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2014-2015

ANNUAL REPORT

PREPARED FOR THE CITIZENS OF



CITY OF SANFORD ~ SPRINGVALE, MAINE



City of Sanford / Village of Springvale
Annual Report
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In memory of those that passed in 2015 ~ Sanford/Springvale

BARTON, SUSAN E.	CHANEY, YVETTE L.	DELAFONTAINE, GLORIA ALICE
BASS, TOM SAWYER	CHARPENTIER, RUTH ELIZABETH	DEROSIE, CHARLES A.
BAZEMORE, ELAINE A.	CHASE, FINNLEY ALEXANDER	DESCOTEAUX, LENA Y.
BEAN, LOWELL W.	CHEVALIER, PAUL ROGER	DEWIRE, IMELDA M.
BEAUDETTE, RAYMOND J.	CHEVALIER, THERESA M.	DIXON, SCOTT W.
BEAUDRY, GLORIA P.	CLANCY, DOROTHY MARY	DOIRON, JEANNETTE M.
BELANGER, RICHARD JOSEPH	CLARK, ADELE HELEN	DOIRON, ROLAND L. , JR
BERARD, DOLORES M.	CLARK, FORREST H., JR.	DRISCOLL, KENNETH J.
BERNIER, RAYMOND DONALD	CLARK, MARGUERITE W.	DUBOIS, DONALD PHILLIP
BIEHLER, CHARLES	CLARKE, GLENDON EARLE	DUBOIS, LORRAINE M.
BIRD, SANDRA R.	CLARKE, JOANNE V.	DUGRE, RONALD GEORGE
BLACKWELL, MARION E.	CLOUGH, KENNETH	DUNHAM, MICHAEL S.
BOUCHER, MARCIA J.	COGNATO, CHARLES D.	DUNLAP, GABRIEL J. JR.
BOUGIE, LAURENT JOSEPH	COLBY, WILLIAM ARTHUR	DURFEE, NANCY R.
BOUGIE, YVETTE	COLLINS, MARY LOUISE	EARLE, RICHARD N.
BOURQUE, EVA ANNA	CONNOR, MARGARET A.	EATON, JEFFREY H.
BOURRE, JOSEPHINE REGINA	COOMBS, ANNE ELIZABETH	ECKMANN, DAVID JAMES
BRAFFITT, ROBERT J.	CORLISS, SHIRLEY ELAINE	EDGERLY, ARTHUR G.
BRETTA, YVONNE G.	CORMIER, CECILIA J.	EGLISE, SANDRA E.
BRINKWORTH, VICTORIA A.	CORRIVEAU, THAXTER LOUISE	EMERY, SIDNEY W.
BRITTEN, MARTIN M.	CORSON, BEVERLY A.	EMILY, CAROL JUDITH
BROOKS, RENE MARIE	COSTA, CONCETTA L.	EVANS, GLENN R.
BROWN, ANDREW F. SR	COTE, ROBERT ALPHONSE	FIELD, LEROY JOHN
BRYAN, MELANIE KAY	COUGHLIN, GEORGE WILLIAM	FILIPCIC, MARY B.
BUTLER, EMILY E.	CUNNINGHAM, RICHARD ERNEST	FOLSOM, RHODA MAY
BYAM, FRANCES L.	CUNNINGHAM, THEODORE R.	FONTAINE, JULIETTE ALICE
CAMIRE, JAMES RAYMOND	DALEY, EUGENE F.	FONI, LOUIS C., JR.
CAMIRE, RICHARD VALMORE	DANAHY, BARBARA	FORTIER, PRISCILLA A.
CAMPBELL, MILDRED D.	DAVIS, CHARLES GUY	FRITH, RONALD R.
CARLSON, JERRY R, JR.	DAVIS, RAYMOND E.	FUESSEL, ARTHUR J.
CASEY, JACQUELINE COREEN SOUCY	DECKER, PHYLLIS JOANNE	GAGNE, LEO J.O.
CASSAMAS, ALICE F.	DEFINO, MICHAEL A.	GAHAGAN, ELIZABETH JANE

In memory of those that passed in 2015 ~ Sanford/Springvale

GARLAND, CECILIA M.	JARVIS, RONALD H.	L'HEUREUX, JACQUELINE DOROTHY
GAUTHIER, SHIRLEY PRISCILLA	JOHNSON, RONALD F.	LIBBY, MELVA HAZEL
GAUVIN, PAUL J.	JUDKINS, RICHARD HIRAM	LIMA, GEORGE A.
GERRY, CRAIG E.	KENNEY, STEVEN W. II	LITTLEFIELD, DORIS FRANCIS
GILMAN, THOMAS E.	KERRIGAN, GERTRUDE D.	LITTLEFIELD, HELEN I
GILPATRICK, RICHARD O.	KIDD, CAROLE A.	LITTLEFIELD, MAURICE B.
GOODHUE, FRANK HOWARD	KIMBALL, MILLIE M.	LORD, LINDA M.
GOODRICH, CAROL A.	KING, GEORGE E.	MACCORMACK, JOHN J.
GOUGH, STEPHEN RICHARD	KNIGHT, KEITH A. SR	MAGGIO, DOMITILE M.
GOVE, RICHARD L.	KOSTIS, BETTY J.	MAILHOT, RICHARD J.
GRONDIN, RAYMOND L.	LACHANCE, MONIQUE V.	MAITRE, JOSEPHINE
GUAY, EDITH M.	LAJINESS, JOHN ROGER	MANION, KEVIN M.
HALL, RONALD JOHN SR.	LAM, SON H.	MANNING, JAMES ROBERT
HAMEL, LEO J.	LAMONTAGNE, JEAN PAUL	MARSH, CLIFFORD
HAMEL, RICHARD JOSEPH	LANG, EFFIE JEAN	MARTEL, SANDRA J.
HAMILTON, BEVERLY E.	LAPALME, JACQUELINE	MCCABE, WILLIAM ROBERT
HARTFORD, JEANNETTE M.	LAPIERRE, GERTRUDE D.	MCCRELLIS, PAULINE
HARTLEY, CLARENCE E. JR.	LAVERTU, NITA E.	MCDONOUGH, JAMES O.
HASHEM, EDWARD J.	LAVERTU, ROBERT R.	MCINTYRE, ANTHONY EDWARD
HASKELL, KIM M.	LAWRENCE, NORMA M.	MEADER, TERRY ARLINGTON
HAVEN PAULINE R.	LEACH, RICHARD A.	MERRIFIELD, JAMES S.
HAYDEN, MARY LUCY	LEBEL, EUGENE	METCALFE, ERNEST D.
HAYES, ROBERT W., JR.	LEBLANC, RENE J.	MICHAUD, CARMEN G.
HILL, PAULA B.	LEDoux, MAURICE G.	MICHAUD, HAMPY JOSEPH
HO, LINDA LEE	LEE, RHODA A.	MITCHELL, EDWARD FRANK
HODGE, DORIS R.	LEGERE, EMILE A.	MONROE, NATHAN KENNETH
HORNE, RICHARD H.	LEHOUX, LEONARD EUGENE	MONROE, TERRANCE R.
HOWARD, LISA A.	LEMOTE, NORMAN HENRY	MOORE, MELISSA
HUNTRESS, JOAN M.	LERAY, BARBARA A.	MOORE, RICHARD S.
HUPPE, CECILE R.	LEVASSEUR, GILBERT G.	MOREAU, GEORGE JOSEPH
JACQUES, ROLAND	LEVASSEUR, GORDON D.	MORGRIDGE, RANDY LENARD
JAMES, BENJAMIN FRANCIS	LEVESQUE, MICHAEL R.	MORIN, CARMEL T.

In memory of those that passed in 2015 ~ Sanford/Springvale

MORIN, JOAN T.	PETTIS, CONSTANCE B.	SPENCER, EVA LOUISE
MORRIS, LURLENE CHARLOTTE	PHILLIPS, EARL HENRY	STANLEY, ROSEMARIE CATHERINE
MORRISON, KATHLEEN MARY	PHILLIPS, LANE MITCHELL	STEVENS, WENDELL I
MULLEN, BARBARA	PITONIAK, MARY ANNE	SUBILIA, DELMINA M.
NEUVILLE, HENRY R, JR.	PLAMONDON, HENRY P.	SWASEY, ANN MAY
NICKERSON, HAROLD EUGENE	POLICASTRO, FRANK PAUL	TASCHEREAU, PHYLLIS P.
NIXON, VIRGINIA M.	POOLE, LILLIAN C.	THERIAULT, ARTHUR JOSEPH
NOEL, JANINE	POWELL, WILLIAM	TERRIEN, CECILE L.
NOLAN LUCILLE, D.	PRIOR, RACHEL E.	TERRIEN, MARIA L.
NOLAN, DEVIN MICHAEL	PUFHAL, STEPHEN J.	THIBODEAU, GRACE MABEL
NOON, WILLIAM F.	PUNSKY, SHIRLEY	THOMAS, DAKOTA FRANCIS
NOU, AUN	QUINT, EULA MAE	THOMAS, WESLEY J.
OCHS, JOAN W.	RENNIE, MILDRED AUREOLA	THOMMAS, VIRGINIA IRENE
O'NEILL, DONALD EDGAR	RIX, EVELYN GRACE	TRANCHEMONTAGNE, LYN MARIE
OSGOOD, CATHERINE P.	RODRIGUE, MARY A.	TREPANIER, MARC MARCEL
OTT, RAYMOND A.	RODRIGUE, RANDY BERNARD	TURGEON, RALPH GORDON
PALMER, STEPHANIE D.	ROGERS, YOLANDA V.	VALLELY, GLENYS BOWEN
PAPA, FRANK	ROSS, ERNEST HENRY	VANCE, ELIZABETH M.
PAQUIN LUCILLE R.	ROSS, RUTH	VIEIRA, SHEILA M.
PARDO-PIPER, VICENTE	ROUX, HELEN JOSEPHINE	VIGUE, CHARLENE M.
PARENT, IRENE E.	ROY, MARIE JEANNE E.	WALKER, CHARLOTTE B.
PARENT, JACQUELINE	SALAMONE, KATHLEEN R.	WATERS, MARTHA A.
PARENT, MARGARET AGNES	SANBORN, BEVERLY ANN	WATSON, KENNETH C.
PARISI, ROSEMARY GRACE	SCARPONI, JULIETTE GALLANT	WEBB, JANE
PAULHUS, ALBERT JOSEPH	SCOTT, JASON RICHARD	WELD, LIZA A.
PAYEUR, SHIRLEY ELIZABETH	SCOTT, RICHARD GEORGE	WELSH, THOMAS FRANCIS
PELLETIER, SHIRLEY A.	SCOVIL, EDWARD CHARLES	WILMOT, ROSCOE EARL
PEPIN, SYVIO	SEVIGNY, MARGARET MARIE	WILSON, RAY J.
PERIN, ELLWOOD TENNEY JR.	SHAW, WILLIAM WINSTON	WING, DONALD OWEN
PERKINS, IRIS MARION	SHEA, RITA GRACE	WORRALL, JOHN KIRK JR.
PERREAULT, VIRGINIA CHRISTINE	SNOW, KYLE JEROME	YATES, DONALD
PETERS, MARTHA M.	SOUCY, EVELYNNE V.	YOUSUF, MOHAMMED J.

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

1st and 3rd 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
www.sanfordmaine.org

United States Senate
WASHINGTON, DC 20510

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

Dear Friends of Sanford:

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate.

Much of my time in Washington this past year has been devoted to the Senate Armed Services Committee and the Select Committee on Intelligence. Protecting our homeland and the people of Maine from terrorism and violence remains one of my top priorities. Through my work on the Armed Services Committee, I was able to secure several provisions in the 2016 National Defense Authorization Act that benefit Maine. The legislation authorizes the construction of an additional DDG-51 Arleigh Burke Class Destroyer that could be built at Bath Iron Works and expands the HUBZone program to stimulate economic growth at former military installations like the former Brunswick Naval Air Station.

Returning control to teachers, school districts, and states has also been a primary concern of mine. I am encouraged that the Every Student Succeeds Act has become law. It eliminates the burdensome requirements of the No Child Left Behind Act and ensures access to a quality education for all students. A provision I helped author in the bill will give states the opportunity to pilot the use of their own proficiency-based assessments in lieu of federally-mandated standardized tests. Also included in the bill are several measures I secured to promote local input, fund education technology initiatives, and explore new strategies to increase student access to the internet outside of school.

Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who lack broadband access are able to check out mobile hotspots from their local libraries. Additionally, a bill I co-sponsored, the Community Broadband Act, helped pave the way for the FCC to enact rules protecting the ability of municipalities to invest in better broadband. I am excited by Maine's leadership on this important economic development issue and will continue to support local efforts in this area.

After extensive negotiations, the Senate passed a five-year transportation bill that will increase highway and transit funding in Maine and provide stability to improve our transportation infrastructure. The legislation contains provisions I cosponsored to cut red tape and improve predictability and timeliness by streamlining the federal permitting process for large infrastructure projects. Also incorporated in this bill are my provisions to relieve financial regulations on Maine's community banks and credit unions and to reauthorize the Export-Import Bank, a critical tool that supports communities and small business across the state.

Following my inquiries in the Energy and Natural Resources Committee, the National Park Service has announced they will begin exploring strategies to allow park visitors to purchase electronic passes online and will pilot the program at Acadia National Park. These passes would improve access to our nation's most treasured landscapes and would generate resources for years to come. I remain deeply engaged in preserving Maine's natural beauty and strengthening our outdoor recreation economy.

It is with solemn responsibility that I have focused my energy addressing the opioid epidemic in Maine. This work includes convening roundtables with a wide-range of health care and law enforcement professionals to combat addiction; introducing a proposal to safely dispose of excess prescription drugs; cosponsoring a

ANGUS S. KING, JR.
MAINE

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

United States Senate
WASHINGTON, DC 20510

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

Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life-saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town – and in a small town, the leaders are accessible and eager to listen. In that spirit, I've made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll-free line at **1-800-432-1599** or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at www.king.senate.gov/contact.

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,



Angus S. King, Jr.
United States Senator

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

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

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

United States Senate

WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from 2015.

Growing the economy by encouraging job creation was and remains my top priority. The tax-relief bill signed into law at the close of last year contains three key provisions I authored to help foster job creation and provide small businesses with the certainty they need to invest, grow, and, most important, hire new workers. Another provision I authored that became law last year gives a boost to both Maine's economy and traffic safety. This provision permanently changed the federal law that previously had forced the heaviest trucks onto our country roads and downtown streets, rather than allowing them to use Maine's federal Interstates. In addition, I was glad to help secure another significant award for the University of Maine's deepwater offshore wind initiative, which has the potential to advance an emerging industry and create thousands of good jobs in our state.

Maine's historic contributions to our nation's defense must continue. In 2015, I secured funding toward a much-needed additional Navy destroyer, likely to be built at Bath Iron Works. Modernization projects at the Portsmouth Naval Shipyard that I have long advocated for were also completed, as were projects for the Maine National Guard.

I was also deeply involved in crafting the new education reform law to better empower states and communities in setting educational policy for their students. The law also extends a program I co-authored that provides additional assistance to rural schools, which has greatly benefitted our state. A \$250 tax deduction I authored in 2002 for teachers who spend their own money on classroom supplies was also made permanent last year.

As a result of a scientific evaluation of the nutritional value of potatoes required by a law that I wrote, the wholesome fresh potato finally was included in the federal WIC nutrition program. I also worked on other issues important to Maine's farmers and growers, including research on wild blueberries and pollinating bees.

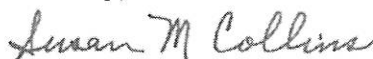
As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes \$60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide has dropped by one third. Maine has received nearly 200 vouchers to support homeless veterans.

Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072nd consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Sanford and Maine in the United States Senate. If ever I can be of assistance to you, please contact my York County Office at (207) 283-1101, or visit my website at www.collins.senate.gov. May 2016 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator



CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT, MAINE

Dear Friend,

I hope this letter finds you and your family well. I appreciate the opportunity to give you an update on my work in Maine and Washington. It continues to be a great honor to serve the people of Maine's 1st District in Congress.

Over the last year, I have introduced a number of bills to address the problems my constituents face. One of the most concerning issues is hunger. Nearly 50 million Americans don't have reliable access to enough food. At the same time, 40 percent of the food produced in the country goes to waste. That is why I introduced the Food Recovery Act, comprehensive legislation to cut food waste while providing more food to the people who need it.

The Safe and Affordable Drugs from Canada Act takes on another serious concern for Maine families—the high cost of prescription drugs. Just over the border in Canada, the same medications are available at half the price on average. My bill would lift a ban that prohibits consumers from importing those medications. Other bills I introduced touch on a number of issues, from helping veterans secure benefits to protecting our coastal economies. For more information on all my legislation, go to www.pingree.house.gov.

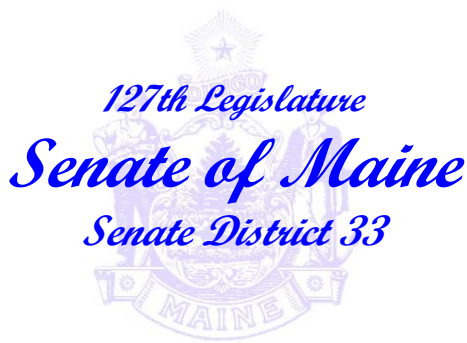
My seat on the House Appropriations Committee—which has a powerful role in setting federal funding levels—has also put me in a position to influence policies and programs that affect Mainers. A couple of examples from the last year include pushing to make Lyme disease a higher federal priority and working to protect funding for a program that has extended pre-school to hundreds of Maine children.

But not all my work takes place at the Capitol. Here at home, I had the chance to visit many communities to help celebrate their victories and discuss their concerns—critical feedback to take to Washington. And over the last year, my hard-working staff has helped hundreds of constituents on their issues with federal programs and agencies.

I hope the last year has been a good one for you and your family. As we head into another year of challenges and opportunities for our nation, I promise that your interests will continue to guide my work. Please contact my office if there's ever anything I can do for you.

Best wishes,

Chellie Pingree
Member of Congress



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

Dear Friends and Neighbors:

I am so grateful that you've selected me to represent you in the Maine Senate for my first term. I am honored that you've put your trust in me and I will continue to work tirelessly for the betterment of you and our neighbors. Let me provide you with a recap of the first session of the 127th Legislature as well as with my hopes for the second session, which will begin in January 2016.

The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my solemn promise to work to expand economic opportunity for all Mainers through job creation, tax relief, and streamlining government. To this end, my fellow legislators and I accomplished a great deal during the first session of the 127th Legislature.

We passed a biennial budget that ensured that more Maine families received a tax cut than did in the "largest tax cut in Maine history" in 2011. The budget stopped taxes on military pensions, restructured portions of our welfare system, increased funding for nursing homes, and put more funding towards eliminating waitlists for services for brain-injured and intellectually disabled Mainers.

I'm the Senate Chairman of the Energy, Utilities, and Technology Committee. In that role, I've been able to work on another area of policy that I particularly care about – expanding broadband Internet to Maine communities that will benefit from its presence. We passed legislation that would encourage efficient and effective broadband buildout by communities, which I'm very proud of.

I'm looking forward to watching how the significant changes we've already made will better the everyday lives of Mainers. I serve in Augusta because I believe that I can have an impact on the direction of our district and state. As you know, more changes are necessary. During the second session of the legislature, we need to make progress towards addressing the cost of energy in this state. As the chair of the Energy committee, I look forward to putting my own energy into legislation that would lower your costs. On another front, working to combat the drug addiction epidemic our state faces is a crucial piece of what we should accomplish in the State House this year and I am hopeful of what we will get done to curb this critical problem.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or dcwoodsone@gmail.com if you have comments, questions, or if you would like assistance in navigating our state's bureaucracy.

Sincerely,


Dave Woodsome
State Senator, District 33



Robert B. Hunt
Clerk of the House

STATE OF MAINE
HOUSE OF REPRESENTATIVES
CLERK'S OFFICE
2 State House Station
Augusta, Maine 04333-0002

TO: Municipal Officers - Sanford
Editor, Annual Report

FROM: Robert B. Hunt 
Clerk of the House

DATE: January, 2016

Many municipal annual reports include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief you may want to aid your residents to more readily contact their Representative, we are hopeful that you will include the following information in the Municipal Officers section of your Annual Report:

Representative to the Legislature
(Term expires December 7, 2016)

Representing: District 4

Representative: Patricia Hymanson
Address: 34 High Pine Road, York, ME 03909
Home Telephone: (207) 363-8353
E-Mail: Patricia.Hymanson@legislature.maine.gov
House website: <http://www.maine.gov/legis/house/hsebios/hymapa.htm>

Representing: District 18

Representative: Anne-Marie Mastraccio
Address: 23 Lebanon Street, Sanford, ME 04073
Home Telephone: (207) 324-8692
E-Mail: Anne-Marie.Mastraccio@legislature.maine.gov
House website: http://www.maine.gov/legis/house/hsebios/masta_.htm

Representing: District 19

Representative: Matthew A. Harrington
Address: PO Box 457, Sanford, ME 04073
Cell Phone: (207) 831-6746
E-Mail: Matthew.Harrington@legislature.maine.gov
House website: <http://www.maine.gov/legis/house/hsebios/noonwf.htm>

Capitol Address: House of Representatives
2 State House Station, Augusta, ME 04333-0002

State House Telephone: (207) 287-1400 (Voice)

State House Message Phone: 1-800-423-2900

State House TTY Line: (207) 287-4469



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

Dear Sanford residents,

It is our great honor to represent you in Augusta as your State Representatives.

This year the Legislature will be taking up roughly 2000 bills, with our chief focus on passing a balanced budget for the next two fiscal years, addressing rising property taxes, jobs and job training, fighting the drug abuse crisis and implementing the four citizen initiatives passed by voters in November of 2016. 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, addressing hunger and poverty, 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.

Respectfully,

A handwritten signature in black ink that reads "Patricia Hymanson".

Patricia Hymanson
State Representative
(207) 363-8353
patricia.hymanson@legislature.maine.gov
34 High Pine Rd.
York, ME 03909

A handwritten signature in black ink that reads "Anne-Marie Mastraccio".

Anne-Marie Mastraccio
State Representative
(207) 324-8692
anne-marie.mastraccio@legislature.maine.gov
23 Lebanon St.
Sanford, ME 04073



HOUSE OF REPRESENTATIVES

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Matthew A. Harrington

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March 2016

Dear Friends and Neighbors:

As a newly elected member, I would like to take this opportunity to thank you for the privilege of serving as your State Representative for the 127th Maine State Legislature. It is a true honor to be your voice at the Capitol and I can assure you I will work carefully on your behalf. I have been assigned to the Joint Standing Committee on State and Local Government. On this panel, the other members and I will oversee issues regarding state contracts and fiscal procedures, boards and commissions, as well as issues concerning municipal and local governments. I look forward to addressing the challenges the State of Maine is currently facing as well as working towards sensible, long-term solutions to those problems.

So far in this session, we have made progress on several issues including education funding. With increased funding comes an increased commitment to reform. The deal reached reflects that some school districts have seen a financial shock this year, but also recognizes the need to reexamine how the state funds public education so that we don't end up in this situation ever again.

In addition, we need to continue to do everything we can to lower the overall tax burden on Mainers and that includes property taxes. The increase in education funding will help alleviate some of the property tax burden in communities that saw a dramatic reduction in state funding for their school districts.

I plan to send legislative updates via regular mail and e-mail throughout the year to all who would like to stay informed as to current state news. If you wish to receive these updates, please contact me at Matthew.Harrington@legislature.maine.gov and ask to be added to my update list. Please provide the applicable postal and e-mail addresses to which these updates should be sent.

Again, thank you very much for the privilege of serving as your State Representative. Please do not hesitate to contact me whenever you have questions, thoughts or concerns you wish to share regarding state government.

Sincerely,

Matthew Harrington
State Representative

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, 2015

	Original Amount	Current Principal	Last Payment
Municipal			
Anderson Learning Ctr	\$ 131,000.00	\$ 15,878.76	03/20/2019
PW Complex/Fire Dept	\$1,100,000.00	\$ 220,000.00	05/01/2017
Millyard Road	\$1,500,000.00	\$ 900,000.00	11/01/2023
Misc Bond	\$1,350,000.00	\$ 810,000.00	11/01/2023
PD/Misc Bond	\$6,210,000.00	\$5,153,423.00	11/01/2030
Brownfield Rev. Loan	\$ 181,000.00	\$ 175,125.52	03/03/2025
	Total:	\$7,274,427.28	
School			
School RLF	\$ 317,000.00	\$ 63,400.00	11/01/2016
School RLF	\$ 128,558.00	\$ 9,487.58	11/01/2015
School Heating Bond	\$ 650,000.00	\$ 260,000.00	11/01/2016
School Energy Imp	\$1,500,000.00	\$1,500,000.00	07/26/2018
	Total:	\$1,832,887.58	

2014 OUTSTANDING REAL ESTATE TAXES

Customer Name	Property ID	Unpaid Balance
10 ISLAND AVENUE LLC	00I290004200000	\$2,946.81
1601 MAIN STREET REALTY LLC	00R150092A00000	\$6,976.77
65 NORTH AVENUE LLC	00I270003500000	\$1,958.77
8 ISLAND AVENUE LLC	00I290005000000	\$4,278.60
ADAMS SCOTT W & JENNIFER C (JTS)	00L260004900000	\$1,666.90
AINSWORTH RICHARD JR/PAMELA	00R230005C00000	\$4,403.99
AIR-TECH INC	0R18A0000400001	\$1,569.61
ALEXANDRE HOMESTEAD LLC	00I230000600000	\$1,201.40
ALLAIN ERIC/CONSTANCE	00R150096B00000	\$4,695.86
ALLAIRE LORRAINE	00J380001300000	\$1,686.36
ALLEN BARBARA A HEIRS OF	000R50002A00000	\$2,007.41
ALLEN BARBARA A HEIRS OF	000R50007D00000	\$2,025.79
AMES KERRY A	00R160005G00000	\$2,338.20
ANDERSON HILDEGARDE/JEFFREY M	00K140003400000	\$2,291.72
ANDERSON SARAH JO	00R6A0000900000	\$1,781.49
AR HOLDINGS LLC	00R150010400000	\$2,459.27
ARSENAULT LILLIAN	00M270000300000	\$1,539.97
ARSENAULT RICKY D TRUSTEE OF THE	00R180004800000	\$426.63
ARSENAULT ROBERT J	00R6A0006A00000	\$1,776.84
ARSENAULT TIMOTHY L	00M150010B00000	\$41.08
AVERY BRIAN & BRYAN MELANIE	00L270004500000	\$2,330.64
BAGLEY MANAGEMENT INC	00K140003300000	\$1,230.18
BAKER PETER	00L280006600000	\$2,148.09
BAMMEL DALE J & SAMUELL LEIANN J (JTS)	00L270004400000	\$2,140.38
BARRIEAU KATHLEEN A	00R120090A00047	\$447.53
BARTLETT STARR	00R190010000034	\$1,604.20
BATCHELDER WENDY	00K210000600000	\$2,907.89
BAUNEG BEG COUNTRY CLUB INC	00R180014A00000	\$4,783.42
BAUNEG BEG COUNTRY CLUB INC	00R210003200000	\$12,365.56
BAUNEG BEG COUNTRY CLUB INC	00R210030A00000	\$864.80
BEAUCHESNE BRIAN A	00L270000600000	\$2,799.79
BEAUCHESNE BRIAN A	00L310011B00000	\$2,763.04
BEAUCHESNE MONA	00K280001800000	\$1,098.30
BEAUCHESNE MONA	00L280005000000	\$2,032.28
BEAULIEU CARL J/MICHELLE E	00J140000900000	\$140.53
BEDELL LYLE R/MARIANNE E	000R70001A00000	\$1,737.65
BENNETT ROBIN	00R230002100025	\$185.93
BERNARD ARCHER W/MELODIE E	00R120070A00000	\$1,205.31
BERNIER PAULINE	00J310003200000	\$2,341.45

BERTRAND ERIC N/LAURETTE D	00L360044A00000	\$4,509.93
BERUBE DOROTHY I HEIRS OF	0R16A0001700000	\$1,889.59
BERUBE RENO J/LOUISE	00L140002900000	\$4,298.06
BERUBE RENO J/LOUISE	00R180013A00000	\$5,930.37
BERUBE RENO J/LOUISE M	00I290006100000	\$3,448.39
BERUBE RENO J/LOUISE M	00M270002200000	\$2,512.24
BISSELL KAREN L & RICHARD (JTS)	000R20056A00000	\$3,119.77
BISSON GLORIA	00J320005100000	\$1,343.11
BLACK CHRISTIAN J & MONICA R (JTS)	00L160001800000	\$36.25
BOISVERT WILLIAM/CHERYL	0R15A0011600000	\$2,692.03
BOUCHARD NORMAN J	00M270002900000	\$1,714.47
BOURQUE DAVID J & DIANE J	00R160002900000	\$724.27
BOURQUE DWAYNE G	00L160005900000	\$573.63
BRADFORD WILLIAM K	00J370001300000	\$1,075.42
BRAULT BRENDA	00R130010000009	\$443.21
BREARY LIMITED PARTNERSHIP	00K370001200000	\$26,782.86
BREEN ROBERT M	00H290003000000	\$1,425.19
BRIERE JOSEPH/BARBARA	00R190010900000	\$1,037.39
BROOKS ROBERT ALEN	00R100001700000	\$1,496.10
BROWNELL KEITH	00R210039D00000	\$90.80
BRUNO STEVEN G	00K180008A00000	\$6,704.36
BRUNO STEVEN G	00K180008B00000	\$3,584.60
BRUNO STEVEN G/KAREN	00J320001100000	\$2,854.61
BRUNO STEVEN G/KAREN P	00K170001900000	\$2,293.88
BURKE DAVID D	00L260002500000	\$2,704.66
BURKE DAVID D	00L280003900000	\$3,024.64
BURKE DONALD HEIRS OF	00R190010000026	\$678.87
BURNS WILLIAM T & GILLIAM MELISSA M	0R24A0002300000	\$2,754.39
BUTLER EMILY L HEIRS OF	00R120071C00000	\$1,986.88
CABANA DONALD/DOROTHY	00J170002100000	\$1,197.75
CAMERON CATHRYN & DAVID	00R120090A00005	\$261.60
CAMPBELL DEVON A & MILLS DAWNETTE A	00K360005600000	\$92.97
CANBURY HOMES INC	00R150038D00000	\$2,812.76
CANNING RALPH III/MEGAN	00I290006500000	\$1,124.24
CANTARA DONNA M	00L360001100000	\$233.50
CANTIN DORIS R	00I270003100000	\$2,814.92
CARNES EDWARD & LORRAINE	00R120090A00017	\$283.22
CARON BRUCE W/LISA	00I280009700000	\$3,052.74
CARON ROSE	00J300000100000	\$3,511.09
CARR JOYCE	00R190010000011	\$464.11
CARRIER ELEITA L HEIRS OF	00L330000900000	\$646.44
CARRIER ELEITA L HEIRS OF	00L340000800000	\$3,610.54
CARSON PHILOMENA HEIRS OF	0R21A0005300000	\$2,585.75

CARTER LISA	00H180007C00000	\$3,013.83
CASEY JACQUELINE	00R130010000024	\$196.74
CATALANO PATRICIA R	00I280012800000	\$1,113.02
CHAIRMAN OF THE BOARD FURNITURE LLC	00K360004600000	\$842.10
CHAPMAN SR RICHARD C	00R120007500000	\$735.08
CHASE STILLMAN N & GERALDINE E	00R130010000064	\$868.04
CHASSE CARL A TRUSTEE OF	000R70000200000	\$2,541.37
CHASSE CARL A TRUSTEE OF	000R70002B00000	\$2,985.35
CHASSE RALPH	000R70002A00000	\$1,630.15
CHAYER SUSAN & JUNKINS ANN-MARIE	00K140003800000	\$929.66
CHRISTENSEN MARTHA J HEIRS OF	000R10000500000	\$3,089.50
CHRISTOPHER LOUISE HEIRS OF	000R20006200000	\$3,930.52
CLARK THOMAS E HEIRS OF	00R250001000000	\$2,618.18
CLARKE JONATHAN/ZELMA	000R40002500000	\$4,721.81
CLARKE PERCY	00R120090A00028	\$261.60
CLERICO STEVEN M	00K320003600000	\$4,414.80
CLIFTON JOHN H & HILTON CLIFTON ROBIN	00R150037A00000	\$6,656.80
COBURN NANCY & DAUTEUIL SUSAN	00R190010000030	\$905.88
COCCHIARO JOANNE M	00K340000600000	\$43.14
COGNATO ANTHONY J JR	0R24B0001500000	\$639.14
COLBY JAY W/MARCIA S	00R220005500000	\$2,886.27
COLBY JAY W/MARCIA S	00R220018F00000	\$936.15
COLE LISA M	00R210038A00000	\$1,783.67
COLUNI LOUIS J/DORIS	000R50012C00000	\$703.00
CONFORTO GUIDA G	00R100007200000	\$3,048.42
COOLEN ROBIN L	00K180000500021	\$972.55
CORLISS YVONNE R	000R90004600000	\$2,577.10
COTE JOSEPH R	00R230002100029	\$1,303.69
COTE ROLAND A/LINDA	00J140000800000	\$1,072.35
COURTNEY E TERRY TRUSTEE OF THE	0R12D0003800000	\$1,385.84
CP-SRMOF II 2012-A TRUST	00K310003400000	\$1,019.38
CRABTREE JOHN K HEIRS OF	00K250000600000	\$2,339.28
CRAM CLARK C	00R110004200000	\$4,963.95
CRAM CLARK C	00R110008200000	\$4,938.01
CROTEAU ROBERT H/BEAUDETTE DAVID L (JTS)	00J300002900000	\$2,683.04
CROWELL DONNA & DAVIS BENJAMIN J (JTS)	00K130000600000	\$47.64
CROWLEY JR ROBERT E & MARY E (JTS)	000R60041J00000	\$4,877.47
CUDMORE ALLEN C/NANCY C	00I250001300000	\$1,872.29
CUDMORE ALLEN C/NANCY C	00I260000600000	\$220.52
CURIT LILLIAN F HEIRS OF	0R13F0000800000	\$378.32
CURRY ROBERT R TRUSTEE	00R180004200000	\$1,976.07
CX4 MANAGEMENT LLC	00K280000100000	\$2,700.34
CYR KARL L/WENDY L	00F280005A00000	\$47.56

DAIGLE ADAM A	00H180000400000	\$302.68
DAIGLE DONALD/BARBARA	00K360005800000	\$1,419.68
DAUTEUIL MICHAEL J	00H290001000000	\$1,212.88
DAVIS LINDA J	000R200003000000	\$3,565.69
DAVIS LINDA J	000R20003B000000	\$652.92
DEARBORN ROGER M	000R600023000000	\$1,878.78
DEE JAMES & STEPHANIE (JTS)	0J38A0003500000	\$2,744.66
DEGIACOMO KIMBERLY A & ALEXANDRIA L &	0R13F00007000000	\$724.01
DELANO TROY	00R190030B000000	\$1,009.65
DELISLE DANIEL P/CHERYL	00K3100008000000	\$2,064.71
DENNIS MICHAEL J JR	0R16A00081000000	\$730.76
DENNIS PATRICIA	0R16A0008100001	\$1,303.69
DENNIS PATRICIA A & SHANNON K (JTS)	0R16A00039000000	\$687.52
DENNIS PATRICIA A & SHANNON K (JTS)	0R16A00042000000	\$60.54
DEROCHE ROGER H & ROBERT	00G2800018000000	\$1,819.11
DESJARDINS DAVID/RUTHANN E	0R12C00019000000	\$881.55
DESMOND DENNIS P/LINDA M	00R120046D000000	\$1,135.05
DESRUISSEAU HENRY R & KELLY J (JTS)	00L2900033000000	\$2,871.14
DESRUISSEAU LOUIE R & LUCIEN R (JTS)	00J3200002000000	\$1,483.20
DEVLIN EUGENE C & MARTIN J	0R17A0042A000000	\$201.07
DEZAN LEE F/GAIL M	000R20041C000000	\$1,059.38
DIANNI ANDREA	00R6A0004A000000	\$1,558.80
DIMANNO MARY P	00I2900034000000	\$21.22
DIMAURO JR ANTHONY	00R110029C000000	\$793.45
DIONNE PAMELA S	00R2300037000000	\$2,838.71
DJM ENTERPRISES LLC	00L2500028000000	\$547.16
DO KELLY J	000R200026000000	\$774.35
DODD JOANNE	00R190010000013	\$276.73
DOUGHTY BRIAN D SR/DIANE J	00R230010A000000	\$849.05
DOUGLAS CLAYTON & PYKE CHRISTINE M	00J1400017000000	\$2,363.07
DOYLE ELLEN L	00L160022A000000	\$172.96
DRAGON FLY DANCERS LLC	00R120101A000000	\$4,053.75
DRAKE MONICA	00R130010000054	\$296.19
DREW GARY A/SUSAN J	00R230014F000000	\$734.26
DUCHARME ARMAND	00J1400015000000	\$683.19
DUDLEY RICHARD W/ELIZABETH J	0R19A00129000000	\$2,481.98
DUGAS JOSEPH W & KATE M (JTS)	0R16A0005B000000	\$1,027.91
DUGRE DAVID HEIRS OF	00R120067A00001	\$549.15
DUMAS ARTHUR H TRUSTEE	00R110029A000000	\$1,952.29
DUMAS RAYMOND J/KAREN L	00L1500007000000	\$1,924.18
DUNHAM KATHRYN R	000R800013000000	\$2,804.11
DUTCH DAVID WAYNE & DOROTHY MARIE	00R190010000036	\$308.08
DWYER FRANCIS J TRUSTEE OF THE	000R100026000000	\$1,209.65

EASLEY RICHARD M	00K280003400000	\$2,505.76
ELDREDGE JR MICHAEL P TRUSTEE	00R150009600000	\$3,701.34
ELLIS JOHN III	00R200001G00000	\$3,405.15
EMERSON KATHY ANN	00R100007C00000	\$3,150.03
EURISKO PROPERTIES LLC	00J310056A00000	\$2,004.17
EVERGREEN COVENANT CHURCH	0R18A0020D00000	\$4,796.39
FABRIZIO DONALD	00G280001000000	\$425.35
FARLEY PETER J/JUSTINE	00R210001700000	\$1,461.51
FARLEY PETER/JUSTINE B	00R210000400000	\$1,595.56
FARLEY PETER/JUSTINE B	00R210004A00000	\$389.16
FARRER REX L/TORI L	0R12A0006A00000	\$4,012.67
FARRER REX LEE	00R150008300000	\$2,488.46
FEDERAL NATIONAL MORTGAGE ASSOCIATION	00G280018B00000	\$29.18
FEDERAL NATIONAL MORTGAGE ASSOCIATION	0R14B0002200000	\$1,999.85
FENDERSON DALE R	00R170001D00000	\$213.49
FENDERSON NATHAN DALE	0R17A0011A00000	\$3,353.26
FITZGERALD RODNEY H & JUDITH A (JTS)	00L310021A00000	\$3,191.11
FLEMING CHRISTINE	0R14C0001400000	\$4,453.72
FOLLETT GRACE E/STANLEY JR	00R170001100000	\$3,115.44
FORD EDWARD	00J170000200000	\$2,363.07
FORTE DANIEL F	00J300001200000	\$2,131.73
FORTIN ARMAND J HEIRS OF	000R70005100000	\$1,031.27
FOWLER SHAWN R	00L230000300000	\$125.40
FRANK KEVIN R	00K340002400000	\$1,118.83
FRECHETTE ROBERT R SR	00K270002500000	\$2,732.77
FRECHETTE ROBERT SR/MARYJANE	00K300004500000	\$1,775.00
FRECHETTE ROBERT/MARYJANE	00K300005100000	\$3,108.95
FREITAS JOSE L/BELINA C	00J240000900000	\$2,592.24
FURBISH ROSEMARIE	00K380001800000	\$1,262.23
GAGNON KAREN L	000R20059A00000	\$925.34
GAGNON LORI	00R130010000076	\$588.06
GAGNON RUTH A HEIRS OF	000R20005600000	\$3,532.71
GALBALLY REALTY TRUST	00L250001800000	\$2,494.95
GALE HARVEY L/CAROL ANN	00I180001400000	\$542.66
GALENO AMANDA	00R140009Z00000	\$23.78
GALLANT PAUL	00R230002100018	\$473.48
GARDNER RON	00K170000700000	\$1,364.15
GASKELL SHEILA J	0R11A0004600000	\$1,594.47
GATEWAY PROPERTIES LLC	00J290001800000	\$12,067.64
GAUTHIER DONALD	00I280000600000	\$523.11
GAUTHIER JASON J	00H180008A00000	\$84.32
GAVEL ALTA M HEIRS OF	00R150037C00000	\$2,747.90
GAVEL RUTH A	00R150005000000	\$61.71

GENEST THOMAS R/KELLI	0R11C0002600000	\$4,953.47
GENGA TODD	00K150003400000	\$2,296.04
GERRY CRAIG E	00J180000100000	\$2,927.35
GIBSON LINDA	00R190010000056	\$546.99
GILLETTE JOHN L	00M290000300000	\$205.39
GILPATRICK RICHARD/JACQUELINE	000R20002200000	\$1,104.05
GOODE DANIEL	00I350014A00000	\$3,844.04
GOODWIN SHELLY A	000R60045A00000	\$2,179.29
GORDON AARON	00R120090A00058	\$361.05
GOWEN GERTRUDE	00L310023A00000	\$1,394.49
GRAY DONNA L	00L370000100000	\$830.21
GRAY HOLDINGS LLC	00J270003900000	\$1,313.41
GREEN SCOTT D	00K180000500013	\$1,826.78
GREENLAW ROBIN LEE	00H290005200000	\$2,144.70
GREGOIRE MARK ANTHONY SR	00R160005Y00000	\$3,245.16
GRIFFIN BEATRICE M HEIRS OF	00I260002000000	\$2,466.84
GRIFFIN NEIL G	00R220022B00000	\$1,351.25
GUERCIO JR PAUL J	00L160000200000	\$4,434.26
GUILLEMETTE SUZANNE	00R220037A00000	\$765.14
H & J LLC	00R150012500000	\$3,433.25
HACKETT RAYMOND & BRENNAN NANCY	00J190001400000	\$227.01
HACKETT RAYMOND & BRENNAN NANCY	00K190000100000	\$2,417.12
HALL HAROLD R & JOANNE C (JTS)	00K340006100000	\$2,317.66
HALL KAREN & SCOTT ERWIN M	00R120090A00025	\$71.35
HAM DAVID A/LINDA C	000R30039A00000	\$4,520.74
HANSON KAREN L	000R80008000001	\$1,078.11
HARMON KEVIN A/LINDA M	00R180000800000	\$1,435.57
HARPER MICHAEL L/LINDA M	000R90003400000	\$3,444.07
HARRIMAN RICHARD JR/SHERRY	00R190019C00000	\$3,186.79
HASKELL BETSY A	00I310000500000	\$1,385.84
HEALEY BETTY C	00I270004400000	\$1,498.27
HESTERMANN DOROTHY	00R120010400001	\$1,088.10
HIGH STREET RENTAL PROPERTY LLC	00I290004600000	\$2,507.92
HILL ROBERT H/MARIE	00R210037D00000	\$1,558.80
HILTON HAZEL	00R150037B00000	\$954.52
HILTON LUCILLE	0R13A0001200000	\$2,713.31
HOBBS JOAN F	00R110000600000	\$2,296.04
HOBBS JOAN F & TRESS JUDITH M	0R15A0001500000	\$2,460.36
HOBBS JOAN I	00R110000700000	\$660.83
HOEL FRANCES P	00R150005300000	\$3,772.69
HOEY LORRAINE/ROBERT TRUSTEES	0R17A0017A00000	\$1,533.94
HOLDEN BEVERLY HEIRS OF	00I290000700000	\$1,511.24
HOLDEN WAYNE	0R16A0007600000	\$784.81

HOLMAN CLIFFORD JR/GLENDA	00R250001200000	\$3,247.32
HOLMAN CRAIG	00I290007000000	\$1,906.88
HORR ARLO J/JENNIFER L	000R60007000000	\$4,062.40
HOUSTON MIKE/SANDRA A	00J170000800000	\$2,109.03
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000100000	\$1,913.37
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000100001	\$879.93
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000800000	\$4,209.41
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50005400000	\$3,891.60
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50008B00000	\$395.65
HUARD WANDA W	00J160002600000	\$2,449.55
HUFF KENNETH W	00J170001200000	\$2,174.97
HUSSEY CHARLES H	00R220034K00000	\$1,349.09
HUTCHINSON GARLAND L/KATHLEEN A	000R90002100000	\$2,925.19
HUUSKONEN NYRIK T AS TRUSTEE OF THE	00K320004400000	\$1,809.59
HUYNH KHON	00R190010000029	\$281.06
IBRAHIM KHALID & LISA M (JTS)	00K300014A00000	\$1,697.17
IBRAHIM PROPERTIES LLC	00K360007200000	\$1,104.78
IRVING ETHEL J & JOHNSON DANA E	00R210031A00000	\$5,722.81
JACK BLAINE H/LOIS H	00J310033A00000	\$432.27
JACKSON SCOTT	00R130010000043	\$235.66
JAGGER MILL LLC	00R150006900000	\$3,028.96
JAGGER MILL PROPERTIES LLC	00R150020400000	\$1,874.91
JARMOLOWICZ JUSTIN	00K300005400000	\$2,677.72
JELLERSON TERENCE	00J280003700000	\$742.98
JMS CLEANING & RECYCLING LLC	00J300004500000	\$7,026.50
JOHNSON DENISE V	000R20001C00000	\$3,636.48
JOHNSON MICHAEL R	00I280009400000	\$350.32
JOHNSON SCOTT A	00R120090A00057	\$518.88
JOHNSON SR ROBERT J	0R25A0001000000	\$3,318.67
K & S DEVELOPMENT INC	000R70026D00001	\$936.15
K & S DEVELOPMENT INC	000R70026D00002	\$964.25
KELLEY LANCE A/DIANE E	00M170001000000	\$119.99
KELLY MARLENE C	00R130003000000	\$44.32
KER SOKHAN/SOKHA	00R120027C00000	\$1,329.43
KILSON LINDA M & KEENAN E	00H300001800000	\$1,847.85
KING MARY E	00H260002A00000	\$60.54
KINGSBURY BOBBY C	00R180055C00000	\$1,645.28
KINNEY DOROTHY & LEONARD	000R60000500000	\$112.42
KIRKPATRICK ASHLEY A	0R13A0000400000	\$1,491.78
LACHANCE ROBERT	00J270004900000	\$3,385.69
LAFERTE TRACY	00R130022B00000	\$92.85
LANDRY CHARLES P/DONNA M	00K320004900000	\$1,904.72
LANK JENNIFER	00I180001700000	\$116.75

LANK JENNIFER	00I180001800000	\$982.63
LANTAGNE MARIA A	00L260002700000	\$224.85
LAPERRIERE GARY L/WENDI A	0R15B0001200000	\$9,456.59
LAPERRIERE WENDI A & GARY L (JTS)	0R19A0016700000	\$1,997.69
LAROSA JACQUELINE A HEIRS OF	00L280001400000	\$1,493.94
LAWBERG REAL ESTATE DEVELOPMENT LLC	00J300000900000	\$4,291.57
LAWBERG REAL ESTATE DEVELOPMENT LLC	00J310003400000	\$2,423.60
LEACH JEFFREY A	00R180015B00000	\$1,558.80
LEBEL RAYNOLD C/JOAN M	00J310007000000	\$1,260.45
LEBLANC KEVIN T/THERESA M	00R110024A00000	\$872.84
LEBLANC THOMAS E	0R11B0010600000	\$497.24
LECLAIR CLEORA/RICHARD	00J170003900000	\$3,255.97
LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0003000000	\$219.80
LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0003100000	\$1,143.70
LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0004200000	\$925.34
LEGERE STEVEN P	00K180001400000	\$1,075.59
LEGERE STEVEN P	00K180001500000	\$512.39
LEMANDEAU SANFORD REALTY TRUST	00R110003600000	\$2,618.18
LEMIRE TROY A/EILEEN	00R110024C00000	\$1,329.63
LEMIRE TROY A/EILEEN	00R110023A00000	\$709.14
LEPAGE ROBERT	00R190010000054	\$168.64
LEVESQUE LOIS B	0R12C0001200000	\$1,018.30
LEVESQUE MIKE	00R190010000058	\$781.80
LEWIS MICHAEL V	000R10002900000	\$1,083.16
LIBBEY SHIRLEY	00L310000200000	\$2,434.41
LIBBY DANA A & KATHY K (JTS)	00K200002700000	\$3,072.20
LIBBY DANA A/KATHY K	000R20040200000	\$7,908.60
LINDVALL JAMES W HEIRS OF &	00I290000600000	\$1,954.44
LINDVALL JAMES W HEIRS OF &	00J130001200000	\$1,615.01
LINRON INC	00R120017B00000	\$9,039.32
LITTLE THOMAS M	00R180000900000	\$657.49
LITTLEFIELD DONALD C & MAURICE (LE)	00R200001A00000	\$3,121.93
LITTLEFIELD GARY J	000R60005600000	\$2,300.37
LOUGHRAN JENNIFER E	000R60003100000	\$1,924.18
LOUGHRAN JENNIFER ELLEN	000R60031B00000	\$3,154.36
LOWN BRADLEY M TRUSTEE OF	0R16B0000300000	\$1,932.83
LUCIER JOEL HEIRS OF	00R130010000088	\$616.17
LUNNY ROBERT J JR	00K210001200000	\$3,402.99
LYMAN KAREN B	00H300003300000	\$2,475.49
MADORE DENNIS G	00H270000300000	\$419.43
MAHONEY ROBERT J	00G300001500000	\$3,390.02
MAHONEY ROBERT J	00I270004600000	\$2,397.66
MAHONEY ROBERT J	00R180001700000	\$2,727.15

MAIN & STATE STREET LLC	00K360007400000	\$745.00
MANETTI AMY	00R190023F00000	\$3,372.72
MARCEAU RICHARD	00K290001500000	\$2,871.14
MARSHALL PETER	00K140000400235	\$1,669.06
MARTEL PATRICK	00R190010000017	\$255.12
MARTEL RAYMOND J/EDWINA	000R10013C00000	\$2,395.50
MARTIN DAVIS	00J140001100000	\$1,325.31
MARTIN DAVIS M	00R210002600000	\$1,796.45
MARTINEZ GREGG J	00J170001100000	\$5,519.59
MATERESE ALFRED J HEIRS OF	00L170000100000	\$3,121.93
MATHIEU JAMES L & CAROL ANN	00K330006200000	\$1,673.39
MCCALL RAYMOND B & BONNIE J	00R190010000052	\$363.22
MCCAUL DIANNE M	00L140002300000	\$1,033.44
MCCORMICK JILL E	00I220000200000	\$2,862.49
MCCORMICK JILL E	00I220002A00000	\$685.35
MCCORMICK JILL E	00I220002B00000	\$209.71
MCCORMICK ROBERT P	00J310000700000	\$2,998.69
MCDONOUGH COLEMAN	000R70015C00002	\$538.98
MCDONOUGH COLEMAN	00J160001500000	\$2,006.34
MCDONOUGH COLEMAN	00K280000200000	\$804.39
MCGONIGLE PATRICK T HEIRS OF	00L360001500000	\$409.46
MCGUIRE JR EDWARD M TRUSTEE OF THE	00R160012A00000	\$3,318.67
MECAP LLC	0R21A0007200000	\$2,109.03
MESSIER WARREN & CLAIRE M (JTS)	00J270001000000	\$2,120.92
MOFFRE JR DANNY	00M280002500000	\$26.90
MOREHART MICHELLE	00R150011700000	\$1,416.11
MORRISSETTE GERRY/KATHLEEN	00R150120E00000	\$1,165.32
MOSES NANCY A	00J330001700000	\$1,993.36
MOSHER ANNE MARIE & STEVENS BERNADETTE	00F310000400000	\$2,688.27
MOUSAM VALLEY MOTEL	000R20004200000	\$3,619.19
MURPHY CARMEN F HEIRS OF	00H300003600000	\$2,977.07
MYOTT ANGELA M & LANNIGAN SHAWN R (JTS)	00R120007100000	\$2,112.27
NARCISO THOMAS P	00J310004800000	\$10.41
NASON JAMES H	000R80003600000	\$5,184.48
NEAL JOHN F D R/DENISE C	00R140000200000	\$2,136.86
NEAL JOHN F D R/DENISE C	00R140001400000	\$287.55
NEDWIED COLIN & LUCIE (JTS)	00R100009C00000	\$5,074.21
NEILL ANN M	00J270002200000	\$1,656.96
NEVERS DONALD	00I280007400000	\$618.33
NEWBURY PLACE REO III LLC	00H280001400000	\$90.80
NEWHALL ADA MAY J	0R16A0000300000	\$79.99
NEWTON KENNETH J & QUINT TINA M	00R240004100000	\$4,334.81
NEXTEL COMMUNICATIONS	00R110040B00001	\$473.48

NOBLE AMANDA M	00R160004B00000	\$3,560.81
NOHR GABRIEL J	000R50001A00000	\$5,357.44
NOHR GABRIEL J & LORI A (JTS)	000R60000900000	\$118.91
NORMAND PAUL R	0R13A0000500000	\$3,093.82
NORTON FRANK B	0R11A0007900000	\$2,717.63
NORTON LYNNE M	00R120090A00065	\$441.05
NORTON SR HARRY & TSAMPAS CONSTANTIN	00I290003300000	\$2,172.81
O'CONNELL GARY F/RYAN S	00K150004600000	\$839.33
OAKWOOD INN LLC	00K310002000000	\$6,284.93
OAKWOOD INN LLC	00K310002300000	\$3,837.55
PAGE RICHARD	00J180001000000	\$202.68
PAIEMENT MICHAEL/SUZANNE	00F280000700000	\$2,406.31
PAIEMENT SUZANNE J	00F280001500000	\$674.54
PALMER DONALD HEIRS OF	000R20002300001	\$1,286.39
PALMER JOHN C	00J270002000000	\$980.06
PAPALE ELLEN M	00R200000800009	\$1,400.98
PAQUETTE HOLDINGS LLC	00K300004300000	\$4,378.05
PARADIS LEO P/DEBRA M	00L200035A00000	\$343.76
PARENT KAY D/GORDON J	00R230022A00000	\$3,139.22
PARSONS THERESA	000R20004A00000	\$1,167.35
PAUL BERRY	00R130010000078	\$339.43
PAYEUR DIANE M	00R160004600000	\$631.30
PEIFFER LAWRENCE/PAMELA	00K320004200000	\$892.90
PELLETIER SARAH	00R120090A00038	\$276.74
PELLETIER SHIRLEY A	0R12C0001800000	\$2,326.05
PENNYMAC CORP	00R130002200000	\$2,534.94
PEOPLE'S UNITED BANK	0R12K0001400000	\$66.94
PEPIN SYLVIO HEIRS OF	00I240000200000	\$1,333.95
PERREAULT MARCEL (LIFE ESTATE)	000R90002300000	\$3,995.38
PERREAULT MARCEL (LIFE ESTATE)	000R90002300001	\$575.09
PERRON JACQUELINE	0R15A0013000000	\$680.61
PERRON JANET	00R190010000039	\$521.04
PETERSEN MICHAEL S/PATRICIA M	00M330011900000	\$18.68
PHAM KELVIN & NGUYEN THAO (JTS)	00R150025A00000	\$1,702.57
PHILLIPS HOSEA HEIRS OF	00R170000400000	\$302.68
PHILLIPS HOSEA HEIRS OF	00R170000500000	\$144.85
PHILLIPS MURIEL B HEIRS OF	00R140004100000	\$32.43
PHILLIPS MURIEL B HEIRS OF	00R170000600000	\$201.07
PHOENIX ASSOCIATES GROUP LLC	00J280000900000	\$5,165.02
PIADADE MYLINDA	00I280005900000	\$2,034.44
PIERCE PHILLIP	00R130010000005	\$263.76
PIKE CASEY & TANYA (JTS)	00H290004500000	\$1,000.00
PINCHOTT GAYLE S	00K180002300001	\$317.29

PINETTE SCOTT E	00R120047A00000	\$2,992.21
POLLACK MICHAEL/SANDRA	00R170012A00000	\$2,756.61
POMBRIANT LISA	000R80000500000	\$1,885.26
POMBRIANT MARK J	00K280005400000	\$1,889.59
POMBRIANT TYTHIAN	00K280005300000	\$1,000.00
PORTER JOHN T/RUTH D	000R50002000000	\$1,738.25
PORTER JOHN T/RUTH D	000R50002200000	\$2,968.43
POTO DAVID C SR	00R130010000020	\$544.82
PRASCHAK PAUL M	00R190010000046	\$672.38
PRIME DANIEL G/LISA A	00R190010B00003	\$1,958.77
PURDY BRIAN	00K35000350002B	\$847.50
PZA LLC	00L320007B00000	\$769.67
QAD INVESTMENTS INC	00K290002000000	\$3,893.76
QUINCHON JANET & MCCABE STEPHEN P	00R130010000044	\$235.66
QUINN WILLIAM R/JOHN R/ROBERT J	0R21A0006200000	\$3,253.81
RAMSDELL LEIGH A/ANN R	000R10013B00000	\$1,357.73
REYNOLDS GEORGE/DONNA	00K360002800000	\$3,292.73
RHINO PROPERTY DEVELOPMENT LLC	00K140000900000	\$2,918.70
RICHER GLORIA A	00J170000900000	\$3,612.70
RICHER GLORIA A	00K320000300000	\$2,166.32
RIDDER JR MATTHEW	000R70000900000	\$3,214.89
RIENDEAU BRYAN G & ADDOLORATA M (JTS)	0R16A0003800000	\$265.92
RILEY MARTIN R/NIKKI K	00K200014A00000	\$273.65
ROBERTS PEGGY A	00J310007500000	\$678.87
ROBERTS PEGGY A	00J310075A00000	\$1,682.98
ROBERTS PETER S	00K270000700000	\$1,980.39
ROBICHAUD KATHRYN J	00K170001800000	\$1,183.69
ROBINSON MARIE C/DAVID	000R70026B00000	\$375.24
ROCKWELL INVESTMENT GROUP LLC	00J140012B00000	\$3,059.23
ROGER ELEITA L HEIRS OF	00R110000100000	\$1,504.75
ROUSSIN JANET	00J340003900000	\$2,300.37
RUEL ELDORA	00R120004100000	\$3,530.55
RUFF JARED B & JENNACA J	000R50000900000	\$2,974.91
SANBORN WILLIAM K & HEBERT DAVID P	00K290005300000	\$1,543.67
SANBORN WILLIAM K & HEBERT DAVID P	00K290005400000	\$1,519.89
SANFORD LIMITED PARTNERSHIP	00J380002300000	\$23,526.88
SANFORD PLAZA LLC	00K360000100000	\$3,312.18
SANFORD-SPRINGVALE MOUSAM WAY LAND TR	00R120006100000	\$1,295.04
SAWTELLE BRITNEY	00J160000400000	\$1,952.29
SCARBOROUGH WOODS LLC	00H290004100000	\$281.06
SCARBOROUGH WOODS LLC	00H290041A00000	\$2,289.56
SCARBOROUGH WOODS LLC	00R150061A00000	\$3,050.58
SCARBOROUGH WOODS LLC	00R150061B00000	\$3,327.32

SCARBOROUGH WOODS LLC	00R150067F00066	\$2,806.28
SCARBOROUGH WOODS LLC	00R18000650000A	\$2,419.28
SCARBOROUGH WOODS LLC	00R18000650000B	\$7,264.32
SCARBOROUGH WOODS LLC	00R18000650000C	\$2,557.65
SCARBOROUGH WOODS LLC	00R180006500039	\$20.49
SCARBOROUGH WOODS LLC	00R190003200000	\$2,696.01
SCARBOROUGH WOODS LLC	00R150067F00067	\$3,100.31
SCHRODER STEPHEN/JEANNE	00K270008A00000	\$3,779.18
SCOTT GEORGE A & PATRICIA A TRUSTEES OF	00I290006000000	\$4,460.21
SCOTT JOHN/KATHLEEN	00R130010000040	\$384.84
SEARLES PENNY	00R120090A00010	\$322.37
SECKAR ROBERT C	000R20001700000	\$750.42
SHARENOW ERIC/JANE	00J290001900000	\$2,747.90
SHAW RICHARD H	000R60005300000	\$9,867.37
SHAW RICHARD H	000R60072A00000	\$125.40
SHAW'S RIDGE FARM	000R60053A00000	\$7,971.29
SHERI LLC	00J160005000000	\$3,366.23
SHIRLEY VIVIAN	0R13F0000200002	\$2,404.14
SHIRLEY VIVIAN L	00K200002300000	\$2,449.59
SILVA CHRISTOPHER D & GRETCHEN E	00R150003700000	\$1,198.42
SIMONDS JOHN P TRUSTEE OF THE	000R50011A00000	\$345.92
SIMONDS JOHN P TRUSTEE OF THE	00L150000300000	\$3,900.25
SIMONE MONIQUE	000R10011E00000	\$3,614.86
SIMPSON ASHLEY L	00R110008B00000	\$650.76
SIMPSON ASHLEY L ET AL	00R110000800000	\$1,282.07
SKELLY PETER F	00J300003300000	\$1,028.03
SKILLINGS THERESA	00R230002100015	\$203.23
SLEEPER GEORGE	00J280002A00000	\$3,833.23
SLEEPER GEORGE	00K290002300000	\$5,986.58
SLEEPER GEORGE J	00I290003500000	\$2,897.08
SLEEPER GEORGE J	00I290003700000	\$5,837.40
SLEEPER GEORGE J	00I290035A00000	\$105.94
SLEEPER GEORGE J	00J280000200000	\$4,202.93
SLEEPER GEORGE J	00J280000300000	\$3,632.16
SLEEPER GEORGE J	00J280000400000	\$4,373.73
SLEEPER GEORGE J	00J280005A00000	\$49.73
SLEEPER GEORGE J	00J290001400000	\$4,477.50
SLEEPER GEORGE J	00J300001000000	\$5,854.70
SLEEPER GEORGE J	00K130001800000	\$2,959.78
SLEEPER GEORGE J	00K140001000000	\$1,714.47
SLEEPER GEORGE J	00K140001100000	\$3,156.52
SLEEPER GEORGE J	00K140001300000	\$2,074.44
SLEEPER GEORGE J	00K140001400000	\$3,470.01

SLEEPER GEORGE J	00K140001500000	\$3,085.17
SLEEPER GEORGE J	00K140001600000	\$3,307.86
SLEEPER GEORGE J	00K140010A00000	\$2,923.02
SLEEPER GEORGE J	00K140014A00000	\$3,262.46
SLEEPER GEORGE J	00K300003200000	\$4,983.41
SLEEPER GEORGE J	00L280002500000	\$2,131.73
SLEEPER GEORGE J	00L280002600000	\$412.94
SLEEPER GEORGE J	00L280003100000	\$2,626.83
SLEEPER GEORGE J	00L280003700000	\$2,933.83
SLEEPER GEORGE J	00L280003800000	\$471.32
SMITH BRENDA	00R19001000043A	\$83.06
SMITH BRUCE A/BRYAN D & MYRL A	0R25A0000800000	\$2,944.64
SMITH ELLIOTT T & KELLER JOHANNA L (JTS)	00R210005200000	\$274.57
SMITH ELLIOTT T & KELLER JOHANNA L (JTS)	00R210052A00000	\$572.93
SMITH FRANK W/KAREN E	000R80012C00000	\$1,597.72
SMITH FRED & LISA	00J300045A00000	\$3,411.64
SMITH FRED W & LISA L (JTS)	00R190045D00000	\$1,978.23
SMITH KELLY L	00I360000700000	\$726.43
SMITH LEWIS	00R120090A00062	\$86.48
SMITH ROBERT A	00G300006A00000	\$60.53
SMITH ROBERT A	00G300006B00000	\$2,944.97
SNYDER WARREN P & PHYLLIS TRUSTEES OF	00R100006B00001	\$504.82
SNYDER WARREN P & PHYLLIS TRUSTEES OF	00R100006B00005	\$512.39
SNYDER WARREN P & PHYLLIS TRUSTEES OF	00R100006B00009	\$511.31
SNYDER WARREN P & PHYLLIS TRUSTEES OF	00R100006B00010	\$524.28
SNYDER WARREN P & PHYLLIS TRUSTEES OF	00R100006B00011	\$509.15
SNYDER WARREN P & PHYLLIS TRUSTEES OF	00R100006B00012	\$530.77
SNYDER WARREN P & PHYLLIS TRUSTEES OF	00R100006B00013	\$528.61
SNYDER WARREN P & PHYLLIS TRUSTEES OF	00R100006B00014	\$508.07
SNYDER WARREN P & PHYLLIS TRUSTEES OF	0R22B0001500000	\$698.32
SOULE MICHAEL H/CHRISTINE A	00I250006800000	\$3,610.54
SPENCER KELLY	00R120090A00060	\$172.96
SPRUCE LANE INVESTMENTS LLC	00K160002600000	\$4,045.10
SPRUCE LANE INVESTMENTS LLC	00K270001500000	\$2,280.91
SPRUCE LANE INVESTMENTS LLC	00K280002800000	\$2,901.40
ST CYR VIRGINIA R	00J320003300000	\$1,872.29
STACEY JANE	00R120090A00072	\$311.33
STANLEY TAMMY	00L280002700000	\$2,765.20
STAPLES MICHAEL	00R230002100033	\$86.48
STEFANILO MICHAEL	0R19A0020100000	\$3,124.09
STEP THREE LLC	00R150012600000	\$7,072.89
STREW RONALD A	00R120007700001	\$1,651.77
SURPLUS BUSINESS ASSETS INC	00J290017A00000	\$6,548.91

TALAMELLI GARY W	0R16A0006100000	\$964.25
TAPSCOTT GARY E	00R110004100000	\$683.19
TAPSCOTT KENNETH	000R60069A000E3	\$1,549.07
TARBOX GEORGE	00L300001200000	\$685.98
TARBOX JR EUGENE S	00L360004400000	\$258.36
TARBOX MELISSA	00R190010000066	\$441.05
TERISON PHILIP	00L360038D00000	\$150.26
THE LYMAN HOUSE COMPANY LLC	00K170004100000	\$1,627.98
THIBODEAU PAUL	00R130010600000	\$3,249.49
THISTLEWOOD PAUL A/BURKE JILL M	00M320000200000	\$2,213.89
TIDY MISS LLC	000R90012A00000	\$4,447.23
TILLOTSON ELISABETH A	00R190005300000	\$201.05
TIMMONS JOSEPH/DOLORES A	0R16A0008200000	\$761.02
TITUS JONATHAN	00J300002100000	\$2,529.54
TKS PROPERTIES LLC	00I280005400000	\$793.45
TOMMINELLO MICHAEL	00J290001100000	\$809.67
TRASK AMY	00R130010000033	\$1,262.61
TREPANIER TYSON M	00H280024A00000	\$149.18
TRUMBLE MICHAEL HEIRS OF	00K170000900000	\$2,062.55
TRUMBLE MICHAEL W SR HEIRS OF	00K150004100000	\$1,939.31
TURCHI NAZAREN O HEIRS OF	000R20002300000	\$43.24
TUTTLE BILLY L & BRENDA L (JTS)	00I280006400000	\$1,906.88
VOLKERNICK MICHAEL A/SANDRA L	00J280001200000	\$1,079.92
WAITE-EATON WENDY A TRUSTEE	00I370000600000	\$3,039.77
WALLACE DEREK	00J290000700000	\$3,891.60
WANG THOMAS	0N29A0000900000	\$1,899.35
WANG THOMAS	0R11C0000700000	\$1,997.48
WARD ENTERPRISES INC	00R180004000000	\$14,724.30
WATSON FRANCIS C	00L270005200000	\$2,321.99
WATSON FRANK C	00K360001800000	\$3,528.38
WATTERSON JAMES L	00J310002500000	\$1,470.16
WEBB JAMES E	000R70000700000	\$856.15
WEBB JAMES E	000R70007A00000	\$910.20
WEBB STEPHEN T & CLAIRE R (JTS)	0R16B0002700000	\$21.62
WEBB STEPHEN T/CLAIRE R (JTS)	00R160000300000	\$1,342.60
WEEKS LESLIE K	00R150005200000	\$3,405.15
WELCH KATHLEEN A	000R10007A00000	\$21.62
WHITE THOMAS/BARBARA	000R30000300000	\$2,058.22
WHITE THOMAS/BARBARA	000R30000800000	\$263.76
WHITEHOUSE ANNE	00K190007800000	\$2,769.52
WHITESIDE JANICE	00R200000800001	\$869.12
WHITTEN ROLAND	00R120090A00066	\$138.37
WILLIAMS BRUCE R/VIANKA V	00R110038B00000	\$2,875.46

WILLIAMS SOPHIE S/CHEVALIER ROBERT (JT)	00R110056B00000	\$281.57
WINN GARY	00K320000700000	\$1,271.25
WISE PROPERTIES LLC	00R150005700000	\$7,195.14
WISWELL AARON J & BISSON II ROCK M	00J280024A00000	\$3,201.92
WISWELL FAMILY INVESTMENTS LLC	00J160001400000	\$3,238.68
WOMER MARTIN C TRUSTEE OF THE	00R100002300000	\$2,665.75
WOODMAN BARBARA M & MATTHEW	00K350003300000	\$1,432.96
WORDEN KEVIN P JR	000R80003A00001	\$571.79
WORMWOOD ELAINE	000R70017C00000	\$1,277.74
YORK COUNTY SHELTER PROGRAMS INC	00R150067F00064	\$2,806.28
YORK COUNTY SHELTER PROGRAMS INC	00R150067F00065	\$3,433.26
YOUNGER NATHAN & JESSICA	00R190010000051	\$546.99
TOTAL		\$1,271,960.81

1996-2014 OUTSTANDING PERSONAL PROPERTY TAXES

Customer Name	Bill Year	Unpaid Balance
ZOLT JEFF/CHARLOTTE	1996	\$92.72
ZOLT JEFF/CHARLOTTE	1997	\$62.68
ZOLT JEFF/CHARLOTTE	1998	\$61.26
BRIAN'S AUTO SALES	2002	\$18.77
COMB & CLIPPER	2002	\$28.16
MOUSAM VALLEY MOTEL	2002	\$225.24
ZOLT JEFF/CHARLOTTE	2002	\$54.43
BRIAN'S AUTO SALES	2003	\$16.42
COMB & CLIPPER	2003	\$24.63
MOUSAM VALLEY MOTEL	2003	\$197.04
SANFORD BUTCHER SHOP	2003	\$131.36
WHEELER GARY	2003	\$41.05
ZOLT JEFF/CHARLOTTE	2003	\$47.62
BRIAN'S AUTO SALES	2004	\$47.91
COMB & CLIPPER	2004	\$23.96
DOLL WILLIAM/BEVERLY	2004	\$47.88
GOULDING GARY	2004	\$33.54
MOUSAM VALLEY MOTEL	2004	\$191.64
PLANTE ARTHUR	2004	\$33.54
SANFORD BUTCHER SHOP	2004	\$127.76
WHEELER GARY	2004	\$39.93
ZOLT JEFF/CHARLOTTE	2004	\$46.31

BRIAN'S AUTO SALES	2005	\$46.08
COMB & CLIPPER	2005	\$23.04
DOLL WILLIAM/BEVERLY	2005	\$99.84
GOULDING GARY	2005	\$32.26
MOUSAM VALLEY MOTEL	2005	\$184.32
PLANTE ARTHUR	2005	\$32.26
SANFORD BUTCHER SHOP	2005	\$122.88
SUNNYSIDE RESTAURANT THE	2005	\$153.60
WHEELER GARY	2005	\$38.40
ZOLT JEFF/CHARLOTTE	2005	\$44.54
BOUCHARD WAYNE	2006	\$54.02
BRIAN'S AUTO SALES	2006	\$43.80
CENTURY 21 - SAMIA REALTY	2006	\$292.00
CHAPAS KAREN	2006	\$62.78
COMB & CLIPPER	2006	\$21.90
CURRIER ROBERT	2006	\$87.65
DOLL WILLIAM/BEVERLY	2006	\$77.38
FILE & STYLE	2006	\$43.80
GOULDING GARY	2006	\$30.66
LAUNDERITE CLEANERS	2006	\$6.15
MOUSAM VALLEY MOTEL	2006	\$204.40
PLANTE ARTHUR	2006	\$42.34
SANFORD BUTCHER SHOP	2006	\$131.40
SUNNYSIDE RESTAURANT THE	2006	\$321.20
WHEELER GARY	2006	\$36.50
ZOLT JEFF/CHARLOTTE	2006	\$43.80
AFTA SPORT	2007	\$7.34
AIRPORT REDEMPTION CENTER	2007	\$1.14
AMERICA ONLINE INC	2007	\$4.40
AUGUSTO NANCY	2007	\$4.27
B M E	2007	\$29.36
BODY WORKS FITNESS CENTER INC	2007	\$293.60
BOUCHARD WAYNE	2007	\$54.32
BRIAN'S AUTO SALES	2007	\$51.38
CANNELL WILLIAM/RUTHANN	2007	\$52.85
CASTLEROCK REALTY	2007	\$205.52
CELL PHONES N MORE	2007	\$120.38
CENTURY 21 - SAMIA REALTY	2007	\$322.96
CHADBOURNE'S FLORIST	2007	\$132.12
CHAMPION GLASS	2007	\$352.32
CHAPAS KAREN	2007	\$63.12
CHENEY FRED	2007	\$36.70
CLUB ADRENALINE	2007	\$293.60

COMB & CLIPPER	2007	\$29.36
CORSON BRUCE	2007	\$32.30
CORSON BRUCE & SUZANNE	2007	\$39.64
CREATIVE IMPRESSIONS	2007	\$1.09
CRYSTAL STAR HEALING	2007	\$7.34
CURRIER ROBERT	2007	\$95.42
DETAILZ HAIR SALON-DAY SPA	2007	\$29.36
DIRENZO JAMES/KATHRYN	2007	\$41.10
DM TECHNOLOGIES	2007	\$5,800.88
DOLL WILLIAM & BEVERLY	2007	\$77.80
DOWNEAST MORTGAGE CORP	2007	\$25.69
DRAGONFLY MASSAGE	2007	\$73.40
EDS DISTRIBUTORS INC	2007	\$14.68
EXCELLTRON TOWERS	2007	\$66.06
FILE & STYLE	2007	\$51.38
FITNESS FORUM	2007	\$298.00
GALLO CONSTRUCTION	2007	\$1,468.00
GATEWAY PROPERTIES LLC	2007	\$836.76
GLOBAL ZERO	2007	\$32.84
GOOD & EVIL TATTOO	2007	\$44.04
GOULDING GREG	2007	\$30.83
GRAMPA'S WORKSHOP OF MAINE INC	2007	\$513.80
GRANT KAREN	2007	\$32.30
H P M COMPANY	2007	\$352.32
HARDEN DANIEL	2007	\$58.72
HEALTHY HABITS CULINARY STUDIO	2007	\$36.70
HIGH & DRY LAUNDRY MAT	2007	\$220.20
HOLLY LYNN'S CAFE	2007	\$88.08
JEFFREY THOMAS	2007	\$13.27
KORP JR ARTHUR	2007	\$44.04
KOTCOM COMPUTER GALLERY	2007	\$13.21
LABOR READY	2007	\$73.40
LAUNDERITE CLEANERS	2007	\$1,247.80
LIU CHINA BUFFET	2007	\$780.98
LOWERY GEORGE	2007	\$6.06
M C R INC	2007	\$513.80
MAHAN RICHARD E/ANN MARIE	2007	\$41.10
MARCAP VENDOR FINANCE CORP	2007	\$265.71
MCCARTHY ARTHUR	2007	\$52.85
MOUSAM VALLEY MOTEL	2007	\$234.88
MULLIGAN'S RESTAURANT	2007	\$572.52
NH GAMING	2007	\$73.40
NORGETOWN CLNRS & LAUNDRAMAT	2007	\$954.20

NORMAND'S HARDWARE & MOBILE HO	2007	\$29.36
PATRIOT LAUNDROMAT	2007	\$234.88
PERREAULT CHRISTINE	2007	\$57.25
PLANTE ARTHUR	2007	\$42.57
POINTS SOUTH	2007	\$23.46
PRECISION CUSTOMS	2007	\$14.68
PROVO'S HIGH STREET EAST	2007	\$425.72
PSYCO CYCLE	2007	\$29.36
RALLS JAMES	2007	\$46.98
REXFORD BRIAN	2007	\$7.70
RIDGEWAY RIDING ACADEMY	2007	\$14.68
RUSTED STAR THE	2007	\$14.68
SANFORD BUTCHER SHOP	2007	\$146.80
SOUTHERN MAINE SATELLITE	2007	\$36.70
START SCRAPPIN' & STAMPIN'	2007	\$293.60
SUNDARA HAIR SALON & DAY SPA	2007	\$117.44
SUNNYSIDE RESTAURANT THE	2007	\$352.32
SWEET CREATIONS BAKERY & CAFE	2007	\$322.96
THE BODY SHOP	2007	\$79.27
THE COMMON RESTAURANT & BAR	2007	\$146.80
THE MAGICKAL REALM	2007	\$29.36
THYNG BRIAN	2007	\$33.76
TITCOMB, WATERHOUSE, MARASS	2007	\$469.76
U S FELT MANUFACTURING INC	2007	\$29,198.52
U S OPTICAL DISC INC	2007	\$9,330.61
UNIVERSAL HEALING CENTER	2007	\$29.36
VACHON DAVID	2007	\$135.06
VILLAGE PANTRY & BAKE HOUSE	2007	\$1,306.52
WHEELER GARY	2007	\$36.70
WILBUR RICHARD	2007	\$74.87
WIRELESS EXPLOSION	2007	\$2.12
WOOD ALAN	2007	\$39.64
WORDWRAP SERVICE CORP	2007	\$44.04
ZIPPY COPY CENTER	2007	\$220.20
ZOLT JEFF/CHARLOTTE	2007	\$44.04
AFTA SPORT	2008	\$7.85
AIRPORT REDEMPTION CENTER	2008	\$47.10
ALL BUT GROWN UPS INC	2008	\$119.32
AUGUSTO NANCY	2008	\$32.66
B M E	2008	\$31.40
BEST APPEARANCE	2008	\$7.85
BIOCON SCIENTIFIC	2008	\$2.31
BODY WORKS FITNESS CENTER INC	2008	\$628.00

BRIAN'S AUTO SALES	2008	\$54.95
CANNELL NICHOLAS	2008	\$38.94
CANNELL WILLIAM/RUTHANN	2008	\$37.68
CASTLEROCK REALTY	2008	\$219.80
CENTURY 21 - SAMIA REALTY	2008	\$376.80
CHADBOURNE'S FLORIST	2008	\$157.00
CHAMPION GLASS	2008	\$408.20
CHAPAS KAREN	2008	\$50.24
CHOICE ONE REALTY/DEBOER PROP	2008	\$282.29
COMB & CLIPPER	2008	\$39.25
CORSON BRUCE	2008	\$33.91
CORSON BRUCE & SUZANNE	2008	\$39.88
CREATIVE IMPRESSIONS	2008	\$54.95
CRYSTAL STAR HEALING	2008	\$7.85
CT'S MILL ST MARKET & DELI	2008	\$282.60
CURRIER ROBERT	2008	\$60.92
DELISLE PERRY/JEAN	2008	\$25.40
DETAILZ HAIR SALON-DAY SPA	2008	\$62.80
DETAILZ HAIR SALON	2008	\$157.00
DIRENZO JAMES/KATHRYN	2008	\$43.96
DOLL WILLIAM & BEVERLY	2008	\$43.96
DONARUMA JOHN	2008	\$46.94
DOWNEAST MORTGAGE CORP	2008	\$54.95
DRAGONFLY MASSAGE	2008	\$94.20
FIASCONARO CHARLOTTE	2008	\$39.72
FILE & STYLE	2008	\$54.95
FITNESS FORUM	2008	\$318.71
G EATERY	2008	\$314.00
GALLO CONSTRUCTION	2008	\$1,727.00
GARDNER BRUCE/SHIRLEY	2008	\$41.76
GATEWAY PROPERTIES LLC	2008	\$894.90
GOOD & EVIL TATTOO	2008	\$47.10
GOULDING GREG	2008	\$32.66
GRAMPA'S WORKSHOP OF MAINE INC	2008	\$549.50
H P M COMPANY	2008	\$408.20
HAGER TODD	2008	\$45.79
HAIR QUARTERS	2008	\$78.50
HARDEN DANIEL	2008	\$49.93
HIGH & DRY LAUNDRY MAT	2008	\$502.40
HOLLY LYNN'S CAFE	2008	\$94.20
HOMEPLATE RESTAURANT	2008	\$239.42
HORACE MANN INSURANCE	2008	\$39.25
JEFFREY THOMAS	2008	\$39.56

JOHNSON DR STEVEN	2008	\$549.50
JPL GUNS-CLASSIC SMOKEPOLE LLC	2008	\$7.85
KING'S COUNTRY CLUB AUTO SALES	2008	\$24.90
LAUNDERITE CLEANERS	2008	\$1,334.50
LENNON DAWN	2008	\$38.62
LIU CHINA BUFFET	2008	\$835.24
MAHAN RICHARD E/ANN MARIE	2008	\$40.82
MOUSAM VALLEY MOTEL	2008	\$282.60
MOUSAM VALLEY ORTHOPEDICS	2008	\$1,020.50
NEAULT KIMBERLY A	2008	\$15.70
NH GAMING	2008	\$78.50
NORGETOWN CLNRS & LAUNDRAMAT	2008	\$1,020.50
NORMAND'S HARDWARE & MOBILE HO	2008	\$39.25
PEDIATRIC ASSOC OF SOUTHERN ME	2008	\$332.11
PLANTE ARTHUR	2008	\$42.39
POINTS SOUTH	2008	\$1,020.50
PRECISION CUSTOMS	2008	\$15.70
PSYCO CYCLE	2008	\$31.40
RALLS JAMES	2008	\$46.94
REXFORD BRIAN	2008	\$35.17
SAN DIEGO'S HAIR SALON	2008	\$39.25
SANFORD BUTCHER SHOP	2008	\$172.70
SARI'S CONSIGNMENT& 2ND HAND	2008	\$15.70
SCHLEIDERER ALICE	2008	\$23.55
START SCRAPPIN' & STAMPIN'	2008	\$314.00
STILPHEN ENGINEERING CO	2008	\$117.75
SUNDARA HAIR SALON & DAY SPA	2008	\$251.20
SUNNYSIDE RESTAURANT THE	2008	\$376.80
SWEET CREATIONS BAKERY & CAFE	2008	\$345.40
THE BODY SHOP	2008	\$84.78
THOMAS STEVE	2008	\$13.81
THYNG BRIAN	2008	\$34.54
THYNG HERBERT/DIANE	2008	\$43.18
TIMOTHY'S BARBER SHOP	2008	\$15.70
TITCOMB, WATERHOUSE, MARASS	2008	\$533.80
TOTAL CARE AUTO SERVICE	2008	\$94.20
TOTALLY TAN	2008	\$253.88
UNIVERSAL HEALING CENTER	2008	\$31.40
VACHON DAVID	2008	\$83.68
VILLAGE PANTRY & BAKE HOUSE	2008	\$1,397.30
WADDELL & REED	2008	\$109.90
WHEELER GARY	2008	\$36.11
WILSON LINDA	2008	\$48.98

WOOD ALAN	2008	\$42.39
ZOLT JEFF/CHARLOTTE	2008	\$43.96
ALL BUT GROWN UPS INC	2009	\$249.58
ARCHITECTURAL GLAZING TECH	2009	\$13,136.00
AUGUSTO NANCY	2009	\$34.15
BAMBOO	2009	\$4.93
BBQ BARN	2009	\$295.56
BEST APPEARANCE	2009	\$16.42
BIOCON SCIENTIFIC	2009	\$275.86
BRIAN'S AUTO SALES	2009	\$57.47
C U SECURITY SYSTEMS	2009	\$82.10
CENTURY 21 - SAMIA REALTY	2009	\$394.08
CHAMPION GLASS	2009	\$426.92
CHAPAS KAREN	2009	\$35.47
CHOICE ONE REALTY/DEBOER PROP	2009	\$295.56
CIMINO ARNOLD JR	2009	\$22.18
COMB & CLIPPER	2009	\$41.05
CORSON BRUCE	2009	\$35.47
CRYSTAL STAR HEALING	2009	\$16.42
CURRIER ROBERT	2009	\$45.16
CYBERTEK WEB CONNECTIONS INC	2009	\$275.45
DELISLE PERRY/JEAN	2009	\$34.15
DOLL WILLIAM & BEVERLY	2009	\$45.98
DONARUMA JOHN	2009	\$49.10
DUHAMEL JUDY	2009	\$39.41
FABULOUS FORMALS LLC	2009	\$22.56
FALL'S AGWAY	2009	\$253.20
FILE & STYLE	2009	\$57.47
G EATERY	2009	\$328.40
GALLO CONSTRUCTION	2009	\$1,806.20
GARDNER BRUCE/SHIRLEY	2009	\$43.68
GOULDING GREG	2009	\$34.15
HAGER TODD	2009	\$60.43
HARTSHORN BEN/KAREN	2009	\$40.72
HOLLY LYNN'S CAFE	2009	\$98.52
HOMEPLATE RESTAURANT	2009	\$500.81
HONG'S ORIENTAL MARKET	2009	\$49.26
JEFFREY THOMAS	2009	\$41.38
JOHNSON DR STEVEN	2009	\$574.70
KELLEY CUSTOM PICTURE FRAMING	2009	\$20.67
KING'S COUNTRY CLUB AUTO SALES	2009	\$131.36
LAUNDERITE CLEANERS	2009	\$1,477.80
LENNON DAWN	2009	\$40.39

LOWERY GEORGE	2009	\$5.91
MAHAN RICHARD E	2009	\$42.69
MAINE PRECISION WELDING INC	2009	\$1,218.86
MANELY HAIR	2009	\$9.85
MOBILE VEHICLE ELECTRICAL SOLU	2009	\$118.22
MOUSAM VALLEY MOTEL	2009	\$295.56
NEILS DINER	2009	\$41.05
NICHOLS ENTERPRISES	2009	\$57.09
NORGETOWN CLNRS & LAUNDRAMAT	2009	\$1,149.40
PLANTE ARTHUR	2009	\$44.17
POINTS SOUTH	2009	\$1,067.30
POLLACK G M & SONS	2009	\$180.62
PRECISION CUSTOMS	2009	\$16.42
PREVAL DIRECT	2009	\$16.42
RALLS JAMES	2009	\$49.10
REXFORD BRIAN	2009	\$36.78
SAN DIEGO'S HAIR SALON	2009	\$82.10
SANFORD BUTCHER SHOP	2009	\$180.62
SARI'S CONSIGNMENT& 2ND HAND	2009	\$16.42
SHAW'S RIDGE FARM ICE CREAM	2009	\$394.08
SIGNGRAPHIX	2009	\$61.31
SPORT FITNESS ZONE	2009	\$410.50
STEVE STAPLES FLOORING	2009	\$27.91
STILPHEN ENGINEERING CO	2009	\$123.15
SUNNYSIDE RESTAURANT THE	2009	\$394.08
SWEET CREATIONS BAKERY & CAFE	2009	\$361.24
THE BODY SHOP	2009	\$88.67
THE CATERING COMPANY	2009	\$82.10
THOMAS STEVE	2009	\$28.90
THYNG BRIAN	2009	\$35.47
TRANSITIONS COUNSELING INC	2009	\$90.31
UNIVERSAL HEALING CENTER	2009	\$32.84
VACHON DAVID	2009	\$65.02
VILLAGE SLICE	2009	\$358.94
WADDELL & REED	2009	\$114.94
WARRIOR AERO-MARINE INC	2009	\$109.52
WHEELER GARY	2009	\$37.77
WOOD ALAN	2009	\$44.33
WWW.BUYGALA.COM	2009	\$41.05
ZOLT JEFF/CHARLOTTE	2009	\$45.98
ZREYAS	2009	\$32.84
A TOUCH OF OLD ENGLISH	2010	\$65.42
ALLEN STEVEN	2010	\$38.33

AUGUSTO NANCY	2010	\$34.36
BADWRAPS	2010	\$16.52
BBQ BARN	2010	\$330.40
BEATRIZ NANCY	2010	\$69.22
BEAVER CREEK BISTRO BAKERY	2010	\$165.20
BEOTE ELLEN	2010	\$28.41
BUSINESS EQUIPMENT UNLIMITED	2010	\$80.78
CARLSON TIM	2010	\$44.11
CENTURY 21 - SAMIA REALTY	2010	\$648.58
CHAMPAGNE DAVID	2010	\$49.06
CHAPAS KAREN	2010	\$35.68
CHOICE ONE REALTY/DEBOER PROP	2010	\$330.40
CLERICAL ADVANTAGE	2010	\$24.78
COMB & CLIPPER	2010	\$49.56
CRYSTAL STAR HEALING	2010	\$16.52
CURRIER ROBERT	2010	\$45.43
CYBERTEK WEB CONNECTIONS INC	2010	\$492.30
DELISLE PERRY/JEAN	2010	\$34.36
DOLL WILLIAM & BEVERLY	2010	\$46.26
DONARUMA JOHN	2010	\$49.39
ENGELHART ERIC	2010	\$44.11
ESPO'S TRATTORIA	2010	\$429.52
FABULOUS FORMALS LLC	2010	\$112.34
FACE FIRST ELECTROLOGY	2010	\$41.30
FALL'S AGWAY	2010	\$495.60
FILE & STYLE	2010	\$57.82
GALLO CONSTRUCTION	2010	\$1,899.80
GEMMA ROBERT	2010	\$43.61
GOULDING GREG	2010	\$34.36
HARTSHORN BEN/KAREN	2010	\$40.97
HLADICK JACK	2010	\$1.43
JEFFREY DANIEL/KIMBERLY	2010	\$52.04
JEFFREY THOMAS	2010	\$41.63
JERRY'S RESTAURANT & CINDY TOO	2010	\$313.88
KING CLIFF/LORETTA	2010	\$0.78
KING'S COUNTRY CLUB AUTO SALES	2010	\$132.16
LACAILLADE PEG	2010	\$43.28
LACHANCE BROS SERV STATION	2010	\$1,354.64
LAUNDERITE CLEANERS	2010	\$1,569.40
LOWERY GEORGE	2010	\$5.95
MAHAN RICHARD E	2010	\$42.95
MONTROSE-SANFORD HYDRAULICS IN	2010	\$305.62
MOUSAM VALLEY MOTEL	2010	\$330.40

NICHOLS ENTERPRISES	2010	\$82.60
NORGETOWN CLNRS & LAUNDRAMAT	2010	\$826.00
PLANTE ARTHUR	2010	\$44.44
POLLACK G M & SONS	2010	\$363.44
PRECISION CUSTOMS	2010	\$24.78
RALLS JAMES	2010	\$49.39
REXFORD BRIAN	2010	\$37.00
ROMEO'S GRILLE	2010	\$330.40
SAN DIEGO'S HAIR SALON	2010	\$82.60
SANFORD BUTCHER SHOP	2010	\$181.72
SANFORD COMPUTERS	2010	\$82.60
SARI'S CONSIGNMENT& 2ND HAND	2010	\$16.52
SENTRY GLASS CO INC	2010	\$82.60
SHAW'S RIDGE FARM ICE CREAM	2010	\$396.48
SHEARS DELIGHT	2010	\$31.60
SIGNGRAPHIX	2010	\$132.16
SPORT FITNESS ZONE	2010	\$413.00
STEVE STAPLES FLOORING	2010	\$33.04
STUGAZZIS	2010	\$168.50
SUNDANCE TANNING SALON	2010	\$264.32
SUNNYSIDE RESTAURANT THE	2010	\$396.48
THE BODY SHOP	2010	\$89.21
UNIVERSAL HEALING CENTER	2010	\$33.04
VILLAGE SLICE	2010	\$413.00
WHEELER GARY	2010	\$38.00
WILDERNESS MOTORSPORT INC	2010	\$132.16
WOOD ALAN	2010	\$44.60
ZOLT JEFF/CHARLOTTE	2010	\$46.26
ZREYAS	2010	\$99.12
A BODY OF HEALTH MASSAGE	2011	\$35.04
A TOUCH OF OLD ENGLISH	2011	\$70.08
ALLEN STEVEN	2011	\$40.65
BABY MAMA INC	2011	\$26.28
BBQ BARN	2011	\$385.44
BEATRIZ NANCY	2011	\$73.41
BINETTE JR JOHN & DORIS	2011	\$91.10
BULLARD THOMAS	2011	\$350.40
BUSINESS EQUIPMENT UNLIMITED	2011	\$85.67
CARLSON TIM	2011	\$46.78
CENTURY 21 - SAMIA REALTY	2011	\$700.80
CHAPAS KAREN	2011	\$37.84
CHOICE ONE REALTY/DEBOER PROP	2011	\$350.40
CITY LIMITS	2011	\$105.12

COMB & CLIPPER	2011	\$52.56
CREATIVE DESIGNS	2011	\$17.52
CURRIER ROBERT	2011	\$46.08
CYBERTEK WEB CONNECTIONS INC	2011	\$522.10
DAVIDSON CONVENIENCE STORE	2011	\$70.08
DELISLE PERRY/JEAN	2011	\$36.44
DM TECHNOLOGIES	2011	\$167.84
DONARUMA JOHN	2011	\$52.38
DRAGON STAR CREATIONS	2011	\$43.80
EDISON PRESS	2011	\$6,176.20
EJ HERSOM PHOTOGRAPHY	2011	\$17.52
FALL'S AGWAY	2011	\$525.60
FILE & STYLE	2011	\$61.32
GARDNER THOMAS/JUDITH	2011	\$20.23
GEMMA ROBERT	2011	\$46.25
GM POLLACK & SONS	2011	\$438.00
GREAT BEGINNINGS CATERING	2011	\$9.11
HARBAUGH RUSSELL	2011	\$34.47
HARTSHORN BEN/KAREN	2011	\$43.45
HAWES CAROLYN	2011	\$89.53
HLADICK JACK	2011	\$51.86
INK ME TATTOOS	2011	\$17.52
JEFFREY DANIEL/KIMBERLY	2011	\$55.19
JEFFREY THOMAS	2011	\$44.15
JERRY'S RESTAURANT & CINDY TOO	2011	\$665.76
KING'S COUNTRY CLUB AUTO SALES	2011	\$157.68
KLEPONIS ANN	2011	\$25.75
KNIGHT KATHY & E GOODWIN	2011	\$50.28
LACAILLADE PEG	2011	\$45.90
LAUNDERITE CLEANERS	2011	\$1,752.00
LITTLE DADDY'S SEAFOOD	2011	\$350.40
LOWERY GEORGE	2011	\$6.31
MAINETODAY MEDIA INC	2011	\$219.00
MONTROSE-SANFORD HYDRAULICS IN	2011	\$359.16
MOUSAM VALLEY MOTEL	2011	\$385.44
NE MORTGAGE MARKETING LLC	2011	\$56.06
NEBM LLC	2011	\$28,718.48
NICHOLS ENTERPRISES	2011	\$87.60
NORGETOWN CLNRS & LAUNDRAMAT	2011	\$876.00
NORTHEAST FILE MANAGEMENT SERV	2011	\$35.04
PERRY BUILDING-RESTORATION LLC	2011	\$2.14
PHOENIX RISING	2011	\$35.04
PLANTE ARTHUR	2011	\$47.13

POTAMIS GREGORY	2011	\$89.70
PRECISION CUSTOMS	2011	\$35.04
RALLS JAMES	2011	\$52.38
RANDALL ROGER	2011	\$26.36
REXFORD BRIAN	2011	\$39.24
REXFORD MICHAEL	2011	\$35.04
ROY OD RONALD	2011	\$262.80
SAN DIEGO'S HAIR SALON	2011	\$105.12
SANFORD BUTCHER SHOP	2011	\$210.24
SANFORD COMPUTERS	2011	\$105.12
SARI'S CONSIGNMENT& 2ND HAND	2011	\$17.52
SHAW'S RIDGE FARM ICE CREAM	2011	\$455.52
SHELDON MARK	2011	\$292.06
SIGNGRAPHIX	2011	\$175.20
SMOOTB-AHH-LICIOUS	2011	\$35.04
SPORT FITNESS ZONE	2011	\$473.04
STANLEY AGENCY - REAL ESTATE	2011	\$175.20
STEVE STAPLES FLOORING	2011	\$43.80
STUGAZZIS	2011	\$245.28
SULLIVAN KEVIN	2011	\$3.15
SULLIVAN PROPERTIES	2011	\$17.52
SUNNYSIDE RESTAURANT THE	2011	\$455.52
THAI HOUSE RESTAURANT	2011	\$350.40
TREASURES AT COUNTRY PLACE	2011	\$17.52
UNITED VENDING CO INC	2011	\$24.53
UNIVERSITY PRINTS	2011	\$642.98
VILLAGE SLICE	2011	\$473.04
WHEELER GARY	2011	\$40.30
ZOLT JEFF/CHARLOTTE	2011	\$49.06
ZREYAS	2011	\$140.16
88 HIGH ST CONVENIENCE STORE	2012	\$193.20
A BODY OF HEALTH MASSAGE	2012	\$48.30
A TOUCH OF OLD ENGLISH	2012	\$77.28
ALLEN STEVEN	2012	\$44.82
AMERICAN SELF DEFENSE	2012	\$19.32
AUGUSTO NANCY	2012	\$33.42
BBQ BARN	2012	\$463.68
BEATRIZ NANCY	2012	\$77.09
BOUCHER KENNETH & PATRICIA	2012	\$97.95
BULLARD THOMAS	2012	\$425.04
BUSINESS EQUIPMENT UNLIMITED	2012	\$94.47
CARLSON TIM	2012	\$29.75
CASALINA'S RESTAURANT	2012	\$386.40

CASAMASSA FRANK/KAREN	2012	\$46.17
CENTURY 21 - SAMIA REALTY	2012	\$869.40
CHAPAS KAREN	2012	\$38.64
CHOICE ONE REALTY/DEBOER PROP	2012	\$386.40
CITY LIMITS	2012	\$270.48
COMB & CLIPPER	2012	\$67.62
CURRIER ROBERT	2012	\$80.56
DIFULVIO TOM	2012	\$189.53
DM TECHNOLOGIES	2012	\$208.27
EJ HERSOM PHOTOGRAPHY	2012	\$38.64
FALL'S AGWAY	2012	\$289.80
FILE & STYLE	2012	\$67.62
FRENCH CONNECTION COFFEESHOP	2012	\$134.27
GAGNE KATE	2012	\$159.78
GEMMA ROBERT	2012	\$26.47
GM POLLACK & SONS	2012	\$521.64
GOLDMARK LLC	2012	\$4,540.20
GOULDING GREG	2012	\$1.60
HARTSHORN KAREN	2012	\$66.46
HAVOC MMA	2012	\$101.43
HEIDI'S HEAVENLY POT PIES	2012	\$206.97
HEMINWAY CHRIS	2012	\$286.52
JEFFREY THOMAS	2012	\$33.23
JEFFREY TOM	2012	\$124.23
JERRY'S RESTAURANT & CINDY TOO	2012	\$734.16
KELSCH GEORGE	2012	\$146.25
KING'S COUNTRY CLUB AUTO SALES	2012	\$173.88
LACAILLADE PEG	2012	\$25.70
LASKIEWICZ JEFFREY & STEPHANIE	2012	\$331.53
LAUNDERITE CLEANERS	2012	\$2,028.60
LINDA BISHOP LMT	2012	\$57.96
LOWERY GEORGE	2012	\$84.62
MAINETODAY MEDIA INC	2012	\$483.00
MARY BOND HAIR SALON	2012	\$38.64
MIKINI EMBROIDERY & GRAPHICS	2012	\$48.30
MONTROSE-SANFORD HYDRAULICS IN	2012	\$434.70
MOUSAM VALLEY MOTEL	2012	\$463.68
MURRAY MARTHA	2012	\$36.62
NE MORTGAGE MARKETING LLC	2012	\$65.69
NICHOLS ENTERPRISES	2012	\$106.26
NORGETOWN CLNRS & LAUNDRAMAT	2012	\$966.00
PAT'S PIZZA	2012	\$966.00
PHOENIX RISING	2012	\$57.96

PLANTE ARTHUR	2012	\$31.11
PRECISION CUSTOMS	2012	\$48.30
RANDALL ROGER	2012	\$5.22
REXFORD BRIAN	2012	\$82.88
REXFORD MICHAEL	2012	\$66.85
SAN DIEGO'S HAIR SALON	2012	\$135.24
SANFORD BUTCHER SHOP	2012	\$251.16
SARI'S CONSIGNMENT& 2ND HAND	2012	\$19.32
SEARLS LOIS	2012	\$68.01
SHAW'S RIDGE FARM ICE CREAM	2012	\$540.96
SHEARS DELIGHT	2012	\$67.62
SIGNGRAPHIX	2012	\$231.84
SOMETHIN' SWEET LLC	2012	\$77.28
SPORT FITNESS ZONE	2012	\$560.28
STEVE STAPLES FLOORING	2012	\$48.30
SULLIVAN KEVIN	2012	\$37.48
SULLIVAN PROPERTIES	2012	\$19.32
SUNNYSIDE RESTAURANT THE	2012	\$540.96
THAI HOUSE RESTAURANT	2012	\$425.04
TREASURES AT COUNTRY PLACE	2012	\$19.32
UNIVERSITY PRINTS	2012	\$747.68
WHEELER GARY	2012	\$29.17
ZOLT JEFF/CHARLOTTE	2012	\$73.03
ZREYAS	2012	\$164.22
88 HIGH ST CONVENIENCE STORE	2013	\$212.00
A TOUCH OF OLD ENGLISH	2013	\$95.40
ADVANCE CHOICE MORTGAGE	2013	\$26.50
ALLEN L V & SON	2013	\$3,658.58
ALLEN STEVEN	2013	\$86.71
ALLIANCE REDEMPTION CENTER	2013	\$38.16
AMERICAN SELF DEFENSE	2013	\$31.80
AUGUSTO NANCY	2013	\$36.68
BACHELLER PATRICIA	2013	\$0.62
BBQ BARN	2013	\$551.20
BENTON PAM	2013	\$55.54
BOUCHARD WAYNE	2013	\$144.37
BRYANT DONNA & JAMES	2013	\$34.56
BULLARD THOMAS	2013	\$508.80
BUNDLE RESALE	2013	\$21.20
C ROUX COMPUTING	2013	\$31.80
CANNELL NICHOLAS	2013	\$124.02
CARLSON TIM	2013	\$32.65
CASALINA'S RESTAURANT	2013	\$424.00

CENTURY 21 - SAMIA REALTY	2013	\$1,017.60
CHAPAS KAREN	2013	\$42.40
CHASING THE SUN - TANNING	2013	\$68.80
CHOICE ONE REALTY/DEBOER PROP	2013	\$466.40
CLANCY MICHAEL	2013	\$39.43
COMB & CLIPPER	2013	\$80.56
CROTEAU PETER	2013	\$28.30
CS WIRELESS	2013	\$119.36
DAN'S FISHING	2013	\$31.80
DAVIES RICHARD	2013	\$88.62
DELISLE PERRY/JEAN	2013	\$26.92
DM TECHNOLOGIES	2013	\$228.54
DOLL WILLIAM & BEVERLY	2013	\$66.99
EDISON PRESS	2013	\$4,346.00
FALL'S AGWAY	2013	\$318.00
FILE & STYLE	2013	\$84.80
GAGNE KATE	2013	\$142.68
GEMMA ROBERT	2013	\$78.65
GM POLLACK & SONS	2013	\$614.80
GOLDEN PALACE	2013	\$720.80
GOULDING GREG	2013	\$30.32
GRENIER RONALD & LISA	2013	\$532.97
HARDEN DEBRA	2013	\$9.27
HARTSHORN KAREN	2013	\$72.93
HAVOC MMA	2013	\$127.20
HAWES CAROLYN	2013	\$159.23
HEIDI'S HEAVENLY POT PIES	2013	\$212.00
HEMINWAY CHRIS	2013	\$200.76
JEFFREY THOMAS	2013	\$55.97
JEFFREY TOM	2013	\$180.62
JONES SANDRA	2013	\$84.59
KING'S COUNTRY CLUB AUTO SALES	2013	\$201.40
KOSTANDIN ARA & JENNIFER	2013	\$49.40
LABRANCHE WILLIAM	2013	\$117.45
LAUNDERITE CLEANERS	2013	\$2,332.00
LINDA BISHOP LMT	2013	\$74.20
LOHNES BEN	2013	\$75.26
LOWERY GEORGE	2013	\$78.65
MAINETODAY MEDIA INC	2013	\$530.00
MARCHAND DONALD/CLAIRE	2013	\$238.29
MC FARLAND ALLEN & SHERRY	2013	\$4.78
MONIQUE SIMONE MSW LCSW	2013	\$74.20
MORIN NORMAND	2013	\$43.92

MOUSAM VALLEY MOTEL	2013	\$508.80
MURRAY MARTHA	2013	\$96.88
NORGETOWN CLNRS & LAUNDRAMAT	2013	\$1,166.00
NORTHERN PLASMA	2013	\$212.00
PAT'S PIZZA	2013	\$1,060.00
PLANTE ARTHUR	2013	\$166.84
PSYCHIC CENTER	2013	\$42.40
PYNN KEVIN	2013	\$154.97
RANDALL ROGER	2013	\$62.75
REXFORD BRIAN	2013	\$89.89
REXFORD MICHAEL	2013	\$73.35
SAN DIEGO'S HAIR SALON	2013	\$159.00
SANFORD BUTCHER SHOP	2013	\$296.80
SANFORD REDEMPTION CENTER	2013	\$53.00
SHAW'S RIDGE FARM ICE CREAM	2013	\$636.00
SHEARS DELIGHT	2013	\$27.56
SHELDON DEREK & LAUREN	2013	\$38.37
SIGNGRAPHIX	2013	\$296.80
SMITH PHILLIP & MARY	2013	\$9.93
SPEAKER DOREEN	2013	\$33.50
SULLIVAN KEVIN	2013	\$41.13
SUNNYSIDE RESTAURANT THE	2013	\$636.00
SURPLUS BUSINESS ASSETS	2013	\$63.60
THAIKOOON LLC	2013	\$559.68
TREASURES AT COUNTRY PLACE	2013	\$21.20
VORCE ED & LEANNE	2013	\$114.27
WHEELER GARY	2013	\$54.48
ZOLT JEFF/CHARLOTTE	2013	\$101.34
ZREYAS	2013	\$190.80
88 HIGH ST CONVENIENCE STORE	2014	\$108.10
A TOUCH OF OLD ENGLISH	2014	\$97.29
ADVANCE CHOICE MORTGAGE	2014	\$54.05
ALERCHEK INC	2014	\$312.08
ALLEN L V & SON	2014	\$5,945.50
ALLEN STEVEN	2014	\$81.30
AMERICAN SELF DEFENSE	2014	\$38.92
APPLIANCE PRO	2014	\$21.62
ASADOORIAN ELEANOR & QUILL S	2014	\$15.56
AT&T MOBILITY LLC	2014	\$218.79
AUSTIN MACHINE & FABRICATION	2014	\$724.27
BACHELLER PATRICIA	2014	\$14.27
BACK STREET GRILL	2014	\$540.50
BARAKIAN STEVEN	2014	\$59.46

BARNA MARIJANE	2014	\$41.94
BBQ BARN	2014	\$605.36
BIG BOYS TOY BOX	2014	\$21.62
BONANZA	2014	\$2,162.00
BOUCHARD WAYNE	2014	\$136.85
BRYANT DONNA & JAMES	2014	\$35.24
BULLARD THOMAS	2014	\$562.12
BUNDLE RESALE	2014	\$32.43
CANNELL NICHOLAS	2014	\$126.26
CARD\$MART	2014	\$326.46
CARLINO JOHN	2014	\$141.18
CENTURY 21 - SAMIA REALTY	2014	\$1,145.86
CHAPAS KAREN	2014	\$28.97
CHASING THE SUN - TANNING	2014	\$143.77
CHOICE ONE REALTY/DEBOER PROP	2014	\$475.64
COMB & CLIPPER	2014	\$97.29
CORIANNDERS CAFE	2014	\$108.10
CORNER POST LAND SURVEYING	2014	\$1,204.88
COURTNEY CLEANERS	2014	\$3,675.40
CROWELL ROBERT	2014	\$35.67
D & L TRANSMISSION CLINIC	2014	\$458.43
DASH AVIATION LLC	2014	\$11.78
DELISLE PERRY/JEAN	2014	\$52.53
DOLL WILLIAM & BEVERLY	2014	\$62.91
EARTH TOUCH YOGA & AYURVEDA	2014	\$21.62
EAST LEBANON GLASS	2014	\$24.56
EDISON PRESS	2014	\$4,648.30
FALL'S AGWAY	2014	\$324.30
FARRER CHIROPRACTIC CENTER	2014	\$756.70
FILE & STYLE	2014	\$108.10
GEMMA ROBERT	2014	\$74.59
GM POLLACK & SONS	2014	\$691.84
GOULDING GREG	2014	\$44.75
GRASS GARY	2014	\$76.10
GRENIER RONALD & LISA	2014	\$513.04
HARDEN DEBRA	2014	\$109.61
HARTSHORN KAREN	2014	\$58.59
HAVOC MMA	2014	\$140.53
HAWES CAROLYN	2014	\$129.72
HEIDI'S HEAVENLY POT PIES	2014	\$259.44
HEMINWAY CHRIS	2014	\$139.23
HILL JASON R	2014	\$119.99
J & S GROCERY DELI	2014	\$439.37

J & T BARGAIN	2014	\$21.62
JAZZ TAPPIN' DANCE STUDIO	2014	\$64.86
JEFFREY DANIEL	2014	\$188.96
JEFFREY THOMAS	2014	\$57.08
JEWELER'S OUTLET	2014	\$216.20
JOHNSON SR TIMOTHY	2014	\$149.18
JONES SANDRA	2014	\$54.70
KING'S COUNTRY CLUB AUTO SALES	2014	\$216.20
KINNEY JOSEPH	2014	\$19.42
KNOX AUTO BODY	2014	\$259.44
KOSTANDIN ARA & JENNIFER	2014	\$83.45
LABCORP	2014	\$108.10
LAUNDERITE CLEANERS	2014	\$2,594.40
LAVOIE SCOTT	2014	\$149.61
LAVOIE WAYNE	2014	\$174.04
LENNON THOMAS	2014	\$71.78
LINDA BISHOP LMT	2014	\$86.48
LOWERY GEORGE	2014	\$91.67
MAINETODAY MEDIA INC	2014	\$648.60
MARCHAND DONALD/CLAIRE	2014	\$259.87
MARIAN HEATH GREETING CARDS	2014	\$1,189.10
MASTROPICTRO RONALD	2014	\$96.86
MC FARLAND ALLEN & SHERRY	2014	\$86.04
MCGRATH LISA	2014	\$30.27
MEL'S RASPBERRY PATCH	2014	\$410.78
MEL'S RASPBERRY PATCH (SPRVL)	2014	\$410.78
MIKE'S MUSIC	2014	\$108.10
MONIQUE SIMONE MSW LCSW	2014	\$97.29
MORINS MOTOR SPORT PARTS PLACE	2014	\$75.67
MOUSAM VALLEY MOTEL	2014	\$605.36
MURPHY'S TRANSPORTATION	2014	\$441.19
MURRAY MARTHA	2014	\$98.80
MUZAK LLC	2014	\$67.24
NILES DOUGLAS/KATHERINE	2014	\$193.07
NORTHERN PLASMA	2014	\$432.40
NORTON AUTOMOTIVE	2014	\$497.26
OBRIEN KEVIN	2014	\$177.07
PAQUET CAROL & RACHEL	2014	\$39.89
PEACE OF MIND MASSAGE	2014	\$32.43
PLANTE ARTHUR	2014	\$164.74
PSYCHIC CENTER	2014	\$54.05
PYNN KEVIN	2014	\$147.88
RANDALL ROGER	2014	\$80.64

REXFORD BRIAN	2014	\$101.19
REXFORD MICHAEL	2014	\$56.22
RICKER JAMIE	2014	\$183.12
ROSEBUD TATTOO STUDIO	2014	\$10.81
SAN DIEGO'S HAIR SALON	2014	\$172.96
SANFORD BUTCHER SHOP	2014	\$345.92
SANFORD COUNTRY CLUB	2014	\$3,113.93
SANFORD OTB	2014	\$804.90
SANFORD REDEMPTION CENTER	2014	\$64.86
SAUNDARYA HAIR SALON & DAY SPA	2014	\$363.86
SHAKER POND ICE CREAM	2014	\$17.91
SHAW'S RIDGE FARM ICE CREAM	2014	\$864.80
SHELDON DEREK & LAUREN	2014	\$74.80
SIGNGRAPHIX	2014	\$345.92
SMITH PHILLIP & MARY	2014	\$51.46
SNIP & TONE	2014	\$43.24
SOUTHERN MAINE AVIATION LLC	2014	\$270.25
SPEAKER DOREEN	2014	\$34.16
STANLEY RICHARD	2014	\$51.02
SULLIVAN KEVIN	2014	\$41.94
SUNNYSIDE RESTAURANT THE	2014	\$735.08
SURPLUS BUSINESS ASSETS	2014	\$75.67
TAYLOR RICHARD	2014	\$177.07
THE PROVIDER'S CARE P A	2014	\$23.56
TRADESMAN SHOP	2014	\$207.53
U S FELT COMPANY INC	2014	\$15,134.00
VAN HOUTEN THOMAS	2014	\$432.40
VORCE ED & LEANNE	2014	\$107.24
WARD ENTERPRISES INC	2014	\$345.92
WHEELER GARY	2014	\$55.56
WORKING CLASS TATTOO	2014	\$77.62
ZOLT JEFF/CHARLOTTE	2014	\$103.56
ZREYAS	2014	\$216.20
TOTAL		\$292,970.76

2013 OUTSTANDING REAL ESTATE TAX LIENS

Customer Name	Property ID	Unpaid Balance
AINSWORTH RICHARD JR/PAMELA	00R230005C00000	\$4,584.95
AIR-TECH INC	0R18A0000400001	\$941.54
ALLAIN ERIC/CONSTANCE	00R150096B00000	\$4,873.18
ALLAIRE LORRAINE	00J380001300000	\$1,786.88

ALLEN BARBARA A	000R50007D00000	\$2,134.97
ANDERSON SARAH JO	00R6A0000900000	\$1,884.43
BAGLEY MANAGEMENT INC	00K140003300000	\$1,201.53
BAMMEL DALE J & SAMUELL LEIANN J (JTS)	00L270004400000	\$2,252.48
BARRIEAU KATHLEEN A	00R120090A00047	\$516.44
BARTLETT STARR	00R190010000034	\$1,565.77
BATCHELDER WENDY	00K210000600000	\$3,039.58
BEAUCHESNE BRIAN A	00L270000600000	\$330.37
BEAUCHESNE BRIAN A	00L310011B00000	\$1,438.13
BEAUCHESNE MONA	00K280001800000	\$149.68
BEAUCHESNE MONA	00L280005000000	\$2,141.62
BENNETT ROBIN	00R230002100025	\$248.16
BERNIER PAULINE	00J310003200000	\$520.96
BERUBE DOROTHY I HEIRS OF	0R16A0001700000	\$880.43
BISSELL KAREN L & RICHARD (JTS)	000R20056A00000	\$1,820.12
BOUCHARD NORMAN J	00M270002900000	\$127.83
BOURQUE DAVID J & DIANE J	00R160002900000	\$800.23
BREARY LIMITED PARTNERSHIP	00K370001200000	\$27,523.79
BROOKS ROBERT ALEN	00R100001700000	\$1,593.98
BRUNO STEVEN G	00K180008B00000	\$3,733.55
BRUNO STEVEN G	00K180008A00000	\$1,011.75
BRUNO STEVEN G/KAREN P	00K170001900000	\$2,409.90
BURKE DAVID D	00L260002500000	\$2,831.16
BURKE DAVID D	00L280003900000	\$3,159.30
BUTLER EMILY L	00R120071C00000	\$117.44
CABANA DONALD/DOROTHY	00J170002100000	\$1,285.79
CAMERON CATHRYN & DAVID	00R120090A00005	\$325.76
CANTIN DORIS R	00I270003100000	\$2,944.23
CARNES EDWARD & LORRAINE	00R120090A00017	\$347.93
CARON BRUCE W/LISA	00I280009700000	\$1,601.04
CHASSE RALPH	000R70002A00000	\$1,418.01
CHERRY JOYCE M	00L270005200000	\$2,438.72
CHRISTENSEN MARTHA J HEIRS OF	000R10000500000	\$3,225.81
CHRISTOPHER LOUISE HEIRS OF	000R20006200000	\$1,930.25
CLARKE JONATHAN/ZELMA	000R40002500000	\$4,899.78
CLERICO STEVEN M	00K320003600000	\$4,584.95
CLIFTON JOHN H & HILTON CLIFTON ROBIN	00R150037A00000	\$6,890.80
CORLISS YVONNE R	000R90004600000	\$2,700.34
COTE JOSEPH R	00R230002100029	\$1,386.27
COURTNEY E TERRY TRUSTEE OF THE	0R12D0003800000	\$1,417.26
CRABTREE JOHN K HEIRS OF	00K250000600000	\$2,456.46
CRAM CLARK C	00R110004200000	\$5,148.11
CRAM CLARK C	00R110008200000	\$5,232.36

CROWLEY JR ROBERT E & MARY E (JTS)	000R60041J00000	\$2,516.72
CYR KARL L/WENDY L	00F280005A00000	\$106.26
DAUTEUIL MICHAEL J	00H290001000000	\$1,301.31
DEARBORN ROGER M	000R60002300000	\$1,984.21
DELANO TROY	00R190030B00000	\$1,092.90
DELISLE DANIEL P/CHERYL	00K310000800000	\$2,174.88
DEZAN LEE F/GAIL M	000R20041C00000	\$1,143.89
DIANNI ANDREA	00R6A0004A00000	\$1,374.79
DIONNE PAMELA S	00R230003700000	\$924.47
DRAKE MONICA	00R130010000054	\$361.23
DUCHARME ARMAND	00J140001500000	\$395.37
DUDLEY RICHARD W/ELIZABETH J	0R19A0012900000	\$2,609.44
DUGRE DAVID HEIRS OF	00R120067A00001	\$620.64
DUNHAM KATHRYN R	000R80001300000	\$214.28
ELDREDGE JR MICHAEL P TRUSTEE	00R150009600000	\$4,148.16
EMERSON KATHY ANN	00R100007C00000	\$3,287.90
EURISKO PROPERTIES LLC	00J310056A00000	\$2,112.80
FENDERSON NATHAN DALE	0R17A0011A00000	\$1,456.33
FLEMING CHRISTINE	0R14C0001400000	\$4,158.56
FOLLETT GRACE E/STANLEY JR	00R170001100000	\$3,274.60
FORD EDWARD	00J170000200000	\$2,480.84
FORTE DANIEL F	00J300001200000	\$1,132.31
FREITAS JOSE L/BELINA C	00J240000900000	\$2,715.86
GAGNON KAREN L	000R20059A00000	\$1,006.43
GAGNON LORI	00R130010000076	\$660.55
GAGNON RUTH A HEIRS OF	000R20005600000	\$3,686.99
GALBALLY REALTY TRUST	00L250001800000	\$1,999.73
GALE HARVEY L/CAROL ANN	00I180001400000	\$613.99
GALLANT PAUL	00R230002100018	\$543.04
GATEWAY PROPERTIES LLC	00J290001800000	\$12,433.73
GENGA TODD	00K150003400000	\$2,412.11
GIBSON LINDA	00R190010000056	\$618.42
GOODE DANIEL	00I350014A00000	\$1,997.83
GREENLAW ROBIN LEE	00H290005200000	\$2,256.92
GREGOIRE MARK ANTHONY SR	00R160005Y00000	\$2,727.14
GUERCIO JR PAUL J	00L160000200000	\$4,604.90
HACKETT RAYMOND & BRENNAN NANCY	00K190000100000	\$2,771.30
HALL KAREN & SCOTT ERWIN M	00R120090A00025	\$130.64
HAM DAVID A/LINDA C	000R30039A00000	\$4,693.58
HARMON KEVIN A/LINDA M	00R180000800000	\$1,534.12
HASKELL BETSY A	00I310000500000	\$1,117.28
HEALEY BETTY C	00I270004400000	\$646.90
HIGH STREET RENTAL PROPERTY LLC	00I290004600000	\$2,629.40

HILL ROBERT H/MARIE	00R210037D00000	\$1,658.28
HOBBS JOAN F	00R110000600000	\$2,618.31
HOBBS JOAN F & TRESS JUDITH M	0R15A0001500000	\$2,580.62
HOEL FRANCES P	00R150005300000	\$3,926.44
HOLDEN WAYNE	0R16A0007600000	\$862.31
HOLMAN CRAIG	00I290007000000	\$2,013.03
HORR ARLO J/JENNIFER L	000R60007000000	\$4,223.54
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000100000	\$2,019.68
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000100001	\$959.87
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000800000	\$4,392.05
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50005400000	\$4,075.00
HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50008B00000	\$216.17
HUFF KENNETH W	00J170001200000	\$2,287.96
HUSSEY CHARLES H	00R220034K00000	\$1,440.99
HUUSKONEN NYRIK T AS TRUSTEE OF THE	00K320004400000	\$1,913.25
HUYNH KHON	00R190010000029	\$199.19
JACKSON SCOTT	00R130010000043	\$299.15
JAGGER MILL LLC	00R150006900000	\$3,163.74
JMS CLEANING & RECYCLING LLC	00J300004500000	\$7,263.29
JOHNSON DENISE V	000R20001C00000	\$3,601.79
JOHNSON SR ROBERT J	0R25A0001000000	\$3,458.44
K & S DEVELOPMENT INC	000R70026D00001	\$1,017.52
K & S DEVELOPMENT INC	000R70026D00002	\$1,046.34
KER SOKHAN/SOKHA	00R120027C00000	\$2,693.69
KEY BANK OF MAINE	00R120000300002	\$203.82
KINGSBURY BOBBY C	00R180055C00000	\$993.01
KIRKPATRICK ASHLEY A	0R13A0000400000	\$609.41
LACHANCE ROBERT	00J270004900000	\$1,738.06
LANDRY CHARLES P/DONNA M	00K320004900000	\$2,010.81
LAPERRIERE GARY L/WENDI A	0R15B0001200000	\$9,764.26
LAPERRIERE WENDI A & GARY L (JTS)	0R19A0016700000	\$2,106.15
LAROSA JACQUELINE A	00L280001400000	\$2,432.07
LEACH JEFFREY A	00R180015B00000	\$1,656.06
LECLAIR CLEORA/RICHARD	00J170003900000	\$281.51
LEEALLEX LLC	00I290004500000	\$2,600.65
LEEALLEX LLC	00R180008B00000	\$906.66
LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0003100000	\$1,230.37
LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0004200000	\$1,006.43
LEMIRE TROY A/EILEEN	00R110024C00000	\$105.01
LEMIRE TROY A/EILEEN	00R110023A00000	\$784.71
LEPAGE ROBERT	00R190010000054	\$230.42
LEVESQUE LOIS B	0R12C0001200000	\$1,101.77
LIBBEY SHIRLEY	00L310000200000	\$2,558.45

LIBBY DANA A & KATHY K (JTS)	00K200002700000	\$3,208.08
LIBBY DANA A/KATHY K	000R20040200000	\$8,167.90
LINDVALL JAMES W & MITCHELL CAROL &	00I290000600000	\$2,367.77
LINDVALL JAMES W & MITCHELL CAROL L &	00J130001200000	\$1,746.97
LUNNY ROBERT J JR	00K210001200000	\$3,547.31
LYMAN KAREN B	00H300003300000	\$2,596.14
MAHONEY ROBERT J	00I270004600000	\$1,526.92
MANETTI AMY	00R190023F00000	\$3,518.48
MARCEAU RICHARD	00K290001500000	\$3,001.88
MARTEL PATRICK	00R190010000017	\$76.33
MARTEL RAYMOND J/EDWINA	000R10013C00000	\$2,514.11
MARTIN DAVIS	00J140001100000	\$1,082.16
MARTINEZ GREGG J	00J170001100000	\$2,800.63
MATERESE ALFRED J HEIRS OF	00L170000100000	\$3,259.07
MATHIEU JAMES L & CAROL ANN	00K330006200000	\$1,209.33
MCCALL RAYMOND B & BONNIE J	00R190010000052	\$429.96
MCCAUL DIANNE M	00L140002300000	\$1,117.04
MCCORMICK JILL E	00I220000200000	\$2,993.01
MCCORMICK JILL E	00I220002A00000	\$760.33
MCCORMICK JILL E	00I220002B00000	\$272.55
MCCORMICK ROBERT P	00J310000700000	\$3,132.70
MOREHART MICHELLE	00R150011700000	\$1,511.95
MORRISSETTE GERRY/KATHLEEN	00R150120E00000	\$823.32
MOSES NANCY A	00J330001700000	\$2,101.71
MOUSAM VALLEY MOTEL	000R20004200000	\$3,769.02
MURPHY CARMEN F HEIRS OF	00H300003600000	\$2,755.78
MYOTT ANGELA M & LANNIGAN SHAWN R (JTS)	00R120007100000	\$1,013.49
NASON JAMES H	000R80003600000	\$5,374.26
NEVERS DONALD	00I280007400000	\$691.59
NEWHALL ADA MAY J	0R16A0000300000	\$139.51
NEXTEL COMMUNICATIONS	00R110040B00001	\$554.13
NOBLE AMANDA M	00R160004B00000	\$1,904.05
NORMAND PAUL R	0R13A0000500000	\$2,362.11
NORTON SR HARRY & TSAMPAS CONSTANTIN	00I290003300000	\$2,285.74
OAKWOOD INN LLC	00K310002000000	\$3,226.36
PAIEMENT SUZANNE J	00F280001500000	\$749.24
PAPALE ELLEN M	00R200000800009	\$1,494.21
PAUL BERRY	00R130010000078	\$405.57
PELLETIER SARAH	00R120090A00038	\$341.28
PERREAULT MARCEL (LIFE ESTATE)	000R90002300000	\$4,154.81
PERREAULT MARCEL (LIFE ESTATE)	000R90002300001	\$647.24
PERRON JANET	00R190010000039	\$87.64
PETERS DONALD/PAULINE	00K380002700000	\$1,566.21

PHOENIX ASSOCIATES GROUP LLC	00J280000900000	\$4,627.45
PIADADE MYLINDA	00I280005900000	\$1,083.25
PIERCE PHILLIP	00R130010000005	\$327.97
PINETTE SCOTT E	00R120047A00000	\$3,134.91
POMBRIANT LISA	000R80000500000	\$1,990.86
POMBRIANT MARK J	00K280005400000	\$1,995.29
PRASCHAK PAUL M	00R190010000046	\$300.00
PRIME DANIEL G/LISA A	00R190010B00003	\$2,066.24
PZA LLC	00L320007B00000	\$846.79
QAD INVESTMENTS INC	00K290002000000	\$2,248.23
QUINN WILLIAM R/JOHN R/ROBERT J	0R21A0006200000	\$2,602.42
RHINO PROPERTY DEVELOPMENT LLC	00K140000900000	\$3,050.66
RICHER GLORIA A	00J170000900000	\$3,435.54
RICHER GLORIA A	00K320000300000	\$901.68
ROBERTS PEGGY A	00J310007500000	\$753.67
ROBERTS PEGGY A	00J310075A00000	\$3,323.38
ROCKWELL INVESTMENT GROUP LLC	00J140012B00000	\$3,194.77
ROUSSIN JANET	00J340003900000	\$2,416.55
RUEL ELDORA	00R120004100000	\$3,084.98
SANFORD LIMITED PARTNERSHIP	00J380002300000	\$24,184.74
SANFORD PLAZA LLC	00K360000100000	\$3,562.83
SAWTELLE BRITNEY	00J160000400000	\$1,041.83
SCOTT GEORGE A & PATRICIA A TRUSTEES OF	00I290006000000	\$244.39
SCOTT JOHN/KATHLEEN	00R130010000040	\$452.14
SHARENOW ERIC/JANE	00J290001900000	\$2,514.11
SHAW RICHARD H	000R60005300000	\$10,229.86
SHAW RICHARD H	000R60072A00000	\$186.08
SHAW'S RIDGE FARM	000R60053A00000	\$739.15
SHERI LLC	00J160005000000	\$2,159.36
SHIRLEY VIVIAN	0R13F0000200002	\$2,311.26
SIMONDS JOHN P TRUSTEE OF THE	000R50011A00000	\$412.22
SIMONDS JOHN P TRUSTEE OF THE	00L150000300000	\$4,057.26
SIMONE MONIQUE	000R10011E00000	\$3,766.80
SIMPSON ASHLEY L	00R110008B00000	\$724.85
SIMPSON ASHLEY L ET AL	00R110000800000	\$1,374.48
SKILLINGS THERESA	00R230002100015	\$265.90
SMITH BRUCE A/BRYAN D & MYRL A	0R25A0000800000	\$3,077.27
SMITH FRANK W/KAREN E	000R80012C00000	\$1,695.97
SMITH FRED W & LISA L (JTS)	00R190045D00000	\$2,086.19
SOULE MICHAEL H/CHRISTINE A	00I250006800000	\$1,877.92
ST CYR VIRGINIA R	00J320003300000	\$1,977.55
STANLEY TAMMY	00L280002700000	\$2,893.24
STAPLES MICHAEL	00R230002100033	\$146.16

STEFANILO MICHAEL	0R19A0020100000	\$3,261.29
STREW RONALD A	00R120007700001	\$1,207.77
TERISON PHILIP	00L360038D00000	\$232.48
THIBODEAU PAUL	00R130010600000	\$3,389.89
THISTLEWOOD PAUL A/BURKE JILL M	00M320000200000	\$1,173.73
TIDY MISS LLC	000R90012A00000	\$6,731.16
TITUS JONATHAN	00J300002100000	\$2,371.04
TRASK AMY	00R130010000033	\$694.09
TRUMBLE MICHAEL HEIRS OF	00K170000900000	\$2,172.66
TRUMBLE MICHAEL W SR HEIRS OF	00K150004100000	\$2,046.28
TUTTLE BILLY L & BRENDA L (JTS)	00I280006400000	\$2,013.03
WALLACE DEREK	00J290000700000	\$4,048.39
WEBB JAMES E	000R70000700000	\$939.91
WEBB JAMES E	000R70007A00000	\$990.91
WEBB STEPHEN T/CLAIRE R (JTS)	00R160000300000	\$734.42
WEEKS LESLIE K	00R150005200000	\$3,549.53
WHITE THOMAS/BARBARA	000R30000300000	\$2,168.22
WHITE THOMAS/BARBARA	000R30000800000	\$596.25
WISWELL AARON J & BISSON II ROCK M	00J280024A00000	\$3,341.11
WISWELL FAMILY INVESTMENTS LLC	00J160001400000	\$3,378.80
WORMWOOD ELAINE	000R70017C00000	\$769.71
YORK COUNTY FEDERAL CREDIT UNION	000R50001A00000	\$2,632.06
YOUNGER NATHAN & JESSICA	00R190010000051	\$618.42
	TOTAL	\$556,492.29

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

Name	Amount	Name	Amount
ADAMS, COLLEEN	\$63,538.84	COTE, DANNY	\$43,879.25
ADAMS, JEANNE	\$3,724.98	COTE, KOBEIGH-LYN	\$2,031.75
ALLAIRE, JEANNE	\$18,208.70	COTE, RONALD	\$380.00
ALLEN, CHAD	\$71,953.61	COTE, SUSAN	\$58,850.78
ALLEN, EVERETT	\$54,879.67	COTE, THOMAS	\$5,000.04
ANDERSEN, CRAIG	\$83,186.43	COTTER, PATRICK	\$51,537.60
ANDERSEN, SHIRA	\$49,580.16	CRAWFORD, DEBORAH	\$2,488.50
APRIL, ROBERT	\$37,412.88	CUDMORE, ALLEN	\$51,394.10
ARCHAMBAULT, JARED	\$74,805.55	CUNNINGHAM, MARC	\$903.00
BAILEY, CYNTHIA	\$61,782.48	CUSHING, GARY	\$72,436.00
BAKER, PETER	\$40.00	CUTTER, STEPHEN	\$67,611.53
BEAUCHESNE, ABBIGAYLE	\$4,504.33	CYR, CHRISTOPHER	\$63,589.25
BEAUCHESNE, MADELINE	\$1,288.13	DAVIS, MARSHAL	\$47,767.08
BEECHER, ERIC	\$82,897.98	DAVIS, RAYMOND	\$46,047.41
BEGIN, EMILY	\$2,370.00	DEBOTH, KOREY	\$1,706.50
BENOTTI, STEVEN	\$88,172.68	DEBOTH, SUSAN	\$4,244.50
BERTHIAUME, JEAN	\$389.25	DEHAVEN, TIMOTHY	\$86,409.76
BLACK, LORI ANN	\$465.00	DENIKE, DANIEL	\$5,246.17
BLACK, SANDRA	\$1,990.01	DEROCHE, ROGER	\$11,376.38
BLOOD, MARY	\$180.00	DESROCHERS, BRIAN	\$51,535.27
BLOUIN, MARCEL	\$73,157.10	DEXTER, JACOB	\$192.50
BODGE, PHILIP	\$1,110.00	DIGREGORIO, VICTOR	\$1,999.98
BOND, RICHARD	\$33,921.98	DOIRON, KELSEY	\$1,041.00
BOTTING, WILLIAM	\$90,669.56	DUBE, JORDAN	\$1,057.51
BOURQUE, DALE	\$55,491.59	DUBOIS, PAUL	\$67,967.58
BOWLES, DAVID	\$270.00	DUGGAN, THOMAS	\$63,733.83
BOYLE, RYAN	\$22,202.52	DUNCAN, MITCHELL	\$1,662.00
BRALEY, TROY	\$76,238.84	DUPONT, TAYLOR	\$2,160.00
BREWER, JUSTIN	\$3,187.40	DYER, MARK	\$81,618.89
BROOKS, JASON	\$71,216.31	ELDRIDGE, BRYAN	\$1,777.52
BROWN, CHRISTOPHER	\$17,190.47	ELDRIDGE, DAVID	\$2,377.65
BROWN, TALLYN	\$2,420.01	EMMONS, DWIGHT	\$57,398.70
BUCK, STEVEN	\$118,353.84	EMMONS, JAMES	\$46,747.59
BUCKLIN, BARBARA	\$40,479.38	FAESSLER, LUCAS	\$82.50
BUCKLIN, RICHARD	\$72,362.33	FALL, EARL	\$1,302.00
BURBANK, ALIX	\$4,680.00	FEENEY, ABRAM	\$3,248.00
BURNETT, CHARLES	\$15,537.50	FLAYHAN, MELISSA	\$67,628.74
CABANA, DONALD	\$52,901.53	FLEWELLING, JOHN	\$63,733.75
CABANA, RONALD	\$20,916.00	FLOOD, PATRICK	\$62,091.05
CALNAN, CHRISTOPHER	\$46,565.62	FLOYD, LAWRENCE	\$256.00
CAMIRE, ZACHARY	\$3,818.01	FOISY, SCOTT	\$65,867.16
CARON, STEPHEN	\$3,583.97	FRENCH, CARL	\$54,195.59
CARTER, REBECCA	\$3,313.51	FURBISH, JONATHAN	\$41,568.10
CASSERLY, MICHAEL	\$59,048.12	GAGNE, BARBARA	\$77,613.69
CETTEI, GAIL	\$456.00	GAGNE, DONALD	\$3,779.28
CHAMPLIN, JASON	\$72,899.03	GAGNE, MATTHEW	\$71,927.58
CHAMPLIN, RONNI	\$96,133.82	GAGNON, ARMAND	\$57,844.66
CHAPAIS, CONNOR	\$2,618.00	GAGNON, BENJAMIN	\$3,564.50
CHAPAIS, ZACHARY	\$9,617.51	GAGNON, RENE	\$100.61
CHAPPELL, APRIL	\$31,699.20	GALLAHER, JANET	\$81,604.30
CHARLAND, RANDY	\$18,060.82	GALLANT, JOHN	\$1,650.00
CHASE, SCOTT	\$55,797.42	GARNSEY, ELLEN	\$157.50
CHENEY, ERIC	\$51,985.11	GARNSEY, JENNA	\$168.75
CLARK, ANDREW	\$43,961.67	GAUDREAU, RYAN	\$60,803.80
CLARK, JEFFREY	\$698.25	GAY, CHRISTOPHER	\$48,214.96
CLARKE, JARRETT	\$57,324.78	GAY, GERALD	\$53,083.75
CLEVELAND, ADRIAN	\$46,180.84	GEAUMONT, JEFFREY	\$57,125.59
COCKBURN, EDWARD	\$238.92	GERRY, CONSTANCE	\$531.00
COLE, JAMIE	\$49,808.91	GILBERT, JAMES	\$45,300.84
COLE, SAMANTHA	\$65,372.65	GILE, ALEX	\$918.75
CONNOLLY, DIANNE	\$2,166.64	GILMAN, THOMAS	\$44,515.38
CONNOLLY, THOMAS	\$96,147.91	GLOVER, BROCC	\$9,135.32

City Earnings Report
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Name	Amount
GOLDSMITH, PAUL	\$9,135.32
GOODRICH, BLAINE	\$10,753.50
GOODWIN, JAMIE	\$63,792.55
GORDON, MICHAEL	\$58,411.32
GORE, BENJAMIN	\$59,435.64
GOVIN, DEVIN	\$2,076.00
GRAY, DONNA	\$45,232.88
GRAY, KATELYN	\$4,966.00
GREAVES, PATRICIA	\$388.00
GREENLEAF, ABBY	\$114.38
GREGOIRE, STEVE	\$46,488.75
GRONDIN, ROBERT	\$348.00
GRONDIN, RONALD	\$26,667.10
GUINARD, AMY	\$20,064.14
GULNAC, JAMES	\$78,816.60
GWILT, COURTNEY	\$2,003.00
HAGAN, KRISTEN	\$63,597.77
HAILE, ROBERT	\$14,878.21
HALEY, ERIKA	\$76,713.03
HALL, RANDY	\$48,687.22
HALL, SHERM	\$41,891.61
HAMMERLE, ALEXANDER	\$58,160.60
HANSLIP, JOSEPH	\$3,999.96
HARGROVE, THEODORE	\$124.00
HARTLEY, ZACHARY	\$1,250.63
HEGARTY, LORI	\$50,853.46
HEGARTY, PETER	\$2,833.38
HERLIHY, MAURA	\$3,999.96
HIGGINS, LIAM	\$1,348.13
HILL, MATTHEW	\$74,895.39
HOCKENBERRY, DEREK	\$63,493.56
HODGE, KEITH	\$93,148.34
HODGE, VALERIE	\$232.50
HOUDE, IRENE	\$35,221.39
HOWARD, SANDRA	\$3,605.52
HOWE, SARAH	\$60,229.80
HUSSON, FRANCES	\$42,536.04
JACK, BLAINE	\$1,244.90
JACK, BLAINE	\$2,280.00
JACK, KAEVIN	\$1,620.57
JACK, KAREN	\$2,167.76
JACKSON, PATRICIA	\$38,198.45
JARVIS, SARAH	\$27,082.50
JOHNS, MATHEW	\$60,152.32
JOHNSON, STACEY	\$46,597.30
JONES, GREGORY	\$66,241.59
JONES, MATTHEW	\$83,717.26
JOURDAIN, JOSEPH	\$62,311.69
KEENE, RAYMOND	\$57,722.98
KIRK, CHAD	\$59,532.92
KORPACZEWSKI, SUMMER	\$315.00
KRALL, JENICA	\$1,855.17
L'HEUREUX, ALLISON	\$1,680.01
LAMBERT, KEVIN	\$54,937.52
LAVALLEE, MICHELLE	\$32,247.20
LAVIOLETTE, TYE	\$1,053.75
LEBRUN, NANCY	\$42,999.56
LEDOUX, JAMIE	\$65,918.33
LEGERE, RYAN	\$4,928.45
LEVANGIE, TRACY	\$45,978.78
LEVESQUE, TODD	\$52,638.77
LITTLEFIELD, CONSTANCE	\$444.00

Name	Amount
LITTLEFIELD, HERBERT	\$8,053.00
LIZOTTE, SCOTT	\$65,739.67
LIZOTTE-JOHNSON, CRUISE	\$183.75
LIZOTTE-JOHNSON, KELSEY	\$2,562.00
LORD, DALE	\$988.26
LORD, SHERRY	\$60,304.52
MACDONALD, MARIAN	\$513.00
MAGGIO, VIRGINIA	\$51,929.90
MARQUEZ, VALIANT	\$624.00
MARTEL, RAYMOND	\$56,120.80
MARTINEAU, DANIEL	\$74,705.77
MASELLAS, LAUREN	\$46,788.91
MAYNARD, JOLEEN	\$54,308.29
MCADAM, ELLEN	\$260.50
MCADAM, JOHN	\$256.00
MCGLINCEY, DANIEL	\$497.50
MCNAMARA, JAMES	\$43,067.92
MCPHERSON, JESSICA	\$5,562.47
MELANSON, ARMAND	\$3,920.46
MILAM, AMY	\$37,992.70
MILLS, KENDALL	\$42,816.54
MONTOURI, LAWRENCE	\$36,379.89
MOOERS, SCOTT	\$38,638.81
MORISSETTE, BARBARA	\$40,084.00
MORRIS, PATRICK	\$1,149.38
MORRISON, PAUL	\$37,189.37
MOSES, THOMAS	\$57,190.72
MOULTON, JOHN	\$61,143.10
MUCCI, RONALD	\$912.24
MURLEY, LILY	\$903.77
MURPHY, EDDIE	\$69,763.85
MURRAY, CHERI	\$63,507.00
NEUBERT, ERIC	\$61,394.88
NG, CARA	\$11,366.99
NGUYEN, AMANDA	\$44,615.09
NICHOLS, NORMAND	\$72,042.00
NICHOLSON, HANNAH	\$1,091.25
NICHOLSON, OLIVIA	\$815.64
NIEHOFF, AMANDA	\$67,109.09
NIELSEN, ROBIN	\$460.00
NIMON, JAMES	\$90,159.59
NOBLE, ALBERT	\$10,035.22
NOBLE, CHARLES	\$132.00
O'CONNOR, ELIZABETH	\$41,647.12
O'GORMAN, LAURYN	\$1,417.50
O'GORMAN, BRENT	\$11,132.39
OAK, LYNDON	\$58,563.43
ORINO, PAYTON	\$1,816.00
OUELLETTE, STEVEN	\$62,927.40
PAQUIN, THOMAS	\$37,685.08
PARENT, RAYMOND	\$5,463.48
PARSONS, THERESA	\$260.00
PAYEUR, MAURICE	\$54,232.74
PELLETIER, HEATHER	\$60,765.27
PELLETIER, NICHOLAS	\$24,227.90
PEPIN, JENNIFER	\$1,383.76
PEPIN, RYAN	\$2,142.25
PERREAU, ANDREA	\$1,297.50
PHILLIPS, ALBERT	\$37,510.73
PHILLIPS, SHARON	\$60,974.45
PLANTE, ALLISYN	\$18.75
PLUMMER, DONITA	\$424.00

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

Name	Amount
PORTER, JASON	\$37,936.10
RAND, BRIAN	\$7,608.44
RAYMOND, ANDREW	\$59,708.17
RECORD, LINDA	\$2,542.05
REED, CHRISTIAN	\$61,165.85
RICKETTS, LORISA	\$3,674.88
RISLEY, FEDE	\$292.00
ROBERTS, FRED	\$13,516.48
ROCHE, JAMES	\$2,092.00
ROGERS, MARY	\$41,896.84
ROSS, SHIRLEY	\$132.00
ROY, AUDREE	\$49,065.86
SALLS, JUSTIN	\$9,292.00
SANBORN, BRENDA	\$40.00
SARGENT, CLAIRE	\$232.00
SARGENT, RAYMOND	\$232.00
SAYRE, THOMAS	\$72,379.67
SCULLY, MASON	\$515.63
SEVIGNY, CATHERINE	\$34,114.78
SHAW, KIMBERLY	\$11,821.55
SHAW, PAUL	\$66,545.74
SHEESLEY, SHIRLEY	\$71,747.89
SHELDON, CHESTER	\$71,451.71
SHERMAN, KENDRA	\$272.00
SHERMAN, SARAH	\$5,693.00
SIMMONS, ANDREW	\$36,778.21
SIMPSON, PAULA	\$76,540.63
SMALL, ERIC	\$65,936.74
SMITH, BETTE	\$45,003.93
SMITH, BRIAN	\$62,540.81
SMITH, FRED	\$3,999.96
SMITH, HAROLD	\$37,753.78
SMITH, PETER	\$65,643.80
SMITH, RICHARD	\$57,862.10
SOUTHARD, DWIGHT	\$64,463.95
ST. LAURENT, ROGER	\$3,967.50
STAPLES, DANIEL	\$52,415.05
STEFANO, JOSEPH	\$63,332.37
STEWART, JORDAN	\$27,544.65
STONE, LARRY	\$61,969.08
STORMAN, RODNEY	\$955.50
STROUT, TIMOTHY	\$80,364.29
SWEENEY, CAROLYN	\$560.00
TEMM, DYLAN	\$1,687.50
TERRIEN, ROGER	\$1,320.00
THOMPSON, DEBORAH	\$2,403.50
THORNELL, ADAM	\$2,182.00
THORNTON, MICHAEL	\$65,775.11
THYNG, WILLIAM	\$8,400.75
TIERNAN, AISLING	\$1,998.38
TIERNEY, TAYLOR	\$547.52
TITCOMB, JAMES	\$4,815.25
TOWER, WILLIAM	\$92,081.91
TRAVERSO-PENN, KALEB	\$1,380.00
TUNNEY, VIOLA	\$112.00
TURGEON, KATHLEEN	\$5,761.01
TUTTLE, ANN	\$40,123.32
VALENTI, TRISTAN	\$56,373.18

Name	Amount
VALIDO, DARCY	\$17,792.81
VEZINA, RENE	\$3,801.00
WAGNER, JASON	\$82,054.67
WALKE, JAMES	\$35,854.88
WALSH, ALAN	\$3,999.96
WALTON, GLENN	\$61,749.98
WATKINS, BRIAN	\$65,502.72
WATSON, ADAM	\$1,176.00
WATSON, DORIS	\$356.00
WATSON, GEORGE	\$356.00
WEBB, DOUGLAS	\$2,205.50
WELCH, MEGAN	\$59,591.86
WENTWORTH, DANIEL	\$3,479.50
WENTWORTH, KATHERINE	\$2,349.75
WHITE, JOHN	\$54,726.18
WHITE, SOPHIA	\$2,402.00
WIEGAND, PEYTON	\$1,490.00
WILBER, JOSEPH	\$41,392.63
WILKINS, RICHARD	\$3,999.96
WILKINSON, SPENCER	\$2,064.00
WORDEN, KEVIN	\$51,367.23
YUILL, CONNOR	

TOTAL GROSS EARNINGS	\$9,998,877.92
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**MUNICIPAL VENDORS
JULY 1, 2014 – JUNE 30, 2015**

A.H. HARRIS & SONS, INC.	126.06	AUTUMN GREEN FUNERAL HOME	1,385.00
ABLE ZEBRA COMMUNICATIONS, LLC	191.15	AVENET, LLC	1,250.00
ADAMSON INDUSTRIES CORP.	1,973.90	AVESTA HOUSING	690.00
ADMIRAL FIRE & SAFETY, INC.	39,835.22	BAHR SALES	557.20
ADVANCED ELECTRONIC DESIGN, INC.	4,801.00	BAILEY SIGN COMPANY, INC.	12,900.00
ADVANTAGE FUNERAL AND CREMATION SERVICES	1,022.00	BALLENGER AUTOMOBILE CO.	27,167.39
ADVANTAGE TENNIS, INC.	725.71	BARBARA GAGNE	540.00
AFFILIATED COMPUTER SERVICES	5,700.00	BASIX AUTOMATION	5,510.00
AFTERFIVE BY DESIGN, INC.	1,683.57	BCR COMMUNICATIONS	1,552.80
AIRGAS USA, LLC	3,595.35	BEACON ATHLETICS	1,203.79
ALAN BROWN ELECTRICAL	6,158.19	BEARINGS SPECIALTY COMPANY, INC.	39.30
ALBERT ALEXANDRE	933.00	BEAUREGARD EQUIPMENT, INC.	2,112.65
ALBERT PHILLIPS	234.24	BENJAMIN GORE	426.50
ALERT-ALL CORP.	1,220.00	BERGERON PROTECTIVE CLOTHING, LLC	26,269.97
ALEX HAMMERLE	255.09	BERGERON'S SHOE STORE	983.75
ALEXIS MUNSON	575.00	BERNSTEIN SHUR SAWYER & NELSON	269.50
ALLEN CUDMORE	500.00	BETTE MARIE SMITH	476.92
ALLEN UNIFORM	226.20	BETTY KOSTIS	1,905.00
AMANDA NIEHOFF	347.34	BIBBER MEMORIAL CHAPEL	1,385.00
AMERICAN PLANNING ASSOCIATION	584.00	BIDDEFORD FREE CLINIC	1,000.00
AMERICAN PUBLIC WORKS ASSOCIATION	174.00	BILL BOUGIE CONCRETE FINISHING	115,116.37
AMERICAN SECURITY ALARM	4,395.56	BILLER PRESS & MFG., INC.	607.71
AMERICAN TEST CENTER, INC.	2,230.00	BIO-SPECIALISTS, LLC	190.00
AMY GUINARD	89.00	BISCO	287.09
AMY MANETTI	2,727.00	BLOW BROTHERS	118.93
AMY MEURRENS	2,135.00	BLUEGLOBES, LLC	4,259.16
AMY MILAM	250.00	BOBCAT OF NEW HAMPSHIRE	39.80
ANDRE DESVERGNES	4,380.00	BONNIE HEPTIG	8,158.00
ANDREW CLARK	250.00	BOSTON CO.	2,769.00
ANDREW RAYMOND	540.00	BOSTON RED SOX	6,225.00
ANIMAL WELFARE SOCIETY, INC.	21,369.96	BOUND TREE MEDICAL, LLC	13,730.19
ANTHEM BLUE CROSS/BLUE SHIELD	352.70	BRIAN DESROCHERS	335.00
APCO CLASS REGISTRATION	368.00	BRIGHAM INDUSTRIES, INC.	6,960.00
APPLIED CONCEPTS, INC.	177.60	BROADCAST MUSIC, INC.	335.00
ARUNDEL FORD SALES	5,741.16	BROWNELLS, INC.	32.90
ARVID ROBERTS	387.00	BRUCE CARLSON, SR.	495.00
ASCAP	344.71	BSN SPORTS, INC.	2,365.00
ASSOCIATION FOR FACILITIES ENGINEERING	195.00	BUDGET DOCUMENT TECHNOLOGY	5,022.53
ATLANTIC COMFORT SYSTEMS, INC.	10,465.32	BUILD IT CONSTRUCTION	8,434.00
ATLANTIC PARTNERS EMS, INC.	420.00	BUSINESS COMMUNICATIONS OF MAINE, LLC	400.00
ATLANTIC RECYCLING EQUIPMENT, LLC	3,337.50	C B KENWORTH, INC.	152.58
AUBUCHON HARDWARE	907.48	C.A.S. OF NEW ENGLAND	2,303.00
AUDREE ROY	300.00	C.N. BROWN COMPANY	108,576.83
AUTOZONE	44.88	CABANA'S AUTO BODY SHOP	9,069.60
		CALEB CHESSIE	3,857.00
		CARD CENTER	129,746.68

**MUNICIPAL VENDORS
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CAREER TRACK, INC.	993.00	DAN SALAMACHA	675.00
CARING UNLIMITED	250.00	DANIEL ANGERS	185.67
CARL HURD	1,904.50	DANIEL FORTE	1,241.00
CARLL-HEALD & BLACK FUNERAL HOME	11,650.00	DANIEL J. GUILLEMETTE	6,250.00
CARQUEST AUTO PARTS	575.63	DANNY COTE	240.50
CASCO BAY FORD	16,447.00	DARCY VALIDO	36.00
CATV CONSTRUCTION, INC.	8,527.74	DAVE PEARSALL	3,366.87
CBA LIGHTING & CONTROLS, INC.	243.00	DAVID & DENISE PEPIN ENTERPRISES, LLC	10,772.14
CENTRAL FURNITURE	3,310.00	DAVID BURKE	2,584.00
CENTRAL MAINE POWER COMPANY	297,350.21	DAVID WINCHELL, SR.	26,800.00
CENTRAL MAINE PYROTECHNICS	11,000.00	DAYTON SAND & GRAVEL CO., INC.	480,077.71
CENTRAL TIRE CO., INC.	25,455.71	DEAD RIVER COMPANY	1,309.44
CENTRELEARN SOLUTIONS, LLC	2,197.80	DEBRA RAMINI	1,348.00
CERTIFIED LABORATORIES	375.79	DEERING LUMBER, INC.	3,779.22
CHAD ALLEN	1,393.25	DELL	33,809.52
CHAD KIRK	300.00	DENISE BOUGIE	229.00
CHADWICK-BAROSS	294.83	DEPARTMENT OF PUBLIC SAFETY	120.00
CHAMP	1,816.00	DEREK HOCKENBERRY	300.00
CHARLES A. PLANTE & SONS	161,962.50	DICK BENTLEY	22,200.00
CHERI MURRAY	300.00	DIRIGO SLIPFORM	4,922.75
CHERRY CHRETIEN	67.50	DISCOUNT SCHOOL SUPPLY	369.06
CHESTER SHELDON	540.00	DON-RITE PLUMBING & HEATING	2,449.00
CHRIS CYR	540.00	DONALD BEADLE	150.00
CHRISTIAN REED	300.00	DONALD CABANA	150.00
CINTAS FIRE PROTECTION	2,366.99	DONALD METAYER	600.00
CITY OF BIDDEFORD	1,450.00	DOOR SERVICES, INC.	895.00
CITY OF SANFORD	130,563.44	DOWN MAINE VETERINARY CLINIC	2,802.17
CIVES CORP.	14,355.25	DOWNEAST ENERGY	19,278.38
CIVIL CONSULTANTS, INC.	605.99	DOWNEAST FLOWERS AND GIFTS, INC.	127.76
CLEAN-O-RAMA	81.71	DOWNEAST TURF FARM	87.00
CLIA LABORATORY PROGRAM	150.00	DRAKE INGLES MILARDO, INC.	2,625.00
COLLEEN ADAMS	638.62	DRUMMOND WOODSUM	10,953.96
COMFORT SYSTEMS USA	21,312.03	EAST COAST COMPACTOR MAINTENANCE	5,473.00
COMPUTER PROJECTS OF ILLINOIS	1,887.60	EAST COAST SERVICE CENTER	1,300.52
COOPER CROUSE-HINDS, LLC	2,705.60	EAST LEBANON GLASS	100.00
CORNER POST LAND SURVEYING, INC.	2,031.25	EASTERN FIRE PROTECTION	1,669.00
COURTNEY CLEANERS	133.00	EASTERN FIRE SERVICES	1,585.07
CPRC RECYCLING	1,460.16	EASTERN MECHANICAL, INC.	43,955.73
CRAIG ANDERSEN	715.00	EASTPOINT LASERS, LLC	1,050.00
CUMBERLAND COUNTY SHERIFF'S OFFICE	75.00	EATON PEABODY CONSULTING GROUP, LLC	4,309.99
CUMMINS NORTHEAST, INC.	5,782.98	ECOMAINE	24,445.12
CURTIS LAKE CHRISTIAN CHURCH	100.00	ECONOMIC DEVELOPMENT CORPORATION	5,064.00
CUSTOM COACH & LIMOUSINE	3,990.00	ECONOMIC DEVELOPMENT COUNCIL OF MAINE	100.00
CUSTOM COMMUNICATIONS	215.00	EDDIE MURPHY	891.07
CYNTHIA BAILEY	300.00	EDISON PRESS	804.09
CYNTHIA SNOW	4,553.00		
DAN GUILLEMETTE	4,975.00		

**MUNICIPAL VENDORS
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ELECTION SYSTEMS & SOFTWARE, LLC	10,040.88	GLENN WALTON	414.50
ELECTRIC LIGHT COMPANY, INC.	31,549.90	GLOBAL EQUIPMENT COMPANY	1,614.58
EMERY MILLS ENERGY	609.45	GORDON PRIME	200.00
EMPLOYEE DATA FORMS	36.75	GORHAM COUNTRY CLUB	100.00
EMPLOYEE HEALTH & BENEFITS	38,114.83	GORHAM FENCE COMPANY, INC.	6,582.50
ENVIRONMENTAL SAFETY & HYGIENE	1,639.00	GORHAM LEASING GROUP	89,453.77
ERIC CHENEY	89.00	GORHAM SAND & GRAVEL, INC.	310.00
ERIC SMALL	1,200.00	GRADING SOLUTIONS, INC.	12,000.00
ERICA HALEY	300.00	GRAYBAR	192.77
ESRI, INC.	4,950.00	GREENWOOD EMERGENCY VEHICLES, INC.	4,377.59
EVERETT ALLEN	679.95	GRONDIN ENTERPRISES TOWING & RECOVERY	150.00
EVERGREEN COVENANT CHURCH	113.28	GUILLEMETTE BROS.	30,395.00
F.M. ABBOTT POWER EQUIPMENT, INC.	3,447.30	GUILLEMETTE'S FLOORING	1,852.70
FAIRPOINT COMMUNICATIONS, INC.	6,390.88	H. ALLEN MAPES	37,500.00
FALL'S & WEBB OIL COMPANY	7,002.84	H.A. MAPES, INC.	253,492.14
FASTENAL COMPANY	9,739.16	H.A. STONE & SON, INC.	46,541.81
FB ENVIRONMENTAL CONSULTING	1,837.50	HALE TRAILER BRAKE & WHEEL	703.94
FBI - LEEDA	50.00	HALL BROTHERS CONTRACTING, INC.	14,200.00
FBINAA NEW ENGLAND	297.00	HANNAFORD	6,721.48
FERGUSON & JOHNSON, P.A.	85.00	HARRIS COMPUTER SYSTEMS	7,076.52
FIRE ENGINEERING	71.00	HARTFORD EQUIPMENT, INC.	21,416.16
FIRST ADVANTAGE LNS SCREENING SOLUTIONS	325.00	HARTFORD LIFE & ACCIDENT	770.00
FISHER-JAMES COMPANY, INC.	195.00	HAZEN CARPENTER	1,000.00
FLAGHOUSE	746.30	HEATHER PELLETIER	300.00
FLEETPRIDE	87.20	HEGARTY PLUMBING & HEATING, INC.	3,241.00
FLEMISH MASTER WEAVERS, INC.	72,660.00	HI-WAY SAFETY SYSTEMS, INC.	24,870.07
FORMAX	823.00	HIGGINS OFFICE PRODUCTS, INC.	432.44
FRANKLIN PAINT CO., INC.	451.64	HIGH TECH FIRE PROTECTION	734.00
FRED'S COFFEE CO.	624.00	HISSONG READY-MIX & AGGREGATES, LLC	1,050.00
G & K SERVICES	7,661.57	HOWARD P. FAIRFIELD, LLC	157,974.15
GAIL CETTEI	150.00	HOYLE, TANNER & ASSOCIATES, INC.	231,299.69
GALLO CONSTRUCTION	409.22	HSE GOULD	23,077.10
GALLS/QUARTERMASTER	2,272.00	HUSSON UNIVERSITY	4,260.17
GARY W. BURPEE	2,720.00	HYDRAULIC HOSE & ASSEMBLIES, INC.	5,289.52
GEMPLER'S	359.40	IAAO	175.00
GENERAL CODE PUBLISHERS	7,688.56	ICS SOFTWARE, LTD.	324.00
GENERAL LINEN SERVICE, INC.	12,893.99	IMAGE TREND, INC.	175.00
GENEST CONCRETE WORKS, INC.	2,059.16	INDUSTRIAL PROTECTION SERVICES	1,032.00
GENEST PRECAST	31,700.00	INFORME	63.00
GENUINE PARTS COMPANY - KENNEBUNK	27,871.07	INFORMER SYSTEMS, LLC	4,017.60
GEORGE J. FOSTER & CO., INC.	1,560.85	INNOVATIVE SURFACE SOLUTIONS	3,776.40
GEORGE R. ROBERTS CO.	1,578.72	INSIGHT PUBLIC SECTOR	1,516.30
GEORGE SHARKEY	62,500.00	INT. ASSOC. FOR PROPERTY AND EVIDENCE	100.00
GEORGE SLEEPER	13,921.00	INT. ASSOC. OF CHIEFS OF POLICE	150.00
GIS MAPPING & ANALYSIS	22,500.00	INT. ASSOC. OF FIRE CHIEFS	503.00
GIS PLANNING	8,000.00		

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INT. ASSOC. OF ARSON INVESTIGATORS	75.00	KAMCO SUPPLY CORP.	7,730.55
INTERNATIONAL CODE COUNCIL, INC.	16.00	KAPLAN UNIVERSITY	5,345.00
INTERNATIONAL PUBLIC MANAGEMENT	452.50	KENDALL MILLS	225.00
INTERNATIONAL SALT CO., LLC	75,164.63	KENNETH MITCHELL	685.00
INTERSTATE BATTERIES OF MAINE	5,143.20	KEVIN PARKS	294.00
INTERSTATE FIRE PROTECTION	696.50	KEVIN WAY	440.00
INVISIBLE INTELLIGENCE, LLC	300.00	KEYSTONE LEASING	5,840.80
J.P. PEST SERVICES, INC.	624.00	KFD TRAINING & CONSULTATION, LLC	655.00
J.R. TOWING & RECOVERY	265.00	KIDS FREE TO GROW	667.00
JAIME LEDOUX	648.76	KIMBALL MIDWEST	184.01
JAMES GULNAC	111.84	KITTERY PARKS & RECREATION	90.00
JAMES NIMON	1,973.82	KNOX COMPANY	102.00
JAMES WALKE	225.00	KORA SHRINE CIRCUS	400.00
JAMIE COLE	16.50	KORA SHRINE MOPED PARADE UNIT	300.00
JANET GALLAHER	300.00	L.V. ALLEN & SONS, INC.	88,688.49
JANET VACHON	1,100.00	LAFAYETTE SOCIAL CLUB	3,000.00
JARED ARCHAMBAULT	540.00	LAFRANCE-LAMBERT & BLACK	1,310.00
JASON BROOKS	540.00	LAKESIDE SPORT & MARINE	150.00
JASON CHAMPLIN	540.00	LARRY MONTUORI	500.00
JASON WAGNER	992.40	LAUNDERITE CLEANERS	987.00
JEANNE ALLAIRE	68.25	LAUREN MASELLAS	540.00
JEDEDIAH COBB	528.00	LAWSON PRODUCTS, INC.	9,596.11
JEFF GEAMONT	8.00	LELAND THERIAULT	3,200.00
JEFFREY A. SIMPSON, INC.	9,174.90	LEVESQUE'S EXCAVATION	47,810.00
JEMS	44.00	LINCOLN PRESS CORPORATION	10,046.00
JERAMIAH J. RAITT	941.25	LIONEL SEVIGNY	323.43
JERRY'S MARKET	277.29	LISA IBRAHIM	1,558.00
JIM GILLEY	3,300.00	LITERACY VOLUNTEERS OF GREATER SANFORD	6,000.00
JIM'S ALIGNMENT SERVICE	2,170.80	LORI HEGARTY	225.00
JOHN DEERE LANDSCAPES, INC.	1,541.13	LORISA RICKETTS	190.78
JOHN F. KENNEDY REALTY TRUST	10,133.95	LORMAN EDUCATION SERVICES	296.95
JOHN FLEWELLING	1,440.37	LOUIS B. GOODALL MEMORIAL LIBRARY	385,822.16
JOHN GALLANT	4,800.00	LOUISE PERREAULT	1,644.00
JOHN MOULTON	458.00	LOWE'S	2,066.46
JOHN N. FERDICO	2,600.00	LUSTRE-CAL NAMEPLATE CORPORATION	569.00
JOHN WHITE	89.00	LYNOX	4,650.00
JOLEEN MAYNARD	300.00	MAD SCIENCE OF MAINE	440.00
JONATHAN FURBISH	500.00	MAHFUZ FULLI	3,450.00
JORDAN EQUIPMENT COMPANY	1,995.00	MAILINGS UNLIMITED	6,343.58
JOSEPH JOURDAIN	784.15	MAINE AMBULANCE ASSOCIATION	900.00
JOSEPH LECLAIR	306.00	MAINE ASSOC. OF ASSESSING OFFICERS	324.00
JOSEPHINE BOUTILIER	1,727.00	MAINE ASSOCIATION OF LOCAL EMERGENCY MANAGERS	25.00
JOURNAL TRIBUNE	5,291.30	MAINE ASSOCIATION OF PLANNERS	50.00
JUSTICE PLANNING & MANAGEMENT ASSOC.	2,460.00	MAINE BEACHES ASSOCIATION	200.00
K & S DEVELOPMENT, INC.	98.11	MAINE BETTER TRANS. ASSOC.	370.00
K. BLAIR HODGE	629.34		

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MAINE CEMETERY ASSOCIATION	25.00
MAINE CHIEFS OF POLICE ASSOC.	614.00
MAINE COMMERCIAL TIRE	4,249.08
MAINE COMMUNITY DEVELOPMENT ASSOC.	100.00
MAINE DEPT. OF HUMAN SERVICES	3,860.00
MAINE DEVELOPMENT FOUNDATION	215.00
MAINE FIRE CHIEFS' ASSOCIATION	175.00
MAINE GOVERNMENT FINANCE OFFICERS ASSOC.	70.00
MAINE MOTOR TRANSPORT ASSOC., INC.	1,295.00
MAINE MUNICIPAL ASSOCIATION	647,608.34
MAINE MUNICIPAL HEALTH TRUST	1,988,855.44
MAINE PERS	949,146.40
MAINE REAL ESTATE & DEVELOPMENT ASSOC.	275.00
MAINE REVENUE SERVICES	115.50
MAINE STATE POLICE	200.00
MAINE TECHNICAL SOURCE	40.04
MAINE TOWN & CITY CLERK'S ASSOC.	325.00
MAINE TURNPIKE AUTHORITY	2,243.04
MAINE WELFARE DIRECTORS ASSOC.	270.00
MARC MATHIEU	1,523.00
MARDEN'S, INC.	509.80
MARGARET SEVIGNY	2,800.00
MARK BROADARD	600.00
MARK DYER	540.00
MARKS PRINTING HOUSE	148.55
MARSHAL DAVIS	180.00
MARSHALL & SWIFT/BOECKH, LLC	1,154.15
MARY ALLISON ROGERS	514.34
MARY DIMANNO	2,020.00
MASTERMAN'S, LLP	3,622.18
MATHESON TRI-GAS, INC.	4,069.06
MATHEW JOHNS	540.00
MATT COLTON	115.52
MATTHEW GAGNE	700.67
MATTHEW JONES	1,659.54
MBOIA	90.00
MCAPWA	220.00
MEGAN WELCH	465.50
METROCAST CABLEVISION	5,453.10
MICHAEL CASSERLY	15.00
MICHAEL GORDON	1,585.00
MICHAEL LABBE	6,000.00
MICHAEL THORNTON	1,598.74
MICHAEL V. MORIN	3,048.00
MICHAEL WAITT	600.00

MILL METALS CORPORATION	717.00
MMTCTA	115.00
MOFFETT TURF EQUIPMENT	2,900.92
MOORE MEDICAL, LLC	859.39
MORIN STEEL, INC.	223.64
MORNING DEW & YARD TIME, INC.	1,076.37
MORTON SALT	295,791.72
MOUNT WASHINGTON COLLEGE	759.00
MRPA	9,257.50
MSDS SOURCE	1,724.00
MYRECDEPT.COM	3,450.00
N.H. BRAGG & SONS	895.95
NASSON COMMUNITY CENTER	3,307.50
NAT. ASSOC. OF SCHOOL RESOURCE OFFICERS	40.00
NATIONAL FIRE PROTECTION ASSOC.	2,094.75
NATIONAL RECREATION & PARK ASSOC.	165.00
NAVAL SURFACE WARFARE CENTER	1,200.00
NEPTUNE, INC.	2,007.90
NEVISON EXCAVATION, INC.	512.00
NEW ENGLAND BARRICADE	1,266.50
NEW ENGLAND COLLEGE	2,215.00
NEW ENGLAND CRANE, INC.	715.20
NEW ENGLAND DETROIT DIESEL	760.95
NEW ENGLAND PARK ASSOCIATION	25.00
NEW ENGLAND SPECIALTY SOILS	1,136.36
NEW ENGLAND STATE POLICE	100.00
NEW ENGLAND TRUCK TIRE CENTERS, INC.	3,679.72
NEWCASTLE CHRYSLER	99.17
NHIC CORP.	309.44
NNERPC	85.00
NORMAN NICHOLS	581.12
NORMAND ELECTRIC, INC.	15,771.63
NORTH AMERICAN EQUIPMENT UPFITTERS	659.46
NORTH COUNTRY TRACTOR, INC.	5,152.21
NORTHEAST ELECTRICAL DISTRIBUTORS	1,697.71
NORTHEAST EMERGENCY APPARATUS, LLC	15,796.68
NORTHEAST NURSERY, INC.	11,724.19
NORTHEAST RECORD RETENTION, LLC	344.50
NORTHEAST TIMETRAK SYSTEMS	787.00
NORTHEASTERN ECONOMIC DEVELOPERS ASSOC.	175.00
O'BRIEN & SONS, INC.	4,057.00
O'CONNOR GMC	78,443.71

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O'REILLY AUTO PARTS	93.49	QUEST DIAGNOSTICS	290.40
OFFTECH	116.80	R & W ENGRAVING, INC.	185.50
OLD DOMINION BRUSH	6,622.80	R V DOCTORS, INC.	381.08
OPEN SESAME, INC.	357.95	R. D. TORNIO & SON'S PAVING, INC.	38,359.60
OSHKOSH CAPTIAL	82,869.79	R. PEPIN & SONS, INC.	69,718.76
OTIS ELEVATOR COMPANY	8,559.65	RADIOSHACK	7.29
OTT COMMUNICATIONS	26,074.68	RAITTS SIGN & DESIGNS, INC.	1,123.76
OVERHEAD DOOR COMPANY	8,295.13	RAY'S SMALL ENGINE'S	128.19
P & E SUPPLY CORP.	1,431.30	RAYMOND M. CHARPENTIER	198.00
PACKAWHALLOP, LLC	180.00	RDJ SPECIALTIES, INC.	203.00
PAGE, WOLFBERG & WIRTH, LLC	1,560.00	RED'S SHOE BARN, INC.	2,234.62
PAINTING BY NORTHEAST	2,990.00	RELIANCE CONSTRUCTION	1,200.00
PALMER SPRING COMPANY	5,879.97	RELIANCE EQUIPMENT	9,194.70
PARTY PLUS	2,746.00	RICHARD BUCKLIN	1,223.59
PATCO CONSTRUCTION, INC.	151.90	RICHARDS REFRIGERATION AND ELECTRICAL	113.60
PATRICIA JACKSON	205.52	RIVERSIDE CEMETERY ASSOCIATION	33,105.00
PATRICK COTE	209.00	ROBERT HALF TECHNOLOGY	8,257.00
PATRICK COTTER	412.38	ROBERT HEWEY LIVING TRUST	1,204.00
PATRICK FLOOD	540.00	ROBERT LACHANCE	3,680.00
PAUL SHAW	540.00	ROCHESTER TRUCK REPAIR	110.24
PAULA SIMPSON	225.10	ROGER BERUBE BUILDERS, INC.	38,127.00
PCM SALES, INC.	3,444.00	ROGER T. RIDLEY, SR.	23,175.00
PEERLESS INSURANCE COMPANY	2,545.00	RON MORIN	430.00
PERFORMANCE TRAINING SYSTEMS, INC.	1,955.14	RONALD MATHIEU	360.00
PERMA-LINE CORPORATION	4,965.84	RUBB, INC.	19,227.74
PERSHING, LLC	6,250.00	RYDIN DECAL	1,494.63
PIKE INDUSTRIES, INC.	28,037.72	S & S WORLDWIDE, INC.	1,054.25
PINE STATE ELEVATOR COMPANY	2,222.40	S.A. MCLEAN, INC.	900.00
PINE TREE WASTE	972,176.01	SANDRA LEMELIN	1,630.00
PITNEY BOWES	648.00	SANFORD COMMUNITY ADULT EDUCATION	6,400.00
PITNEY BOWES PURCHASE POWER	14,802.50	SANFORD CPR ASSOCIATES	1,417.00
PITNEY BOWES, INC.	2,422.16	SANFORD FIREFIGHTERS ASSOC., INC.	250.00
PNC EQUIPMENT FINANCE, LLC	4,681.86	SANFORD FOOD PANTRY	4,146.00
POLAND SPRING WATER COMPANY	217.45	SANFORD HIGH SCHOOL	153.20
PORTLAND GLASS	750.92	SANFORD HOUSING AUTHORITY	3,077.00
PORTLAND POLICE DEPARTMENT	675.00	SANFORD INSTITUTION FOR SAVINGS	22,260.92
PORTLAND PRESS HERALD	2,213.23	SANFORD MILL REDEVELOPMENT, LP	53,050.18
POWERPLAN	5,842.46	SANFORD POLICE DEPARTMENT	1,207.00
PRC INDUSTRIAL SUPPLY, INC.	5,802.12	SANFORD RADIATOR	1,705.61
PRIORITY CAPITAL PARTNERS, LLC	24,570.17	SANFORD SCHOOL DEPARTMENT	198.53
PRIORITY DISPATCH CORPORATION	2,200.00	SANFORD SEWERAGE DISTRICT	30,808.85
PROF. LITIGATION & POLYGRAPH SERVICE	1,750.00	SANFORD SOUND	614.99
PROFESSIONAL PAINTING/PAPER HANGING	1,300.00	SANFORD WATER DISTRICT	629,953.05
PUBLIC ENGINES, INC.	1,188.00	SANFORD-SPRINGVALE CALL FIRE FIGHTERS	54,302.38
PUBLIC SAFETY TRAINING CONSULTANTS	1,352.00	SANFORD-SPRINGVALE CHAMBER OF COMMERCE	22,351.08

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SARAH HOWE	972.00	SPILLER'S	155.53
SARAH THEBERGE	206.00	SPORTS FIELDS, INC.	7,902.84
SARGENT TYLER & WEST	1,913.00	SPORTS TURF MANAGERS ASSOCIATION	110.00
SCOTT CHASE	138.14	SPRAGUE PLUMBING & HEATING	1,180.00
SCOTT FOISY	540.00	SPRINGVALE HARDWARE CO., INC.	5,753.26
SCOTT WILSON	750.00	SPRINGVALE NURSERIES	5,002.25
SCREENTECH	129.90	SPRINGVALE PUBLIC LIBRARY	149,818.00
SEACOAST BUSINESS MACHINES	9,996.42	SPRUCE LANE INVESTMENTS	700.00
SEACOAST CHIEF FIRE OFFICERS MUTUAL AID DISTRICT	950.00	SQUARE POND WATER SKI CLUB	1,600.00
SEACOAST FIRST AID & SAFETY	323.00	SRP PROPERTIES, LLC	5,037.00
SEACOAST NEWSPAPERS	1,506.69	ST. THERESE OF LISIEUX	100.00
SEACOAST SHIPYARD ASSOCIATION	50.00	ST. THOMAS SCHOOL	21,796.00
SEBAGO TECHNICS, INC.	8,539.17	STARKEY FORD, INC.	50,250.00
SEBASCO HARBOR RESORT	218.00	STATE INDUSTRIAL PRODUCTS	4,708.07
SECRETARY OF STATE	3,130.00	STATE OF NH - DMV	15.00
SELECT ADVANTAGE	100.00	STERICYCLE, INC.	127.49
SERVPRO OF SOUTHERN YORK COUNTY	19,101.42	STONEY ROAD SEPTIC, INC.	3,960.00
SEVEE & MAHER ENGINEERS, INC.	27,403.36	STOP & GO PORTABLE TOILET SERV.	3,457.50
SHAKER POND ICE CREAM	270.00	STRYKER MEDICAL CORPORATION	482.88
SHARON PHILLIPS	516.00	STS CONSTRUCTION	304,507.74
SHAW'S HARDWARE, INC.	4,560.02	SUPERCO SPECIALTY PRODUCTS	506.28
SHAWNEE PEAK	3,689.00	SUSAN COTE	599.15
SHERRY LORD	23.70	SUSAN MANSFIELD	300.00
SHERWIN WILLIAMS	799.59	SUSAN T. CYR	69.00
SHIRA ANDERSEN	402.00	SUSAN T.J. CYR, ATTORNEY	6,100.00
SHIRLEY SHEESLEY	35.00	SYSCO OF NORTHERN NEW ENGLAND	2,716.48
SIGN DESIGN, INC.	7,555.00	TASER INTERNATIONAL	2,773.29
SIMPLEX GRINNELL	2,937.77	TAYLOR RENTAL CENTER	521.04
SIRCHIE FINGER PRINT LABORATORIES	908.50	TD BANK	748,728.52
SKELTON, TAINTOR & ABBOTT	46,761.14	THE BANK OF NEW YORK MELLON	5,815.14
SMITTY'S CINEMA	357.00	THE BELL/SIMONS COMPANIES	21.72
SOUTHERN MAINE AGENCY ON AGING	823.00	THE CHILDREN'S CENTER	5,253.00
SOUTHERN MAINE AVIATION, LLC	52.50	THE GORHAM FLAG CENTER	37.00
SOUTHERN MAINE CABLING	863.00	THE GUTTER PEOPLE	2,063.00
SOUTHERN MAINE COMMUNICATIONS	146,418.95	THE RIDGE ANIMAL HOSPITAL	776.96
SOUTHERN MAINE COMMUNITY COLLEGE	1,250.00	THOM LAKIN	4,704.00
SOUTHERN MAINE DISTRICT 1 TRAINING	750.00	THOMAS CONNOLLY	102.00
SOUTHERN MAINE DOOR PROFESSIONALS	2,465.00	THOMAS DUGGAN	254.64
SOUTHERN MAINE EMERGENCY MEDICAL SERV.	2,600.00	THOMAS ROBERGE	2,947.56
SOUTHERN MAINE REGIONAL PLANNING	19,336.36	THOMAS SAYRE	540.00
SOUTHERN MAINE SNO-GOERS	3,382.82	THOMSON WEST PAYMENT CENTER	3,243.63
SOUTHWORTH-MILTON, INC.	8,391.45	THU LAM	1,250.00
		TIM WHITEHOUSE	575.00
		TIMBERRIDGE APARTMENTS	980.00
		TIMOTHY DEHAVEN	608.00
		TIMOTHY MARTIN	4,356.40
		TMDE CALIBRATION LAB, INC.	815.00
		TOOL & EQUIPMENT CONNECTION	2,165.00

**MUNICIPAL VENDORS
JULY 1, 2014 – JUNE 30, 2015**

TOWERWALL, INC.	13,538.80
TOWN OF OLD ORCHARD BEACH	114,740.52
TOWN OF SHAPLEIGH	3,319.71
TRACK STAR INTERNATIONAL, INC.	1,173.37
TRACTOR SUPPLY CREDIT PLAN	2,187.94
TRAFTON SENIOR CITIZEN CENTER	10,000.00
TRANE U.S., INC.	4,747.63
TRANSCOR	553.38
TRANSPORTATION SAFETY APPAREL	51.89
TRASK-DECROW MACHINERY	145.68
TRC ENVIRONMENTAL CORPORATION	158,797.01
TREASURER, CITY OF SANFORD	83,938.64
TREASURER, COUNTY OF YORK	848,528.67
TREASURER, STATE OF MAINE	598,303.69
TRICOR EMPLOYMENT SCREENING	103.50
TRISTAN VALENTI	540.00
TRITECH SOFTWARE SYSTEMS	20,252.50
TROY BRALEY	540.00
TSI, INC.	124.69
TURF PRODUCTS	1,052.23
TYLER TECHNOLOGIES, INC.	65,673.57
U S FELT COMPANY, INC.	4,735.00
ULINE	587.04
UNIFIRST CORPORATION	1,661.45
UNIVERSAL RECYCLING TECHNOLOGIES	764.54
UNIVERSITY PRODUCTS, INC.	97.75
URBAN TREE SERVICE	775.00
US BANK CORPORATE TRUST BOSTON	928,830.54
VAST DATA CONCEPTS, LLC	874.20
VERIZON WIRELESS	18,472.21
VETERANS MEMORIAL COMMITTEE	3,000.00
VICTORIA BOURRET	1,200.00
VIDACARE CORPORATION	558.25
VILLAGE GREEN, LLP	7,974.55
VISION GOVERNMENT SOLUTIONS, INC.	6,775.00
W.A. MESSER COMPANY	11,773.35
W.B. MASON COMPANY, INC.	4,160.17
W.W. GRAINGER, INC.	5,872.85
WABAN PROJECTS, INC.	1,397.50
WAGE WORKS	5,160.00
WALMART COMMUNITY/GECRB	1,157.47
WARREN'S OFFICE SUPPLIES	30,606.12
WATCHGUARD VIDEO	5,430.00
WEIRS MOTOR SALES, INC.	2,164.00
WELLS-FARGO FINANCIAL LEASING	20,935.38
WESCOTT & SONS, INC.	57.46
WILLIAM A. SAWYER CONSULTING,	470.00

INC.	
WILLIAM BRAY	3,317.00
WILLIAM TOWER	25.49
WILLIAMS BROTHERS	812.81
WINDWARD PETROLEUM	9,198.11
WIREPRO, INC.	1,883.00
WOODARD & CURRAN	2,771.75
WOODMAN JEWELERS	15.00
WRIGHT-PIERCE	6,109.99
Y C T & C C A	6.00
YORK COUNTY CHIEFS ASSOCIATION	960.00
YORK COUNTY COMMUNITY ACTION	17,245.00
YORK COUNTY COMMUNITY COLLEGE	65.00
YORK COUNTY FOOD RESCUE	1,746.00
YORK COUNTY REGISTRY OF DEEDS	8,842.44
YORK COUNTY SHELTERS, INC.	30.00
YORK COUNTY SOIL & WATER	5,763.14
YORK PINES, LLC	400.00
YORK POLICE DEPARTMENT	12,000.00
YORK'S WILD KINGDOM	4,950.00
YRL GROUP	490.00
ZEBRA STRIPING	980.00
ZEE MEDICAL SERVICE COMPANY	1,257.00
ZIPPY COPY-PRINT CENTER	4,351.40
ZOLL MEDICAL CORPORATION	11,736.08

Sanford School Department

July 1, 2014 - June 30, 2015

ABELL, MIRIAM R.	\$16,896.72	BIRCH, KAREN E.	\$48,003.31
ACKROYD, LAURIE A.	\$59,851.90	BISSELL, JENNIFER R.	\$13,750.17
ADAMS, BRIDGET A.	\$21,776.98	BISSELL, KAREN L.	\$16,478.12
ADAMS, PATRICIA A.	\$16,712.24	BISSELL, STACEY L.	\$99,895.00
ADAMS, SAMANTHA A.	\$840.00	BJORN, LAURIE O.	\$71,133.57
ADORNETTO, LORRAINE M.	\$6,061.68	BLACK, SANDRA L.	\$12,462.71
AHLQUIST, SHAYLENE E.	\$16,465.50	BLANCHARD, ELAINE M.	\$38,809.50
ALEX, CHRISTINA M.	\$29,966.47	BLANCHETTE, LISA A.	\$44,215.16
ALLAIRE, DENISE L.	\$52,091.92	BLOUIN, KARYN L.	\$21,358.90
ALLAIRE, JESSICA M.	\$48,891.72	BOEMMELS, MAGGIE E.	\$28,856.13
ALLEN, DIANA L.	\$51,052.38	BOISSONNEAULT, MARK E.	\$66,727.50
ALLEN, JESSICA A.	\$49,288.23	BOISSONNEAULT, STEPHANIE G.	\$51,864.05
ALLIS, SARA W.	\$5,565.38	BOLDUC, JOSEPH F.	\$58,010.65
ALSTON, KEVIN G.	\$31,643.20	BOLDUC, LINDA V.	\$1,075.00
AMES, DIANNE M.	\$58,126.25	BOONE, MARY	\$57,628.50
ANDERMAN, CARA R.	\$7,337.87	BORDEAU, COLLEEN M.	\$2,915.89
ANDERSON, JAMIE S.	\$51,836.25	BOSTON, LISA M.	\$2,962.40
ANDERSON, JESSICA J.	\$29,000.00	BOUDREAU, SUSAN M.	\$1,800.00
ANDERSON, VICKI J.	\$12,218.03	BOUGIE, JANE M.	\$20,705.56
ANDREWS, DEBORAH M.	\$38,013.07	BOURASSA, JOANNE M.	\$40,839.00
ANSON, PATRICIA A.	\$17,570.57	BOURQUE, GAIL A.	\$24,046.08
ARNOLD, ANTOINETTE M.	\$63,304.09	BOURRE, OLIVIA R.	\$2,318.00
ARONSON, CHRISTINE	\$61,788.34	BOYCE, EDWARD F.	\$57,732.00
ARSENAULT, LISA M.	\$23,685.81	BOYD, AMAURIHS	\$4,158.00
AUGER, PAUL G.	\$55,099.68	BRACKETT, DEIRDRE	\$58,716.90
AYERS, PAULA A.	\$18,900.83	BRAFFITT, MARGARET L.	\$13,205.22
BADGER, JENNIFER L.	\$42,625.55	BRENNAN, JEAN L.	\$4,200.00
BAILEY, MICHAEL K.	\$51,948.22	BRENT, BEVERLY N.	\$1,230.00
BAKER ROUX, CAROL L.	\$61,653.20	BRETON, DARLENE M.	\$40,895.25
BAKER, ASHLEY C.	\$3,720.23	BRETON, LINDA M.	\$9,825.19
BAKER, KRISTIE A.	\$59,623.53	BRINE, KAREN L.	\$19,859.99
BAKER, MELISSA J.	\$21,659.48	BRINK, SAMANTHA H.	\$14,773.50
BARON, SHERRI L.	\$52,037.09	BROOKS, MICHELLE L.	\$1,326.64
BARRY, ERIN L.	\$46,533.17	BROWN ABELL, HOLLY K.	\$34,434.07
BARTLETT SR, CRAIG	\$33,421.60	BROWN, ANN T.	\$4,926.96
BEAN, STEPHANIE A.	\$28,163.59	BROWN, CAROLYN S.	\$59,727.50
BEAULIEU, TRACY L.	\$1,598.36	BROWN, FERN L.	\$12,240.96
BEAUPRE, ERIN C.	\$10,440.50	BROWN, HOLLY K.	\$13,309.48
BEDELL, GWEN R.	\$89,500.00	BROWN, KENDRA	\$56,422.94
BEDELL, SUSAN L.	\$62,269.17	BROWN, RONALD R.	\$22,153.75
BELANGER, JUDY A.	\$10,315.79	BROWN, STEVEN C.	\$33,601.28
BELL, TODD J.	\$58,993.93	BROWNELL, TIMOTHY A.	\$36,198.42
BELLEFEUILLE, ADAM L.	\$47,026.81	BRUNNER, PATRICIA	\$48,794.21
BELMONT, KATHRYN J.	\$27,498.44	BRYANT, KIMBERLY L.	\$43,143.35
BEMIS, CELESTE T.	\$20,596.62	BURBANK, RACHEL AC	\$11,055.52
BEMIS, ELIZABETH M.	\$60,252.50	BURGESS, JENNIFER M.	\$14,674.70
BENESZEWSKI, MICHAEL J.	\$2,643.55	BURNETT, GAIL L.	\$10,430.50
BENNETT, DEBORAH M.	\$64,224.23	BUSHNELL, COLIN E.	\$28,393.26
BERGERON, DENISE M.	\$5,827.67	BUSSIÈRE, STEVEN R.	\$91,141.00
BERNIER, LISA M.	\$16,982.59	BUTLER, JANET R.	\$59,858.17
BERUBE, JACQUELINE C.	\$16,475.77	BUTLER, PAULINE	\$37,231.00
BEYEA, AMY E.	\$16,506.71	CALDWELL, LISA L.	\$61,733.75
BICKFORD, KELSEY P.	\$2,380.49	CAMIRE LANTAGNE, CAROL B.	\$1,184.54

CAMIRE, ANGEL M.	\$49,974.13
CAMIRE, HEIDI H.	\$20,994.86
CAMIRE, KATHY D.	\$63,170.19
CAMIRE, MARK J.	\$64,166.45
CAMIRE, RYAN M.	\$540.00
CANNEY, TARYN L.	\$4,325.00
CANNON, MARGUERITE F.	\$9,062.11
CANTARA, JAMES F.	\$47,983.91
CARLISLE, JEAN L.	\$58,201.25
CARMAN, BONNIE J.	\$47,294.05
CARON, KIMBERLEE C.	\$11,048.27
CARON, MARSHA E.	\$1,350.00
CARPENTER, LISA A.	\$20,250.18
CASHIN, MARIE D.	\$20,263.50
CAVERNO, LEAH M.	\$6,853.00
CHALMERS, SHEILA M.	\$1,800.00
CHAMPAGNE, JOSHUA L.	\$40,480.93
CHAPAIS, GAIL M.	\$18,768.15
CHASE, KAREN L.	\$14,804.62
HELLIS, ELIZABETH F.	\$140.00
HELLIS, JONATHAN W.	\$32,802.42
CHIASSON, BRADLEY J.	\$48,071.10
CHRISTIE, PENELOPE J.	\$40,775.39
CIVIELLO, NICOLE D.	\$52,538.30
CLARK, GLORIA J.	\$2,138.18
CLARK, JEFFREY K.	\$3,570.00
CLARK, KIM M.	\$27,357.92
CLARK, RUSSELL C.	\$37,814.20
CLARKE, MERRELL N.	\$58,126.25
CLARKE, ZELMA B.	\$5,845.00
CLEVELAND, BECKY M.	\$22,537.56
CLEVELAND, MOLLY E.	\$446.25
CLUKEY, KATHRYN J.	\$84,728.00
COBB, DAWN M.	\$59,595.90
COCHIN JR, JOHN	\$5,040.00
COCHIN, KRISTI J.	\$42,130.64
COGSWELL, PATTY LYNN	\$1,200.00
COLE, TRACY A.	\$26,198.25
COLEMAN, BRENT J.	\$41,407.24
COLEMAN, LORI L.	\$13,242.84
COLLEY, SUSAN G.	\$40,073.50
COLSON, TANIA I.	\$43,980.05
COMENOS, CALIOPE	\$22,460.50
COMTE, SUSAN K.	\$4,500.00
CONNOR, JOHN E.	\$2,170.00
CONWAY, KIM I.	\$60,476.20
CORMIER, DONNA M.	\$21,065.27
CORRIVEAU, TRACEY A.	\$12,813.79
COTE, JENNIFER L.	\$2,250.00
COTE, MARIA C.	\$12,236.10
COTE, PAMELA B.	\$38,688.70
COTE, STARR L.	\$6,910.53
COUSENS, DEANNA L.	\$55,016.95
COUTURE, RICHARD A.	\$45,550.06
COVENEY, SUSAN P.	\$55,743.99
CRAVENS, ALYSON N.	\$6,120.00
CRETEAU, CLAIRE P.	\$1,500.00
CROSBY, TERRI L.	\$17,129.58

CROWLEY, ANNE MARIE	\$23,053.21
CROWLEY, CHRISTY A.	\$36,177.26
CROWLEY, LEIGH ANN	\$7,920.00
CULLITY-SANFORD, LAUREN A.	\$3,597.20
CUMISKEY, JAMES M.	\$4,070.00
CURRAN, BARBARA A.	\$14,366.00
CURRAN, BRENDAN T.	\$6,740.97
CURRIER, BETH L.	\$38,560.68
CUTTEN, ANN C.	\$62,153.03
CYR, ELIZABETH C.	\$52,016.92
DAIGLE, KIMBERLY A.	\$22,678.75
DALEY, EDMUND C.	\$44,730.30
DALLAIRE, DARRELL R.	\$2,340.00
DALY, KRISTIN M.	\$60,292.66
DANIELS, JENNIFER L.	\$40,346.31
DAVID, SHERYL A.	\$59,599.01
DAVIS, KARLY R.	\$35,931.61
DAVIS, MARY ELLEN	\$17,189.12
DAVIS, SUSAN M.	\$9,141.81
DAY, CHRISTOPHER R.	\$35,189.66
DEALY, RUTH O.	\$28,919.35
DELAFONTAINE, SUZANNE M.	\$27,631.50
DELANEY, TAMMY J.	\$65,532.40
DEMARETT, RAYMOND E.	\$33,421.60
DEMERS, ANNE D.	\$997.51
DEMERS, MANDI P.	\$31,361.95
DERICE, BRIANNA M.	\$6,972.12
DESCHAMBAULT, SARA K.	\$47,140.22
DESHAIES SR, MICHAEL T.	\$34,833.29
DESROCHERS, LINDA M.	\$17,522.69
DESVEAUX, DAUREEN A.	\$5,591.18
DEVOID, ANN E.	\$7,661.22
DIETSCH, MEGHAN M.	\$15,875.76
DIGREGORIO, VICTOR E.	\$95.20
DILLANE, KEVIN C.	\$61,925.25
DILLANE, PENELOPE H.	\$62,958.75
DIPRISCO, KIMBERLEE T.	\$11,784.54
DOIRON, DEBORAH R.	\$23,494.88
DOIRON, JOSEPH L.	\$19,082.15
DOIRON, ROBERT G.	\$17,846.25
DOIRON, WILFRED L.	\$2,318.00
DONAHOE, KEVIN J.	\$57,072.64
DOUGHTY, AMANDA L.	\$33,966.27
DOW, MAUREEN F.	\$47,296.22
DOYLE, BRIAN H.	\$3,360.00
DOYLE, KATHERINE M.	\$420.00
DRAKE, KAILEIGH A.	\$15,194.58
DRAPER, HEATHER A.	\$19,362.53
DRISKO, DANIEL L.	\$38,587.86
DROWN, BERNICE E.	\$44,967.00
DUDGEON, ELIZABETH	\$54,686.17
DUDLEY, JASON L.	\$36,390.98
DUGGAN, CYNTHIA A.	\$59,781.08
DUMONT, BARBARA E.	\$24,217.08
DUMONT, JAMES	\$24,380.42
DUMONT, TIFFANY D.	\$1,500.00
DUPERE, ELAINE H.	\$61,925.25
DUQUETTE, CHRISTOPHER R.	\$2,370.00

DURANT, BRENDA L.	\$20,739.71	GOODRICH, DONNA E.	\$20,932.15
DUVAL, MARK J.	\$7,800.00	GOULET, DENISE B.	\$3,255.00
EDMONDS, PAULA K.	\$60,024.75	GOULET, JEREMY M.	\$9,872.02
ELDRIDGE, DAVID M.	\$57,876.25	GRACE, LINDA M.	\$3,333.33
ELLIOTT, WENDY S.	\$40,555.91	GRACE, SAMANTHA J.	\$6,780.99
EMERY, SARAH E.	\$7,532.32	GRAFFAM, BRUCE E.	\$4,040.05
EMORY, TRACI L.	\$56,415.83	GRANT, BRIAN L.	\$56,579.30
ENGLISH, HEATHER	\$58,074.43	GRANT, KRISTEN J.	\$45,495.58
ENGLISH, SHEILA M.	\$62,572.38	GRANT, REGAN W.	\$16,182.51
ERICSON, NICHOLAS A.	\$49,985.98	HALL, ANNMARIE	\$11,768.97
EUGLEY, SCOTT E.	\$1,822.00	HALLISSEY, TRACIE L.	\$55,623.41
EVANS, NICOLE M.	\$3,856.07	HAMLYN, SAMANTHA L.	\$19,427.28
FACEY, RYAN T.	\$47,461.44	HAMLYN, YVONNE M.	\$200.00
FALLON, GAYLE M.	\$52,011.25	HAMMERLE, HEIDI L.	\$5,970.00
FALLON, MICHAEL O.	\$64,144.49	HAMMERLE, PATRICIA J.	\$15,785.66
FARNSWORTH, SHANNON K.	\$53,326.25	HAND, CONSTANCE A.	\$24,698.29
FARRELL, DEANNA L.	\$51,848.72	HANEY, CYNTHIA A.	\$7,585.13
FECTEAU, TIMOTHY D.	\$50,361.68	HANSEN, SAMANTHA H.	\$29,929.61
FERGUSON, WILLIAM L.	\$14,996.33	HANSON DUGAS, DONNA M.	\$12,345.00
FERREIRA, KIMBERLEE T.	\$10,026.98	HANSON, DONNA M.	\$19,752.00
FERRICK, MEAGHAN E.	\$39,579.00	HANSON, LISA A.	\$29,485.31
FIELD, LINDA G.	\$57,829.90	HARMON II, JAMES A.	\$42,679.00
FLANNERY, LAURIE J.	\$60,872.31	HARMON, JAMES A.	\$49,323.30
FLEMING VAUGHN, LINDA L.	\$37,264.76	HARMON, STEPHEN A.	\$58,126.25
FLYNN, BERNADETTE M.	\$107,333.80	HARNUM, ASHLEY V.	\$1,560.00
FORBESS, CAROL C.	\$64,224.23	HARRISON, MICHAEL J.	\$70.00
FOSS, JOHN A.	\$37,632.72	HARTFORD, ANITA M.	\$9,285.25
FOUGERE, PATRICIA A.	\$11,474.92	HARTLEY, HOLLY S.	\$61,686.96
FOURNIER, RENE J.	\$30,404.37	HARTNETT, DIANE M.	\$19,903.09
FRANK, MARY FRANCES	\$60,753.94	HASTINGS, HEATHER L.	\$1,822.00
FRASER, ERIN L.	\$49,677.39	HATHAWAY, CARRIEE J	\$19,944.99
FRENCH, JILL A.	\$10,384.43	HATHAWAY, TROY D.	\$55,167.34
FRENETTE CHRETIEN, ALTHEA L.	\$57,642.40	HEATH, ALLISON D.	\$650.00
FREY, BECKY L.	\$1,900.00	HEATH, CATHERINE W.	\$61,370.50
FROMWILLER, BARBARA A.	\$10,376.80	HEILSHORN, GEORGE H.	\$4,083.50
FULLERTON, CHERYL R.	\$63,818.41	HELMREICH, ALAN A.	\$63,017.26
GAGNON, SUZANNE E.	\$17,252.06	HENNESSEY, JANET S.	\$58,623.93
GALLAGHER, DOROTHY ANN	\$58,374.20	HESS POMBER, MARTHA	\$26,216.47
GALLAGHER, JAMES F.	\$64,781.44	HEWITT, KRISTA R.	\$4,478.58
GALLAGHER, RACHEL E.	\$38,665.50	HILL, HUGH E.	\$55,440.50
GANNAWAY, MARY D.	\$61,231.84	HILLIS, STEPHANIE L.	\$3,294.72
GARDNER, JEAN G.	\$800.00	HILTON, DIANE E.	\$61,156.67
GARDNER, NEIL L.	\$65,905.89	HOBGOOD, JESSICA L.	\$36,847.36
GARNSEY, ANNE MARIE J.	\$49,019.72	HOCTOR, NANCY E.	\$16,065.67
GAUDREAU, DEBORAH W.	\$97,548.00	HODGDON, DONNA L.	\$31,366.01
GENEREUX, MARGARET R.	\$25,611.73	HODGES, GREGORY R.	\$4,260.00
GERRY, LEONA M.	\$21,957.40	HOGAN, JUDITH J.	\$65,667.99
GERRY, LISA L.	\$3,717.95	HOLLAND, GREGORY D.	\$34,309.01
GIBSON, TRACY A.	\$50,565.50	HOLMES, MELISSA L.	\$1,411.61
GIGUERE, BETH N.	\$11,555.18	HOOVER, CHARLES A.	\$60,370.50
GILLIS, HOLLY M.	\$36,538.77	HOUSE, SCOTT E.	\$5,640.00
GIORDANO, THERESA A.	\$51,182.51	HOWARD, LISA A.	\$1,436.25
GLIDDEN, ELISABETH G.	\$42,565.55	HOWARD, THURLEY F.	\$17,924.50
GLIDDEN, LEAH L.	\$37,848.00	HUDSON, LAURA E.	\$1,650.00
GNADÉ, LYNN A.	\$30,712.57	HUNTER, JENNIFER L.	\$43,764.55
GOLD, MORTON	\$4,930.00	HUNTLEY, CHRISTOPHER R.	\$54,535.25
GOLDEN, JESSICA L.	\$30,178.40	HURLEY, ROBERTA R.	\$38,809.50
GONZALEZ, DIEGO M.	\$3,120.00	HUSSEY, PATRICIA A.	\$34,410.50

HUTCHINS, GEORGINA L.	\$26,198.25	LEBLANC, WILLETTE M.	\$5,972.05
JACK, BLAINE H.	\$25.00	LEE SAMIA, ESTHER V.	\$5,642.00
JACQUES, JONATHAN D.	\$9,584.62	LEET, PATRICIA A.	\$77,909.25
JARRETT UTGARD, JULIE ROSE R.	\$4,440.00	LEGERE, NORMAN R.	\$4,445.00
JEANNETTE, JODI L.	\$46,357.98	LEGERE, ROLAND H.	\$67,537.92
JENKINS, BRIAN P.	\$6,230.25	LEGRO, FRED M.	\$34,721.60
JONES, KATHLEEN A.	\$56,292.32	LEHOUX, CANDACE L.	\$17,570.40
JONES, NANCY S.	\$20,269.99	LEIGH, NOEL L.	\$35,368.44
JOSIAH GEAUMONT, MELINDA	\$48,604.15	LEMELIN, ZACHARY T.	\$38,979.59
KANE, MICHAEL P.	\$57,851.50	LEONARD, NICOLE E.	\$17,224.16
KANE, NANCY B.	\$58,343.67	LEONARD, WILLIAM G.	\$350.00
KANTOLAK, ANNA L.	\$1,166.20	LESSARD, JAMES M.	\$42,834.36
KANTOLAK, KAREN M.	\$46,255.14	LESSARD, MARK S.	\$33,566.32
KAPLOWITZ, PATRICIA J.	\$3,660.00	LETOUREAU, BETH A.	\$10,675.75
KAYE SCHIESS, PATRICIA A.	\$63,683.57	LETOURNEAU, BETH A.	\$35,240.65
KAYE SCHIESS, RICHARD C.	\$70.00	LEVASSEUR, PETER J.	\$64,734.07
KEENEY, SCOTT T.	\$64,015.91	LEVASSEUR, REBECCA A.	\$6,562.33
KELSEY, GILLIAN L.	\$2,940.00	LEVESQUE, JENNIFER M.	\$16,731.62
KEPNER, ANGELA M.	\$4,140.00	LEVESQUE, LAUREN E.	\$35,213.08
KERR, NANCY M.	\$61,281.84	LEVESQUE, MIRANDA M.	\$4,500.00
KERRIGAN, LINDA R.	\$9,060.00	LEWIS, ROBERT D.	\$3,409.02
KIERNAN, MATHEW A.	\$54,534.27	LHEUREUX, ANNE M.	\$28,481.75
KIMBALL, KATELYN A.	\$37,609.19	LHEUREUX, KARLA A.	\$24,690.84
KING, CRYSTAL L.	\$33,976.58	LHEUREUX, LAUREN A.	\$240.00
KINTZ, DONALD R.	\$70.00	LIBERTY, DANIELLEFR	\$390.00
KIRTON, JANE C.	\$54,390.76	LIEBERMAN, PATRICIA B.	\$2,400.33
KIRTON, LAURA J.	\$39,181.40	LIZOTTE, SUSAN A.	\$1,667.50
KITCHEL, HELEN E.	\$31,292.94	LLAVINA, JANET	\$902.21
KNIGHT, KAREN L.	\$20,133.99	LOIGNON, ODELLE M.	\$59,723.92
KNOWLTON, ERIC L.	\$101,026.22	LONGFISH, MARGO C.	\$48,404.89
KNOX, LORRAINE R.	\$342.50	LONTINE KEARSON, ROSSIE B.	\$53,791.51
KRALOVEC, CLARICE A.	\$59,436.46	LORING, VICTORIA D.	\$720.00
KRUPSKY, RACHEL E.	\$32,802.94	LOWRY, LAURENCE A.	\$198.00
KUMKA, KATHLEEN C.	\$300.00	LUND, HEATHER M.	\$1,680.00
LABBE, ANGIE D.	\$39,610.71	LYDON, PAMELA M.	\$81,728.00
LABER SMITH, REBECCA A.	\$41,987.41	LYONS, BARBARA D.	\$59,550.92
LACLAIR, ARLINE M.	\$16,374.26	MACCONNELL, JUDITH A.	\$5,255.00
LACROIX, EDITH J.	\$58,507.00	MACDONALD JOHNSON, JEANNE	\$6,420.75
LAMB, ANDREW M.	\$780.00	MACDOUGAL, GREGORY M.	\$42,140.12
LAMBERT, BETHANY T.	\$52,328.97	MACE, JEANNE M.	\$18,728.85
LAMONTAGNE, PAUL A.	\$46,912.31	MACEACHERN, ANN E.	\$54,142.03
LAMOREAU, SUSAN B.	\$61,252.31	MAGUIRE, KEVIN J.	\$28,579.68
LAMPERT, ALLEN	\$88,358.00	MALCOLM, DEBORAH L.	\$6,457.50
LANDER, VALERIE L.	\$6,424.82	MALLON, DIANE E.	\$35,866.50
LANDRY, RICHARD P.	\$40,943.43	MALLON, SARAH E.	\$43,610.42
LANE, JEFFREY V.	\$42,181.06	MALTESE, JANE M.	\$11,960.19
LANSING, LISA ANNE	\$56,533.28	MANN, NATHAN R.	\$49,053.44
LANSING, ROBERT	\$3,088.11	MAPES, JONATHAN B.	\$2,000.00
LANTAGNE, CAROL B.	\$17,709.80	MARASS, ELIZABETH B.	\$53,062.81
LAPHAM, BRUCE H.	\$3,312.00	MARASS, JESSICA M.	\$7,532.32
LAPOINTE, KIMBERLY A.	\$36,245.37	MARGOLES, DORIS	\$60,020.67
LAPOINTE, SHAWNDA L.	\$43,044.40	MARNELL, MARY LYNNE	\$1,760.00
LAPRISE, CYNTHIA M.	\$22,128.90	MARTIN, COLLEEN C.	\$20,300.99
LARSON, ANDERS	\$62,761.32	MARTIN, JUDITH A.	\$66,135.09
LARSON, FLORENCE	\$41,389.95	MARTINEAU, RICHARD A.	\$33,721.60
LAVERTU, LINDA L.	\$14,932.75	MASTRACCIO, ALBERT J.	\$2,580.00
LAVIGNE, ANITA L.	\$57,688.12	MASTRACCIO, JOSEPH	\$47,117.83
LAVIGNE, BETH A.	\$16,396.21	MATHIEU, ETHEL L.	\$6,603.75

MAYO, CHERYL A.	\$37.50
MCALLISTER, NICOLE S.	\$40,224.64
MCCALL, DAVID E.	\$60,531.19
MCCALL, KATHRYN A.	\$42,029.50
MCCALL, KATRINA B.	\$11,048.27
MCDERMOTT, JOANNESPRING	\$63,595.27
MCGEHEE, KAREN I.	\$64,472.80
MCGUCKIN, ROISIN S.	\$49,459.01
MCGUIGGIN BRADY, COLLEEN	\$60,645.50
MCGUIRE, BETHANY J.	\$33,693.77
MCKENNA, ASHLEY K.	\$168.00
MCKEON, MARTIN M.	\$90,242.28
MCKEOWN, MATTHEW J.	\$44,227.72
MCMASTER, DANIEL B.	\$41,203.59
MEEHAN, ROBIN B.	\$58,398.86
MELLO, DEBRA M.	\$10,616.33
MERLIN, LISA A.	\$17,339.51
MERRICK, ELEANOR B.	\$67,865.70
MERUSI, BRIAN R.	\$48,337.04
MERUSI, TIBBETT J.	\$3,239.21
MESSIER, LIANNA R.	\$38,726.97
MEUNIER, JAMES M.	\$29,144.28
MICHAUD, GALE M.	\$3,815.00
MICHAUD, MELISSA L.	\$37,047.76
MILIANO, JOSEPH G.	\$18,809.83
MILIANO, KAREN E.	\$64,848.30
MILIANO, MARIA C.	\$30,750.06
MILLIKEN, DANIEL L.	\$42,552.72
MINCHIN, KIMBERLY R.	\$46,724.25
MISCIO, THOMAS R.	\$2,000.00
MORIN, JEANNE H.	\$19,605.99
MORIN, MICHAEL G.	\$19,392.14
MORIN, STACEY B.	\$787.50
MORRIS, SUSAN W.	\$3,366.00
MORRISON, APRIL	\$54,843.10
MORRISON, HEATHER L.	\$27,991.35
MORSE, JAMES R.	\$20,570.01
MORTON, LINDSEY A.	\$350.00
MOULTON, MARY L.	\$10,184.77
MUELLER, CARLA J.	\$64,026.35
MULVEY, CATHLEEN I.	\$63,371.42
MUNRO, ALEXANDER T.	\$48,692.02
MUNSHOWER, RHEA A.	\$6,887.16
MURPHY, JOHN A.	\$32,569.60
MURRAY, ELLEN A.	\$59,393.19
NAIMEY, AISHA E.	\$43,397.04
NASON, SARA L.	\$57,718.84
NELSON, THERESA L.	\$52,654.63
NEUBERT, NANCY W.	\$64,646.68
NEVISON, GERALDINE B.	\$3,387.47
NICKLAY, THERESA A.	\$5,509.26
NIEUWKERK, HANNAH J.	\$35,228.80
NOEL, KEITH S.	\$49,953.65
NOEL, TIFFANI M.	\$14,565.75
NOLETTE, PAUL H.	\$5,631.00
NOONE, BARBARA J.	\$59,027.67
OAKES, KIMBERLY A.	\$45,662.14
OBRIEN, CRAIG A.	\$34,278.19

OCONEILL, SHANE M.	\$49,722.07
OCONNOR, KRISTEN M.	\$699.44
OGORMAN, BRENT M.	\$2,218.00
OSEDIACZ, KATHERINE R.	\$45,942.35
OUELLETTE, JULIETTE A.	\$200.00
OUELLETTE, RICHARD P.	\$45,958.79
OWEN, VALERIE S.	\$19,260.49
PALMITESSA, KELSEY R.	\$3,000.00
PAPA, ANTHONY T.	\$33,421.60
PARADIS, PATRICIA L.	\$57,704.20
PARENT, KRISTY	\$52,571.02
PARISEAU, TRACY A.	\$66,203.70
PARKER, CRYSTAL	\$52,512.89
PARKER, KAYLA E.	\$41,638.33
PARKS, CHRISTINA E.	\$25,006.75
PATIN, ANDREW A.	\$98,520.00
PAYEUR, JACOB D.	\$420.00
PAYEUR, VICKI G.	\$22,570.40
PEARSALL, DAVID	\$2,046.00
PEIFFER, PAMELA B.	\$5,390.00
PELCHAT SAVOIE, ANN M.	\$42,110.74
PENLEY, BETH M.	\$19,309.83
PEPIN, DENISE A.	\$3,991.72
PEPIN, MICHAEL G.	\$35,290.90
PEPIN, SUSAN M.	\$58,832.00
PEPPE, KATHRYN A.	\$37,700.10
PERKINS, DELMONT L.	\$33,421.60
PERRIN, DANIELLE M.	\$37,411.63
PERRY, BARBARA L.	\$48,848.74
PERRY, NANCY J.	\$11,721.06
PETELO, AMY L.	\$14,005.47
PETERMANN, MATTHEW W.	\$90,786.62
PETERSON, PAMELA	\$47,546.90
PETIT, SUSAN M.	\$23,622.27
PETTINE, ALETHEA A.	\$1,428.75
PHILLIPS, MARY L.	\$19,962.32
PHINNEY, AMANDA M.	\$1,656.00
PICKERING, RICHARD L.	\$61,228.35
PILLSBURY, HAILEE C.	\$981.75
PINETTE, JENNIFER E.	\$45,050.32
PLACE, MARY E.	\$10,983.70
PLUMMER, NICHOLE L.	\$6,557.56
PLUMPTON, DOROTHY A.	\$43,712.76
POISSON, TORI L.	\$6,362.21
POMBRIANT, TYTHIAN M.	\$64,307.94
POMERLEAU, CYNTHIA L.	\$19,886.43
PORTER, BLAINE W.	\$480.00
POTTER, CHARLES J.	\$100,961.00
POURAVELIS, GEORGE T.	\$62,733.75
PRESTON, SARAH J.	\$44,512.21
PRITCHETT, JERYL A.	\$57,679.57
PRITZ, STEPHEN J.	\$57,126.25
PROVENCHER, DAVID P.	\$352.00
PROVENCHER, KANDYLEIGH	\$720.00
PROVENCHER, PAULINE J.	\$5,467.00
QUADE, JOANNE M.	\$12,124.20
RANCOURT, MARY E.	\$43,051.00
RANCOURT, NATHAN R.	\$1,779.06

RANDALL, ROCHELLE L.	\$3,492.14	SMITH, JILL G.	\$1,058.00
RAYMOND, JENNIFER L.	\$37,388.25	SMITH, KAREN B.	\$63.75
RAYMOND, MARGO L.	\$3,540.00	SMITH, LISA L.	\$15,812.21
REED, SARAH J.	\$6,362.25	SMITH, MARGUERITE B.	\$36,466.50
REMICK, CINDY J.	\$20,763.50	SMITH, MICHELLE M.	\$38,244.50
REMICK, SHARON L.	\$97,048.00	SMITH, NATHANIEL K.	\$31,024.34
RENY, MARSHA M.	\$51,963.42	SMITH, REBECCA L.	\$7,286.00
RENY, ROBERT C.	\$7,895.08	SNYDER, JAMES B.	\$1,115.20
RICHARD, WANDA M.	\$3,796.88	SOULE, ADAM M.	\$60,581.40
RICHER, SHAINA M.	\$3,780.00	SOUTHARD, JOYCE M.	\$58,979.77
RICKER, MICHAEL O.	\$39,599.20	SOUZER, PAMELA L.	\$19,359.99
RIZZO, MELISSA A.	\$39,588.14	SPAULDING, SHIRLEY A.	\$2,272.50
ROBERTS, BARBARA J.	\$6,370.00	SPENCER, DANIEL C.	\$2,569.10
ROBERTS, DOUGLAS E.	\$90,858.00	SPENCER, KATHLEEN V.	\$12,261.50
ROBERTS, LINDSAY	\$36,335.13	SPILIOPOULOS, HARRY A.	\$64,861.51
ROBERTSON, ELLEN	\$23,228.59	SPINNEY, ADA T.	\$59,202.67
ROBERTSON, NANCY E.	\$540.00	SPRUSANSKY, JANE R.	\$33,421.60
ROEDER KNIGHT, SUSAN M.	\$61,162.51	ST CYR, BETH J.	\$22,357.60
ROSS, KATHLEEN M.	\$33,468.75	ST JOHN, SUSAN A.	\$51,976.55
ROTHWELL, ROBERT W.	\$63,824.80	ST PIERRE, JOYCE B.	\$63,172.23
ROUX, JOHN W.	\$2,000.00	STANLEY, GREGORY A.	\$14,234.00
ROUX, KAREN	\$44,436.01	STEELE, CELESTE L.	\$814.83
RUSSELL, ANDREW J.	\$19,904.61	STIMPSON, ASHLEY M.	\$2,190.00
RYAN, LAWRENCE J.	\$12,441.36	STITSON JR, HERBERT W.	\$56,349.50
RYER, MARJORIE G.	\$43,150.99	STONE, JASON M.	\$45,676.25
SALLS, GORDON A.	\$88,228.00	STONE, LINDA A.	\$24,992.29
SAMMONS, THOMAS E.	\$62,820.62	STURTEVANT, KELLY A.	\$49,276.45
SANBORN, BROCK P.	\$22,507.17	SULLIVAN, VALERIE J.	\$51,225.28
SANBORN, DEBORAH A.	\$32,079.00	SUPINSKI, JANICE M.	\$20,263.50
SANDS, CYNTHIA M.	\$60,830.62	SURRAN, SHANNON K.	\$830.83
SANTAMORE, NICOLE M.	\$3,570.00	SWEENEY, ASHLEE E.	\$39,630.80
SARGEANT, LUCY GRACE E.	\$63,922.75	SYLVAIN, MARIANNE C.	\$102,395.00
SARGENT, KATHERINE I.	\$97,461.00	SYLVESTRE, SHEILA A.	\$59,628.42
SARGENT, WAYNE H.	\$1,890.00	TAPSCOTT, DIANE M.	\$35,775.00
SCALLY, JOYCE M.	\$11,510.66	TAYLOR, ANGELA	\$52,746.91
SCHNELL, SARAH E.	\$36,299.20	TAYLOR, ERIEL L.	\$297.50
SCOTT, CRAIG K.	\$2,484.00	TAYLOR, MELANIE J.	\$15,564.93
SCREMIN, JENNIFER L.	\$49,984.89	TEEL, SUSAN M.	\$9,218.27
SELFRIIDGE, CHELSEA	\$16,272.90	TEMPLE, KAREN N.	\$22,473.51
SELFRIIDGE, DEBORAH A.	\$8,936.81	THEOHARIDES, DAVID N.	\$122,371.00
SHAPIRO, JENNIFER R.	\$37,947.61	THEOHARIDES, JANE G.	\$1,512.25
SHAPIRO, TRACY R.	\$2,649.00	THERRIEN, CORRINA C.	\$2,485.00
SHAW, JOHN B.	\$43,353.22	THOMPSON, DEBORAH A.	\$14,267.25
SHELLEY, SARAH B.	\$61,738.74	THOMPSON, SANDRA L.	\$48,521.29
SHEPARD, ROXANNE M.	\$15,812.21	TIBBETTS, ANNA E.	\$60.00
SHEPPARD, SCOTT C.	\$2,000.00	TIBBETTS, KELLY J.	\$47,976.36
SHERMAN, SARAH B.	\$1,080.00	TIBBETTS, LINDSAY N.	\$44,519.48
SHERMAN, VALERIE A.	\$17,121.70	TIMBERLAKE, LANCE D.	\$48,511.05
SHETENHELM, ADRIANNEE L	\$37,106.94	TOOTHAKER, DEBORAH M.	\$46,780.30
SIGNORE, LYNNE M.	\$38,223.32	TORCH, LAUREN M.	\$45,050.32
SILVA, ERICA A.	\$43,302.94	TORREY, DEBORAH M.	\$300.00
SIMARD, RENE P.	\$15,091.33	TOTH, KATHERINE M.	\$11,024.84
SIROIS, BRENT D.	\$60,370.50	TRANCHEMONTAGNE, ALEXANDI	\$1,170.00
SIROIS, NORMAN J.	\$58,185.87	TRANCHEMONTAGNE, CHARLES .	\$22,357.60
SMITH, BETTIE ANN	\$36,231.20	TREADWELL, CRAIG R.	\$32,660.00
SMITH, CYNTHIA S.	\$24,274.42	TREADWELL, VICKY A.	\$9,900.00
SMITH, DEBORAH E.	\$58,126.25	TREGO, LAURA P.	\$63,500.45
SMITH, HAROLD S.	\$42,141.55	TREMBLAY, AARON R.	\$66,130.26

TREMBLAY, CASSANDRA L.	\$240.00	WHITE, RACHEL R.	\$59,148.25
TREMBLAY, SOPHIA R.	\$102.50	WHITEHOUSE, DANIKA G.	\$48,701.95
TROTT, LOUIS H.	\$44,846.54	WHITNEY, HEIDI E.	\$56,644.56
TULIPANO, MARIE A.	\$46,856.17	WHITTEN, PATRICIA A.	\$17,085.17
TURGEON, AMY B.	\$19,071.86	WICKWAR, MARIAE.	\$2,520.00
TURGEON, NANCY M.	\$19,465.15	WIEGAND, KRISTEN D.	\$43,970.87
TURGEON, REBECCA L.	\$19,859.99	WILKINS, KAY C.	\$51,722.22
TURNER, JANET J.	\$16,458.12	WILKINS, RICHARD	\$61,532.90
TYSON, MICHAEL A.	\$27,448.84	WILLARD, ARTHUR E.	\$27,850.56
VALERI, ANDREW R.	\$48,859.06	WILLIAMS, JULIE A.	\$63,662.35
VELANDRY, LISA M.	\$15,812.21	WILLIAMS, JUSTINE B.	\$6,312.65
VERMETTE, DIANA A.	\$50,774.22	WILLIAMS, KENDRA A.	\$2,000.00
VERMETTE, LOIS M.	\$5,432.30	WILLIAMS, LORI M.	\$1,080.00
VERMETTE, ROLAND E.	\$39,579.04	WILLIAMS, MELINDA J.	\$23,402.99
VINCENT, MARGARET H.	\$40,895.25	WILLIAMS, SUSAN S.	\$66,388.78
VO, JACQUELYN	\$600.00	WILSON, DENNIS G.	\$10,529.94
VO, PATRICE A.	\$23,380.90	WING, DYLAN C.	\$350.00
WALDRON, JENNIFER K.	\$14,533.00	WOOD, MELODY L.	\$62,733.75
WALKER, DIANA L.	\$73,294.25	WOODING, BRUCE M.	\$46,463.47
WALKER, STEVEN B.	\$64,550.93	WORKS, DARRELL S.	\$7,525.00
WALLS, WAYNE N.	\$1,980.00	WORKS, LAURIE L.	\$32,565.37
WALSH, MEGAN	\$64,205.53	WORMWOOD, KATHRIN M.	\$27,769.20
WALSH, RACHANA S.	\$20,116.58	WRIGHT, JOAN G.	\$74,410.95
WARD, MEGAN K.	\$36,837.25	WRIGHT, SUE M.	\$17,294.98
WARNER, MARGARET G.	\$44,384.68	WYMAN, R SCOTT	\$5,889.05
WATTS, TROY J.	\$91,358.00	YEATON, MARY R.	\$60.00
WAY, KEVIN A.	\$67,195.84	YERAM, CYNTHIA M.	\$275.00
WEBBER, CONSTANCE G.	\$360.00	YOUNG, ELIZABETH L.	\$15,899.71
WERNER, DAWNA M.	\$37,454.19	YOUNG, SUSAN L.	\$16,206.63
WEST, MAUREENH.	\$672.10	YOUNG, WAYNE A.	\$33,790.40
WEST, SARAH C.	\$5,600.00	ZIELKE, KARI E.	\$5,764.72
WESTON, DANIELLE L.	\$60,768.92	ZIENKIEWICZ, MICHELLE L.	\$16,690.80
WEYLAND, GAY L.	\$19,341.40	ZUNIGA, GEORGETTE A.	\$4,207.50
WHITE, ELIZABETH A.	\$45,832.78	ZUNIGA, ROMEO	\$18,433.11
WHITE, KERRIE E.	\$17,277.84		

\$23,366,721.17

**SANFORD SCHOOL DEPARTMENT
JULY 1, 2014 – JUNE 30, 2015**

A S C D	239.00
A.M. LEONARD	3,344.78
AAAS	2,435.20
ABOVE AND BEYOND CATERING	500.00
ABSOLUTE FENCING GEAR INC.	571.80
ACADEMIC THERAPY PUBLISHING	2,054.40
ACCESS A/V	215.00
ACCU-CUT SYSTEMS	54.00
ACETO THEODORE W	98.40
ACTE	160.00
ACTEM	19,264.00
ACTON SCHOOL NUTRITION PROGRAMS	48.90
ADAMS, PATRICIA	175.00
ADAMS, PETER	95.32
ADMIRAL FIRE & SAFETY, INC.	468.55
ADORNETTO, LORRAINE	175.00
ADVANCED CLASSROOM TECHNOLOGIES	1,338.00
ADVANCED EDUCATIONAL TECHNOLOGIES, LLC	22,515.00
AETNA	44,796.20
AHLQUIST, SHAYLENE	128.29
AIREX FILTER CORPORATION	2,799.13
ALEX, CHRISTINA	177.55
ALL PRO SOUND	108.00
ALL WELDING SUPPLIES, INC.	297.30
ALLDATA	975.00
ALLEN, DIANA	301.04
ALLEN, JESSICA	252.18
ALLIANCE PRINTERS LLC	5,716.75
ALLSTATE ENVIRONMENTAL SERVICES, INC.	1,942.50
ALSTON, KEVIN	125.00
ALT, MELANIE	162.64
AMAZON.COM	16,623.71
AMAZON.COM CREDIT	8,543.90
AMERICAN ASSOC OF FAMILY & CONSUMER SERVICES	300.00
AMERICAN CHORAL DIRECTORS ASSOCIATION	95.00
AMERICAN EDUCATIONAL PRODUCTS LLC	307.62
AMERICAN SCHOOL COUNSELOR ASSOC.	516.00

AMERICAN SCHOOL COUNSELOR ASSOCIATION	258.00
AMERICAN SECURITY ALARM, INC.	360.00
AMERICAN STEEL & ALUMINUM	2,743.75
AMSTERDAM PRINTING AND LITHO CORP	147.65
ANDERSON, JAMIE	368.72
ANDERSON, JESSICA	39.56
ANDERSON, MARY	13,217.82
ANDERSON'S	248.46
ANDYMARK INC.	1,753.98
ANN ARNOLD	272.25
APPERSON	210.88
APPLE INC	73,957.21
APPLE STORE	39,383.00
APPLEBAUM TRAINING INS	198.00
ARBOR SCIENTIFIC	385.12
ARCARO, JAMES	93.28
ARCHER ANGUS	1,615.50
ARONSON, CHRISTINE	73.11
ARSENAULT, LISA	456.33
ARTIST & CRAFTSMAN SUPPLY	474.10
ARUNDEL FORD	1,405.05
ASCD	716.00
ASE	480.00
ASSOC. OF CERTIFIED FRAUD EXAMINERS	175.00
AT&T MOBILITY	5,175.06
ATLANTIC PEST SOLUTIONS COMPANIES	4,293.00
ATOMIM	225.00
AUBUCHON HARDWARE	224.00
AUTOMOTIVE GARAGE TOOLS	957.30
AV TECHNIK, LLC	1,465.00
AYOOB, GEORGE	99.68
B & H PHOTO	416.70
B. F. & D. SALES, INC.	438.55
BACHI, KEVIN C	25.00
BAKER & TAYLOR ENTERTAINMENT	6,960.49
BAKER ROUX, CAROL	87.43
BAKER, MELISSA	576.73
BALLANTYNE, KIM	129.28
BANGOR SCHOOL DEPARTMENT	628.68
BARD, ANDREW M	512.00
BARNES & NOBLE INC	303.81
BARNES, RYAN	55.32

SANFORD SCHOOL DEPARTMENT
JULY 1, 2014 – JUNE 30, 2015

BARRY LANE	0.00
BARTLETT, CRAIG	123.38
BAXTER ACADEMY FOR TECHNOLOGY AND SCIENCE	16,193.80
BEALS, LAURIE K	819.28
BEAUDOIN, ROLAND	198.34
BEAUTIFUL RAGS	255.00
BEDELL, GWEN R.	2,153.22
BEHAVIOR ANALYSTS	318.80
BEISSWANGER, ZACH	209.76
BELANGER, JUDY	166.08
BELL TECHLOGIX	23,970.05
BELL/SIMONS COMPANIES	5,282.14
BELLEFEUILLE, ADAM	435.72
BEMIS, CELESTE	19.18
BENINCASA, ROBERT	273.48
BERLINER, SHARON	50,076.25
BERRANG, DAVE	68.00
BERRY, BARBARA	250.00
BESTBLANKS.COM	593.43
BEYEA, AMY ELAINE	225.00
BILL BOUGIE CONCRETE FINISHING	3,150.00
BILOW, SCOTT	66.00
BINETTE GYM FLOOR RESTORATION	8,150.00
BINETTE, CHRIS	117.41
BIRCHTREE CENTER	94,548.22
BLACK BEAR AUTOMOTIVE	422.00
BLACK, JOHN	435.00
BLACK, LORI	525.00
BLACK, SANDRA	175.00
BLACKBOARD INC.	13,403.52
BLAISDELL, ROBERT	648.32
BLANCHARD, ELAINE	156.20
BLANCHETTE, LISA	182.93
BLOUIN, KARYN	79.04
BLOW BROTHERS	3,359.93
BMRC	844.00
BODWELL JR, ROBERT	250.00
BOISSE, MARC	290.24
BOLDUC, JOSEPH	662.16
BOLDUC, JOSEPH F.	0.00
BOOMHOUR, DAN	102.08
BOONE, KARA	267.36
BOSTON CO GOLF & ATHLETIC FIELDS	2,000.00
BOSTON, BRIAN	170.40

BOSTON, THOMAS	186.58
BOUGIE, JANE	229.00
BOUGIE, JOHN	528.96
BOUND TREE MEDICAL, LLC	1,016.38
BOURBON, ANTHONY	48.00
BOWL-A-RAMA	600.00
BOYS TOWN PRESS	232.47
BRAFFITT, MARGARET	260.08
BRAGG, TAMMY	23.30
BRAIN HIVE	1,000.00
BRAINPOP, LLC	1,200.00
BREWER HIGH SCHOOL	64.00
BRIDGE YEAR EDUCATIONAL SERVICES	8,000.00
BRINK, SAMANTHA	530.64
BROCKINGTON, JOHN	87.36
BRODART COMPANY	43.28
BROWN, KENDRA	105.80
BROWN, RETA	164.72
BROWN, RYAN	66.00
BROWN, STEPHEN	98.96
BROWN, STEVEN C.	125.00
BROWNELL, TIMOTHY A.	178.26
BRUNNER, PATRICIA	10.00
BUILDING BLOCKS PEDIATRIC THERAPY	65,260.44
BURBANK, RACHEL	175.00
BUREAU OF EDUCATION & RESEARCH	239.00
BURGESS, MATTHEW	153.04
BURNELL, PAUL	161.20
BURNETT, GAIL	39.31
BURPEE'S SIGN CO	1,657.00
BUSINESS EQUIPMENT UNLIMITED	61,939.59
BUSSIERE, STEVE	206.10
BUTLER, JANET	199.99
BUTLER, MICHELLE	100.00
BYTESPEED LLC	16,251.00
C CAPRARA FOOD SERVICE EQUIPMENT	30,848.41
C N BROWN CO.	451,020.01
CABELA'S MKTG & BRAND MGT INC.	1,059.12
CALDWELL, LISA	120.34
CALLOWAY HOUSE INC	151.86
CAMIRE, KATHY	386.82
CANFIELD SYSTEMS INC	902.50
CANNON, MARGUERITE	175.00
CANTARA, JAMES	175.66
CANTER & ASSOCIATES	510.00
CAPSTONE	3,719.10

**SANFORD SCHOOL DEPARTMENT
JULY 1, 2014 – JUNE 30, 2015**

CARL J LAMB ELEMENTARY	917.46
CAROLINA BIOLOGICAL SUPPLY	3,434.97
CARON, DAVID	20.35
CARSON-DELLOSA PUBLISHING COMPANY LLC	169.35
CASS, HELENE S.	33,945.70
CATALANO, FRANCIS	900.00
CAVANAUGH, VICTOR	57.46
CCI	270.00
CED INC.	2,667.75
CEGS BOOSTERS	325.00
CENGAGE LEARNING	6,980.44
CENTER FOR COMMUNICATION	206,667.50
CENTER FOR WILDLIFE	100.00
CENTRAL MAINE POWER	322,650.89
CENTRAL PAPER PRODUCTS CO.	24,942.18
CENTRAL POLY CORPORATION	1,230.00
CENTRAL TIRE CO	1,476.09
CEREBELLUM CORPORATION	113.80
CHAD LITTLE OUTDOOR POWER EQUIPMENT	166.47
CHAMBERLAIN, CRAIG	144.22
CHAMBERLAIN, HEATHER	489.20
CHAMBERLAIN, JAMIE	207.80
CHAMPAGNE, JOSH	750.00
CHANDLER, BRIAN	69.82
CHANNING BETE COMPANY	229.05
CHARLES A. PLANTE & SONS EXCAVATING CONTRACTORS	2,000.00
CHASE, MATTHEW	167.76
CHEMELSKI PHD, BRUCE E.	13,531.25
CHEMSEARCH	2,549.09
CHIASON, BRADLEY	104.80
CHILD CARE SERVICES OF YORK COUNTY	1,488.00
CHILD THERAPY TOYS	228.44
CHILDTHERAPYTOYS.COM, LLC	14.95
CHOICE LITERACY INC.	1,103.00
CINGLETREE LEARNING, LLC	490.00
CINTAS FIRE PROTECTION	6,704.50
CITY OF PORTLAND	1,440.00
CITY OF SANFORD	9,673.64
CJ'S FINE LINES	6,875.00
CLAFFEY, JASON MARK	106.88
CLASSIC TITLE COMPANY	45,000.00
CLASSROOM DIRECT	1,114.72

CLEAN-O-RAMA CO INC	26,307.63
COASTAL METAL FAB, INC.	198.45
COBB, ROBIN E.	320.00
COFFMAN, BOB	270.88
COLBURN, JOHN	0.00
COLEMAN, BRENT	577.87
COLEMAN, LORI	2,129.00
COLLEGE BOARD	647.50
COLLEY, SUSAN	555.27
COLLINS SPORTS CENTER	2,998.80
COLLINS SPORTS MEDICINE	5,121.46
COLLINS, ROBERT	86.24
COMMITTEE FOR CHILDREN	359.00
COMPASSLEARNING INC.	27,710.00
CONNECTICUT VALLEY BIOLOGICAL	3,060.23
CONSTELLATION ENERGY	1,327.26
CONWAY, KIM	75.87
CONY GIRLS LACROSSE	175.00
COOK, JAMES D	118.52
COOLEY, LEW-ANN LEEN	300.00
COOPER, KEVIN	80.00
CORRIVEAU, TRACEY	180.38
COTE, JOHN	126.16
COTE, MICHAEL	304.00
COTE, PAMELA	254.08
COTE, PAULA	115.30
COTE, RONALD A	2,240.00
COTE, STARR	175.00
COURTNEY CLEANERS	1,168.05
COUSENS, DEANNA	467.63
COUTU, KRISTEN	43,504.02
COUTURE, JOHN	232.70
COVENEY, SUSAN	51.29
CRANE, CHELSEA	94.88
CRAVENS, ALYSON	72.51
CREATIVE SMARTS INC.	430.00
CROSBY, GREGORY	68.24
CROSBY, TERRI	185.41
CROWE, DENNIS	180.56
CRYSTAL ROCK LLC	289.80
CULINARY ARTS CATERING	347.90
CURRAN, MAUREEN	106.68
CURRICULUM ASSOCIATES	26.89
CURRICULUM CONNECTIONS, LLC	1,970.98
CURTIS, DANE	157.24
CUSTOM CLIMATE CONTROL, LLC	3,445.56

**SANFORD SCHOOL DEPARTMENT
JULY 1, 2014 – JUNE 30, 2015**

CUSTOM COMPUTER SPECIALISTS, INC.	1,196.00
D & R APPLIANCES SERVICES	79.90
DABRIO, KIM	38.40
DAIGLE, KIMBERLY	2,163.31
DANIELS, JENNIFER	108.30
DATA MANAGAMENT INC	1,161.58
DAVIS, SUSAN	175.00
DCM INSTRUCTIONAL SYSTEMS	102.22
DEB & DUKE MONOGRAMMERS	795.00
DEERING LUMBER INC.	8,644.17
DELANEY CONSULTING LLC	6,982.01
DELANEY, TAMMY	621.20
DEMACON	1,245.00
DEMARETT, RAYMOND	125.00
DEMCO	921.80
DEMERS, MANDI	241.23
DEMOSS, LISA	450.00
DEPARTMENT OF EDUCATION	106,870.96
DESJARDINS, ANTHONY	78.60
DESJARDINS, PHILIP	154.56
DESROCHERS, LINDA	245.77
DESVEAUX, DAUREEN	173.34
DFS SERVICES	278.00
DIBBLE & SONS PARK EQUIPMENT, INC.	3,977.52
DICK BLICK ART MATERIALS	6,337.79
DIDAX INCORPORATED	92.62
DINEEN, WILLIAM	151.20
DISABILITY RIGHTS MAINE	1,500.00
DISCOUNT SCHOOL SUPPLY	444.12
DOUGHTY, AMANDA	9.42
DOWLER, LYN J.	6,080.00
DOWN EAST TURF FARMS	94.00
DOWNEAST ENERGY & BUILDING SUPPLY	40,144.18
DOWNEAST FLOWERS & GIFTS	920.43
DOWNING, MICHAEL	90.04
DRAPER, RICHARD	80.88
DRISKO, DANIEL	125.00
DROUIN, MICHAEL	282.13
DROWN, WAYNE	143.28
DRUMMOND WOODSUM	76,747.29
DUDLEY, JASON	125.00
DUMONT, JAMES	215.19
DUNLAP CABLING, INC.	3,304.73
DUPUIS, THOMAS E.	57.68
DURANT, BRENDA	229.00

DYER, JAMES	75.98
EAI EDUCATION	1,277.21
EARTHLINK BUSINESS	33,300.47
EASTERN BAG & PAPER GROUP	8,325.32
EASTERN FIRE SERVICES, INC.	1,300.00
EASTERN MAINE COMMUNITY COLLEGE	4,805.00
EASY AQUARIUMS	3,485.87
EATON COPIER SERVICE	426.00
eBACKPACK, INC.	4,482.00
EBSCO	1,313.37
EDHELPER.COM	279.86
EDISON PRESS	1,741.99
ED'S BATTERIES	511.20
EDUCATION WEEK	84.94
EDWARD LITTLE HIGH SCHOOL	125.00
EHRlich	1,024.50
ELLIOTT, WENDY	30.00
ELLSWORTH HIGH SCHOOL ATHLETICS	50.00
EMORY, TRACI	295.38
ENCHANTED LEARNING	500.00
ENHANCED VISION	285.00
ENTERPRISE FOUNDRY, INC.	592.10
ENTERPRISE RENT-A-CAR	1,984.61
ePLUS TECHNOLOGY INC.	16,319.53
EPS/SCHOOL LITERACY & INTERVENTION	549.34
EPS/SCHOOL SPECIALTY LITERACY & INTERVENTION	82.17
E-RATE NEW ENGLAND LLC	7,474.20
ERICSON, NICHOLAS	35.00
ES FOODS	2,332.58
ETA HAND2MIND	78.63
EVAN-MOOR	57.97
EVERYDAY MATHEMATICS	1,357.33
EVONIK CYRO LLC	35,382.13
EXACTITUDE HARDWARE CONSULTANTS	33,113.26
F W WEBB COMPANY	1,646.44
FAIR POINT COMMUNICATIONS	1,335.40
FAJARDO, LIEN	2,686.40
FAMILY CIRCLE	19.98
FANTINI BAKING CO., INC.	38,871.08
FARMER, WALTER J.	118.66
FASTENAL COMPANY	32.71
FECTEAU, TIMOTHY	1,182.17
FERRICK, MEAGHAN E.	530.64

**SANFORD SCHOOL DEPARTMENT
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FIANDACA, JENNIFER	32,442.46
FINE HOMEBUILDING	93.95
FINE WOODWORKING	83.95
FINNEGAN, JOSEPH	211.32
FIRST STUDENT INC	3,716.15
FITZGERALD, RICHARD	66.00
FLAGS GEORGIA LLC	151.09
FLAME	190.00
FLINN SCIENTIFIC INC	1,754.09
FLYNN, BERNADETTE	374.00
FOLEY, SEAN	173.92
FOLLETT SCHOOL SOLUTIONS, INC.	15,556.92
FOLLETT SOFTWARE COMPANY	3,711.00
FONTAINE, PETER	178.96
FORBES, CONNIE	433.68
FORBESS, CAROL	145.44
FORMAX	164.50
FORTIER, THOMAS	83.00
FORTIN, SCOTT	188.64
FOSS, JOHN	124.95
FOX, GLENN	208.30
FRANKLIN PAINT CO INC	5,525.50
FRASER, ERIN	11.47
FRED'S COFFEE COMPANY	780.00
FREE SPIRIT PUBLISHING	44.92
FREESTYLE PHOTOGRAPHIC SUPPLIES	2,053.86
FRENCH, JILL	175.00
FRENETTE CHRETIEN, ALTHEA	73.03
FROMWILLER, BARBARA	374.90
FULFORD FOUNDATION	1,239.89
FUN AND FUNCTION	857.36
FUNTOWN/SPLASHTOWN	970.00
FURTADO, DANA	93.52
G & E ROOFING CO., INC.	680,547.60
G & K SERVICES	3,506.65
GAGNE, DAVID L.	250.00
GALLAGHER, DAVID	254.72
GALLAGHER, RACHEL	18.04
GALLANT, JONATHAN	253.02
GALLANT, LORI	20.50
GARDNER, DAVID	70.00
GARNSEY BROTHERS	71,967.00
GARNSEY, ANNE	238.13
GARTLAND DISTRIBUTORS, LLC	222.54
GAUDREAU, DEBORAH W	38.08
GAUDREAU, RYAN	200.00

GE CAPITAL	45,841.48
GEAUMONT, MELINDA	75.00
GEM SCHOOL SOFTWARE, INC.	11,577.30
GEMPLER'S	3,058.36
GENEREUX, MARGIE	270.00
GENEST CONCRETE WORKS	68.78
GEORGE J FOSTER & CO INC	752.20
GILE, COREY	260.72
GILMER, JOHN	124.48
GIRARDIN, CHRIS	173.36
GIROUX, TOM	149.20
GLEASON, JOHN	68.00
GLIDDEN, LEAH	793.65
GNADÉ, LYNN	954.11
GOLDEN, JESSICA	6.99
GOLDSBERRY, JAN	12,000.00
GOPHER SPORT	6,809.55
GORDON, ANDREW	272.08
GORHAM ATHLETIC DEPARTMENT	50.00
GORHAM SAVINGS LEASING GROUP	9,995.00
GOVCONNECTION INC	39,394.68
GRACE, LINDA	29.75
GRAFFAM, TROY	182.00
GRAINGER	4,091.68
GRANT, BRIAN	323.17
GRAPHIC ARTS, SRTC	387.20
GREAT SCHOOLS PARTNERSHIP	4,900.00
GREAT WORKS REALTY, LLC	270,622.70
GREENE, PETER	106.00
GRIFFIN GREENHOUSE SUPPLY INC.	2,762.79
GUILLEMETTE'S FLOORING	87,468.96
GUMDROP BOOKS	1,547.77
GUZMAN ROTHWELL, IRENE	137.42
GWI	62,558.54
H A MAPES INC	19,691.48
H A STONE & SONS INC	23,082.21
H P HOOD LLC	102,968.83
HADWEN III, JOHN E.	152.24
HALE, JAMES	73.96
HALLISSEY, TRACIE	17.00
HAMILTON, DON	228.48
HAMLIN, SAMANTHA	22.71
HAMMOND & STEPHENS	189.90
HAMMOND TRACTOR	6,961.18
HAMPSTEAD HOSPITAL	150.00
HAMPTON, SUSAN	6,590.40

**SANFORD SCHOOL DEPARTMENT
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HANDWRITING WITHOUT TEARS	107.60
HANNAFORD #8390	89.09
HANNAFORD CHARGE SALES	12,417.59
HARMAN, DONALD	226.94
HARMON II, JAMES	803.34
HARMON, LORI	15,723.61
HARRY K WONG PUBLICATIONS	1,447.28
HARTFORD EQUIPMENT INC.	2,410.12
HARTLEY, HOLLY	1,142.65
HARTT, ALTON	98.80
HASKELL, ROBERT	160.16
HATHAWAY, TROY	784.91
HATHERLEIGH	99.00
HAWKES, KEVIN	2,384.00
HEADLIGHT AUDIO VISUAL	4,636.00
HEALD, JOHN	234.48
HEALTH EDCO	137.90
HEARTLAND SCHOOL SOLUTIONS	4,362.42
HEATH, CATHERINE	54.40
HEBB, KAREN	2,888.08
HEINEMAN EDUCATIONAL BOOK	1,003.86
HEINEMANN	73,077.94
HEINEMANN PROFESSIONAL DEVELOPMENT	22,848.74
HELMREICH, ALAN	12.32
HERITAGE MEMORIALS	320.00
HERSHEY'S CREAMERY CO.	6,279.12
HEWS, DAN	236.72
HICKORY ARMS, LLC	895.02
HIGGINS OFFICE PRODUCTS	114.20
HIGH 5 ADVENTURE LEARNING CENTER	1,274.85
HIGH NOON BOOKS	236.72
HIGH TECH FIRE PROTECTION CO., INC.	1,864.55
HIGHSMITH CO INC	196.64
HILLYARD - MANCHESTER	9,834.04
HILTON, DANIEL	85.36
HOBART SERVICES	528.50
HOBGOOD, JESSICA	704.48
HOME DEPOT CREDIT SERVICES	426.82
HONEYWELL INTERNATIONAL INC.	33,146.94
HOOD, STACY	286.64
HOUGHTON MIFFLIN COMPANY	1,499.70
HOWARD, THURLEY	371.07
HP-GEM SALES	186.55
HUBERT COMPANY	159.31
HUMAN RELATIONS MEDIA	692.96

HUMISTONS' FITNESS SERVICES	1,379.00
HUNTLEY, C. R.	128.00
HUOT JR, CONRAD	99.16
HURD LUMBER	250.00
HUSSEY SEATING CORPORATION	14,807.80
HUSSEY THEATER	105.00
HUTCHINS, GRACE	24.75
IMAGINE EASY SOLUTIONS, LLC	533.40
IMAGINE THIS	89.90
INC.	10.00
INDUSTRIAL PROTECTION SERVICES, LLC	5,131.81
INFOBASE LEARNING	618.80
INTERBORO PACKAGING CORP.	2,656.00
INTERVAL TECHNOLOGY PARTNERS, LLC	17,599.00
INTUIT	460.00
ISTE	433.00
IXL LEARNING	11,498.00
J & M TAXI	3,296.00
J D SQUARED, INC.	3,314.95
J W PEPPER & SON INC	2,011.24
JACK, KAREN	171.16
JACKMAN, CAMEARON	60.36
JALBERT, RONALD	259.00
JANELLE PUBLICATIONS INC	194.70
JEANNETTE, JODI	570.86
JEFFREY A SIMPSON INC	640.90
JESSICA ANDERSON	35.01
JILL SCHACHT AND ASSOCIATES, INC.	74,149.38
JOBS FOR MAINE'S GRADUATES, INC.	72,000.00
JOHN DEERE LANDSCAPES/LESCO	213.53
JOHNNY'S SELECTED SEEDS	31.85
JOHNSTON, TERRI	31.60
JONES AND BARTLETT LEARNING, LLC	6,785.44
JONES SCHOOL SUPPLY CO., INC.	230.29
JONES, NANCY	71.64
JOSTENS INC	3,160.18
JOURNAL OF LIGHT CONSTRUCTION	104.85
JOURNAL TRIBUNE	1,195.75
JOYCE, KEVIN	90.04
JSD MANAGEMENT INC.	164.95
JUNIOR LIBRARY GUILD	4,992.00
K & L UPHOLSTERY	230.00
K-12 SCHOOL SUPPLIES LLS	232.71
KAHLER, MARTIN	88.24
KAMCO SUPPLY CORP	79.97
KANTOLAK, KAREN	103.58

SANFORD SCHOOL DEPARTMENT
JULY 1, 2014 – JUNE 30, 2015

KARWANSKI, TONYIA	504.00
KEENE, RAYMOND	100.00
KELLEY, JAY	83.52
KELVIN ELECTRONICS INC	573.09
KENISTON, WILLIAM	99.68
KENNEBUNK ANIMAL WELFARE SOCIETY	320.00
KENNEY, KATE	32,156.32
KIERNAN, MATHEW	77.05
KIMBALL, KATELYN	135.91
KING MIDDLE SCHOOL	800.00
KING, CRYSTAL	124.29
KITTERY RECREATION DEPARTMENT	360.00
KIWANIS CLUB OF SANFORD	423.00
KJS EARLY LITERACY INITIATIVE, LLC	2,060.00
K-LOG	1,138.35
KNIGHT, KAREN	9,977.50
KNIGHTS, ELLIE	131.20
KNOWLTON, ERIC	265.36
KUYPERS CONSULTING, INC.	47.40
L L BEAN INC	639.60
L V ALLEN & SONS INC	35,402.00
LABBE, ANGIE	56.63
LACHANCE, DANIEL	144.18
LACHANCE, RON	58.60
LACLAIRE, ARLINE	175.00
LACROIX, EDITH	14.00
LAITRES, ALISSA J.	87.50
LAKE REGION HARDWOOD FLOORS	28,693.60
LAKESHORE LEARNING	950.18
LAMARRE, GREG	65.60
LAMB, BRUCE	198.48
LAMBERT, BETHANY	305.42
LAMBERT, KEVIN	200.00
LAMONTAGNE, PAUL	238.95
LAMPERT, ALLEN	1,722.76
LANDRY, JAMES M	250.00
LANDRY, RICHARD	116.00
LANEY, RUSSELL	124.72
LAPOINTE, SHAWNDA	100.46
LARSON, ANDERS	63.48
LARSON, FLORENCE	80.00
LATINI, CHRISTINE	104.56
LAUNDERITE CLEANERS	1,270.60
LAVALLEE BRENSINGER	1,262,396.80
LAVERTU BROS. PROPERTY	976.00

MAINTENANCE	
LAVERTU, LINDA	75.27
LAWSON PRODUCTS INC	1,601.62
LEARNERS EDGE, LLC	1,167.00
LEARNING A-Z	1,155.85
LEARNING ZONE EXPRESS	153.55
LECLERC, CHRIS	614.07
LEGERE, ROLAND H	974.53
LEGERE, WILLIAM	250.00
LEGO EDUCATION	1,629.30
LEGRO, FRED	125.00
LEHOUX, CANDACE	386.30
LEMELIN, SANDRA	25.00
LENOVO FINANCIAL SERVICES	52,512.67
LERN	1,705.00
LESSARD, JAMES	125.00
LESSARD, MARK	125.00
LETOURNEAU, BETH A.	210.88
LIBBY, RON	236.72
LIBRARY VIDEO COMPANY	836.93
LIFE'S HEALTHY PLEASURES, LLC	1,276.64
LINCOLN PRESS CORP	17,302.00
LINGUISYSTEMS INC	0.00
LIVES IN THE BALANCE	92.22
LONTINE KEARSON, ROSSIE	119.62
LOWELL'S BOAT SHOP	9,150.00
LOWE'S BUSINESS ACCOUNT	12,385.13
LYDON, PAM	120.19
LYNOX WELDING SUPPLY	4,635.79
M A E A	3,222.00
M A S L	35.00
M M E A	221.90
M P A	6,401.00
M S A D 60	723.55
M S M A	439.00
M S M A WORKERS COMP TRUST FUND	170,529.00
M S N A	245.00
M S S A	1,575.00
MACCONNELL, JUDITH	436.92
MACDONALD, JAMES	156.48
MACDONALD-JOHNSON, JEANNE	93.89
MACLEAN, DAVID A	176.40
MACPAGE	20,600.00
MACSMITH	9,565.00
MACTE	4,565.28
MADSEC	560.00

**SANFORD SCHOOL DEPARTMENT
JULY 1, 2014 – JUNE 30, 2015**

MAGAZINE SUBSCRIPTION SERVICE INC.	461.59
MAGUIRE, KEVIN	881.00
MAHONY, JULIE	131.20
MAHPERD	420.00
MAIEWSKI, MICHAEL	525.25
MAILFINANCE	1,450.71
MAINE A S B O	50.00
MAINE ASSOCIATION	40.00
MAINE ASSOCIATION OF SCHOOL PSYCH	430.00
MAINE BAND DIRECTOR ASSOCIATION	375.00
MAINE CONNECTIONS ACADEMY, INC.	12,894.72
MAINE COUNCIL FOR ENGLISH LANGUAGE ARTS	885.00
MAINE CURRICULUM LEADERS ASSOCIATION	700.00
MAINE DEPARTMENT OF EDUCATION	45.00
MAINE EDUCATORS' CONSORTIUM	1,750.00
MAINE FFA	255.00
MAINE INTERSCHOLASTIC SWIM LEAGUE	50.00
MAINE LABOR RELATIONS BOARD	450.00
MAINE MUNICIPAL ASSOCIATION	75.00
MAINE MUNICIPAL BOND BANK	57,666.40
MAINE NUTRITION COUNCIL	85.00
MAINE ODYSSEY OF THE MIND	75.00
MAINE OXY/SPEC AIR	434.85
MAINE PAPER & JANITORIAL PRODUCTS	2,563.50
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM	1,553.99
MAINE RESTAURANT ASSOCIATION	1,816.66
MAINE SCHOOL BOARDS ASSOCIATION	4,937.00
MAINE SCHOOL OF SCIENCE & MATHEMATICS	200.00
MAINE STATE BAR ASSOCIATION	275.00
MAINE TODAY MEDIA, INC.	271.28
MAINELY MEDIA, LLC	80.00
MALTESE, JANE	180.71
MANN, NATHAN	125.00
MANOS DE MEXICO	575.00
MAPLESTONE	21,240.00
MARASS, ELIZABETH	95.55
MARASS, ELIZABETH B	4,175.00
MARASS, JESSICA	24,561.82
MARGARET CHASE SMITH SCHOOL	1,640.20

MARK'S PLUMBING PARTS & COMMERCIAL SUPPLY PRODS.	5,675.39
MARQUIS, CHRIS	259.26
MARSHWOOD MUSIC BOOSTERS	125.00
MARTHA STEWART LIVING	24.00
MARTI ANDREWS MA CCC A	1,516.00
MARTIN, GREGORY M.	1,000.00
MARTIN, WILLIAM	154.72
MARTINEAU, RICHARD	114.99
MARY RUTH BOOKS INC.	247.50
MARZANO RESEARCH LABORATORY LLC	22,624.00
MASSABESIC ADULT & COMMUNITY EDUC	8,569.01
MASSABESIC HIGH SCHOOL ATHLETICS	150.00
MASTRACCIO, JOSEPH	1,267.25
MATHESON TRI-GAS, INC	1,230.40
MB MECHANICAL CONTRACTORS	2,635.00
MCALLISTER, NICOLE	231.56
MCCALL MD, BARBARA	5,690.70
MCCALLUM, NANCY	218.40
MCCOY, RHEA	29.00
MCCURDY, SHAWN	88.28
MCDA	95.00
MCDONALD, CHRISTOPHER	59.00
MCDONALD, CONNIE	72.00
MCDONOUGH, ED	322.00
MCGEHEE, KAREN	87.25
MCGRAW-HILL HIGHER EDUCATION, INC.	7,179.08
MCGRAW-HILL SCHOOL EDUCATION LLC	30,447.80
MCGRAW-HILL SCHOOL EDUCATION, LLC	30,020.62
MCINNIS, MARK	93.52
MCKEON, MARTIN	208.94
MECA	720.00
MEDICALESHP, INC.	284.95
MEGAT	150.00
MELLO, DEBRA	175.00
MESERVEY, BENJAMIN	140.00
MESSER TRUCK EQUIPMENT	7,275.00
MESSIER, LIANNA	42.00
METEVIER, MARTIN L	467.90
METROCAST CABLEVISION	35,241.36
MEYER ALUMINUM BLANKS, INC.	532.82

**SANFORD SCHOOL DEPARTMENT
JULY 1, 2014 – JUNE 30, 2015**

M-F ATHLETIC COMPANY INC	428.95
MIAAA	300.00
MICHAUD, ANTHONY	67.36
MICHELLE KINGSTON MUSIC SERVICE	145.00
MIDWEST TECHNOLOGY PRODUCTS	1,112.32
MIGNEAULT, PAUL	117.82
MILIANO, KAREN	59.48
MILLER, WANDA	120.00
MILLIARD, RICHARD	87.36
MITCHELL, HOLLY	218.40
MLTI PROJECT OFFICE	125,226.28
MODEL ME KIDS, LLC	36.90
MODERN LEARNING PRESS	62.25
MODERN SCHOOL SUPPLIES	384.91
MONGEON, ELIZABETH	364.88
MONK, MICHAEL J	114.44
MOORE MEDICAL LLC	3,716.76
MOORE, DANIEL M.	207.76
MORAHAN, ROBERT	135.92
MORIARTY, ANDREW	100.00
MORIN, DENISE	120.00
MORLEY, ROBERT	68.24
MORNING DEW IRRIGATION & LANDSCAPING INC.	193.42
MORRISON CENTER	194,115.70
MORRISON, APRIL	377.54
MOSLEY, STEPHEN	145.36
MOULTON, JOHN D.	100.00
MOULTON, MARY	165.02
MOVIE LICENSING USA	447.00
MSC INDUSTRIAL SUPPLY COMPANY	12,800.56
MSMA UC FUND	24,037.84
MUELLER, CARLA	106.95
MULCAHEY, JUDE	80.96
MURPHY, JOHN	125.00
MUSIC & ARTS CENTER, INC.	4,457.46
MUSIC IN MOTION	148.50
MUSIC THEATRE INTERNATIONAL	1,035.00
MY LEARNING PLAN INC.	7,551.00
MYERS, ROLAND D.	176.00
N A E S P	235.00
N E A C A C	25.00
NAHORNEY, VALERIE	252.00
NAPA AUTO PARTS	1,537.78
NASCO	6,266.92
NASON, SARA	283.20

NASON, SCOTT	112.36
NASSP	180.00
NASW	285.00
NATIONAL ASSOCIATION FOR MUSIC EDUCATION	252.00
NATIONAL ASSOCIATION OF SCHOOL NURSES	252.00
NATIONAL AUTISM RESOURCES	301.35
NATIONAL DISTRIBUTORS INC.	16,808.87
NATIONAL ELEVATOR INSPECTION SERVICES, INC.	1,149.50
NATIONAL FIRE PROTECTION ASSOCIATION	165.00
NATIONAL GEOGRAPHIC EXPLORER	232.65
NATIONAL GEOGRAPHIC KIDS	59.40
NATIONAL SCHOOL PRODUCTS	159.45
NAVIANCE, INC.	13,965.67
NCS PEARSON INCORPORATED	160.00
NCTM REGISTRATION SERVICES	2,292.00
NEAS&C	7,370.00
NEAULT, MARY	900.00
NEOPOST	4,990.00
NEST & SONS INC	1,970.00
NETCHEMIA, LLC	4,900.00
NETWORKMAINE	3,166.00
NEUBERT, NANCY	37.43
NEW ENGLAND INDUSTRIAL TRUCK	319.04
NEW ENGLAND INSTITUTE FOR TEACHER EDUCATION	1,190.00
NEW ENGLAND SPECIALTY SOILS, LLC	1,345.60
NEW HARBINGER	28.20
NEWSOLA, INC.	2,750.00
NHSCPA	265.00
NICKLAY, THERESA	90.64
NIEWKERK, HANNAH	136.48
NIXON CO	1,068.75
NOBLE HIGH SCHOOL ATHLETIC DEPT.	250.00
NOBLE SOCCER BOOSTERS	200.00
NOBLE WRESTLING BOOSTERS	300.00
NOCTI	1,668.00
NOEL, KEITH	125.00
NOLETTE, SCOTT	115.92
NOONE, BARBARA	67.56
NORTH COUNTRY TRACTOR, INC.	1,588.27
NORTH EAST MOBILE HEALTH SERVICES	104.00
NORTHCENTER FOODSERVICE	453,855.42

**SANFORD SCHOOL DEPARTMENT
JULY 1, 2014 – JUNE 30, 2015**

NORTHEAST ELECTRICAL DISTRIBUTORS	7,395.95
NORTHEAST MOBILE HEALTH SERVICES	208.00
NORTHEAST NURSERY, INC.	4,122.75
NORTHWEST EVALUATION ASSOCIATION	24,539.96
NOSEK, JAMES	149.60
NUTRIKIDS - HEARTLAND PAYMENT SYSTEMS	16,950.80
O'BRIEN, CRAIG	97.50
OCEAN STATE JOBBERS INC.	299.97
OCEANSIDE RUBBISH, INC.	42,265.98
OFFTECH NEW ENGLAND	476.28
OLD ORCHARD BEACH HIGH SCHOOL	125.00
ORCA BOOK PUBLISHERS	147.44
O'REILLY, PATARICK	95.04
ORIENTAL TRADING COMPANY	148.49
ORIGINAL CRISPY PIZZA CRUST CO INC	36,550.53
ORR, TOM	135.36
OSEDIACZ, KATIE	1,086.56
P & E SUPPLY CORP	2,733.11
PACIFIC TELEMAGEMENT SERVICES	900.00
PAIEMENT, SHELBY	80.00
PAPA, ANDY	112.83
PAPA'S PLACE	200.00
PAQUETTE, BRENDA J.	460.00
PAR INC	373.68
PARADIS, NATHAN	80.24
PARADIS, ROBERT	248.64
PARENT, VICKKIE	1,449.60
PARENTS MAGAZINE	7.99
PARISEAU, TRACY	13.38
PARKS, CHRISTINA	146.90
PARSLOW, WAYNE	192.46
PARTY PLUS	3,299.75
PATIN, ANDREW	38.54
PATRICIA FEDA, T.O.D., R.N.	15,822.25
PAXTON/PATTERSON	1,400.00
PC & MACEXCHANGE	8,490.08
PEAP	645.00
PEARSON CLINICAL ASSESSMENTS	10,495.42
PEARSON LEARNING GROUP	346.50
PELLETIER, MARK	220.00
PEPIN, SUSAN	144.38
PEPPE, ALEXANDER	250.00

PEREIRA, SCOTT	90.88
PERFECT PLUMBING AND HEATING, INC.	1,133.00
PERFECTION LEARNING CORP	592.85
PERKINS MUSIC HOUSE	1,250.00
PERKINS PAPER LLC	690.15
PERKINS, DELMONT	125.00
PERKINS, TOM	117.28
PERMA BOUND	425.54
PERRIN, DANIELLE	19.71
PERRY, NANCY	25.07
PESI LLC	365.94
PETERMANN, MATTHEW	1,253.09
PETIT, RAYMOND	133.60
PETRIE, LEE	68.00
PETRIN, GARY	98.96
PURCHASE POWER	2,131.28
PFLUGER, CARLEEN	156.48
PHI DELTA KAPPA INTERNATIONAL	90.00
PI-CONE SOUTH MATH LEAGUE	410.00
PIEDMONT MEDICAL INC.	4,800.00
PINE TREE CALIBRATIONS	1,360.00
PINE TREE FOOD EQUIP INC	5,265.34
PINE TREE WASTE, INC.	2,035.65
PIONEER VALLEY BOOKS	3,356.10
PIRROTTA, SERGIO	4,200.00
PITNEY BOWES	297.97
PITNEY BOWES INC	615.86
PITSCO EDUCATION	2,243.69
POINT LOOKOUT RESORT & CONFERENCE CENTER	3,819.00
POLAND SPRING	926.85
POLAND SPRING WATER COMPANY	20.43
POLICHRONOPOULOS, JOEL	171.92
POMBRIANT, TYTHIAN	491.18
POPPLERS MUSIC STORE	571.95
PORT VERITAS	400.00
PORTLAND COMPUTER COPY, INC.	2,489.57
PORTLAND FIELD HOCKEY BOOSTERS	140.00
PORTLAND GIRLS LACROSS BOOSTERS	175.00
PORTLAND GLASS	46,087.14
PORTLAND POTTERY	2,538.45
PORTLAND PRESS HERALD	66.85
PORTSMOUTH CHEVROLET	27,224.00
POSITIVE PROMOTIONS	921.18

**SANFORD SCHOOL DEPARTMENT
JULY 1, 2014 – JUNE 30, 2015**

POSTAGE BY PHONE	400.00
POSTMASTER-SPRINGVALE	635.00
POULIN, JAMES	101.60
POURAVELIS, GEORGE	0.00
POWERS, KYLE	67.92
PRECISION WEATHER SERVICE LLC	375.00
PREMIER AGENDAS INC	5,907.75
PRESTON, SARAH	42.00
PRESTWICK HOUSE, INC	274.99
PRIDE, MARGARET J.	96.00
PRIMARY CONCEPTS	168.00
PRIME TIME SPORTS, INC.	1,958.80
PRITZ, STEVE	185.58
PRO AV SYSTEMS, INC.	4,638.98
PRO ED	523.60
PRO LINGUA ASSOCIATION	89.60
PRO-ED	241.84
PRO-ED INC	83.90
PROFESSIONAL PAINTING	4,950.00
PROJECT ADVENTURE INC	576.30
PROMETHEAN, INC.	0.00
PROQUEST	4,528.00
PROVENCER, PAULINE	21.51
PUFHAL, ALEXANDER	99.48
QBS, INC.	742.00
QUADE, JOANNE	230.16
QUILL CORPORATION	330.87
QUINN, MESA	284.20
R & W ENGRAVING	784.00
R PEPIN & SONS INC	809.81
RADIO SHACK	29.99
RANDALL BOURGAULT, SHIRLEY	35,000.00
RANDALL, DENNIS	95.28
RATTEREE, MARY ANN	243.20
RAY, THOMAS	88.80
RAYMOND, JENNIFER	42.86
RAYMOND, KEVIN	68.00
RAY'S LOCKSMITH SERVICE	116.00
READING AND WRITING PROJECT NETWORK, LLC	3,000.00
REALITYWORKS, INC.	860.65
REALLY GOOD STUFF INC	2,640.58
REED, RICHARD	130.96
REMEDIA PUBLICATIONS INC	208.72
RENY, MARSHA	1,891.38
RENY, ROBERT	2,074.54

REO WINDOW SHADE COMPANY	1,140.44
RES/COMM CARPET CLEANING	3,267.00
RESOURCES FOR EDUCATION	219.00
RESOURCES FOR EDUCATORS	874.00
REVERTECH SOLUTIONS	6,830.00
REYNOLDS, VICTORIA	1,162.50
RICHARDS REFRIGERATION	59,131.78
RICKER, MICHAEL	154.99
RICOH USA, INC.	14,878.32
RIVERSIDE PUBLISHING COMPANY	4,950.77
ROBERTS, DOUGLAS	226.69
ROBERTSON, LOWRIE	360.00
ROCHESTER 100 INC	718.75
ROCHESTER OPERA HOUSE	1,022.00
ROCKLER WOODWORKING	2,302.23
ROGERS SUPA DOLLAR	9.19
ROOTER MAN	930.00
ROSA, DEBORAH	6,350.00
ROSCIA, STEVEN	71.58
ROSEN PUBLISHING GROUP	795.00
ROTARY CLUB OF SANFORD/SPRINGVALE	720.00
ROTHWELL, ROBERT	359.63
ROUNDS, WANDA	90.48
ROUX, GAIL	227.42
ROUX, KAREN	1,214.72
ROY, REJEAN	114.44
RSU #14 WINDHAM RAYMOND SCHOOL DISTRICT	67,977.89
RSU #57	9,993.08
RUG RATS INC.	3,445.00
RUNYON KERSTEEN OUELLETTE	4,000.00
RUSSELL, SAMANTHA	464.00
RYER, MARJORIE	756.44
RYONET CORPORATION	2,167.84
S M A A	3,479.00
S M A E A	25.00
S M M S A C	968.55
S. SEIDERS, INC.	32,576.60
S. W. COLE ENGINEERING, INC.	27,732.66
S/P2	249.00
SAAB PERFORMANCE LLC	331.15
SAFE ENVIRONMENTAL SOLUTIONS	39,174.73
SAFEGUARD BUSINESS SYSTEM	74.94
SAGE PUBLICATIONS	187.87
SAMMONS, THOMAS	59.64

**SANFORD SCHOOL DEPARTMENT
JULY 1, 2014 – JUNE 30, 2015**

SANBORN, BROCK	1,150.89
SANBORN, DEBORAH	112.48
SANBORN, KATHY	263.84
SANDS, CYNTHIA	201.75
SANFORD COMMUNITY ADULT EDUCATION	9,109.50
SANFORD HIGH SCHOOL	19,706.46
SANFORD HIGH SCHOOL ACTIVITIES ACCOUNT (PRINC.)	715.40
SANFORD HIGH SCHOOL SCHOLARSHIP FUND	2,837.28
SANFORD INSTITUTION FOR SAVINGS	138,327.87
SANFORD INSTITUTION FOR SAVINGS - 1497	14,293.56
SANFORD INSTITUTION FOR SAVINGS 0225	13,291.64
SANFORD JUNIOR HIGH SCHOOL	2,093.17
SANFORD NEWS	45.52
SANFORD PARKS AND RECREATION	1,493.76
SANFORD POLICE DEPARTMENT	150,609.56
SANFORD REGIONAL TECHNICAL CENTER	367.76
SANFORD REGIONAL TECHNICAL CENTER	5,422.04
SANFORD SCHOOL DEPARTMENT	1,350.00
SANFORD SCHOOL NUTRITION PROGRAM	2,502.32
SANFORD SEWERAGE DISTRICT	32,194.55
SANFORD SOUND	134.95
SANFORD SPRINGVALE DEVELOPMENT CORP	68,847.52
SANFORD WATER DISTRICT	23,859.37
SANFORD/SPRINGVALE YMCA	6,000.00
SANFORD-SPRINGVALE CHAMBER OF COMMERCE	350.00
SARGENT WELCH LLC	396.00
SARGENT, KATHY	362.80
SAWSTOP	242.00
SAX ARTS & CRAFTS INC	1,217.62
SCARBOROUGH TRACK BOOSTERS & XC BOOSTERS	125.00
SCHIAVI LEASING CORP	114,048.00
SCHOFF, MICHAEL	68.00
SCHOLASTIC	4,485.94
SCHOLASTIC BOOK FAIRS, INC.	997.13
SCHOLASTIC INC./WEEKLY READER	114.95

SCHOLASTIC READING CLUB	210.00
SCHOOL HEALTH CORPORATION	764.11
SCHOOL NEWSPAPERS ONLINE	600.00
SCHOOL NURSE SUPPLY	343.96
SCHOOL NUTRITION ASSOCIATION	137.00
SCHOOL OUTFITTERS	290.00
SCHOOL SPECIALTIES	46,071.63
SCHOOL SPECIALTY LITERACY & INTERVENTION	553.28
SCHOOLDUDE.COM	4,654.05
SCHOOLHOUSE OUTFITTERS, LLC	739.60
SCHOOLLAW.COM	2,471.00
SCOTT ELECTRIC	270.00
SCRUBSMART	139.72
SDC PUBLICATIONS	2,031.00
SEACOAST HARDWOOD LUMBER & PLYWOOD	4,490.77
SEACOAST MEDIA GROUP	266.68
SEBAGO TECHNICS, INC.	19,519.14
SECUREMS	990.00
SELFRIDGE, CHELSEA	237.32
SELFRIDGE, DEBORAH	175.00
SHAPIRO, JENNIFER	2,280.00
SHAW, GARY	161.18
SHAW, JOHN	222.62
SHAW, NATHAN ISAAC	2,910.00
SHEFFIELD, EMILY	630.00
SHELLEY, SARAH	20.00
SHERMAN, VALERIE	175.00
SHERWIN WILLIAMS	12,563.53
SHETENHELM, ADRIANNE	776.39
SHIFFLER EQUIPMENT SALES, INC.	49,830.65
SHORT, JULIE	180.00
SIGNORE, LYNNE	942.74
SIGNWAREHOUSE.COM	1,042.82
SILVA, PAUL	126.44
SIMPLEX GRINNELL	616.00
SINGLETON, MICHAEL	190.56
SIROIS, BRENT D.	427.65
SKELTON TAINTOR & ABBOTT	7,563.30
SKOWHEGAN AREA HIGH SCHOOL ATHLETIC DEPT.	200.00
SMART SHOPPER	115.34
SMHC - WORKWELL	478.00
SMITH, CHRISTINE	1,169.00

**SANFORD SCHOOL DEPARTMENT
JULY 1, 2014 – JUNE 30, 2015**

SMITH, HAROLD	654.29
SMITH, MICHAEL T	69.38
SNAP-ON INDUSTRIAL	4,342.72
SO PORTLAND MUSIC BOOSTERS	125.00
SOCIAL STUDIES SCHOOL SERVICE	664.16
SOMERSWORTH SCHOOL DISTRICT	840.00
SOU CY, GARY	480.70
SOUTH PORTLAND GIRLS SOFTBALL BOOSTERS	300.00
SOUTH WESTERN THOMSON LEARNING	332.75
SOUTHERN MAINE CABLING	9,412.41
SOUTHERN MAINE COMMUNICATION	4,850.69
SOUTHERN MAINE HEALTH CARE	1,188.00
SOUTHERN MAINE PARTNERSHIP	500.00
SOUTHERN MAINE PLANNING & DEVELOPMENT COMMISSION	1,104.92
SOUTHPAW ENTERPRISES, INC	468.54
SPANG, LYNN	122.24
SPECTRUM ELEVATOR SERVICES LLC	5,645.55
SPORT DECALS	357.50
SPORTS FIELDS INC	224.40
SPRAGUE PLUMBING & HEATING	618.00
SPRING HILL	1,285.60
SPRING MCDERMOTT, JOANNE	1,294.00
SPRINGVALE HARDWARE	9,035.56
SPRINGVALE NURSERIES, INC.	1,644.83
SPRUSANSKY, JANE	125.00
SRTC, DIGITAL DESIGN	199.50
SRVC GRAPHIC ARTS PROGRAM	134.50
ST JOSEPH'S COLLEGE OF MAINE	15,310.00
ST PIERRE, JOYCE	1,224.00
ST. JOHN, SUE	34.88
ST. MARY'S REGIONAL MEDICAL CENTER	1,450.00
ST. PIERRE, CHRISTINE L.	1,003.60
STADIUM SYSTEM, INC.	6,905.75
STAFF DEVELOPMENT FOR EDUCATORS	776.00
STAPLES BUSINESS ADVANTAGE	2,877.96
STAPLES CREDIT PLAN	7,746.61
STAPLES, BRAD	50.18
STAPLES, SHAWN	73.34
STARBIRD, JENNY	18.95
STATE CHEMICAL MANUFACTURING CO	1,215.82
STATE CHEMICAL SOLUTIONS	16,665.60
STEAMATIC OF GREATER PORTLAND INC	1,040.00

STEFANO, JOSEPH M.	100.00
STENHOUSE	969.37
STEPHEN R. ANDREW, DBA HEALTH ED & TRAIN INST.	1,800.00
STEVE WEISS MUSIC	6,345.50
STEVENSON, JOHN	104.08
STONE, LINDA	241.55
STUDENT TRANSPORTATION OF AMERICA	1,892,818.91
STUDIES WEEKLY PUBLISHING	521.76
SUBSCRIPTION SERVICE OF AMERICA	550.81
SUKALAS, MITCH	310.08
SUMMIT PROFESSIONAL EDUCATION	418.00
SUNDANCE PUBLISHING	821.70
SUPER DUPER PUBLISHING	815.93
SUPERCO SPECIALTY PRODUCTS	187.97
SURPLUS BUSINESS ASSETS	3,050.00
SURVEYMONKEY.COM	300.00
SWAN ISLAND PRESS	45.00
SWEETSER CHILDRENS HOME	148,193.64
SWISH	6,243.00
SYLVAIN, MARIANNE	216.33
SYSCO FOOD SERVICES OF	6,540.82
T & D CUSTOM SIGNS	370.00
TANGIBLE PLAY INC.	2,479.69
TAPSCOTT, DIANE	55.31
TARBOX, SHELBY	4,914.00
TARDIF, ARTHUR	120.72
TASTY BRANDS, LLC	1,064.60
TAYLOR RENTAL CENTER	1,013.11
TCI	715.00
TD BANKNORTH, N.A./LOCAL #121	613.50
TEACHER CREATED RESOURCES	88.92
TECH ED CONCEPTS INC	358.00
TELVUE CORPORATION	12,539.00
TESTOUT CORPORATION	1,950.00
THE COLLEGE BOARD	2,499.35
THE KNOX COMPANY	282.00
THE LAMPO GROUP	1,403.45
THE LIBRARY STORE	357.96
THE MACSMITH	14,145.00
THE RUST COMMUNICATIONS GROUP	10,823.07
THE WRIGHT STUFF, INC.	42.85
THEOHARIDES, DAVID	5,045.94
THERAPRO INC	173.40
THERAPY SHOPPE	466.95

SANFORD SCHOOL DEPARTMENT
JULY 1, 2014 – JUNE 30, 2015

THERIAULT, SCOTT	48.00
THIBODEAU'S HEATING SERVICE	4,975.00
THINK THROUGH LEARNING INC.	5,095.00
THOMAS, MARY BETH	48.40
THOMPSON, DEBORAH	64.29
THORNE, DAVE	85.60
THREESHAPES.COM LLC	13,600.00
TIBBETTS, KELLY	2,656.13
TIERNEY, ERIN	23.85
TIGERDIRECT INC.	9,170.28
TIME FOR KIDS	223.00
TIMMINS, WILLIAM	133.60
TODD, JEFFREY	93.32
TOMS TEAM SALES	17,849.75
TOWNHOUSE PROPERTIES	424,736.80
TOWNSEND, MATTHEW	87.36
TPW, INC.	300.00
TRACTOR SUPPLY CREDIT PLAN	816.12
TRACY, ELLIOTT	138.50
TRANE U.S., INC.	631,550.20
TRASHCAN LID PRODUCTIONS	200.00
TREADWELL ENTERPRISES, INC.	2,599.00
TREADWELL, CRAIG	128.64
TREASURER OF STATE	27,010.48
TREASURER STATE OF MAINE	480.00
TREASURER, STATE OF MAINE	600.00
TREE	299.96
TREGO, LAURA	53.77
TREMBLAY PT, NICHOLE	52,137.60
TREMBLAY, AARON	56.00
TRIARCO ARTS & CRAFTS	1,655.71
TROTT, LOUIS	105.46
TRUE, JAMES	240.16
TUCKER, MARK	66.74
TULIPANO, MARIE	1,140.00
TUTTLE, JOHN	65.38
TYLER BUSINESS FORMS	917.93
TYLER TECHNOLOGIES, INC	16,362.35
TYSON, MICHAEL	29.76
U S BANK CORPORATE TRUST BOSTON	207,680.90
U S CELLULAR	6,633.50
U S POSTMASTER	2,255.00
UC RIVERSIDE EXTENSION	495.00
ULINE	423.33
UNIPAK CORP	3,060.00
UNITED STATES POSTAL SERVICE	96.00

UNIV OF SO MAINE	350.00
UNIV. OF MAINE AT PRESQUE ISLE	1,320.00
UNIV. OF ME FARMINGTON	2,175.00
UNIVERSITY CAP & GOWN	220.35
UNIVERSITY OF CONNECTICUT	1,170.00
UNIVERSITY OF MAINE AT FARMINGTON	1,137.00
UNIVERSITY OF MAINE COOPERATIVE EXTENSION	179.23
UNIVERSITY OF NEW HAMPSHIRE	875.00
UNIVERSITY OF PHOENIX	4,045.00
UNIVERSITY OF SO. MAINE	3,900.00
UNIVERSITY OF SOUTHERN MAINE	26,220.00
UNIVERSITY OF SOUTHERN MISSISSIPPI	189.00
UPSTART	50.45
US GAMES	2,057.02
USI EDUCATION AND GOVERNMENT SALES	482.19
VALERI, ANDREW	1,116.65
VASTEX INTERNATIONAL, INC.	99.49
VERMETTE, LOIS	2,124.16
VERMETTE, ROLAND	97.49
VINCI, DANIELLE	29,330.64
VIOLETTE'S SEALCOATING	2,300.00
VISTAPRINT NETHERLANDS B.V.	22.04
VO, PATRICE	118.60
VOCABULARY SPELLING CITY INC.	195.00
W B HUNT CO INC	2,440.24
W B MASON COMPANY INC	32,298.75
WABAN PROJECTS INC	450.00
WAGNER, JOE	271.22
WALDEN UNIVERSITY	2,600.00
WALDRON, JENNIFER	51.32
WALKER, DIANA	513.87
WALL, NICHOLAS	100.00
WALMART COMMUNITY BRC	12,063.32
WALSH, MEGAN	499.04
WALSH, RACHANA	21.01
WALTON, GLENN A	250.00
WARRENS OFFICE SUPPLIES	21,466.07
WATERBORO REPORTER	180.00
WAY, KEVIN	126.56
WAY, TONYA	440.00
WEATHERBIE, SUE	8.00
WEINER'S LTD	163.65
WEIR'S MOTOR SALES INC	10,476.95

**SANFORD SCHOOL DEPARTMENT
JULY 1, 2014 – JUNE 30, 2015**

WELCH, TRISHA	180.00
WELLS HIGH SCHOOL	130.00
WESTBROOK HIGH SCHOOL	125.00
WESTBROOK SCHOOL DEPARTMENT	490.00
WESTBROOK SCHOOL DEPT.	1,225.00
WESTBROOK WRESTLING BOOSTERS	200.00
WESTON, DANIELLE	152.82
WEYLAND, GAY	227.00
WHITCOMB ASSOCIATES	2,000.87
WHITE, JAMIE	502.08
WHITE, KERRIE	623.26
WHITE, RACHEL	255.74
WHITEHEAD PSY D, CHARLES B	80,876.00
WHITEHEAD, DAVID	390.00
WHITTEN, PATRICIA	175.00
WIEGAND, KRISTEN	751.60
WILBUR G SHAW HARDWARE	799.64
WILCOX, RON	143.76
WILD SIDE NORTH INC.	1,027.33
WILKES UNIVERSITY	2,508.00
WILLARD, ARTHUR	125.00
WILLIAM V MACGILL & COMPANY	1,982.85
WILLIAMS SR, MICHAEL C	122.96
WILLIAMS, BRENDA	11.12
WILLIAMS, JULIE	2,508.00
WILLIAMS, KENDRA A.	99.46
WILLIAMS, SUSAN S.	426.79
WILSON, DENNIS	69.75
WILSON, MICHELLE A.	235.20
WINNACUNNET HIGH SCHOOL BOOSTERS	150.00
WINSHIP, FLOYD	198.60
WINSOR PT, PAMELA	21,088.80
WOLFGRAM, JOHN	99.68
WOLTERS KLUWER	520.99
WOOD, MELODY	289.36
WOODCOCK, JON	214.58
WOODWARD, JOANN	49.35
WOODWERKS SUPPLY, INC	82.51
WOODWIND & THE BRASSWIND	3,880.00
WOODWORKS, LTD	140.00
WORKOUT FITNESS STORE	2,500.00
WORKS, LAURIE	151.03
WORLD DRYER CORPORATION	372.60
WORMWOOD, KATHRIN	705.66
WPS PUBLISHING	378.40

WRIGHT, JOAN	98.00
XPEDEX	657.72
YCACC	1,425.00
YCSA	60.00
YORK COUNTY COMMUNITY ACTION	18,673.00
YORK COUNTY COMMUNITY COLLEGE	14,310.00
YORK COUNTY JR HIGH MUSIC FESTIVAL	190.00
YORK COUNTY REGISTRY OF DEEDS	1,771.10
YORK COUNTY SCHOOLS PURCHASING CO-OP	200.00
YORK COUNTY SWIM OFFICIALS ASSOCIATION	617.12
YORK-CUMBERLAND COUNTY SCHOOL NUTRITION PUR GROUP	50.00
YOUNG, WAYNE	776.96
YOUTHLIGHT INC	268.07
ZANER BLOSER EDUCATION PUBLISHING	494.54
ZAYED, SALAH	178.50
ZIELKE, KARI	22.79
ZIPPY COPY CENTER	4,198.86
ZOLL MEDICAL CORPORATION	2,079.56

City of Sanford

Financial Statement Presentation

June 30, 2015

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

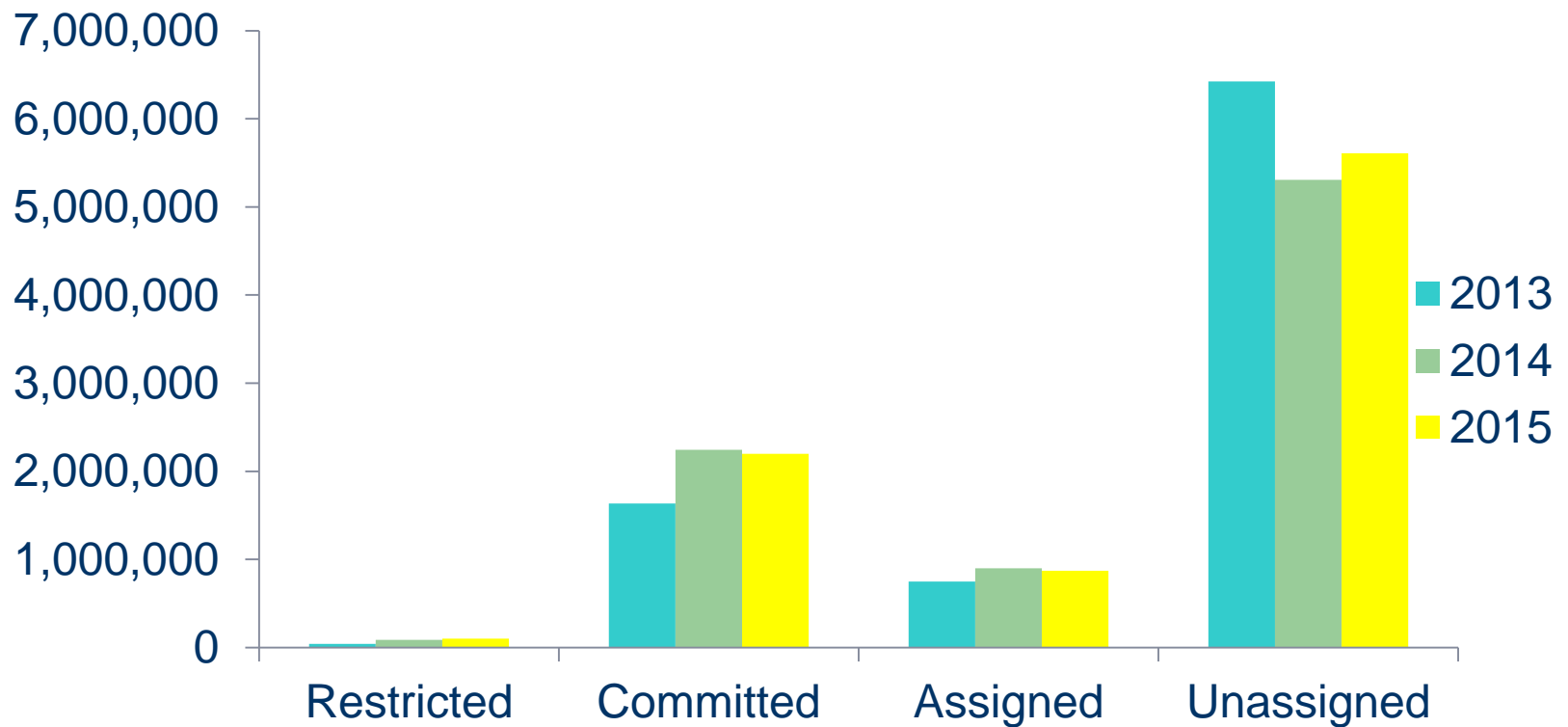
- Management letter - No material weaknesses or significant deficiencies
- Comments letter – 2 comments or best practices
- All of our prior year comments have been implemented
- Comments
 - Custodial Credit Risk (FDIC coverage at a bank)
 - Record Healthcare Reimbursement Account on general ledger.

Management Letter and Comments Letter - School Department

- Management letter – No material weaknesses or significant deficiencies
- Comments letter – 5 comments or best practices
 - Private purpose trust accounting – prior year
 - MEDMS upload of budget report – prior year
 - Payroll withholding account reconciliation
 - Budget transfers
 - Controls over cash receipts and cash disbursements – Student Activity Funds
- Two Findings with Respect to Federal Grant Testing
 - Both findings relate to payroll documentation and both were corrected effective March 2015, once Gwen came on board and implemented an additional procedure

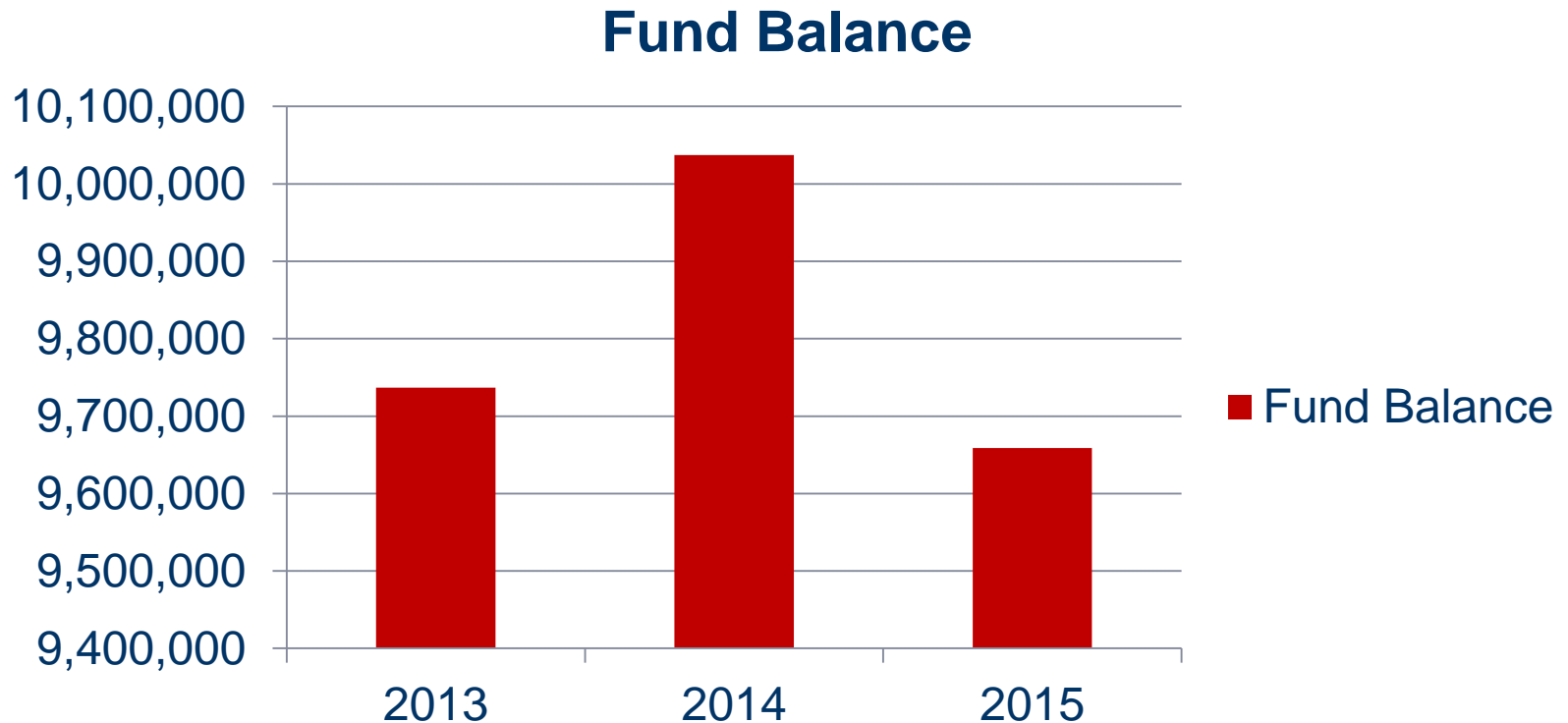
City of Sanford

General Fund Balance Trend – Past 3 Years



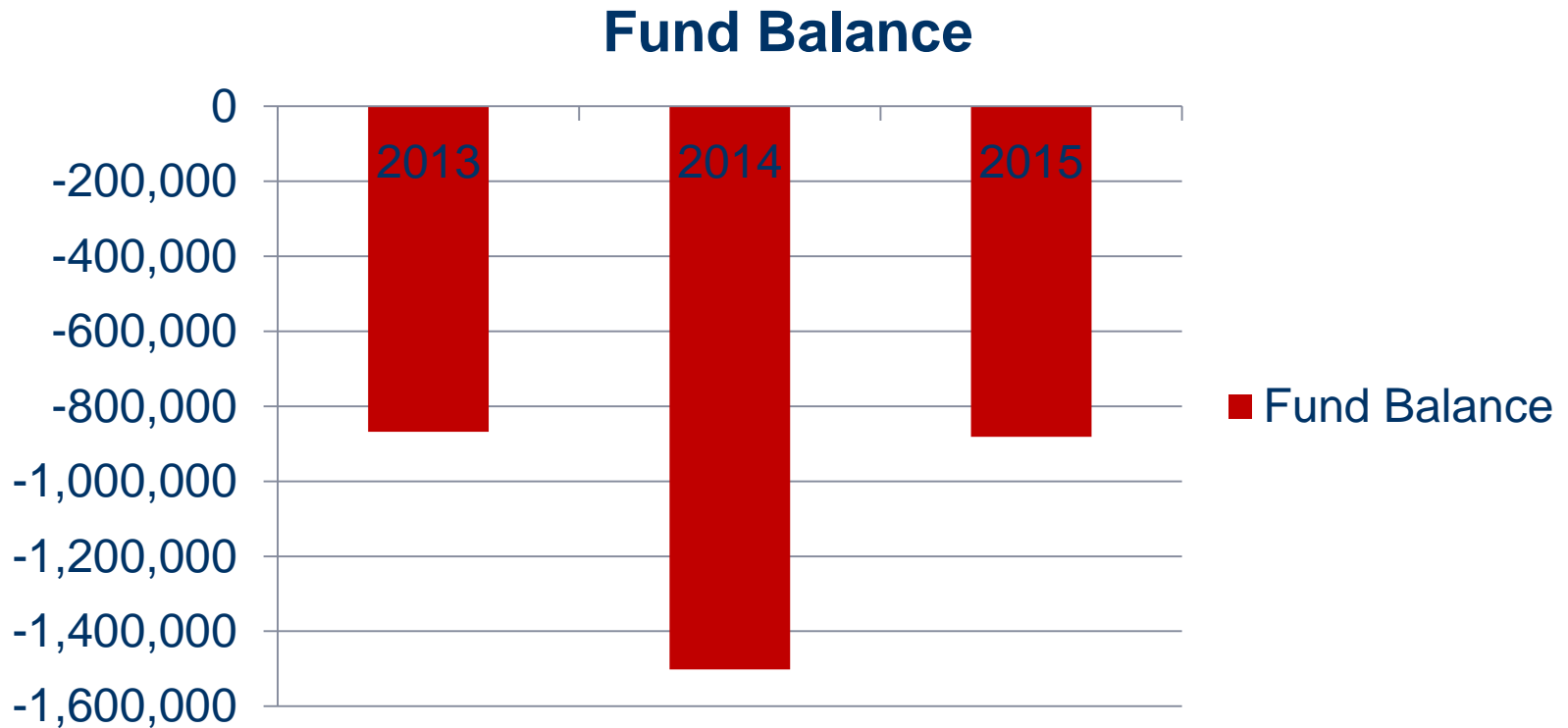
City of Sanford (Excluding the School)

General Fund Balance Trend – Last 3 Years



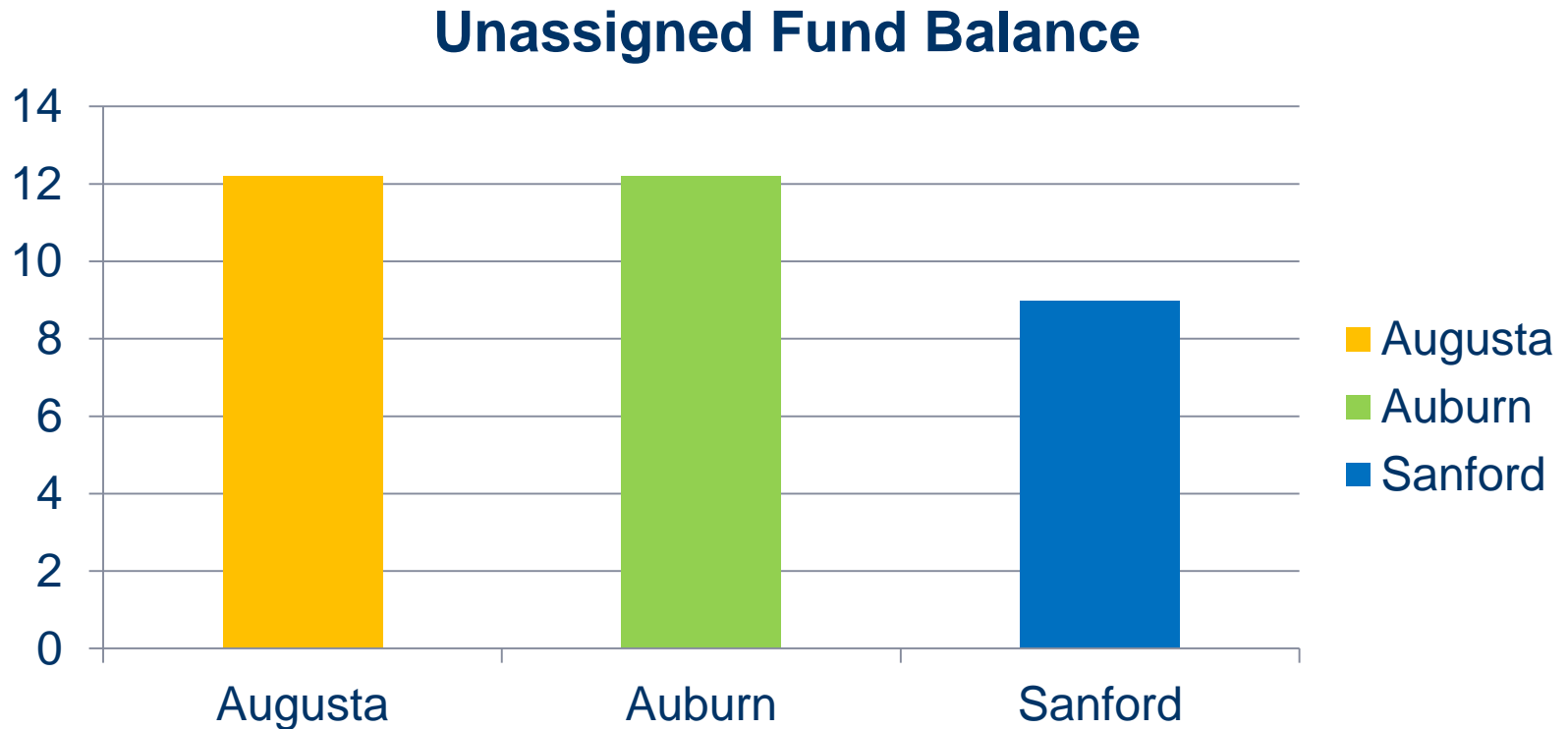
Sanford School Department

General Fund Balance Trend – Last 3 Years



City of Sanford

Comparison of Unassigned Fund Balance as a Percentage of Budget



What is new this year and future years?

- GASB standard on pension which requires recording the full pension liability in the government wide financial statements.
 - The City and School net pension liability is \$5,486,692
 - There are an additional 6 pages of footnotes and two additional schedules in the financial statements to disclose the pension information.
- The Other Post-Employment Benefits Liability (OPEB) will be required to fully recorded effective June 30, 2017

Questions & Comments

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, 2015

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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, 2015, 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.

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, 2015, 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.



Change in Accounting Principle

As discussed in Notes 1, 6, and 13 to the financial statements, the City of Sanford, Maine adopted new accounting guidance, Governmental Accounting Standards Board (GASB) statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. Our opinion is not modified with respect to these matters.

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 39, the Schedule of Proportionate Share of the Net Pension Liability on page 40, and the Schedule of Contributions on page 41, 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.

Macpage LLC

South Portland, Maine
December 15, 2015

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2015

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, 2015. 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 15-38, 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 \$45,535,145. The governmental activities statement showed a decrease of net position of \$304,918 for the fiscal year.
- The ending fund balance for all governmental funds combined was \$12,060,497.
- The ending fund balance for the general fund was \$8,777,247, an increase of \$235,721 over last year. The City, excluding the School, has an unrestricted fund balance of \$9,559,117 of which \$2,196,956 is committed to ongoing capital projects and \$872,033 is assigned for the subsequent year budget and other purposes. This leaves an unassigned balance of \$6,490,128, which is an adequate surplus. The School Department had an unassigned deficit of \$881,483, which is a result of 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 reported as 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

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, Maine, 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 15-38.

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 43-73.

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

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

	2015	2014
Current & Other Assets	\$ 19,751,233	\$ 18,412,517
Capital Assets	56,620,265	55,454,633
Total Assets	76,371,498	73,867,150
Deferred Outflows of Resources	2,606,398	
Long-term Liabilities	20,809,034	12,805,624
Other Liabilities	7,069,263	5,795,446
Total Liabilities	27,878,297	18,601,070
Deferred Inflows of Resources	5,564,454	
Net Position:		
Net Investment in Capital Assets	44,078,704	45,355,899
Restricted	4,576,819	4,606,112
Unrestricted	(3,120,378)	5,304,069
Total Net Position	\$ 45,535,145	\$ 55,266,080

The City's net position decreased \$304,918 during the fiscal year. Program expenses for the primary government totaled \$70,209,015 of which \$34,194,322 of total program revenues are applied for a net expense of \$36,014,693. (See the Statement of Activities, page 8 for a detail breakdown by program unit). This net expense is offset by general revenues and other revenues of \$35,709,775, which resulted in the decrease in net position of \$304,918.

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 \$12,060,497.

The *general* fund balance is \$8,777,247, which is an increase of \$235,721 over fiscal 2014. Of the fund balance, \$2,196,956 is committed for a number of capital plan projects unfinished at year-end and an additional \$872,033 is assigned as carryforward for the subsequent year budget. The unassigned balance is \$5,608,645.

Although the City had positive budget variances of revenues over expenditures totaling \$3,880,523, the City budgeted to utilize fund balance toward the capital plan and to offset the 2015 commitment, resulting in an increase in the general fund balance of \$208,207, on a budgetary basis, from the prior year. The ending fund balance at June 30, 2015 is considered well within a healthy range. For detail comparing budget to actual expense see the Statement of Revenues, Expenditures and Changes in Fund Balance on page 12.

Other Governmental Funds balance of \$3,283,250 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

Capital Asset and Debt Administration

The City of Sanford, Maine's investment in capital assets for its' governmental-type activities totaled \$56,620,265 net of accumulated depreciation as of June 30, 2015. 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 \$4,755,000 with the more significant additions being a construction in progress for a high school and technical center for approximately \$2,059,628, land purchase for the new high school and technical center for approximately \$742,000, roof replacement for approximately \$640,000, 3 new police cruisers for approximately \$74,000 and new public works equipment for approximately \$149,000.

Long-term Debt

The City of Sanford, Maine's long-term liabilities at fiscal year end total \$21,895,708. The composition of long-term liabilities was as follows: bonds and notes payable \$11,941,016 capital leases \$834,880, net pension liability of \$5,486,692, compensated absences \$2,226,445, other postemployment benefits \$1,086,674, landfill post closure care costs \$320,000, and \$3,780,610 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 which is \$1,330,223,060. The current debt limitation for the City of Sanford, Maine is \$199,533,459 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 0.42 mills to 21.62.

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, 2015

	Governmental Activities	Component Unit Goodall Park Trust
ASSETS		
Cash and cash equivalents	\$ 15,018,291	\$ 34,717
Investments	690,904	470,865
Receivables:		
Accounts and intergovernmental, net	1,660,619	
Taxes receivable	1,573,970	
Tax liens	659,806	
Interfund loan receivable - fiduciary fund	8,275	
Inventory	29,869	
Land (held for investment)	109,500	
Capital assets, not being depreciated	6,509,292	
Capital assets, net	50,110,973	
Total Assets	76,371,499	505,582
DEFERRED OUTFLOWS OF RESOURCES	2,606,398	
LIABILITIES		
Accounts payable and other current liabilities	1,002,208	
Accrued payroll and other related liabilities	4,903,758	
Accrued interest	76,624	
Other post employment benefits	1,086,674	
Noncurrent liabilities:		
Due within one year	3,780,610	
Due in more than one year	11,541,732	
Net pension liability	5,486,692	
Total Liabilities	27,878,298	
DEFERRED INFLOWS OF RESOURCES	5,564,454	
NET POSITION		
Net investment in capital assets	44,078,704	
Restricted for:		
Nonexpendable trust principal	6,000	505,582
Expendable permanent funds	989,320	
Grants and other purposes	3,581,499	
Unrestricted	(3,120,378)	
Total Net Position	\$ 45,535,145	\$ 505,582

See independent auditors' report.

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

City of Sanford, Maine
Statement of Activities
For the year ended June 30, 2015

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	\$ 7,214,348	\$ 916,780	\$ 527,974		\$ (5,769,594)	
Public services	2,805,386	63,441	68,979		(2,672,966)	
Public safety	8,712,087	2,272,810	51,116		(6,388,161)	
Public works	5,521,796	76,216	701,501		(4,744,079)	
Education	43,018,167	2,114,942	27,400,563		(13,502,662)	
County tax	770,417				(770,417)	
Interest on debt service	329,631				(329,631)	
Capital improvements	1,018,256				(1,018,256)	
Other	818,927				(818,927)	
Total governmental activities	70,209,015	5,444,189	28,750,133		(36,014,693)	
Total primary government	\$ 70,209,015	\$ 5,444,189	\$ 28,750,133		(36,014,693)	
Component unit:						
Goodall Park Trust	\$ 26,554		\$ 10,930			\$ (15,624)
General revenues:						
Property taxes, levied for general purposes					\$ 29,450,416	
Excise taxes					3,121,677	
Payments in lieu of taxes					41,190	
Interest and penalties on taxes					108,087	
Franchise tax					233,526	
Grants and contributions not restricted to specific programs:						
Homestead exemption and business equipment exemption					609,155	
Other state aid					284,027	
State revenue sharing					1,349,108	
Donations and contributions					40,570	
Unrestricted investment earnings					94,180	
Other					377,839	
Total general revenues					35,709,775	
Change in net position					(304,918)	\$ (15,624)
Net position - beginning, as restated					45,840,063	521,206
Net position - ending					\$ 45,535,145	\$ 505,582

See independent auditors' report.

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

**City of Sanford, Maine
Balance Sheet
Governmental Funds
June 30, 2015**

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 11,849,595	\$ 3,168,696	\$ 15,018,291
Investments		690,904	690,904
Receivables:			
Accounts and intergovernmental, net	852,112	808,507	1,660,619
Taxes receivable	1,345,361		1,345,361
Taxes receivable - prior years	228,609		228,609
Tax liens	659,806		659,806
Interfund loans receivable	1,155,126	792,963	1,948,089
Inventory		29,869	29,869
Land (held for investment)		109,500	109,500
Total assets	\$ 16,090,609	\$ 5,600,439	\$ 21,691,048
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts payable and other current liabilities	\$ 1,002,208		\$ 1,002,208
Accrued payroll and other related liabilities	4,526,383	\$ 377,375	4,903,758
Interfund loans payable		1,939,814	1,939,814
Total liabilities	5,528,591	2,317,189	7,845,780
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue-property taxes	1,784,771		1,784,771
Total deferred inflows of resources	1,784,771		1,784,771
Fund balances:			
Nonspendable		145,369	145,369
Restricted	99,613	3,481,886	3,581,499
Committed	2,196,956	20,693	2,217,649
Assigned	872,033		872,033
Unassigned - School	(881,483)		(881,483)
Unassigned - City	6,490,128	(364,698)	6,125,430
Total fund balances	8,777,247	3,283,250	12,060,497
Total liabilities, deferred inflows of resources and fund balances	\$ 16,090,609	\$ 5,600,439	
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.			56,620,265
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.			1,784,771
Deferred outflows/inflows of resources represent a consumption/acquisition of net position that applies to a future period, therefore will not be recognized as an expenditure or revenue until then, and therefore, are not reported in the funds			(2,958,056)
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			(11,941,017)
Capital leases			(834,880)
Accrued interest			(76,624)
Landfill liability			(320,000)
Other postemployment benefits liability			(1,086,674)
Accrued compensated absences			(2,226,445)
Net pension liability			(5,486,692)
Net position of governmental activities			\$ 45,535,145

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

City of Sanford, Maine
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2015

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 31,973,098	\$ 785,089	\$ 32,758,187
Licenses and permits	2,899,308		2,899,308
Intergovernmental	25,875,535	5,525,106	31,400,641
Investment income	83,807	9,602	93,409
Donations		40,570	40,570
Other	986,736	1,803,253	2,789,989
Total revenues	61,818,484	8,163,620	69,982,104
Expenditures:			
Current:			
General government	6,689,573	753,609	7,443,182
Public services	1,906,768	487,445	2,394,213
Public safety	8,736,399	48,874	8,785,273
Public works	3,548,768	85,510	3,634,278
County tax	848,529		848,529
Education	36,772,273	6,383,783	43,156,056
Debt service	948,389		948,389
Capital improvements	1,657,650	4,013,090	5,670,740
Other	818,927		818,927
Total expenditures	61,927,276	11,772,311	73,699,587
Deficiency of revenues over expenditures	(108,792)	(3,608,691)	(3,717,483)
Other financing sources (uses):			
Transfers in	10,462	52,548	63,010
Transfers out	(34,500)	(28,510)	(63,010)
Proceeds from capital leases	368,551		368,551
Proceeds from bonds		3,496,000	3,496,000
Total other financing sources	344,513	3,520,038	3,864,551
Net change in fund balances	235,721	(88,653)	147,068
Fund balances, beginning of year	8,541,526	3,371,903	11,913,429
Fund balances, end of year	\$ 8,777,247	\$ 3,283,250	\$ 12,060,497

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

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, 2015

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

Net change in fund balances - total governmental funds	\$ 147,068
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	4,652,484
Depreciation expense	(3,377,352)
Deferred outflows/inflows of resources represents a consumption/acquisition of net position that applies to a future period, therefore will not be recognized as an expenditure until then.	(4,577,202)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(78,007)
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	(6,340)
Landfill	35,000
Compensated absences	(77,503)
Other postemployment benefits expense	(107,322)
Pension expense	5,558,471
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	(368,551)
Capital lease principal payments	177,242
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	\$ (3,496,000)
General obligation bond payments	1,134,982
York County debt payments	78,112
	(2,282,906)

Change in net position of governmental activities	\$ (304,918)
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See independent auditors' report.

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

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, 2015

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 31,500,423	\$ 31,500,423	\$ 31,973,098	\$ 472,675
Licenses, permits and fees	3,131,612	3,131,612	2,899,308	(232,304)
Intergovernmental	23,165,144	23,165,144	23,278,421	113,277
Interest earned	60,000	60,000	83,807	23,807
Other	930,871	930,871	856,235	(74,636)
Total revenues	58,788,050	58,788,050	59,090,869	302,819
Expenditures:				
Current:				
General government	6,809,784	6,809,784	6,675,464	134,320
Public services	1,841,331	1,841,331	1,812,357	28,974
Public safety	8,476,286	8,476,286	8,376,424	99,862
Public works	3,531,147	3,531,147	3,548,768	(17,621)
Education	35,266,468	35,266,468	34,175,159	1,091,309
County tax	848,529	848,529	848,529	
Other	865,686	865,686	818,927	46,759
Debt service	942,491	942,491	945,346	(2,855)
Capital improvements	1,556,328	3,854,606	1,657,650	2,196,956
Total expenditures	60,138,050	62,436,328	58,858,624	3,577,704
Excess (Deficiency) of revenues over expenditures	(1,350,000)	(3,648,278)	232,245	3,880,523
Other financing sources:				
Use of designated fund balance		2,298,278		(2,298,278)
Transfers in			10,462	10,462
Transfer out			(34,500)	(34,500)
Budgeted use of fund balance - City	850,000	850,000		(850,000)
Budgeted use of fund balance - Education	500,000	500,000		(500,000)
Total other financing sources	1,350,000	3,648,278	(24,038)	(3,672,316)
Net change in fund balances - budgetary basis			208,207	
Reconciliation to GAAP basis:				
Change in general fund committed funds			27,514	
Net change in fund balances - GAAP basis			235,721	
Fund balance, beginning of year			8,541,526	
Fund balance, end of year			\$ 8,777,247	

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

City of Sanford, Maine
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2015

	Private-purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 199,346	\$ 437,165
Investments	808,760	
Total assets	1,008,106	437,165
LIABILITIES		
Interfund loans	8,277	
Due to student groups		437,165
Total liabilities	8,277	437,165
NET POSITION		
Held in trust	\$ 999,829	\$ -

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

City of Sanford, Maine
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2015

	Private-purpose Trust Funds
Additions:	
Donations, interest and dividends	\$ 27,956
Total additions	27,956
Deductions:	
School scholarships	19,835
Total deductions	19,835
Change in net position	8,121
Net position, beginning of year	991,708
Net position, end of year	\$ 999,829

See independent auditors' report.

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

Notes to Financial Statements

June 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Sanford, Maine (the City) have been prepared in accordance with generally accepted accounting principles 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 an 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, 2015

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. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the City are included on the statement of net position. 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 revenue 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, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – 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.

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an expense or expenditure until then. The City's deferred outflows relate to its pension liability and are disclosed in Note 7.

Notes to Financial Statements

June 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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.

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 will not be recognized as an inflow of resources (revenue) until that time. The City's deferred inflows on the statement of net position relate to its pension liability and are disclosed in Note 7. The City also has one type of deferred inflow, 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 Funds 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.

Notes to Financial Statements

June 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Fund Equity – Continued

- 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.

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 adoption of this statement is disclosed in Notes 7 and 13.

In November 2013, the GASB issued GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. This statement addresses an issue regarding application of the transition provisions of GASB Statement No. 68 related to contributions made to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The new statement is effective for periods beginning after June 15, 2014. The adoption of this statement is disclosed in Notes 7 and 13.

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.

Notes to Financial Statements

June 30, 2015

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – CONTINUED

Excess of Expenditures over Appropriations

For the year ended June 30, 2015, expenditures exceeded appropriations in the following categories:

City Council	\$ 2,370	Public works	\$ 32,260
Administration	2,012	Airport	30,281
Personnel	8,059	Historical committee	2,878
Planning	369	Other	7,780
Legal services	1,286		

Deficit Fund Balances

At June 30, 2015, the following funds had deficit fund balances over \$10,000:

Emerson School	\$ 10,470
Airport Improvement Program	19,402
High School Interim Financing	319,524

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

NOTE 3 – CASH AND INVESTMENTS

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, 2015, of the City's bank balance of \$15,886,657, \$152,958 was exposed to custodial credit risk due to being uninsured and uncollateralized. The remaining balance 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 \$343,200 investment in money market and repurchase/sweep agreements was 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. These are treated as cash equivalents for financial statement purposes.

Notes to Financial Statements

June 30, 2015

NOTE 3 – CASH AND INVESTMENTS – CONTINUED

At June 30, 2015, the City had the following investments and maturities:

	Fair Value	Less Than 1 Year	1-5 Years	More Than 5 Years
Fixed income	\$ 481,886	\$ 224,766	\$ 257,120	
Mutual funds (1)	167,382		Not applicable	
Equities	<u>1,283,733</u>		<u>Not applicable</u>	
Total investments	<u>\$ 1,993,001</u>	<u>\$ 224,766</u>	<u>\$ 257,120</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	\$ 690,904
Reported in component unit funds	470,865
Reported in fiduciary funds	<u>808,760</u>
Total investments	<u>\$ 1,970,529</u>

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.

NOTE 4 – RECEIVABLES AND PROPERTY TAXES

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 \$1,089,357, are as follows:

	General Fund	Nonmajor Funds	Total
Receivables			
Taxes	\$ 1,573,970		\$ 1,573,970
Liens	659,806		659,806
Accounts and intergovernmental	1,941,469	\$ 808,507	2,749,976
Allowance	<u>(1,089,357)</u>		<u>(1,089,357)</u>
Net total receivables	<u>\$ 3,085,888</u>	<u>\$ 808,507</u>	<u>\$ 3,894,395</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 are reported in the governmental funds as follows:

	Unavailable
Deferred inflows of resources	
Unavailable revenue – property taxes (general fund)	<u>\$ 1,784,771</u>

Notes to Financial Statements

June 30, 2015

NOTE 4 – RECEIVABLES AND PROPERTY TAXES – CONTINUED

Property Tax

Property taxes for the current year were committed on August 14, 2014, 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 99.6% of the estimated State valuation of \$1,336,000,000.

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 \$73,334 for the year ended June 30, 2015.

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.

The following summarizes the 2015 levy:

Assessed value	\$ 1,330,223,060
Tax rate (per \$1,000)	21.62
Commitment	28,759,423
Supplemental taxes assessed	
Total levy	28,157,010
Less collections	27,444,855
Receivable at end of year	\$ 2,233,776
Due date(s)	½ September 16, 2014 ½ March 17, 2015
Interest rate on delinquent taxes	7%
Collection rate	95.4%

Interfund Receivables and Payables

Individual interfund loans receivable and payable balances and transfers at June 30, 2015 were as follows:

Fund	Interfund Loans Receivable	Interfund Loans Payable
General Fund	\$ 1,155,126	
Other Governmental Funds	792,963	\$ 1,939,814
Fiduciary Funds		8,275
Totals	\$ 1,948,089	\$ 1,948,089

Notes to Financial Statements

June 30, 2015

NOTE 5 – CAPITAL ASSETS

Capital Assets

	Balance June 30, 2014	Increases	Decreases	Balance June 30, 2015
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 3,674,533	\$ 742,131		\$ 4,416,664
Construction in progress		2,059,628		2,059,628
Artwork	33,000			33,000
Total capital assets, not being depreciated	<u>3,707,533</u>	<u>2,801,759</u>		<u>6,509,292</u>
Capital assets, being depreciated				
Land improvements	1,102,600		\$ (524)	1,102,076
Buildings and improvements	24,606,304	1,452,568		26,058,872
Machinery and equipment	8,485,804	350,564	(2,238,920)	6,597,448
Vehicles	6,223,753	150,741	(235,565)	6,138,929
Library supplies	1,566,315			1,566,315
Infrastructure	75,510,903			75,510,903
Total capital assets being depreciated	<u>117,495,679</u>	<u>1,953,873</u>	<u>(2,475,009)</u>	<u>116,974,543</u>
Less accumulated depreciation for:				
Land improvements	(492,666)	(28,204)	524	(520,346)
Buildings and improvements	(10,899,190)	(590,208)		(11,489,398)
Machinery and equipment	(6,314,960)	(392,290)	2,186,891	(4,520,359)
Vehicles	(3,590,905)	(385,759)	184,446	(3,792,218)
Library supplies	(1,247,686)	(104,473)		(1,352,159)
Infrastructure	(43,312,671)	(1,876,419)		(45,189,090)
Total accumulated depreciation	<u>(65,858,079)</u>	<u>(3,377,352)</u>	<u>2,371,861</u>	<u>(66,863,570)</u>
Total capital assets being depreciated, net	<u>51,637,600</u>	<u>(1,423,480)</u>	<u>(103,148)</u>	<u>50,110,973</u>
Governmental activities capital assets, net	<u>\$55,345,133</u>	<u>\$ 1,378,279</u>	<u>\$ (103,148)</u>	<u>\$56,620,265</u>

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

Governmental activities	
General government	\$ 15,948
Public safety	251,498
Public works, including depreciation of general infrastructure assets	1,922,518
Public services	411,173
Education	776,215
Total depreciation expense	<u>\$ 3,377,352</u>

Notes to Financial Statements

June 30, 2015

NOTE 6 – LONG-TERM DEBT

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2015 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds and notes payable	\$ 9,345,664	\$ 3,496,000	\$(1,134,982)	\$ 11,706,681	\$3,501,142
Note payable – York County	312,447		(78,112)	234,335	78,112
Capital leases	643,570	368,551	(177,242)	834,880	166,356
Net pension liability	11,045,163		(5,558,471)	5,486,692	
Compensated absences	2,148,942	77,503		2,226,445	
Other post employment benefits	979,352	107,322		1,086,674	
Landfill postclosure care costs	355,000		(35,000)	320,000	35,000
Long-term liabilities	<u>\$24,830,138</u>	<u>\$ 4,049,376</u>	<u>\$(6,983,807)</u>	<u>\$21,895,707</u>	<u>\$3,780,610</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, 2015, the City's outstanding amount of the note payable to York County was \$234,335.

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, 2015:

Fiscal Year Ending	
2016	\$ 195,702
2017	184,704
2018	155,237
2019	107,661
2020	105,367
2021 - 2023	<u>196,455</u>
Total minimum lease payments	945,126
Less amount representing interest	<u>(110,246)</u>
Present value of future minimum lease payments	<u>\$ 834,880</u>

Notes to Financial Statements

June 30, 2015

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%	\$ 15,878
PW/Fire 2006 Series B Bonds	1,100,000	2006	2017	2.00-5.35%	220,000
School Revolving Loan Fund	1,000,000	2006	2016	0.00%	63,400
Roundabout/Millyard	3,650,000	2008	2024	2.075-5.575%	1,710,000
Police Station Part 1	3,210,000	2010	2029	2.00-5.50%	2,623,111
Police Station Part 2	3,000,000	2010	2030	3.436%	2,530,312
School Heating Systems	650,000	2011	2017	0.059-4.30%	260,000
School Renovations	47,438	2012	2016	0.00%	9,486
Promissory Note – Mapes	112,500	2013	2015	0.00%	37,500
Promissory Note – Lincoln Street	187,500	2013	2015	0.00%	62,500
Brownfield Revolving Loan Fund	181,000	2014	2025	3.00%	174,494
School Energy Improvements	1,500,000	2014	2024	1.67%	1,500,000
School Construction	2,500,000	2015	2016	0.84%	2,500,000
Total bonds and notes payable	<u>\$ 17,269,438</u>				<u>\$ 11,706,681</u>

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

Years Ending June 30,	Principal	Interest	Total
2016	\$ 3,501,142	\$ 311,741	\$ 3,812,883
2017	896,781	265,332	1,162,113
2018	630,080	246,282	876,362
2019	636,132	229,872	866,004
2020	643,023	212,608	855,631
2021-2025	3,229,044	664,297	3,893,341
2026-2030	1,969,210	177,853	2,147,063
2031-2032	<u>201,269</u>	<u>7,573</u>	<u>208,842</u>
Totals	<u>\$ 11,706,681</u>	<u>\$ 2,115,558</u>	<u>\$ 13,822,239</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, 2015, the City's outstanding debt did not exceed these limits.

Included in bonds payable is a bond anticipation note (BAN) for \$2.5 million which is due and payable on June 1, 2016. The total amount available under the BAN is \$8 million. The BAN is expected to be refinanced with the new school construction bond in 2016.

Notes to Financial Statements

June 30, 2015

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 remediation 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 remediation 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, 2015

NOTE 6 – LONG-TERM DEBT – CONTINUED

Landfill Closure and Postclosure Care Costs - 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, 2015, the City's recorded liability representing the remaining cost related to closure and post closure is \$280,000. 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, 2015, the City's share is 4.80% or \$371,027 of York County's \$7,730,059 long-term debt outstanding as of June 30, 2015.

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, 2015, was \$1,564,087.

Notes to Financial Statements

June 30, 2015

NOTE 7 – PENSION PLANS

Plan Descriptions

The City contributes to the Maine Public Employees Retirement System, as part of the State Employee and Teacher Plan (the Teacher Plan) and also the Participating Local District Consolidated Plan (the PLD plan) or (the Plans) which are cost sharing multiple employer defined benefit pension plans. The Plans were established as the administrator of a public employee retirement system under the Laws of the State of Maine. The City School Department's teaching certified employees plus other qualified educators, are eligible to participate in the Teacher Plan. The Teacher Plan covers 229 participating employers. The City's general services, public works, Sanford Regional Communication Center, and management group, police and fire employees and the City School Department's custodians, school lunch personnel, and other non-teacher personnel including, some ed techs, central office employees, and secretaries employees have the option to participate in the PLD Plan. The PLD Plan covers 286 participating employers.

Employee membership data related to the Plans, as of June 30, 2014 was as follows:

	Teachers	PLD
Current participants: Vested and non-vested	39,910	10,848
Terminated participants: Vested	7,571	2,071
Retirees and beneficiaries receiving benefits	<u>32,611</u>	<u>8,333</u>
	<u>80,092</u>	<u>21,252</u>

Benefit terms are established by Maine statute, in the case of the PLD Plan, an advisory group, also established by statute, reviews the terms of the Plan and periodically makes recommendations. The Plans' retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for Teacher Plan members is age 60, 62 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. For PLD Plan members, normal retirement age is 60. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The Plans also provide disability and death benefits which are established by statute for State employee members and by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the Plan's Board of Trustees and is currently 5%.

For the year ended June 30, 2015, the City's total payroll for all employees was \$29,560,710. Total covered payroll was \$18,348,011 for the Teacher Plan and \$8,630,045 for the PLD Plan. Covered payroll refers to all compensation paid by the City to active employees covered by the Plan.

Notes to Financial Statements

June 30, 2015

NOTE 7 – PENSION PLANS – CONTINUED

Contributions

The contribution requirements of the Teacher Plan members are defined by law or the Plan's Board. Teacher Plan members of the City School Department are required to contribute 7.65% of covered compensation to the Teacher Plan. The employees' contributions are deducted from the employee's wages or salary and remitted by the City School Department to the Teacher Plan on a monthly basis. The State is statutorily required to contribute 13.03% of annual Teacher wages, excluding wages covered by grants, which pays for the unfunded liability for the teachers. Employer contribution rates are determined through actuarial valuations. The City School Department's required contribution rate for the year ended June 30, 2015, was 2.65% of annual Teacher payroll, plus 13.03% for grant fund wages, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year (normal cost contributions). The City School Department's contributions to the Teacher Plan for the year ended June 30, 2015 were \$649,160.

The contribution requirements of the PLD Plan members are defined by law or the Plan's Board. Employees of the City and City School Department are required to contribute between 7-8.5% of covered compensation to the PLD Plan. The contributions are deducted from the employee's wages or salary and remitted by the City School Department to the Plan on a monthly basis. Employer contribution rates are determined through actuarial valuations. The City and City School Department's required contribution rate for the year ended June 30, 2015, was between 7.8% and 13.4% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City School Department's and the City's contributions to the Plan for the year ended June 30, 2015 were \$1,036,776.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

Teacher Plan

At June 30, 2015, the City School Department reported a liability for its proportionate share of the net pension liability that reflected a reduction of State pension support provided to the City School Department. The amount recognized by the City School Department as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the City School Department were as follows:

City School Department's proportionate share of the net pension liability	\$ 1,227,763
State's proportionate share of the net pension liability associated with the City School Department	16,583,886
Total	<u>\$ 17,811,649</u>

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions relative to the projected contributions of all participating school districts and the State, actuarially determined. At June 30, 2014, the City School Department's proportion was 0.11 percent, which was a decrease of 0.02 from its proportion measured as of June 30, 2013.

Notes to Financial Statements

June 30, 2015

NOTE 7 – PENSION PLANS – CONTINUED

Teacher Plan - Continued

For the year ended June 30, 2015, the School Department recognized pension expense of \$145,212 and revenue of \$2,294,067 for support provided by the State. In addition, the School Unit reported deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results		\$ 6,139
Changes of assumptions	\$ 84,555	
Net difference between projected and actual earnings on Plan investments		525,404
Changes in proportion and differences between contributions and proportionate share of contributions	301,113	163,151
Contributions subsequent to the measurement date	649,160	
Total	<u>\$ 1,034,828</u>	<u>\$ 694,694</u>

The \$649,160 of deferred outflows of resources resulting from the City School Department's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2015. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be netted and recognized in pension expense (reduction in expense) as follows:

Years ending June 30,	
2016	\$ (23,162)
2017	(23,162)
2018	(131,351)
2019	(131,351)
Total	<u>\$ (309,026)</u>

PLD Plan

At June 30, 2015, the City and the City School Department reported a liability of \$4,258,929 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City and the City School Department's proportion of the net pension liability was based on a projection of the City and the City School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2014, the City and the City School Department's proportion was 2.77%, which was a decrease of 0.15% from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the City and the City School Department recognized pension expense of \$559,727. At June 30, 2015, the City and the City School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Notes to Financial Statements

June 30, 2015

NOTE 7 – PENSION PLANS – CONTINUED

PLD Plan - Continued

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	\$ 534,794	
Changes of assumptions		
Net difference between projected and actual earnings on Plan investments		\$ 4,523,253
Changes in proportion and differences between contributions and proportionate share of contributions		346,507
Contributions subsequent to the measurement date	1,036,776	
Total	<u>\$ 1,571,570</u>	<u>\$ 4,869,760</u>

The \$1,036,776 of deferred outflows of resources resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2015. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be netted and recognized in pension expense (reduction in expense) as follows:

Years ending June 30,	
2016	\$(1,068,051)
2017	(1,068,051)
2018	(1,068,050)
2019	<u>(1,130,814)</u>
Total	<u>\$(4,334,966)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	Teachers Plan 2.55% and PLD Plan 3.12%, per annum
Salary increases	Teachers Plan 3.5%-13.5% and PLD Plan 3.5%-9.5%, per year
Investment rate of return	Teachers Plan 7.125% and PLD Plan 7.25%, per annum, compounded annually

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period of July 1, 2005 to June 30, 2010.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Notes to Financial Statements

June 30, 2015

NOTE 7 – PENSION PLANS – CONTINUED

Actuarial Assumptions - Continued

Asset Class	Target Allocation %	Long-term Expected Real Rate of Return
Fixed income	25%	0.0 %
U.S. equities	20%	2.5 %
Non-U.S. equities	20%	5.5 %
Real estate	10%	3.7 %
Infrastructure	10%	4.0 %
Private equity	10%	7.6 %
Hard Assets	5%	4.8 %
Total	100%	

Discount Rate

The discount rate used to measure the total pension liability was 7.125% for the Teacher Plan and 7.25% for the PLD Plan. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

Teacher Plan

The following presents the City School Department's proportionate share of the net pension liability calculated using the discount rate of 7.125%, as well as what the City School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.125%) or 1-percentage-point higher (8.125%) than the current rate:

	Discount rate	City and School Department's proportionate share of net pension liability
1% decrease	6.125%	\$ 2,351,873
Current discount rate	7.125%	\$ 1,227,763
1% increase	8.125%	\$ 287,307

Notes to Financial Statements

June 30, 2015

NOTE 7 – PENSION PLANS – CONTINUED

PLD Plan

The following presents the City and the City School Department's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the City and the City School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	Discount rate	City and School Department's proportionate share of net pension liability
1% decrease	6.25%	\$ 13,286,603
Current discount rate	7.25%	\$ 4,258,929
1% increase	8.25%	\$ (3,287,085)

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Maine Public Employees Retirement System financial report.

On-Behalf Payments

The State of Maine makes a contribution to the Maine Public Employees Retirement System Teachers Fund for the teachers of the City School Department. The actual payment, which is made by the State, is determined by an actuary for the entire teachers' fund. The Maine Public Employees Retirement System estimates the payment made on-behalf of the City School Department to approximate 13.03% of the qualified teachers' salaries, plus an additional 2.16% for health insurance. For the year ended June 30, 2015, the total amount of on-behalf payments was approximately \$2,597,000 and was recognized in the fund financial statements. The amount of on-behalf payments recognized in the government wide financial statements for pension expense was approximately \$909,000.

Notes to Financial Statements

June 30, 2015

NOTE 8 – FUND BALANCES AND NET POSITION

Fund Balances

As of June 30, 2015, fund balance components consisted of the following:

	General Fund	Other Governmental Funds	Total
Nonspendable:			
Inventory		\$ 29,869	\$ 29,869
Land held for resale		109,500	109,500
Principal for permanent funds		6,000	6,000
Total Nonspendable		<u>145,369</u>	<u>145,369</u>
Restricted:			
Adult education	\$ 99,613		99,613
Special revenue funds		2,342,946	2,342,946
Capital project funds		259,120	259,120
Permanent funds		879,820	879,820
Total Restricted	<u>99,613</u>	<u>3,481,886</u>	<u>3,581,499</u>
Committed:			
Capital plan	2,196,956		2,196,956
Capital projects		20,693	20,693
Total Committed	<u>2,196,956</u>	<u>20,693</u>	<u>2,217,649</u>
Assigned:			
Subsequent budget – City	850,000		850,000
Various assigned funds	22,033		22,033
Total Assigned	<u>872,033</u>		<u>872,033</u>
Unassigned	<u>5,608,645</u>	<u>(364,698)</u>	<u>5,243,947</u>
Total Fund Balance	<u>\$ 8,777,247</u>	<u>\$ 3,283,250</u>	<u>\$12,060,497</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 is reported as restricted when there are limitations imposed on its 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.

Notes to Financial Statements

June 30, 2015

NOTE 8 – FUND BALANCES AND NET POSITION – CONTINUED

Net Position – Continued

The City's net investment in capital assets was calculated as follows at June 30, 2015:

	Governmental Activities
Capital assets	\$ 123,483,835
Accumulated depreciation	(66,863,570)
Bonds and notes payable	(11,706,681)
Capital leases	(834,880)
Net investment in capital assets	<u>\$ 44,078,704</u>

NOTE 9 – 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, 2015:

Fiscal Year Ending	
2016	\$ 202,893
2017	204,952
2018	92,284
2019	23,344
Total operating lease payments due	<u>\$ 523,473</u>

NOTE 10 – 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, 2015.

Notes to Financial Statements

June 30, 2015

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 August 2014 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 OPEB 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:

	2015
Normal cost	\$ 67,765
Amortization of unfunded	84,010
Adjustment to ARC	(56,636)
Interest	<u>42,180</u>
Annual required contribution	<u>\$ 137,319</u>

Notes to Financial Statements

June 30, 2015

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS – CONTINUED

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

	2015
OPEB liability, July 1,	\$ 979,352
Annual required contribution	137,319
Less: actual contributions	(29,997)
	<u>\$ 1,086,674</u>

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, 2015 is as follows:

Annual required contribution	\$ 137,319
Actual contribution	29,997
Percent contributed	<u>21.94%</u>
Actuarial accrued liability	1,510,811
Plan assets	
Unfunded actuarial accrued liability	<u>1,510,811</u>
Covered payroll	9,723,058
Unfunded actuarial accrued liability As a percentage of covered payroll	<u>15.54%</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:

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%

Notes to Financial Statements

June 30, 2015

NOTE 13 – PRIOR PERIOD ADJUSTMENT

Beginning net position was adjusted as a result of the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, during the year ended June 30, 2015. Beginning net position was reduced by \$9,426,017 as a result of the implementation of this new accounting standard.

NOTE 14 – SUBSEQUENT EVENT

On March 12, 2015, the School Department borrowed \$8 million in a bond anticipation note from Bangor Savings Bank. The interest rate is .84% and the principal balance is due on March 12, 2016. Included in Construction-in-Progress of \$2,059,628 as of June 30, 2015 is land purchased and architectural and design fees related to the new high school and regional technical center. The approved total project cost for the new high school and regional technical center is \$102.7 million. Construction is due to begin in April 2016.

Required Supplementary Information

June 30, 2015

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%
2015	1/1/14		1,510,811	1,510,811	0.00%	9,723,058	15.54%

City of Sanford, Maine
Schedule of Proportionate Share of the Net Pension Liability
Maine Public Employees Retirement System
June 30, 2015

Teacher Plan

<u>Year Ended</u>	<u>Valuation Date</u>	<u>City Proportion of the Net Pension Liability</u>	<u>City Proportionate Share of the Net Pension Liability</u>	<u>State's Proportionate Share of the Net Pension Liability</u>	<u>Total Net Pension Liability</u>	<u>Covered Employee Payroll</u>	<u>City Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2015	June 30, 2014	0.11%	\$ 1,227,763	\$ 16,583,886	\$ 17,811,649	\$ 18,348,011	6.69%	84.04%

PLD Plan

<u>Year Ended</u>	<u>Valuation Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Employee Payroll</u>	<u>Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2015	June 30, 2014	2.77%	\$ 4,258,929	\$ 8,630,045	49%	94.10%

City of Sanford, Maine
Schedule of Contributions
Maine Public Employees Retirement System
June 30, 2015

Teachers Plan

Year Ended	Valuation Date	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as as a Percentage of Covered Employee Payroll
June 30, 2015	June 30, 2014	\$ 649,160	\$ 649,160	\$ -	\$ 18,348,011	3.54%

PLD Plan

Year Ended	Valuation Date	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as as a Percentage of Covered Employee Payroll
June 30, 2015	June 30, 2014	\$ 77,323	\$ 77,323	\$ -	\$ 8,630,045	0.90%

Independent Auditors' Report on Additional Information

City Council
City of Sanford, Maine

We have audited the financial statements of the City of Sanford, Maine as of and for the year ended June 30, 2015, and our report thereon dated December 15, 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 43 through 73 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.

Macpage LLC

South Portland, Maine
December 15, 2015

Macpage LLC

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macpage.com



City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2015

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Other Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 2,937,293	\$ 781,513	\$ 453,451	\$ 4,172,257
Investments			690,904	690,904
Accounts and intergovernmental receivable	791,885	14,185	2,437	808,507
Interfund loans	792,963			792,963
Inventory	29,869			29,869
Land (held for investment)			109,500	109,500
Total assets	\$ 4,552,010	\$ 795,698	\$ 1,256,292	\$ 6,604,000
LIABILITIES AND FUND BALANCES				
Liabilities:				
Deficit cash	\$ 682,005	\$ 321,556		\$ 1,003,561
Accrued payroll	377,375			377,375
Interfund loans	1,133,566	545,276	\$ 260,972	1,939,814
Total liabilities	2,192,946	866,832	260,972	3,320,750
Fund balances (deficit):				
Nonspendable	29,869		115,500	145,369
Restricted	2,342,946	259,120	879,820	3,481,886
Committed		20,693		20,693
Unassigned	(13,751)	(350,947)		(364,698)
Total fund balances	2,359,064	(71,134)	995,320	3,283,250
Total liabilities and fund balances	\$ 4,552,010	\$ 795,698	\$ 1,256,292	\$ 6,604,000

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2015

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
Revenues:				
Taxes	\$ 785,089			\$ 785,089
Intergovernmental	5,125,433	\$ 399,673		5,525,106
Donations			\$ 40,570	40,570
Interest earned	1,687		7,915	9,602
Other revenue	1,786,146	17,107		1,803,253
Total revenues	7,698,355	416,780	48,485	8,163,620
Expenditures:				
Current:				
General government	753,609			753,609
Public services	437,839		49,606	487,445
Public safety	48,874			48,874
Public works	85,510			85,510
Education	6,383,783			6,383,783
Capital expenditures		4,013,090		4,013,090
Total expenditures	7,709,615	4,013,090	49,606	11,772,311
Deficiency of revenues over expenditures	(11,260)	(3,596,310)	(1,121)	(3,608,691)
Other financing sources (uses):				
Transfers in	41,067	11,481		52,548
Transfers out		(21,943)	(6,567)	(28,510)
Proceeds from bonds		3,496,000		3,496,000
Total other financing sources (uses)	41,067	3,485,538	(6,567)	3,520,038
Net change in fund balances	29,807	(110,772)	(7,688)	(88,653)
Fund balances, beginning of year, as restated	2,329,257	39,638	1,003,008	3,371,903
Fund balances, end of year	\$ 2,359,064	\$ (71,134)	\$ 995,320	\$ 3,283,250

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
General Government - Federal and State
June 30, 2015

	2042 KKW	2126 Workforce Development Grant	2130 Tourism Development	2132 2014 MEA Grant	2135 Trails Development Urban Forestry	Totals
ASSETS						
Cash and cash equivalents	\$ 61,751	\$ 6,400	\$ 25,000	\$ 49,071	\$ 2,778	\$ 145,000
Total assets	\$ 61,751	\$ 6,400	\$ 25,000	\$ 49,071	\$ 2,778	\$ 145,000
LIABILITIES AND FUND BALANCES						
Liabilities:						
Deficit cash						
Interfund loans payable		\$ 6,400	\$ 22,554	\$ 48,999	\$ 822	\$ 78,775
Total liabilities		6,400	22,554	48,999	822	78,775
Fund balances:						
Restricted	\$ 61,751		2,446	72	1,956	66,225
Unassigned						
Total fund balances (deficit)	61,751		2,446	72	1,956	66,225
Total liabilities and fund balances	\$ 61,751	\$ 6,400	\$ 25,000	\$ 49,071	\$ 2,778	\$ 145,000

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
General Government - Other Programs
June 30, 2015

	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	2012 Kenndy Center TIF	2013 SPH, LLC TIF
ASSETS									
Cash and cash equivalents	\$ 81,956	\$ 68,807	\$ 370,367	\$ 42,943	\$ 10,636	\$ 59,288	\$ 44,117	\$ 10,134	\$ 58,646
Total Assets	\$ 81,956	\$ 68,807	\$ 370,367	\$ 42,943	\$ 10,636	\$ 59,288	\$ 44,117	\$ 10,134	\$ 58,646
LIABILITIES AND FUND BALANCES									
Liabilities:									
Deficit Cash									
Interfund loans payable	\$ 73,508	\$ 5,454	\$ 100,000	\$ 13,478	\$ 7,975	\$ 22,006	\$ 19,228	\$ 10,134	\$ 24,570
Total Liabilities	73,508	5,454	100,000	13,478	7,975	22,006	19,228	10,134	24,570
Fund balances:									
Restricted	8,448	63,353	270,367	29,465	2,661	37,282	24,889		34,076
Unassigned									
Total fund balances (deficit)	8,448	63,353	270,367	29,465	2,661	37,282	24,889		34,076
Total liabilities and fund balances	\$ 81,956	\$ 68,807	\$ 370,367	\$ 42,943	\$ 10,636	\$ 59,288	\$ 44,117	\$ 10,134	\$ 58,646

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
General Government - Other Programs
June 30, 2015

	2014 Mill Development TIF	2015 New England Truck Tire TIF	2020 Impact Fees	2116 Tax Acquired Property Remediation	2118 Central Maine Power Company	2121 Emerson School	2124 Roosevelt School	2131 Goodall Park 100 Year Anniversary	2133 City Unemployment Compensation	2281 School Unemployment Compensation	2137 Legal Reserve	Totals
ASSETS												
Cash and cash equivalents	\$ 58,140	\$ 10,974	\$ 247,800	\$ 89,625	\$ 35,000			\$ 1,080	\$ 71,290	\$ 95,911	\$ 30,000	\$ 1,386,714
Total Assets	\$ 58,140	\$ 10,974	\$ 247,800	\$ 89,625	\$ 35,000			\$ 1,080	\$ 71,290	\$ 95,911	\$ 30,000	\$ 1,386,714
LIABILITIES AND FUND BALANCES												
Liabilities:												
Deficit Cash						\$ 5,548	\$ 734					\$ 6,282
Interfund loans payable	\$ 53,050	\$ 3,680		\$ 970		4,922	611	\$ 2,308				341,894
Total Liabilities	53,050	3,680		970		10,470	1,345	2,308				348,176
Fund balances:												
Restricted	5,090	7,294	\$ 247,800	88,655	\$ 35,000				\$ 71,290	\$ 95,911	\$ 30,000	1,051,581
Unassigned						(10,470)	(1,345)	(1,228)				(13,043)
Total fund balances (deficit)	5,090	7,294	247,800	88,655	35,000	(10,470)	(1,345)	(1,228)	71,290	95,911	30,000	1,038,538
Total liabilities and fund balances	\$ 58,140	\$ 10,974	\$ 247,800	\$ 89,625	\$ 35,000	\$ -	\$ -	\$ 1,080	\$ 71,290	\$ 95,911	\$ 30,000	\$ 1,386,714

**City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Service
June 30, 2015**

	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
ASSETS									
Cash and cash equivalents	\$ 435,924	\$ 10,403	\$ 13,445	\$ 7,164	\$ 8,871	\$ 6,682	\$ 98	\$ 5,000	\$ 487,587
Total Assets	\$ 435,924	\$ 10,403	\$ 13,445	\$ 7,164	\$ 8,871	\$ 6,682	\$ 98	\$ 5,000	\$ 487,587
LIABILITIES AND FUND BALANCES									
Liabilities:									
Deficit cash									
Interfund loans payable	\$ 410,596	\$ 9,939	\$ 8,982		\$ 5,059	\$ 3,362			\$ 437,938
Total Liabilities	410,596	9,939	8,982		5,059	3,362			\$ 437,938
Fund balances:									
Restricted	25,328	464	4,463	\$ 7,164	3,812	3,320	\$ 98	\$ 5,000	49,649
Unassigned									
Total fund balances (deficit)	25,328	464	4,463	7,164	3,812	3,320	98	5,000	49,649
Total liabilities and fund balances	\$ 435,924	\$ 10,403	\$ 13,445	\$ 7,164	\$ 8,871	\$ 6,682	\$ 98	\$ 5,000	\$ 487,587

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2015

	2201 Wellness Team	2202 E-Rate	2203 Industrial Tech Sending School	2204 Melmec Grant	2205 Lucy Emery Funds	2206 Eco Maine	2208 Remax Hometown Agency	2209 Efficiency Maine	2210 Kids Club	2211 Lafayette Local Funds	2215 Let's Go Grant	2216 CAPCO Grant	2217 ING Unsung Heroes	2218 Junior High Local Funds
ASSETS														
Cash and cash equivalents	\$ 94	\$ 61,423	\$ 119,401		\$ 2,340	\$ 244 340	\$ 1,125		\$ 30,169		\$ 47			\$ 815
Accounts receivable														
Interfund loans receivable		195,473	102,971	\$ 20,930				\$ 18,472	6,833	\$ 775		\$ 1,804	\$ 1,451	2,119
Inventory														
Total Assets	\$ 94	\$ 256,896	\$ 222,372	\$ 20,930	\$ 2,340	\$ 584	\$ 1,125	\$ 18,472	\$ 37,002	\$ 775	\$ 47	\$ 1,804	\$ 1,451	\$ 2,934
LIABILITIES AND FUND BALANCES														
Liabilities:														
Deficit Cash				\$ 20,929				\$ 18,472		\$ 775		\$ 1,804	\$ 1,196	
Accounts payable														
Accrued Payroll														
Interfund loans payable														
Total Liabilities				20,929				18,472		775		1,804	1,196	
Fund balances:														
Restricted	\$ 94	\$ 256,896	\$ 222,372		\$ 2,340	\$ 584	\$ 1,125		\$ 37,002		\$ 47		255	\$ 2,934
Unassigned				\$ 1										
Total fund balances (deficit)	94	256,896	222,372	1	2,340	584	1,125		37,002		47		255	2,934
Total liabilities and fund balances	\$ 94	\$ 256,896	\$ 222,372	\$ 20,930	\$ 2,340	\$ 584	\$ 1,125	\$ 18,472	\$ 37,002	\$ 775	\$ 47	\$ 1,804	\$ 1,451	\$ 2,934

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2015

	2222 Target Media Grant	2223 Building Assets Reducing Risk	2228 Partners in Arts & Learning	2233 Lighthouse Grant	2238 College Transition	2239 Title IA	2249 MaineCare	2252 IDEA Grant - Local Entitlement	2253 ECT Grant (Preschool)	2258 21st Century
ASSETS										
Cash and cash equivalents		\$ 46,713			\$ 13,317					
Accounts receivable						\$ 177,718	\$ 7,518	\$ 227,752	\$ 8,354	12,965
Interfund loans receivable	\$ 499			\$ 132		64,515	49,692		15,306	706
Inventory										
Total Assets	\$ 499	\$ 46,713		\$ 132	\$ 13,317	\$ 242,233	\$ 57,210	\$ 227,752	\$ 23,660	\$ 13,671
LIABILITIES AND FUND BALANCES										
Liabilities:										
Deficit Cash	\$ 204		\$ 106	\$ 132		\$ 124,068	\$ 4,490	\$ 9,760	\$ 19,565	\$ 13,671
Accounts payable										
Accrued Payroll						118,165		135,279	4,095	
Interfund loans payable		\$ 46,713	\$ 448		\$ 3			82,713		
Total Liabilities	204	46,713	554	132	3	242,233	4,490	227,752	23,660	13,671
Fund balances:										
Restricted	295				13,314		52,720			
Unassigned			(554)							
Total fund balances (deficit)	295		(554)		13,314		52,720			
Total liabilities and fund balances	\$ 499	\$ 46,713	\$ -	\$ 132	\$ 13,317	\$ 242,233	\$ 57,210	\$ 227,752	\$ 23,660	\$ 13,671

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2015

	2261 Title III - English Language Acquisition	2262 Title IIA - Teacher Quality	2266 Nellie Mae Grant	2268 Title IC - Perkins	2269 Adult Basic Education	2270 ARRA Jobs	2271 Health Insurance Premiums Pass-through	2272 Corning Grant	2273 SHS iPad Program
ASSETS									
Cash and cash equivalents	\$ 716					\$ 912		\$ 6,442	\$ 46,483
Accounts receivable		63,046	\$ 183,030	\$ 16,437	\$ 1,920				
Interfund loans receivable		273,897	11,550		25,838				
Inventory									
Total Assets	\$ 716	\$ 336,943	\$ 194,580	\$ 16,437	\$ 27,758	\$ 912		\$ 6,442	\$ 46,483
LIABILITIES AND FUND BALANCES									
Liabilities:									
Deficit Cash		\$ 300,806	\$ 116,355	\$ 16,350	\$ 26,324		\$ 163		
Accounts payable									
Accrued payroll		\$ 36,136	77,248	87	1,433				
Interfund loans payable	717					\$ 912			
Total Liabilities	717	336,942	193,603	16,437	27,757	912	163		
Fund balances:									
Restricted		1			1			\$ 6,442	\$ 46,483
Unassigned	(1)		977				(163)		
Total fund balances (deficit)	(1)	1	977		1		(163)	6,442	46,483
Total liabilities and fund balances	\$ 716	\$ 336,943	\$ 194,580	\$ 16,437	\$ 27,758	\$ 912	\$ -	\$ 6,442	\$ 46,483

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2015

	2274	2275	2277	2279	2282	2283	5000	
	Wal-Mart	Trans	Genest	SHS	Perkins	PreSchool	School	
	Foundation	Grant	Foundation	Local	Mini	Expansion	Cafeteria	
	Foundation	Proficiency	Grant	Funds	Grant	Grant		Totals
ASSETS								
Cash and cash equivalents	\$ 21	\$ 35,436	\$ 30,000	\$ 725			\$ 243,756	\$ 640,179
Accounts receivable						\$ 552.0	92,253	791,885
Interfund loans receivable								792,963
Inventory							29,869	29,869
Total Assets	\$ 21	\$ 35,436	\$ 30,000	\$ 725		\$ 552	\$ 365,878	\$ 2,254,896
LIABILITIES AND FUND BALANCES								
Liabilities:								
Deficit Cash					\$ 1	\$ 552		\$ 675,723
Accounts payable								-
Accrued Payroll		\$ 4,917					\$ 15	377,375
Interfund loans payable							8,141	139,647
Total Liabilities		4,917			1	552	8,156	1,192,745
Fund balances:								
Restricted	\$ 21	30,519	\$ 30,000	\$ 725			357,722	1,061,892
Unassigned					(1)			259
Total fund balances (deficit)	21	30,519	30,000	725	(1)		357,722	1,062,151
Total liabilities and fund balances	\$ 21	\$ 35,436	\$ 30,000	\$ 725	\$ -	\$ 552	\$ 365,878	\$ 2,254,896

**City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Safety
June 30, 2015**

	2053 Seized Assets	2064 Homeland Security	2075 Home Fire Sprinkler Coalition	2078 2012 JAG Program	2105 Firearms Range	2106 SPD Training	2111 Smoke Detector Program	2122 Edward Byrne Memorial Justice	2128 2014 JAG Program	Totals
ASSETS										
Cash and cash equivalents	\$ 16,545	\$ 5,467	\$ 1,500	\$ 11,971	\$ 10,902	\$ 485	\$ 2,946	\$ 16,958	\$ 2,735	\$ 69,509
Total Assets	\$ 16,545	\$ 5,467	\$ 1,500	\$ 11,971	\$ 10,902	\$ 485	\$ 2,946	\$ 16,958	\$ 2,735	\$ 69,509
LIABILITIES AND FUND BALANCES										
Liabilities:										
Deficit Cash										
Interfund loans payable	\$ 16,716			\$ 11,971		\$ 91		\$ 17,716	\$ 2,773	\$ 49,267
Total Liabilities	16,716			11,971		91		17,716	2,773	49,267
Fund balances:										
Nonspendable										
Restricted		\$ 5,467	\$ 1,500		\$ 10,902	394	\$ 2,946			21,209
Unassigned	(171)							(758)	(38)	(967)
Total fund balances (deficit)	(171)	5,467	1,500	-	10,902	394	2,946	(758)	(38)	20,242
Total liabilities and fund balances	\$ 16,545	\$ 5,467	\$ 1,500	\$ 11,971	\$ 10,902	\$ 485	\$ 2,946	\$ 16,958	\$ 2,735	\$ 69,509

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Works
June 30, 2015

	2098 FEMA 1920 Disaster Recovery	2100 Brownfields Area Planning	2108 Brownfields Assessment	2109 Brownfields Mill Clean up	2117 FEMA 4108 Disaster Recovery	Totals
ASSETS						
Cash and cash equivalents	\$ 90,436	2,036	\$ 62,674	\$ 10,000	\$ 43,158	\$ 208,304
Total Assets	\$ 90,436	\$ 2,036	\$ 62,674	\$ 10,000	\$ 43,158	\$ 208,304
LIABILITIES AND FUND BALANCES						
Liabilities:						
Deficit Cash						
Interfund loans payable	\$ 11,337	\$ 2,036	\$ 62,672	\$ 10,000		\$ 86,045
Total Liabilities	11,337	2,036	62,672	10,000		86,045
Fund balances:						
Nonspendable						
Restricted	79,099		2		\$ 43,158	122,259
Unassigned						
Total fund balances (deficit)	79,099		2		43,158	122,259
Total liabilities and fund balances	\$ 90,436	\$ 2,036	\$ 62,674	\$ 10,000	\$ 43,158	\$ 208,304

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, 2015

	2042 KKW	2126 Workforce Development	2129 Homeland Security Grant	2130 Tourism Development Grant	2132 2014 MEA Grant	2135 Trails Development Urban Forestry	Totals
General Government							
Revenues:							
Intergovernmental		\$ 6,400	\$ 11,346		\$ 48,071		\$ 65,817
Other	\$ 12,157				1,000	\$ 2,778	15,935
Total revenues	12,157	6,400	11,346		49,071	2,778	81,752
Expenditures:							
Expenses		6,400		22,554	48,999	822	78,775
Total expenditures		6,400		22,554	48,999	822	78,775
Excess (deficiency) of revenues over (under) expenditures	12,157		11,346	(22,554)	72	1,956	2,977
Other financing sources (uses):							
Transfers in							
Transfers out							-
Total other financing sources (uses)							-
Net change in fund balances	12,157		11,346	(22,554)	72	1,956	2,977
Fund balances (deficit), beginning of year	49,594		(11,346)	25,000			63,248
Fund balances (deficit), end of year	\$ 61,751	\$ -	\$ -	\$ 2,446	\$ 72	\$ 1,956	\$ 66,225

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, 2015

	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	2012 Kennedy Center TIF	2013 SPH, LLC TIF	2014 Mill Development TIF
Revenues:										
Taxes	\$ 86,480	\$ 36,360	\$ 437,449	\$ 26,956	\$ 10,633	\$ 44,012	\$ 25,637	\$ 10,134	\$ 44,226	\$ 55,842
Interest earned	15	35	221	24	2	30	20		28	4
Other										
Total revenues	86,495	36,395	437,670	26,980	10,635	44,042	25,657	10,134	44,254	55,846
Expenditures:										
Expenses	88,108	5,454	325,017	13,478	7,975	22,006	19,228	10,134	54,570	53,050
Total expenditures	88,108	5,454	325,017	13,478	7,975	22,006	19,228	10,134	54,570	53,050
Excess (deficiency) of revenues over (under) expenditures	(1,613)	30,941	112,653	13,502	2,660	22,036	6,429		(10,316)	2,796
Other financing sources (uses):										
Transfers in										
Transfers out										
Total other financing sources (uses)										
Net change in fund balances	(1,613)	30,941	112,653	13,502	2,660	22,036	6,429		(10,316)	2,796
Fund balances (deficit), beginning of year	10,061	32,412	157,714	15,963	1	15,246	18,460		44,392	2,294
Fund balances (deficit), end of year	\$ 8,448	\$ 63,353	\$ 270,367	\$ 29,465	\$ 2,661	\$ 37,282	\$ 24,889	\$ -	\$ 34,076	\$ 5,090

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, 2015

	2015 New England Truck Tire TIF	2020 Impact Fees	2116 Tax Acquired Property Remediation	2118 Central Maine Power Company	2121 Emerson School	2124 Roosevelt School	2131 Goodall Park 100 Year Anniversary	City Unemployment Compensation	School Unemployment Compensation	2137 Legal Reserve	Totals
Revenues:											
Taxes	\$ 7,360										\$ 785,089
Interest earned	6							\$ 545	\$ 736		1,666
Other		\$ 1,143	\$ 112,561				\$ 1,080	40,718	29,738		185,240
Total revenues	7,366	1,143	112,561				1,080	41,263	30,474		971,995
Expenditures:											
Expenses	3,680		970		\$ 4,922	\$ 611	2,308	36,826	26,497		674,834
Total expenditures	3,680		970		4,922	611	2,308	36,826	26,497		674,834
Excess (deficiency) of revenues over (under) expenditures	3,686	1,143	111,591		(4,922)	(611)	(1,228)	4,437	3,977		297,161
Other financing sources (uses):											
Transfers in										\$ 30,000	30,000
Transfers out											-
Total other financing sources (uses)										30,000	30,000
Net change in fund balances	3,686	1,143	111,591		(4,922)	(611)	(1,228)	4,437	3,977	30,000	327,161
Fund balances (deficit), beginning of year	3,608	246,657	(22,936)	\$ 35,000	(5,548)	(734)		66,853	91,934		711,377
Fund balances (deficit), end of year	\$ 7,294	\$ 247,800	\$ 88,655	\$ 35,000	\$ (10,470)	\$ (1,345)	\$ (1,228)	\$ 71,290	\$ 95,911	\$ 30,000	\$ 1,038,538

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, 2015

	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	\$ 403,256								\$ 403,256
Interest earned						\$ 21			21
Other	19,000	\$ 7,913	\$ 21,650			6,865			55,428
Total revenues	422,256	7,913	21,650			6,886			458,705
Expenditures:									
Expenses	410,596	9,940	8,982		\$ 5,059	3,262			437,839
Total expenditures	410,596	9,940	8,982		5,059	3,262			437,839
Excess (deficiency) of revenues over (under) expenditures	11,660	(2,027)	12,668		(5,059)	3,624			20,866
Other financing sources (uses):									
Transfers in	11,067								11,067
Transfers out									
Total other financing sources (uses)	11,067								11,067
Net change in fund balances	22,727	(2,027)	12,668		(5,059)	3,624			31,933
Fund balances (deficit), beginning of year	2,601	2,491	(8,205)	\$ 7,164	8,871	(304)	\$ 98	\$ 5,000	17,716
Fund balances (deficit), end of year	\$ 25,328	\$ 464	\$ 4,463	\$ 7,164	\$ 3,812	\$ 3,320	\$ 98	\$ 5,000	\$ 49,649

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, 2015

	2201 Wellness Team	2202 E-Rate	2203 Industrial Tech Sending School	2204 Melmac Grant	2205 Lucy Emery Funds	2206 Eco Maine	2208 Remax Hometown Agency	2209 Efficiency Maine	2210 Kids Club	2211 Lafayette Local Funds	2215 Let's Go Grant	2216 CAPCO Grant	2217 ING Unsung Heroes	2218 Junior High Local Funds
Revenues:														
Intergovernmental		\$ 54,452	\$ 176,210											
Other				\$ 964	\$ 1,200	\$ 3,060	\$ 1,125		\$ 8,291		\$ 1,000			\$ 2,000
Total revenues		54,452	176,210	964	1,200	3,060	1,125		8,291		1,000			2,000
Expenditures:														
Expenses		129,334	156,455	2,683		2,476		\$ 18,472	1,260	\$ 460	953	\$ 1,804	\$ 932	897
Total expenditures		129,334	156,455	2,683		2,476		18,472	1,260	460	953	1,804	932	897
Excess (deficiency) of revenues over (under) expenditures		(74,882)	19,755	(1,719)	1,200	584	1,125	(18,472)	7,031	(460)	47	(1,804)	(932)	1,103
Other financing sources (uses):														
Transfers in			0											
Transfers out			0											
Total other financing sources (uses)			0											
Net change in fund balances		(74,882)	19,755	(1,719)	1,200	584	1,125	(18,472)	7,031	(460)	47	(1,804)	(932)	1,103
Fund balances, beginning of year	\$ 94	331,778	202,617	1,720	1,140			\$ 18,472	29,971	460		1,804	1,187	1,831
Fund balances (deficit), end of year	\$ 94	\$ 256,896	\$ 222,372	\$ 1	\$ 2,340	\$ 584	\$ 1,125	\$ -	\$ 37,002	\$ -	\$ 47	\$ -	\$ 255	\$ 2,934

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, 2015

	2222 Target Media Grant	2223 Building Assets Reducing Risk	2228 Partners in Arts & Learning	2233 Lighthouse Grant	2238 College Transition	2239 Title IA	2249 MaineCare	2252 IDEA Grant - Local Entitlement	2253 ECT Grant (Preschool)	2258 21st Century	2261 Title III - English Language Acquisition
Revenues:											
Intergovernmental					\$ 45,000	\$ 777,410	\$ 195,975	\$ 1,187,217	\$ 22,962	\$ 162,500	\$ 4,034
Other	\$	17,982	\$ 1,000								
		17,982	1,000		45,000	777,410	195,975	1,187,217	22,962	162,500	4,034
Expenditures:											
Expenses		12,428	1,020	\$ 5,309	47,959	811,397	147,552	955,627	37,564	185,659	1,593
		12,428	1,020	5,309	47,959	811,397	147,552	955,627	37,564	185,659	1,593
Excess (deficiency) of revenues over (under) expenditures		5,554	(20)	(5,309)	(2,959)	(33,987)	48,423	231,590	(14,602)	(23,159)	2,441
Other financing sources (uses):											
Transfers in											
Transfers out											
Net change in fund balances		5,554	(20)	(5,309)	(2,959)	(33,987)	48,423	231,590	(14,602)	(23,159)	2,441
Fund balances (deficit), beginning of year	\$ 295	(5,554)	(534)	5,309	16,273	33,987	4,297	(231,590)	14,602	23,159	(2,442)
Fund balances (deficit), end of year	\$ 295	\$ -	\$ (554)	\$ -	\$ 13,314	\$ -	\$ 52,720	\$ -	\$ -	\$ -	\$ (1)

City of Sanford, Maine
Nonmajor Special Revenue Funds
Nonmajor Special Revenues, Expenditures and Changes in Fund Balances
Education
For the Year Ended June 30, 2015

	2262	2266	2268	2269	2271	2272	2273
	Title IIA - Teacher Quality	Nellie Mae Grant	Title IC - Perkins	Adult Basic Education	Health Insurance Premiums Pass-through	Corning Grant	SHS iPad Program
Revenues:							
Intergovernmental	\$ 211,700		\$ 136,362	\$ 53,115			
Other		\$ 1,342,387			\$ 45,217	\$ 5,000	\$ 20,588
	211,700	1,342,387	136,362	53,115	45,217	5,000	20,588
Expenditures:							
Expenses	527,224	1,383,030	136,812	76,366	44,796	1,529	39,851
	527,224	1,383,030	136,812	76,366	44,796	1,529	39,851
Excess (deficiency) of revenues over (under) expenditures	(315,524)	(40,643)	(450)	(23,251)	421	3,471	(19,263)
Other financing sources (uses):							
Transfers in							
Transfers out							
Net change in fund balances	(315,524)	(40,643)	(450)	(23,251)	421	3,471	(19,263)
Fund balances (deficit), beginning of year	315,525	41,620	450	23,252	(584)	2,971	65,746
Fund balances (deficit), end of year	\$ 1	\$ 977	\$ -	\$ 1	\$ (163)	\$ 6,442	\$ 46,483

City of Sanford, Maine
Nonmajor Special Revenue Funds
Nonmajor Special Revenues, Expenditures and Changes in Fund Balances
Education
For the Year Ended June 30, 2015

	2274	2275	2276	2277	2279	2280	2282	2283	5000	
	Wal-Mart Foundation	Trans Grant Proficiency	Early College Grant	Genest Foundation Grant	SHS Local Funds	FAA Dept. of Arg.	Perkins Mini Grant	Maine PreSchool Expansion Grant	School Cafeteria	Totals
Revenues:										
Intergovernmental										
Other	\$ 3	\$ 30,666		\$ 30,000		\$ 1,000	\$ 13,632	\$ 552	\$ 1,520,855	\$ 4,547,792
	3	30,666		30,000		1,000	13,632	552	1,520,855	6,073,459
Expenditures:										
Expenses	1,651	30,631	\$ 12,000	20,000		1,000	13,633	552	1,572,874	6,383,783
	1,651	30,631	12,000	20,000		1,000	13,633	552	1,572,874	6,383,783
Excess (deficiency) of revenues over (under) expenditures	(1,648)	35	(12,000)	10,000			(1)		(52,019)	(310,324)
Other financing sources (uses):										
Transfers in										
Transfers out										
Net change in fund balances	(1,648)	35	(12,000)	10,000			(1)		(52,019)	(310,324)
Fund balances (deficit), beginning of year	1,669	30,484	12,000	20,000	\$ 725				409,741	1,372,475
Fund balances (deficit), end of year	\$ 21	\$ 30,519	\$ -	\$ 30,000	\$ 725	\$ -	\$ (1)	\$ -	\$ 357,722	\$ 1,062,151

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, 2015

	2053 Seized Assets	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	2122 Edward Byrne Memorial Justice	2128 2014 JAG Program	Totals
Revenues:											
Intergoverr	\$ 1,274			\$ 1,899	\$ 13,028				\$ 16,958	\$ 2,735	\$ 35,894
Other						\$ 3,866		\$ 10			3,876
Total revenues	1,274			1,899	13,028	3,866		10	16,958	2,735	39,770
Expenditures:											
Expenses	16,716				11,578		\$ 91		17,716	2,773	48,874
Total expenditures	16,716				11,578		91		17,716	2,773	48,874
Excess (deficiency) of revenues over (under) expenditures	(15,442)			1,899	1,450	3,866	(91)	10	(758)	(38)	(9,104)
Other financing sources (uses):											
Transfers in											
Bond Proceeds											
Transfers out											
Total other financing sources (uses)											
Net change in fund balances	(15,442)			1,899	1,450	3,866	(91)	10	(758)	(38)	(9,104)
Fund balances (deficit), beginning of year	15,271	\$ 5,467	\$ 1,500	(1,899)	(1,450)	7,036	\$ 485	2,936			29,346
Fund balances (deficit), end of year	\$ (171)	\$ 5,467	\$ 1,500	\$ -	\$ -	\$ 10,902	\$ 394	\$ 2,946	\$ (758)	\$ (38)	\$ 20,242

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, 2015

	2098 FEMA 1920 Disaster Recovery	2108 Brownfields Assessment	2109 Brownfields Mill Clean up	2110 Brownfields CGA Clean up	2117 FEMA 4108 Disaster Recovery	Totals
Revenues:						
Intergoverr		\$ 62,674	\$ 10,000			\$ 72,674
Other						
Total revenues		62,674	10,000			72,674
Expenditures:						
Expenses	\$ 11,337	62,673	10,750	\$ 750		85,510
Total expenditures	11,337	62,673	10,750	750		85,510
Excess (deficiency) of revenues over (under) expenditures	(11,337)	1	(750)	(750)		(12,836)
Other financing sources (uses):						
Transfers in						-
Bond Proceeds						-
Transfers out						
Total other financing sources (uses)						-
Net change in fund balances	(11,337)	1	(750)	(750)		(12,836)
Fund balances (deficit), beginning of year	90,436	1	750	750	\$ 43,158	135,095
Fund balances (deficit), end of year	\$ 79,099	\$ 2	\$ -	\$ -	\$ 43,158	\$ 122,259

City of Sanford, Maine
Nonmajor Capital Project Fund
Balance Sheet
June 30, 2015

	4000 Number One Pond	4003 Job Bond Local Road Assistance	4005 Urban Forestry	4008 Goodall Statue	4011 Department of Conservation	4025 EDA Regional Airport	4039 CGA Clean Up	4040 Mid Town Mall	4043 Safe Routes to School Project	4045 Goodall Brook Watershed	4047 High School Interim Financing
ASSETS											
Cash and cash equivalents	\$ 200	\$ 752	\$ 5,590	\$ 1,550	\$ 1,121		\$ 12,699	\$ 83,235		\$ 7,601	\$ 9,045
Accounts receivable											6
Total assets	\$ 200	\$ 752	\$ 5,590	\$ 1,550	\$ 1,121		\$ 12,699	\$ 83,235	\$ -	\$ 7,601	\$ 9,051
LIABILITIES AND FUND BALANCE											
Liabilities:											
Deficit Cash						\$ 1,481			\$ 372		\$ 319,530
Interfund loans payable				\$ 98				\$ 83,235		\$ 7,601	9,045
Total liabilities				98		1,481		83,235	372	7,601	328,575
Fund balance (deficit):											
Restricted					\$ 1,121						
Committed	\$ 200	\$ 752	\$ 5,590	\$ 1,452			\$ 12,699				
Unassigned						(1,481)			(372)		(319,524)
Total fund balance (deficit)	200	752	5,590	1,452	1,121	(1,481)	12,699		(372)		(319,524)
Total liabilities and fund balance	\$ 200	\$ 752	\$ 5,590	\$ 1,550	\$ 1,121	\$ -	\$ 12,699	\$ 83,235	\$ -	\$ 7,601	\$ 9,051

City of Sanford, Maine
Nonmajor Capital Project Fund
Balance Sheet
June 30, 2015

	4048 Wildlife Hazard Assessment	4049 Rehabilitate Seacoast Taxi Lanes 2013	4050 School Bond Capital Improvement	4051 Rehabilitate Seacoast Taxi Lanes 2014	4052 Airport Improvement Program	4053 Railbed Phase IV Trail	4054 Consolidated Elementary	Totals
ASSETS								
Cash and cash equivalents	\$ 19,334		\$ 254,118	\$ 217,727	\$ 118,705	\$ 49,836		\$ 781,513
Accounts receivable	2,698			11,481				\$ 14,185
Total assets	\$ 22,032	\$ -	\$ 254,118	\$ 229,208	\$ 118,705	\$ 49,836		\$ 795,698
LIABILITIES AND FUND BALANCE								
Liabilities:								
Deficit Cash							\$ 173	\$ 321,556
Interfund loans payable	\$ 32,026			\$ 229,209	\$ 138,107	\$ 45,955		545,276
Total liabilities	32,026			229,209	138,107	45,955	173	866,832
Fund balance (deficit):								
Restricted			\$ 254,118			3,881		259,120
Committed								20,693
Unassigned	(9,994)	-		(1)	(19,402)		(173)	(350,947)
Total fund balance (deficit)	(9,994)	-	254,118	(1)	(19,402)	3,881	(173)	(71,134)
Total liabilities and fund balance	\$ 22,032	\$ -	\$ 254,118	\$ 229,208	\$ 118,705	\$ 49,836	\$ -	\$ 795,698

City of Sanford, Maine
Nonmajor Capital Project Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2015

	4000 Number One Pond	4003 Job Bond Local Road Assistance	4005 Urban Forestry	4008 Goodall Statue	4011 Department of Conservation	4025 EDA Regional Airport	4039 CGA Clean Up	4043 Safe Routes to School Project	4044 Project Canopy
Revenues:									
Intergovernmental									
Other									
Total revenues									
Expenditures:									
Capital Improvements				\$ 98					
Total expenditures				98					
Excess (deficiency) of revenues over (under) expenditures				(98)					
Other financing sources (uses):									
Transfers in									
Transfers out						\$ (15,607)			\$ (6,336)
Proceeds of general obligation bonds									
Total other financing sources (uses)						(15,607)			(6,336)
Net change in fund balances				(98)		(15,607)			(6,336)
Fund balances (deficit), beginning of year	\$ 200	\$ 752	\$ 5,590	\$ 1,550	\$ 1,121	14,126	\$ 12,699	\$ (372)	\$ 6,336
Fund balances (deficit), end of year	\$ 200	\$ 752	\$ 5,590	\$ 1,452	\$ 1,121	(1,481)	\$ 12,699	\$ (372)	\$ -

City of Sanford, Maine
Nonmajor Capital Project Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2015

	4045 Goodall Brook Watershed	4047 High School Interim Financing	4048 Wildlife Hazard Assessment	4049 Rehabilitate Seacoast Taxi Lanes 2013	4050 School Bond Capital Improvement	4051 Rehabilitate Seacoast Taxi Lanes 2014	4052 Airport Improvement Program	4053 Railbed Phase IV Trail	4054 Consolidated Elementary	Totals
Revenues:										
Intergovernmental	\$ 7,151		\$ 24,199	\$ 9,308		\$ 218,140	\$ 107,375	\$ 33,500		\$ 399,673
Other		\$ 771						16,336		\$ 17,107
Total revenues	7,151	771	24,199	9,308		218,140	107,375	49,836		416,780
Expenditures:										
Capital Improvements	7,601	2,325,340	32,026	(372)	\$ 1,245,882	229,610	126,777	45,955	\$ 173	4,013,090
Total expenditures	7,601	2,325,340	32,026	(372)	1,245,882	229,610	126,777	45,955	173	4,013,090
Excess (deficiency) of revenues over (under) expenditures	(450)	(2,324,569)	(7,827)	9,680	(1,245,882)	(11,470)	(19,402)	3,881	(173)	(3,596,310)
Other financing sources (uses):										
Transfers in						11,481				11,481
Transfers out										(21,943)
Proceeds of general obligation bonds		1,996,000			1,500,000					3,496,000
Total other financing sources (uses)		1,996,000			1,500,000	11,481				3,485,538
Net change in fund balances	(450)	(328,569)	(7,827)	9,680	254,118	11	(19,402)	3,881	(173)	(110,772)
Fund balances (deficit), beginning of year	450	9,045	(2,167)	(9,680)		(12)				39,638
Fund balances (deficit), end of year	\$ -	\$ (319,524)	\$ (9,994)	\$ -	\$ 254,118	\$ (1)	\$ (19,402)	\$ 3,881	\$ (173)	\$ (71,134)

**City of Sanford, Maine
Nonmajor Permanent Funds
Combining Balance Sheet
June 30, 2015**

	7000 Gowen Park Trust	7001 Park Maintenance Fund	7002 Oakdale Cemetery Maintenance Trust	7003 Nutter Trust	7008 Holdsworth Park Trust	7012 Goodall Park	Totals
ASSETS							
Cash and cash equivalents	\$ 69,497	\$ 9,232	\$ 103,739	\$ 24,552	\$ 39,592	\$ 206,839	\$ 453,451
Accounts receivable			2,437				2,437
Investments			313,665		377,239		690,904
Land (held for investment)					109,500		109,500
Total assets	\$ 69,497	\$ 9,232	\$ 419,841	\$ 24,552	\$ 526,331	\$ 206,839	\$ 1,256,292
LIABILITIES AND FUND BALANCES							
Liabilities:							
Interfund loans payable	\$ 34,018	\$ 5,082	\$ 13,550		\$ 9,820	\$ 198,502	\$ 260,972
Total liabilities	34,018	5,082	13,550		9,820	198,502	260,972
Fund balances:							
Nonspendable Principal		6,000					6,000
Nonspendable Land					109,500		109,500
Restricted Expendable Income	35,479	(1,850)	406,291	\$ 24,552	407,011	8,337	879,820
Total fund balances	35,479	4,150	406,291	24,552	516,511	8,337	995,320
Total liabilities and fund balances	\$ 69,497	\$ 9,232	\$ 419,841	\$ 24,552	\$ 526,331	\$ 206,839	\$ 1,256,292

City of Sanford, Maine
Nonmajor Permanent Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2015

	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	\$ 17	\$ 9	\$ 3,888	\$ 54	\$ 3,947		\$ 7,915
Donations	10,868		6,250			\$ 23,452	40,570
Total revenues	10,885	9	10,138	54	3,947	23,452	48,485
Expenditures:							
Earnings retained by General Fund							
Public services	1,773	5,082	2,437	4,979	2,817	32,518	49,606
Total expenditures	1,773	5,082	2,437	4,979	2,817	32,518	49,606
Excess (deficiency) of revenues over (under) expenditures	9,112	(5,073)	7,701	(4,925)	1,130	(9,066)	(1,121)
Other financing sources (uses):							
Transfers out		(6,567)					(6,567)
Total other financing sources (uses)		(6,567)					
Net change in fund balances	9,112	(11,640)	7,701	(4,925)	1,130	(9,066)	(7,688)
Fund balances, beginning of year	26,367	15,790	398,590	29,477	515,381	17,403	1,003,008
Fund balances, end of year	\$ 35,479	\$ 4,150	\$ 406,291	\$ 24,552	\$ 516,511	\$ 8,337	\$ 995,320

City of Sanford, Maine
Private-Purpose Trust Funds
Combining Statement of Fiduciary Net Position
June 30, 2015

	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
ASSETS							
Cash and cash equivalents	\$ 1,280	\$ 13,755	\$ 20,000	\$ 8,487	\$ 148,856	\$ 6,968	\$ 199,346
Investments					808,760		808,760
Total assets	\$ 1,280	\$ 13,755	\$ 20,000	\$ 8,487	\$ 957,616	\$ 6,968	\$ 1,008,106
LIABILITIES AND NET ASSETS							
Liabilities:							
Interfund loans			\$ 8,277				\$ 8,277
Total liabilities			8,277				8,277
Net position:							
Nonspendable principal	\$ 399						\$ 399
Unexpended income	881	\$ 13,755	11,723	\$ 8,487	\$ 957,616	\$ 6,968	999,430
Total position assets	1,280	13,755	11,723	8,487	957,616	6,968	999,829
Total liabilities and net position	\$ 1,280	\$ 13,755	\$ 20,000	\$ 8,487	\$ 957,616	\$ 6,968	\$ 1,008,106

City of Sanford, Maine
Private-purpose Trust Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2015

	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							
Additions														
Donations, interest and dividends	\$	3		\$	17	\$	27,956							
Total additions		3		17	27,929	7	27,956							
Deductions:														
School scholarships					11,558		11,558							
Expense			8,277				8,277							
Capital outlay														
Total deductions			8,277		11,558		19,835							
Changes in net assets		3	(8,277)	17	16,371	7	8,121							
Net position, beginning of year	\$	1,280	13,752	20,000	8,470	941,245	6,961	991,708						
Net position, end of year	\$	1,280	\$	13,755	\$	11,723	\$	8,487	\$	957,616	\$	6,968	\$	999,829

City of Sanford, Maine
Agency Funds
Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2015

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
STUDENT ACTIVITIES:				
ASSETS				
Cash	\$ 422,794	\$ 495,531	\$ 481,160	\$ 437,165
LIABILITIES				
Due to student groups	\$ 422,794	\$ 495,531	\$ 481,160	\$ 437,165



Single Audit Act
June 30, 2015

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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, 2015, 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 December 15, 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. 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.



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.

Macpage LLC

South Portland, Maine
December 15, 2015

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, 2015. 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, 2015.



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 2015-001 and 2015-002 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 and corrective action plan. 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, 2015, and the related notes to the financial statements, which collectively comprise City of Sanford's basic financial statements. We issued our report thereon dated December 15, 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.

Macpage LLC

South Portland, Maine
December 15, 2015

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
<u>Pass-Through Search Institute</u>			
Investing in Innovation	84.411	N/A	<u>\$ 11,224</u>
<u>Pass-Through State of Maine Department of Education</u>			
Title I, Part A Cluster			
Title I Grants to Local Educational Agencies - Disadvantaged	84.010	013-3107-13	<u>774,809</u>
Total Title I, Part A Cluster			<u>774,809</u>
Special Education Cluster (IDEA)			
Special Education - Grants to States	84.027	013-3046-12	955,627
Special Education - Preschool Grants	84.173	013-6247-23	<u>20,552</u>
Total Special Education Cluster (IDEA)			<u>976,179</u>
Improving Teacher Quality State Grants	84.367	013-3042-11	211,700
Adult Education - Basic Grants to States	84.002	013-6296-64	53,115
Twenty-First Century Community Learning Centers	84.287	013-3356-67	162,500
Career and Technical Education -- Basic Grants to States	84.048	013-3030-08	136,362
English Language Acquisition State Grants	84.365	N/A	<u>1,593</u>
Career and Technical Education -- Basic Grants to States	84.048	13-3034-08	13,607
Preschool Development Grant	84.419	N/A	552
Total Pass-Through State of Maine Department of Education			<u>2,330,417</u>
Total U.S. Department of Education			<u>2,341,641</u>
U.S. Department of Justice			
<u>Direct Programs</u>			
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants To Units Of Local Government	16.804	N/A	11,578
Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants To Units Of Local Government	16.804		2,773
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	<u>17,716</u>
Total U.S. Department of Justice			<u>32,067</u>

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

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

U.S. Department of Transportation

Direct Programs:

Airport Improvement Program - Taxiways	20.106	N/A	32,025
Airport Improvement Program	20.106	N/A	229,610
Airport Improvement Program	20.106	N/A	<u>126,777</u>

Total U.S. Department of Transportation			<u>388,412</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 - Gateway Grant	14.228	N/A	410,596
Community Development Block Grants/Entitlement Grants - Workforce Development	14.228	N/A	6,400
MEA Grant	14.228	N/A	<u>48,999</u>

Total U.S. Department of Housing and Urban Development			<u>465,995</u>
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U.S. Environmental Protection Agency

Direct Programs

Performance Partnership Grants - Goodall Brook Watershed	66.605	N/A	7,601
Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements	66.818	N/A	62,673
Mill Cleanup	66.818	N/A	10,750
CGA Cleanup	66.818	N/A	<u>750</u>

Total U.S. Environmental Protection Agency			<u>81,774</u>
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Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

U.S. Department of Agriculture:

Passed through the Maine Department of Education:

Child Nutrition Cluster			
School Breakfast Program	10.553	013-3014-05	218,716
National School Lunch Program	10.555	013-05A-3020-05	10,623
National School Lunch Program	10.555	013-05A-3022-05	97,630
National School Lunch Program	10.555	013-05A-3024-05	634,537
Summer Food Service Program for Children	10.559	013-05A-3016-05	34,635
Summer Food Service Program for Children	10.559	013-3018-05	3,583
Total Child Nutrition Cluster			<u>999,724</u>
Food Distribution Cluster			
Commodity Supplemental Food Program	10.565	013-05A-6134-05	70,272
Total Food Distribution Cluster			<u>70,272</u>
State Administrative Expenses for Child Nutrition	10.560	013-05A-3125-05	19,555
Fresh Fruit and Vegetable Program	10.582	013-3028-05	55,929
Total U.S. Department of Agriculture			<u>1,145,480</u>
Total Federal Awards			<u>\$ 4,455,369</u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

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, 2015. 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, the discretely presented component unit, and the major fund of the City, as of June 30, 2015, 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, 2015, the School Department had food commodities totaling \$29,869 in inventory.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2015

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:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
84.010	Title I Grants to Local Educational Agencies
20.106	Airport Improvement Program
84.027, 84.173	Special Education Cluster (IDEA)

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

Section II Financial Statement Findings

No matters are reportable for the year ended June 30, 2015.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2015

Section III Federal Award Findings

**Finding 2015-001, U.S. Department of Education, for the period July 1, 2014 to June 30, 2015,
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 vendor expenditure transactions and all payroll expense transactions in the grant program for fiscal year 2015. Three 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 does not 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 and payment is made.

Grantee's Response

The grantee acknowledges this lapse in control. Effective March 2015 procedures have been implemented so that hourly payroll is being approved by a supervisor.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2015

Finding 2015-002, U.S. Department of Education, for the period July 1, 2014 to June 30, 2015, CFDA #s 84.027, 84.173, Special Education Cluster

Condition

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

Criteria

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

Cause

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

Effect

Lack of documentation 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 were selected for review from a population of all expenditure transactions and all payroll expenditures in the grant program for fiscal year 2015.

Six payroll transactions for hourly employees did not have a timesheet to support time and effort.

Recommendation

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

Grantee's Response

The grantee acknowledges this lapse in control. Effective March 2015 procedures have been implemented so that timesheets are being prepared by all employees and are being approved by a supervisor.

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2015

Federal Award Findings and Questioned Costs

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.

Recommendation:

The School Department should ensure that all timesheets for hourly employees are approved by a supervisory official. While we understand that this does not 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.

Status:

The recommendations related to this finding were corrected and implemented as of March, 2015. As a result, the finding was repeated in the current year.

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.

Recommendation:

The School Department should ensure that all timesheets for hourly employees are approved by a supervisory official. While we understand that this does not 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.

In addition, 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.

Status:

The recommendations related to this finding were corrected and implemented as of March, 2015.



Financial Report
June 30, 2015

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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, 2015, 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.

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, 2015, 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.



Change in Accounting Principle

As discussed in Notes 1, 6, and 13 to the financial statements, the City of Sanford, Maine adopted new accounting guidance, Governmental Accounting Standards Board (GASB) statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. Our opinion is not modified with respect to these matters.

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 39, the Schedule of Proportionate Share of the Net Pension Liability on page 40, and the Schedule of Contributions on page 41, 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.

Macpage LLC

South Portland, Maine
December 15, 2015

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2015

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, 2015. 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 15-38, 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 \$45,535,145. The governmental activities statement showed a decrease of net position of \$304,918 for the fiscal year.
- The ending fund balance for all governmental funds combined was \$12,060,497.
- The ending fund balance for the general fund was \$8,777,247, an increase of \$235,721 over last year. The City, excluding the School, has an unrestricted fund balance of \$9,559,117 of which \$2,196,956 is committed to ongoing capital projects and \$872,033 is assigned for the subsequent year budget and other purposes. This leaves an unassigned balance of \$6,490,128, which is an adequate surplus. The School Department had an unassigned deficit of \$881,483, which is a result of 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 reported as 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

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, Maine, 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 15-38.

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 43-73.

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

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

	2015	2014
Current & Other	\$ 19,751,233	\$ 18,412,517
Assets Capital	56,620,265	55,454,633
Total Assets	76,371,498	73,867,150
Deferred Outflows of Resources	2,606,398	
Long-term Liabilities	20,809,034	12,805,624
Other Liabilities	7,069,263	5,795,446
Total Liabilities	27,878,297	18,601,070
Deferred Inflows of Resources	5,564,454	
Net Position:		
Net Investment in		
Capital Assets	44,078,704	45,355,899
Restricted	4,576,819	4,606,112
Unrestricted	(3,120,378)	5,304,069
Total Net Position	\$ 45,535,145	\$ 55,266,080

The City's net position decreased \$304,918 during the fiscal year, Program expenses for the primary government totaled \$70,209,015 of which \$34,194,322 of total program revenues are applied for a net expense of \$36,014,693. (See the Statement of Activities, page 8 for a detail breakdown by program unit). This net expense is offset by general revenues and other revenues of \$35,709,775, which resulted in the decrease in net position of \$304,918.

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 \$12,060,497.

The *general* fund balance is \$8,777,247, which is an increase of \$235,721 over fiscal 2014. Of the fund balance, \$2,196,956 is committed for a number of capital plan projects unfinished at year-end and an additional \$872,033 is assigned as carryforward for the subsequent year budget. The unassigned balance is \$5,608,645.

Although the City had positive budget variances of revenues over expenditures totaling \$3,880,523, the City budgeted to utilize fund balance toward the capital plan and to offset the 2015 commitment, resulting in an increase in the general fund balance of \$208,207, on a budgetary basis, from the prior year. The ending fund balance at June 30, 2015 is considered well within a healthy range. For detail comparing budget to actual expense see the Statement of Revenues, Expenditures and Changes in Fund Balance on page 12.

Other Governmental Funds balance of \$3,283,250 reflects composite balances of a number of other School and City special revenue funds, capital projects funds and permanent funds.

Capital Asset and Debt Administration

The City of Sanford, Maine's investment in capital assets for its' governmental-type activities totaled \$56,620,265 net of accumulated depreciation as of June 30, 2015. 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 \$4,755,000 with the more significant additions being a construction in progress for a high school and technical center for approximately \$2,059,628, land purchase for the new high school and technical center for approximately \$742,000, roof replacement for approximately \$640,000, 3 new police cruisers for approximately \$74,000 and new public works equipment for approximately \$149,000.

Long -term Debt

The City of Sanford, Maine's long-term liabilities at fiscal year end total \$21,895,708. The composition of long-term liabilities was as follows: bonds and notes payable \$11,941,016 capital leases \$834,880, net pension liability of \$5,486,692, compensated absences \$2,226,445, other postemployment benefits \$1,086,674, landfill post closure care costs \$320,000, and \$3,780,610 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 which is \$1,330,223,060. The current debt limitation for the City of Sanford, Maine is \$199,533,459 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 0.42 mills to 21.62.

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, 2015

	Governmental Activities	Component Unit Goodall Park Trust
ASSETS		
Cash and cash equivalents	\$ 15,018,291	\$ 34,717
Investments	690,904	470,865
Receivables:		
Accounts and intergovernmental, net	1,660,619	
Taxes receivable	1,573,970	
Tax liens	659,806	
Interfund loan receivable - fiduciary fund	8,275	
Inventory	29,869	
Land (held for investment)	109,500	
Capital assets, not being depreciated	6,509,292	
Capital assets, net	50,110,973	
Total Assets	76,371,499	505,582
DEFERRED OUTFLOWS OF RESOURCES		
	2,606,398	
LIABILITIES		
Accounts payable and other current liabilities	1,002,208	
Accrued payroll and other related liabilities	4,903,758	
Accrued interest	76,624	
Other post employment benefits	1,086,674	
Noncurrent liabilities:		
Due within one year	3,780,610	
Due in more than one year	11,541,732	
Net pension liability	5,486,692	
Total Liabilities	27,878,298	
DEFERRED INFLOWS OF RESOURCES		
	5,564,454	
NET POSITION		
Net investment in capital assets	44,078,704	
Restricted for:		
Nonexpendable trust principal	6,000	505,582
Expendable permanent funds	989,320	
Grants and other purposes	3,581,499	
Unrestricted	(3,120,378)	
Total Net Position	\$ 45,535,145	\$ 505,582

City of Sanford, Maine
Statement of Activities
For the year ended June 30, 2015

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	\$ 7,214,348	\$ 916,780	\$ 527,974		\$ (5,769,594)	
Public services	2,805,386	63,441	68,979		(2,672,966)	
Public safety	8,712,087	2,272,810	51,116		(6,388,161)	
Public works	5,521,796	76,216	701,501		(4,744,079)	
Education	43,018,167	2,114,942	27,400,563		(13,502,662)	
County tax	770,417				(770,417)	
Interest on debt service	329,631				(329,631)	
Capital improvements	1,018,256				(1,018,256)	
Other	818,927				(818,927)	
Total governmental activities	70,209,015	5,444,189	28,750,133		(36,014,693)	
Total primary government	\$ 70,209,015	\$ 5,444,189	\$ 28,750,133		(36,014,693)	
Component unit:						
Goodall Park Trust	\$ 26,554		\$ 10,930			\$ (15,624)
General revenues:						
Property taxes, levied for general purposes					\$ 29,450,416	
Excise taxes					3,121,677	
Payments in lieu of taxes					41,190	
Interest and penalties on taxes					108,087	
Franchise tax					233,526	
Grants and contributions not restricted to specific programs:						
Homestead exemption and business equipment exemption					609,155	
Other state aid					284,027	
State revenue sharing					1,349,108	
Donations and contributions					40,570	
Unrestricted investment earnings					94,180	
Other					377,839	
Total general revenues					35,709,775	
Change in net position					(304,918)	\$ (15,624)
Net position - beginning, as restated					45,840,063	521,206
Net position - ending					\$ 45,535,145	\$ 505,582

See independent auditors' report.

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

City of Sanford, Maine
Balance Sheet
Governmental Funds
June 30, 2015

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 11,849,595	\$ 3,168,696	\$ 15,018,291
Investments		690,904	690,904
Receivables:			
Accounts and intergovernmental, net	852,112	808,507	1,660,619
Taxes receivable	1,345,361		1,345,361
Taxes receivable - prior years	228,609		228,609
Tax liens	659,806		659,806
Interfund loans receivable	1,155,126	792,963	1,948,089
Inventory		29,869	29,869
Land (held for investment)		109,500	109,500
Total assets	\$ 16,090,609	\$ 5,600,439	\$ 21,691,048
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts payable and other current liabilities	\$ 1,002,208		\$ 1,002,208
Accrued payroll and other related liabilities	4,526,383	\$ 377,375	4,903,758
Interfund loans payable		1,939,814	1,939,814
Total liabilities	5,528,591	2,317,189	7,845,780
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue-property taxes	1,784,771		1,784,771
Total deferred inflows of resources	1,784,771		1,784,771
Fund balances:			
Nonspendable		145,369	145,369
Restricted	99,613	3,481,886	3,581,499
Committed	2,196,956	20,693	2,217,649
Assigned	872,033		872,033
Unassigned - School	(881,483)		(881,483)
Unassigned - City	6,490,128	(364,698)	6,125,430
Total fund balances	8,777,247	3,283,250	12,060,497
Total liabilities, deferred inflows of resources and fund balances	\$ 16,090,609	\$ 5,600,439	
<p>Amounts reported for governmental activities in the statement of net position are different because:</p> <p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 56,620,265</p> <p>Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. 1,784,771</p> <p>Deferred outflows/inflows of resources represent a consumption/acquisition of net position that applies to a future period, therefore will not be recognized as an expenditure or revenue until then, and therefore, are not reported in the funds. (2,958,056)</p> <p>Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds.</p> <p> Bonds and notes payable (11,941,017)</p> <p> Capital leases (834,880)</p> <p> Accrued interest (76,624)</p> <p> Landfill liability (320,000)</p> <p> Other postemployment benefits liability (1,086,674)</p> <p> Accrued compensated absences (2,226,445)</p> <p> Net pension liability (5,486,692)</p> <p>Net position of governmental activities \$ 45,535,145</p>			

See independent auditors' report.

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

City of Sanford, Maine
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2015

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 31,973,098	\$ 785,089	\$ 32,758,187
Licenses and permits	2,899,308		2,899,308
Intergovernmental	25,875,535	5,525,106	31,400,641
Investment income	83,807	9,602	93,409
Donations		40,570	40,570
Other	986,736	1,803,253	2,789,989
Total revenues	61,818,484	8,163,620	69,982,104
Expenditures:			
Current:			
General government	6,689,573	753,609	7,443,182
Public services	1,906,768	487,445	2,394,213
Public safety	8,736,399	48,874	8,785,273
Public works	3,548,768	85,510	3,634,278
County tax	848,529		848,529
Education	36,772,273	6,383,783	43,156,056
Debt service	948,389		948,389
Capital improvements	1,657,650	4,013,090	5,670,740
Other	818,927		818,927
Total expenditures	61,927,276	11,772,311	73,699,587
Deficiency of revenues over expenditures	(108,792)	(3,608,691)	(3,717,483)
Other financing sources (uses):			
Transfers in	10,462	52,548	63,010
Transfers out	(34,500)	(28,510)	(63,010)
Proceeds from capital leases	368,551		368,551
Proceeds from bonds		3,496,000	3,496,000
Total other financing sources	344,513	3,520,038	3,864,551
Net change in fund balances	235,721	(88,653)	147,068
Fund balances, beginning of year	8,541,526	3,371,903	11,913,429
Fund balances, end of year	\$ 8,777,247	\$ 3,283,250	\$ 12,060,497

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

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, 2015

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

Net change in fund balances - total governmental funds	\$ 147,068
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	4,652,484
Depreciation expense	(3,377,352)
Deferred outflows/inflows of resources represents a consumption/acquisition of net position that applies to a future period, therefore will not be recognized as an expenditure until then.	(4,577,202)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(78,007)
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	(6,340)
Landfill	35,000
Compensated absences	(77,503)
Other postemployment benefits expense	(107,322)
Pension expense	5,558,471
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	(368,551)
Capital lease principal payments	177,242
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	\$ (3,496,000)
General obligation bond payments	1,134,982
York County debt payments	78,112
	(2,282,906)

Change in net position of governmental activities	\$ (304,918)
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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, 2015

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 31,500,423	\$ 31,500,423	\$ 31,973,098	\$ 472,675
Licenses, permits and fees	3,131,612	3,131,612	2,899,308	(232,304)
Intergovernmental	23,165,144	23,165,144	23,278,421	113,277
Interest earned	60,000	60,000	83,807	23,807
Other	930,871	930,871	856,235	(74,636)
Total revenues	58,788,050	58,788,050	59,090,869	302,819
Expenditures:				
Current:				
General government	6,809,784	6,809,784	6,675,464	134,320
Public services	1,841,331	1,841,331	1,812,357	28,974
Public safety	8,476,286	8,476,286	8,376,424	99,862
Public works	3,531,147	3,531,147	3,548,768	(17,621)
Education	35,266,468	35,266,468	34,175,159	1,091,309
County tax	848,529	848,529	848,529	
Other	865,686	865,686	818,927	46,759
Debt service	942,491	942,491	945,346	(2,855)
Capital improvements	1,556,328	3,854,606	1,657,650	2,196,956
Total expenditures	60,138,050	62,436,328	58,858,624	3,577,704
Excess (Deficiency) of revenues over expenditures	(1,350,000)	(3,648,278)	232,245	3,880,523
Other financing sources:				
Use of designated fund balance		2,298,278		(2,298,278)
Transfers in			10,462	10,462
Transfer out			(34,500)	(34,500)
Budgeted use of fund balance - City	850,000	850,000		(850,000)
Budgeted use of fund balance - Education	500,000	500,000		(500,000)
Total other financing sources	1,350,000	3,648,278	(24,038)	(3,672,316)
Net change in fund balances - budgetary basis			208,207	
Reconciliation to GAAP basis:				
Change in general fund committed funds			27,514	
Net change in fund balances - GAAP basis			235,721	
Fund balance, beginning of year			8,541,526	
Fund balance, end of year			\$ 8,777,247	

City of Sanford, Maine
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2015

	Private-purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 199,346	\$ 437,165
Investments	808,760	
Total assets	1,008,106	437,165
LIABILITIES		
Interfund loans	8,277	
Due to student groups		437,165
Total liabilities	8,277	437,165
NET POSITION		
Held in trust	\$ 999,829	\$ -

City of Sanford, Maine
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2015

	Private-purpose Trust Funds
Additions:	
Donations, interest and dividends	\$ 27,956
Total additions	27,956
Deductions:	
School scholarships	19,835
Total deductions	19,835
Change in net position	8,121
Net position, beginning of year	991,708
Net position, end of year	\$ 999,829

Notes to Financial Statements

June 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Sanford, Maine (the City) have been prepared in accordance with generally accepted accounting principles 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 an 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, 2015

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. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the City are included on the statement of net position. 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 revenue 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, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – 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.

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an expense or expenditure until then. The City's deferred outflows relate to its pension liability and are disclosed in Note 7.

Notes to Financial Statements

June 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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.

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 will not be recognized as an inflow of resources (revenue) until that time. The City's deferred inflows on the statement of net position relate to its pension liability and are disclosed in Note 7. The City also has one type of deferred inflow, 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 Funds 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.

Notes to Financial Statements

June 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Fund Equity – Continued

- 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.

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 adoption of this statement is disclosed in Notes 7 and 13.

In November 2013, the GASB issued GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. This statement addresses an issue regarding application of the transition provisions of GASB Statement No. 68 related to contributions made to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The new statement is effective for periods beginning after June 15, 2014. The adoption of this statement is disclosed in Notes 7 and 13.

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.

Notes to Financial Statements

June 30, 2015

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – CONTINUED

Excess of Expenditures over Appropriations

For the year ended June 30, 2015, expenditures exceeded appropriations in the following categories:

City Council	\$ 2,370	Public works	\$ 32,260
Administration	2,012	Airport	30,281
Personnel	8,059	Historical committee	2,878
Planning	369	Other	7,780
Legal services	1,286		

Deficit Fund Balances

At June 30, 2015, the following funds had deficit fund balances over \$10,000:

Emerson School	\$ 10,470
Airport Improvement Program	19,402
High School Interim Financing	319,524

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

NOTE 3 – CASH AND INVESTMENTS

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, 2015, of the City's bank balance of \$15,886,657, \$152,958 was exposed to custodial credit risk due to being uninsured and uncollateralized. The remaining balance 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 \$343,200 investment in money market and repurchase/sweep agreements was 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. These are treated as cash equivalents for financial statement purposes.

Notes to Financial Statements

June 30, 2015

NOTE 3 – CASH AND INVESTMENTS – CONTINUED

At June 30, 2015, the City had the following investments and maturities:

	Fair Value	Less Than 1 Year	1-5 Years	More Than 5 Years
Fixed income	\$ 481,886	\$ 224,766	\$ 257,120	
Mutual funds (1)	167,382		Not applicable	
Equities	<u>1,283,733</u>		<u>Not applicable</u>	
Total investments	<u>\$ 1,993,001</u>	<u>\$ 224,766</u>	<u>\$ 257,120</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	\$ 690,904
Reported in component unit funds	470,865
Reported in fiduciary funds	<u>808,760</u>
Total investments	<u>\$ 1,970,529</u>

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.

NOTE 4 – RECEIVABLES AND PROPERTY TAXES

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 \$1,089,357, are as follows:

	General Fund	Nonmajor Funds	Total
Receivables			
Taxes	\$ 1,573,970		\$ 1,573,970
Liens	659,806		659,806
Accounts and intergovernmental	1,941,469	\$ 808,507	2,749,976
Allowance	<u>(1,089,357)</u>		<u>(1,089,357)</u>
Net total receivables	<u>\$ 3,085,888</u>	<u>\$ 808,507</u>	<u>\$ 3,894,395</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 are reported in the governmental funds as follows:

	Unavailable
Deferred inflows of resources	
Unavailable revenue – property taxes (general fund)	<u>\$ 1,784,771</u>

Notes to Financial Statements

June 30, 2015

NOTE 4 – RECEIVABLES AND PROPERTY TAXES – CONTINUED

Property Tax

Property taxes for the current year were committed on August 14, 2014, 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 99.6% of the estimated State valuation of \$1,336,000,000.

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 \$73,334 for the year ended June 30, 2015.

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.

The following summarizes the 2015 levy:

Assessed value	\$ 1,330,223,060
Tax rate (per \$1,000)	21.62
Commitment	28,759,423
Supplemental taxes assessed	
Total levy	28,157,010
Less collections	27,444,855
Receivable at end of year	<u>\$ 2,233,776</u>
Due date(s)	½ September 16, 2014 ½ March 17, 2015
Interest rate on delinquent taxes	7%
Collection rate	95.4%

Interfund Receivables and Payables

Individual interfund loans receivable and payable balances and transfers at June 30, 2015 were as follows:

Fund	Interfund Loans Receivable	Interfund Loans Payable
General Fund	\$ 1,155,126	
Other Governmental Funds	792,963	\$ 1,939,814
Fiduciary Funds		8,275
Totals	<u>\$ 1,948,089</u>	<u>\$ 1,948,089</u>

Notes to Financial Statements

June 30, 2015

NOTE 5 – CAPITAL ASSETS

Capital Assets

	Balance June 30, 2014	Increases	Decreases	Balance June 30, 2015
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 3,674,533	\$ 742,131		\$ 4,416,664
Construction in progress		2,059,628		2,059,628
Artwork	33,000			33,000
Total capital assets, not being depreciated	<u>3,707,533</u>	<u>2,801,759</u>		<u>6,509,292</u>
Capital assets, being depreciated				
Land improvements	1,102,600		\$ (524)	1,102,076
Buildings and improvements	24,606,304	1,452,568		26,058,872
Machinery and equipment	8,485,804	350,564	(2,238,920)	6,597,448
Vehicles	6,223,753	150,741	(235,565)	6,138,929
Library supplies	1,566,315			1,566,315
Infrastructure	75,510,903			75,510,903
Total capital assets being depreciated	<u>117,495,679</u>	<u>1,953,873</u>	<u>(2,475,009)</u>	<u>116,974,543</u>
Less accumulated depreciation for:				
Land improvements	(492,666)	(28,204)	524	(520,346)
Buildings and improvements	(10,899,190)	(590,208)		(11,489,398)
Machinery and equipment	(6,314,960)	(392,290)	2,186,891	(4,520,359)
Vehicles	(3,590,905)	(385,759)	184,446	(3,792,218)
Library supplies	(1,247,686)	(104,473)		(1,352,159)
Infrastructure	(43,312,671)	(1,876,419)		(45,189,090)
Total accumulated depreciation	<u>(65,858,079)</u>	<u>(3,377,352)</u>	<u>2,371,861</u>	<u>(66,863,570)</u>
Total capital assets being depreciated, net	<u>51,637,600</u>	<u>(1,423,480)</u>	<u>(103,148)</u>	<u>50,110,973</u>
Governmental activities capital assets, net	<u>\$55,345,133</u>	<u>\$ 1,378,279</u>	<u>\$ (103,148)</u>	<u>\$56,620,265</u>

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

Governmental activities	
General government	\$ 15,948
Public safety	251,498
Public works, including depreciation of general infrastructure assets	1,922,518
Public services	411,173
Education	776,215
Total depreciation expense	<u>\$ 3,377,352</u>

Notes to Financial Statements

June 30, 2015

NOTE 6 – LONG-TERM DEBT

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2015 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds and notes payable	\$ 9,345,664	\$ 3,496,000	\$(1,134,982)	\$ 11,706,681	\$3,501,142
Note payable – York County	312,447		(78,112)	234,335	78,112
Capital leases	643,570	368,551	(177,242)	834,880	166,356
Net pension liability	11,045,163		(5,558,471)	5,486,692	
Compensated absences	2,148,942	77,503		2,226,445	
Other post employment benefits	979,352	107,322		1,086,674	
Landfill postclosure care costs	355,000		(35,000)	320,000	35,000
Long-term liabilities	<u>\$24,830,138</u>	<u>\$ 4,049,376</u>	<u>\$(6,983,807)</u>	<u>\$21,895,707</u>	<u>\$3,780,610</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, 2015, the City's outstanding amount of the note payable to York County was \$234,335.

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, 2015:

Fiscal Year Ending	
2016	\$ 195,702
2017	184,704
2018	155,237
2019	107,661
2020	105,367
2021 - 2023	<u>196,455</u>
Total minimum lease payments	945,126
Less amount representing interest	<u>(110,246)</u>
Present value of future minimum lease payments	<u>\$ 834,880</u>

Notes to Financial Statements

June 30, 2015

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%	\$ 15,878
PW/Fire 2006 Series B Bonds	1,100,000	2006	2017	2.00-5.35%	220,000
School Revolving Loan Fund	1,000,000	2006	2016	0.00%	63,400
Roundabout/Millyard	3,650,000	2008	2024	2.075-5.575%	1,710,000
Police Station Part 1	3,210,000	2010	2029	2.00-5.50%	2,623,111
Police Station Part 2	3,000,000	2010	2030	3.436%	2,530,312
School Heating Systems	650,000	2011	2017	0.059-4.30%	260,000
School Renovations	47,438	2012	2016	0.00%	9,486
Promissory Note – Mapes	112,500	2013	2015	0.00%	37,500
Promissory Note – Lincoln Street	187,500	2013	2015	0.00%	62,500
Brownfield Revolving Loan Fund	181,000	2014	2025	3.00%	174,494
School Energy Improvements	1,500,000	2014	2024	1.67%	1,500,000
School Construction	2,500,000	2015	2016	0.84%	2,500,000
Total bonds and notes payable	<u>\$ 17,269,438</u>				<u>\$ 11,706,681</u>

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

Years Ending June 30,	Principal	Interest	Total
2016	\$ 3,501,142	\$ 311,741	\$ 3,812,883
2017	896,781	265,332	1,162,113
2018	630,080	246,282	876,362
2019	636,132	229,872	866,004
2020	643,023	212,608	855,631
2021-2025	3,229,044	664,297	3,893,341
2026-2030	1,969,210	177,853	2,147,063
2031-2032	<u>201,269</u>	<u>7,573</u>	<u>208,842</u>
Totals	<u>\$ 11,706,681</u>	<u>\$ 2,115,558</u>	<u>\$ 13,822,239</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, 2015, the City's outstanding debt did not exceed these limits.

Included in bonds payable is a bond anticipation note (BAN) for \$2.5 million which is due and payable on June 1, 2016. The total amount available under the BAN is \$8 million. The BAN is expected to be refinanced with the new school construction bond in 2016.

Notes to Financial Statements

June 30, 2015

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 remediation 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 remediation 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, 2015

NOTE 6 – LONG-TERM DEBT – CONTINUED

Landfill Closure and Postclosure Care Costs - 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, 2015, the City's recorded liability representing the remaining cost related to closure and post closure is \$280,000. 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, 2015, the City's share is 4.80% or \$371,027 of York County's \$7,730,059 long-term debt outstanding as of June 30, 2015.

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, 2015, was \$1,564,087.

Notes to Financial Statements

June 30, 2015

NOTE 7 – PENSION PLANS

Plan Descriptions

The City contributes to the Maine Public Employees Retirement System, as part of the State Employee and Teacher Plan (the Teacher Plan) and also the Participating Local District Consolidated Plan (the PLD plan) or (the Plans) which are cost sharing multiple employer defined benefit pension plans. The Plans were established as the administrator of a public employee retirement system under the Laws of the State of Maine. The City School Department's teaching certified employees plus other qualified educators, are eligible to participate in the Teacher Plan. The Teacher Plan covers 229 participating employers. The City's general services, public works, Sanford Regional Communication Center, and management group, police and fire employees and the City School Department's custodians, school lunch personnel, and other non-teacher personnel including, some ed techs, central office employees, and secretaries employees have the option to participate in the PLD Plan. The PLD Plan covers 286 participating employers.

Employee membership data related to the Plans, as of June 30, 2014 was as follows:

	Teachers	PLD
Current participants: Vested and non-vested	39,910	10,848
Terminated participants: Vested	7,571	2,071
Retirees and beneficiaries receiving benefits	<u>32,611</u>	<u>8,333</u>
	<u>80,092</u>	<u>21,252</u>

Benefit terms are established by Maine statute, in the case of the PLD Plan, an advisory group, also established by statute, reviews the terms of the Plan and periodically makes recommendations. The Plans' retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for Teacher Plan members is age 60, 62 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. For PLD Plan members, normal retirement age is 60. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The Plans also provide disability and death benefits which are established by statute for State employee members and by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the Plan's Board of Trustees and is currently 5%.

For the year ended June 30, 2015, the City's total payroll for all employees was \$29,560,710. Total covered payroll was \$18,348,011 for the Teacher Plan and \$8,630,045 for the PLD Plan. Covered payroll refers to all compensation paid by the City to active employees covered by the Plan.

Notes to Financial Statements

June 30, 2015

NOTE 7 – PENSION PLANS – CONTINUED

Contributions

The contribution requirements of the Teacher Plan members are defined by law or the Plan's Board. Teacher Plan members of the City School Department are required to contribute 7.65% of covered compensation to the Teacher Plan. The employees' contributions are deducted from the employee's wages or salary and remitted by the City School Department to the Teacher Plan on a monthly basis. The State is statutorily required to contribute 13.03% of annual Teacher wages, excluding wages covered by grants, which pays for the unfunded liability for the teachers. Employer contribution rates are determined through actuarial valuations. The City School Department's required contribution rate for the year ended June 30, 2015, was 2.65% of annual Teacher payroll, plus 13.03% for grant fund wages, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year (normal cost contributions). The City School Department's contributions to the Teacher Plan for the year ended June 30, 2015 were \$649,160.

The contribution requirements of the PLD Plan members are defined by law or the Plan's Board. Employees of the City and City School Department are required to contribute between 7-8.5% of covered compensation to the PLD Plan. The contributions are deducted from the employee's wages or salary and remitted by the City School Department to the Plan on a monthly basis. Employer contribution rates are determined through actuarial valuations. The City and City School Department's required contribution rate for the year ended June 30, 2015, was between 7.8% and 13.4% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City School Department's and the City's contributions to the Plan for the year ended June 30, 2015 were \$1,036,776.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

Teacher Plan

At June 30, 2015, the City School Department reported a liability for its proportionate share of the net pension liability that reflected a reduction of State pension support provided to the City School Department. The amount recognized by the City School Department as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the City School Department were as follows:

City School Department's proportionate share of the net pension liability	\$ 1,227,763
State's proportionate share of the net pension liability associated with the City School Department	16,583,886
Total	<u>\$ 17,811,649</u>

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions relative to the projected contributions of all participating school districts and the State, actuarially determined. At June 30, 2014, the City School Department's proportion was 0.11 percent, which was a decrease of 0.02 from its proportion measured as of June 30, 2013.

Notes to Financial Statements

June 30, 2015

NOTE 7 – PENSION PLANS – CONTINUED

Teacher Plan - Continued

For the year ended June 30, 2015, the School Department recognized pension expense of \$145,212 and revenue of \$2,294,067 for support provided by the State. In addition, the School Unit reported deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results		\$ 6,139
Changes of assumptions	\$ 84,555	
Net difference between projected and actual earnings on Plan investments		525,404
Changes in proportion and differences between contributions and proportionate share of contributions	301,113	163,151
Contributions subsequent to the measurement date	649,160	
Total	<u>\$ 1,034,828</u>	<u>\$ 694,694</u>

The \$649,160 of deferred outflows of resources resulting from the City School Department's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2015. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be netted and recognized in pension expense (reduction in expense) as follows:

Years ending June 30,	
2016	\$ (23,162)
2017	(23,162)
2018	(131,351)
2019	(131,351)
Total	<u>\$ (309,026)</u>

PLD Plan

At June 30, 2015, the City and the City School Department reported a liability of \$4,258,929 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City and the City School Department's proportion of the net pension liability was based on a projection of the City and the City School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2014, the City and the City School Department's proportion was 2.77%, which was a decrease of 0.15% from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the City and the City School Department recognized pension expense of \$559,727. At June 30, 2015, the City and the City School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Notes to Financial Statements

June 30, 2015

NOTE 7 – PENSION PLANS – CONTINUED

PLD Plan - Continued

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	\$ 534,794	
Changes of assumptions		
Net difference between projected and actual earnings on Plan investments		\$ 4,523,253
Changes in proportion and differences between contributions and proportionate share of contributions		346,507
Contributions subsequent to the measurement date	1,036,776	
Total	<u>\$ 1,571,570</u>	<u>\$ 4,869,760</u>

The \$1,036,776 of deferred outflows of resources resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2015. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be netted and recognized in pension expense (reduction in expense) as follows:

Years ending June 30,	
2016	\$(1,068,051)
2017	(1,068,051)
2018	(1,068,050)
2019	<u>(1,130,814)</u>
Total	<u>\$(4,334,966)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	Teachers Plan 2.55% and PLD Plan 3.12%, per annum
Salary increases	Teachers Plan 3.5%-13.5% and PLD Plan 3.5%-9.5%, per year
Investment rate of return	Teachers Plan 7.125% and PLD Plan 7.25%, per annum, compounded annually

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period of July 1, 2005 to June 30, 2010.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Notes to Financial Statements

June 30, 2015

NOTE 7 – PENSION PLANS – CONTINUED

Actuarial Assumptions - Continued

Asset Class	Target Allocation %	Long-term Expected Real Rate of Return
Fixed income	25%	0.0 %
U.S. equities	20%	2.5 %
Non-U.S. equities	20%	5.5 %
Real estate	10%	3.7 %
Infrastructure	10%	4.0 %
Private equity	10%	7.6 %
Hard Assets	5%	4.8 %
Total	100%	

Discount Rate

The discount rate used to measure the total pension liability was 7.125% for the Teacher Plan and 7.25% for the PLD Plan. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

Teacher Plan

The following presents the City School Department's proportionate share of the net pension liability calculated using the discount rate of 7.125%, as well as what the City School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.125%) or 1-percentage-point higher (8.125%) than the current rate:

	Discount rate	City and School Department's proportionate share of net pension liability
1% decrease	6.125%	\$ 2,351,873
Current discount rate	7.125%	\$ 1,227,763
1% increase	8.125%	\$ 287,307

Notes to Financial Statements

June 30, 2015

NOTE 7 – PENSION PLANS – CONTINUED

PLD Plan

The following presents the City and the City School Department's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the City and the City School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	Discount rate	City and School Department's proportionate share of net pension liability
1% decrease	6.25%	\$ 13,286,603
Current discount rate	7.25%	\$ 4,258,929
1% increase	8.25%	\$ (3,287,085)

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Maine Public Employees Retirement System financial report.

On-Behalf Payments

The State of Maine makes a contribution to the Maine Public Employees Retirement System Teachers Fund for the teachers of the City School Department. The actual payment, which is made by the State, is determined by an actuary for the entire teachers' fund. The Maine Public Employees Retirement System estimates the payment made on-behalf of the City School Department to approximate 13.03% of the qualified teachers' salaries, plus an additional 2.16% for health insurance. For the year ended June 30, 2015, the total amount of on-behalf payments was approximately \$2,597,000 and was recognized in the fund financial statements. The amount of on-behalf payments recognized in the government wide financial statements for pension expense was approximately \$909,000.

Notes to Financial Statements

June 30, 2015

NOTE 8 – FUND BALANCES AND NET POSITION

Fund Balances

As of June 30, 2015, fund balance components consisted of the following:

	General Fund	Other Governmental Funds	Total
Nonspendable:			
Inventory		\$ 29,869	\$ 29,869
Land held for resale		109,500	109,500
Principal for permanent funds		6,000	6,000
Total Nonspendable		<u>145,369</u>	<u>145,369</u>
Restricted:			
Adult education	\$ 99,613		99,613
Special revenue funds		2,342,946	2,342,946
Capital project funds		259,120	259,120
Permanent funds		879,820	879,820
Total Restricted	<u>99,613</u>	<u>3,481,886</u>	<u>3,581,499</u>
Committed:			
Capital plan	2,196,956		2,196,956
Capital projects		20,693	20,693
Total Committed	<u>2,196,956</u>	<u>20,693</u>	<u>2,217,649</u>
Assigned:			
Subsequent budget – City	850,000		850,000
Various assigned funds	22,033		22,033
Total Assigned	<u>872,033</u>		<u>872,033</u>
Unassigned	<u>5,608,645</u>	<u>(364,698)</u>	<u>5,243,947</u>
Total Fund Balance	<u>\$ 8,777,247</u>	<u>\$ 3,283,250</u>	<u>\$12,060,497</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 is reported as restricted when there are limitations imposed on its 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.

Notes to Financial Statements

June 30, 2015

NOTE 8 – FUND BALANCES AND NET POSITION – CONTINUED

Net Position – Continued

The City's net investment in capital assets was calculated as follows at June 30, 2015:

	Governmental Activities
Capital assets	\$ 123,483,835
Accumulated depreciation	(66,863,570)
Bonds and notes payable	(11,706,681)
Capital leases	(834,880)
Net investment in capital assets	<u>\$ 44,078,704</u>

NOTE 9 – 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, 2015:

Fiscal Year Ending	
2016	\$ 202,893
2017	204,952
2018	92,284
2019	23,344
Total operating lease payments due	<u>\$ 523,473</u>

NOTE 10 – 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, 2015.

Notes to Financial Statements

June 30, 2015

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 August 2014 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 OPEB 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:

	2015
Normal cost	\$ 67,765
Amortization of unfunded	84,010
Adjustment to ARC	(56,636)
Interest	<u>42,180</u>
Annual required contribution	<u>\$ 137,319</u>

Notes to Financial Statements

June 30, 2015

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS – CONTINUED

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

	2015
OPEB liability, July 1,	\$ 979,352
Annual required contribution	137,319
Less: actual contributions	(29,997)
	<u>\$ 1,086,674</u>

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, 2015 is as follows:

Annual required contribution	\$ 137,319
Actual contribution	29,997
Percent contributed	<u>21.94%</u>
Actuarial accrued liability	1,510,811
Plan assets	
Unfunded actuarial accrued liability	<u>1,510,811</u>
Covered payroll	9,723,058
Unfunded actuarial accrued liability As a percentage of covered payroll	<u>15.54%</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:

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%

Notes to Financial Statements

June 30, 2015

NOTE 13 – PRIOR PERIOD ADJUSTMENT

Beginning net position was adjusted as a result of the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, during the year ended June 30, 2015. Beginning net position was reduced by \$9,426,017 as a result of the implementation of this new accounting standard.

NOTE 14 – SUBSEQUENT EVENT

On March 12, 2015, the School Department borrowed \$8 million in a bond anticipation note from Bangor Savings Bank. The interest rate is .84% and the principal balance is due on March 12, 2016. Included in Construction-in-Progress of \$2,059,628 as of June 30, 2015 is land purchased and architectural and design fees related to the new high school and regional technical center. The approved total project cost for the new high school and regional technical center is \$102.7 million. Construction is due to begin in April 2016.

Required Supplementary Information

June 30, 2015

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%
2015	1/1/14		1,510,811	1,510,811	0.00%	9,723,058	15.54%

City of Sanford, Maine
Schedule of Proportionate Share of the Net Pension Liability
Maine Public Employees Retirement System
June 30, 2015

Teacher Plan

Year Ended	Valuation Date	City Proportion of the Net Pension Liability	City Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability	Total Net Pension Liability	Covered Employee Payroll	City Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2015	June 30, 2014	0.11%	\$ 1,227,763	\$ 16,583,886	\$ 17,811,649	\$ 18,348,011	6.69%	84.04%

PLD Plan

Year Ended	Valuation Date	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Employee Payroll	Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2015	June 30, 2014	2.77%	\$ 4,258,929	\$ 8,630,045	49%	94.10%

City of Sanford, Maine
Schedule of Contributions
Maine Public Employees Retirement System
June 30, 2015

Teachers Plan

Year Ended	Valuation Date	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as as a Percentage of Covered Employee Payroll
June 30, 2015	June 30, 2014	\$ 649,160	\$ 649,160	\$ -	\$ 18,348,011	3.54%

PLD Plan

Year Ended	Valuation Date	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as as a Percentage of Covered Employee Payroll
June 30, 2015	June 30, 2014	\$ 77,323	\$ 77,323	\$ -	\$ 8,630,045	0.90%

Independent Auditors' Report on Additional Information

City Council
City of Sanford, Maine

We have audited the financial statements of the City of Sanford, Maine as of and for the year ended June 30, 2015, and our report thereon dated December 15, 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 43 through 73 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.

Macpage LLC

South Portland, Maine
December 15, 2015



City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2015

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Other Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 2,937,293	\$ 781,513	\$ 453,451	\$ 4,172,257
Investments			690,904	690,904
Accounts and intergovernmental receivable	791,885	14,185	2,437	808,507
Interfund loans	792,963			792,963
Inventory	29,869			29,869
Land (held for investment)			109,500	109,500
Total assets	\$ 4,552,010	\$ 795,698	\$ 1,256,292	\$ 6,604,000
LIABILITIES AND FUND BALANCES				
Liabilities:				
Deficit cash	\$ 682,005	\$ 321,556		\$ 1,003,561
Accrued payroll	377,375			377,375
Interfund loans	1,133,566	545,276	\$ 260,972	1,939,814
Total liabilities	2,192,946	866,832	260,972	3,320,750
Fund balances (deficit):				
Nonspendable	29,869		115,500	145,369
Restricted	2,342,946	259,120	879,820	3,481,886
Committed		20,693		20,693
Unassigned	(13,751)	(350,947)		(364,698)
Total fund balances	2,359,064	(71,134)	995,320	3,283,250
Total liabilities and fund balances	\$ 4,552,010	\$ 795,698	\$ 1,256,292	\$ 6,604,000

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2015

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
Revenues:				
Taxes	\$ 785,089			\$ 785,089
Intergovernmental	5,125,433	\$ 399,673		5,525,106
Donations			\$ 40,570	40,570
Interest earned	1,687		7,915	9,602
Other revenue	1,786,146	17,107		1,803,253
Total revenues	7,698,355	416,780	48,485	8,163,620
Expenditures:				
Current:				
General government	753,609			753,609
Public services	437,839		49,606	487,445
Public safety	48,874			48,874
Public works	85,510			85,510
Education	6,383,783			6,383,783
Capital expenditures		4,013,090		4,013,090
Total expenditures	7,709,615	4,013,090	49,606	11,772,311
Deficiency of revenues over expenditures	(11,260)	(3,596,310)	(1,121)	(3,608,691)
Other financing sources (uses):				
Transfers in	41,067	11,481		52,548
Transfers out		(21,943)	(6,567)	(28,510)
Proceeds from bonds		3,496,000		3,496,000
Total other financing sources (uses)	41,067	3,485,538	(6,567)	3,520,038
Net change in fund balances	29,807	(110,772)	(7,688)	(88,653)
Fund balances, beginning of year, as restated	2,329,257	39,638	1,003,008	3,371,903
Fund balances, end of year	\$ 2,359,064	\$ (71,134)	\$ 995,320	\$ 3,283,250

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
General Government - Federal and State
June 30, 2015

	2042 KKW	2126 Workforce Development Grant	2130 Tourism Development	2132 2014 MEA Grant	2135 Trails Development Urban Forestry	Totals
ASSETS						
Cash and cash equivalents	\$ 61,751	\$ 6,400	\$ 25,000	\$ 49,071	\$ 2,778	\$ 145,000
Total assets	\$ 61,751	\$ 6,400	\$ 25,000	\$ 49,071	\$ 2,778	\$ 145,000
LIABILITIES AND FUND BALANCES						
Liabilities:						
Deficit cash						
Interfund loans payable		\$ 6,400	\$ 22,554	\$ 48,999	\$ 822	\$ 78,775
Total liabilities		6,400	22,554	48,999	822	78,775
Fund balances:						
Restricted	\$ 61,751		2,446	72	1,956	66,225
Unassigned						
Total fund balances (deficit)	61,751		2,446	72	1,956	66,225
Total liabilities and fund balances	\$ 61,751	\$ 6,400	\$ 25,000	\$ 49,071	\$ 2,778	\$ 145,000

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
General Government - Other Programs
June 30, 2015

	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	2012 Kenndy Center TIF	2013 SPH, LLC TIF
ASSETS									
Cash and cash equivalents	\$ 81,956	\$ 68,807	\$ 370,367	\$ 42,943	\$ 10,636	\$ 59,288	\$ 44,117	\$ 10,134	\$ 58,646
Total Assets	\$ 81,956	\$ 68,807	\$ 370,367	\$ 42,943	\$ 10,636	\$ 59,288	\$ 44,117	\$ 10,134	\$ 58,646
LIABILITIES AND FUND BALANCES									
Liabilities:									
Deficit Cash									
Interfund loans payable	\$ 73,508	\$ 5,454	\$ 100,000	\$ 13,478	\$ 7,975	\$ 22,006	\$ 19,228	\$ 10,134	\$ 24,570
Total Liabilities	73,508	5,454	100,000	13,478	7,975	22,006	19,228	10,134	24,570
Fund balances:									
Restricted	8,448	63,353	270,367	29,465	2,661	37,282	24,889		34,076
Unassigned									
Total fund balances (deficit)	8,448	63,353	270,367	29,465	2,661	37,282	24,889		34,076
Total liabilities and fund balances	\$ 81,956	\$ 68,807	\$ 370,367	\$ 42,943	\$ 10,636	\$ 59,288	\$ 44,117	\$ 10,134	\$ 58,646

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
General Government - Other Programs
June 30, 2015

	2014 Mill Development TIF	2015 New England Truck Tire TIF	2020 Impact Fees	2116 Tax Acquired Property Remediation	2118 Central Maine Power Company	2121 Emerson School	2124 Roosevelt School	2131 Goodall Park 100 Year Anniversary	2133 City Unemployment Compensation	2281 School Unemployment Compensation	2137 Legal Reserve	Totals
ASSETS												
Cash and cash equivalents	\$ 58,140	\$ 10,974	\$ 247,800	\$ 89,625	\$ 35,000			\$ 1,080	\$ 71,290	\$ 95,911	\$ 30,000	\$ 1,386,714
Total Assets	\$ 58,140	\$ 10,974	\$ 247,800	\$ 89,625	\$ 35,000			\$ 1,080	\$ 71,290	\$ 95,911	\$ 30,000	\$ 1,386,714
LIABILITIES AND FUND BALANCES												
Liabilities:												
Deficit Cash						\$ 5,548	\$ 734					\$ 6,282
Interfund loans payable	\$ 53,050	\$ 3,680		\$ 970		4,922	611	\$ 2,308				341,894
Total Liabilities	53,050	3,680		970		10,470	1,345	2,308				348,176
Fund balances:												
Restricted	5,090	7,294	\$ 247,800	88,655	\$ 35,000				\$ 71,290	\$ 95,911	\$ 30,000	1,051,581
Unassigned						(10,470)	(1,345)	(1,228)				(13,043)
Total fund balances (deficit)	5,090	7,294	247,800	88,655	35,000	(10,470)	(1,345)	(1,228)	71,290	95,911	30,000	1,038,538
Total liabilities and fund balances	\$ 58,140	\$ 10,974	\$ 247,800	\$ 89,625	\$ 35,000	\$ -	\$ -	\$ 1,080	\$ 71,290	\$ 95,911	\$ 30,000	\$ 1,386,714

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Service
June 30, 2015

	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
ASSETS									
Cash and cash equivalents	\$ 435,924	\$ 10,403	\$ 13,445	\$ 7,164	\$ 8,871	\$ 6,682	\$ 98	\$ 5,000	\$ 487,587
Total Assets	\$ 435,924	\$ 10,403	\$ 13,445	\$ 7,164	\$ 8,871	\$ 6,682	\$ 98	\$ 5,000	\$ 487,587
LIABILITIES AND FUND BALANCES									
Liabilities:									
Deficit cash									
Interfund loans payable	\$ 410,596	\$ 9,939	\$ 8,982		\$ 5,059	\$ 3,362			\$ 437,938
Total Liabilities	410,596	9,939	8,982		5,059	3,362			\$ 437,938
Fund balances:									
Restricted	25,328	464	4,463	\$ 7,164	3,812	3,320	\$ 98	\$ 5,000	49,649
Unassigned									
Total fund balances (deficit)	25,328	464	4,463	7,164	3,812	3,320	98	5,000	49,649
Total liabilities and fund balances	\$ 435,924	\$ 10,403	\$ 13,445	\$ 7,164	\$ 8,871	\$ 6,682	\$ 98	\$ 5,000	\$ 487,587

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2015

	2201 Wellness Team	2202 E-Rate	2203 Industrial Tech Sending School	2204 Melmec Grant	2205 Lucy Emery Funds	2206 Eco Maine	2208 Remax Hometown Agency	2209 Efficiency Maine	2210 Kids Club	2211 Lafayette Local Funds	2215 Let's Go Grant	2216 CAPCO Grant	2217 ING Unsung Heroes	2218 Junior High Local Funds
ASSETS														
Cash and cash equivalents	\$ 94	\$ 61,423	\$ 119,401		\$ 2,340	\$ 244 340	\$ 1,125		\$ 30,169		\$ 47			\$ 815
Accounts receivable														
Interfund loans receivable		195,473	102,971	\$ 20,930				\$ 18,472	6,833	\$ 775		\$ 1,804	\$ 1,451	2,119
Inventory														
Total Assets	\$ 94	\$ 256,896	\$ 222,372	\$ 20,930	\$ 2,340	\$ 584	\$ 1,125	\$ 18,472	\$ 37,002	\$ 775	\$ 47	\$ 1,804	\$ 1,451	\$ 2,934
LIABILITIES AND FUND BALANCES														
Liabilities:														
Deficit Cash				\$ 20,929				\$ 18,472		\$ 775		\$ 1,804	\$ 1,196	
Accounts payable														
Accrued Payroll														
Interfund loans payable														
Total Liabilities				20,929				18,472		775		1,804	1,196	
Fund balances:														
Restricted	\$ 94	\$ 256,896	\$ 222,372		\$ 2,340	\$ 584	\$ 1,125		\$ 37,002		\$ 47		255	\$ 2,934
Unassigned				\$ 1										
Total fund balances (deficit)	94	256,896	222,372	1	2,340	584	1,125		37,002		47		255	2,934
Total liabilities and fund balances	\$ 94	\$ 256,896	\$ 222,372	\$ 20,930	\$ 2,340	\$ 584	\$ 1,125	\$ 18,472	\$ 37,002	\$ 775	\$ 47	\$ 1,804	\$ 1,451	\$ 2,934

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2015

	2222 Target Media Grant	2223 Building Assets Reducing Risk	2228 Partners in Arts & Learning	2233 Lighthouse Grant	2238 College Transition	2239 Title IA	2249 MaineCare	2252 IDEA Grant - Local Entitlement	2253 ECT Grant (Preschool)	2258 21st Century
ASSETS										
Cash and cash equivalents		\$ 46,713			\$ 13,317					
Accounts receivable						\$ 177,718	\$ 7,518	\$ 227,752	\$ 8,354	12,965
Interfund loans receivable	\$ 499			\$ 132		64,515	49,692		15,306	706
Inventory										
Total Assets	\$ 499	\$ 46,713		\$ 132	\$ 13,317	\$ 242,233	\$ 57,210	\$ 227,752	\$ 23,660	\$ 13,671
LIABILITIES AND FUND BALANCES										
Liabilities:										
Deficit Cash	\$ 204		\$ 106	\$ 132		\$ 124,068	\$ 4,490	\$ 9,760	\$ 19,565	\$ 13,671
Accounts payable										
Accrued Payroll						118,165		135,279	4,095	
Interfund loans payable		\$ 46,713	\$ 448		\$ 3			82,713		
Total Liabilities	204	46,713	554	132	3	242,233	4,490	227,752	23,660	13,671
Fund balances:										
Restricted	295				13,314		52,720			
Unassigned			(554)							
Total fund balances (deficit)	295		(554)		13,314		52,720			
Total liabilities and fund balances	\$ 499	\$ 46,713	\$ -	\$ 132	\$ 13,317	\$ 242,233	\$ 57,210	\$ 227,752	\$ 23,660	\$ 13,671

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2015

	2261 Title III - English Language Acquisition	2262 Title IIA - Teacher Quality	2266 Nellie Mae Grant	2268 Title IC - Perkins	2269 Adult Basic Education	2270 ARRA Jobs	2271 Health Insurance Premiums Pass-through	2272 Corning Grant	2273 SHS iPad Program
ASSETS									
Cash and cash equivalents	\$ 716					\$ 912		\$ 6,442	\$ 46,483
Accounts receivable		63,046	\$ 183,030	\$ 16,437	\$ 1,920				
Interfund loans receivable		273,897	11,550		25,838				
Inventory									
Total Assets	\$ 716	\$ 336,943	\$ 194,580	\$ 16,437	\$ 27,758	\$ 912		\$ 6,442	\$ 46,483
LIABILITIES AND FUND BALANCES									
Liabilities:									
Deficit Cash		\$ 300,806	\$ 116,355	\$ 16,350	\$ 26,324		\$ 163		
Accounts payable									
Accrued payroll		\$ 36,136	77,248	87	1,433				
Interfund loans payable	717					\$ 912			
Total Liabilities	717	336,942	193,603	16,437	27,757	912	163		
Fund balances:									
Restricted		1			1			\$ 6,442	\$ 46,483
Unassigned	(1)		977				(163)		
Total fund balances (deficit)	(1)	1	977		1		(163)	6,442	46,483
Total liabilities and fund balances	\$ 716	\$ 336,943	\$ 194,580	\$ 16,437	\$ 27,758	\$ 912	\$ -	\$ 6,442	\$ 46,483

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2015

	2274	2275	2277	2279	2282	2283	5000	
	Wal-Mart	Trans	Genest	SHS	Perkins	PreSchool	School	
	Foundation	Grant	Foundation	Local	Mini	Expansion	Cafeteria	
	Foundation	Proficiency	Grant	Funds	Grant	Grant		Totals
ASSETS								
Cash and cash equivalents	\$ 21	\$ 35,436	\$ 30,000	\$ 725			\$ 243,756	\$ 640,179
Accounts receivable						\$ 552.0	92,253	791,885
Interfund loans receivable								792,963
Inventory							29,869	29,869
Total Assets	\$ 21	\$ 35,436	\$ 30,000	\$ 725		\$ 552	\$ 365,878	\$ 2,254,896
LIABILITIES AND FUND BALANCES								
Liabilities:								
Deficit Cash					\$ 1	\$ 552		\$ 675,723
Accounts payable								-
Accrued Payroll		\$ 4,917					\$ 15	377,375
Interfund loans payable							8,141	139,647
Total Liabilities		4,917			1	552	8,156	1,192,745
Fund balances:								
Restricted	\$ 21	30,519	\$ 30,000	\$ 725			357,722	1,061,892
Unassigned					(1)			259
Total fund balances (deficit)	21	30,519	30,000	725	(1)		357,722	1,062,151
Total liabilities and fund balances	\$ 21	\$ 35,436	\$ 30,000	\$ 725	\$ -	\$ 552	\$ 365,878	\$ 2,254,896

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Safety
June 30, 2015

	2053 Seized Assets	2064 Homeland Security	2075 Home Fire Sprinkler Coalition	2078 2012 JAG Program	2105 Firearms Range	2106 SPD Training	2111 Smoke Detector Program	2122 Edward Byrne Memorial Justice	2128 2014 JAG Program	Totals
ASSETS										
Cash and cash equivalents	\$ 16,545	\$ 5,467	\$ 1,500	\$ 11,971	\$ 10,902	\$ 485	\$ 2,946	\$ 16,958	\$ 2,735	\$ 69,509
Total Assets	\$ 16,545	\$ 5,467	\$ 1,500	\$ 11,971	\$ 10,902	\$ 485	\$ 2,946	\$ 16,958	\$ 2,735	\$ 69,509
LIABILITIES AND FUND BALANCES										
Liabilities:										
Deficit Cash										
Interfund loans payable	\$ 16,716			\$ 11,971		\$ 91		\$ 17,716	\$ 2,773	\$ 49,267
Total Liabilities	16,716			11,971		91		17,716	2,773	49,267
Fund balances:										
Nonspendable										
Restricted		\$ 5,467	\$ 1,500		\$ 10,902	394	\$ 2,946			21,209
Unassigned	(171)							(758)	(38)	(967)
Total fund balances (deficit)	(171)	5,467	1,500	-	10,902	394	2,946	(758)	(38)	20,242
Total liabilities and fund balances	\$ 16,545	\$ 5,467	\$ 1,500	\$ 11,971	\$ 10,902	\$ 485	\$ 2,946	\$ 16,958	\$ 2,735	\$ 69,509

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Works
June 30, 2015

	2098 FEMA 1920 Disaster Recovery	2100 Brownfields Area Planning	2108 Brownfields Assessment	2109 Brownfields Mill Clean up	2117 FEMA 4108 Disaster Recovery	Totals
ASSETS						
Cash and cash equivalents	\$ 90,436	2,036	\$ 62,674	\$ 10,000	\$ 43,158	\$ 208,304
Total Assets	\$ 90,436	\$ 2,036	\$ 62,674	\$ 10,000	\$ 43,158	\$ 208,304
LIABILITIES AND FUND BALANCES						
Liabilities:						
Deficit Cash						
Interfund loans payable	\$ 11,337	\$ 2,036	\$ 62,672	\$ 10,000		\$ 86,045
Total Liabilities	11,337	2,036	62,672	10,000		86,045
Fund balances:						
Nonspendable						
Restricted	79,099		2		\$ 43,158	122,259
Unassigned						
Total fund balances (deficit)	79,099		2		43,158	122,259
Total liabilities and fund balances	\$ 90,436	\$ 2,036	\$ 62,674	\$ 10,000	\$ 43,158	\$ 208,304

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, 2015

	2042 KKW	2126 Workforce Development	2129 Homeland Security Grant	2130 Tourism Development Grant	2132 2014 MEA Grant	2135 Trails Development Urban Forestry	Totals
General Government							
Revenues:							
Intergovernmental		\$ 6,400	\$ 11,346		\$ 48,071		\$ 65,817
Other	\$ 12,157				1,000	\$ 2,778	15,935
Total revenues	12,157	6,400	11,346		49,071	2,778	81,752
Expenditures:							
Expenses		6,400		22,554	48,999	822	78,775
Total expenditures		6,400		22,554	48,999	822	78,775
Excess (deficiency) of revenues over (under) expenditures	12,157		11,346	(22,554)	72	1,956	2,977
Other financing sources (uses):							
Transfers in							
Transfers out							-
Total other financing sources (uses)							-
Net change in fund balances	12,157		11,346	(22,554)	72	1,956	2,977
Fund balances (deficit), beginning of year	49,594		(11,346)	25,000			63,248
Fund balances (deficit), end of year	\$ 61,751	\$ -	\$ -	\$ 2,446	\$ 72	\$ 1,956	\$ 66,225

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, 2015

	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	2012 Kennedy Center TIF	2013 SPH, LLC TIF	2014 Mill Development TIF
Revenues:										
Taxes	\$ 86,480	\$ 36,360	\$ 437,449	\$ 26,956	\$ 10,633	\$ 44,012	\$ 25,637	\$ 10,134	\$ 44,226	\$ 55,842
Interest earned	15	35	221	24	2	30	20		28	4
Other										
Total revenues	86,495	36,395	437,670	26,980	10,635	44,042	25,657	10,134	44,254	55,846
Expenditures:										
Expenses	88,108	5,454	325,017	13,478	7,975	22,006	19,228	10,134	54,570	53,050
Total expenditures	88,108	5,454	325,017	13,478	7,975	22,006	19,228	10,134	54,570	53,050
Excess (deficiency) of revenues over (under) expenditures	(1,613)	30,941	112,653	13,502	2,660	22,036	6,429		(10,316)	2,796
Other financing sources (uses):										
Transfers in										
Transfers out										
Total other financing sources (uses)										
Net change in fund balances	(1,613)	30,941	112,653	13,502	2,660	22,036	6,429		(10,316)	2,796
Fund balances (deficit), beginning of year	10,061	32,412	157,714	15,963	1	15,246	18,460		44,392	2,294
Fund balances (deficit), end of year	\$ 8,448	\$ 63,353	\$ 270,367	\$ 29,465	\$ 2,661	\$ 37,282	\$ 24,889	\$ -	\$ 34,076	\$ 5,090

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, 2015

	2015 New England Truck Tire TIF	2020 Impact Fees	2116 Tax Acquired Property Remediation	2118 Central Maine Power Company	2121 Emerson School	2124 Roosevelt School	2131 Goodall Park 100 Year Anniversary	City Unemployment Compensation	School Unemployment Compensation	2137 Legal Reserve	Totals
Revenues:											
Taxes	\$ 7,360										\$ 785,089
Interest earned	6							\$ 545	\$ 736		1,666
Other		\$ 1,143	\$ 112,561				\$ 1,080	40,718	29,738		185,240
Total revenues	7,366	1,143	112,561				1,080	41,263	30,474		971,995
Expenditures:											
Expenses	3,680		970		\$ 4,922	\$ 611	2,308	36,826	26,497		674,834
Total expenditures	3,680		970		4,922	611	2,308	36,826	26,497		674,834
Excess (deficiency) of revenues over (under) expenditures	3,686	1,143	111,591		(4,922)	(611)	(1,228)	4,437	3,977		297,161
Other financing sources (uses):											
Transfers in										\$ 30,000	30,000
Transfers out											-
Total other financing sources (uses)										30,000	30,000
Net change in fund balances	3,686	1,143	111,591		(4,922)	(611)	(1,228)	4,437	3,977	30,000	327,161
Fund balances (deficit), beginning of year	3,608	246,657	(22,936)	\$ 35,000	(5,548)	(734)		66,853	91,934		711,377
Fund balances (deficit), end of year	\$ 7,294	\$ 247,800	\$ 88,655	\$ 35,000	\$ (10,470)	\$ (1,345)	\$ (1,228)	\$ 71,290	\$ 95,911	\$ 30,000	\$ 1,038,538

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, 2015

	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	\$ 403,256								\$ 403,256
Interest earned						\$ 21			21
Other	19,000	\$ 7,913	\$ 21,650			6,865			55,428
Total revenues	422,256	7,913	21,650			6,886			458,705
Expenditures:									
Expenses	410,596	9,940	8,982		\$ 5,059	3,262			437,839
Total expenditures	410,596	9,940	8,982		5,059	3,262			437,839
Excess (deficiency) of revenues over (under) expenditures	11,660	(2,027)	12,668		(5,059)	3,624			20,866
Other financing sources (uses):									
Transfers in	11,067								11,067
Transfers out									
Total other financing sources (uses)	11,067								11,067
Net change in fund balances	22,727	(2,027)	12,668		(5,059)	3,624			31,933
Fund balances (deficit), beginning of year	2,601	2,491	(8,205)	\$ 7,164	8,871	(304)	\$ 98	\$ 5,000	17,716
Fund balances (deficit), end of year	\$ 25,328	\$ 464	\$ 4,463	\$ 7,164	\$ 3,812	\$ 3,320	\$ 98	\$ 5,000	\$ 49,649

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, 2015

	2201 Wellness Team	2202 E-Rate	2203 Industrial Tech Sending School	2204 Melmack Grant	2205 Lucy Emery Funds	2206 Eco Maine	2208 Remax Hometown Agency	2209 Efficiency Maine	2210 Kids Club	2211 Lafayette Local Funds	2215 Let's Go Grant	2216 CAPCO Grant	2217 ING Unsung Heroes	2218 Junior High Local Funds
Revenues:														
Intergovernmental		\$ 54,452	\$ 176,210											
Other				\$ 964	\$ 1,200	\$ 3,060	\$ 1,125		\$ 8,291		\$ 1,000			\$ 2,000
Total revenues		54,452	176,210	964	1,200	3,060	1,125		8,291		1,000			2,000
Expenditures:														
Expenses		129,334	156,455	2,683		2,476		\$ 18,472	1,260	\$ 460	953	\$ 1,804	\$ 932	897
Total expenditures		129,334	156,455	2,683		2,476		18,472	1,260	460	953	1,804	932	897
Excess (deficiency) of revenues over (under) expenditures		(74,882)	19,755	(1,719)	1,200	584	1,125	(18,472)	7,031	(460)	47	(1,804)	(932)	1,103
Other financing sources (uses):														
Transfers in			0											
Transfers out			0											
Total other financing sources (uses)			0											
Net change in fund balances		(74,882)	19,755	(1,719)	1,200	584	1,125	(18,472)	7,031	(460)	47	(1,804)	(932)	1,103
Fund balances, beginning of year	\$ 94	331,778	202,617	1,720	1,140			\$ 18,472	29,971	460		1,804	1,187	1,831
Fund balances (deficit), end of year	\$ 94	\$ 256,896	\$ 222,372	\$ 1	\$ 2,340	\$ 584	\$ 1,125	\$ -	\$ 37,002	\$ -	\$ 47	\$ -	\$ 255	\$ 2,934

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, 2015

	2222 Target Media Grant	2223 Building Assets Reducing Risk	2228 Partners in Arts & Learning	2233 Lighthouse Grant	2238 College Transition	2239 Title IA	2249 MaineCare	2252 IDEA Grant - Local Entitlement	2253 ECT Grant (Preschool)	2258 21st Century	2261 Title III - English Language Acquisition
Revenues:											
Intergovernmental					\$ 45,000	\$ 777,410	\$ 195,975	\$ 1,187,217	\$ 22,962	\$ 162,500	\$ 4,034
Other	\$	17,982	\$ 1,000								
		17,982	1,000		45,000	777,410	195,975	1,187,217	22,962	162,500	4,034
Expenditures:											
Expenses		12,428	1,020	\$ 5,309	47,959	811,397	147,552	955,627	37,564	185,659	1,593
		12,428	1,020	5,309	47,959	811,397	147,552	955,627	37,564	185,659	1,593
Excess (deficiency) of revenues over (under) expenditures		5,554	(20)	(5,309)	(2,959)	(33,987)	48,423	231,590	(14,602)	(23,159)	2,441
Other financing sources (uses):											
Transfers in											
Transfers out											
Net change in fund balances		5,554	(20)	(5,309)	(2,959)	(33,987)	48,423	231,590	(14,602)	(23,159)	2,441
Fund balances (deficit), beginning of year	\$ 295	(5,554)	(534)	5,309	16,273	33,987	4,297	(231,590)	14,602	23,159	(2,442)
Fund balances (deficit), end of year	\$ 295	\$ -	\$ (554)	\$ -	\$ 13,314	\$ -	\$ 52,720	\$ -	\$ -	\$ -	\$ (1)

City of Sanford, Maine
Nonmajor Special Revenue Funds
Nonmajor Special Revenues, Expenditures and Changes in Fund Balances
Education
For the Year Ended June 30, 2015

	2262	2266	2268	2269	2271	2272	2273
	Title IIA - Teacher Quality	Nellie Mae Grant	Title IC - Perkins	Adult Basic Education	Health Insurance Premiums Pass-through	Corning Grant	SHS iPad Program
Revenues:							
Intergovernmental	\$ 211,700		\$ 136,362	\$ 53,115			
Other		\$ 1,342,387			\$ 45,217	\$ 5,000	\$ 20,588
	211,700	1,342,387	136,362	53,115	45,217	5,000	20,588
Expenditures:							
Expenses	527,224	1,383,030	136,812	76,366	44,796	1,529	39,851
	527,224	1,383,030	136,812	76,366	44,796	1,529	39,851
Excess (deficiency) of revenues over (under) expenditures	(315,524)	(40,643)	(450)	(23,251)	421	3,471	(19,263)
Other financing sources (uses):							
Transfers in							
Transfers out							
Net change in fund balances	(315,524)	(40,643)	(450)	(23,251)	421	3,471	(19,263)
Fund balances (deficit), beginning of year	315,525	41,620	450	23,252	(584)	2,971	65,746
Fund balances (deficit), end of year	\$ 1	\$ 977	\$ -	\$ 1	\$ (163)	\$ 6,442	\$ 46,483

City of Sanford, Maine
Nonmajor Special Revenue Funds
Nonmajor Special Revenues, Expenditures and Changes in Fund Balances
Education
For the Year Ended June 30, 2015

	2274	2275	2276	2277	2279	2280	2282	2283	5000	
	Wal-Mart Foundation	Trans Grant Proficiency	Early College Grant	Genest Foundation Grant	SHS Local Funds	FAA Dept. of Arg.	Perkins Mini Grant	Maine PreSchool Expansion Grant	School Cafeteria	Totals
Revenues:										
Intergovernmental										
Other	\$ 3	\$ 30,666		\$ 30,000		\$ 1,000	\$ 13,632	\$ 552	\$ 1,520,855	\$ 4,547,792
	3	30,666		30,000		1,000	13,632	552	1,520,855	6,073,459
Expenditures:										
Expenses	1,651	30,631	\$ 12,000	20,000		1,000	13,633	552	1,572,874	6,383,783
	1,651	30,631	12,000	20,000		1,000	13,633	552	1,572,874	6,383,783
Excess (deficiency) of revenues over (under) expenditures	(1,648)	35	(12,000)	10,000			(1)		(52,019)	(310,324)
Other financing sources (uses):										
Transfers in										
Transfers out										
Net change in fund balances	(1,648)	35	(12,000)	10,000			(1)		(52,019)	(310,324)
Fund balances (deficit), beginning of year	1,669	30,484	12,000	20,000	\$ 725				409,741	1,372,475
Fund balances (deficit), end of year	\$ 21	\$ 30,519	\$ -	\$ 30,000	\$ 725	\$ -	\$ (1)	\$ -	\$ 357,722	\$ 1,062,151

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, 2015

	2053 Seized Assets	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	2122 Edward Byrne Memorial Justice	2128 2014 JAG Program	Totals
Revenues:											
Intergoverr	\$ 1,274			\$ 1,899	\$ 13,028				\$ 16,958	\$ 2,735	\$ 35,894
Other						\$ 3,866		\$ 10			3,876
Total revenues	1,274			1,899	13,028	3,866		10	16,958	2,735	39,770
Expenditures:											
Expenses	16,716				11,578		\$ 91		17,716	2,773	48,874
Total expenditures	16,716				11,578		91		17,716	2,773	48,874
Excess (deficiency) of revenues over (under) expenditures	(15,442)			1,899	1,450	3,866	(91)	10	(758)	(38)	(9,104)
Other financing sources (uses):											
Transfers in											
Bond Proceeds											
Transfers out											
Total other financing sources (uses)											
Net change in fund balances	(15,442)			1,899	1,450	3,866	(91)	10	(758)	(38)	(9,104)
Fund balances (deficit), beginning of year	15,271	\$ 5,467	\$ 1,500	(1,899)	(1,450)	7,036	\$ 485	2,936			29,346
Fund balances (deficit), end of year	\$ (171)	\$ 5,467	\$ 1,500	\$ -	\$ -	\$ 10,902	\$ 394	\$ 2,946	\$ (758)	\$ (38)	\$ 20,242

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, 2015

	2098 FEMA 1920 Disaster Recovery	2108 Brownfields Assessment	2109 Brownfields Mill Clean up	2110 Brownfields CGA Clean up	2117 FEMA 4108 Disaster Recovery	Totals
Revenues:						
Intergoverr		\$ 62,674	\$ 10,000			\$ 72,674
Other						
Total revenues		62,674	10,000			72,674
Expenditures:						
Expenses	\$ 11,337	62,673	10,750	\$ 750		85,510
Total expenditures	11,337	62,673	10,750	750		85,510
Excess (deficiency) of revenues over (under) expenditures	(11,337)	1	(750)	(750)		(12,836)
Other financing sources (uses):						
Transfers in						-
Bond Proceeds						-
Transfers out						
Total other financing sources (uses)						-
Net change in fund balances	(11,337)	1	(750)	(750)		(12,836)
Fund balances (deficit), beginning of year	90,436	1	750	750	\$ 43,158	135,095
Fund balances (deficit), end of year	\$ 79,099	\$ 2	\$ -	\$ -	\$ 43,158	\$ 122,259

City of Sanford, Maine
Nonmajor Capital Project Fund
Balance Sheet
June 30, 2015

	4000 Number One Pond	4003 Job Bond Local Road Assistance	4005 Urban Forestry	4008 Goodall Statue	4011 Department of Conservation	4025 EDA Regional Airport	4039 CGA Clean Up	4040 Mid Town Mall	4043 Safe Routes to School Project	4045 Goodall Brook Watershed	4047 High School Interim Financing
ASSETS											
Cash and cash equivalents	\$ 200	\$ 752	\$ 5,590	\$ 1,550	\$ 1,121		\$ 12,699	\$ 83,235		\$ 7,601	\$ 9,045
Accounts receivable											6
Total assets	\$ 200	\$ 752	\$ 5,590	\$ 1,550	\$ 1,121		\$ 12,699	\$ 83,235	\$ -	\$ 7,601	\$ 9,051
LIABILITIES AND FUND BALANCE											
Liabilities:											
Deficit Cash						\$ 1,481			\$ 372		\$ 319,530
Interfund loans payable				\$ 98				\$ 83,235		\$ 7,601	9,045
Total liabilities				98		1,481		83,235	372	7,601	328,575
Fund balance (deficit):											
Restricted					\$ 1,121						
Committed	\$ 200	\$ 752	\$ 5,590	\$ 1,452			\$ 12,699				
Unassigned						(1,481)			(372)		(319,524)
Total fund balance (deficit)	200	752	5,590	1,452	1,121	(1,481)	12,699		(372)		(319,524)
Total liabilities and fund balance	\$ 200	\$ 752	\$ 5,590	\$ 1,550	\$ 1,121	\$ -	\$ 12,699	\$ 83,235	\$ -	\$ 7,601	\$ 9,051

City of Sanford, Maine
Nonmajor Capital Project Fund
Balance Sheet
June 30, 2015

	4048 Wildlife Hazard Assessment	4049 Rehabilitate Seacoast Taxi Lanes 2013	4050 School Bond Capital Improvement	4051 Rehabilitate Seacoast Taxi Lanes 2014	4052 Airport Improvement Program	4053 Railbed Phase IV Trail	4054 Consolidated Elementary	Totals
ASSETS								
Cash and cash equivalents	\$ 19,334		\$ 254,118	\$ 217,727	\$ 118,705	\$ 49,836		\$ 781,513
Accounts receivable	2,698			11,481				\$ 14,185
Total assets	\$ 22,032	\$ -	\$ 254,118	\$ 229,208	\$ 118,705	\$ 49,836		\$ 795,698
LIABILITIES AND FUND BALANCE								
Liabilities:								
Deficit Cash							\$ 173	\$ 321,556
Interfund loans payable	\$ 32,026			\$ 229,209	\$ 138,107	\$ 45,955		545,276
Total liabilities	32,026			229,209	138,107	45,955	173	866,832
Fund balance (deficit):								
Restricted			\$ 254,118			3,881		259,120
Committed								20,693
Unassigned	(9,994)	-		(1)	(19,402)		(173)	(350,947)
Total fund balance (deficit)	(9,994)	-	254,118	(1)	(19,402)	3,881	(173)	(71,134)
Total liabilities and fund balance	\$ 22,032	\$ -	\$ 254,118	\$ 229,208	\$ 118,705	\$ 49,836	\$ -	\$ 795,698

City of Sanford, Maine
Nonmajor Capital Project Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2015

	4000 Number One Pond	4003 Job Bond Local Road Assistance	4005 Urban Forestry	4008 Goodall Statue	4011 Department of Conservation	4025 EDA Regional Airport	4039 CGA Clean Up	4043 Safe Routes to School Project	4044 Project Canopy
Revenues:									
Intergovernmental									
Other									
Total revenues									
Expenditures:									
Capital Improvements				\$ 98					
Total expenditures				98					
Excess (deficiency) of revenues over (under) expenditures				(98)					
Other financing sources (uses):									
Transfers in									
Transfers out						\$ (15,607)			\$ (6,336)
Proceeds of general obligation bonds									
Total other financing sources (uses)						(15,607)			(6,336)
Net change in fund balances				(98)		(15,607)			(6,336)
Fund balances (deficit), beginning of year	\$ 200	\$ 752	\$ 5,590	\$ 1,550	\$ 1,121	14,126	\$ 12,699	\$ (372)	\$ 6,336
Fund balances (deficit), end of year	\$ 200	\$ 752	\$ 5,590	\$ 1,452	\$ 1,121	\$ (1,481)	\$ 12,699	\$ (372)	\$ -

City of Sanford, Maine
Nonmajor Capital Project Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2015

	4045 Goodall Brook Watershed	4047 High School Interim Financing	4048 Wildlife Hazard Assessment	4049 Rehabilitate Seacoast Taxi Lanes 2013	4050 School Bond Capital Improvement	4051 Rehabilitate Seacoast Taxi Lanes 2014	4052 Airport Improvement Program	4053 Railbed Phase IV Trail	4054 Consolidated Elementary	Totals
Revenues:										
Intergovernmental	\$ 7,151		\$ 24,199	\$ 9,308		\$ 218,140	\$ 107,375	\$ 33,500		\$ 399,673
Other		\$ 771						16,336		\$ 17,107
Total revenues	7,151	771	24,199	9,308		218,140	107,375	49,836		416,780
Expenditures:										
Capital Improvements	7,601	2,325,340	32,026	(372)	\$ 1,245,882	229,610	126,777	45,955	\$ 173	4,013,090
Total expenditures	7,601	2,325,340	32,026	(372)	1,245,882	229,610	126,777	45,955	173	4,013,090
Excess (deficiency) of revenues over (under) expenditures	(450)	(2,324,569)	(7,827)	9,680	(1,245,882)	(11,470)	(19,402)	3,881	(173)	(3,596,310)
Other financing sources (uses):										
Transfers in						11,481				11,481
Transfers out										(21,943)
Proceeds of general obligation bonds		1,996,000			1,500,000					3,496,000
Total other financing sources (uses)		1,996,000			1,500,000	11,481				3,485,538
Net change in fund balances	(450)	(328,569)	(7,827)	9,680	254,118	11	(19,402)	3,881	(173)	(110,772)
Fund balances (deficit), beginning of year	450	9,045	(2,167)	(9,680)		(12)				39,638
Fund balances (deficit), end of year	\$ -	\$ (319,524)	\$ (9,994)	\$ -	\$ 254,118	\$ (1)	\$ (19,402)	\$ 3,881	\$ (173)	\$ (71,134)

**City of Sanford, Maine
Nonmajor Permanent Funds
Combining Balance Sheet
June 30, 2015**

	7000 Gowen Park Trust	7001 Park Maintenance Fund	7002 Oakdale Cemetery Maintenance Trust	7003 Nutter Trust	7008 Holdsworth Park Trust	7012 Goodall Park	Totals
ASSETS							
Cash and cash equivalents	\$ 69,497	\$ 9,232	\$ 103,739	\$ 24,552	\$ 39,592	\$ 206,839	\$ 453,451
Accounts receivable			2,437				2,437
Investments			313,665		377,239		690,904
Land (held for investment)					109,500		109,500
Total assets	\$ 69,497	\$ 9,232	\$ 419,841	\$ 24,552	\$ 526,331	\$ 206,839	\$ 1,256,292
LIABILITIES AND FUND BALANCES							
Liabilities:							
Interfund loans payable	\$ 34,018	\$ 5,082	\$ 13,550		\$ 9,820	\$ 198,502	\$ 260,972
Total liabilities	34,018	5,082	13,550		9,820	198,502	260,972
Fund balances:							
Nonspendable Principal		6,000					6,000
Nonspendable Land					109,500		109,500
Restricted Expendable Income	35,479	(1,850)	406,291	\$ 24,552	407,011	8,337	879,820
Total fund balances	35,479	4,150	406,291	24,552	516,511	8,337	995,320
Total liabilities and fund balances	\$ 69,497	\$ 9,232	\$ 419,841	\$ 24,552	\$ 526,331	\$ 206,839	\$ 1,256,292

City of Sanford, Maine
Nonmajor Permanent Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2015

	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	\$ 17	\$ 9	\$ 3,888	\$ 54	\$ 3,947		\$ 7,915
Donations	10,868		6,250			\$ 23,452	40,570
Total revenues	10,885	9	10,138	54	3,947	23,452	48,485
Expenditures:							
Earnings retained by General Fund							
Public services	1,773	5,082	2,437	4,979	2,817	32,518	49,606
Total expenditures	1,773	5,082	2,437	4,979	2,817	32,518	49,606
Excess (deficiency) of revenues over (under) expenditures	9,112	(5,073)	7,701	(4,925)	1,130	(9,066)	(1,121)
Other financing sources (uses):							
Transfers out		(6,567)					(6,567)
Total other financing sources (uses)		(6,567)					
Net change in fund balances	9,112	(11,640)	7,701	(4,925)	1,130	(9,066)	(7,688)
Fund balances, beginning of year	26,367	15,790	398,590	29,477	515,381	17,403	1,003,008
Fund balances, end of year	\$ 35,479	\$ 4,150	\$ 406,291	\$ 24,552	\$ 516,511	\$ 8,337	\$ 995,320

City of Sanford, Maine
Private-Purpose Trust Funds
Combining Statement of Fiduciary Net Position
June 30, 2015

	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
ASSETS							
Cash and cash equivalents	\$ 1,280	\$ 13,755	\$ 20,000	\$ 8,487	\$ 148,856	\$ 6,968	\$ 199,346
Investments					808,760		808,760
Total assets	\$ 1,280	\$ 13,755	\$ 20,000	\$ 8,487	\$ 957,616	\$ 6,968	\$ 1,008,106
LIABILITIES AND NET ASSETS							
Liabilities:							
Interfund loans			\$ 8,277				\$ 8,277
Total liabilities			8,277				8,277
Net position:							
Nonspendable principal	\$ 399						\$ 399
Unexpended income	881	\$ 13,755	11,723	\$ 8,487	\$ 957,616	\$ 6,968	999,430
Total position assets	1,280	13,755	11,723	8,487	957,616	6,968	999,829
Total liabilities and net position	\$ 1,280	\$ 13,755	\$ 20,000	\$ 8,487	\$ 957,616	\$ 6,968	\$ 1,008,106

City of Sanford, Maine
Private-purpose Trust Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2015

	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
Additions							
Donations, interest and dividends	\$	3		\$ 17	\$ 27,929	\$ 7	\$ 27,956
Total additions		3		17	27,929	7	27,956
Deductions:							
School scholarships					11,558		11,558
Expense			8,277				8,277
Capital outlay							
Total deductions			8,277		11,558		19,835
Changes in net assets		3	(8,277)	17	16,371	7	8,121
Net position, beginning of year	\$ 1,280	13,752	20,000	8,470	941,245	6,961	991,708
Net position, end of year	\$ 1,280	\$ 13,755	\$ 11,723	\$ 8,487	\$ 957,616	\$ 6,968	\$ 999,829

City of Sanford, Maine
Agency Funds
Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2015

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
STUDENT ACTIVITIES:				
ASSETS				
Cash	\$ 422,794	\$ 495,531	\$ 481,160	\$ 437,165
LIABILITIES				
Due to student groups	\$ 422,794	\$ 495,531	\$ 481,160	\$ 437,165

**City of Sanford, Maine
School Department**

Financial Report

June 30, 2015

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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, 2015, 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.

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, 2015, 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, 2015 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.

Macfay LLC

South Portland, Maine
November 23, 2015

Balance Sheet Governmental Funds

June 30, 2015

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Intergovernmental receivables	\$ 57,308		\$ 792,061	\$ 849,369
Due from City	3,312,177		828,330	4,140,507
Other receivables	19,138			19,138
Inventory			29,869	29,869
Total Assets	<u>\$3,388,623</u>	<u>\$ -</u>	<u>\$ 1,650,260</u>	<u>\$ 5,038,883</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 172,393		\$ 174,821	\$ 347,214
Due to City		65,579		65,579
Accrued payroll	4,087,213		377,515	4,464,728
Accrued compensated absences	10,500			10,500
Total Liabilities	<u>4,270,106</u>	<u>65,579</u>	<u>552,336</u>	<u>4,888,021</u>
Fund Balances				
Fund balances				
Nonspendable				
Permanent fund			5,000	5,000
Inventory			29,869	29,869
Restricted				
Special revenue funds			1,031,555	1,031,555
Permanent funds			31,500	31,500
Unassigned	(881,483)	(65,579)		(947,062)
Total Fund Balances	<u>(881,483)</u>	<u>(65,579)</u>	<u>1,097,924</u>	<u>150,862</u>
Total Liabilities and Fund Balances	<u>\$3,388,623</u>	<u>\$ -</u>	<u>\$ 1,650,260</u>	<u>\$ 5,038,883</u>

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

Year Ended June 30, 2015

	General Fund	Capital Projects Fund	Other Governmental Funds	Total
Revenues				
Local allocation	\$ 13,532,904			\$ 13,532,904
State allocation	18,945,853			18,945,853
State agency clients	190,335			190,335
On-behalf payments - pension contributions	2,597,114			2,597,114
Tuition revenue	907,410			907,410
Miscellaneous	169,026		\$ 29,690	198,716
Adult education	803,394			803,394
Intergovernmental revenue			5,781,155	5,781,155
Donated commodities received			70,272	70,272
Sale of meals			392,838	392,838
Interest		771	61	832
Total Revenues	<u>37,146,036</u>	<u>771</u>	<u>6,274,016</u>	<u>43,420,823</u>
Expenditures				
Regular instruction	13,718,307			13,718,307
Special education	6,176,992			6,176,992
Career and technical education	1,796,494			1,796,494
Other instruction	780,817			780,817
Student and staff support	2,568,075			2,568,075
System administration	796,176			796,176
School administration	1,829,477			1,829,477
Transportation and buses	1,799,038			1,799,038
Facilities maintenance	3,931,021			3,931,021
All other expenditures	5,378			5,378
Adult education	790,294			790,294
On-behalf payments - pension contributions	2,597,114			2,597,114
Grant expenditures			5,842,363	5,842,363
Donated commodities used			69,188	69,188
Capital outlay		3,571,395		3,571,395
Total Expenditures	<u>36,789,183</u>	<u>3,571,395</u>	<u>5,911,551</u>	<u>46,272,129</u>
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources (Uses)	<u>356,853</u>	<u>(3,570,624)</u>	<u>362,465</u>	<u>(2,851,306)</u>
Other Financing Sources (Uses):				
Transfers (to) from other funds	262,179		(262,179)	
Bond proceeds		3,496,000		3,496,000
Total Other Financing Sources (Uses)	<u>262,179</u>	<u>3,496,000</u>	<u>(262,179)</u>	<u>3,496,000</u>
Net Change in Fund Balances	619,032	(74,624)	100,286	644,694
Fund Balances				
Beginning of Year	<u>(1,500,515)</u>	<u>9,045</u>	<u>997,638</u>	<u>(493,832)</u>
End of Year (Deficit)	<u>\$ (881,483)</u>	<u>\$ (65,579)</u>	<u>\$ 1,097,924</u>	<u>\$ 150,862</u>

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

Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Local allocation	\$ 13,532,904	\$ 13,532,904	\$ 13,532,904	
State allocation	19,042,691	19,042,691	18,945,853	\$ (96,838)
State agency clients	150,000	150,000	190,335	40,335
Tuition revenue	1,003,671	1,003,671	907,410	(96,261)
Miscellaneous	232,194	232,194	169,026	(63,168)
Adult education	805,008	805,008	803,394	(1,614)
Total Revenues	<u>34,766,468</u>	<u>34,766,468</u>	<u>34,548,922</u>	<u>(217,546)</u>
Expenditures				
Regular instruction	13,533,397	13,527,857	13,732,407	(204,550)
Special education	6,071,289	6,088,512	6,176,992	(88,480)
Career and technical education	1,736,374	1,736,374	1,796,494	(60,120)
Other instruction	886,240	887,840	780,817	107,023
Student and staff support	3,321,587	3,195,177	2,568,075	627,102
System administration	870,201	838,401	796,176	42,225
School administration	1,954,356	1,954,396	1,829,477	124,919
Transportation and buses	1,643,300	1,799,910	1,799,038	872
Facilities maintenance	4,291,388	4,279,665	3,931,021	348,644
Debt service and other commitments	138,328	138,328		138,328
All other	15,000	15,000	5,378	9,622
Adult education	805,008	805,008	790,294	14,714
Total Expenditures	<u>35,266,468</u>	<u>35,266,468</u>	<u>34,206,169</u>	<u>1,060,299</u>
Excess of Revenues Over Expenditures Before Other Financing Uses	(500,000)	(500,000)	342,753	842,753
Other Financing Uses				
Transfers to other funds			262,179	262,179
Excess of Revenues Over Expenditures	(500,000)	(500,000)	604,932	1,104,932
Beginning Fund Balance Utilized	<u>500,000</u>	<u>500,000</u>	<u>(1,475,915)</u>	<u>(1,975,915)</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>(870,983)</u>	<u>\$ (870,983)</u>
Less current portion of accrued compensated absences			<u>(10,500)</u>	
Fund Balance per Fund Financial Statement			<u>\$ (881,483)</u>	

Statement of Fiduciary Net Position Fiduciary Funds

June 30, 2015

	Private- Purpose Trusts	Agency Funds
Assets		
Cash and cash equivalents	\$ 23,521	\$ 437,165
Investments	<u>957,617</u>	<u></u>
Total Assets	<u><u>\$ 981,138</u></u>	<u><u>437,165</u></u>
Liabilities		
Due to student groups		<u>437,165</u>
Total Liabilities		<u><u>\$ 437,165</u></u>
Net Position		
Held in trust for scholarships	<u><u>\$ 981,138</u></u>	

Statement of Changes in Fiduciary Net Position Fiduciary Funds

Year Ended June 30, 2015

	Private- Purpose Trusts
Additions	
Contributions and interest income	<u>\$ 27,950</u>
Deductions	
Scholarships	<u>11,558</u>
Change in Net Position	16,392
Net Position, Beginning of Year	<u>964,746</u>
Net Position, End of Year	<u><u>\$ 981,138</u></u>

Notes to Financial Statements

June 30, 2015

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.

Capital Projects Fund

The capital projects fund is used to account for the accumulation of resources to fund the acquisition, construction or improvement of capital facilities and equipment which are specifically approved by the City's voters.

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) of the School Department whose uses are restricted or committed to a particular purpose.

Notes to Financial Statements

June 30, 2015

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, 2015

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, 2015.

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, 2015

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 \$443,606 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, 2015 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.

Notes to Financial Statements

June 30, 2015

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 special revenue fund Partners in Arts and Learning has a deficit of \$554, which will be covered by the general fund or future grant receipts.

The capital projects fund deficit of \$65,579 will be covered by future bond proceeds.

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, 2015, the School Department reported deposits of \$437,164 with a bank balance of \$446,108. As of June 30, 2015, none of the School Department's bank balance was exposed to custodial credit 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, 2015, the School Department had the following investments reported in the fiduciary fund:

Investment Type	Fair Value
Cash equivalents	\$ 186,386
Fixed income	43,712
Equities	727,519
	<u>\$ 957,617</u>

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

Concentration Risk - The School Department does not have any concentration risk whereby any one security exceeds 5% of total investments.

Notes to Financial Statements

June 30, 2015

NOTE 4 – TRANSFERS

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

	Transfer In	Transfer Out
Major Funds		
General Fund	\$ 262,179	
Nonmajor Governmental Funds		\$ 262,179
Total	<u>\$ 262,179</u>	<u>\$ 262,179</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. Included in bonds payable is a bond anticipation note (BAN) for \$2.5 million which is due and payable on June 1, 2016. The total amount available under the BAN is \$8 million. The BAN is expected to be refinanced with the new school construction bond in 2016. Total annual debt service requirements as of June 30, 2015 are as follows:

Year Ending June 30,	Bonds Payable		Total Debt Service
	Principal	Interest	
2016	\$ 2,821,187	\$ 49,746	\$ 2,870,933
2017	311,700	27,198	338,898
2018	150,000	22,943	172,943
2019	150,000	20,955	170,955
2020	150,000	18,802	168,802
Thereafter	750,000	46,860	796,860
Total	<u>\$ 4,332,887</u>	<u>\$ 186,504</u>	<u>\$ 4,519,391</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,	
2016	\$ 202,893
2017	204,952
2018	92,284
2019	23,344
	<u>\$ 523,473</u>

Total lease expense for the year ended June 30, 2015 amounted to \$200,905.

Notes to Financial Statements

June 30, 2015

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No 27*, was implemented by the City and the associated liability has been reported in the City's government-wide financial statements.

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 \$2,597,114 (15.19%) for the fiscal year 2015. This amount has been reported as an intergovernmental revenue and retirement expenditure in the GAAP basis financial statements (page 4). There is a contribution required for federally funded teachers, for which the School contributed 15.83% of their compensation. This amounted to approximately \$169,000 during the fiscal year 2015. 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, 2015, the amount of this contribution was approximately \$486,000.

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.

Notes to Financial Statements

June 30, 2015

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS – CONTINUED

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, 2015 was approximately \$122,000.

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, 2015. 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 – SUBSEQUENT EVENTS

On March 12, 2015, the School Department borrowed \$8 million in a bond anticipation note from Bangor Savings Bank. The interest rate is .84% and the principal balance is due on March 12, 2016. The approved total project cost for the new high school and regional technical center is \$102.7 million. Construction is due to begin in April 2016.

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, 2015, and our report thereon dated November 23, 2015, 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.

Macpage LLC

South Portland, Maine
November 23, 2015



Schedule of Revenues, Expenditures and Changes in Fund Balances

Non-major Special Revenue Funds

Year Ended June 30, 2015

	21st Century	AEFLA	Buildings Assets Reducing Risk	College Transitions	Corning	CAPCO grant	Subtotal
Revenues							
Federal education grants	\$ 162,500	\$ 53,115	\$ 17,982				\$ 233,597
State education grants							
Local funds				\$ 45,000	\$ 5,000		50,000
Total Revenues	<u>162,500</u>	<u>53,115</u>	<u>17,982</u>	<u>45,000</u>	<u>5,000</u>		<u>283,597</u>
Expenditures	162,500	53,115	10,224	47,959	1,529	2,235	277,562
Transfer In (Out)	<u>(23,159)</u>	<u>\$ (23,251)</u>	<u>(2,204)</u>			<u>431</u>	<u>(48,183)</u>
Excess (Deficiency) of Revenues Over Expenditures	(23,159)	(23,251)	5,554	(2,959)	3,471	(1,804)	(42,148)
Fund Balance, Beginning of Year	<u>23,159</u>	<u>23,251</u>	<u>(5,554)</u>	<u>16,273</u>	<u>2,970</u>	<u>\$ 1,804</u>	<u>61,903</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,314</u>	<u>\$ 6,441</u>	<u>\$ -</u>	<u>\$ 19,755</u>

Schedule of Revenues, Expenditures and Changes in Fund Balances

Non-major Special Revenue Funds

Year Ended June 30, 2015

	Ecomaine	Efficiency Maine	E-Rate	FAA Dept. of Agriculture	(SRTC) Genest Foundation	ECT Grant (Preschool)	ING Unsung Heroes	Subtotal
Revenues								
Federal education grants						\$ 22,962		\$ 22,962
State education grants	3,060		\$ 54,452					57,512
Local funds				\$ 1,000	\$ 30,000			31,000
Total Revenues	<u>3,060</u>		<u>54,452</u>	<u>1,000</u>	<u>30,000</u>	<u>22,962</u>		<u>111,474</u>
Expenditures	\$ 2,476	18,472	129,334	1,000	20,000	20,552	932	192,766
Transfer In (Out)						(17,011)		(17,011)
Excess (Deficiency) of Revenues Over Expenditures	584	(18,472)	(74,882)		10,000	(14,601)	(932)	(98,303)
Fund Balance, Beginning of Year		18,472	331,778		20,000	14,601	\$ 1,187	386,038
Fund Balance, End of Year	<u>\$ 584</u>	<u>\$ -</u>	<u>\$ 256,896</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 255</u>	<u>\$ 287,735</u>

Schedule of Revenues, Expenditures and Changes in Fund Balances

Non-major Special Revenue Funds

Year Ended June 30, 2015

	Industrial Tech Sending School	IDEA Grant Local Entitlement	SHS iPad Program	Junior High Local Funds	Kids Club	Lafayette Local Funds	Let's Go	Lighthouse Grant	Subtotal
Revenues									
Federal education grants		\$ 981,736							981,736
State education grants	\$176,210								176,210
Local funds			\$ 20,588	\$ 2,000	\$ 8,291		1,000		31,879
Total Revenues	<u>176,210</u>	<u>981,736</u>	<u>20,588</u>	<u>2,000</u>	<u>8,291</u>		<u>1,000</u>		<u>1,189,825</u>
Expenditures	82,244	955,627	39,851	466	1,260	460	953		1,080,861
Transfer In (Out)	<u>(74,211)</u>	<u>\$ 205,481</u>		<u>(431)</u>				<u>(5,309)</u>	<u>125,530</u>
Excess (Deficiency) of Revenues Over Expenditures	19,755	231,590	(19,263)	1,103	7,031	(460)	47	(5,309)	234,494
Fund Balance, Beginning of Year	<u>202,617</u>	<u>(231,590)</u>	<u>65,745</u>	<u>1,831</u>	<u>29,971</u>	<u>\$ 460</u>		<u>5,309</u>	<u>74,343</u>
Fund Balance, End of Year	<u>\$222,372</u>	<u>\$ -</u>	<u>\$ 46,482</u>	<u>\$ 2,934</u>	<u>\$ 37,002</u>	<u>\$ -</u>	<u>\$ 47</u>	<u>\$ -</u>	<u>\$ 308,837</u>

Schedule of Revenues, Expenditures and Changes in Fund Balances

Non-major Special Revenue Funds

Year Ended June 30, 2015

	LE_MCF	MaineCare	Melmac Grant	Nellie Mae	(SRTC) Early College (Bridge Year)	Partners in Arts And Learning	Proficiency Based Transition Grant	Perkins Assessment Mini Grant	Subtotal
Revenues									
Federal education grants								\$ 13,607	\$ 13,607
State education grants	\$ 1,200								1,200
Local funds		\$ 195,975		\$ 1,315,759		\$ 1,000	\$ 30,666		1,543,400
Total Revenues	<u>1,200</u>	<u>195,975</u>		<u>1,315,759</u>		<u>1,000</u>	<u>30,666</u>	<u>13,607</u>	<u>1,558,207</u>
Expenditures		147,552	\$ 2,683	1,383,030	12,000	1,020	30,631	13,632	1,590,548
Transfer In (Out)			<u>964</u>	<u>26,628</u>				<u>\$ 25</u>	<u>27,617</u>
Excess (Deficiency) of Revenues Over Expenditures	1,200	48,423	(1,719)	(40,643)	(12,000)	(20)	35		(4,724)
Fund Balance, Beginning of Year	<u>1,140</u>	<u>4,296</u>	<u>1,719</u>	<u>40,643</u>	<u>12,000</u>	<u>(534)</u>	<u>30,484</u>		<u>89,748</u>
Fund Balance, End of Year	<u>\$ 2,340</u>	<u>\$ 52,719</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (554)</u>	<u>\$ 30,519</u>	<u>\$ -</u>	<u>\$ 85,024</u>

Schedule of Revenues, Expenditures and Changes in Fund Balances

Non-major Special Revenue Funds

Year Ended June 30, 2015

	Preschool Expansion Grant	ReMaxx	School Lunch Program	SHS Local Funds	Target Media Grant	Title IA	Title IC - Perkins	Title IIA - Teacher Quality	Subtotal
Revenues									
Federal education grants			\$ 1,145,480			\$ 777,410	\$ 136,362	\$ 211,700	\$ 2,270,952
State education grants		1,125	23,115						24,240
Local funds	552		422,528						423,080
Total Revenues	<u>552</u>	<u>1,125</u>	<u>1,591,123</u>			<u>777,410</u>	<u>136,362</u>	<u>211,700</u>	<u>2,718,272</u>
Expenditures	552		1,643,147			774,809	136,362	211,700	2,766,570
Transfer In (Out)						<u>(36,588)</u>	<u>(450)</u>	<u>(315,524)</u>	<u>(352,562)</u>
Excess (Deficiency) of Revenues Over Expenditures		1,125	(52,024)			(33,987)	(450)	(315,524)	(400,860)
Fund Balance, Beginning of Year			409,836	725	295	33,987	450	315,524	760,817
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 1,125</u>	<u>\$ 357,812</u>	<u>\$ 725</u>	<u>\$ 295</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 359,957</u>

Schedule of Revenues, Expenditures and Changes in Fund Balances

Non-major Special Revenue Funds

Year Ended June 30, 2015

	Title III - English Language Acquisition	Walmart Foundation	Wellness Team	Totals
Revenues				
Federal education grants	\$ 1,604			\$ 3,524,458
State education grants				259,162
Local funds		\$ 4		2,079,363
Total Revenues	<u>1,604</u>	<u>4</u>		<u>5,862,983</u>
Expenditures	1,593	1,651		\$ 5,911,551
Transfer In (Out)	<u>2,430</u>			<u>(262,179)</u>
Excess (Deficiency) of Revenues Over Expenditures	2,441	(1,647)		(310,747)
Fund Balance, Beginning of Year	<u>(2,441)</u>	<u>1,669</u>	<u>94</u>	<u>1,372,171</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 22</u>	<u>\$ 94</u>	<u>\$ 1,061,424</u>

Reconciliation to Balance Sheet - Governmental Funds:

Fund balance - end of year - as noted above	\$ 1,061,424
Nonspendable	
Permanent fund	5,000
Restricted	
Permanent fund	<u>31,500</u>
Fund Balance - Governmental Funds	<u>\$ 1,097,924</u>

Schedule of Changes in Fiduciary Net Position

Private-Purpose Trust Funds

Year Ended June 30, 2015

	Beginning Balance	Additions	Deductions	Ending Balance
Private-Purpose Trust Funds:				
Lucy Emery Trust	\$ 13,752	\$ 3		\$ 13,755
Walter Cyr Trust	8,470	17		8,487
Thornburg Goodall Fund	1,280	1		1,281
High School Scholarship Fund	941,244	27,929	\$ 11,558	957,615
Total Private-Purpose Trust Funds	\$ 964,746	\$ 27,950	\$ 11,558	\$ 981,138

Schedule of Cash Receipts and Cash Disbursements

Student Activity Funds

Year Ended June 30, 2015

	Beginning Balance	Cash Receipts	Cash Disbursements	Ending Balance
Sanford High School	\$ 324,216	\$ 305,503	\$ 280,592	\$ 349,127
Sanford Middle School	54,732	56,552	66,292	44,992
Sanford Vocational School	25,757	91,625	81,815	35,567
Emerson School	15		15	-
Lafayette School	1,245	1,727	746	2,226
Carl Lamb School	11,447	19,337	30,325	459
Margaret Chase Smith School	256	10,824	10,547	533
Willard School	4,239	9,963	9,941	4,261
Total Student Activity Funds	<u>\$ 421,907</u>	<u>\$ 495,531</u>	<u>\$ 480,273</u>	<u>\$ 437,165</u>