	Building Assets Reducing Risk	Smart Grant	Partners in Arts & Learning	Title IA - ARRA	Lighthouse Grant	College Transition	Title IA	Elementary School Counseling Program	Extended Secondary Counseling Grant	Learn and Serve	MaineCare
Revenues:												
Intergovernmental							\$ 46,000	\$ 964,736				\$ 163,475
Other	\$ 2,000	\$ 135,372		\$ 1,000	1,238	\$ 19,398			11	19,487		
	2,000	135,372		1,000	1,238	19,398	46,000	964,736	11	19,487		163,475
Expenditures:												
Expenses	1,858	122,709	3	1,126		12,965	31,614	976,952			2,341	312,730
	1,858	122,709	3	1,126		12,965	31,614	976,952			2,341	312,730
Excess (deficiency) of revenues over (under) expenditures	142	12,663	(3)	(126)	1,238	6,433	14,386	(12,216)	11	19,487	(2,341)	(149,255)
Other financing sources (uses):												
Transfers in												
Transfers out												
Net change in fund balances	142	12,663	(3)	(126)	1,238	6,433	14,386	(12,216)	11	19,487	(2,341)	(149,255)
Fund balances (deficit), beginning of year	153	(18,217)	3	(408)	\$ (1,238)	(1,124)	1,887	46,203	\$ (11)	\$ (19,487)	2,341	153,553
Fund balances (deficit), end of year	\$ 295	\$ (5,554)	\$ -	\$ (534)	\$ -	\$ 5,309	\$ 16,273	\$ 33,987	\$ -	\$ -	\$ -	\$ 4,298

City of Sanford, Maine  
Nonmajor Special Revenue Funds  
Nonmajor Special Revenues, Expenditures and Changes in Fund Balances  
Education  
For the Year Ended June 30, 2014

	2252 IDEA Grant - Local Entitlement	2253 ECT Grant (Preschool)	2254 Project Canopy	2256 Alcohol Abuse Reduction Grant	2258 21st Century	2259 Title V - innovative	2261 Title III - English Language Acquisition	2262 Title IIA - Teacher Quality	2264 Safe Schools Healthy Students	2266 Nellie Mae Grant	2267 Homeland Security 2010	2268 Title IC - Perkins
Revenues:												
Intergovernmental	\$ 824,607	\$ 36,031			\$ 99,335		\$ 7,201	\$ 135,446				\$ 146,718
Other			2,226	2,612		83,949				\$ 949,549	\$ 4,809	
	824,607	36,031	2,226	2,612	99,335	83,949	7,201	135,446		949,549	4,809	146,718
Expenditures:												
Expenses	913,106	24,951			99,335		7,261	137,321	16,724	1,069,157	4,809	146,718
	913,106	24,951			99,335		7,261	137,321	16,724	1,069,157	4,809	146,718
Excess (deficiency) of revenues over (under) expenditures	(88,499)	11,080	2,226	2,612		83,949	(60)	(1,875)	(16,724)	(119,608)		
Other financing sources (uses):												
Transfers in												
Transfers out										(12,000)		
										(12,000)		
Net change in fund balances	(88,499)	11,080	2,226	2,612		83,949	(60)	(1,875)	(16,724)	(131,608)		
Fund balances (deficit), beginning of year	(143,091)	3,522	\$ (2,226)	\$ (2,612)	23,159	\$ (83,949)	(2,382)	317,400	\$ 16,724	173,228		450
Fund balances (deficit), end of year	\$ (231,590)	\$ 14,602	\$ -	\$ -	\$ 23,159	\$ -	\$ (2,442)	\$ 315,525	\$ -	\$ 41,620		\$ 450



City of Sanford, Maine  
Nonmajor Special Revenue Funds  
Nonmajor Special Revenues, Expenditures and Changes in Fund Balances  
Education  
For the Year Ended June 30, 2014

	2269	2271	2272	2273	2274	2275	2276	2277	2278	2279	5000	
	Adult Basic Education	Health Insurance Premiums Pass-through	Corning Grant	SHS iPad Program	Wal-Mart Foundation	Trans Grant Proficiency	Early College Grant	Genest Foundation Grant	Safe Schools Mini/Local	SHS Local Funds	School Cafeteria	Totals
Revenues:												
Intergovernmental	\$ 62,229										\$ 1,601,065	\$ 4,296,023
Other		\$ 135,593	\$ 6,594	\$ 41,055	\$ 2,000	\$ 30,484	\$ 20,000	\$ 20,000		\$ 725		1,499,608
	62,229	135,593	6,594	41,055	2,000	30,484	20,000	20,000		725	1,601,065	5,795,631
Expenditures:												
Expenses	58,921	135,260	3,778	10,097	1,331		8,000		2,211		1,513,514	5,682,942
	58,921	135,260	3,778	10,097	1,331		8,000		2,211		1,513,514	5,682,942
Excess (deficiency) of revenues over (under) expenditures	3,308	333	2,816	30,958	669	30,484	12,000	20,000	(2,211)	725	87,551	112,689
Other financing sources (uses):												
Transfers in												12,000
Transfers out												(48,289)
												(36,289)
Net change in fund balances	3,308	333	2,816	30,958	669	30,484	12,000	20,000	(2,211)	725	87,551	76,400
Fund balances (deficit), beginning of year	19,944	(917)	154	34,787	1,000				\$ 2,211		322,190	1,296,073
Fund balances (deficit), end of year	\$ 23,252	\$ (584)	\$ 2,970	\$ 65,745	\$ 1,669	\$ 30,484	\$ 12,000	\$ 20,000	\$ -	\$ 725	\$ 409,741	\$ 1,372,473

City of Sanford, Maine  
Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Public Safety  
For the Year Ended June 30, 2014

	2051 COPS Hiring Recovery	2053 Seized Assets	2058 Justice Assistance Grant	2064 Homeland Security	2069 Byrne JAG Grant	2070 JAG Recovery Grant	2075 Home Fire Sprinkler Coalition	2078 JAG Recovery Grant	2077 JAG Program	2078 JAG Program	2103 Safety Enhancement Grant	2105 Firearms Range	2106 SPD Training	2111 Smoke Detector Program	Totals
Revenues:															
Intergovernmental	\$ 35,007	\$ 1,651					\$ 1,500	\$ 6,265	\$ 9,710	\$ 2,600					\$ 56,733
Other												\$ 3,574			3,574
Total revenues	35,007	1,651					1,500	6,265	9,710	2,600		3,574			60,307
Expenditures:															
Expenses						\$ 448		3,972	5,347	4,050				\$ 2,064	15,881
Total expenditures						448		3,972	5,347	4,050				2,064	15,881
Excess (deficiency) of revenues over (under) expenditures	35,007	1,651				(448)	1,500	2,293	4,363	(1,450)		3,574		(2,064)	44,426
Other financing sources (uses):															
Transfers in															
Bond Proceeds															
Transfers out	(35,007)		\$ (10)		\$ (4)				(5,490)						(40,511)
Total other financing sources (uses)	(35,007)		(10)		(4)				(5,490)						(40,511)
Net change in fund balances		1,651	(10)		(4)	(448)	1,500	2,293	(1,127)	(1,450)		3,574		(2,064)	3,915
Fund balances (deficit), beginning of year		13,620	10	\$ 5,467	4	448		(2,293)	(771)			3,462	\$ 485	5,000	25,432
Fund balances (deficit), end of year	\$ -	\$ 18,271		\$ 5,467	\$ -	\$ -	\$ 1,500	\$ -	\$ (1,898)	\$ (1,450)	\$ -	\$ 7,036	\$ 485	\$ 2,936	\$ 29,347

City of Sanford, Maine  
Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Public Works  
For the Year Ended June 30, 2014

	2067 Brownfields Subgrant	2098 FEMA 1920 Disaster Recovery	2108 Brownfields Assessment	2109 Brownfields Mill Clean up	2110 Brownfields CGA Clean up	2120 Brownfield RLF	2117 FEMA 4108 Disaster Recovery	Totals
Revenues:								
Intergovern	\$ 298,393		\$ 81,277	\$ 750	\$ 750	\$ 77,500	\$ 4,776	\$ 463,446
Other								
Total revenues	298,393		81,277	750	750	77,500	4,776	463,446
Expenditures:								
Expenses	503,067		81,278			77,500	2,000	663,845
Total expenditures	503,067		81,278			77,500	2,000	663,845
Excess (deficiency) of revenues over (under) expenditures	(204,674)		(1)	750	750		2,776	(200,399)
Other financing sources (uses):								
Transfers in	76,200							76,200
Bond Proceeds	181,000							181,000
Transfers out								
Total other financing sources (uses)	257,200							257,200
Net change in fund balances	52,526		(1)	750	750		2,776	56,801
Fund balances (deficit), beginning of year	(52,526)	\$ 90,436	2	-	-	-	40,381	78,293
Fund balances (deficit), end of year	\$ -	\$ 90,436	\$ 1	\$ 750	\$ 750	\$ -	\$ 43,157	\$ 135,094

City of Sanford, Maine  
Nonmajor Capital Project Fund  
Balance Sheet  
June 30, 2014

	4000 Number One Pond	4003 Job Bond Local Road Assistance	4005 Urban Forestry	4008 Goodall Statue	4011 Department of Conservation	4016 Infrastructure Grant	4025 EDA Regional Airport	4039 CGA Clean Up	4040 Mid Town Mall	4043 Safe Routes to School Project	4044 Project Canopy	4045 Goodall Brook Watershed	4047 High School Interim Financing	4048 Wildlife Hazard Assessment	4049 Rehabilitate Seacoast Taxi Lanes 2013	4051 Rehabilitate Seacoast Taxi Lanes 2014	Totals
<b>ASSETS</b>																	
Cash and cash equivalents	\$ 200	\$ 752	\$ 5,590	\$ 1,550	\$ 1,121		\$ 14,126	\$ 12,699	\$ 83,235		\$ 6,336	\$ 450	\$ 9,046				\$ 135,105
<b>Total assets</b>	<b>\$ 200</b>	<b>\$ 752</b>	<b>\$ 5,590</b>	<b>\$ 1,550</b>	<b>\$ 1,121</b>	<b>\$ -</b>	<b>\$ 14,126</b>	<b>\$ 12,699</b>	<b>\$ 83,235</b>	<b>\$ -</b>	<b>\$ 6,336</b>	<b>\$ 450</b>	<b>\$ 9,046</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 135,105</b>
<b>LIABILITIES AND FUND BALANCE</b>																	
<b>Liabilities:</b>																	
Deficit Cash										\$ 372				\$ 2,167	\$ 9,680	\$ 12	\$ 12,231
Interfund loans payable									\$ 83,235								\$ 83,235
<b>Total liabilities</b>									<b>83,235</b>	<b>372</b>				<b>2,167</b>	<b>9,680</b>	<b>12</b>	<b>95,468</b>
<b>Fund balance (deficit):</b>																	
Restricted					\$ 1,121		\$ 14,126				\$ 6,336	\$ 450	\$ 9,046				\$ 31,079
Committed	\$ 200	\$ 752	\$ 5,590	\$ 1,550				\$ 12,699									\$ 20,791
Unassigned										(372)				\$ (2,167)	(9,680)	(12)	(12,231)
<b>Total fund balance (deficit)</b>	<b>200</b>	<b>752</b>	<b>5,590</b>	<b>1,550</b>	<b>1,121</b>		<b>14,126</b>	<b>12,699</b>		<b>(372)</b>	<b>6,336</b>	<b>450</b>	<b>9,046</b>	<b>(2,167)</b>	<b>(9,680)</b>	<b>(12)</b>	<b>39,639</b>
<b>Total liabilities and fund balance</b>	<b>\$ 200</b>	<b>\$ 752</b>	<b>\$ 5,590</b>	<b>\$ 1,550</b>	<b>\$ 1,121</b>	<b>\$ -</b>	<b>\$ 14,126</b>	<b>\$ 12,699</b>	<b>\$ 83,235</b>	<b>\$ -</b>	<b>\$ 6,336</b>	<b>\$ 450</b>	<b>\$ 9,046</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 135,105</b>

City of Sanford, Maine  
Nonmajor Capital Project Funds  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended June 30, 2014

	4000 Number One Pond	4003 Job Bond Local Road Assistance	4005 Urban Forestry	4008 Goodall Statue	4011 Department of Conservation	4016 Infrastructure Grant	4025 EDA Regional Airport	4030 Land/Salt Airport Road	4031 Compact Thimp Police	4035 Airport Improvement Program
Revenues:										
Intergovernmental										
Total revenues										
Expenditures:										
Capital improvements							\$ 8,663	\$ 693	\$ 1,466	\$ 9,377
Total expenditures							8,663	693	1,466	9,377
Excess (deficiency) of revenues over (under) expenditures							(8,663)	(693)	(1,466)	(9,377)
Other financing sources (uses):										
Transfers in										
Transfers out						\$ (2,251)		(61)	(27,239)	
Proceeds of general obligation bonds										
Total other financing sources (uses)						(2,251)		(61)	(27,239)	
Net change in fund balances						(2,251)	(8,663)	(754)	(28,705)	(9,377)
Fund balances (deficit), beginning of year	\$ 200	\$ 752	\$ 5,590	\$ 1,550	\$ 1,121	2,251	22,789	754	28,705	9,377
Fund balances (deficit), end of year	\$ 200	\$ 752	\$ 5,590	\$ 1,550	\$ 1,121	\$ -	\$ 14,126	\$ -	\$ -	\$ -

City of Sanford, Maine  
Nonmajor Capital Project Funds  
Statement of Revenues, Expenditures and Changes In Fund Balance  
For the Year Ended June 30, 2014

	4039 CGA Clean Up	4043 Safe Routes to School Project	4044 Project Canopy	4045 Goodall Brook Watershed	4047 High School Interim Financing	4048 Wildlife Hazard Assessment	4049 Rehabilitate Seacoast Taxi Lanes 2013	4051 Rehabilitate Seacoast Taxi Lanes 2014	Totals
Revenues:									
Intergovernmental		\$ 1,250		\$ 25,757		\$ 19,724	\$ 39,223		\$ 85,954
Total revenues		1,250		25,757		19,724	39,223		85,954
Expenditures:									
Capital Improvements		1,622		25,307	\$ 570,337	21,891	48,903	\$ 12	688,271
Total expenditures		1,622		25,307	570,337	21,891	48,903	12	688,271
Excess (deficiency) of revenues over (under) expenditures		(372)		450	(570,337)	(2,167)	(9,680)	(12)	(602,317)
Other financing sources (uses):									
Transfers in									
Transfers out									(29,551)
Proceeds of general obligation bonds					630,000				630,000
Total other financing sources (uses)					630,000				600,449
Net change in fund balances		(372)		450	59,663	(2,167)	(9,680)	(12)	(1,868)
Fund balances (deficit), beginning of year	\$ 12,699		\$ 6,336		(50,617)				41,507
Fund balances (deficit), end of year	\$ 12,699	\$ (372)	\$ 6,336	\$ 450	\$ 9,046	\$ (2,187)	\$ (9,680)	\$ (12)	\$ 39,639

City of Sanford, Maine  
Nonmajor Permanent Funds  
Combining Balance Sheet  
June 30, 2014

	7000 Gowen Park Trust	7001 Park Maintenance Fund	7002 Oakdale Cemetery Maintenance Trust	7003 Nutter Trust	7008 Holdsworth Park Trust	7012 Goodall Park	Totals
<b>ASSETS</b>							
Cash and cash equivalents	\$ 58,613	\$ 15,790	\$ 43,496	\$ 29,477	\$ 24,383	\$ 183,387	\$ 355,146
Investments			362,394		388,501		750,895
Land (held for investment)					109,500		109,500
<b>Total assets</b>	<b>\$ 58,613</b>	<b>\$ 15,790</b>	<b>\$ 405,890</b>	<b>\$ 29,477</b>	<b>\$ 522,384</b>	<b>\$ 183,387</b>	<b>\$ 1,215,541</b>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Interfund loans payable	\$ 32,245		\$ 7,300		\$ 7,003	\$ 165,984	\$ 212,532
<b>Total liabilities</b>	<b>32,245</b>		<b>7,300</b>		<b>7,003</b>	<b>165,984</b>	<b>212,532</b>
Fund balances:							
Nonspendable Principal		\$ 6,000					6,000
Nonspendable Land					109,500		109,500
Restricted Expendable Income	26,368	9,790	398,590	\$ 29,477	405,881	17,403	887,509
<b>Total fund balances</b>	<b>26,368</b>	<b>15,790</b>	<b>398,590</b>	<b>29,477</b>	<b>515,381</b>	<b>17,403</b>	<b>1,003,009</b>
<b>Total liabilities and fund balances</b>	<b>\$ 58,613</b>	<b>\$ 15,790</b>	<b>\$ 405,890</b>	<b>\$ 29,477</b>	<b>\$ 522,384</b>	<b>\$ 183,387</b>	<b>\$ 1,215,541</b>



City of Sanford, Maine  
Nonmajor Permanent Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Year Ended June 30, 2014

	7000 Gowen Park Trust	7001 Park Maintenance Fund	7002 Oakdale Cemetery Maintenance Trust	7003 Nutter Trust	7008 Holdsworth Park Trust	7012 Goodall Park	Totals
Revenues:							
Interest and dividends	\$ 41	\$ 14	\$ 6,852	\$ 59	\$ 46,567		\$ 53,533
Donations	9,946		4,950		320	\$ 30,990	46,206
Total revenues	9,987	14	11,802	59	46,887	30,990	99,739
Expenditures:							
Earnings retained by General Fund							
Public services	20,595				6,411	126,317	153,323
Total expenditures	20,595				6,411	126,317	153,323
Net change in fund balances	(10,608)	14	11,802	59	40,476	(95,327)	(53,584)
Fund balances, beginning of year	36,976	15,776	386,788	29,418	474,905	112,730	1,056,593
Fund balances, end of year	\$ 26,368	\$ 15,790	\$ 398,590	\$ 29,477	\$ 515,381	\$ 17,403	\$ 1,003,009

City of Sanford, Maine  
Private-Purpose Trust Funds  
Combining Statement of Fiduciary Net Position  
June 30, 2014

	7004 Thornburg Goodall Fund	7005 Lucy Emery Trust	7007 William Oscar Emery Trust	7009 Walter Cyr Trust	7010 High School Scholarship Fund	7011 Sherburne Basketball Fund	Totals
<b>ASSETS</b>							
Cash and cash equivalents	\$ 1,280	\$ 13,752	\$ 20,000	\$ 8,470	\$ 148,857	\$ 6,961	\$ 199,320
Investments					792,388		792,388
<b>Total assets</b>	<b>\$ 1,280</b>	<b>\$ 13,752</b>	<b>\$ 20,000</b>	<b>\$ 8,470</b>	<b>\$ 941,245</b>	<b>\$ 6,961</b>	<b>\$ 991,708</b>
<b>LIABILITIES AND NET ASSETS</b>							
Liabilities:							
Interfund loans							
<b>Total liabilities</b>							
Net position:							
Nonspendable principal	\$ 399						\$ 399
Unexpended income	881	\$ 13,752	\$ 20,000	\$ 8,470	\$ 941,245	\$ 6,961	991,309
<b>Total position assets</b>	<b>1,280</b>	<b>13,752</b>	<b>20,000</b>	<b>8,470</b>	<b>941,245</b>	<b>6,961</b>	<b>991,708</b>
<b>Total liabilities and net position</b>	<b>\$ 1,280</b>	<b>\$ 13,752</b>	<b>\$ 20,000</b>	<b>\$ 8,470</b>	<b>\$ 941,245</b>	<b>\$ 6,961</b>	<b>\$ 991,708</b>

City of Sanford, Maine  
Private-purpose Trust Funds  
Combining Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2014

	7004 Thornburg Goodall Fund	7005 Lucy Emery Trust	7007 William Oscar Emery Trust	7009 Walter Cyr Trust	7010 High School Scholarship Fund	7011 Sherburne Basketball Fund	Totals
<b>Additions</b>							
Donations, interest and dividends	\$	3		\$ 17	\$ 116,955	\$ 7	\$ 116,982
Total additions		3		17	116,955	7	116,982
<b>Deductions:</b>							
School scholarships					15,339		15,339
Capital outlay							
Total deductions					15,339		15,339
Changes in net assets		3		17	101,616	7	101,643
Net position, beginning of year	\$ 1,280	13,749	20,000	8,453	839,629	6,954	890,065
Net position, end of year	\$ 1,280	\$ 13,752	\$ 20,000	\$ 8,470	\$ 941,245	\$ 6,961	\$ 991,708

City of Sanford, Maine  
Agency Funds  
Statement of Changes in Assets and Liabilities  
For the Year Ended June 30, 2014

	Balance July 1, 2013	Additions	Deletions	Balance June 30, 2014
STUDENT ACTIVITIES:				
ASSETS				
Cash	\$ 465,533	\$ 561,429	\$ 604,168	\$ 422,794
LIABILITIES				
Due to student groups	\$ 465,533	\$ 561,429	\$ 604,168	\$ 422,794



**Single Audit Act**  
**June 30, 2014**

## Contents

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Accessible  
Approachable  
Accountable

**Independent Auditors' Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance With Government Auditing Standards**

City Council  
City of Sanford  
Sanford, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, its major fund, and the aggregate remaining fund information of City of Sanford, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise City of Sanford's basic financial statements, and have issued our report thereon dated January 16, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered City of Sanford's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Sanford's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies: findings 2014-001, 2014-002, 2014-003, 2014-004 and 2014-005.

**Macpage LLC**

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### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether City of Sanford's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Macfage LLC". The signature is written in a cursive, slightly slanted style.

South Portland, Maine  
January 16, 2015



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Independent Auditors' Report on Compliance For Each Major Federal Program and  
Report on Internal Control Over Compliance and Report on the Schedule of  
Expenditures of Federal Awards Required by OMB Circular A-133

City Council  
City of Sanford  
Sanford, Maine

### **Report on Compliance for Each Major Federal Program**

We have audited City of Sanford's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of City of Sanford's major federal programs for the year ended June 30, 2014. City of Sanford's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of City of Sanford's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Sanford's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of City of Sanford's compliance.

### **Opinion on Each Major Program**

In our opinion, the City of Sanford complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

## **Macpage LLC**

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## Report on Internal Control Over Compliance

Management of City of Sanford, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City of Sanford's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Sanford's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

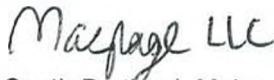
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2014-006 and 2014-007 that we consider to be significant deficiencies.

City of Sanford's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. City of Sanford's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, its major fund, and the aggregate remaining fund information of City of Sanford, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise City of Sanford's basic financial statements. We issued our report thereon dated January 16, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



South Portland, Maine  
January 16, 2015



## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Education</b>			
<u>Pass-Through Search Institute</u>			
Investing in Innovation	84.411	N/A	\$ 122,709
<u>Pass-Through State of Maine Department of Education</u>			
Title I, Part A Cluster			
Title I Grants to Local Educational Agencies - CIPS	84.010	013-05A-3106-13	3,886
Title I Grants to Local Educational Agencies - Disadvantaged	84.010	013-05A-3107-13	973,222
Total Title I, Part A Cluster			<u>977,108</u>
Special Education Cluster (IDEA)			
Special Education - Grants to States	84.027	013-05A-3046-12	915,908
Special Education - Preschool Grants	84.173	013-05A-6241-23	6,440
Special Education - Preschool Grants	84.173	013-05A-6247-23	18,518
Total Special Education Cluster (IDEA)			<u>940,866</u>
Improving Teacher Quality State Grants	84.367	013-05A-3042-11	137,321
Adult Education - Basic Grants to States	84.002	013-05A-6296-64	58,921
Twenty-First Century Community Learning Centers	84.287	013-05A-3356-67	99,335
Career and Technical Education -- Basic Grants to States	84.048	013-05A-3030-08	146,718
English Language Acquisition State Grants	84.365	N/A	<u>7,261</u>
Total Pass-Through State of Maine Department of Education			<u>2,367,530</u>
<b>Total U.S. Department of Education</b>			<u>2,490,239</u>
<b>U.S. Department of Justice</b>			
<u>Direct Programs</u>			
Public Safety Partnership and Community Policing Grants - Cops Hiring	16.710	N/A	35,007
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	10
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	8,939
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	2,600
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants To Units Of Local Government	16.804	N/A	447
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants To Units Of Local Government	16.804	N/A	<u>3,973</u>
<b>Total U.S. Department of Justice</b>			<u>50,976</u>

See accompanying independent auditor's report on schedule of expenditures of federal awards.  
The accompanying notes are integral part of this schedule.

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2014

### U.S. Department of Transportation

#### Direct Programs:

Airport Improvement Program - Taxiways	20.106	N/A	9,377
Airport Improvement Program	20.106	N/A	19,724
Airport Improvement Program - Taxiways	20.106	N/A	<u>39,223</u>

<b>Total U.S. Department of Transportation</b>			<u>68,324</u>
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### U.S. Department of Housing and Urban Development

#### Passed through the Maine Department of Economic and Community

Community Development Block Grants/Entitlement Grants - Neighborhood Stabilization Program 3	14.228	N/A	283,963
Community Development Block Grants/Entitlement Grants - Gateway Grant	14.228	N/A	39,438
Community Development Block Grants/Entitlement Grants - Community Development Block Grant	14.228	N/A	77,500
Community Development Block Grants/Entitlement Grants - Workforce Development	14.228	N/A	<u>4,800</u>

<b>Total U.S. Department of Housing and Urban Development</b>			<u>405,701</u>
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### U.S. Environmental Protection Agency

#### Direct Programs

Performance Partnership Grants - Goodall Brook Watershed	66.605	N/A	25,307
Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements	66.818	N/A	245,867
Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements	66.818	N/A	<u>81,279</u>

<b>Total U.S. Environmental Protection Agency</b>			<u>352,453</u>
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### U.S. Department of Homeland Security

#### Direct Programs

Homeland Security Grant Program	97.067	N/A	<u>4,809</u>
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<b>Total U.S. Department of Homeland Security</b>			<u>4,809</u>
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## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2014

### U.S. Department of Agriculture:

Passed through the Maine Department of Education:

#### Child Nutrition Cluster

School Breakfast Program	10.553	013-05A-3014-05	249,600
National School Lunch Program	10.555	013-05A-3020-05	9,678
National School Lunch Program	10.555	013-05A-3022-05	99,972
National School Lunch Program	10.555	013-05A-3024-05	640,095
Summer Food Service Program for Children	10.559	013-05A-3016-05	55,911
Summer Food Service Program for Children	10.559	013-05A-3018-05	5,820
Summer Food Service Program for Children	10.559	013-05A-3026-05	1,570
Summer Food Service Program for Children	10.559	013-05A-3027-05	15,152
Total Child Nutrition Cluster			<u>1,077,798</u>

#### Food Distribution Cluster

Commodity Supplemental Food Program	10.565	013-05A-6134-05	69,190
Total Food Distribution Cluster			<u>69,190</u>

#### State Administrative Expenses for Child Nutrition

Fresh Fruit and Vegetable Program	10.560	013-05A-3125-05	19,995
	10.582	013-05A-3028-05	55,786

#### Total U.S. Department of Agriculture

1,222,769

### Corporation for National and Community Service:

#### Direct Programs

Learn and Serve America Summer of Service	94.018	N/A	<u>1,909</u>
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#### Total Corporation for National and Community Service

1,909

#### Total Federal Awards

\$ 4,597,180



## Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2014

### NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the City of Sanford under programs of the federal government for the year ended June 30, 2014. The information in this Schedule is presented in accordance with the requirements of *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the City of Sanford, it is not intended to and does not present the financial position of the governmental activities and the major fund of the City, as of June 30, 2014, and respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in *OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) Pass-through entity identifying numbers are presented where available.

### NOTE 3 – PROGRAM NOTES

#### Commodity Supplemental Food Program (CFDA 10.565)

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities consumed. At June 30, 2014, the School Department had food commodities totaling \$ 24,379 in inventory.

## Schedule of Findings and Questioned Costs

Year Ended June 30, 2014

### Section I Summary of Auditors' Results

#### Financial Statements

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:  
Material weakness(es) identified?

\_\_\_\_\_ Yes ☒ No

Significant deficiency(ies) identified?

☒ Yes \_\_\_\_\_ None reported

Noncompliance material to financial statements  
noted?

\_\_\_\_\_ Yes ☒ No

#### Federal Awards

Internal control over major programs:  
Material weakness(es) identified?

\_\_\_\_\_ Yes ☒ No

Significant deficiency(ies) identified?

☒ Yes \_\_\_\_\_ None reported

Type of auditors' report issued on compliance  
for major programs:

Unmodified

Any audit findings disclosed that are required  
to be reported in accordance with  
Section .510(a) of Circular A-133?

☒ Yes \_\_\_\_\_ No

#### Identification of major programs:

CFDA Number

Name of Federal Program

10.553, 10.555, 10.559

School Nutrition Cluster

84.010

Title I Grants to Local Educational Agencies

66.818

Brownfields Training, Research and Technical Assistance Grants and  
Cooperative Agreements

Dollar threshold used to distinguish between  
type A and type B programs:

\$300,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ Yes ☒ No

## Schedule of Findings and Questioned Costs

Year Ended June 30, 2014

### Section II Financial Statement Findings

#### 2014-001 **Incorrect Budget**

Condition: The general fund budget within the accounting software does not agree to the approved budget articles.

Criteria: Internal controls should be in place that provide reasonable assurance that the approved budget is correctly input into the accounting software.

Cause: There are no procedures in place to require an individual to compare and agree the approved budget that is input into the accounting software.

Effect: The general fund budget within the accounting software was \$274,888 higher than the approved budget and the adult education fund, which is considered to be part of the general fund was \$506,793 lower than the approved budget. As a result of the input of incorrect budget amounts, overspending of the budget could occur which would result in noncompliance with budgetary spending limits.

Recommendation: Procedures should be implemented requiring the input of the budget within the accounting system to be reviewed and approved by a separate individual.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and will implement the recommendation. The school will have accounting support staff receive additional training from the software provider to understand the tools and reports available within the software system to ensure the budget amounts in the software match the budget amounts approved by the voters outside of the software system. Additionally, school management has recently hired a professional accountant with advanced training in internal controls to oversee the Business Department and will institute a tiered sign-off plan: Accounting Support Staff > Business Manager/CPA > Superintendent > School Committee.

#### 2014-002 **MEDMS Uploads**

Condition: Accurate general fund budget amounts for revenues and expenditures were not uploaded to the State of Maine Department of Education MEDMS system.

Criteria: Internal controls should be in place that provide reasonable assurance that accurate budget amounts are uploaded to the MEDMS system.

Cause: There are no procedures in place to require the budget amounts to be reconciled to the approved budget documents prior to being uploaded to the MEDMS system.

Effect: The total general fund revenue amount uploaded was \$353,514 less than the actual voted budget. The total general fund expenditures amount uploaded was \$748,475 more than the actual voted budget. In addition, the revenues and expenditures uploaded for the adult education fund did not agree to the approved budget. The total adult education fund revenue amount uploaded was \$506,793 less than the actual approved budget. The total adult education fund expenditures amount uploaded was \$11,333 less than the actual approved budget.

Recommendation: Procedures should be implemented requiring the MEDMS budget to be reconciled against the approved budget documents before being uploaded to the MEDMS system.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and will implement the recommendation. The school will have accounting support staff receive additional training from the software provider to understand the tools and reports available within the software system to ensure the budget amounts in the software system match the budget amounts approved by the voters before they are uploaded to MEDMS. Additionally, school management has recently hired a professional accountant with advanced training in internal controls to oversee the Business Department and will institute a tiered sign-off plan: Accounting Support Staff > Business Manager/CPA > Superintendent > School Committee.

## Schedule of Findings and Questioned Costs

Year Ended June 30, 2014

### Section II Financial Statement Findings – Continued

#### 2014-003 Overstated Revenue

Condition: Current year grant revenue amounts were incorrect.

Criteria: Internal controls should be in place that provides reasonable assurance that revenues will be recorded in the proper accounting period.

Cause: Accounts receivable for several of the School Department's grants were not recorded in the prior fiscal year, so when the cash receipts for these grants were received in the current fiscal year, they were improperly recognized as revenue in the current fiscal year.

Effect: The error resulted in adjusting journal entries proposed and accepted in the total amount of \$296,005.

Recommendation: To ensure that accounts receivable and revenue balances are properly recorded, we recommend that the School Department reconcile the general ledger accounts receivable balances to the grant reimbursement requests on a periodic basis and that a separate individual review these reconciliations.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and will implement the recommendation. The school has recently hired a professional accountant with advanced training in internal controls to oversee the Business Department. The accounting support staff must now present all revenue receipts to the Business Manager for signature and verification of the accounting period in which to recognize revenue before it is posted to the accounting system. Additionally, the school department has instituted a policy whereby they reconcile their record of actual revenues and expenses by fund on a monthly basis to the city's record of actual revenues and expenses by fund. This reconciliation is performed by the Business Manager/CPA and is verified by the Superintendent, as well as the Finance Director and the City Manager for the City, before it is presented to the School Committee for acceptance each month.

#### 2014-004 Understated Accounts Payable

Condition: The accounts payable balance per the general ledger did not agree to the accounts payable balance per the subsidiary ledger.

Criteria: Internal controls should be in place that provides reasonable assurance the accounts payable balance in the general ledger reconciles to the amount in the subsidiary ledger.

Cause: There are no procedures in place to require an individual to reconcile the general ledger balance to the subsidiary ledger.

Effect: Because of the failure to reconcile the account, adjusting entries were proposed and accepted in the net amount of \$270,635 (balance sheet only entry) to correct errors in the accounts payable balance.

Recommendation: Procedures should be implemented requiring the accounts payable balance per the general ledger to be reconciled at least monthly to the accounts payable subsidiary ledger.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and will implement the recommendation. The school has recently hired a professional accountant with advanced training in internal controls to oversee the Business Department. The accounting support staff will receive additional training from the software provider to understand the reports and tools available to ensure invoices are recorded accurately that the general ledger account balance matches the total of the subsidiary accounts. The Business Manager/CPA will review and reconcile the monthly report of Accounts Payable per the general ledger to the subsidiary ledger.



## Schedule of Findings and Questioned Costs

Year Ended June 30, 2014

### 2014-005 Incorrect Beginning Balances

Condition: Audited balances are not reconciled to the School Department's accounting system (ADS) each fiscal year.

Criteria: Internal controls should be in place that provide reasonable assurance that beginning account balances agree to prior year audited balances.

Cause: There are no procedures in place to require an individual to reconcile the audited financial report to ADS once the audit is completed.

Effect: Because of the failure to require ending account balances to be reconciled to the audited financial report, the beginning account balances of the next fiscal year could be incorrect. During fiscal year 2014, adjusting entries were proposed and accepted in the amount of \$181,438 (balance sheet only entry) to correct errors in the beginning account balances.

Recommendation: Procedures should be implemented requiring the audited financial report to be reconciled to ADS at the completion of the audit.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and will implement the recommendation. The school will have accounting support staff receive additional training from the software provider to understand the tools and reports available within the software system to ensure that the year-end audit verified account balances are properly recorded in the software system. Additionally, school management has recently hired a professional accountant with advanced training in internal controls to oversee the Business Department and will institute a tiered sign-off plan: Accounting Support Staff > Business Manager/CPA > Superintendent > School Committee.

## Schedule of Findings and Questioned Costs

Year Ended June 30, 2014

### Section III Federal Award Findings

**Finding 2014-006, U.S. Department of Education, for the period July 1, 2013 to June 30, 2014, CFDA # 84.010, Title I, Part A Cluster**

#### Condition

The OMB A-87 requirements concerning payroll documentation for grant expenditures were not fulfilled.

#### Criteria

OMB A-87 requires that support for wages exists, and that this support is approved by a responsible official of the School Department.

#### Cause

Procedures for the approval of hourly employees' payroll were not consistently followed.

#### Effect

Lack of approval over hourly payroll could result in inappropriate amounts being charged to the federal program.

#### Questioned Costs

There were no questioned costs identified.

#### Context

A haphazard sample of 40 expenditure transactions was selected for review from a population of all payroll expense transactions in the grant program for fiscal year 2014. Eleven payroll transactions for hourly employees were not approved by a responsible official.

#### Recommendation

The School Department should ensure that all timesheets for hourly employees are approved by a supervisory official. While we understand that this doesn't always happen in an effort to process payroll timely, an employee should be responsible for making sure that these timesheets are approved within a reasonable amount of time after payroll is processed.

#### Grantee's Response

The grantee acknowledges this lapse in control and agrees to implement the recommendations to improve internal control over financial reporting.

## **Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2014**

**Finding 2014-007, U.S. Department of Agriculture, for the period July 1, 2013 to June 30, 2014, CFDA #s 10.553, 10.555, 10.559, Child Nutrition Cluster**

### Condition

The OMB A-87 requirements concerning the documentation of grant expenditures were not fulfilled.

### Criteria

OMB A-87 requires that support for wages and expenses exist, and that this support is approved by a responsible official of the School Department.

### Cause

Procedures for the approval of hourly employees' payroll and expenses were not consistently followed.

### Effect

Lack of approval over hourly payroll and expenses could result in inappropriate amounts being charged to the federal program.

### Questioned Costs

There were no questioned costs identified.

### Context

A haphazard sample of 40 expenditure transactions were selected for review from a population of all expenditure transactions in the grant program for fiscal year 2014.

Two payroll transactions for hourly employees were not approved by a responsible official. Management indicated that full time secretaries do not fill out timesheets unless they are out sick.

One expenditure transaction was not supported by an invoice and two expenditure transactions were not approved by a responsible official indicated by being included on a signed warrant.

### Recommendation

The School Department should ensure that all timesheets for hourly employees are approved by a supervisory official. While we understand that this doesn't always happen in an effort to process payroll timely, an employee should be responsible for making sure that these timesheets are approved within a reasonable amount of time after payroll is processed.

The School Department should ensure that all invoices for expenses are supported by an invoice. All expenses should be approved by a responsible official indicated preferably be an initial directly on the invoice or by being included on a signed warrant.

### Grantee's Response

The grantee acknowledges this lapse in control and agrees to implement the recommendations to improve internal control over financial reporting.



**City of Sanford, Maine  
School Department**

**Financial Report**

**June 30, 2014**

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## **Independent Auditors' Report**

School Committee  
Sanford School Department  
Sanford, Maine

### **Report on the Financial Statements**

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of Sanford School Department (the School Department), a department of the City of Sanford, Maine, as of and for the year ended June 30, 2014, and the related notes to the financial statements, as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Macpage LLC**

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## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund, and the aggregate remaining fund information of Sanford School Department, as of June 30, 2014, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Emphasis of Matter***

As discussed in Note 1, the financial statements of Sanford School Department are intended to present the financial position, the changes in financial position of only that portion of each major fund, and the aggregate remaining fund information of the City of Sanford, Maine that is attributable to the transactions of the School Department. They do not purport to, and do not, present fairly the financial position of the City of Sanford, Maine as of June 30, 2014 or the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Management has omitted the Management's Discussion and Analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.



South Portland, Maine  
December 30, 2014

## Balance Sheet Governmental Funds

June 30, 2014

	General Fund	Local Entitlement	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Intergovernmental receivables	\$ 94,628	\$ 824,352	\$ 381,432	\$ 1,300,412
Due from City	2,439,138		1,518,976	3,958,114
Other receivables	35,274			35,274
Inventory			24,379	24,379
<b>Total Assets</b>	<u>\$2,569,040</u>	<u>\$ 824,352</u>	<u>\$ 1,924,787</u>	<u>\$ 5,318,179</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 255,456	\$ 625	\$ 38,304	\$ 294,385
Due to City		969,382		969,382
Accrued payroll	3,790,908	85,935	237,322	4,114,165
Accrued compensated absences	24,600			24,600
Unearned revenue			410,972	410,972
<b>Total Liabilities</b>	<u>4,070,964</u>	<u>1,055,942</u>	<u>686,598</u>	<u>5,813,504</u>
<b>Fund Balances</b>				
Fund balances				
Nonspendable				
Permanent fund			5,000	5,000
Inventory			24,379	24,379
Restricted				
Capital projects fund			9,045	9,045
Special revenue funds			1,168,326	1,168,326
Permanent funds			31,439	31,439
Unassigned				
General fund	(1,501,924)	(231,590)		(1,733,514)
<b>Total Fund Balances</b>	<u>(1,501,924)</u>	<u>(231,590)</u>	<u>1,238,189</u>	<u>(495,325)</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$2,569,040</u>	<u>\$ 824,352</u>	<u>\$ 1,924,787</u>	<u>\$ 5,318,179</u>

See independent auditors' report.

The accompanying notes are an integral part of these financial statements.

## Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds

Year Ended June 30, 2014

	General Fund	Local Entitlement	Other Governmental Funds	Total
<b>Revenues</b>				
Local allocation	\$ 12,752,094			\$ 12,752,094
State allocation	18,928,461			18,928,461
State agency clients	206,249			206,249
On-behalf payments - pension contributions	2,638,000			2,638,000
Tuition revenue	919,303			919,303
Miscellaneous	52,035		\$ 29,583	81,618
Adult education	792,479			792,479
Intergovernmental revenue		\$ 824,607	3,880,345	4,704,952
Donated commodities received			71,141	71,141
Sale of meals			389,516	389,516
Interest			67	67
<b>Total Revenues</b>	<u>36,288,621</u>	<u>824,607</u>	<u>4,370,652</u>	<u>41,483,880</u>
<b>Expenditures</b>				
Regular instruction	15,199,801			15,199,801
Special education	5,405,952			5,405,952
Career and technical education	1,364,129			1,364,129
Other instruction	778,844			778,844
Student and staff support	2,534,219			2,534,219
System administration	724,284			724,284
School administration	1,865,381			1,865,381
Transportation and buses	1,637,327			1,637,327
Facilities maintenance	3,944,054			3,944,054
All other expenditures	7,152			7,152
Adult education	755,988			755,988
On-behalf payments - pension contributions	2,638,000			2,638,000
Grant expenditures		913,106	4,616,577	5,529,683
Donated commodities used			69,190	69,190
Capital outlay			620,955	620,955
<b>Total Expenditures</b>	<u>36,855,131</u>	<u>913,106</u>	<u>5,306,722</u>	<u>43,074,959</u>
<b>Deficiency of Revenues Over Expenditures Before Other Financing Sources (Uses)</b>	<u>(566,510)</u>	<u>(88,499)</u>	<u>(936,070)</u>	<u>(1,591,079)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers (to) from other funds	(67,806)		67,806	
Bond proceeds			630,000	630,000
<b>Total Other Financing Sources (Uses)</b>	<u>(67,806)</u>		<u>697,806</u>	<u>630,000</u>
<b>Net Change in Fund Balances</b>	<u>(634,316)</u>	<u>(88,499)</u>	<u>(238,264)</u>	<u>(961,079)</u>
<b>Fund Balances</b>				
Beginning of Year, as Restated	<u>(867,608)</u>	<u>(143,091)</u>	<u>1,476,453</u>	<u>465,754</u>
End of Year	<u>\$ (1,501,924)</u>	<u>\$ (231,590)</u>	<u>\$ 1,238,189</u>	<u>\$ (495,325)</u>

See independent auditors' report.

The accompanying notes are an integral part of these financial statements.

# Statement of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Budgetary Basis) and Actual - General Fund

Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>				
Local allocation	\$ 12,752,094	\$ 12,752,094	\$ 12,752,094	
State allocation	19,553,777	19,553,777	18,928,461	\$ (625,316)
State agency clients	275,000	275,000	206,249	(68,751)
Tuition revenue	984,950	984,950	919,303	(65,647)
Miscellaneous	187,500	187,500	52,035	(135,465)
Adult education	855,008	855,008	792,479	(62,529)
<b>Total Revenues</b>	<u>34,608,329</u>	<u>34,608,329</u>	<u>33,650,621</u>	<u>(957,708)</u>
<b>Expenditures</b>				
Regular instruction	14,054,648	14,054,648	15,175,201	(1,120,553)
Special education	5,774,447	5,774,447	5,405,952	368,495
Career and technical education	1,748,186	1,748,186	1,364,129	384,057
Other instruction	898,870	898,870	778,844	120,026
Student and staff support	3,126,554	3,126,554	2,534,219	592,335
System administration	860,830	860,830	724,284	136,546
School administration	1,919,748	1,919,748	1,865,381	54,367
Transportation and buses	1,659,100	1,659,100	1,637,327	21,773
Facilities maintenance	4,184,938	4,184,938	3,944,054	240,884
Debt service and other commitments	11,000	11,000		11,000
All other	15,000	15,000	7,152	7,848
Adult education	855,008	855,008	755,988	99,020
<b>Total Expenditures</b>	<u>35,108,329</u>	<u>35,108,329</u>	<u>34,192,531</u>	<u>915,798</u>
<b>Deficiency of Revenues Over Expenditures Before Other Financing Uses</b>	<u>(500,000)</u>	<u>(500,000)</u>	<u>(541,910)</u>	<u>(41,910)</u>
<b>Other Financing Uses</b>				
Transfers to other funds			(67,806)	(67,806)
<b>Deficiency of Revenues Over Expenditures</b>	<u>(500,000)</u>	<u>(500,000)</u>	<u>(609,716)</u>	<u>(109,716)</u>
<b>Beginning Fund Balance Utilized, as Restated</b>	<u>500,000</u>	<u>500,000</u>	<u>(867,608)</u>	<u>(1,367,608)</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(1,477,324)</u>	<u>\$ (1,477,324)</u>
<b>Less current portion of accrued compensated absences</b>			<u>(24,600)</u>	
<b>Fund Balance per Fund Financial Statement</b>			<u>\$ (1,501,924)</u>	

See independent auditors' report.  
The accompanying notes are an integral part of these financial statements.



## Statement of Fiduciary Net Position Fiduciary Funds

June 30, 2014

	Private- Purpose Trusts	Agency Funds
<b>Assets</b>		
Cash and cash equivalents	\$ 23,501	\$ 421,907
Investments	<u>941,245</u>	<u></u>
<b>Total Assets</b>	<u><u>\$ 964,746</u></u>	<u><u>421,907</u></u>
<b>Liabilities</b>		
Due to student groups		<u>421,907</u>
<b>Total Liabilities</b>		<u><u>\$ 421,907</u></u>
<b>Net Position</b>		
Held in trust for scholarships	<u><u>\$ 964,746</u></u>	

See independent auditors' report.  
The accompanying notes are an integral part of these financial statements.

## Statement of Changes in Fiduciary Net Position Fiduciary Funds

Year Ended June 30, 2014

	Private- Purpose Trusts
<b>Additions</b>	
Contributions and interest income	\$ 116,974
<b>Total Additions</b>	<u>116,974</u>
<b>Deductions</b>	
Scholarships	<u>15,339</u>
<b>Total Deductions</b>	<u>15,339</u>
<b>Change in Net Position</b>	101,635
<b>Net Position, Beginning of Year</b>	<u>863,111</u>
<b>Net Position, End of Year</b>	<u><u>\$ 964,746</u></u>

See independent auditors' report.  
The accompanying notes are an integral part of these financial statements.

## Notes to Financial Statements

June 30, 2014

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Sanford School Department (the School Department) provides elementary and secondary education for the children living in Sanford, Maine.

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (standards and interpretations), constitute GAAP for governmental units. GAAP also includes guidance from the American Institute of Certified Public Accountants in the publication entitled State and Local Governments. The more significant of the School Department's accounting policies are described below.

#### Reporting Entity

The School Department operates as a department of the City of Sanford, Maine (the City), the financial statements of which have been issued in a separate report.

The accompanying financial statements present only the School Department's operations and are not intended to present fairly the financial position and results of operations of the City of Sanford, Maine in conformity with accounting principles generally accepted in the United States of America. Certain disclosures relevant to both the City and the School Department are omitted herein and have been disclosed in the City's financial statements.

#### Basis of Presentation

The financial statements report detailed information about the School Department. The focus of governmental financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

#### Governmental Funds

Governmental funds are those through which most governmental functions of the School Department are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or may not be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The School Department is reporting all funds using the major fund format.

##### General Fund

The general fund is used to account for all financial resources, except those required to be accounted for in another fund. This is a budgeted fund, and any fund balances are considered as resources available for use.

##### Local Entitlement Fund

This fund is used to account for the proceeds and associated costs of the Local Entitlement program, which provides additional educational resources to individuals with disabilities. The Local Entitlement revenues include federal grants.

The other governmental funds of the School Department account for other grants and other resources, such as special revenue funds (including the school lunch program) and capital project funds of the School Department whose uses are restricted or committed to a particular purpose.

## Notes to Financial Statements

June 30, 2014

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the School Department under a trust agreement for individuals, private organizations, or other governments and are not available to support the School Department's own programs. The School Department's only trust fund is a private purpose trust fund which accounts for nonexpendable trusts established for the benefit of the School Department and its students. Agency funds are custodial in nature (assets equal liabilities) and do not involve any measurement of results of operations. The School Department agency fund accounts for various student-managed activities and scholarship funds for the benefit of the School Department's students.

#### Measurement Focus

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

#### Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Governmental funds use the modified accrual basis of accounting.

#### Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the modified accrual basis in the year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School Department, available means expected to be received within 60 days of fiscal year-end.

Non-exchange transactions, in which the School Department receives value without directly giving equal value in return, include local assessments, state allocations, on-behalf payments, grants and donations. On the modified accrual basis, revenue from these sources must be available before it can be recognized and is recognized in the period in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the School Department must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the School Department on a reimbursement basis.

#### Expenditures

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures). Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

## Notes to Financial Statements

June 30, 2014

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### Budgetary Accounting

The School Department utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. The budget is established in accordance with the various laws that govern the School Department's operations. The budget is presented on the modified accrual basis of accounting, except for the current portion of compensated absences which is excluded from expenditures on the budgetary basis of accounting and except for on-behalf payments which are excluded from both revenues and expenditures on the budgetary basis of accounting.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

- Early in the second half of the previous fiscal year, the School Department prepares a budget for the current fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
- A meeting of the residents of the City of Sanford is then called for the purpose of adopting both the proposed City and School Department's budgets after public notice of the meeting has been given.
- Prior to July 1 the budget is adopted.

Encumbrances are recorded when purchase orders are issued but are not considered expenditures for GAAP purposes until liabilities for payments are incurred. The Department may issue purchase orders before June 30 each year to encumber expenditures in the current year budget. The Department had no outstanding purchase orders for the fiscal year ended June 30, 2014.

#### Inventories

School lunch inventories are valued at the lower of cost (first in-first out basis) or market. The cost of inventories is recorded as an expense when consumed rather than when purchased. Inventories include the value of U.S. Department of Agriculture commodities donated to the School Lunch Program.

#### Capital Assets

Capital assets of the School Department are recorded on the entity-wide financial statements of the City of Sanford, Maine.

#### Interfund Assets/Liabilities

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "due from/to other funds". Interfund balances within governmental activities are eliminated on the government-wide statement of net position at the City level.

#### Transfers

Transfers are used to move revenues from the fund that a statute or budget requires them to collect to the fund that a statute or budget requires them to be expended in and to also move unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

## Notes to Financial Statements

June 30, 2014

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### Compensated Absences

Compensated absences are earned in varying amounts by employees of the School Department. The total liability of \$463,697 has been recorded in the government-wide financial statements of the City of Sanford, Maine and the portion that is currently due to employees of the School Department as of June 30, 2014 is included in the fund financial statements.

#### Fund Balances

In the governmental fund financial statements, fund balance is reported in five classifications.

- **Nonspendable** Amounts that are not in spendable form, such as inventories and prepaid items or are legally or contractually required to be maintained intact.
- **Restricted** Resources with constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed** Resources which are subject to limitations the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.
- **Assigned** Resources neither restricted nor committed for which a government has a stated intended use as established by the School Committee or a body or official to which the School Committee has delegated the authority to assign amounts for specific purposes.
- **Unassigned** Resources which cannot be properly classified in one of the other four categories. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The School Committee establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. Assigned fund balance is established by the School Committee through adoption of the budget as intended for a specific purpose. A fund balance assignment is further indicated in the budget document as an assignment of the fund (such as for fund balance carryover).

The School Department's spending policy for programs with multiple revenue sources is to consider restricted funds to be spent first, then spent out of committed funds, assigned funds, and unassigned funds.

#### Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

#### Recently Adopted Accounting Pronouncements

In March 2012, the GASB issued GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This statement establishes accounting and financial reporting standards that reclassify, as deferred outflows and inflows of resources, certain items that were previously reported as assets and liabilities. The new statement is effective for periods beginning after December 15, 2012. The adoption of this statement did not have a significant impact on the School Department's financial statements.

## Notes to Financial Statements

June 30, 2014

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### Recent Accounting Pronouncements

In June 2012, the GASB issued GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. This statement improves accounting and financial reporting by state and local governments for pensions. The new statement is effective for periods beginning after June 15, 2014. The School Department is currently assessing the impact of this statement on its financial statement.

### NOTE 2 – ACCOUNTABILITY

The deficit in the General Fund is a result of the accrual of teacher summer salaries which is funded through the subsequent year's budget.

The following special revenue funds have deficit fund balances:

Building Assets Reducing Risk	\$ 5,554
IDEA Grant – Local Entitlement	231,590
Partners In Arts And Learning	534
Title III	2,441
	<u>\$ 240,119</u>

The special revenue fund deficits will be covered by the general fund or future grant receipts.

### NOTE 3 – CASH AND INVESTMENTS

#### Deposits

Custodial credit risk is the risk that in the event of a bank failure, the School Department's deposits may not be returned to it. The School Department does not have a deposit policy for custodial credit risk. As of June 30, 2014, the School Department reported deposits of \$445,408 with a bank balance of \$465,284 risk due to bank balances being covered by FDIC insurance or a supplemental insurance agreement with the Bank.

#### Investments

The School Department's investment policies are governed by Maine Statutes, generally 30-A M.R.S.A. §5706-5715. At June 30, 2014, the School Department had the following investments reported in the fiduciary fund:

Investment Type	Fair Value
Cash equivalents	\$ 148,857
Fixed income	43,857
Equities	748,531
	<u>\$ 941,245</u>

Credit Risk – The District does not have a policy for credit risk of investments.



## Notes to Financial Statements

June 30, 2014

### NOTE 4 – TRANSFERS

Operating transfers in/out to other funds consists of the following:

	Transfer In	Transfer Out
Major Funds		
General Fund		\$ 67,806
Nonmajor Governmental Funds	\$ 67,806	
Total	<u>\$ 67,806</u>	<u>\$ 67,806</u>

### NOTE 5 – CAPITAL ASSETS

In accordance with GASB Statement No. 34, the School Department has reported all capital assets in the City's Government-Wide Statement of Net Position.

### NOTE 6 – LONG-TERM DEBT

In accordance with GASB Statement No. 34, the School Department has reported all long-term debt in the City's Government-Wide Statement of Net Position. The School Department has one capital lease for copier equipment and also has certain bonds payable. Total annual debt service requirements as of June 30, 2014 are as follows:

Year Ending June 30,	Bonds Payable		Capital Lease Obligations		Total Debt Service
	Principal	Interest	Principal	Interest	
2015	\$ 373,667	\$ 16,774	\$ 9,657	\$ 338	\$ 400,436
2016	297,187	10,415			307,602
2017	287,700	7,620			295,320
2018	126,000	4,864			130,864
2019	126,000	2,432			128,432
Total	<u>\$ 1,210,554</u>	<u>\$ 42,105</u>	<u>\$ 9,657</u>	<u>\$ 338</u>	<u>\$ 1,262,654</u>

### NOTE 7 – OPERATING LEASES

The School Department leases office space, classrooms, and a postage meter under operating leases that expire in 2018.

The School Department's future minimum lease payment requirements under operating leases are as follows:

Years Ending June 30,

2015	\$ 200,905
2016	166,692
2017	164,548
2018	69,620
	<u>\$ 601,765</u>

Total lease expense for the year ended June 30, 2014 amounted to \$198,517.

## Notes to Financial Statements

June 30, 2014

### NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS

#### Maine Public Employees Retirement – Teachers Group

##### Description of Plan

All school teachers, plus other qualified educators, participate in the Maine Public Employees Retirement System's teacher group. The teacher's group is a cost-sharing plan with a special funding situation, established by the Maine State Legislature. The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Maine State Legislature establishes and amends benefit provisions. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the teacher's group.

That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, ME 04333-0046 or by calling 1-800-451-9800.

##### Funding Policy

Plan members are required to contribute 7.65% of their compensation to the retirement system. The State of Maine Department of Education is required, by the same statute, to contribute the employer contribution which amounts to approximately \$2,638,000 (15.36%) for the fiscal year 2014. This amount has been reported as an intergovernmental revenue and retirement expenditure in the GAAP basis financial statements (page 4). There is no contribution required by the School except for federally funded teachers, for which the School contributed 15.83% of their compensation. This amounted to approximately \$208,000 during the fiscal year 2014. This cost is charged to the applicable grant.

The School Department also makes a contribution to the Maine Public Employees Retirement System Teachers Fund for the teachers of the School Department. The payment is determined by an actuary and is approximately 2.65% of the qualified teachers' salaries for the entire teachers' fund. For the year ended June 30, 2014, the amount of this contribution was approximately \$490,000.

#### Consolidated Retirement Pension Plan

##### Description of the Plan

School Department custodians, school lunch personnel, and other non-teacher personnel including some ed techs, central office employees, and secretaries participate in the Maine Public Employees Retirement System Consolidated Plan, a cost sharing multiple-employer public employee retirement system established by the Maine State Legislature. The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Maine State Legislature establishes and amends benefit provisions. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, ME 04333-0046 or by calling 1-800-451-9800.

##### Funding Policy

The contribution rates of plan members and the School Department and the City are established and may be amended by the Maine Public Employees Retirement System Board of Trustees. The School Department's contribution to the Maine Public Employees Retirement System Consolidated Plan for the year ended June 30, 2014 was approximately \$121,000.

## Notes to Financial Statements

June 30, 2014

### NOTE 9 – COMMITMENTS AND CONTINGENCIES

#### Grants

The School Department participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies. Therefore, to the extent that the School Department has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the School Department, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants. Therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

#### Insurance

The School Department is exposed to various risks of loss related to tort, theft of, damage to and destruction of assets, errors, and omissions, and natural disasters for which the School Department carries commercial insurance.

Based on the coverage provided by the commercial insurance purchased, the School Department is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2014. There have been no significant reductions in commercial insurance coverage from the prior year and no settlements have exceeded commercial insurance coverage in any of the past three years.

### NOTE 10 – PRIOR PERIOD ADJUSTMENT AND RECLASSIFICATION

Fund balance at the beginning of fiscal year 2014 has been adjusted to correct an error in posting prior year accounts receivable in the special revenue funds. Had the error not been made, the change in fund balance for fiscal year 2013 would have been increased by \$296,005.

Additionally, fund balance at the beginning of fiscal year 2014 has been adjusted to correct the presentation of certain funds that were not included in prior year's financial statements.

The following funds were restated in the 2014 financial statement presentation:

	General Fund	Other Governmental Funds
Beginning balance, as previously stated	\$ (878,811)	\$ 1,109,714
Add adult education	11,203	
Less school unemployment fund		(109,646)
Add permanent funds		36,372
Add prior year revenue		296,005
Add health insurance premiums balance		917
Beginning balance, as restated	<u>\$ (867,608)</u>	<u>\$ 1,333,362</u>

### NOTE 11 – SUBSEQUENT EVENTS

On October 1, 2014, the School Department obtained a general obligation bond from the Maine Municipal Bond Bank for \$1,500,000. The interest rate is 6% and the principal balance is due on November 1, 2024. The bond proceeds are expected to be used to finance the planning portion of the project for construction of the new high school and vocational school, for which construction has not yet been approved.



Accessible  
Approachable  
Accountable

## Independent Auditors' Report on Additional Information

School Committee  
Sanford School Department  
Sanford, Maine

We have audited the financial statements of the Sanford School Department (the School Department), a department of the City of Sanford, Maine, as of and for the year ended June 30, 2014, and our report thereon dated December 30, 2014, which expressed an unmodified opinions on those financial statements, appears on pages 1 and 2. Our audit was conducted for the purpose of forming opinions on the basic financial statements as a whole. The accompanying schedules on pages 17 through 24 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

South Portland, Maine  
December 30, 2014

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# Schedule of Revenues, Expenditures and Changes in Fund Balances

## Non-major Special Revenue Funds

Year Ended June 30, 2014

	21st Century	Alcohol Abuse Reduction Grant	Buildings Assets Reducing Risk	CAPCO grant	College Transitions	ECT Grant (Preschool)	Efficiency Maine	Elementary School Counseling Program	Subtotal
<b>Revenues</b>									
Federal education grants	\$ 99,335		\$ 135,372			\$ 36,031			\$ 270,738
State education grants					\$ 46,000				46,000
Local funds									
<b>Total Revenues</b>	<u>99,335</u>		<u>135,372</u>		<u>46,000</u>	<u>36,031</u>			<u>316,738</u>
<b>Expenditures</b>	99,335		122,709		31,614	24,952			278,610
<b>Transfer In (Out)</b>		<u>\$ 2,612</u>						<u>\$ 11</u>	<u>2,623</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		2,612	12,663		14,386	11,079		11	40,751
<b>Fund Balances (Deficit) - MEDMS</b>									
Beginning of year	<u>23,159</u>	<u>(2,612)</u>	<u>(18,217)</u>	<u>\$ 1,804</u>	<u>1,887</u>	<u>3,522</u>	<u>18,472</u>	<u>(11)</u>	<u>28,004</u>
End of year	23,159		(5,554)	1,804	16,273	14,601	18,472		68,755
<b>Unearned Revenue</b>	<u>23,159</u>					<u>14,601</u>			<u>37,760</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,554)</u>	<u>\$ 1,804</u>	<u>\$ 16,273</u>	<u>\$ -</u>	<u>\$ 18,472</u>	<u>\$ -</u>	<u>\$ 30,995</u>

See independent auditors' report on additional information.

## Schedule of Revenues, Expenditures and Changes in Fund Balances Non-major Special Revenue Funds

Year Ended June 30, 2014

	E-Rate	Extended Secondary Counseling Grant	Industrial Tech Sending School	ING Unsung Heroes	Junior High Local Funds	Corning	5HS iPad Program	Subtotal
<b>Revenues</b>								
Federal education grants								
State education grants								
Local funds	\$ 82,534		\$ 126,646		\$ 500	\$ 6,594	\$ 41,055	\$ 257,329
<b>Total Revenues</b>	<u>82,534</u>		<u>126,646</u>		<u>500</u>	<u>6,594</u>	<u>41,055</u>	<u>257,329</u>
<b>Expenditures</b>	6,750		54,046		514	3,778	10,097	75,185
<b>Transfer In (Out)</b>		\$ 19,487	(24,289)					(4,802)
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	75,784	19,487	48,311		(14)	2,816	30,958	177,342
<b>Fund Balances (Deficit) - MEDMS</b>								
Beginning of year	<u>255,994</u>	<u>(19,487)</u>	<u>154,306</u>	\$ 1,187	<u>1,845</u>	<u>154</u>	<u>34,787</u>	<u>428,786</u>
End of year	331,778		202,617	1,187	1,831	2,970	65,745	606,128
<b>Unearned Revenue</b>								
<b>Fund Balance, End of Year</b>	<u>\$ 331,778</u>	<u>\$ -</u>	<u>\$ 202,617</u>	<u>\$ 1,187</u>	<u>\$ 1,831</u>	<u>\$ 2,970</u>	<u>\$ 65,745</u>	<u>\$ 606,128</u>

See independent auditors' report on additional information.

# **Schedule of Revenues, Expenditures and Changes in Fund Balances** **Non-major Special Revenue Funds**

Year Ended June 30, 2014

	Walmart Foundation	Kids Club	Lafayette Local Funds	Lighthouse Grant	Learn And Serve - Summer Of Service	MaineCare	Melmac Grant	Nellie May Planning Grant	Subtotal
<b>Revenues</b>									
Federal education grants									
State education grants						\$ 163,475			\$ 163,475
Local funds	\$ 2,000	\$ 5,424		\$ 19,398				\$ 949,549	976,371
<b>Total Revenues</b>	<u>2,000</u>	<u>5,424</u>		<u>19,398</u>		<u>163,475</u>		<u>949,549</u>	<u>1,139,846</u>
<b>Expenditures</b>	1,331			12,965	\$ 1,909	312,731	\$ 6,434	1,070,135	1,405,505
<b>Transfer In (Out)</b>					(431)			(12,000)	(12,431)
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	669	5,424		6,433	(2,340)	(149,256)	(6,434)	(132,586)	(278,090)
<b>Fund Balances (Deficit) - MEDMS</b>									
Beginning of year	1,000	24,547	\$ 460	(1,124)	2,340	153,552	8,153	173,229	362,157
End of year	1,669	29,971	460	5,309		4,296	1,719	40,643	84,067
<b>Unearned Revenue</b>									
<b>Fund Balance, End of Year</b>	<u>\$ 1,669</u>	<u>\$ 29,971</u>	<u>\$ 460</u>	<u>\$ 5,309</u>	<u>\$ -</u>	<u>\$ 4,296</u>	<u>\$ 1,719</u>	<u>\$ 40,643</u>	<u>\$ 84,067</u>

See independent auditors' report on additional information.



## Schedule of Revenues, Expenditures and Changes in Fund Balances Non-major Special Revenue Funds

Year Ended June 30, 2014

	Partners In Arts And Learning	Project Canopy	Safe Schools Healthy Students	Safe Schools Mini/Local	Other School Grants	Smart Grant	Target Media Grant	Title IA	Subtotal
<b>Revenues</b>									
Federal education grants								\$ 964,736	\$ 964,736
State education grants	\$ 1,000								1,000
Local funds							\$ 2,000		2,000
<b>Total Revenues</b>	<u>1,000</u>						<u>2,000</u>	<u>964,736</u>	<u>967,736</u>
<b>Expenditures</b>	1,126						1,858	976,952	979,936
<b>Transfer In (Out)</b>		<u>\$ 2,226</u>	<u>\$ (16,724)</u>	<u>\$ (2,211)</u>	<u>\$ 13,941</u>	<u>\$ (3)</u>			<u>(2,771)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(126)	2,226	(16,724)	(2,211)	13,941	(3)	142	(12,216)	(14,971)
<b>Fund Balances (Deficit) - MEDMS</b>									
Beginning of year	<u>(408)</u>	<u>(2,226)</u>	<u>16,724</u>	<u>2,211</u>	<u>(13,941)</u>	<u>3</u>	<u>153</u>	<u>46,203</u>	<u>48,719</u>
End of year	(534)						295	33,987	33,748
<b>Unearned Revenue</b>								<u>33,987</u>	<u>33,987</u>
<b>Fund Balance, End of Year</b>	<u>\$ (534)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 295</u>	<u>\$ -</u>	<u>\$ (239)</u>

See independent auditors' report on additional information.

## Schedule of Revenues, Expenditures and Changes in Fund Balances Non-major Special Revenue Funds

Year Ended June 30, 2014

	Title IA - ARRA	Title IC - Perkins	Title IIA - Teacher Quality	Title III - English Language Acquisition	Title V - Innovative	Adult Basic Education	Wellness Team	LE_MCF	Subtotal
<b>Revenues</b>									
Federal education grants		\$ 146,718	\$ 135,446	\$ 7,201		\$ 62,229			\$ 351,594
State education grants							\$ 500	\$ 1,140	1,640
Local funds									
<b>Total Revenues</b>		146,718	135,446	7,201		62,229	500	1,140	353,234
<b>Expenditures</b>		146,718	137,321	7,261		58,922	406		350,628
<b>Transfer In (Out)</b>	\$ 1,238				\$ 83,949				85,187
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	1,238		(1,875)	(60)	83,949	3,307	94	1,140	87,793
<b>Fund Balances (Deficit) - MEDMS</b>									
Beginning of year	(1,238)	450	317,399	(2,381)	(83,949)	19,944			250,225
End of year		450	315,524	(2,441)		23,251	94	1,140	338,018
<b>Unearned Revenue</b>		450	315,524			23,251			339,225
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ (2,441)	\$ -	\$ -	\$ 94	\$ 1,140	\$ (1,207)

See independent auditors' report on additional information.

# Schedule of Revenues, Expenditures and Changes in Fund Balances Non-major Special Revenue Funds

Year Ended June 30, 2014

	(SRTC) Genest Foundation	SHS Local Funds	Proficiency Based Transition Grant	SRTC Early College (Bridge Year)	Homeland Security Cameras	School Lunch Program	Totals
<b>Revenues</b>							
Federal education grants					\$ 4,809	\$ 1,643,819	\$ 3,235,696
State education grants			\$ 30,484	\$ 20,000		26,839	287,798
Local funds	\$ 20,000	\$ 725					1,258,065
<b>Total Revenues</b>	<u>20,000</u>	<u>725</u>	<u>30,484</u>	<u>20,000</u>	<u>4,809</u>	<u>1,670,658</u>	<u>4,781,559</u>
<b>Expenditures</b>				8,000	4,809	1,583,096	4,685,769
<b>Transfer In (Out)</b>							<u>67,806</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	20,000	725	30,484	12,000		87,562	163,596
<b>Fund Balances (Deficit) - MEDMS</b>							
Beginning of year						322,190	1,440,081
End of year	20,000	725	30,484	12,000		409,752	1,603,677
<b>Unearned Revenue</b>							<u>410,972</u>
<b>Fund Balance, End of Year</b>	<u>\$ 20,000</u>	<u>\$ 725</u>	<u>\$ 30,484</u>	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ 409,752</u>	<u>\$ 1,192,705</u>

**Reconciliation to Balance Sheet - Governmental Funds:**

Fund balance - end of year - as noted above	\$ 1,192,705
Nonspendable	
Permanent fund	5,000
Restricted	
Capital project fund	9,045
Permanent fund	<u>31,439</u>

**Fund Balance - Governmental Funds** \$ 1,238,189

**Schedule of Changes in Fiduciary Net Position  
Private-Purpose Trust Funds****Year Ended June 30, 2014**

	Beginning Balance	Additions	Deductions	Ending Balance
<b>Private-Purpose Trust Funds:</b>				
Lucy Emery Trust	\$ 13,749	\$ 3		\$ 13,752
Walter Cyr Trust	8,453	17		8,470
Thornburg Goodall Fund	1,280			1,280
High School Scholarship Fund	839,629	116,954	\$ 15,339	941,244
<b>Total Private-Purpose Trust Funds</b>	<u>\$ 863,111</u>	<u>\$ 116,974</u>	<u>\$ 15,339</u>	<u>\$ 964,746</u>

## Schedule of Cash Receipts and Cash Disbursements Student Activity Funds

Year Ended June 30, 2014

	Beginning Balance	Cash Receipts	Cash Disbursements	Ending Balance
Sanford High School	\$ 350,390	\$ 388,431	\$ 414,605	\$ 324,216
Sanford Middle School	60,550	66,979	72,797	54,732
Sanford Vocational School	36,787	73,513	84,543	25,757
Emerson School	15	350	350	15
Lafayette School	665	1,190	610	1,245
Carl Lamb School	8,832	21,088	18,473	11,447
Margaret Chase Smith School	544	2,469	2,757	256
Willard School	<u>7,750</u>	<u>9,938</u>	<u>13,449</u>	<u>4,239</u>
Total Student Activity Funds	<u>\$ 465,533</u>	<u>\$ 563,958</u>	<u>\$ 607,584</u>	<u>\$ 421,907</u>