



ANNUAL REPORT 2017-2018

Photo By: *JessePhillips*

Sanford~Springvale, Maine

Contact Information

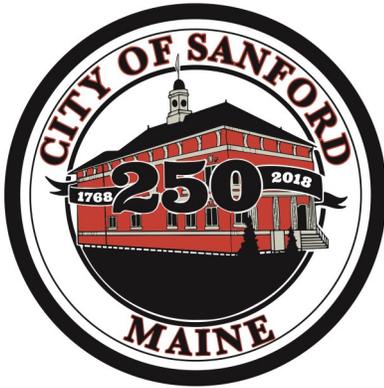
Animal Control Officer	(207) 324-3644 ext. 131
Assessing	(207) 324-9115
City Manager's Office	(207) 324-9173
City Clerks Office (car registration, marriage licenses, dog licenses)	(207) 324-9125
Code Enforcement	(207) 324-9145
Finance Department	(207) 608-4180
Fire Department (Emergency: 911)	(207) 324-9160
Fire Marshal	(207) 324-5293
General Assistance	(207) 324-9110
Land Bank Authority	(207) 608-4133
Parks & Recreation	(207) 324-9130
Planning & Development	(207) 324-9150
Police Department (Emergency: 911)	(207) 324-9170
Public Works	(207) 324-9140
Sanford Regional Economic Growth Council	(207) 324-9155
Sanford School Department	(207) 324-2810
Sanford Seacoast Regional Airport	(207) 324-8919
Sanford Sewerage District	(207) 324-5313
Sanford Water District	(207) 324-2312
Transfer Station	(207) 324-9144
Treasurer / Tax Collector	(207) 324-9125
Voter Registration	(207) 324-9107

For Additional Information on Municipal Services, visit:

www.sanfordmaine.org

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Sanford celebrated its 250th anniversary in 2018. To commemorate the sesquicentennial, a 250th Anniversary Committee was formed to oversee a series of community events to be held throughout the year. The committee was chaired by Sherry Lord, Executive Assistant to the City Manager. Airport Manager Allison Rogers, Lorisa Ricketts from Sanford Regional Economic Growth Council and Rick Stanley from the Chamber of Commerce joined Sherry on the steering group overseeing the year's activities. Other committee members included: Becca Lapierre, Alan Grady, Tom Morgan, Lori Hegarty, Steve Buck, Jim Nimon, Cristina Forsyth, Luke Lanigan, Ann Lapierre and Karen Martineau. Many others

also volunteered their time and efforts throughout the year.

In January, the Sanford City Council voted unanimously to approve a special 250th anniversary logo (above). The original concept for the logo was created by local resident Dwayne Flood, who won a Chamber of Commerce logo design contest. Final design of the logo was done by Chad Chase, of Venom Ink. Jay Van Tassel of Edison Press helped with additional work to simplify the logo for ease of use on merchandise and in printed materials.

The logo was used throughout the year on 250th Anniversary merchandise, including: t-shirts with the 250th events listed on the back like concert dates; sweatshirts; beanie hats; campfire mugs; tote bags; and special 250th Anniversary commemorative coins featuring the anniversary logo on the front and the Sanford swish logo on the back. In addition to being keepsakes, these coins were accepted as "vouchers" for various promotions at participating businesses throughout the anniversary year. Local businesses and organizations were also encouraged to show their support by sponsoring special commemorative banners (above right) that were hung on Main Street throughout the year. At the end of the year, sponsors were allowed to have their banners to display in their premises to continue to show their support for the community.

Sanford's 250th Anniversary celebrations kicked off with a bang (quite literally!) on February 27th, the official anniversary of the community's incorporation. The event (right) featured an evening of ice-skating on a specially-constructed rink in Central Park that remained up throughout the winter for all to enjoy. The kick-off event also featured refreshments, official sentiments from our congressional delegation, colonial costumes, 250th merchandise and fantastic fireworks. The event was a great success, with kids of all ages taking to the ice under café





lighting (above), or pausing at Unital's warming station with popcorn and hot chocolate. Some even wore commemorative 250th anniversary beanie hats or sweatshirts from the merchandise booth.

Sanford's 250th anniversary was officially recognized by Maine's Congressional delegation. At the kick-off celebration on February 27 (above), U.S. Senator Susan Collins sent her representative, Paul Nelson, who read the full text of a statement that Senator Collins had presented on the floor of the Senate to recognize the city's 250th anniversary. The statement outlined the history of Sanford, highlighted the major initiatives underway in Sanford in 2018 and spoke of the city's bright future.

Sanford's Maine congressional delegation recognized the city's Sesquicentennial with an official sentiment. On February 15, 250th organizers traveled to Augusta to be recognized as the sentiment was read into the record in honor of the occasion. Pictured at right are Sanford City Councilor Joe Hanslip; Representative Anne-Marie Mastraccio; Sherry Lord, Executive Assistant to the City Manager; City Councilor John Tuttle; Lorisa Ricketts, Assistant to the Executive Director at SREGC; and Representative Patty Hymanson.



At the Sanford-Springvale Chamber of Commerce annual lunch in Sanford on March 9, U.S. Senator Angus King was the keynote speaker. Senator King took the opportunity to congratulate Sanford on its 250th Anniversary and presented members of the 250th anniversary committee with an official record of the statement he made on the floor of the Senate to recognize the occasion.



In May, students took part in an art contest with the theme of Sanford's 250th Anniversary. Their artwork was on display throughout the summer in City Hall.

In June, Sanford Seacoast Regional Airport hosted a fly-in and open house (above). The weather was perfect and organizers estimate that between 2,000-3,000 people attended during the course of the day. The event included a pancake breakfast, a touch a truck event, model aircraft demonstrations, a parachute demo with multiple jumpers landing in front of the crowd, and free scenic flights, topped off with a flyover by a WW II era Corsair and an Army National Guard helicopter. Our thanks to Allison Rogers and Ross Sharp for use of the photos from the Open House.



In July, a community Barn Dance (above) was held in the historic barn at McDougal Orchards. There was live music, fresh food from food truck vendors, soft drinks and alcoholic beverages, and lawn games. The event was great fun and proved to be so popular that organizers are already planning another barn dance for 2019.

The first annual Sanford On Tap craft beer and food truck festival took place in August and was considered by attendees and organizers as a great success. Featuring 13 local and regional brewers and a variety of food trucks serving everything from Asian street food to whoopie pies, hot apple crisp to mac and cheese hot dogs, the event was very well attended by a friendly, laid-back crowd of an estimated seven hundred people at Goodall Park stadium. A few threatening rain clouds held off so the event stayed dry, and beer samplers enjoyed lawn games like giant Jenga and giant Connect 4.

The younger generation was entertained by inflatable games, an obstacle course, face painting, and a visit from a couple of playful costumed t-rex dinosaurs. Event t-shirts and #Sanford 250 merchandise were popular, and the comments from attendees, brewers and food truck vendors were all overwhelmingly positive.



Above: a sampling of photos from Sanford on Tap. Organizers plan to make this an annual event, and have already set a date for 2019: August 17.



In September, the annual Great Pumpkin Festival (above) celebrated the 250th by incorporating a wood carver who created a Sanford 250th Anniversary carving, and with a lighted display of carved pumpkins created by residents and local businesses. The festival also featured an antique and classic car show, crafts and vendors, delicious food, a performance by the Maine Attraction Water Ski team, a scarecrow contest, music and entertainment, and a giant pumpkin weigh-in.

October brought the grand opening of Sanford's amazing new integrated high school and regional technical center, which attracted crowds of people for tours of the facility. At the grand opening ceremony, City Manager Steve Buck dedicated a time capsule for the 250th anniversary. The capsule contained photographs, documents, news items, a 250th Anniversary commemorative coin and other memorabilia, a letter from Mayor Tom Cote, and thoughts from some of Sanford's current high school students to be shared with those who open the capsule in 50 years.



October also featured the fifth annual Sanford International Film Festival, which held its Tommy Awards ceremony to honor the best films of the festival in the agora gathering space in the new school. Above, film fest organizers with the winners of the Best Feature Film and Best Acting Ensemble awards.



In early December, the community came out to celebrate with its annual Holly Daze parade and tree lighting ceremony (left) in Central Park.

The final event of the anniversary year will be a curated showcase of local talent called "Sanford on Stage". The showcase, will be held on March 9 2019 in the stunning new performing arts center at the new high school, and will serve as the capstone event to an incredible year-long celebration of Sanford's 250th Anniversary .

Letters from Congressional Delegation

SUSAN M. COLLINS
MAINE

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WASHINGTON, DC 20510-1904
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United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
CHAIRMAN
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

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 this past year.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act* I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act* I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act* I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th 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 Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2019 be a good year for you, your family, your community, and our state.

Sincerely,

Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
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Website: <http://www.King.Senate.gov>

United States Senate
WASHINGTON, DC 20510

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

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

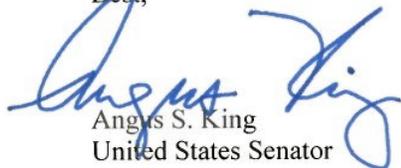
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,



Angus S. King
United States Senator

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COMMITTEE ON APPROPRIATIONS
SUBCOMMITTEES:
AGRICULTURE, RURAL DEVELOPMENT, AND
RELATED AGENCIES
INTERIOR, ENVIRONMENT, AND RELATED
AGENCIES

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

Dear Friend,

I hope this letter finds you well. It's a privilege to share an update on my work to represent you and your family in Washington and in Maine.

Even though Washington is so bitterly divided these days, I've continued to look for bipartisan opportunities to address issues important to our state. Nearly all the bills I've introduced this Congress have Republican cosponsors.

One piece of legislation would help protect our state's economy by investing in working waterfronts. Another would allow Mainers to import less expensive prescriptions from Canada. And several bills would help our farmers capitalize on the fastest growing areas of agriculture—local and organic sales—by investing in research, increasing consumer access to healthy food, and improving farmer programs.

I'm happy to report bipartisan victories for our veterans as well. After working for years with Maine's Congressional Delegation, we were finally able to push a much-needed expansion of the Portland VA Community Based Outpatient Clinic through Congress. Legislation I introduced to help veterans who find themselves in debt to the Department of Veterans Affairs unanimously passed the House of Representatives. And full GI Bill benefits were extended to a group of veterans who had been denied them previously—an issue I've introduced legislation to address.

While I strive to find common ground with my colleagues on everything from rural broadband access to economic development, there are many areas where I will not compromise. I have serious concerns about the direction the Trump Administration and its allies in Congress are taking our country. In so many ways, they have abandoned America's leadership in the world, made our country less safe, and are jeopardizing our future. They've weakened our health care system, rigged the tax code against working families, and endangered the environment. With one hand, they are taking away resources our families and communities need. With the other, they are offering generous giveaways to giant corporations and the wealthiest Americans.

Over the last year, I've received an unprecedented amount of feedback on these issues from my constituents. With their concerns and interests in mind, I have fought hard against these policies. I will continue using my role in Congress and the Appropriations Committee to hold the Administration and the President accountable.

Please keep in touch with your views or if there is anything I might be able to help you with. My office assists hundreds of constituents every year who have issues with federal programs or agencies. It's an honor to serve you.

Take care,

Chellie Pingree
Member of Congress

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PORTLAND, ME 04101
PHONE: 207-774-5019
FAX: 207-871-0720



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WATERVILLE, ME 04902
PHONE: 207-873-5713
FAX: 207-873-5717



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

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the honor of serving you in the Maine Senate. I am humbled that you have put your trust in me for a third term and can assure you I will continue to work tirelessly on your behalf.

Though we have accomplished a great deal in the four years I have served, there is still much more to be done. Restoring revenue sharing, providing adequate funding to our schools, and increasing vocational opportunities for our students will be a few of my priorities. I hope that everyone sent to Augusta by their constituents is as ready as I am to get to work.

Restoring revenue sharing to 5% is very important. Towns across Maine depend on that funding to complete vital projects. I will do all I can to see that our towns have the resources they need to flourish.

Ensuring that our schools have the funds necessary to educate our students was a top priority during the last Legislature and will continue to be in the 129th Legislature. We need to put an end to cutting programs and having teachers buy supplies for students. The state must pick up 55% of the cost of education, which has been the law for many years now.

Finally, I am a strong advocate for more vocational technical and life skills classes being taught in our local schools. Maine currently has a skilled workforce shortage. Employers are having too difficult a time finding employees with the skills they need. Vocational education will help to fill this gap and address the current shortage of skilled workers at higher paying jobs.

Again, thank you for electing me to serve you in the State Senate. I have a reputation as a bridge builder and a promoter of commonsense solutions. The 129th Legislature certainly has a great deal of work to do; but I believe that if we come together, there is nothing we can't do. Please feel free to contact me at 287-1505 or (David.Woodsome@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

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

Dave Woodsome
State Senator



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
 AUGUSTA, ME 04333-0002
 (207) 287-1440
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Matthew A. Harrington

P.O. Box 457
 Sanford, ME 04073
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February, 2018

Dear Friends and Neighbors,

Thank you for granting me the honor of continuing to serve House District 19. This Second Regular Session of the 128th Legislature marks my third year at the State House. In the coming months, we will work on hundreds of pieces of emergency legislation before adjourning in late April. In addition to those pressing issues, we are actively looking at the opioid epidemic as we consult experts from the medical and law enforcement fields to craft policy that will save lives and help reduce the devastation of drug addiction in our state.

At the close of the First Session, two of the bills I introduced relating to police and first responders were passed into law. These public servants are facing increasingly difficult working conditions and I remain committed to offering support to Maine's law enforcement and emergency responders.

I will continue my work on the Government Oversight Committee and the Joint Standing Committee on State and Local Government. In keeping with the objectives of State Government, my time in Government Oversight is spent ensuring that public funds are expended in the most effective, efficient and economical manner possible. State and Local Government continues to take up a number of bills relating to State contracts and fiscal procedures; state government organization; oversight of state officials, state employees and property.

If you would like to receive my e-newsletter updates, please send me your e-mail address. For me to do my job effectively, it is vital I hear from you and encourage you to contact me by phone (287-1440) or email (Matthew.Harrington@legislature.maine.gov) with any concerns or questions you have. I also sent out a legislative update and survey; if you did not receive one please let me know. It has been a privilege to serve our city in the House of Representatives, and I look forward to continuing to work on your behalf.

Warmest regards,

Matthew Harrington
 State Representative

District 19 Sanford (part)

**Anne-Marie Mastraccio**

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Sanford, ME 04073
Phone: (207) 432-1453
Anne-Marie.Mastraccio@legislature.maine.gov

Patricia Hymanson

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York, ME 03909
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Patricia.Hymanson@legislature.maine.gov

Dear Sanford Residents:

It is our great honor to represent you in the Maine House of Representatives.

We are focusing this session on addressing the burden of high property taxes, jobs and job training, fighting the opioid crisis and expanding access to affordable health care. Overcoming partisanship, compromising and working together will be imperative should we expect to accomplish these tasks.

Some other issues the Legislature has been addressing include making higher education more affordable, tackling hunger and poverty and improving transportation and access to affordable heating, to only name a few.

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

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

Sincerely,

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

Anne-Marie Mastraccio
State Representative, District 18

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

Patricia Hymanson
State Representative, District 4



Report of York County Accomplishments from Commissioner Michael J. Cote, District 4- Alfred, Sanford, Shapleigh, Lyman and Waterboro

County of York Commissioners Office

Thanks to sound management, the county continues to provide excellent services to the cities, towns and citizens of York County. I wish to thank you all for your continued support.

The County is committed to recognizing community service in York County towns and cities and held the third Spirit of America awards ceremony in November. Twenty nine citizens and/or organizations were recognized for their commitment to their communities and volunteerism. If in your town you have someone to nominate please contact Bruce Flaherty at bwflah@gmail.com

York County continues to be a partner in the Food Pantry and the Child Advocacy Center of York County including providing space for each entity.

The county commissioners approved the funding to support the Layman Way Recovery Center. After two years of collaborative planning it opened in May of 2018. There have been graduates from the program who will now receive after care treatment and who have obtained employment.

YC EMA hosted their annual Emergency Management Open House in September 2018. The Life Flight helicopter made a visit and there were many educational booths illustrating the various resources available in York County. York County EMA started a UAS (Unmanned Aerial System) / Drone program to assist Towns and Local Responders with Search and Rescue and other response needs during emergencies in the spring of 2017 and to date have provided Local Communities with 27 live assistance missions.

And just recently, the county commissioners approved a plan to start offering medical recovery to inmates at the York County Jail through ENSO Recovery.

Respectfully Submitted,

Michael J. Cote

Departmental / Organizational Reports

Assessor's Office

2017 ASSESSED VALUES:		
REAL ESTATE		
LAND	\$	449,048,400.00
BUILDINGS	\$	898,885,380.00
NET TAXABLE REAL ESTATE		\$ 1,347,933,780.00

PERSONAL PROPERTY		
MACHINERY/EQUIPMENT	\$	30,676,020.00
FURNITURE/FIXTURES	\$	27,767,400.00
OTHER PERSONAL PROPERTY	\$	1,810,080.00
NET TAXABLE PERS. PROPERTY		\$ 60,253,500.00

TOTAL TAXABLE	\$ 1,408,187,280.00
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OPERATING EXPENSES		
GENERAL GOVERNMENT	\$	25,094,458.00
TIF FINANCING	\$	729,738.69
SCHOOL	\$	43,817,114.00
COUNTY TAX	\$	831,519.11
OVERLAY	\$	244,989.45
TOTAL EXPENSES		\$ 70,717,819.25

REVENUE		
STATE REVENUE	\$	1,598,513.00
ANTICIPATED REVENUE	\$	38,808,969.00
HOMESTEAD REIMBURSEMENT	\$	784,271.69
BETE REIMBURSEMENT	\$	320,261.48
TOTAL REVENUE		\$ 41,512,015.17

AMT. TO BE RAISED: TAXES	\$ 29,205,804.08
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TAX RATE 2017/2018	\$20.74 (per thousand assmt.)
TAX DUE DATES	09/15/2017 and 03/15/2018
BILLING PERIOD	07/01/2017 to 06/30/2018
ASSESSMENT RATIO DECLARED	100%
DATE OF COMMITMENT	August 16, 2017
TAX RATE:	
	CITY \$10.27
	SCHOOL 9.88
	COUNTY 0.59
	TOTAL \$20.74

Code Enforcement

The goal of Code Enforcement is to promote and maintain a safe and desirable living and working environment. The City of Sanford works in partnership with City residents and business owners to educate and increase public awareness of the City's Municipal Ordinances and adopted Codes, and to facilitate the correction of said code violations as they arise.

We currently enforce the Sanford Zoning Ordinance, the Shoreland Zoning Ordinance, building and other codes adopted by the City and State Statutes.

Building Permits Issued:

Residential – 202	New Residential – 23
Commercial – 76	New Commercial – 9
Accessory Structures – 149	Demolition – 31

Plumbing Permits Issued:

Internal Plumbing Permits – 160	External Plumbing Permits – 62
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Electrical Permits Issued:

Electrical Permits – 237

Occupancy Permits Issued:

Residential – 46	Business – 46
Home Business – 12	

Total Permits Issued: 1053

New construction projects included Sanford Safe Storage, T & D Wood Energy, Aroma Joe's (Drive Thru) and the Sanford Airport Snow Removal Equipment Building.

Expansions include Flemish Master Weavers, The Lodges Care Center, Rubb, Cyro Industries, and Above and Beyond Catering.

New Businesses include Sanford Family Dental, Sanford Safe Storage, Balance Skincare, New Age Wellness and Massage, Aroma Joes, Richie's Jerk & BBQ, Veneer Services Unlimited, Mill Towne Tavern, York Hospital in Sanford, Southern Maine Cheer and Marc Motors Chrysler Dodge Jeep.

The department staff consists of a full-time Administrative Assistant, a full-time Code Enforcement Officer, and a Chief Code Enforcement Officer.

Fire & Emergency Management Services

Thank you for this opportunity to talk a little about your Fire/EMS Department. Over the past couple years the Sanford Fire Department has worked diligently to improve our equipment, staffing, training and most of all our service to this fine city. With the help and support of our city manager Steve Buck, we have developed plans for meeting our service and infrastructure needs for this department that will move us forward for some time to come. With the help of my staff we constantly look for new opportunities that will help enhance our service and keep us as efficient as possible. We are also working hard to keep up with the demands of an all hazards service that changes frequently as does the world we live in. Training, personnel, equipment, and service are always being refined to meet the needs of the city.

The men and women of the Sanford Fire Department are some of the best you could ask for and we work cooperatively to achieve common goals that are in the best interest of both labor and management. Meeting monthly with our labor force has proved to be an invaluable work product that cannot always be duplicated in other ways.

As we leave the past and work toward the future, we look forward to embarking on new ventures that will modernize our facilities, service, and keep us within codes while able to achieve our response profiles. Safer working conditions and modernized facilities will help not only our employees but the community as well while being sensitive to our taxpayers and community who support us every day.

It is truly a blessing to have the great support we do from the citizens of our community and that is not something we assume or take lightly. Our mission is to be here for you and to keep our community safe through preventative codes, actions, education, and still respond to those emergencies when needed. Thank you for your support and we look forward to safe year ahead.



Information Systems

This year the Information Systems Department spent a significant amount of time migrating the Exchange e-mail server from Exchange 2007 to Exchange 2013. This was necessary since Exchange 2007 was dropped from Microsoft Support, and newer versions of Microsoft Outlook do not work with Exchange 2007. The first phase of this project was to implement MailStore Archiving to archive old e-mails and delete them off the Exchange 2007 server prior to migrating to Exchange 2013. Since the resulting Exchange 2007 database was much smaller, the migration to Exchange 2013 went reasonably fast. The added benefit of MailStore is that it simplifies the process of searching for e-mails for purposes such as Freedom of Information Access requests, litigation requests, or employee investigations. The second phase involved the actual migration to Exchange 2013.

The Towns of Berwick and South Berwick began the process of coming on board as partners with the Sanford Regional Communications Center for public safety dispatch services. This involved finding the best solution for network communications to both towns, with the final solution being a cost sharing collaboration between the Berwicks and York County utilizing Consolidated Communications new E-LAN service over fiber. The IMC dispatch and police records server was upgraded to Windows Server 2016 prior the data migration process for both towns.

This year several security enhancements were undertaken. The Sophos UTM firewalls at the City Hall were replaced with newer models with more processing capability. This was necessary since they are processing an increasing number of malware prevention rules and the old hardware could not keep up. There was also a major cybersecurity training initiative. Periodic fake malicious e-mails were sent to all e-mail users to test which ones would click on malicious content. Then online training was introduced for all to take, followed by more fake malicious e-mail testing. Fortunately, staff awareness of the various types of malware improved significantly after this training and testing process.

During the summer of 2018 the Information Systems Department was instrumental in moving the network equipment for the Business Enterprise Center at the Anderson Learning Center. They moved from the basement to the third floor. Both the Sanford I-Net connected network and the tenants' network were relocated.

The City obtained updated high quality aerial photography from April 2017 flights after it was processed over the summer of 2017. This was obtained at a very reasonable cost due to the collaboration with the State of Maine, York County, other area municipalities, the Sanford Water District, and Sanford Sewerage District to split the cost of the flights and orthogonal correction of the photography.

Parks & Recreation

Administrative and Marketing Highlights

- Increased the number of online household accounts to over 5000
- Increased the number of emails in our system to over 2000
- Increased number of Facebook likes to over 1000
- Mailed parks and rec brochure advertising all of our programs, facilities, policies and special events to every household in Sanford and Springvale
- Updated our facility reservation policy and rates to include resident and non-resident rates

Recreation Highlights

- Summer Camp continues to be our largest program, bringing in over 300 campers
- New programs added; toddler sports, cheering, tumbling, track and field and adult soccer
- Partnered with the Nasson Community center to offer youth basketball programs and continued to grow the Pickleball program there.
- Continue to offer popular programs such as Red Sox Trips, Senior Trips, Adult and Teen basketball and pickup volleyball.
- Vacation camps are another activity that continues to fill. Many of these camps go on trips to local businesses such as mini golf, Smitty's and Bowl-a-rama.

Special Events

- Teamed up with the Sanford 250th and helped run Sanford on Stage, Art Contest, the Barn Dance and Sanford on Tap. Both drew excellent crowds and Sanford on Tap will now be run every year
- The July 3 fireworks and July 4 parade were successes despite having nearly record heat! Added a free concert at Gateway Park on July 3
- Sanford Parks and Rec Dance instructor Lori Hegarty along with Alex Shane were awarded 1st place finish and Judges Choice in the 9th Annual Dancing with the Stars Competition
- Added a new FREE Movie night at Goodall park that an estimated 100 people attended.

Facility Highlights

- Added ADA accessibility to Benton Park
- Paved and striped Witham Street parking lot
- Put in 3 new skate park elements and new fencing at the YMCA skate park. All of this was paid for by a Maine Community Foundation Grant
- Resurfaced the stone wall at Gowen Park. Also removed trees at Gowen park to increase safety, add parking and allow additional sunlight onto Blouin field
- Put in irrigation to Blouin field

Planning & Development

The Department of Planning & Development manages the City's development permitting process, as well the Brownfields Program and longer term planning projects for the City.

From July 2017 through June 2018, the Planning & Development Department reviewed with the Planning Board and Site Plan Review Committee on a total of 37 applications as follows:

Conditional use - 1

Site plans reviewed by the Planning Board and/or the Site Plan Review Committee - 17

Site plans reviewed at a staff level - 13

Site plan and conditional use - 1

Zone changes - 2

Miscellaneous – 3

Over the same period, the Department worked with interested residents and organizations, the Planning Board, and the City Council to prepare and adopt the following ordinances or ordinance amendments:

Child and Adult Care zoning and standards

Design District and associated standards

Medical Marijuana zoning and associated standards

Mobile Vending Units zoning

Odor Management

Sign standards

Solar zoning and associated standards

Zoning adjustment in Jagger Mill Road area

The Department also prepared a Brownfields application to the US Environmental Protection Agency and was awarded a \$300,000 Environmental Assessment Grant. Most of these funds will be spent in the Mill District to identify contamination and prepare plans to clean up contaminated sites.

During the same period, the Department assisted with implementing the first phase of efforts to restore Goodall Brook.

Initiatives for the upcoming year include:

Adjustment and further streamlining of development management

Continued implementation of the Brownfields Program

Planning in the East Side Neighborhood

Continued planning and revitalization of Downtown

Continued implementation of the Goodall Brook Restoration Plan

Begin update of the City's Comprehensive Plan

Public Works

The Sanford Department of Public Works serves to maintain and enhance the infrastructure of the Municipality through stewardship of the City's roadways, bridges, sidewalks, drainage, parking, and Environmental Services: providing the most reliable and safe systems possible given the resources available.

◆ Roadway Reconstruction

- ◇ Front Street Reconstruction
- ◇ Harry Howes Road Reconstruction
- ◇ Integrity Drive Construction
- ◇ Old Mill Road at Route 109

◆ Roadway Rehabilitation

- ◇ Trafton Street Overlay
- ◇ Route 99/Kennebunk Rd. Overlay
- ◇ Old Mill Road Maintenance Overlay
- ◇ Mt. Hope Road Maintenance Overlay

◆ Routine Maintenance

- ◇ Street Painting
- ◇ Roadside Clearing & Ditch Maintenance
- ◇ Roadside Mowing Program
- ◇ Catch Basin Cleanout
- ◇ Street Sweeping

◆ Drainage Improvements/Maintenance

- ◇ Goodall Brook Water Quality
- ◇ Kent Street Outlet
- ◇ West Elm Outlet
- ◇ Large Woody Debris Habitat
- ◇ River Street at William Oscar Emery
- ◇ Payne Street at Mill Street
- ◇ Bradeen Street

◆ Transfer Station

- ◇ Stormwater Update with DEP
- ◇ Rushton St. Landfill Coordination

◆ Preventative Maintenance

- ◇ Crackseal Program
- ◇ Bergkamp Pothole Patching

◆ Utility Coordination

- ◇ Year 2 of 4 for Unutil Gas Installation
- ◇ Front Street: Water, Sewer, and Gas
- ◇ Fiber Optic Design Coordination
- ◇ Airport Solar Design Coordination

◆ Departmental Improvement Updates

- ◇ DRAFT Operations Manual
- ◇ Fleet Management Program

◆ Ongoing Engineering Efforts

- ◇ Development Review & Inspection
- ◇ Capital Improvement Program
- ◇ Contracted Surveyor, Engineer, and Right-of-Way Professionals
- ◇ LPA Oversight of MeDOT 23346.00

◆ Coordination with MaineDOT

- ◇ Signals at Old Mill and Main St.
- ◇ Route 202 / Cottage Street Reconstruction

◆ Inter-Department Coordination

- ◇ Breton Ave. Multi-Modal Sidewalk

Sanford Community Adult Education

2018-2019 was a successful and productive year for Sanford Community Adult Education (SCAE). Last June, 30 individuals received their high school diploma or equivalency and 10 students received their Certified Nursing Assistant Certifications. In addition, SCAE had over 1,500 enrollments in the greater Sanford-Springvale communities taking over 250 classes in all subjects from College Transitions to Yoga to Cut the Cable Cord.

A short list of programs offered in 2018 at SCAE included:

- ◆ Academic High School Diploma or Equivalency
- ◆ College Transitions
- ◆ English Language Learners
- ◆ Workforce Development and Education
- ◆ Community Education and Enrichment
- ◆ Online Employment Certifications

A new exciting addition to SCAE's programming are online classes through the Center for Legal Studies, Academy of Medical Professions, and UGotClass which offers a variety of business classes from Excel to Inbound Marketing. These high quality programs provide workforce education to students seeking certifications in a variety of fields.

In 2018, SCAE redesigned its Arts Afire Studio and offered diverse classes such as throwing pottery to DIY Serving Platters to Mosaic Mandalas. Arts Afire is also embarking on an ambitious community engagement campaign to help Sanford with local art projects. This past year, SCAE was approved as a community partner through the Emery Trust Grant to provide artistic support and guidance in the creation of a mural in downtown Sanford.

SCAE continues to offer high quality affordable classes and programs to the residents of Sanford/Springvale. Please visit us at: sanfordlearns.org for more information.



Sanford Police Department

In 2018, the Sanford Police Department handled the following:

- 30,000 calls for service
- 3,900 incidents and offenses
- 904 arrests
- 50 reported drug overdoses; 6 fatal drug overdoses
- 1500 traffic stops
- 704 motor vehicle crashes

The department continues to be responsive to our citizens by reviewing all uses of force; tracking all citizen complaints using our Complaint Checklist process; and, stressing procedural justice and empathy during all citizen contacts.

In 2018, all Sanford Police Officers were issued the opioid antagonist Naloxone to carry while on duty. Sanford officers saved the life of at least one overdose victim using Naloxone.

In 2017 and 2018 the Sanford Police Department administered the Sanford Community Opioid Program (SCOP), a treatment model stressing medication assisted treatment and intensive counselling for opioid addiction. Enzo Recovery and Nasson Healthcare were partners in this program. National data considers a 50% treatment retention rate an important marker for being "successful" (<https://www.ncbi.nlm.nih.gov/books/NBK159297/>). Unfortunately, the state grant expired in June 2018, and additional funding was not authorized by the legislature. The following are the program statistics:

TOTAL CLIENTS INTERVIEWED FOR SCOP:	75	
CLIENTS ACCEPTED INTO SCOP		
MALE:	32	
FEMALE:	31	
TOTAL:	63	
CLIENTS SUCCESSFULLY REFERRED TO IOP:	42	(66%)
CLIENTS DISCHARGED FOR VIOLATIONS OR NON-COMPLIANCE:	6	
CLIENTS WHO LEFT PROGRAM:		
DIED, OVERDOSE:	1	
DIED, AUTO ACCIDENT:	1	
MOVED FROM AREA (COMPLIANT):	3	
LEFT PROGRAM IN GOOD STANDING (COMPLIANT):	3	
LEFT PROGRAM, REASONS UNKNOWN:	21	(probably not compliant)
ACTIVE CLIENTS AS OF 05-31-18:		
MALE:	18	
FEMALE:	10	
TOTAL:	28	
FINAL RETENTION RATE:	44.4%	

Sanford Regional Economic Growth Council

The Sanford Regional Economic Growth Council is a 501(c)(6) non-profit corporation established in 2009 by the City, the IDC and the Chamber of Commerce. The growth council, as the primary economic development organization in central York County, works each day to increase the prosperity of its residents and companies, and improve the overall Sanford economy. It has two full-time staff and a seven-member board of directors who connect the business community with the most effective programs and resources available. The organization helps local companies grow, recruits new business and workers to the community, and encourages new business formation.

By utilizing a re-constructed website (under development), and other collateral material, the growth council is able to market the key assets of the community and offer information regarding: site location assistance; workforce development opportunities; demographic and labor market data; business counseling and financial resources; and access to tax incentives. Staff also provide leadership in business advocacy and public policy matters, and an important link to positive inter-governmental relations (with federal, regional, state and local officials).

Some of the growth council highlights this year include:

Ongoing work with existing/expanding companies, like The Baker Company which was YCCC's Employer of the Year, rug manufacturer Flemish Master Weavers designated as a Foreign Trade Zone, SMHC (sports performance), and Casco Bay Molding, recipient of the MEP's Manufacturing Excellence Award; and new ones, like T&D Wood, Sanford's new wood pellet manufacturer, Marc Motors new autoplex in south Sanford, and NexGen Tooling winner of YCCC's Newcomer of the Year award; and York Hospital (walk-in clinic);

A leadership role in the deployment and operation of SanfordNet Fiber, the community broadband initiative; assisting TIF development for new housing opportunities at Marland Hall in Springvale and St. Ignatius in downtown Sanford;

Active participation on the Core Building Committee overseeing the construction and opening of Maine's largest school construction project; and support for additional property acquisition for the Sanford Airport Solar project;

Hosting a quarterly round-table session for manufacturers to discuss issues of common concern; a leadership role in the twelve-month celebration of Sanford's Sestercentennial – 250th birthday; and working with Unitil on its three-year extension of natural gas throughout the community; and

Participation as a board member on key regional organizations like: The Maine Beaches Association, Southern Maine Finance Agency and Southern Maine Planning and Development Commission; and supporting YCCC's acquisition and expansion plans for an instructional facility in Sanford that will likely evolve more fully in upcoming years into the full-fledged YCCC Sanford Campus.

Sanford Seacoast Regional Airport

The Sanford Seacoast Regional Airport has had another productive, energizing year jam packed with projects, progress, and events.

Southern Maine Aviation continues to run a great business with excellent customer service. They have a very successful flight school and hold many courses, including the course to obtain your commercial drone license. www.flyingsma.com

Pilots Cove Café total renovation and grand opening! Now serving breakfast lunch and dinner and accepting credit cards with a full liquor license and frequent specials. www.pilotscovecafe.com

York County Helicopters provides many helicopter related services including lessons and scenic tours. They also helped out our Parks and Rec Department with the Easter Egg Drop this year! www.yorkcountyhelicopters.net

Sanford Soaring Club The Sanford Soaring Club is a non-profit club, operated by its members purely for the joy of glider flying aka soaring. They offer a few different membership options, with special ultra-low rates for student members willing to help out with sweat equity! <https://www.sanfordsoaring.com/>

New Airport Maintenance and Administration Building complete on Presidential Lane! The building allows us to store almost all our equipment inside for the first time in the history of the airfield. There is also office space and a conference meeting room for personnel.

Re-Appointment to the Maine Aeronautical Advisory Board I am happy to report that I have been re-appointed to the Maine Department of Transportation's Maine Aeronautical Advisory Board (MAAB).

Life Flight of Maine's new hangar almost complete! Life Flight's new facility on the west side of the airfield will be complete in July 2019.

New Hangars galore. SFM has had a waiting list for hangar space for quite some time now. This year the private sector will be adding 18 new private hangars to the airfield. We enjoy a busy and vibrant environment here full of activities and pilots keep coming!

Sanford Airport Solar breaks ground! Phase 1 of construction has been completed with the initial land clearing taking place. Phase 2 will begin in the fall of 2019 and the project will go live late 2020. This will be the largest solar development on an operating airport in the United States!

Promotions from within. Joe Ridley has been promoted to the position of Airport Maintenance Supervisor and is doing an amazing job in the new role. Matt Punsky initially worked part time at the Airport, went full time with the Public Works Department and now has joined the airport team. Our small and efficient team takes care of maintaining all the infrastructure on these over 1,100 acres of City owned property.

Civil Air Patrol CAP is going strong and a wonderful addition to the airport and our community, getting young people involved in aviation.



Sanford School District

I am pleased to submit the 2018 Annual Report of the Superintendent of Schools for the City of Sanford. Education in Sanford has never been more exciting or challenging!

In October of 2018, the new Sanford High School and Regional Technical Center opened at 100 Alumni Drive in South Sanford. This completed the first phase of a two phase improvement project designed to update facilities, balance student population and provide equitable facilities and opportunities city-wide. It is a state-of-the-art, integrated high school and technical center with four distinct career pathways:



Science & Technology; Human Services; Business & Marketing; and Arts & Communication. This innovative school was designed to provide skilled employees to regional manufacturers by offering students training in high-demand career technical education programs. New courses added recently include Fire Science, Emergency Medical Technician, Law Enforcement, Auto Collision Repair and Cosmetology. This show-place campus is also home to an 850 seat Performing Arts Center and a fantastic new outdoor athletic stadium, complete with track and artificial turf.

Phase Two of the project to improve educational facilities in Sanford is well underway. Upon completion, students in grades Pre-K through 8 will enjoy consistent programming, transitioning schools only twice during their educational career in Sanford. There will be one “middle” school created for students in grades 5 – 8 in the former high school building located at 52 Sanford High School Boulevard in Sanford. All pre-kindergarten through grade 4 students will be housed in one of three elementary schools – Carl J. Lamb Elementary School on Shaw’s Ridge Road in Spring or “North”, Margaret Chase Smith Elementary School on Twombly Road in Sanford or “South” and a new elementary facility in what will be the former junior high school building on Main Street in Sanford or “Central”. Those driving by Margaret Chase Smith School have undoubtedly already started to notice changes to the building and surrounding landscape as construction has already begun.

I am happy to report that when Phase Two has been completed, every classroom in the district will have been renovated, achieving enhanced safety and security for all students.

As 2018 closes and my retirement looms, I thank the citizens of the community and ask that they continue to support Sanford schools as Superintendent Matt Nelson and Assistant Superintendent Steve Bussiere take the reins on January 1, 2019.

Respectfully submitted,
David N. Theoharides, Superintendent

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, 2018

	Original Amount	Current Principal	Last Payment
Municipal			
Anderson Learning Ctr	\$ 131,000.00	\$ 3,970.00	03/20/2019
Millyard Road	\$ 1,500,000.00	\$ 600,000.00	11/01/2023
Misc Bond	\$ 1,350,000.00	\$ 540,000.00	11/01/2023
PD/Misc Bond	\$ 6,210,000.00	\$ 4,359,112.00	11/01/2030
Brownfield Rev. Loan	\$ 181,000.00	\$ 121,183.00	03/03/2025
	Total:	\$ 5,624,265.00	
School			
School Energy Imp	\$ 1,500,000.00	\$ 1,050,000.00	11/01/2024
SHS/SRTC Construction	\$100,419,083.00	\$100,419,083.00	11/01/2037
SRRF–Asbestos Removal	\$ 605,713.00	\$ 186,765.00	11/01/2026
	Total:	\$101,655,848.00	

OUTSTANDING REAL ESTATE TAXES

Bill Year	Bill Name	Property ID	Total Unpaid
2017	17 PINE STREET LLC	00K130002000000	\$4,075.41
2017	224 COTTAGE STREET LLC	000R90000300000	\$3,142.11
2017	42 JAGGER MILL ROAD LLC	00R180015A00000	\$2,532.35
2017	911 MAIN ST LLC	00K300003000000	\$2,001.41
2017	ADAMS CHERYL ANN	00R190011500000	\$2,702.42
2017	ADAMS GEORGE P JR	000R20010200000	\$101.63
2017	ADAMS INVESTMENTS LLC	00I260003600000	\$7.59
2017	ADAMS INVESTMENTS LLC	00I310000800000	\$15.72
2017	ADAMS INVESTMENTS LLC	00L250001700000	\$3.19
2017	ADAMS INVESTMENTS LLC	00L250011A00000	\$16.34
2017	ADAMS INVESTMENTS LLC	00L290001700000	\$8.71
2017	AINSWORTH RICHARD JR	00R230005F00000	\$15.55
2017	AINSWORTH RICHARD JR/PAMELA	00R230005C00000	\$2,136.22
2017	AIR-TECH INC	0R18A0000400001	\$2,123.78
2017	ALEXANDRE HOMESTEAD LLC	00I230000600000	\$985.51
2017	ALLAIRE LORRAINE	00J380001300000	\$1,495.35
2017	ALLEN BARBARA A HEIRS OF	000R50002A00000	\$2,327.03
2017	ALPS REALTY LLC	00R180017A00000	\$2,353.99
2017	ALTON ROLLINSFORD LLC	000R90042B00000	\$3,749.79
2017	ALTON ROLLINSFORD LLC	00I280002100000	\$4,832.42
2017	ALTON ROLLINSFORD LLC	00I280010600000	\$2,061.56
2017	ALTON ROLLINSFORD LLC	00I280048A00000	\$2,671.31
2017	ANDERSON BEVERLY & ROBERT	00R230002100020	\$70.52
2017	ANDERSON HILDEGARDE/JEFFREY M	00K140003400000	\$2,212.96
2017	ANDERSON PAUL	00H300003600000	\$3,469.80
2017	ANDERSON SARAH JO	00R6A0000900000	\$1,406.17
2017	ARSENAULT MICHAEL	00J270000400000	\$257.18
2017	ARSENAULT ROBERT J	00R6A0006A00000	\$1,447.65
2017	AUSTIN MICHAEL T & LISA D (JTS)	00G320006A00000	\$2,777.09
2017	BABB STEVEN H	00M110000300000	\$11.94
2017	BAGLEY MANAGEMENT INC	00K140003300000	\$1,308.69
2017	BAKER PETER	00L280006600000	\$4,139.48
2017	BANK OF NEW YORK MELLON	00J310007700000	\$1,762.90
2017	BARRIEAU KATHLEEN A	00R120090A00047	\$199.10
2017	BARROWS GRACE K	00L140001500000	\$2,640.20
2017	BATCHELDER WENDY	00K210000600000	\$2,712.79
2017	BEAUCHESNE BRIAN A	00L270000600000	\$1,916.31
2017	BEAUCHESNE BRIAN A	00L310011B00000	\$3,019.74
2017	BEAUCHESNE MONA	00K280001800000	\$1,352.25
2017	BEAUCHESNE MONA	00L280005000000	\$2,275.18
2017	BEELER KATHERINE	00K210028F00000	\$5,029.45
2017	BERGERON JACOB P	00I280012700000	\$1,874.90
2017	BERNARD ARCHER W/MELODIE E	00R120070A00000	\$2,646.42

2017 BERNIER DAVID M/JAMES R	00R130000800000	\$2,465.82
2017 BERRY BARBARA J	0R16A0005G00000	\$2,130.00
2017 BERRY BARBARA J	0R16A0007000000	\$1,061.89
2017 BERUBE DOROTHY I HEIRS OF	0R16A0001700000	\$1,634.31
2017 BISSELL KAREN L	000R20005600000	\$3,633.65
2017 BISSELL KAREN L & RICHARD (JTS)	000R20056A00000	\$3,009.37
2017 BISSON GLORIA	00J320005100000	\$1,565.87
2017 BLACK SHEEP HOLDINGS LLC	00J270003900000	\$3,552.76
2017 BOSTON MORTGAGE GROUP INC	00M160000200000	\$779.82
2017 BOUCHARD NORMAN J	00M270002900000	\$1,771.20
2017 BOURQUE DAVID J & DIANE J	00R160002900000	\$667.83
2017 BOZARTH GEORGE JR & FRIEDMAN TAMARA	00K300005200000	\$3,187.74
2017 BRADFORD WILLIAM K	00J370001300000	\$12.75
2017 BRANDT JONATHAN	00K180001600000	\$200.58
2017 BRIDGES CHRIS	000R50045A00000	\$926.61
2017 BROOKS HAROLD E	0R16A0009000000	\$406.89
2017 BROOKS JR ERNEST J	00R130010000016	\$1,070.18
2017 BROWN ELISABETH G	00J280001200000	\$2,528.21
2017 BROWN MICHIEL D	00R230010G00000	\$132.74
2017 BROWN MICHIEL D	00R230010H00000	\$315.25
2017 BROWN MICHIEL D & HOLLY B TATE	00R230010I00000	\$24.89
2017 BROWNELL KEITH	00R210039D00000	\$87.11
2017 BRUNO STEVEN G	00K180008B00000	\$3,687.57
2017 BRUNO STEVEN G	00K180008A00000	\$6,657.54
2017 BURKE CULLEN KIMBERLY A	00R190010000026	\$599.39
2017 CABANA DONALD/DOROTHY	00J170002100000	\$1,068.11
2017 CABANA PATRICIA HEIRS OF	00R110012E00000	\$2,667.16
2017 CANTIN DORIS R	00I270003100000	\$3,156.63
2017 CARON ROSE	00J300000100000	\$1,928.82
2017 CARR JOYCE	00R190010000011	\$914.63
2017 CARRIER ELEITA L HEIRS OF	00L330000900000	\$601.46
2017 CARRIER ELEITA L HEIRS OF	00L340000800000	\$3,863.86
2017 CARSON PHILOMENA HEIRS OF	0R21A0005300000	\$3,117.22
2017 CARTER KENNETH	00J180001500000	\$2,877.38
2017 CAVANAUGH WILLIAM M JR	00L260000700000	\$1,866.60
2017 CERASTES LLC	00L290000500000	\$1,458.76
2017 CHAIRMAN OF THE BOARD FURNITURE LLC	00K360004600000	\$1,719.34
2017 CHAPMAN SR RICHARD C	00R120007500000	\$442.94
2017 CHASSE CARL A TRUSTEE OF	000R70000200000	\$6,342.29
2017 CHASSE CARL A TRUSTEE OF	000R70002B00000	\$4,096.15
2017 CHASSE KYLE	00I280006500000	\$90.22
2017 CHAYER SUSAN & JUNKINS ANN-MARIE	00K140003800000	\$1,535.08
2017 CHRISTENSEN JON C/DENA J	000R10005B00000	\$920.86
2017 CHRISTENSEN MARTHA J HEIRS OF	000R10000500000	\$3,081.96
2017 CLARK CHRISTIAN A & BRIDGET D (JTS)	0R16A0000300000	\$203.25
2017 CLARKE BILLIE	00R200000800010	\$875.23
2017 COBURN NANCY & DAUTEUIL SUSAN	00R190010000030	\$1,596.53

2017 COLE LISA M	00R210038A00000	\$3,515.43
2017 COOK DAVID A	00J230000900000	\$207.59
2017 CORLISS YVONNE R	000R90004600000	\$2,148.66
2017 CORMIER EUGENE A	000R80002900000	\$2,447.32
2017 COURTNEY E TERRY J & JONATHAN T E TRS	00R150024A00000	\$4,659.46
2017 COURTNEY JONATHAN T E	000R50010400000	\$51.37
2017 CRAM CLARK C	00R110004200000	\$4,967.23
2017 CRAM CLARK C	00R110008200000	\$5,245.15
2017 CROSS CHARLES F	00L310003100000	\$262.41
2017 CROWLEY JR ROBERT E & MARY E (JTS)	000R60041J00000	\$4,367.84
2017 CUNNINGHAM SUSAN E	00R120007100000	\$2,127.92
2017 CURIT LILLIAN F HEIRS OF	0R13F0000800000	\$801.30
2017 CURRY ROBERT R TRUSTEE	00R180004200000	\$2,076.07
2017 CX4 MANAGEMENT LLC	00K280000100000	\$2,484.65
2017 CYR KARL L/WENDY L	00F280005A00000	\$45.63
2017 DAIGLE DONALD/BARBARA	00K360005800000	\$718.56
2017 DAILY ADAM	0R16A0079A00000	\$15.16
2017 DAILY ADAM S	0R16A0005A00000	\$270.65
2017 DALEY LEO	000R70003300000	\$4,311.85
2017 DALEY LEO	000R80001900000	\$939.52
2017 DANGORA JULIA G	00M310014A00015	\$3,426.25
2017 DANTATA INTERPRISE LLC	00I350000700000	\$3,917.79
2017 DANTATA INTERPRISE LLC	00J160005000000	\$3,704.16
2017 DASHNAW MARION A HEIRS OF	00K150003800000	\$1,501.57
2017 DAVIES BRIAN L/RITA B	00R150098B00000	\$2,753.03
2017 DAVIS ANDREW & PATRICIA	00R190010000021	\$6.22
2017 DAVIS LINDA J	000R20000300000	\$5,228.55
2017 DAVIS LINDA J	000R20003B00000	\$1,018.33
2017 DAY DALE & GENDRON DENISE	00I140002100000	\$1,354.32
2017 DEARBORN ROGER M	000R60002300000	\$1,549.28
2017 DEBOER VIRGINIA M	00L270006900000	\$3,067.45
2017 DEE JAMES & STEPHANIE (JTS)	0J38A0003500000	\$6,101.71
2017 DEFALCO DANIEL L & ENDRINA (JTS)	00J310008600000	\$2,327.03
2017 DEGIACOMO KIMBERLY A & ALEXANDRIA L &	0R13F0000700000	\$1,606.12
2017 DELANO TROY	00R190030B00000	\$26.92
2017 DELISLE DANIEL P/CHERYL	00K310000800000	\$2,511.61
2017 DEMERS SUSAN J	00I270007A00000	\$3,905.34
2017 DENNIS MICHAEL J JR	0R16A0008100000	\$609.76
2017 DENNIS PATRICIA	0R16A0008100001	\$1,126.18
2017 DENNIS PATRICIA A & SHANNON K (JTS)	0R16A0003900000	\$559.98
2017 DENNIS PATRICIA A & SHANNON K (JTS)	0R16A0004200000	\$58.07
2017 DESMOND DENNIS P/LINDA M	00R120046D00000	\$1,337.73
2017 DESROCHERS BRIAN J	00L170000800000	\$1,242.32
2017 DESROCHERS JAMES ARMAND	00K350000400000	\$961.30
2017 DESRUISSEAU LOUIE R & LUCIEN R (JTS)	00J320000200000	\$3,735.27
2017 DEUTSCHE BANK NATIONAL TRUST COMPANY	00J310004600000	\$1,257.88
2017 DIMAURO JR ANTHONY	00R110029C00000	\$494.45

2017 DIONNE PAMELA S	00R230003700000	\$2,285.55
2017 DO KELLY J	000R20002600000	\$1,422.76
2017 DODD JOANNE	00R190010000013	\$481.17
2017 DOIRON JEFFREY R & LISA	00R100000600003	\$410.65
2017 DOUGHTY BRIAN D SR	00R230010A00000	\$1,265.57
2017 DOUGLASS CLAYTON & PYKE CHRISTINE M	00J140001700000	\$1,609.64
2017 DOWEY MICHAEL G HEIRS OF	0R12A0000500000	\$3,778.83
2017 DRAKE MONICA	00R130010000054	\$76.74
2017 DRAKE SHAWN	00R190010000008	\$487.39
2017 DREW GARY A/SUSAN J	00R230014F00000	\$451.29
2017 DRISKO ASHLEY	00L270006400000	\$2,094.39
2017 DUCHARME ARMAND	00J140001500000	\$365.02
2017 DUDLEY RICHARD W/ELIZABETH J	0R19A0012900000	\$2,604.94
2017 DUGRE DAVID HEIRS OF	00R120067A00001	\$483.24
2017 DUMAS RAYMOND J/KAREN L	00L150000700000	\$1,831.34
2017 DUMAS WAYNE M & DAVID R	00R200001000000	\$1,443.50
2017 DUMAS WAYNE M & DAVID R	00R200010A00000	\$41.48
2017 DUPUIS ROBERT	00R180015D00000	\$1,437.28
2017 DUPUIS ROBERT L	0R15A0010700000	\$1,167.66
2017 DUTCH DAVID WAYNE & DOROTHY MARIE	00R190010000036	\$267.54
2017 EASTMAN KYLE J	00R160003400002	\$717.60
2017 EDMONDS JOHN R	0R24A0000400000	\$2,143.48
2017 EDMONDS JOHN R	0R24A0002000000	\$371.25
2017 ELDREDGE JR MICHAEL P TRUSTEE	00R150009600000	\$3,359.88
2017 ELLIS JOHN III	00R200001G00000	\$1,203.38
2017 EMERSON KATHY ANN	00R100007C00000	\$2,741.83
2017 EURISKO PROPERTIES LLC	00J310056A00000	\$2,132.07
2017 FABRIZIO DONALD	00G280001000000	\$1,100.25
2017 FARLEY PETER J & JUSTINE B TRUSTEES OF	00R210001700000	\$1,435.21
2017 FARLEY PETER J & JUSTINE B TRUSTEES OF	00R210000400000	\$1,955.78
2017 FARLEY PETER J & JUSTINE B TRUSTEES OF	00R210004A00000	\$338.06
2017 FARNSWORTH SUZANNE K	00R160005T00000	\$1,014.19
2017 FARRIS HARRY	00I280010100000	\$1,752.83
2017 FARRIS HARRY	00I280012300000	\$3,390.69
2017 FASTRAK FIELD SERVICES LLC	00L260000900000	\$2,656.79
2017 FAVOLISE MARK A	0R24A0001600000	\$2,368.51
2017 FAVOLISE MARK A	0R24A0005200000	\$358.80
2017 FILIPPONE PROPERTIES LLC	0R17A0000700000	\$75.70
2017 FITZGERALD RODNEY H & JUDITH A (JTS)	00L310021A00000	\$3,223.00
2017 FLYNN WILLIAM P	00M290006200000	\$1,539.83
2017 FOLLETT GRACE E/STANLEY JR	00R170001100000	\$2,928.49
2017 FORD EDWARD	00J170000200000	\$2,144.52
2017 FORTE DANIEL F	00J300001200000	\$2,333.25
2017 FRECHETTE ROBERT R II	00K270026A00000	\$1,789.86
2017 FREEWAY INVESTMENTS INC	00I290064A00000	\$4,782.64
2017 FREEWAY INVESTMENTS INC	00J270000300000	\$269.62
2017 FREEWAY INVESTMENTS INC	00K340005400000	\$244.73

2017 GAGNON KAREN L	000R20059A00000	\$678.20
2017 GAGNON LORI	00R130010000076	\$329.77
2017 GAHAGAN HERBERT	00R250002A00000	\$1,522.32
2017 GALBALLY REALTY TRUST	00L250001800000	\$2,992.78
2017 GALLANT LORI & PAUL	00R230002100018	\$215.70
2017 GARDNER MATTHEW & SEYMOUR DAVID TRUSTEES	00L280003200000	\$4,616.72
2017 GARDNER RON	00K170000700000	\$2,716.94
2017 GARDNER SHANNON	00R120090A00051	\$402.36
2017 GASKELL SHEILA J	0R11A0004600000	\$1,616.68
2017 GATEWAY PROPERTIES LLC	00J290001800000	\$4,148.00
2017 GENDREAU RICHARD M HEIRS OF	00I350014A00000	\$4,044.30
2017 GENGA TODD	00K150003400000	\$2,418.28
2017 GERRISH ERROL D/PAULA L	000R50019H00000	\$975.73
2017 GERRY LEONA M	0R22A0000800000	\$2,248.22
2017 GIBSON LINDA	00R190010000056	\$481.17
2017 GODFREY SYLVIA ANN & DALE E	00K270000800000	\$25.36
2017 GOODNESS STEPHEN	0R16A0007500000	\$49.77
2017 GOULDEN TYLER PERRY	00H290005600000	\$270.59
2017 GRAHAM LUTHER E	00R200000800013	\$430.35
2017 GRAMMAR PROPERTY MAINTENANCE LLC	00H290004100000	\$269.62
2017 GRAMMAR PROPERTY MAINTENANCE LLC	00H290041A00000	\$1,721.42
2017 GRAMMAR PROPERTY MAINTENANCE LLC	00I280003700000	\$3,071.59
2017 GRAY DONNA L	00L360003500000	\$178.36
2017 GREEN SCOTT D	00K180000500013	\$153.91
2017 GREGOIRE MARK ANTHONY SR	00R160005Y00000	\$3,036.34
2017 GUERCIO JR PAUL J	00L160000200000	\$4,386.51
2017 HALL HAROLD R & JOANNE C (JTS)	00K340006100000	\$2,264.81
2017 HAM DAVID A/LINDA C	000R30039A00000	\$4,417.62
2017 HANSON KAREN L	000R80008000001	\$1,227.81
2017 HARBAUGH TERI L	00R150003500000	\$791.23
2017 HARDING KEVIN	00R230002100014	\$1,368.84
2017 HARRIS ROBERT L	00R120090A00023	\$400.03
2017 HARTFORD DIANNE A & MACCORMACK PETER J	0R13F0000900000	\$3,857.64
2017 HEALEY BETTY C	00I270004400000	\$1,182.18
2017 HERLIHY PAUL T	00L290005300000	\$28.57
2017 HESTERMANN DOROTHY	00R120010400001	\$1,018.33
2017 HIGH STREET RENTAL PROPERTY LLC	00I290004600000	\$2,092.67
2017 HILL ROBERT H/MARIE	00R210037D00000	\$1,014.19
2017 HILLSIDE PROPERTIES LLC	000R60069A00000	\$2,315.62
2017 HILLSIDE PROPERTIES LLC	000R60069A000C2	\$2,762.57
2017 HILTON JAMES T	000R60002800000	\$1,321.14
2017 HILTON LUCILLE	0R13A0001200000	\$2,706.57
2017 HOLDEN BEVERLY HEIRS OF	00I290000700000	\$1,458.02
2017 HOLDEN WAYNE	0R16A0007600000	\$682.35
2017 HOLMAN CRAIG	00I290007000000	\$2,260.66
2017 HOLT PATRICIA G	000R50003600000	\$1,310.77
2017 HOOKAILO LESLIE & MARSHALL	00R130010000012	\$653.31

2017 HERR ARLO J/JENNIFER L	000R60007000000	\$1,054.38
2017 HERRIGAN DONNA A	000R90037C00000	\$213.61
2017 HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000100000	\$1,669.57
2017 HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000100001	\$769.45
2017 HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000800000	\$4,085.78
2017 HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50005400000	\$5,137.30
2017 HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50008B00000	\$584.87
2017 HUFF GARY M	00J170001200000	\$2,395.47
2017 HUFF LANDFORD DAVID	00R180005300000	\$3,691.72
2017 HUNT MATTHEW	00R130010000004	\$485.32
2017 HUNTOON CATHERINE A	00L250033A00000	\$2,159.03
2017 HUSSEY CHARLES H	00R220034K00000	\$1,163.51
2017 HUSSEY STEVEN JR & JEANNETTE CHRISTINE	00J360000800000	\$1,957.86
2017 IBRAHIM KHALID	0R19A0004000000	\$3.96
2017 ILIADIS ZAHARIAS	00L270007200000	\$2,540.65
2017 J P CONSTRUCTION INC &	000R20052A00000	\$825.45
2017 JALBERT DENNIS	00I250000400000	\$2,557.24
2017 JALBERT JONATHAN A	000R70026D00002	\$296.58
2017 JARRETT NEIL	00I280007300000	\$847.23
2017 JELLERSON TERENCE	00J280003700000	\$1,341.88
2017 JHM ASSOCIATES	00L270007100000	\$906.71
2017 JIANG WEN JUN	00J340001900000	\$1,907.04
2017 JOHNSON ANDREA B	00H260000600000	\$2,501.24
2017 JOHNSON SR ROBERT J	0R25A0001000000	\$3,028.04
2017 JPMORGAN CHASE BANK NA	000R20000800000	\$7.09
2017 KAPUSCINSKI ALFRED P	000R60069A000E2	\$1,031.93
2017 KENDALL THERESA L	0R19A0075A00000	\$91.34
2017 KER SOKHAN/SOKHA	00R120027C00000	\$2,318.73
2017 KER SOKHON & SOKHA	00R110007000000	\$2,831.01
2017 KERRIGAN LINDA	00H300022H00000	\$114.07
2017 KILSON LINDA M & KEENAN E	00H300001800000	\$2,252.36
2017 KINGSBURY BOBBY C	00R180055C00000	\$1,375.06
2017 KIRKPATRICK ASHLEY A	0R13A0000400000	\$835.82
2017 KROL CONSTANCE B HEIRS OF	0R21A0001400000	\$3,859.71
2017 KUCSMA CHRISTOPHER P	000R50006900000	\$107.85
2017 LACHANCE MARGUERITE	00I160001800000	\$1,196.40
2017 LACHANCE ROBERT	00J270004900000	\$1,691.58
2017 LAFERTE TRACY	00R130022B00000	\$2,602.87
2017 LAKESIDE VENTURES LLC	00J170000600000	\$2,183.92
2017 LANDRY CHARLES P/DONNA M	00K320004900000	\$1,881.12
2017 LAPERRIERE GARY L/WENDI A	0R15B0001200000	\$5,731.57
2017 LAPERRIERE WENDI A & GARY L (JTS)	0R19A0016700000	\$1,941.26
2017 LAPIERRE THOMAS/KATHLEEN	00I270000400000	\$3,048.78
2017 LAUZIER WAYNE A/DONNA L	00I350010A00000	\$26.96
2017 LAW STEVEN E	00J270000800000	\$1,449.81
2017 LAW STEVEN E	00L270002100000	\$1,545.58
2017 LEACH DOUGLAS/CHERYL	00R130010500000	\$1,156.25

2017 LEACH JEFFREY A	00R180015B00000	\$1,406.17
2017 LECLAIR CLEORA/RICHARD	00J170003900000	\$2,851.75
2017 LEFERTE AARON	00I290001600000	\$2,113.41
2017 LEGERE LEON P HEIRS OF	00K280004300000	\$1,627.34
2017 LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0003100000	\$1,024.56
2017 LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0004200000	\$883.52
2017 LEMANDEAU SANFORD REALTY TRUST	00R110003600000	\$4,875.97
2017 LENTO PETER F & CATHERINE M (JTS)	0R12G0002500000	\$2,077.11
2017 LEVESQUE MIKE	00R190010000058	\$1,632.24
2017 LIBBEY SHIRLEY HEIRS OF	00L310000200000	\$2,387.17
2017 LIBBY ALBERT L	00H350000300000	\$2.67
2017 LOUGHRAN JENNIFER E	000R60003100000	\$2,123.78
2017 LOUGHRAN JENNIFER ELLEN	000R60031B00000	\$2,598.72
2017 LUNNY ROBERT J JR	00K210001200000	\$3,345.36
2017 LYLE SANDRA	0R12C0000900000	\$605.38
2017 LYMAN KAREN B	00H300003300000	\$2,480.50
2017 MADORE DENNIS G	00H270000300000	\$402.36
2017 MAHONEY ROBERT J	00I270004600000	\$2,663.02
2017 MANETTI AMY	00R190023F00000	\$3,295.59
2017 MANNING DANA	00G320001100000	\$2,762.57
2017 MARCEAU RICHARD	00K290001500000	\$3,341.21
2017 MARCHETERRE MALLORY & RANDALL MICHAEL T	00M310014A00010	\$3,409.66
2017 MARKHAM JEFFREY L	000R30000300000	\$1,298.32
2017 MARKHAM JEFFREY L	000R30000800000	\$228.14
2017 MARSHALL PETER	00K140000400235	\$1,518.17
2017 MARTEL RAYMOND J/EDWINA	000R10013C00000	\$2,140.37
2017 MARTIN DAVIS	00J140001100000	\$1,279.66
2017 MARTIN DAVIS M	00R210002600000	\$2,615.31
2017 MARTINEZ GREGG J	00J170001100000	\$6,124.52
2017 MATERESE ALFRED J HEIRS OF	00L170000100000	\$3,071.59
2017 MATHEWS ROGER/PATRICIA	00R190010500000	\$2,356.06
2017 MATHIEU RENE E/ETHEL L	00M320002200000	\$1,127.22
2017 MAZEROLLE GERALDINE A & ALLARD RUDOLPH D	00R180057A00000	\$955.97
2017 MCCALL RAYMOND B & BONNIE J	00R190010000052	\$103.70
2017 MCDONOUGH COLEMAN	000R70015C00002	\$748.71
2017 MCDONOUGH COLEMAN	00J160001500000	\$1,180.11
2017 MCDONOUGH COLEMAN	00J160001600000	\$869.01
2017 MCDONOUGH DONNA	00R190010000049	\$765.31
2017 MCGRATH WILLIAM J	00R230002100040	\$431.39
2017 MCGUIRE JR EDWARD M TRUSTEE OF THE	00R160012A00000	\$3,785.05
2017 MCLEAN NORA K	00K140000400236	\$1,103.37
2017 MEAS ERIC & XU RONGXIA (JTS)	00K270004300000	\$2,870.27
2017 MECAP LLC	00M300002800000	\$2,026.30
2017 MELANSON LAURIE A TRUSTEE OF THE	000R90010A00000	\$1,469.43
2017 METAYER DONALD	00J280003000000	\$1,094.03
2017 METAYER DONALD H SR	00J280003400000	\$1,095.07
2017 MEZOIAN DEVELOPMENT LLC	000R60046C00011	\$802.64

2017 MEZOIAN DEVELOPMENT LLC	000R60046C00012	\$788.12
2017 MH & RB LLC	00I280005800000	\$1,774.88
2017 MILL STATION REALTY TRUST	00M280000600000	\$6,043.64
2017 MILLER KAREN	00R160000500001	\$2,511.61
2017 MILLS KENNETH S & NANCY (JTS)	00R190023K00000	\$1,680.97
2017 MITCHELL LAWRENCE & MUIR TRACY	00R150011400000	\$1,269.29
2017 MOCKUS MARILYN M	00L310000900000	\$1,358.47
2017 MOREHART MICHELLE	00R150011700000	\$1,294.18
2017 MORIARTY PAMELA G	00J130001600000	\$20.74
2017 MORIARTY PAMELA G	00J130001700000	\$24.89
2017 MORIARTY PAMELA G	00J130003200000	\$31.11
2017 MORIARTY PAMELA G	00J130003500000	\$2,097.91
2017 MORIARTY PAMELA G	00J130003800000	\$159.70
2017 MORISSETTE GARY R/LESLIE A	00L120002200000	\$2,492.95
2017 MORISSETTE GARY R/LESLIE A	00L120002300000	\$734.20
2017 MOSES NANCY A	00J330001700000	\$2,140.37
2017 MOSHER ANNE MARIE & STEVENS BERNADETTE M	00F310000400000	\$249.70
2017 MOUSAM VALLEY MOTEL	000R20004200000	\$3,395.14
2017 MURPHY PHYLLIS M	00R100009H00000	\$4,445.59
2017 NAHIGIAN DEBORAH	00R130010000014	\$1,466.32
2017 NEILL ANN M	00J270002200000	\$4,036.00
2017 NEVISON RICHARD/DOUGLAS	000R40001200000	\$943.67
2017 NOBLE AMANDA M	00R160004B00000	\$2,788.30
2017 NOHR GABRIEL	00L170001500000	\$2,140.37
2017 NOHR GABRIEL J & LORI A (JTS)	000R60000900000	\$112.00
2017 NORMAND PAUL R	0R13A0000500000	\$2,955.45
2017 NORTON FRANK B	0R11A0007900000	\$2,289.70
2017 O'DONNELL KEVIN M & VANESSA J &	00I280010900000	\$16.00
2017 OAKWOOD INN LLC	00K310002000000	\$9,291.52
2017 OAKWOOD INN LLC	00K310002200000	\$226.06
2017 OAKWOOD INN LLC	00K310002300000	\$6,201.26
2017 PAGE JOSEPH W/DONNA M	000R50015B00000	\$2,532.19
2017 PAGE RICHARD	00J180001000000	\$417.77
2017 PAICOS STACEY A	0R14A0000500000	\$2,115.48
2017 PAICOS STACEY A	0R14A00005A00000	\$365.02
2017 PAIEMENT SUZANNE J	00F280001500000	\$636.72
2017 PALMER DANNY P & DIANE M (JTS)	000R20023F00000	\$19.70
2017 PALMER DONALD HEIRS OF	000R20002300001	\$59.11
2017 PALMER DONALD HEIRS OF	000R20020B00000	\$23.85
2017 PALMER JOHN C	00J270002000000	\$1,247.83
2017 PALMITESSA JOHN J & PAMELA J	00R150021C00000	\$1,076.41
2017 PALMITESSA JOHN J & PAMELA J	0R15B0002A00000	\$64.29
2017 PALMITESSA JOHN J/PAMELA J	00R150021D00000	\$2,132.09
2017 PAPALE ELLEN M	00R200000800009	\$290.23
2017 PARENT KAY D/GORDON J	00R230022A00000	\$2,770.86
2017 PARENT RYAN F & LETELLIER KIMBERLY A	00H280004300000	\$1,893.56
2017 PARSONS THERESA	000R20004A00000	\$3,061.22

2017 PAUL BERRY	00R130010000078	\$74.66
2017 PAYEUR DIANE M	00R160004600000	\$265.47
2017 PEASE NEAL E & ROSEMARY L (JTS)	0R18A0010200000	\$439.69
2017 PELLETIER PAUL E	00K340005100000	\$4,900.86
2017 PELLETIER ROGER & VICTORIA PAULA J (JTS)	0R12C0001800000	\$2,353.99
2017 PELLETIER SARAH	00R120090A00038	\$16.59
2017 PENDLETON TORI BROOKS TRUSTEE OF THE	000R60004200000	\$3,213.35
2017 PEPIN SUSAN A	00I240000200000	\$1,926.75
2017 PERREAU MARCEL (LIFE ESTATE)	000R90002300000	\$3,446.99
2017 PERREAU MARCEL (LIFE ESTATE)	000R90002300001	\$530.94
2017 PERRO BRIAN & HANSON MARGARET B (JTS)	00J130001200000	\$1,738.01
2017 PETERSEN MICHAEL S	00M330011900000	\$3,086.11
2017 PHOENIX ASSOCIATES GROUP LLC	00J280000900000	\$4,118.96
2017 PIERCE-NUMBERG JUDY	00K280002A00000	\$1,449.25
2017 PINCHOTT GAYLE S	00K180002300001	\$1,024.56
2017 PLANTE CHARLES A JR & CHARLES A SR	000R30048A00000	\$3,578.05
2017 PLUMMER CHER J & MATTHEWS FRED R (JTS)	00L140005100000	\$1,156.31
2017 POLLACK MICHAEL/SANDRA	00R170012A00000	\$2,804.05
2017 POMBRIANT LISA	000R80000500000	\$1,816.82
2017 POMBRIANT MARK J	00K280005400000	\$2,015.93
2017 PORTER JOHN T/RUTH D	000R50002000000	\$1,783.64
2017 PRASCHAK PAUL M	00R190010000046	\$200.14
2017 PRAY DONALD E	000R70032A00000	\$68.62
2017 PRIME DANIEL G/LISA A	00R190010B00003	\$1,460.10
2017 PURDY BRIAN	00K35000350002B	\$1,451.80
2017 PZA LLC	00L320007B00000	\$707.23
2017 QUIMBY ROBERT P & PAMELA J (JTS)	00L280002200000	\$4,500.58
2017 QUINCHON JANET & MCCABE STEPHEN P	00R130010000044	\$402.36
2017 QUINN WILLIAM R/JOHN R/ROBERT J	0R21A0006200000	\$3,859.71
2017 R MARTIN PROPERTIES LLC	00R190031000000	\$49,265.80
2017 RAINE SHAWN & JEANNE E (JTS)	000R30002800000	\$3,225.07
2017 RAMSDELL JEFFERY L	000R60068A00000	\$642.47
2017 REED DANIEL E/EVELYN M	00R180050B00000	\$250.17
2017 REYNOLDS GEORGE/DONNA	00K360002800000	\$3,579.72
2017 RHR LLC	00L180000400000	\$4,905.01
2017 RICHER GLORIA A	00K320000300000	\$2,391.32
2017 RIDDER JR MATTHEW	000R70000900000	\$2,818.57
2017 RILEY MARTIN R/NIKKI K	00K200014A00000	\$270.98
2017 RIPPETT THOMAS F	0R12C0001000000	\$103.65
2017 ROBERTS DOUGLAS J	000R60001800000	\$2,484.09
2017 ROBERTS DOUGLAS J/NICOLA C	000R30004400000	\$3,086.11
2017 ROBERTS PETER S	000R20007500000	\$375.39
2017 ROBERTS PETER S	00K270000700000	\$2,018.17
2017 ROCK VIEW PROPERTIES LLC	00J140000100000	\$8,032.60
2017 ROCK VIEW PROPERTIES LLC	00J320001000000	\$5,241.00
2017 ROCKWELL INVESTMENT GROUP LLC	00J140012B00000	\$2,955.45
2017 ROGER ELEITA L HEIRS OF	00R110000100000	\$1,327.36

2017 ROMANO GINO	0R15A0001200000	\$269.62
2017 ROUSSIN JANET	00J340003900000	\$2,190.14
2017 RUSSELL ANN T	0R19A0003800000	\$9.74
2017 SACCO PAUL E	0R16B0000600000	\$2,338.79
2017 SANBORN TORI J & WOOD JOHNNY D (JTS)	000R80059A00000	\$143.10
2017 SANBORN WILLIAM K & HEBERT DAVID P	00K290005300000	\$1,019.37
2017 SANBORN WILLIAM K & HEBERT DAVID P	00K290005400000	\$1,001.74
2017 SANFASON JOHN E	00J160000500000	\$1,971.33
2017 SANFASON JOHN E	00L140004900000	\$1,266.17
2017 SANFORD PLAZA LLC	00K360000100000	\$3,554.84
2017 SAYERS JERRY	000R30001000000	\$1,319.06
2017 SCANLAN JOHN T/JANET M	0R16A0005600000	\$763.23
2017 SCHLUMP EDNA MAY	00H180001000000	\$1,796.08
2017 SCHRODER STEPHEN/JEANNE	00K270008A00000	\$4,048.45
2017 SCOTT JOHN/KATHLEEN	00R130010000040	\$114.07
2017 SCRIBNER LEWIS R & HEATHER R	00J130002400000	\$1,119.96
2017 SECKAR ROBERT C	000R20001700000	\$1,732.82
2017 SEYMOUR D & GARDNER M TRUSTEES OF THE	00J310061A00000	\$4,430.06
2017 SEYMOUR D & GARDNER M TRUSTEES OF THE	00J320003700000	\$3,237.51
2017 SEYMOUR D & GARDNER M TRUSTEES OF THE	00J310005400000	\$421.02
2017 SEYMOUR DAVID & GARDNER MATTHEW TRUSTEES	00K140000400225	\$1,518.17
2017 SEYMOUR DAVID & GARDNER MATTHEW TRUSTEES	00K320003600000	\$5,120.71
2017 SHARENOW ERIC/JANE	00J290001900000	\$2,984.49
2017 SHIRLEY VIVIAN	0R13F0000200002	\$2,356.06
2017 SHIRLEY VIVIAN L	00K200002300000	\$2,534.43
2017 SHOEMAKER SHAWN P	00R120080A00000	\$1,323.21
2017 SHOEMAKER SHAWN P/JOAN M	00R120008100000	\$4,637.46
2017 SHOEMAKER SHAWN P/JOAN M	00R120008200000	\$804.71
2017 SHOEMAKER SHAWN P/JOAN M	00R120080C00000	\$328.73
2017 SHOEMAKER SHAWN P/JOAN M	00R120081C00000	\$174.21
2017 SILVA CHRISTOPHER D & GRETCHEN E	00R150003700000	\$3,305.96
2017 SIMMS JOHN C & HEATH LISA TRUSTEES OF	00K360004500000	\$3,015.60
2017 SIMONDS JOHN P TRUSTEE OF THE	000R50011A00000	\$331.84
2017 SIMONDS JOHN P TRUSTEE OF THE	00L150000300000	\$3,870.08
2017 SIMONE MONIQUE	000R10011E00000	\$3,281.07
2017 SIMONS KENNETH	00K35000350005C	\$2,953.38
2017 SIMONS KENNETH N	00K35000350005A	\$2,953.38
2017 SIMPSON ASHLEY L	00R110008B00000	\$450.06
2017 SIMPSON ASHLEY L ET AL	00R110000800000	\$993.45
2017 SKELTON SUZANNE	00L360001500000	\$669.92
2017 SMITH BARBARA J	00R100003B00000	\$2,007.63
2017 SMITH BRUCE A	0R25A0000800000	\$3,046.71
2017 SMITH FRANK W/KAREN E	000R80012C00000	\$2,465.99
2017 SMITH FRED & LISA	00J300045A00000	\$6,000.08
2017 SMITH FRED W	00J300002900000	\$2,849.68
2017 SMITH FRED W & LISA L (JTS)	00R190045D00000	\$1,501.58
2017 SMITH ROBERT A	00G300006B00000	\$1,078.38

2017 SMITH-MCLEOD DENEIKER	00R130010000088	\$163.85
2017 SNYDER WARREN P & PHYLLIS TRUSTEES OF	00R100006B00005	\$275.84
2017 SNYDER WARREN P & PHYLLIS TRUSTEES OF	00R100006B00009	\$275.84
2017 SNYDER WARREN P & PHYLLIS TRUSTEES OF	00R100006B00011	\$273.77
2017 SNYDER WARREN P & PHYLLIS TRUSTEES OF	00R100006B00012	\$292.43
2017 SNYDER WARREN P & PHYLLIS TRUSTEES OF	00R100006B00014	\$272.73
2017 SNYDER WARREN P & PHYLLIS TRUSTEES OF	0R22B0001500000	\$490.50
2017 SPRUCE LANE INVESTMENTS LLC	00K160002600000	\$4,301.48
2017 SPRUCE LANE INVESTMENTS LLC	00K280002800000	\$3,451.14
2017 ST CYR VIRGINIA R	00J320003300000	\$1,818.90
2017 ST JEAN RAYMOND P & SANDRA (JTS)	00H340008A00000	\$2,462.16
2017 STACEY JANE	00R120090A00072	\$275.84
2017 STELMACH STEPHAN	00J160002600000	\$1,682.39
2017 STEWART ANNE M	00J340002200000	\$4,062.97
2017 STREW RONALD A	00R120007700001	\$442.90
2017 STUART SHANNON M	00L150001800000	\$1,800.93
2017 SURPLUS BUSINESS ASSETS INC	00J290017A00000	\$6,282.35
2017 SUTTON RAYMOND G	00R240046D00000	\$231.45
2017 SUTTON RICHARD T/KATHLEEN M	000R30005200000	\$91.26
2017 SWEENEY STEVEN L	00R5A0000900000	\$1,238.18
2017 TALAMELLI GARY W	0R16A0006100000	\$723.83
2017 TALAMELLI WAYNE	0R16A0004500000	\$1,198.77
2017 TAPSCOTT KENNETH	000R60069A000E3	\$418.49
2017 TERISON PHILIP	00L360038D00000	\$231.84
2017 TERRIL RICHARD D & SECKAR MARY E	00K290005900000	\$1,523.35
2017 TETELMAN EDWARD H & BRUCE & BISHOP JAN L	00R210002400000	\$18.52
2017 THIBODEAU RAOUL & ODENCRANTZ AMY	00R130010000055	\$468.72
2017 THOMPSON JODI L	00R100009I00000	\$2,182.88
2017 TILLOTSON ELISABETH A	00R190005300000	\$248.88
2017 TIMMONS JOSEPH/DOLORES A	0R16A0008200000	\$618.05
2017 TITHERINGTON GEOFFRY	0R12A0001300000	\$3,191.89
2017 TITUS JONATHAN	00J300002100000	\$2,791.60
2017 TOM'S OF MAINE INC	00R190031400000	\$156.05
2017 TOM'S OF MAINE INC	00R190031500000	\$4.29
2017 TRASK AMY	00R130010000033	\$707.23
2017 TRASK FLORENCE G	00R150008500000	\$946.78
2017 TRASK FLORENCE G	00R150084A00000	\$80.88
2017 TRAVIS GLENN W	00J320005900000	\$1,252.69
2017 TRIPOUSIS AUDREY A	00R160034A00000	\$617.01
2017 TUTTLE ARLENE J HEIRS OF	00K310001400000	\$1,101.29
2017 TUTTLE BILLY L	00I280006400000	\$1,908.08
2017 TWOMEY JOHN H	00R240004800000	\$301.39
2017 VACCARO ALAN	00I190000200000	\$2,974.12
2017 VACHON J MARTIN	00I290002400000	\$1,067.07
2017 VINTHER GORDON A/LIESELOTTE K	000R40001300000	\$213.62
2017 WALKER TERRI A	00R110019A00000	\$995.52
2017 WALTON LYNN A	00H280024A00000	\$143.11

2017 WATERHOUSE KATLYN	00R120090A00024	\$933.30
2017 WATSON FRANCIS NWADIORA	00L310001000000	\$3,249.96
2017 WATSON FRANK C	00K360001800000	\$3,467.73
2017 WATSON FRANK C	00R180002000000	\$3,075.74
2017 WATSON RANDY	00R130010000042	\$379.54
2017 WEBB JAMES E	000R70000700000	\$1,070.18
2017 WEBB JAMES E	000R70007A00000	\$663.68
2017 WEBB STEPHEN T & CLAIRE R (JTS)	0R16B0002700000	\$26.96
2017 WEBB STEPHEN T & CLAIRE R (JTS)	00R160000300000	\$1,186.33
2017 WELCH KATHLEEN A	000R10007A00000	\$26.96
2017 WENTZELL MICHAEL & POIRIER DEBRA (JTS)	00K270001500000	\$3,115.15
2017 WHITEHOUSE ANNE	00K190007800000	\$2,656.79
2017 WHITEHOUSE ANNE E TRUSTEE OF THE	00J310003200000	\$2,279.33
2017 WHITESIDE JANICE	00R200000800001	\$371.25
2017 WHITTEN ANNE S	00R210001C00000	\$4.73
2017 WHITTEN WAYNE M SR	00R210000100000	\$3.43
2017 WHITTEN WAYNE M SR/ANNE	00R210001D00000	\$1.30
2017 WHITTEN WAYNE M SR/ANNE S	00R210001A00000	\$1.57
2017 WILMINGTON SAVINGS FUND SOCIETY	0R11A0007300000	\$1,445.58
2017 WINN GARY	00K320000700000	\$1,668.44
2017 WOMER MARTIN C TRUSTEE OF THE	00R100002300000	\$2,631.91
2017 WOODMAN MARC D & ALAN M	00K350003300000	\$1,011.30
2017 WORDEN KEVIN P JR	000R80003A00001	\$931.23
2017 WORRELL LORRAINE	00K35000350002A	\$1,451.80
2017 WRISLEY PENNY	00R120090A00010	\$553.76
2017 YOUNGER NATHAN & JESSICA	00R190010000051	\$474.95
2017 ZAINO GREGORY A	00R110021A00000	\$1,347.11
2017 ZANTUHOS KATHLEEN	00R220004300000	\$611.39
2017 ZIXTON ENTERPRISE LLC	00K170002300000	\$7,111.75
	TOTAL	\$1,010,746.80

OUTSTANDING PERSONAL PROPERTY TAXES

Bill Year	Bill Name	Property ID	Total Unpaid
2002	MOUSAM VALLEY MOTEL	10412	\$225.24
2003	MORIN MOTORSPORT PARTS PLACE	10407	\$0.00
2003	MOUSAM VALLEY MOTEL	10412	\$197.04
2003	SANFORD BUTCHER SHOP	10545	\$131.36
2003	WHEELER GARY	11074	\$41.05
2004	MOUSAM VALLEY MOTEL	10412	\$191.64
2004	SANFORD BUTCHER SHOP	10545	\$127.76
2004	WHEELER GARY	11074	\$39.93
2005	DOLL WILLIAM/BEVERLY	10907	\$99.84
2005	MOUSAM VALLEY MOTEL	10412	\$184.32
2005	PLANTE ARTHUR	11089	\$26.00
2005	SANFORD BUTCHER SHOP	10545	\$122.88
2005	SUNNYSIDE RESTAURANT THE	10625	\$153.60
2005	WHEELER GARY	11074	\$38.40
2006	CHAPAS KAREN	10906	\$62.78
2006	DOLL WILLIAM/BEVERLY	10907	\$77.38
2006	FILE & STYLE	10223	\$43.80
2006	MOUSAM VALLEY MOTEL	10412	\$204.40
2006	PLANTE ARTHUR	11089	\$42.34
2006	SANFORD BUTCHER SHOP	10545	\$131.40
2006	SUNNYSIDE RESTAURANT THE	10625	\$321.20
2006	WHEELER GARY	11074	\$36.50
2007	CHAPAS KAREN	10906	\$63.12
2007	CURRIER ROBERT	11210	\$95.42
2007	DOLL WILLIAM & BEVERLY	10907	\$77.80
2007	FILE & STYLE	10223	\$51.38
2007	GOULDING GREG	10938	\$30.83
2007	JEFFREY THOMAS	10846	\$13.27
2007	LAUNDERITE CLEANERS	10350	\$253.95
2007	LOWERY GEORGE	10970	\$6.06
2007	MOUSAM VALLEY MOTEL	10412	\$234.88
2007	PLANTE ARTHUR	11089	\$42.57
2007	SANFORD BUTCHER SHOP	10545	\$146.80
2007	SUNNYSIDE RESTAURANT THE	10625	\$352.32
2007	TITCOMB, WATERHOUSE, MARASS	10638	\$469.76
2007	U S FELT MANUFACTURING INC	10649	\$29,198.52
2007	WHEELER GARY	11074	\$36.70
2008	CENTURY 21 - SAMIA REALTY	10112	\$376.80
2008	CHOICE ONE REALTY/DEBOER PROP	10172	\$282.29
2008	COMB & CLIPPER	10138	\$39.25
2008	CURRIER ROBERT	11210	\$60.92
2008	DELISLE PERRY/JEAN	11070	\$25.40

2008 DOLL WILLIAM & BEVERLY	10907	\$43.96
2008 FILE & STYLE	10223	\$54.95
2008 GOULDING GREG	10938	\$32.66
2008 KING'S COUNTRY CLUB AUTO SALES	10341	\$24.90
2008 LAUNDERITE CLEANERS	10350	\$1,334.50
2008 MOUSAM VALLEY MOTEL	10412	\$282.60
2008 PLANTE ARTHUR	11089	\$42.39
2008 SANFORD BUTCHER SHOP	10545	\$172.70
2008 SUNNYSIDE RESTAURANT THE	10625	\$376.80
2008 WHEELER GARY	11074	\$36.11
2009 CENTURY 21 - SAMIA REALTY	10112	\$394.08
2009 CHOICE ONE REALTY/DEBOER PROP	10172	\$295.56
2009 COMB & CLIPPER	10138	\$41.05
2009 CURRIER ROBERT	11210	\$45.16
2009 DELISLE PERRY/JEAN	11070	\$34.15
2009 DOLL WILLIAM & BEVERLY	10907	\$45.98
2009 FILE & STYLE	10223	\$57.47
2009 GOULDING GREG	10938	\$34.15
2009 KING'S COUNTRY CLUB AUTO SALES	10341	\$131.36
2009 LAUNDERITE CLEANERS	10350	\$1,477.80
2009 LOWERY GEORGE	10970	\$5.91
2009 MOUSAM VALLEY MOTEL	10412	\$295.56
2009 PLANTE ARTHUR	11089	\$44.17
2009 SANFORD BUTCHER SHOP	10545	\$180.62
2009 SIGNGRAPHIX	10586	\$61.31
2009 SUNNYSIDE RESTAURANT THE	10625	\$394.08
2009 WHEELER GARY	11074	\$37.77
2010 A TOUCH OF OLD ENGLISH	11406	\$65.42
2010 ALLEN STEVEN	11715	\$38.33
2010 AUGUSTO NANCY	10915	\$34.36
2010 BADWRAPS	11701	\$16.52
2010 BEATRIZ NANCY	11714	\$69.22
2010 BEAVER CREEK BISTRO BAKERY	11689	\$165.20
2010 BEOTE ELLEN	10787	\$28.41
2010 BUSINESS EQUIPMENT UNLIMITED	11764	\$80.78
2010 CARLSON TIM	11536	\$44.11
2010 CENTURY 21 - SAMIA REALTY	10112	\$648.58
2010 CHAMPAGNE DAVID	10821	\$49.06
2010 CHAPAS KAREN	11537	\$35.68
2010 CHOICE ONE REALTY/DEBOER PROP	10172	\$330.40
2010 CLERICAL ADVANTAGE	11504	\$24.78
2010 COMB & CLIPPER	10138	\$49.56
2010 CRYSTAL STAR HEALING	11431	\$16.52
2010 CURRIER ROBERT	11210	\$45.43
2010 CYBERTEK WEB CONNECTIONS INC	11001	\$492.30
2010 DELISLE PERRY/JEAN	11070	\$34.36
2010 DOLL WILLIAM & BEVERLY	10907	\$46.26

2010 DONARUMA JOHN	10984	\$49.39
2010 ENGELHART ERIC	11713	\$44.11
2010 ESPO'S TRATTORIA	11503	\$429.52
2010 FABULOUS FORMALS LLC	11421	\$112.34
2010 FACE FIRST ELECTROLOGY	11440	\$41.30
2010 FILE & STYLE	10223	\$57.82
2010 GALLO CONSTRUCTION	10246	\$1,899.80
2010 GEMMA ROBERT	11540	\$43.61
2010 GOULDING GREG	10938	\$34.36
2010 HARTSHORN BEN/KAREN	11073	\$40.97
2010 HLADICK JACK	10865	\$1.43
2010 JEFFREY DANIEL/KIMBERLY	10775	\$52.04
2010 JEFFREY THOMAS	10846	\$41.63
2010 JERRY'S RESTAURANT & CINDY TOO	10320	\$313.88
2010 KING CLIFF/LORETTA	10936	\$0.78
2010 KING'S COUNTRY CLUB AUTO SALES	10341	\$132.16
2010 LACAILLADE PEG	11719	\$43.28
2010 LACHANCE BROS SERV STATION	11648	\$1,354.64
2010 LAUNDERITE CLEANERS	10350	\$1,569.40
2010 LOWERY GEORGE	10970	\$5.95
2010 MAHAN RICHARD E	10909	\$42.95
2010 MONTROSE-SANFORD HYDRAULICS IN	10408	\$305.62
2010 MOUSAM VALLEY MOTEL	10412	\$330.40
2010 NICHOLS ENTERPRISES	11327	\$82.60
2010 NORGETOWN CLNRS & LAUNDRAMAT	10427	\$826.00
2010 PLANTE ARTHUR	11089	\$44.44
2010 POLLACK G M & SONS	10477	\$363.44
2010 PRECISION CUSTOMS	11396	\$24.78
2010 RALLS JAMES	10803	\$49.39
2010 REXFORD BRIAN	11451	\$37.00
2010 ROMEO'S GRILLE	11693	\$330.40
2010 SAN DIEGO'S HAIR SALON	11349	\$82.60
2010 SANFORD BUTCHER SHOP	10545	\$181.72
2010 SANFORD COMPUTERS	11650	\$82.60
2010 SARI'S CONSIGNMENT& 2ND HAND	11410	\$16.52
2010 SENTRY GLASS CO INC	10570	\$82.60
2010 SHEARS DELIGHT	10581	\$31.60
2010 SIGNGRAPHIX	10586	\$132.16
2010 SPORT FITNESS ZONE	11607	\$413.00
2010 STEVE STAPLES FLOORING	11655	\$33.04
2010 STUGAZZIS	11662	\$168.50
2010 SUNDANCE TANNING SALON	11197	\$264.32
2010 SUNNYSIDE RESTAURANT THE	10625	\$396.48
2010 THE BODY SHOP	11163	\$89.21
2010 UNIVERSAL HEALING CENTER	11340	\$33.04
2010 VILLAGE SLICE	11478	\$413.00
2010 WHEELER GARY	11074	\$38.00

2010 WILDERNESS MOTORSPORT INC	11344	\$132.16
2010 WOOD ALAN	10985	\$44.60
2010 ZREYAS	11667	\$99.12
2011 A BODY OF HEALTH MASSAGE	10864	\$35.04
2011 A TOUCH OF OLD ENGLISH	10661	\$70.08
2011 ALLEN STEVEN	10666	\$40.65
2011 BABY MAMA INC	10761	\$26.28
2011 BEATRIZ NANCY	10240	\$73.41
2011 BINETTE JR JOHN & DORIS	10751	\$91.10
2011 BULLARD THOMAS	10149	\$350.40
2011 BUSINESS EQUIPMENT UNLIMITED	10750	\$85.67
2011 CARLSON TIM	10640	\$46.78
2011 CENTURY 21 - SAMIA REALTY	10106	\$700.80
2011 CHAPAS KAREN	10601	\$37.84
2011 CHOICE ONE REALTY/DEBOER PROP	10123	\$350.40
2011 CITY LIMITS	10318	\$105.12
2011 COMB & CLIPPER	10460	\$52.56
2011 CREATIVE DESIGNS	10834	\$17.52
2011 CURRIER ROBERT	10533	\$46.08
2011 CYBERTEK WEB CONNECTIONS INC	10473	\$522.10
2011 DAVIDSON CONVENIENCE STORE	10686	\$70.08
2011 DELISLE PERRY/JEAN	10323	\$36.44
2011 DM TECHNOLOGIES	10448	\$167.84
2011 DONARUMA JOHN	10263	\$52.38
2011 DRAGON STAR CREATIONS	10474	\$43.80
2011 EJ HERSOM PHOTOGRAPHY	10630	\$17.52
2011 FALL'S AGWAY	10076	\$170.40
2011 FILE & STYLE	10081	\$61.32
2011 GARDNER THOMAS/JUDITH	10563	\$20.23
2011 GEMMA ROBERT	10603	\$46.25
2011 GM POLLACK & SONS	10129	\$438.00
2011 GREAT BEGINNINGS CATERING	10727	\$9.11
2011 HARBAUGH RUSSELL	10902	\$34.47
2011 HARTSHORN BEN/KAREN	10324	\$43.45
2011 HLADICK JACK	10182	\$51.86
2011 INK ME TATTOOS	10759	\$17.52
2011 JEFFREY DANIEL/KIMBERLY	10227	\$55.19
2011 JEFFREY THOMAS	10235	\$44.15
2011 JERRY'S RESTAURANT & CINDY TOO	10046	\$665.76
2011 KING'S COUNTRY CLUB AUTO SALES	10053	\$157.68
2011 KLEPONIS ANN	10239	\$25.75
2011 KNIGHT KATHY & E GOODWIN	10853	\$50.28
2011 LACAILLADE PEG	10555	\$45.90
2011 LAUNDERITE CLEANERS	10301	\$1,752.00
2011 LITTLE DADDY'S SEAFOOD	10851	\$350.40
2011 LOWERY GEORGE	10564	\$6.31
2011 MONTROSE-SANFORD HYDRAULICS IN	10247	\$359.16

2011 MOUSAM VALLEY MOTEL	10566	\$385.44
2011 NE MORTGAGE MARKETING LLC	10728	\$56.06
2011 NICHOLS ENTERPRISES	10453	\$87.60
2011 NORGETOWN CLNRS & LAUNDRAMAT	10290	\$876.00
2011 NORTHEAST FILE MANAGEMENT SERV	10828	\$35.04
2011 PERRY BUILDING-RESTORATION LLC	10796	\$2.14
2011 PHOENIX RISING	10760	\$35.04
2011 PLANTE ARTHUR	10331	\$47.13
2011 POTAMIS GREGORY	10404	\$89.70
2011 PRECISION CUSTOMS	10786	\$35.04
2011 RALLS JAMES	10212	\$52.38
2011 RANDALL ROGER	10674	\$26.36
2011 REXFORD BRIAN	10486	\$39.24
2011 REXFORD MICHAEL	10894	\$35.04
2011 ROY OD RONALD	10421	\$262.80
2011 SAN DIEGO'S HAIR SALON	10766	\$105.12
2011 SANFORD BUTCHER SHOP	10341	\$210.24
2011 SANFORD COMPUTERS	10300	\$105.12
2011 SARI'S CONSIGNMENT& 2ND HAND	10663	\$17.52
2011 SHELDON MARK	10882	\$292.06
2011 SIGNGRAPHIX	10508	\$175.20
2011 SMOOTB-AHH-LICIOUS	10822	\$35.04
2011 SPORT FITNESS ZONE	10797	\$473.04
2011 STANLEY AGENCY - REAL ESTATE	10517	\$175.20
2011 STEVE STAPLES FLOORING	10557	\$43.80
2011 STUGAZZIS	10629	\$245.28
2011 SULLIVAN KEVIN	10670	\$3.15
2011 SULLIVAN PROPERTIES	10764	\$17.52
2011 SUNNYSIDE RESTAURANT THE	10467	\$455.52
2011 THAI HOUSE RESTAURANT	10763	\$350.40
2011 TREASURES AT COUNTRY PLACE	10827	\$17.52
2011 UNITED VENDING CO INC	10411	\$24.53
2011 UNIVERSITY PRINTS	10768	\$642.98
2011 VILLAGE SLICE	10543	\$473.04
2011 WHEELER GARY	10325	\$40.30
2011 ZREYAS	10683	\$140.16
2012 88 HIGH ST CONVENIENCE STORE	11891	\$193.20
2012 A BODY OF HEALTH MASSAGE	11812	\$48.30
2012 A TOUCH OF OLD ENGLISH	11406	\$77.28
2012 ALLEN STEVEN	11715	\$44.82
2012 AMERICAN SELF DEFENSE	11899	\$19.32
2012 AUGUSTO NANCY	10915	\$33.42
2012 BEATRIZ NANCY	11714	\$77.09
2012 BOUCHER KENNETH & PATRICIA	11383	\$97.95
2012 BULLARD THOMAS	10078	\$425.04
2012 BUSINESS EQUIPMENT UNLIMITED	11764	\$94.47
2012 CARLSON TIM	11536	\$29.75

2012 CASALINA'S RESTAURANT	11977	\$386.40
2012 CASAMASSA FRANK/KAREN	11128	\$46.17
2012 CENTURY 21 - SAMIA REALTY	10112	\$869.40
2012 CHAPAS KAREN	11537	\$38.64
2012 CHOICE ONE REALTY/DEBOER PROP	10172	\$386.40
2012 CITY LIMITS	11476	\$270.48
2012 COMB & CLIPPER	10138	\$67.62
2012 CURRIER ROBERT	11210	\$80.56
2012 DIFULVIO TOM	11940	\$189.53
2012 DM TECHNOLOGIES	11315	\$208.27
2012 EJ HERSOM PHOTOGRAPHY	11505	\$38.64
2012 FALL'S AGWAY	10212	\$289.80
2012 FILE & STYLE	10223	\$67.62
2012 FRENCH CONNECTION COFFEESHOP	11811	\$134.27
2012 GAGNE KATE	11923	\$159.78
2012 GEMMA ROBERT	11540	\$26.47
2012 GM POLLACK & SONS	10477	\$521.64
2012 GOLDMARK LLC	11652	\$4,540.20
2012 GOULDING GREG	10938	\$1.60
2012 HARTSHORN KAREN	11073	\$66.46
2012 HAVOC MMA	11731	\$101.43
2012 HEIDI'S HEAVENLY POT PIES	11679	\$106.97
2012 HEMINWAY CHRIS	11711	\$286.52
2012 JEFFREY THOMAS	10846	\$33.23
2012 JEFFREY TOM	11935	\$124.23
2012 JERRY'S RESTAURANT & CINDY TOO	10320	\$734.16
2012 KELSCH GEORGE	10808	\$146.25
2012 KING'S COUNTRY CLUB AUTO SALES	10341	\$173.88
2012 LACAILLADE PEG	11719	\$25.70
2012 LASKIEWICZ JEFFREY & STEPHANIE	11922	\$331.53
2012 LAUNDERITE CLEANERS	10350	\$2,028.60
2012 LINDA BISHOP LMT	11814	\$57.96
2012 LOWERY GEORGE	10970	\$84.62
2012 MARY BOND HAIR SALON	11907	\$38.64
2012 MIKINI EMBROIDERY & GRAPHICS	11795	\$48.30
2012 MONTROSE-SANFORD HYDRAULICS IN	10408	\$434.70
2012 MOUSAM VALLEY MOTEL	10412	\$463.68
2012 NE MORTGAGE MARKETING LLC	11730	\$65.69
2012 NICHOLS ENTERPRISES	11327	\$106.26
2012 NORGETOWN CLNRS & LAUNDRAMAT	10427	\$966.00
2012 PAT'S PIZZA	11598	\$966.00
2012 PHOENIX RISING	11774	\$57.96
2012 PLANTE ARTHUR	11089	\$31.11
2012 PRECISION CUSTOMS	11396	\$48.30
2012 REXFORD BRIAN	11451	\$82.88
2012 REXFORD MICHAEL	11843	\$66.85
2012 SAN DIEGO'S HAIR SALON	11349	\$135.24

2012 SANFORD BUTCHER SHOP	10545	\$251.16
2012 SARI'S CONSIGNMENT& 2ND HAND	11410	\$19.32
2012 SEARLS LOIS	11820	\$68.01
2012 SHEARS DELIGHT	10581	\$67.62
2012 SIGNGRAPHIX	10586	\$231.84
2012 SOMETHIN' SWEET LLC	11791	\$77.28
2012 SPORT FITNESS ZONE	11607	\$560.28
2012 STEVE STAPLES FLOORING	11655	\$48.30
2012 SULLIVAN KEVIN	11384	\$37.48
2012 SULLIVAN PROPERTIES	11778	\$19.32
2012 SUNNYSIDE RESTAURANT THE	10625	\$540.96
2012 THAI HOUSE RESTAURANT	11777	\$425.04
2012 TREASURES AT COUNTRY PLACE	11788	\$19.32
2012 UNIVERSITY PRINTS	11354	\$747.68
2012 WHEELER GARY	11074	\$29.17
2012 ZREYAS	11667	\$164.22
2013 88 HIGH ST CONVENIENCE STORE	11891	\$212.00
2013 A TOUCH OF OLD ENGLISH	11406	\$95.40
2013 ALLEN STEVEN	11715	\$86.71
2013 ALLIANCE REDEMPTION CENTER	11481	\$38.16
2013 AMERICAN SELF DEFENSE	11899	\$31.80
2013 AUGUSTO NANCY	10915	\$36.68
2013 BENTON PAM	11712	\$55.54
2013 BOUCHARD WAYNE	11937	\$144.37
2013 BRYANT DONNA & JAMES	11956	\$34.56
2013 BULLARD THOMAS	10078	\$508.80
2013 BUNDLE RESALE	12031	\$21.20
2013 C ROUX COMPUTING	12009	\$31.80
2013 CANNELL NICHOLAS	12090	\$124.02
2013 CARLSON TIM	11536	\$32.65
2013 CASALINA'S RESTAURANT	11977	\$424.00
2013 CENTURY 21 - SAMIA REALTY	10112	\$1,017.60
2013 CHAPAS KAREN	11537	\$42.40
2013 CHOICE ONE REALTY/DEBOER PROP	10172	\$466.40
2013 CLANCY MICHAEL	12003	\$39.43
2013 COMB & CLIPPER	10138	\$80.56
2013 CROTEAU PETER	11971	\$28.30
2013 CS WIRELESS	11474	\$119.36
2013 DAN'S FISHING	12011	\$31.80
2013 DAVIES RICHARD	10987	\$88.62
2013 DELISLE PERRY/JEAN	11070	\$26.92
2013 DM TECHNOLOGIES	11315	\$228.54
2013 DOLL WILLIAM & BEVERLY	10907	\$66.99
2013 FALL'S AGWAY	10212	\$318.00
2013 FILE & STYLE	10223	\$84.80
2013 GAGNE KATE	11923	\$142.68
2013 GEMMA ROBERT	11540	\$78.65

2013 GM POLLACK & SONS	10477	\$614.80
2013 GOLDEN PALACE	10456	\$720.80
2013 GOULDING GREG	10938	\$30.32
2013 HARTSHORN KAREN	11073	\$72.93
2013 HAVOC MMA	11731	\$127.20
2013 HEIDI'S HEAVENLY POT PIES	11679	\$212.00
2013 HEMINWAY CHRIS	11711	\$200.76
2013 JEFFREY THOMAS	10846	\$55.97
2013 JEFFREY TOM	11935	\$180.62
2013 KING'S COUNTRY CLUB AUTO SALES	10341	\$201.40
2013 KOSTANDIN ARA & JENNIFER	10855	\$49.40
2013 LABRANCHE WILLIAM	10767	\$117.45
2013 LAUNDERITE CLEANERS	10350	\$2,332.00
2013 LINDA BISHOP LMT	11814	\$74.20
2013 LOHNES BEN	12005	\$75.26
2013 LOWERY GEORGE	10970	\$78.65
2013 MARCHAND DONALD/CLAIRE	10801	\$84.35
2013 MC FARLAND ALLEN & SHERRY	11999	\$4.78
2013 MORIN NORMAND	11973	\$43.92
2013 MOUSAM VALLEY MOTEL	10412	\$508.80
2013 NORGETOWN CLNRS & LAUNDRAMAT	10427	\$1,166.00
2013 NORTHERN PLASMA	11960	\$212.00
2013 PAT'S PIZZA	11598	\$1,060.00
2013 PLANTE ARTHUR	11089	\$166.84
2013 PSYCHIC CENTER	11670	\$42.40
2013 PYNN KEVIN	11941	\$154.97
2013 REXFORD BRIAN	11451	\$89.89
2013 REXFORD MICHAEL	11843	\$73.35
2013 SANFORD REDEMPTION CENTER	10639	\$53.00
2013 SHEARS DELIGHT	10581	\$27.56
2013 SHELDON DEREK & LAUREN	11928	\$38.37
2013 SIGNGRAPHIX	10586	\$296.80
2013 SPEAKER DOREEN	11924	\$33.50
2013 SULLIVAN KEVIN	11384	\$41.13
2013 SUNNYSIDE RESTAURANT THE	10625	\$636.00
2013 THAIKOON LLC	11911	\$559.68
2013 TREASURES AT COUNTRY PLACE	11788	\$21.20
2013 VORCE ED & LEANNE	11611	\$114.27
2013 WHEELER GARY	11074	\$54.48
2013 ZREYAS	11667	\$190.80
2014 88 HIGH ST CONVENIENCE STORE	11891	\$108.10
2014 A TOUCH OF OLD ENGLISH	11406	\$97.29
2014 ALLEN STEVEN	11715	\$81.30
2014 AMERICAN SELF DEFENSE	11899	\$38.92
2014 BARNA MARIJANE	12179	\$41.94
2014 BOUCHARD WAYNE	11937	\$136.85
2014 BRYANT DONNA & JAMES	11956	\$35.24

2014 BULLARD THOMAS	10078	\$562.12
2014 BUNDLE RESALE	12031	\$32.43
2014 CANNELL NICHOLAS	12090	\$126.26
2014 CARD\$MART	10099	\$326.46
2014 CARLINO JOHN	12165	\$51.44
2014 CENTURY 21 - SAMIA REALTY	10112	\$1,145.86
2014 CHAPAS KAREN	11537	\$28.97
2014 CHOICE ONE REALTY/DEBOER PROP	10172	\$475.64
2014 COMB & CLIPPER	10138	\$97.29
2014 CORIANNDERS CAFE	12143	\$108.10
2014 CROWELL ROBERT	12192	\$35.67
2014 D & L TRANSMISSION CLINIC	10164	\$434.09
2014 DELISLE PERRY/JEAN	11070	\$52.53
2014 DOLL WILLIAM & BEVERLY	10907	\$62.91
2014 EARTH TOUCH YOGA & AYURVEDA	12144	\$21.62
2014 FALL'S AGWAY	10212	\$324.30
2014 FILE & STYLE	10223	\$108.10
2014 GEMMA ROBERT	11540	\$74.59
2014 GM POLLACK & SONS	10477	\$691.84
2014 GOULDING GREG	10938	\$44.75
2014 GRASS GARY	12183	\$76.10
2014 HARTSHORN KAREN	11073	\$58.59
2014 HAVOC MMA	11731	\$140.53
2014 HEIDI'S HEAVENLY POT PIES	11679	\$259.44
2014 HEMINWAY CHRIS	11711	\$139.23
2014 HILL JASON R	11872	\$119.99
2014 J & T BARGAIN	12132	\$21.62
2014 JEFFREY DANIEL	12167	\$188.96
2014 JEFFREY THOMAS	10846	\$57.08
2014 JEWELER'S OUTLET	10321	\$96.47
2014 JOHNSON SR TIMOTHY	11869	\$149.18
2014 KING'S COUNTRY CLUB AUTO SALES	10341	\$216.20
2014 KNOX AUTO BODY	12113	\$259.44
2014 KOSTANDIN ARA & JENNIFER	10855	\$83.45
2014 LAUNDERITE CLEANERS	10350	\$2,594.40
2014 LAVOIE SCOTT	11925	\$149.61
2014 LAVOIE WAYNE	11942	\$174.04
2014 LINDA BISHOP LMT	11814	\$86.48
2014 LOWERY GEORGE	10970	\$91.67
2014 MARCHAND DONALD/CLAIRE	10801	\$259.87
2014 MARIAN HEATH GREETING CARDS	10507	\$1,189.10
2014 MC FARLAND ALLEN & SHERRY	11999	\$86.04
2014 MIKE'S MUSIC	10398	\$58.67
2014 MORINS MOTOR SPORT PARTS PLACE	10407	\$75.67
2014 MOUSAM VALLEY MOTEL	10412	\$605.36
2014 MURPHY'S TRANSPORTATION	11908	\$441.19
2014 MURRAY MARTHA	10796	\$98.80

2014 NORTHERN PLASMA	11960	\$432.40
2014 NORTON AUTOMOTIVE	10432	\$497.26
2014 PAQUET CAROL & RACHEL	11727	\$39.89
2014 PEACE OF MIND MASSAGE	11593	\$32.43
2014 PLANTE ARTHUR	11089	\$164.74
2014 PSYCHIC CENTER	11670	\$54.05
2014 PYNN KEVIN	11941	\$147.88
2014 REXFORD BRIAN	11451	\$101.19
2014 REXFORD MICHAEL	11843	\$56.22
2014 RICKER JAMIE	12161	\$183.12
2014 ROSEBUD TATTOO STUDIO	11674	\$10.81
2014 SANFORD REDEMPTION CENTER	10639	\$64.86
2014 SHELDON DEREK & LAUREN	11928	\$74.80
2014 SIGNGRAPHIX	10586	\$345.92
2014 SPEAKER DOREEN	11924	\$34.16
2014 STANLEY RICHARD	11920	\$51.02
2014 SULLIVAN KEVIN	11384	\$41.94
2014 SUNNYSIDE RESTAURANT THE	10625	\$735.08
2014 TAYLOR RICHARD	12047	\$127.23
2014 U S FELT COMPANY INC	10649	\$15,134.00
2014 VORCE ED & LEANNE	11611	\$107.24
2014 WHEELER GARY	11074	\$55.56
2014 ZREYAS	11667	\$216.20
2015 A TOUCH OF OLD ENGLISH	11406	\$110.20
2015 ALLEN L V & SON	10015	\$6,061.00
2015 AMERICAN SELF DEFENSE	11899	\$50.69
2015 APPLIED LEVERAGE TECHNOLOGY	11161	\$617.12
2015 APPLIED THERMAL SCIENCES INC	10028	\$1,917.04
2015 BALCOM ROBERT JR	11209	\$57.21
2015 BARNA MARIJANE	12179	\$81.33
2015 BERGERON'S SHOE STORE	10055	\$165.30
2015 BRYANT DONNA & JAMES	11956	\$71.85
2015 BULLARD THOMAS	10078	\$617.12
2015 BUNDLE RESALE	12031	\$44.08
2015 BURTT CRAIG	12299	\$11.05
2015 CANNELL NICHOLAS	12090	\$171.91
2015 CARLINO JOHN	12165	\$162.88
2015 CAROLYN SILLS	12242	\$87.50
2015 CENTURY 21 - SAMIA REALTY	10112	\$1,278.32
2015 CHAPAS KAREN	11537	\$63.25
2015 CHOICE ONE REALTY/DEBOER PROP	10172	\$551.00
2015 COMB & CLIPPER	10138	\$121.22
2015 CORBIN KEVIN	12350	\$59.73
2015 CREAMER MELISSA	12211	\$145.68
2015 CROWELL ROBERT	12192	\$67.88
2015 CUMMINGS KEVIN	12292	\$106.67
2015 D & L TRANSMISSION CLINIC	10164	\$749.36

2015 DASH AVIATION LLC	12029	\$24.02
2015 DELISLE PERRY/JEAN	11070	\$78.24
2015 DOLL WILLIAM & BEVERLY	10907	\$100.50
2015 EARTH TOUCH YOGA & AYURVEDA	12144	\$11.02
2015 ECO BABY BOUTIQUE	12245	\$11.02
2015 FALL'S AGWAY	10212	\$44.08
2015 FILE & STYLE	10223	\$121.22
2015 FREETHY DAVID	12298	\$99.18
2015 GEMMA ROBERT	11540	\$100.50
2015 GOULDING GREG	10938	\$76.26
2015 GRABOWSKI DAVID	12157	\$104.03
2015 HANNON CHARLES	10851	\$103.59
2015 HEIDI'S HEAVENLY POT PIES	11679	\$308.56
2015 HEMINWAY CHRIS	11711	\$205.85
2015 HOLISTIC HERBAL RESEARCH GROUP	12261	\$330.60
2015 J & T BARGAIN	12132	\$33.06
2015 JEFFREY THOMAS	10846	\$264.70
2015 JEWELER'S OUTLET	10321	\$264.48
2015 JONES SANDRA	12035	\$91.62
2015 KASPER KATHLEEN	11718	\$112.62
2015 KEITH MATT	12170	\$219.52
2015 KING'S COUNTRY CLUB AUTO SALES	10341	\$114.03
2015 KNOX AUTO BODY	12113	\$308.56
2015 KOSTANDIN ARA & JENNIFER	10855	\$151.86
2015 LAUNDERITE CLEANERS	10350	\$1,727.94
2015 LINDA BISHOP LMT	11814	\$99.18
2015 LOWERY GEORGE	10970	\$112.84
2015 MARCHAND DONALD/CLAIRE	10801	\$322.45
2015 MARIAN HEATH GREETING CARDS	10507	\$2,644.80
2015 MASTROPICTRO RONALD	12202	\$117.09
2015 MC FARLAND ALLEN & SHERRY	11999	\$121.66
2015 MICHAEL TIERNEY & S NOYES	12306	\$22.04
2015 MIKE'S MUSIC	10398	\$132.24
2015 MIKINI EMBR & SPORTS APPAREL	12235	\$154.28
2015 MONIQUE SIMONE MSW LCSW	11799	\$50.87
2015 MORINS MOTOR SPORT PARTS PLACE	10407	\$176.32
2015 MORRISON PAUL	10792	\$150.31
2015 MOUSAM VALLEY MOTEL	10412	\$705.28
2015 MURRAY CHRISTOPHER	12287	\$127.61
2015 NE BODY & FENDER SUPPLY	12247	\$330.60
2015 NEW ENGLAND RENT TO OWN	12232	\$22.04
2015 NEW ENGLAND SPORT & SPINE	12227	\$110.20
2015 NORTON AUTOMOTIVE	10432	\$595.08
2015 PAPA'S SANDWICH SHOP	12228	\$88.16
2015 PATRIOTS THRIFT SHOPPE	11781	\$66.12
2015 PERRY BUILDING-RESTORATION LLC	11603	\$104.69
2015 PLANTE ARTHUR	11089	\$121.88

2015 PSYCHIC CENTER	11670	\$66.12
2015 RANDALL ROGER	11615	\$204.09
2015 RANDY LAGUEUX	11917	\$154.28
2015 REMINGTON STOVE SHOP	12238	\$44.08
2015 REXFORD BRIAN	11451	\$124.53
2015 REXFORD MICHAEL	11843	\$76.26
2015 RHOADES KEITH	12279	\$149.43
2015 ROUND ABOUT GRILL LLC	12246	\$330.60
2015 SANFORD BUTCHER SHOP	10545	\$396.72
2015 SANFORD REDEMPTION CENTER	10639	\$77.14
2015 SEA BREEZE ALTERNATIVES LLC	12255	\$330.60
2015 SHORTILL & SHORTILL PA'S	10585	\$705.28
2015 SIGNGRAPHIX	10586	\$396.72
2015 SMITH PHILLIP & MARY	11558	\$66.77
2015 SMOKIN' SMOOTHIE	12244	\$44.08
2015 SOLEMINA ANDREW	11949	\$201.67
2015 STANLEY DEBERA	12213	\$139.95
2015 SULLIVAN JACQUELYN	11865	\$165.74
2015 SULLIVAN KEVIN	11384	\$85.74
2015 SUNNYSIDE RESTAURANT THE	10625	\$837.52
2015 TAYLOR RICHARD	12047	\$194.39
2015 THE BOSTON BAKERY	12264	\$110.20
2015 THE SHOOTING STAR	12252	\$56.86
2015 TOM FIFIELD	12256	\$330.60
2015 TOURIGNY SCOTT & ANDREA	12268	\$76.48
2015 TRUE MARTIAL ARTS ACADEMY	12229	\$66.12
2015 U S FELT COMPANY INC	10649	\$5,630.78
2015 VORCE ED & LEANNE	11611	\$131.80
2015 WHEELER GARY	11074	\$131.80
2015 ZREYAS	11667	\$242.44
2016 A TOUCH OF OLD ENGLISH	11406	\$136.44
2016 ALLEN L V & SON	10015	\$6,822.00
2016 AMERICAN SELF DEFENSE	11899	\$63.67
2016 ARKCO'S WOOD PRODUCTS	12359	\$227.40
2016 AUFFREY NICHOLAS	11951	\$153.95
2016 BARNA MARIJANE	12179	\$82.55
2016 BERKSHIRE HATHAWAY HOME SERV	12326	\$420.69
2016 BIG BOYS TOY BOX	12102	\$68.14
2016 BRADFORD BLOCK BISTRO	12103	\$363.84
2016 BRYANT DONNA & JAMES	11956	\$139.17
2016 BULLARD THOMAS	10078	\$704.94
2016 BUNDLE RESALE	12031	\$56.85
2016 BURTT CRAIG	12299	\$399.31
2016 CANNELL NICHOLAS	12090	\$167.59
2016 CARLINO JOHN	12165	\$162.14
2016 CAROLYN SILLS	12242	\$180.56
2016 CENTURY 21 - SAMIA REALTY	10112	\$716.31

2016 CHAPAS KAREN	11537	\$65.26
2016 CHOICE ONE REALTY/DEBOER PROP	10172	\$636.72
2016 COMB & CLIPPER	10138	\$136.44
2016 CONCRETE CONCEPTS	12363	\$341.10
2016 CORBIN KEVIN	12350	\$61.63
2016 CROWELL ROBERT	12192	\$70.04
2016 CRUM CYCLES	10151	\$129.62
2016 CUMMINGS KEVIN	12292	\$110.06
2016 CURRIER ROBERT	11210	\$86.81
2016 D & L TRANSMISSION CLINIC	10164	\$864.12
2016 DASH AVIATION LLC	12029	\$45.48
2016 DELISLE PERRY/JEAN	11070	\$77.54
2016 DIFULVIO THOMAS	10822	\$160.54
2016 DOLL WILLIAM & BEVERLY	10907	\$103.69
2016 DORAN JOHN	12295	\$205.74
2016 EARTH TOUCH YOGA & AYURVEDA	12144	\$11.37
2016 EAST LEBANON GLASS	11902	\$27.29
2016 FILE & STYLE	10223	\$136.44
2016 FREETHY DAVID	12298	\$102.33
2016 GEMMA ROBERT	11540	\$97.78
2016 GOULDING GREG	10938	\$77.09
2016 GRABOWSKI DAVID	12157	\$107.11
2016 HAILSON GERARD & JOYCE ANGELA	10750	\$132.12
2016 HAIR IT IS	11684	\$79.59
2016 HANNON CHARLES	10851	\$106.88
2016 HEIDI'S HEAVENLY POT PIES	11679	\$189.65
2016 HEMINWAY CHRIS	11711	\$211.03
2016 HOLLYWOOD HAIR	11681	\$136.44
2016 J & T BARGAIN	12132	\$45.48
2016 JEWELER'S OUTLET	10321	\$318.36
2016 JOHN SHERMAN AND SON INC	12305	\$108.24
2016 JOKER FIREWORKS	12231	\$113.70
2016 JONES SANDRA	12035	\$105.97
2016 KASPER KATHLEEN	11718	\$113.47
2016 KING'S COUNTRY CLUB AUTO SALES	10341	\$227.40
2016 KNOX AUTO BODY	12113	\$363.84
2016 KOSTANDIN ARA & JENNIFER	10855	\$156.68
2016 LAUNDERITE CLEANERS	10350	\$1,819.20
2016 LENNON THOMAS	10895	\$108.92
2016 LIBERTY TAX	12370	\$45.48
2016 LINDA BISHOP LMT	11814	\$113.70
2016 LOWERY GEORGE	10970	\$116.43
2016 MAHAN KEITH/STACEY	10910	\$9.64
2016 MARCHAND DONALD/CLAIRE	10801	\$317.68
2016 MARIAN HEATH GREETING CARDS	10507	\$2,551.88
2016 MASTROPICTRO RONALD	12202	\$133.03
2016 MCGRATH LISA	11623	\$59.58

2016 MICHAEL TIERNEY & S NOYES	12306	\$34.11
2016 MIKE'S MUSIC	10398	\$181.92
2016 MIKINI EMBR & SPORTS APPAREL	12235	\$204.66
2016 MILL 67	12221	\$852.75
2016 MISIASZEK LARRY	12187	\$64.76
2016 MONIQUE SIMONE MSW LCSW	11799	\$86.64
2016 MORIAS JOSEPH/PEGGY	11068	\$274.89
2016 MORINS MOTOR SPORT PARTS PLACE	10407	\$227.40
2016 MOUSAM VALLEY MOTEL	10412	\$795.90
2016 MURRAY CHRISTOPHER	12287	\$131.66
2016 NE BODY & FENDER SUPPLY	12247	\$409.32
2016 OBRIEN KEVIN	11382	\$2.66
2016 OCEAN MIST BAKING CO	12117	\$159.18
2016 PAPA'S SANDWICH SHOP	12228	\$113.70
2016 PATRICK MICHAEL	12178	\$499.83
2016 PELKY JAMES	10952	\$135.53
2016 PERRY BUILDING-RESTORATION LLC	11603	\$250.14
2016 PLANTE ARTHUR	11089	\$120.07
2016 RANDALL ROGER & GRACE	11615	\$174.87
2016 RE/MAX HOMETOWN AGENCY	11709	\$613.98
2016 REBECCA SMITH LCSW	12375	\$37.29
2016 REMINGTON STOVE SHOP	12238	\$68.22
2016 RHOADES KEITH	12279	\$151.90
2016 RICKER JAMIE	12161	\$299.94
2016 RISE & SHINE	12250	\$18.19
2016 ROBSON SCOTT	12296	\$152.13
2016 ROCKET VAPE	12377	\$18.42
2016 ROUND ABOUT BAR & GRILL	12378	\$682.20
2016 RUGGED SOUND	12379	\$113.70
2016 SANFORD BUTCHER SHOP	10545	\$454.80
2016 SANFORD MASSAGE & WELLNESS	12394	\$45.48
2016 SANFORD REDEMPTION CENTER	10639	\$90.96
2016 SAUNDARYA HAIR SALON & DAY SPA	11651	\$191.35
2016 SIGNGRAPHIX	10586	\$523.02
2016 SMITH PHILLIP & MARY	11558	\$102.78
2016 SMOKIN' SMOOTHIE	12244	\$68.22
2016 SOLEMINA ANDREW	11949	\$196.02
2016 SOUTHERN MAINE CABLING LLC	12309	\$182.84
2016 STANLEY DEBERA	12213	\$122.34
2016 SULLIVAN JACQUELYN	11865	\$161.68
2016 SULLIVAN KEVIN	11384	\$88.46
2016 SUNNYSIDE RESTAURANT THE	10625	\$955.08
2016 SURPLUS BUSINESS ASSETS	11027	\$102.33
2016 T & D CUSTOM SIGNS	12348	\$272.88
2016 TAYLOR RICHARD	12047	\$184.88
2016 THE BOSTON BAKERY	12264	\$136.44
2016 THE PROVIDER'S CARE P A	11981	\$18.51

2016 THREADZ IN MOTION	12262	\$2,501.40
2016 TRADESMAN SHOP	10641	\$296.58
2016 TRUE MARTIAL ARTS ACADEMY	12229	\$90.96
2016 U S FELT COMPANY INC	10649	\$5,809.62
2016 VESEKIS MARK	12182	\$580.55
2016 VORCE ED & LEANNE	11611	\$124.16
2016 WHEELER GARY	11074	\$135.99
2016 WILD WOOD PRODUCTS	12124	\$24.08
2016 WORKING CLASS TATTOO	12126	\$102.33
2016 ZREYAS	11667	\$272.88
2017 A TOUCH OF OLD ENGLISH	11406	\$145.18
2017 ALERCHEK INC	11889	\$725.90
2017 ALLEN L V & SON	10015	\$6,740.50
2017 AMERICAN SELF DEFENSE	11899	\$68.44
2017 APPLIANCE PRO	12100	\$31.11
2017 ARCADIA HEALTH SERVICES	10006	\$435.54
2017 ARKCO'S WOOD PRODUCTS	12359	\$311.10
2017 AT&T MOBILITY LLC	11230	\$254.98
2017 AUFFREY NICHOLAS	11951	\$133.57
2017 BACHELLER PATRICIA	11717	\$9.54
2017 BACK STREET GRILL	10044	\$622.20
2017 BARNA MARIJANE	12179	\$73.83
2017 BASFORD JAMES	12300	\$95.82
2017 BERKSHIRE HATHAWAY HOME SERV	12326	\$829.60
2017 BIG BOYS TOY BOX	12102	\$93.33
2017 BOISVERT JOHN R & TERRY ANN	12293	\$148.55
2017 BONANZA	10065	\$2,592.50
2017 BRYANT DONNA & JAMES	11956	\$120.91
2017 BURTT CRAIG	12299	\$283.31
2017 C & S COMPUTER SERVICE	11880	\$663.68
2017 CANNELL NICHOLAS	12090	\$145.18
2017 CARLINO JOHN	12165	\$119.26
2017 CENTURY 21 - SAMIA REALTY	10112	\$1,410.32
2017 CHASING THE SUN - TANNING	11978	\$186.66
2017 CHMN OF THE BOARD FURNITURE	12355	\$110.44
2017 CHOICE ONE REALTY/DEBOER PROP	10172	\$642.94
2017 COMB & CLIPPER	10138	\$134.81
2017 CORBIN KEVIN	12350	\$56.21
2017 CRAWFORD MARK	10848	\$68.44
2017 CURRIER ROBERT	11210	\$205.74
2017 D & L TRANSMISSION CLINIC	10164	\$106.19
2017 DALBEC EILEEN	11970	\$144.14
2017 DELISLE PERRY/JEAN	11070	\$67.82
2017 DIRTY DOZEN DONUTS & BAKERY	12022	\$219.12
2017 DOLL WILLIAM & BEVERLY	10907	\$94.57
2017 DORAN JOHN	12295	\$306.33
2017 EARTH TOUCH YOGA & AYURVEDA	12144	\$10.37

2017 EAST COAST POOL N SPA CO INC	12105	\$103.70
2017 EAST LEBANON GLASS	11902	\$31.11
2017 ERIN LANIGAN COMPANY	12451	\$62.22
2017 FASHION NAILS	12484	\$18.66
2017 FILE & STYLE	10223	\$134.81
2017 FREETHY DAVID	12298	\$93.33
2017 GEMMA ROBERT	11540	\$83.79
2017 GOULDING GREG	10938	\$69.06
2017 GRABOWSKI DAVID	12157	\$97.48
2017 GRACE STREET SERVICES LLC	12456	\$62.22
2017 GREEN NUGGET DELIGHTS	12458	\$143.73
2017 HAILSON GERARD & JOYCE ANGELA	10750	\$120.50
2017 HAIR EXTREME	12260	\$62.22
2017 HAIR IT IS	11684	\$82.96
2017 HAMMOND & DARGIS	12156	\$332.01
2017 HANNON CHARLES	10851	\$97.48
2017 HARTSHORN BEN	12343	\$95.61
2017 HEIDI PARKER	12368	\$62.22
2017 HEIDI'S HEAVENLY POT PIES	11679	\$207.40
2017 HEMINWAY CHRIS	11711	\$160.32
2017 HEN HOUSE CAFE INC	11890	\$114.07
2017 HOGAN BRIAN	12038	\$197.44
2017 HOLLYWOOD HAIR	11681	\$145.18
2017 HOMEBRIDGE FINANCIAL SERVICES	12480	\$8.67
2017 J & S GROCERY DELI	10315	\$414.80
2017 J & T BARGAIN	12132	\$51.85
2017 JEWELER'S OUTLET	10321	\$331.84
2017 JMS CLEANING	11419	\$72.59
2017 JOHN SHERMAN AND SON INC	12305	\$197.44
2017 JOKER FIREWORKS	12231	\$124.44
2017 JONES SANDRA	12035	\$96.65
2017 K-9 GROOMING	10331	\$33.18
2017 KASPER KATHLEEN	11718	\$101.00
2017 KEYBANK NATIONAL ASSOCIATION	12152	\$36.15
2017 KING'S COUNTRY CLUB AUTO SALES	10341	\$207.40
2017 KINNEY LEO	11975	\$55.37
2017 KNOX AUTO BODY	12113	\$373.32
2017 KOSTANDIN ARA & JENNIFER	10855	\$142.90
2017 LANEN DANIEL	11947	\$110.02
2017 LAUNDERITE CLEANERS	10350	\$1,866.60
2017 LENNON THOMAS	10895	\$101.42
2017 LEVI BROWN MUSIC	12461	\$103.70
2017 LIBERTY TAX	12370	\$82.96
2017 LINDA BISHOP LMT	11814	\$114.07
2017 LOWERY GEORGE	10970	\$108.89
2017 MACKENZIE'S	12464	\$41.48
2017 MACPHERSON STEVEN & MARY	10727	\$322.74

2017 MAHAN KEITH/STACEY	10910	\$57.86
2017 MARCHAND DONALD/CLAIRE	10801	\$242.45
2017 MARIAN HEATH GREETING CARDS	10507	\$3,774.68
2017 MARSH MARILYN	12494	\$97.27
2017 MASTROPICTRO RONALD	12202	\$115.94
2017 MCGRATH LISA	11623	\$54.34
2017 MCILVEEN LEONARD	10977	\$93.64
2017 MIKE'S MUSIC	10398	\$207.40
2017 MIKINI EMBR & SPORTS APPAREL	12235	\$228.14
2017 MILESTONES FAMILY SERVICES	12021	\$103.70
2017 MILL 67	12221	\$1,762.90
2017 MISIASZEK LARRY	12187	\$113.24
2017 MONIQUE SIMONE MSW LCSW	11799	\$76.53
2017 MORIAS JOSEPH/PEGGY	11068	\$358.80
2017 MORRIS CRAIG	12431	\$116.56
2017 MOUSAM VALLEY MOTEL	10412	\$829.60
2017 MURRAY CHRISTOPHER	12287	\$120.08
2017 NE BODY & FENDER SUPPLY	12247	\$414.80
2017 NORTHERN EXPLOSION DANCE	11675	\$19.52
2017 OBRIEN KEVIN	11382	\$150.37
2017 OCEAN MIST BAKING CO	12117	\$165.92
2017 PELKY JAMES	10952	\$123.61
2017 PERRY BUILDING-RESTORATION LLC	11603	\$311.10
2017 PETLIFE	11010	\$321.47
2017 PLANTE ARTHUR	11089	\$104.32
2017 PROGRESSIONS BHS	12057	\$165.92
2017 RANDALL ROGER & GRACE	11615	\$159.49
2017 RE/MAX HOMETOWN AGENCY	11709	\$622.20
2017 REBECCA SMITH LCSW	12375	\$29.04
2017 RHOADES KEITH	12279	\$136.26
2017 RICKER JAMIE	12161	\$267.13
2017 RISE & SHINE	12250	\$20.74
2017 ROBSON SCOTT	12296	\$138.75
2017 ROCKET VAPE	12377	\$20.74
2017 ROSA'S DELICATESSEN	10523	\$383.69
2017 SANFORD BUTCHER SHOP	10545	\$456.28
2017 SANFORD MASSAGE & WELLNESS	12394	\$51.85
2017 SANFORD REDEMPTION CENTER	10639	\$82.96
2017 SAUNDARYA HAIR SALON & DAY SPA	11651	\$352.58
2017 SCOTT WALTER & LEBLANC WENDIE	12269	\$94.99
2017 SEACOAST WORKS BUSINESS SCHOOL	10568	\$725.09
2017 SHAUNA MALONEY	12469	\$41.48
2017 SHINE HAIR & NAILS	12402	\$72.59
2017 SIGNGRAPHIX	10586	\$518.50
2017 SMITH PHILLIP & MARY	11558	\$144.14
2017 SNIP & TONE	12061	\$67.40
2017 SOLEMINA ANDREW	11949	\$167.58

2017 SOLEMINA MILISSA	12432	\$204.29
2017 SOUTHERN MAINE CABLING LLC	12309	\$207.40
2017 SOUTHERN MAINE FIREARMS	12131	\$10.37
2017 SOUTHERN MAINE WINDOW & SIDING	12122	\$186.66
2017 STANLEY DEBERA	12213	\$111.58
2017 SULLIVAN JACQUELYN	11865	\$147.46
2017 SULLIVAN KEVIN	11384	\$80.68
2017 SUNNYSIDE RESTAURANT THE	10625	\$912.56
2017 SURPLUS BUSINESS ASSETS	11027	\$124.44
2017 T & D CUSTOM SIGNS	12348	\$290.36
2017 TANZELLA MAUREEN	12285	\$127.97
2017 TAYLOR RICHARD	12047	\$168.62
2017 THE INDOOR FLEA MARKET	12473	\$41.48
2017 THE LAW OFFICE OF JEAN L WALSH	12265	\$103.70
2017 THE NEW ENGLAND BAKERY	12474	\$103.70
2017 THE PROVIDER'S CARE P A	11981	\$41.48
2017 THREADZ IN MOTION	12262	\$2,488.80
2017 TOM'S OF MAINE	11201	\$46.38
2017 TOMRA MAINE	11056	\$22.75
2017 TONI BENNETT-LCSW/LICSW	11734	\$145.18
2017 TRADESMAN SHOP	10641	\$414.80
2017 U S FELT COMPANY INC	10649	\$5,298.66
2017 VESEKIS MIKE & JEAN	12205	\$211.96
2017 VORCE ED & LEANNE	11611	\$113.24
2017 WHEELER GARY	11074	\$124.03
2017 WHITE KATHRYN	10928	\$98.72
2017 WORKING CLASS TATTOO	12126	\$103.70
2017 YUMMY HOUSE RESTAURANT	12127	\$163.84
2017 ZREYAS	11667	\$290.36
	TOTAL	\$268,004.76

OUTSTANDING REAL ESTATE TAX LIENS

Bill Year	Bill Name	Property ID	Total Unpaid
2007	GATEWAY PROPERTIES LLC	00J290001800000	\$13,150.85
2008	GATEWAY PROPERTIES LLC	00J290001800000	\$14,004.46
2009	GATEWAY PROPERTIES LLC	00J290001800000	\$14,450.45
2010	GATEWAY PROPERTIES LLC	00J290001800000	\$9,696.68
2011	GATEWAY PROPERTIES LLC	00J290001800000	\$10,280.17
2012	GATEWAY PROPERTIES LLC	00J290001800000	\$11,332.94
2013	GATEWAY PROPERTIES LLC	00J290001800000	\$12,433.73
2014	GATEWAY PROPERTIES LLC	00J290001800000	\$12,683.13
2015	GATEWAY PROPERTIES LLC	00J290001800000	\$4,669.20
2015	MCDONOUGH COLEMAN	00J160001500000	\$1,323.38
2015	SPENCER KELLY	00R120090A00060	\$241.94
2016	17 PINE STREET LLC	00K130002000000	\$1,864.26
2016	224 COTTAGE STREET LLC	000R900003000000	\$1,708.63
2016	ADAMS CHERYL ANN	00R190011500000	\$341.99
2016	AIR-TECH INC	0R18A0000400001	\$526.28
2016	ALLAIRE LORRAINE	00J380001300000	\$1,775.75
2016	ALTON ROLLINSFORD LLC	00I280002100000	\$4,897.99
2016	ALTON ROLLINSFORD LLC	00I280010600000	\$2,377.83
2016	ALTON ROLLSINFORD LLC	00I280048A00000	\$2,601.52
2016	ANDERSON BEVERLY & ROBERT	00R230002100020	\$116.11
2016	ANDERSON PAUL	00H300003600000	\$3,317.83
2016	ANDERSON SARAH JO	00R6A0000900000	\$1,854.27
2016	ARSENAULT ROBERT J	00R6A0006A00000	\$1,909.01
2016	AUSTIN MICHAEL T & LISA D (JTS)	00G320006A00000	\$2,597.08
2016	BAGLEY MANAGEMENT INC	00K140003300000	\$1,383.08
2016	BATCHELDER WENDY	00K210000600000	\$3,065.57
2016	BEAUCHESNE BRIAN A	00L310011B00000	\$1,617.75
2016	BEAUCHESNE MONA	00L280005000000	\$1,406.21
2016	BERGERON JACOB P	00I280012700000	\$2,094.63
2016	BERNIER PAULINE	00J310003200000	\$433.80
2016	BISSELL KAREN L	000R20005600000	\$3,674.79
2016	BISSELL KAREN L & RICHARD (JTS)	000R20056A00000	\$3,227.40
2016	BISSON GLORIA	00J320005100000	\$1,394.31
2016	BOSTON MORTGAGE GROUP INC	00M160000200000	\$198.51
2016	BOUCHARD NORMAN J	00M270002900000	\$1,923.30
2016	BOURQUE DAVID J & DIANE J	00R160002900000	\$823.84
2016	BROWN ELISABETH G	00J280001200000	\$2,439.69
2016	BROWNELL KEITH	00R210039D00000	\$157.51
2016	CABANA DONALD/DOROTHY	00J170002100000	\$1,352.15
2016	CABANA PATRICIA	00R110012E00000	\$2,484.91
2016	CANTIN DORIS R	00I270003100000	\$3,006.09
2016	CARR JOYCE	00R190010000011	\$864.14

2016 CARRIER ELEITA L HEIRS OF	00L330000900000	\$461.82
2016 CHASSE CARL A TRUSTEE OF	000R70002B00000	\$4,443.44
2016 CHRISTENSEN MARTHA J HEIRS OF	000R10000500000	\$3,294.03
2016 CLERICO STEVEN M	00K320003600000	\$2,362.74
2016 CORLISS YVONNE R	000R90004600000	\$2,496.81
2016 CORMIER EUGENE A	000R80002900000	\$2,865.67
2016 CRAM CLARK C	00R110004200000	\$5,362.04
2016 CRAM CLARK C	00R110008200000	\$4,919.40
2016 CROWLEY JR ROBERT E & MARY E (JTS)	000R60041J00000	\$4,733.78
2016 CUNNINGHAM SUSAN E	00R120007100000	\$2,108.91
2016 CURRY ROBERT R TRUSTEE	00R180004200000	\$2,439.69
2016 CYR KARL L/WENDY L	00F280005A00000	\$109.92
2016 DAVIS LINDA J	000R20000300000	\$3,063.07
2016 DAVIS LINDA J	000R20003B00000	\$1,226.01
2016 DAY DALE & GENDRON DENISE	00I140002100000	\$1,394.99
2016 DEE JAMES & STEPHANIE (JTS)	0J38A0003500000	\$6,356.77
2016 DEFALCO DANIEL L	00J310008600000	\$1,650.70
2016 DELISLE DANIEL P/CHERYL	00K310000800000	\$2,525.37
2016 DESMOND DENNIS P/LINDA M	00R120046D00000	\$1,597.26
2016 DIONNE PAMELA S	00R230003700000	\$2,701.46
2016 DO KELLY J	000R20002600000	\$1,659.14
2016 DOWEY MICHAEL G HEIRS OF	0R12A0000500000	\$3,731.90
2016 DRAKE MONICA	00R130010000054	\$264.60
2016 DUCHARME ARMAND	00J140001500000	\$564.45
2016 DUDLEY RICHARD W/ELIZABETH J	0R19A0012900000	\$2,710.99
2016 DUGRE DAVID HEIRS OF	00R120067A00001	\$612.04
2016 DUPUIS ROBERT	00R180015D00000	\$1,663.89
2016 DUPUIS ROBERT L	0R15A0010700000	\$1,245.06
2016 EASTMAN KYLE J	00R160003400002	\$464.28
2016 EMERSON KATHY ANN	00R100007C00000	\$3,053.68
2016 EURISKO PROPERTIES LLC	00J310056A00000	\$2,420.65
2016 FARLEY PETER J/JUSTINE	00R210001700000	\$1,193.33
2016 FARLEY PETER/JUSTINE B	00R210000400000	\$1,933.73
2016 FARLEY PETER/JUSTINE B	00R210004A00000	\$175.92
2016 FARNSWORTH SUZANNE K	00R160005T00000	\$1,221.27
2016 FOLLETT GRACE E/STANLEY JR	00R170001100000	\$3,194.07
2016 FORD EDWARD	00J170000200000	\$2,434.94
2016 FORTE DANIEL F	00J300001200000	\$2,480.15
2016 FRECHETTE ROBERT R II	00K270026A00000	\$4.18
2016 FREEWAY INVESTMENTS INC	00I290064A00000	\$4,015.09
2016 FREEWAY INVESTMENTS INC	00J270000300000	\$366.93
2016 FREEWAY INVESTMENTS INC	00K340005400000	\$336.00
2016 GAGNON KAREN L	000R20059A00000	\$830.98
2016 GAGNON LORI	00R130010000076	\$554.94
2016 GAHAGAN HERBERT	00R250002A00000	\$1,763.84
2016 GALBALLY REALTY TRUST	00L250001800000	\$2,853.77
2016 GALLANT LORI & PAUL	00R230002100018	\$335.98

2016 GARDNER SHANNON	00R120090A00051	\$136.76
2016 GATEWAY PROPERTIES LLC	00J290001800000	\$4,817.07
2016 GENDREAU RICHARD M HEIRS OF	00I350014A00000	\$4,243.55
2016 GENGA TODD	00K150003400000	\$2,641.97
2016 GERRY LEONA M	0R22A0000800000	\$323.49
2016 GIBSON LINDA	00R190010000056	\$609.67
2016 GRAMMAR PROPERTY MAINTENANCE LLC	00H290004100000	\$347.12
2016 GRAMMAR PROPERTY MAINTENANCE LLC	00H290041A00000	\$992.66
2016 GRAMMAR PROPERTY MAINTENANCE LLC	00I280003700000	\$1,187.46
2016 GRAY HOLDINGS LLC	00J270003900000	\$1,113.81
2016 GREGOIRE MARK ANTHONY SR	00R160005Y00000	\$3,355.90
2016 GUERCIO JR PAUL J	00L160000200000	\$4,771.85
2016 HAM DAVID A/LINDA C	000R30039A00000	\$4,826.59
2016 HANSON KAREN L	000R80008000001	\$194.33
2016 HARDING KEVIN	00R230002100014	\$1,663.89
2016 HARTFORD DIANNE A & MACCORMACK PETER J	0R13F0000900000	\$3,848.94
2016 HEALEY BETTY C	00I270004400000	\$1,433.06
2016 HESTERMANN DOROTHY	00R120010400001	\$1,364.05
2016 HILL ROBERT H/MARIE	00R210037D00000	\$1,340.25
2016 HILTON LUCILLE	0R13A0001200000	\$1,399.72
2016 HOLDEN BEVERLY HEIRS OF	00I290000700000	\$1,483.21
2016 HOLMAN CRAIG	00I290007000000	\$2,194.58
2016 HOLT PATRICIA G	000R50003600000	\$144.24
2016 HOOKAILO LESLIE & MARSHALL	00R130010000012	\$756.63
2016 HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000100000	\$1,975.64
2016 HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000100001	\$1,021.36
2016 HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50000800000	\$4,402.99
2016 HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50005400000	\$4,136.47
2016 HOWES ERIC & CAMIRE HEIDI & GAGNE CINDY	000R50008B00000	\$490.68
2016 HUFF KENNETH W	00J170001200000	\$2,527.74
2016 HUSSEY CHARLES H	00R220034K00000	\$1,387.85
2016 JACKSON SCOTT	00R130010000043	\$147.99
2016 JALBERT DENNIS	00I250000400000	\$2,839.50
2016 JELLERSON TERENCE	00J280003700000	\$1,582.98
2016 JOHNSON ANDREA B	00H260000600000	\$946.55
2016 KER SOKHAN/SOKHA	00R120027C00000	\$2,706.23
2016 KER SOKHON & SOKHA	00R110007000000	\$3,058.42
2016 KINGSBURY BOBBY C	00R180055C00000	\$835.71
2016 KIRKPATRICK ASHLEY A	0R13A0000400000	\$1,283.14
2016 KROL CONSTANCE B HEIRS OF	0R21A0001400000	\$4,331.60
2016 LAFERTE TRACY	00R130022B00000	\$2,822.11
2016 LANDRY CHARLES P/DONNA M	00K320004900000	\$2,123.19
2016 LAPERRIERE WENDI A & GARY L (JTS)	0R19A0016700000	\$1,460.66
2016 LAPIERRE THOMAS/KATHLEEN	00I270000400000	\$2,898.99
2016 LEACH JEFFREY A	00R180015B00000	\$1,616.30
2016 LEFERTE AARON	00I290001600000	\$2,244.56
2016 LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0003100000	\$1,233.16

2016 LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0004200000	\$999.94
2016 LEMANDEAU SANFORD REALTY TRUST	00R110003600000	\$5,383.46
2016 LEVESQUE MIKE	00R190010000058	\$1,930.43
2016 LOUGHRAN JENNIFER E	000R60003100000	\$2,016.10
2016 LOUGHRAN JENNIFER ELLEN	000R60031B00000	\$3,263.10
2016 LUNNY ROBERT J JR	00K210001200000	\$3,708.11
2016 LYMAN KAREN B	00H300003300000	\$2,594.37
2016 MANETTI AMY	00R190023F00000	\$3,498.69
2016 MARTEL RAYMOND J/EDWINA	000R10013C00000	\$828.89
2016 MARTIN DAVIS	00J140001100000	\$1,420.02
2016 MARTIN DAVIS M	00R210002600000	\$2,964.59
2016 MARTINEZ GREGG J	00J170001100000	\$6,106.90
2016 MATERESE ALFRED J HEIRS OF	00L170000100000	\$3,320.20
2016 MATHEWS ROGER/PATRICIA	00R190010500000	\$456.42
2016 MCCALL RAYMOND B & BONNIE J	00R190010000052	\$297.91
2016 MCDONOUGH COLEMAN	000R70015C00002	\$919.04
2016 MCDONOUGH COLEMAN	00J160001500000	\$1,371.19
2016 MCDONOUGH COLEMAN	00J160001600000	\$1,018.99
2016 MCDONOUGH DONNA	00R190010000049	\$672.07
2016 MCGUIRE JR EDWARD M TRUSTEE OF THE	00R160012A00000	\$4,115.04
2016 MCLEAN NORA K	00K140000400236	\$1,485.42
2016 MILL STATION REALTY TRUST	00M280000600000	\$6,478.14
2016 MITCHELL LAWRENCE & MUIR TRACY	00R150011400000	\$1,516.35
2016 MOCKUS MARILYN M	00L310000900000	\$300.46
2016 MOREHART MICHELLE	00R150011700000	\$1,542.53
2016 MOSES NANCY A	00J330001700000	\$2,337.36
2016 MOUSAM VALLEY MOTEL	000R20004200000	\$3,953.23
2016 NEILL ANN M	00J270002200000	\$3,893.73
2016 NORMAND PAUL R	0R13A0000500000	\$1,944.70
2016 NORTON FRANK B	0R11A0007900000	\$1,328.33
2016 OAKWOOD INN LLC	00K310002000000	\$5,764.67
2016 OAKWOOD INN LLC	00K310002300000	\$4,143.60
2016 PAICOS STACEY A	0R14A0000500000	\$1,178.55
2016 PAICOS STACEY A	0R14A0005A00000	\$261.17
2016 PAIEMENT SUZANNE J	00F280001500000	\$790.52
2016 PARSONS THERESA	000R20004A00000	\$94.28
2016 PAUL BERRY	00R130010000078	\$309.81
2016 PELLETIER PAUL E	00K340005100000	\$2,245.73
2016 PELLETIER SARAH	00R120090A00038	\$231.28
2016 PEPIN SUSAN A	00I240000200000	\$2,120.81
2016 PERREAULT MARCEL (LIFE ESTATE)	000R90002300000	\$3,834.24
2016 PERREAULT MARCEL (LIFE ESTATE)	000R90002300001	\$666.77
2016 PERRO BRIAN & HANSON MARGARET B (JTS)	00J130001200000	\$960.91
2016 PETERSEN MICHAEL S/PATRICIA M	00M330011900000	\$3,146.48
2016 PINCHOTT GAYLE S	00K180002300001	\$488.50
2016 POLLACK MICHAEL/SANDRA	00R170012A00000	\$3,253.57
2016 POMBRIANT MARK J	00K280005400000	\$2,201.71

2016 PRIME DANIEL G/LISA A	00R190010B00003	\$1,723.39
2016 PURDY BRIAN	00K35000350002B	\$1,459.43
2016 QUINCHON JANET & MCCABE STEPHEN P	00R130010000044	\$519.24
2016 QUINN WILLIAM R/JOHN R/ROBERT J	0R21A0006200000	\$4,274.49
2016 RHR LLC	00L180000400000	\$4,957.48
2016 RICHER GLORIA A	00K320000300000	\$1,257.44
2016 RIDDER JR MATTHEW	000R70000900000	\$2,274.82
2016 ROCKWELL INVESTMENT GROUP LLC	00J140012B00000	\$3,251.20
2016 ROUSSIN JANET	00J340003900000	\$358.74
2016 SANFORD PLAZA LLC	00K360000100000	\$3,653.37
2016 SAYERS JERRY	000R30001000000	\$1,511.59
2016 SCOTT JOHN/KATHLEEN	00R130010000040	\$307.43
2016 SHARENOW ERIC/JANE	00J290001900000	\$3,082.23
2016 SHIRLEY VIVIAN	0R13F0000200002	\$2,394.97
2016 SHIRLEY VIVIAN L	00K200002300000	\$2,602.10
2016 SILVA CHRISTOPHER D & GRETCHEN E	00R150003700000	\$1,118.62
2016 SIMONDS JOHN P TRUSTEE OF THE	000R50011A00000	\$438.32
2016 SIMONDS JOHN P TRUSTEE OF THE	00L150000300000	\$4,424.41
2016 SIMONE MONIQUE	000R10011E00000	\$3,601.02
2016 SKILLINGS THERESA & NORMAN	00R230002100015	\$67.58
2016 SMIGELSKI HUNTER S	00L280003200000	\$2,443.48
2016 SMITH FRANK W/KAREN E	000R80012C00000	\$1,816.20
2016 SMITH FRED & LISA	00J300045A00000	\$4,096.01
2016 SMITH FRED W & LISA L (JTS)	00R190045D00000	\$1,894.74
2016 SMITH-MCLEOD DENEIKER	00R130010000088	\$721.52
2016 SPENCER KELLY	00R120090A00060	\$100.40
2016 ST CYR VIRGINIA R	00J320003300000	\$2,097.01
2016 STACEY JANE	00R120090A00072	\$264.91
2016 STEWART ANNE M	00J340002200000	\$3,836.29
2016 SURPLUS BUSINESS ASSETS INC	00J290017A00000	\$7,266.08
2016 THORPE JR WALTER W	00R130010000004	\$331.38
2016 TIMMONS JOSEPH/DOLORES A	0R16A0008200000	\$766.73
2016 TITUS JONATHAN	00J300002100000	\$2,929.93
2016 TRASK AMY	00R130010000033	\$988.04
2016 TUTTLE BILLY L	00I280006400000	\$2,125.57
2016 WATERHOUSE KATLYN	00R120090A00024	\$1,137.98
2016 WATSON FRANCIS C	00K170002300000	\$3,894.46
2016 WATSON FRANCIS NWADIORA	00L310001000000	\$1,737.89
2016 WATSON RANDY	00R130010000042	\$493.06
2016 WEBB JAMES E	000R70000700000	\$1,252.20
2016 WEBB JAMES E	000R70007A00000	\$814.32
2016 WEBB STEPHEN T & CLAIRE R (JTS)	0R16B0002700000	\$49.25
2016 WEBB STEPHEN T & CLAIRE R (JTS)	00R160000300000	\$725.71
2016 WHITEHOUSE ANNE	00K190007800000	\$3,106.03
2016 WHITESIDE JANICE	00R200000800001	\$866.68
2016 WOMER MARTIN C TRUSTEE OF THE	00R100002300000	\$2,763.35
2016 WORDEN KEVIN P JR	000R80003A00001	\$869.33

2016 WORRELL LORRAINE
2016 YOUNGER NATHAN & JESSICA

00K35000350002A
00R190010000051

\$524.74
\$612.04

TOTAL

\$550,328.97

City of Sanford Financial Report



Financial Report
June 30, 2018

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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, each 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, 2018, 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, each major fund, and the aggregate remaining fund information of the City of Sanford, Maine, as of June 30, 2018, 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.

City Council
City of Sanford, Maine

Change in Accounting Principle

As discussed in Notes 1, 13 and 14 to the financial statements, City of Sanford, Maine the adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

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 8, and the Schedule of Proportionate Share of the Net Pension Liability, on page 47, and the Schedule of Contributions, on page 48, Schedule of Changes in Net OPEB Liability and Related Ratios – MMEHT Group Health Insurance Plan, on page 49, Schedule of Proportionate Share of Net OPEB Liability – Group Life Insurance, on page 50, and the Schedule of OPEB Contributions – Group Life Insurance, on page 51, 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, on pages 53-83, 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 by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report, dated November 26, 2018, on our consideration of the 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Sanford's 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.

Wipac LLP

South Portland, Maine
November 26, 2018

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2018

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, 2018. This information, in conjunction with the basic financial statements following this section, can be considered when reading the City's financial statements.

Financial Highlights

- Total assets and deferred outflows of resources of the City of Sanford exceeded its liabilities and deferred inflows of resources by \$37,513,686. The governmental activities statement of activities showed a decrease of net position of \$3,284,766 for the fiscal year.
- The ending fund balance for all governmental funds combined was \$28,189,571.
- The ending fund balance for the general fund was \$8,854,977, a decrease of \$1,091,914 over last year. The City, excluding the School, has an unrestricted fund balance of \$8,029,773, of which \$898,229 is committed to ongoing capital projects, and \$546,179 is assigned for the subsequent year budget and other purposes. This leaves an unassigned balance of \$6,585,365, which is an adequate surplus. The School Department had \$825,204 assigned for the subsequent year budget.

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, deferred outflows of resources, liabilities and deferred inflows of resources, and with the difference between these 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 9 and 10.

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 expenditures 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 11 and 12.

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 is trustee for a number of funds, the majority of which are scholarships. The fiduciary funds financial statements can be found on pages 15 and 16.

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 proprietary 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 17-46.

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 53-83.

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.

Government Activities

	2018	2017
Assets		
Current & Other	\$ 39,675,174	\$ 82,834,972
Capital Assets - net	135,045,878	93,272,640
Total Assets	<u>174,721,052</u>	<u>176,107,612</u>
 Deferred Outflows of Resources	 <u>7,362,749</u>	 <u>9,354,326</u>
 Liabilities		
Long-term Liabilities	128,257,611	128,769,110
Other Liabilities	10,883,859	11,884,299
Total Liabilities	<u>139,141,470</u>	<u>140,653,409</u>
 Deferred Inflows of Resources	 <u>5,428,645</u>	 <u>4,010,077</u>
 Net Position		
Net Invested in Capital Assets:	42,892,749	46,653,417
Restricted	3,649,930	3,726,117
Unrestricted	(9,028,993)	(9,581,082)
Total Net Position	<u>\$ 37,513,686</u>	<u>\$ 40,798,452</u>

The City's net position decreased \$3,284,766 during the fiscal year, which includes a restatement. Program expenses for the primary government totaled \$81,776,628 of which \$39,908,534 of total program revenues are applied for a net expense of \$41,868,094. (See the Statement of Activities, page 10, for a detail breakdown by program unit). This net expense is offset by general revenues and other revenues of \$38,583,328, which resulted in the decrease in net position of \$3,284,766.

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

The following schedule, the statement of activities, focuses on changes in net position of the City's governmental activities.

Government Activities

	2018	2017
Program Revenues		
Charges for services	\$ 3,615,830	\$ 2,670,250
Operating grants and contributions	36,292,704	32,439,580
	<u>39,908,534</u>	<u>35,109,830</u>
General Revenues:		
Property and other taxes	33,847,386	34,350,254
Grants and contributions not restricted to specific programs	2,912,979	2,737,575
Investment earnings (loss)	855,923	452,332
Miscellaneous	967,040	570,386
	<u>38,583,328</u>	<u>38,110,547</u>
Total Revenues	<u>78,491,862</u>	<u>73,220,377</u>
Program Expenses:		
General government	9,037,190	8,167,204
Public services	2,524,909	2,417,333
Public safety	11,128,475	9,558,790
Public works	5,594,572	5,968,808
County tax	753,408	734,427
Education	50,166,616	46,034,210
Interest on debt	165,195	206,406
Maintenance	1,644,347	2,284,081
Other	761,916	767,869
Total Expenses	<u>81,766,628</u>	<u>76,139,128</u>
Change in Net Position	(3,284,766)	(2,918,751)
Net Position, Beginning of Year - Restated	<u>40,798,452</u>	<u>43,717,203</u>
Net Position, End of Year	<u>\$ 37,513,686</u>	<u>\$ 40,798,452</u>

The cost of all governmental activities this year was \$81,766,628, which represents an increase of \$5,627,500 from the prior year. Of this amount, Sanford taxpayers funded \$33,847,386 through property, personal and excise taxes. Municipal and educational departments have continued to aggressively pursue grant revenue to cover programs and services and to help reduce the tax burden to residents.

Special revenue fund program expenses are expenditures from City and School funds, such as the City recreation and school programs, and the lunch program and other specifically grant funded programs. These programs are found in the "Other Governmental Funds" section of this report.

Maintenance represents the net amount paid for items that are considered to be repairs and upkeep. Interest on debt indicates the debt service amounts paid from the City general fund, the interest on debt service related to the School Department is included with the Education expense category.

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

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 – Government Funds on page 11.

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 \$28,189,571.

The *general* fund balance is \$8,854,977, which is a decrease of \$1,091,914 over fiscal 2017. Of the fund balance, \$898,229 is committed for a number of capital plan projects unfinished at year-end, and an additional \$546,179 is assigned for the City, and \$825,204 for the School as carryforward for the subsequent year budget. The unassigned balance is \$6,585,365 for the City.

Although the City had positive budget variances of revenues over expenditures totaling \$2,316,692, the City budgeted to utilize fund balance toward the capital plan and to offset the 2018 commitment, resulting in a decrease in the general fund balance of \$1,116,115, on a budgetary basis, from the prior year. The ending fund balance at June 30, 2018 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 14.

High School Construction Fund balance of \$15,518,937 reflects the amount remaining to be spent on the construction of the new high school and technical center. The expected total cost of the project is \$102.7 million and was funded by a bond offering during 2017.

Other Governmental Funds balance of \$3,815,657 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 \$135,045,878 net of accumulated depreciation, as of June 30, 2018. 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 26 in the Notes to the Financial Statements. In the current year, significant capital asset purchases totaled approximately \$45,412,000, with the more significant additions being a construction in progress for a high school and technical center for approximately \$43,700,000, a new pumper engine for approximately \$332,000, a new ambulance for approximately \$249,000, 3 new police cruisers for approximately \$89,000, and 2 new trucks for approximately \$104,000.

Long-term Debt

The City of Sanford, Maine's long-term liabilities at fiscal year-end total \$128,257,611. The composition of long-term liabilities was, as follows: Bonds and notes payable \$109,493,346, capital leases \$2,054,266, net pension liability of \$11,467,087, compensated absences \$2,435,756, other postemployment benefits – group life \$344,647, other postemployment benefits – group health \$2,247,509, landfill post closure care costs \$215,000, of which \$8,456,898 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 found in the Notes to Basic Financial Statements starting on page 27.

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

Long-term Debt – continued

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 \$1,405,850,000. The current debt limitation for the City of Sanford, Maine is \$210,878,000 and Sanford's total debt is well under this limit.

The City Council and School Committee continue to work at keeping the property tax rate as low as possible and still provide quality services. The rate this year decreased 2.0 mills to 20.74.

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, 2018

	Governmental Activities	Component Unit Goodall Park Trust
ASSETS		
Cash and cash equivalents	\$ 35,153,037	\$ 38,961
Investments	829,365	507,243
Receivables:		
Accounts and intergovernmental, net	1,684,360	
Taxes receivable	1,278,751	
Tax liens	568,457	
Interfund loan receivable - fiduciary fund	20,195	
Inventory	31,509	
Land (held for investment)	109,500	
Capital assets, not being depreciated	91,624,445	
Capital assets, net	43,421,433	
Total Assets	174,721,052	546,204
DEFERRED OUTFLOWS OF RESOURCES		
	7,362,749	
LIABILITIES		
Accounts payable and other current liabilities	5,283,930	
Accrued payroll and other related liabilities	4,722,562	
Accrued interest	877,367	
Noncurrent liabilities:		
Due within one year	8,456,898	
Due in more than one year	119,800,713	
Total Liabilities	139,141,470	
DEFERRED INFLOWS OF RESOURCES		
	5,428,645	
NET POSITION		
Net investment in capital assets	42,892,749	
Restricted for:		
Nonexpendable trust principal	6,000	546,204
Expendable permanent funds	1,058,718	
Grants and other purposes	2,585,212	
Unrestricted	(9,028,993)	
Total Net Position	\$ 37,513,686	\$ 546,204

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, 2018

	General	High School Construction	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 8,134,185	\$ 19,394,483	\$ 7,624,367	\$ 35,153,035
Investments			829,365	829,365
Receivables:				
Accounts and intergovernmental, net	859,321		825,039	1,684,360
Taxes receivable	1,063,901			1,063,901
Taxes receivable - prior years	214,850			214,850
Tax liens	568,457			568,457
Interfund loans receivable	5,270,134		795,353	6,065,487
Inventory			31,509	31,509
Land (held for investment)			109,500	109,500
Total assets	\$ 16,110,848	\$ 19,394,483	\$ 10,215,133	\$ 45,720,464
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable and other current liabilities	\$ 1,357,743	\$ 3,866,501	\$ 59,689	\$ 5,283,933
Accrued payroll and other related liabilities	4,419,021		303,540	4,722,561
Interfund loans payable		9,045	6,036,247	6,045,292
Total liabilities	5,776,764	3,875,546	6,399,476	16,051,786
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-property taxes	1,479,107			1,479,107
Total deferred inflows of resources	1,479,107			1,479,107
Fund balances:				
Nonspendable			147,009	147,009
Restricted		15,518,937	3,816,987	19,335,924
Committed	898,229		489,076	1,387,305
Assigned -School	825,204			825,204
Assigned - City - Subsequent Budget	400,000			400,000
Assigned - City	146,179			146,179
Unassigned - City	6,585,365		(637,415)	5,947,950
Total fund balances	8,854,977	15,518,937	3,815,657	28,189,571
Total liabilities, deferred inflows of resources and fund balances	\$ 16,110,848	\$ 19,394,483	\$ 10,215,133	
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.				135,045,878
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.				1,479,107
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				1,934,108
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				(109,493,346)
Capital leases				(2,054,266)
Accrued interest				(877,367)
Landfill liability				(215,000)
Other postemployment benefits liability				(2,592,156)
Accrued compensated absences				(2,435,756)
Net pension liability				(11,467,087)
Net position of governmental activities				\$ 37,513,686

City of Sanford, Maine
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2018

	General	High School Construction	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 32,957,038		\$ 694,006	\$ 33,651,044
Licenses and permits	3,137,680			3,137,680
Intergovernmental	34,443,961		4,989,983	39,433,944
Investment income	272,778	\$ 543,635	37,960	854,373
Donations			39,825	39,825
Other	1,334,902		1,003,626	2,338,528
Total revenues	72,146,359	543,635	6,765,400	79,455,394
Expenditures:				
Current:				
General government	8,023,926		1,296,326	9,320,252
Public services	1,983,990		91,640	2,075,630
Public safety	10,817,150		3,995	10,821,145
Public works	3,655,249		22,867	3,678,116
County tax	831,519			831,519
Education	45,654,783		4,965,084	50,619,867
Debt service	646,662			646,662
Capital improvements	2,498,480	41,290,541	3,078,982	46,868,003
Other	761,916			761,916
Total expenditures	74,873,675	41,290,541	9,458,894	125,623,110
Deficiency of revenues over expenditures	(2,727,316)	(40,746,906)	(2,693,494)	(46,167,716)
Other financing sources (uses):				
Transfers in			250,000	250,000
Transfers out	(93,032)		(156,968)	(250,000)
Proceeds from capital leases	1,728,434			1,728,434
Proceeds from bonds			2,400,000	2,400,000
Total other financing sources (uses)	1,635,402	-	2,493,032	4,128,434
Net change in fund balances	(1,091,914)	(40,746,906)	(200,462)	(42,039,282)
Fund balances, beginning of year	9,946,891	56,265,843	4,016,119	70,228,853
Fund balances, end of year	\$ 8,854,977	\$ 15,518,937	\$ 3,815,657	\$ 28,189,571

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, 2018

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

Net change in fund balances - total governmental funds	\$ (42,039,282)
--	-----------------

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, net of loss from dispositions	45,223,654
Depreciation expense	(3,450,416)

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.	(3,431,519)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(125,032)
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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	70
Landfill	35,000
Compensated absences	(105,192)
Other postemployment benefits expense	(183,630)
Pension expense	3,772,328

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	(1,728,434)
Capital lease principal payments	438,179

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.

Bond proceeds	\$ (2,400,000)	
General obligation bond payments	631,397	
York County debt payments	78,111	(1,690,492)

Change in net position of governmental activities	\$ (3,284,766)
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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, 2018

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 32,704,804	\$ 32,704,804	\$ 32,957,038	\$ 252,234
Licenses, permits and fees	2,620,433	2,620,433	3,137,680	517,247
Intergovernmental	31,731,489	32,222,037	31,850,961	(371,076)
Interest earned	70,000	70,000	272,778	202,778
Other	1,026,372	1,026,372	1,233,979	207,607
Total revenues	68,153,098	68,643,646	69,452,436	808,790
Expenditures:				
Current:				
General government	7,641,551	7,641,551	7,999,686	(358,135)
Public services	1,965,440	1,965,440	1,915,435	50,005
Public safety	9,099,133	9,099,133	9,112,956	(13,823)
Public works	3,620,770	3,620,770	3,655,249	(34,479)
Education	43,326,566	43,817,114	43,061,783	755,331
County tax	831,519	831,519	831,519	
Other	974,728	974,728	761,916	212,812
Debt service	641,717	641,717	643,755	(2,038)
Capital improvements	2,284,985	3,396,709	2,498,480	898,229
Total expenditures	70,386,409	71,988,681	70,480,779	1,507,902
Excess (Deficiency) of revenues over expenditures	(2,233,311)	(3,345,035)	(1,028,343)	2,316,692
Other financing sources:				
Use of designated fund balance		1,111,724		(1,111,724)
Transfer out			(87,772)	(87,772)
Budgeted use of fund balance - City	1,108,311	1,108,311		(1,108,311)
Budgeted use of fund balance - Education	1,125,000	1,125,000		(1,125,000)
Total other financing sources	\$ 2,233,311	\$ 3,345,035	(87,772)	\$ (3,432,807)
Net change in fund balances - budgetary basis			(1,116,115)	
Reconciliation to GAAP basis:				
Change in general fund committed funds			24,201	
Net change in fund balances - GAAP basis			(1,091,914)	
Fund balance, beginning of year			9,946,891	
Fund balance, end of year			\$ 8,854,977	

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, 2018

	Private-purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 210,275	\$ 307,541
Investments	2,578,143	
Total assets	2,788,418	307,541
LIABILITIES		
Interfund loans	20,195	
Due to student groups		307,541
Total liabilities	20,195	307,541
NET POSITION		
Held in trust	\$ 2,768,223	\$ -

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, 2018

	Private-purpose Trust Funds
Additions:	
Donations, interest and dividends	\$ 292,245
Total additions	292,245
Deductions:	
School scholarships	108,387
Total deductions	108,387
Other financing sources (uses):	
Transfers out	-
Change in net position	183,858
Net position, beginning of year	2,584,365
Net position, end of year	\$ 2,768,223

See independent auditors' report.

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

Notes to Financial Statements

June 30, 2018

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, 2018

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 funds:

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.

The *high school construction* fund accounts for the construction activity for the new high school and regional technical center.

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, 2018

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.

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the City uses various methods, including market, income and cost approaches. Based on these approaches, the City often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The City utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the City is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

- Level 1 – Quoted prices for identical assets and liabilities traded in active exchange markets, such as the New York Stock Exchange.
- Level 2 – Observable inputs other than Level 1 including quoted prices for similar assets or liabilities, quoted prices in less active markets, or other observable inputs that can be corroborated by observable market data.
- Level 3 – Unobservable inputs supported by little or no market activity for financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation.

In determining the appropriate levels, the City performs a detailed analysis of the assets and liabilities. At each reporting period, all assets and liabilities for which the fair value measurement is based on significant unobservable inputs, are classified as Level 3.

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.

Notes to Financial Statements

June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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 or at 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.

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 other post-employment benefits liability and are disclosed in Note 7 and Note 13.

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 other post-employment benefits liability and are disclosed in Note 7 and Note 13. 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.

Notes to Financial Statements

June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Deferred Inflows of Resources – Continued

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.
- 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.

Notes to Financial Statements

June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Recently Adopted Accounting Pronouncements

In June 2015, the GASB issued GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)*. This statement improves accounting and financial reporting by state and local governments for OPEB. The new statement is effective for periods beginning after June 15, 2017. The adoption of this statement is disclosed in Note 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.

Excess of Expenditures over Appropriations

For the year ended June 30, 2018, expenditures exceeded appropriations in the following categories:

City Council	\$ 7,159	Legal Services	\$ 50,882
Administration	4,735	Insurance Property & Casualty	7,095
Economic Growth Council	427	Employee Insurance/Benefits	289,375
Information Systems	1,786	Regional Communication	48,111
Code Enforcement	25,077	Public Works	36,709
Assessing	524	Recreation	15,829
Treasurer/City Clerk	9,342	General Obligation	2,038
		Miscellaneous	1,323

Deficit Fund Balances

At June 30, 2018, the following funds had deficit fund balances over \$10,000:

250 th Anniversary	\$ 18,350	Title IIA – Teacher Quality	\$ 42,057
Title IA	135,191	Sanford Airport Solar	15,277
IDEA – Local Entitlement	116,367	Consolidated Elementary	34,311
ECT Grant (Preschool)	14,995	SRE Building Airport	284,100

These deficits which for the most part are the result of the timing of billing, will be funded by future grant revenue, charges for services or future bond proceeds or the General Fund.

Notes to Financial Statements

June 30, 2018

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, 2018, of the City's bank balance of \$39,255,028, none of the balance was exposed to custodial credit risk due to being uninsured and uncollateralized. All of the City's deposits were covered by the F.D.I.C. or by additional insurance purchased on behalf of the City by the respective banking institutions in the City's name.

Custodial credit risk – investments: For investments, this is the risk that in the event of failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The City's policy is to have its deposits covered by S.I.P.C. insurance or by additional insurance purchased on behalf of the City by the respective banking institution. All of the City's \$131,715 investment in money market and repurchase/sweep agreements was covered by the S.I.P.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.

At June 30, 2018, the City had the following investments and maturities:

	Fair Value	Less Than 1 Year	1-5 Years	More Than 5 Years
Cash equivalents	\$ 130,939	\$ 130,939		
Fixed income	840,358	120,048	\$ 720,310	
Mutual funds (1)	181,586		Not applicable	
Equities	2,228,582		Not applicable	
Maine Community Foundation	533,286	319,972	213,314	
Total investments	<u>\$ 3,914,751</u>	<u>\$ 570,959</u>	<u>\$ 933,624</u>	

Investments have been reported, as follows:

Reported in governmental funds	\$ 829,365
Reported in component unit funds	507,243
Reported in fiduciary funds	2,578,143
Total investments	<u>\$ 3,914,751</u>

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

Credit Risk and Concentration of 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. With respect to concentration of credit risk the City does not have any investments exceeding 5% of the total portfolio.

Notes to Financial Statements

June 30, 2018

NOTE 3 – CASH AND INVESTMENTS – CONTINUED

Deposits and Investments – Continued

Fair Value

Fair values of assets measured on a recurring basis at June 30, 2018 are, as follows:

June 30, 2018	Total	Level 1	Level 2	Level 3
Cash equivalents	\$ 130,939	\$ 130,939		
Mutual funds	181,586	181,586		
Equities	2,228,582	2,228,582		
Fixed income	840,358	840,358		
Maine Community Foundation	533,286	159,986	\$ 159,986	\$ 213,314
	<u>\$ 3,914,751</u>	<u>\$ 3,541,451</u>	<u>\$ 159,986</u>	<u>\$ 213,314</u>

The Maine Community Foundation (MCF) holds fourteen investment accounts for the School Department, which are included in the MCF's general investment pool. The investments held by MCF were allocated to level 1, 2, and 3 on a pro-rata basis according to the classifications as presented in MCF's most recently issued financial statements. MCF issues a publicly available financial report, which can be obtained by visiting their website.

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 are, as follows:

	General Fund	Nonmajor Funds	Total
Receivables			
Taxes	\$ 1,278,751		\$ 1,278,751
Liens	568,457		568,457
Accounts and intergovernmental	859,321	\$ 825,039	1,684,360
Net total receivables	<u>\$ 2,706,529</u>	<u>\$ 825,039</u>	<u>\$ 3,531,568</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:

Deferred inflows of resources	Unavailable
Unavailable revenue – property taxes (general fund)	<u>\$ 1,479,107</u>

Notes to Financial Statements

June 30, 2018

NOTE 4 – RECEIVABLES AND PROPERTY TAXES – CONTINUED

Property Tax

Property taxes for the current year were committed on August 16, 2017, 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 95.9% of the estimated State valuation of \$1,405,850,000.

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 \$242,357 for the year ended June 30, 2018.

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 2018 levy:

Assessed value	\$ 1,408,187,280
Tax rate (per \$1,000)	20.74
Commitment	29,205,804
Supplemental taxes assessed	
Total levy	29,205,804
Less collections	28,133,881
Current year taxes receivable	1,278,751
Prior year taxes receivable	568,457
Receivable at end of year	<u>\$ 1,847,208</u>
Due date(s)	½ September 15, 2017 ½ March 15, 2018
Interest rate on delinquent taxes	7%
Collection rate	96.3%

Notes to Financial Statements

June 30, 2018

NOTE 4 – RECEIVABLES AND PROPERTY TAXES – CONTINUED

Interfund Receivables and Payables – Continued

Individual interfund loans receivable and payable balances and transfers at June 30, 2018 were, as follows:

Fund	Interfund Loans Receivable	Interfund Loans Payable
General Fund	\$ 5,270,134	
High School Interim Financing Fund		\$ 9,045
Other Governmental Funds	795,353	6,036,247
Fiduciary Funds		20,195
Totals	<u>\$ 6,065,487</u>	<u>\$ 6,065,487</u>

NOTE 5 – CAPITAL ASSETS

Capital Assets

Governmental Activities	Balance June 30, 2017	Increases	Decreases	Balance June 30, 2018
Capital assets, not being depreciated				
Land	\$ 4,405,653		\$ (115,300)	\$ 4,290,353
Construction in progress	43,601,290	\$43,699,802		87,301,092
Artwork	33,000			33,000
Total capital assets, not being depreciated	<u>48,039,943</u>	<u>43,699,802</u>	<u>(115,300)</u>	<u>91,624,445</u>
Capital assets, being depreciated				
Land improvements	1,102,076			1,102,076
Buildings and improvements	25,940,364		(116,604)	25,823,760
Machinery and equipment	7,694,693	644,125	(18,780)	8,320,038
Vehicles	6,325,479	1,068,731	(589,775)	6,804,435
Library supplies	1,566,315			1,566,315
Infrastructure	75,510,903			75,510,903
Total capital assets being depreciated	<u>118,139,830</u>	<u>1,712,856</u>	<u>(725,159)</u>	<u>119,127,527</u>
Less accumulated depreciation for:				
Land improvements	(575,585)	(25,595)		(601,180)
Buildings and improvements	(12,655,548)	(621,424)	91,562	(13,185,410)
Machinery and equipment	(5,249,016)	(470,791)	18,780	(5,701,027)
Vehicles	(3,924,724)	(454,355)	541,114	(3,837,965)
Library supplies	(1,560,333)	(1,833)		(1,562,166)
Infrastructure	(48,941,928)	(1,876,418)		(50,818,346)
Total accumulated depreciation	<u>(72,907,134)</u>	<u>(3,450,416)</u>	<u>651,456</u>	<u>(75,706,094)</u>
Total capital assets being depreciated, net	<u>45,232,696</u>	<u>(1,737,560)</u>	<u>(73,703)</u>	<u>43,421,433</u>
Governmental activities capital assets, net	<u>\$93,272,639</u>	<u>\$41,962,242</u>	<u>\$ (189,003)</u>	<u>\$135,045,878</u>

Notes to Financial Statements

June 30, 2018

NOTE 5 – CAPITAL ASSETS – CONTINUED

Capital Assets – Continued

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

Governmental activities	
General government	\$ 26,359
Public safety	271,275
Public works, including depreciation of general infrastructure assets	1,951,745
Public services	448,990
Education	<u>752,047</u>
 Total depreciation expense	 <u>\$ 3,450,416</u>

NOTE 6 – LONG-TERM DEBT

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2018 was, as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds and notes payable	\$107,724,743	\$ 2,400,000	\$ (631,397)	\$109,493,346	\$8,058,428
Note payable – York County	78,111		(78,111)	-	
Capital leases	764,011	1,728,434	(438,179)	2,054,266	363,470
Net pension liability	15,239,415		(3,772,328)	11,467,087	
Compensated absences	2,330,564	105,192		2,435,756	
Other post-employment benefits – group life	435,670		(91,023)	344,647	
Other post-employment benefits – group health	1,972,856	274,653		2,247,509	
Landfill postclosure care costs	250,000		(35,000)	215,000	35,000
Long-term liabilities	<u>\$128,795,370</u>	<u>\$ 4,508,279</u>	<u>\$(5,046,038)</u>	<u>\$128,257,611</u>	<u>\$8,456,898</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, 2018, the City had paid off the remaining balance in full.

Notes to Financial Statements

June 30, 2018

NOTE 6 – LONG-TERM DEBT – CONTINUED

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, 2018:

Fiscal Year Ending	
2019	\$ 435,747
2020	429,702
2021	384,469
2022	298,009
2023	194,056
Thereafter	<u>594,045</u>
Total minimum lease payments	2,336,028
Less amount representing interest	<u>(281,762)</u>
Present value of future minimum lease payments	<u>\$ 2,054,266</u>

Long Term Debt

	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%	\$ 3,968
Roundabout/Millyard	3,650,000	2008	2024	2.075-5.575%	1,140,000
Police Station Part 1	3,210,000	2010	2029	2.00-5.50%	2,221,375
Police Station Part 2	3,000,000	2010	2030	2.06-5.75%	2,137,737
Brownfield Revolving Loan Fund	181,000	2014	2025	3.00%	121,183
School Energy Improvements	1,500,000	2014	2024	0.43-2.65%	1,050,000
School Construction 1	100,419,083	2017	2037	1.54-4.18%	100,419,083
School Construction 2	<u>2,400,000</u>	2018	2019	1.96%	<u>2,400,000</u>
Total bonds and notes payable	<u>\$114,491,083</u>				<u>\$109,493,346</u>

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

Years Ending June 30,	Principal	Interest	Total
2019	\$ 8,058,428	\$ 3,260,470	\$ 11,318,899
2020	5,665,353	3,193,892	8,859,245
2021	5,678,381	3,072,628	8,751,009
2022	5,692,161	2,936,986	8,629,147
2023	5,707,018	2,791,874	8,498,892
2024-2028	27,459,819	11,659,107	39,118,926
2029-2033	26,127,415	7,430,094	33,557,509
Thereafter	<u>25,104,771</u>	<u>2,575,473</u>	<u>27,680,244</u>
Totals	<u>\$109,493,346</u>	<u>\$ 36,920,524</u>	<u>\$146,413,870</u>

Notes to Financial Statements

June 30, 2018

NOTE 6 – LONG-TERM DEBT – CONTINUED

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, 2018, the City's outstanding debt did not exceed these limits.

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, the 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 the 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 the DEP continued, and in April 1996, the 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.

Notes to Financial Statements

June 30, 2018

NOTE 6 – LONG-TERM DEBT – CONTINUED

Landfill Closure and Postclosure Care Costs – Continued

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 the 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 the 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 the DEP what, if any, additional remediation measures must be undertaken at the Site. That report was submitted and discussions did occur.

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 the 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, 2018, the City's recorded liability representing the remaining cost related to closure and post closure is \$175,000. This is based upon 5 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.

Notes to Financial Statements

June 30, 2018

NOTE 6 – LONG-TERM DEBT – CONTINUED

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, 2018, the City's share is 4.50%, or \$175,500 of York County's \$3,900,000 long-term debt outstanding as of June 30, 2018.

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, 2018, was \$1,193,709.

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 236 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 300 participating employers.

Employee membership data related to the Plans system wide, as of June 30, 2017 was, as follows:

	Teachers	PLD
Current participants: Vested and non-vested	39,836	11,195
Terminated participants: Vested	8,010	2,234
Terminated participants: Inactive due refunds	38,463	7,274
Retirees and beneficiaries receiving benefits	34,870	9,006
	<u>121,179</u>	<u>29,709</u>

Notes to Financial Statements

June 30, 2018

NOTE 7 – PENSION PLANS – CONTINUED

Plan Descriptions – Continued

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 2.45%.

For the year ended June 30, 2018, the City's total payroll for all employees was \$31,880,418. Total covered payroll was \$20,082,752 for the Teacher Plan and \$9,960,653 for the PLD Plan. Covered payroll refers to all compensation paid by the City to active employees covered by the Plan.

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 11.08% 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, 2018 was 3.97% of annual Teacher payroll, plus 11.08% 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, 2018 were \$923,482.

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 7.5-9.0% 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, 2017, was between 10.1% and 15.7% 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, 2018 were \$1,365,640.

Notes to Financial Statements

June 30, 2018

NOTE 7 – PENSION PLANS – CONTINUED

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

Teacher Plan

At June 30, 2018, 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	\$ 1,464,273
State's proportionate share of the net pension liability associated with the City School Department	<u>22,309,645</u>
Total	<u>\$ 23,773,918</u>

The net pension liability was measured as of June 30, 2017, 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, 2017, the City School Department's proportion was 0.101 percent, which was a decrease of 0.03 from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the School Department recognized pension expense of \$712,753 and revenue of \$1,876,391 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	\$ 61,584	
Changes of assumptions		\$ 22,869
Net difference between projected and actual earnings on Plan investments	408,519	430,055
Changes in proportion and differences between contributions and proportionate share of contributions	100,620	254,105
Contributions subsequent to the measurement date	<u>923,482</u>	
Total	<u>\$ 1,494,205</u>	<u>\$ 707,029</u>

Notes to Financial Statements

June 30, 2018

NOTE 7 – PENSION PLANS – CONTINUED

Teacher Plan - Continued

The \$923,482 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, 2018. 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,	
2019	\$ (44,625)
2020	(23,085)
2021	9,789
2022	<u>(78,386)</u>
Total	<u><u>\$(136,307)</u></u>

PLD Plan

At June 30, 2018, the City and the City School Department reported a liability of \$10,002,814 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2017, the City and the City School Department's proportion was 2.44, which was a decrease of less than 1% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the City and the City School Department recognized pension expense of \$1,313,128. At June 30, 2018, the City and the City School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results		\$ 480,564
Changes of assumptions	\$ 851,176	
Net difference between projected and actual earnings on Plan investments	3,447,256	3,722,309
Changes in proportion and differences between contributions and proportionate share of contributions		406,209
Contributions subsequent to the measurement date	<u>1,365,640</u>	
Total	<u><u>\$ 5,664,072</u></u>	<u><u>\$ 4,609,082</u></u>

Notes to Financial Statements

June 30, 2018

NOTE 7 – PENSION PLANS – CONTINUED

PLD Plan - Continued

The \$1,365,640 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, 2018. 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,	
2019	\$ (461,182)
2020	764,455
2021	67,109
2022	<u>(681,031)</u>
Total	<u>\$ (310,649)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	Teachers Plan 2.20% and PLD Plan 2.20%, per annum
Salary increases	Teachers Plan 2.75%-14.5% and PLD Plan 2.75%-9.0%, per year
Investment rate of return	Teachers Plan 6.875% and PLD Plan 6.875%, per annum, compounded annually

Mortality rates were based on the RP-2014 Total Dataset Health Annuitant Mortality Table for Males or Females, as appropriate.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 to June 30, 2015.

Notes to Financial Statements

June 30, 2018

NOTE 7 – PENSION PLANS – CONTINUED

Actuarial Assumptions - Continued

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 weighing 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:

Asset Class	Target Allocation %	Long-term Expected Real Rate of Return
Public equities	30%	6.0 %
Private equities	15%	7.6 %
Real estate	10%	5.2 %
Infrastructure	10%	5.3 %
Diversifiers	10%	5.9 %
U.S. government	7.5%	2.3 %
Traditional credit	7.5%	3.0 %
National resources	5%	5.0 %
Alternative credit	5%	4.2 %
Total	100%	

Discount Rate

The discount rate used to measure the total pension liability was 6.875% for the Teacher Plan and for the PLD Plan. The projection of cash flows used to determine the discount rate assumed that employee contributions would be made at the current contribution rate and that contributions from employers would 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 6.875%, 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 (5.875%) or 1-percentage-point higher (7.875%) than the current rate:

	Discount rate	City and School Department's proportionate share of net pension liability
1% decrease	5.875%	\$ 2,569,365
Current discount rate	6.875%	\$ 1,464,273
1% increase	7.875%	\$ 551,862

Notes to Financial Statements

June 30, 2018

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 6.875%, 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 (5.875%) or 1-percentage-point higher (7.875%) than the current rate:

	<u>Discount rate</u>	<u>City and School Department's proportionate share of net pension liability</u>
1% decrease	5.875%	\$ 20,068,718
Current discount rate	6.875%	\$ 10,002,814
1% increase	7.875%	\$ 2,424,748

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 11.08% of the qualified teachers' salaries, plus an additional 2.61% for health insurance. For the year ended June 30, 2018, the total amount of on-behalf payments was approximately \$2,593,000 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 \$1,684,000.

Notes to Financial Statements

June 30, 2018

NOTE 8 – FUND BALANCES AND NET POSITION

Fund Balances

As of June 30, 2018, fund balance components consisted of the following:

	General Fund	High School Construction	Other Governmental Funds	Total
Nonspendable:				
Inventory			\$ 31,509	\$ 31,509
Land held for investment			109,500	109,500
Principal for permanent funds			6,000	6,000
Total Nonspendable			<u>147,009</u>	<u>147,009</u>
Restricted:				
Special revenue funds			2,867,769	2,867,769
Capital project funds – City				
Capital project funds – High School construction		\$15,518,937		15,518,937
Permanent funds			949,218	949,218
Total Restricted		<u>15,518,937</u>	<u>3,816,987</u>	<u>19,335,924</u>
Committed:				
Capital plan	\$ 898,229			898,229
Capital projects			489,076	489,076
Total Committed	<u>898,229</u>		<u>489,076</u>	<u>1,387,305</u>
Assigned:				
Subsequent budget – School	825,204			825,204
Subsequent budget – City	400,000			400,000
Various assigned funds	146,179			146,179
Total Assigned	<u>1,371,383</u>			<u>1,371,383</u>
Unassigned:				
City	6,585,365		(637,415)	5,947,950
	<u>6,585,365</u>		<u>(637,415)</u>	<u>5,947,950</u>
Total Fund Balance	<u>\$ 8,854,977</u>	<u>\$15,518,937</u>	<u>\$ 3,815,657</u>	<u>\$28,189,571</u>

Net Position

Net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. 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, 2018

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, 2018:

	Governmental Activities
Capital assets	\$210,751,972
Accumulated depreciation	(75,706,094)
Bonds and notes payable	(109,493,346)
Capital leases	(2,054,266)
Unspent bond proceeds	19,394,483
	<hr/>
Net investment in capital assets	<u>\$ 42,892,749</u>

NOTE 9 – TAX ABATEMENTS AND TAX INCREMENT FINANCING DISTRICTS

The City entered into property tax abatement agreements (credit enhancement agreements) with local businesses under Municipal Tax Increment Financing Districts approved by the State of Maine Department of Economic and Community Development. Under the agreements, the City may grant reimbursement limited to incremental taxes from the new actual increased assessed value projected at 25 percent to 95 percent of the increase. The agreements maybe granted to businesses located within the City that is providing economic development.

For the fiscal year ended June 30, 2018, the City abated property taxes totaling \$257,258 under the program, including the following tax abatement agreements that each exceed 10 percent of the total amount abated:

An 85 percent property tax abatement to a rug manufacturer that is a significant employer in the City. The abatement is to assist the employer to retain employees and to expand the business. The abatement amounted to \$70,516.

A 95 percent property tax abatement to a encourage redevelopment of a mill building located in the City. The abatement amounted to \$61,077.

All the remaining businesses abatements in the aggregate totaled \$125,664 with a percent of property tax abatement ranging from 50 percent to 100 percent.

The City also has a Route 109 tax increment financing district with total tax captured of \$385,099 for which the tax revenues are set aside and utilized for marketing of the City's downtown and mills as an investment site, promotional events and operational and administrative support for the Office of Economic Affairs.

Notes to Financial Statements

June 30, 2018

NOTE 10 – 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, 2018:

Fiscal Year Ending		
2019	\$	122,624
2020		22,053
2021		<u>2,243</u>
Total operating lease payments due	\$	<u>146,920</u>

NOTE 11 – 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, 2018.

NOTE 12 – 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 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

The City has three OPEB plans which employees participate in for which separate disclosure information is provided below.

State Employee and Teacher Plan and Participating Local District Consolidated Plan – Retiree Group Life Insurance

General Information

Plan description. Teaching-certified employees of the City are provided with OPEB through the State Employee and Teacher Plan – Retiree Group Life Insurance (SET Plan) and certain non-teaching employees are provided with OPEB through the Participating Local District Consolidated Plan – Retiree Group Life Insurance (PLD Plan), both plans are a cost-sharing multiple-employer defined benefit OPEB plan administered by the Maine Public Employees Retirement System (MPERS). State of Maine Statutes grants the authority to establish and amend the benefit terms to the MPERS Board of Trustees. MPERS issues a publicly available financial report that can be obtained at www.maineipers.org.

Notes to Financial Statements

June 30, 2018

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Benefits provided. The Group Life Insurance Plans (the Plans) provide basic group life insurance benefits, during retirement, to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10-year participation requirement does not apply to recipients of disability retirement benefits). The level of coverage in retirement is initially set to an amount equal to the retirees' average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

Contributions. Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for basic life insurance coverage for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution. PLD employers are required to remit a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retired period. Contributions to the OPEB plan from the City were \$21,439 for the year ended June 30, 2018. Employees are not required to contribute to the OPEB plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the SET plan, the City's proportionate share of the OPEB liability is \$0 and the State's proportionate share of the OPEB liability is \$634,127.

At June 30, 2018, the City reported a liability of \$344,647 for its proportionate share of the collective net OPEB liability. The collective net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of that date. The City's proportion of the collective net OPEB liability was based on a projection of the City's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2017, the City's proportion was 2.061 percent, which was an increase of 0.134 from its proportion measured as of June 30, 2016 (1.927 percent).

For the year ended June 30, 2018, the City recognized OPEB expense of \$17,532. At June 30, 2018, the City's reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		
Changes of assumptions		\$ 96,034
Net difference between projected and actual earnings on OPEB plan investments		16,500
Changes in proportion and differences between City premiums and proportionate share of premiums	\$ 25,354	
City contributions subsequent to the measurement date	21,439	
Total	<u>\$ 46,793</u>	<u>\$ 112,534</u>

Notes to Financial Statements

June 30, 2018

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Of the total amount reported as deferred outflows of resources related to OPEB, \$21,439 resulting from City contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the City's OPEB expense, as follows:

Year ended June 30,	
2019	\$ (18,261)
2020	(18,261)
2021	(18,261)
2022	(18,261)
2023	(14,136)
Total	<u>\$ (87,180)</u>

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	SET and PLD Plan 2.75 percent
Salary increases	SET Plan 2.75%-14.5% including inflation and PLD Plan 2.75%-9% including inflation
Investment rate of return	SET and PLD Plan 6.875% per annum, compounded annually
Healthcare cost trend rates	Not applicable to the group life insurance plan

For the SET and PLD Plans, for active members and non-disable retirees of the Plans, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disable Annuitant Mortality Table, for males and females, is used. These tables are adjusted by percentages ranging from 104% to 120% based on actuarially determined demographic differences.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 to June 30, 2015.

The long-term expected rate of return on OPEB 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 OPEB plan investment expense and inflation) are developed for each major asset class. Those 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 arithmetical rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public equities	70%	6.0%
Real estate	5%	5.2%
Traditional credit	16%	3.0%
US Government securities	9%	2.3%
Total	<u>100%</u>	

Notes to Financial Statements

June 30, 2018

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

The discount rate used to measure the collective total OPEB liability was 6.875% for 2017 for the SET Plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on SET Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

The discount rate used to measure the total OPEB liability for the PLD Plan was 5.41%, which is a blend of the assumed long-term expected rate of return of 6.875% and a municipal bond index rate of 3.58%, based on the Bond Buyer GO 20-Year Municipal Bond Index as of June 30, 2017. Projections of the Plan's fiduciary net position indicate that it is not expected to be sufficient to make projected benefit payments for current members beyond 2052. Therefore, the portion of future projected benefit payments after 2052 are discounted at the municipal bond index rate. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at contractually required rates, actuarially determined.

Sensitivity of the City's proportionate share of the collective net OPEB liability to changes in the discount rate. The following presents the City's proportionate share of the collective net OPEB liability, as well as what the City's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.41 percent) or 1-percentage-point higher (6.41 percent) than the current discount rate:

	1% Decrease (4.41%)	Discount Rate (5.41%)	1% Increase (6.41%)
City's proportionate share of the collective net OPEB liability	\$ 462,538	\$ 344,647	\$ 251,577

On-behalf payments are recognized on the government-wide financial statements, on a full accrual basis, based on the SET OPEB plan benefits expense attributed to the State of Maine in the amount of \$70,500.

Retiree Group Health Insurance Plan

General Information

Plan description. The City sponsors another post-retirement benefit (OPEB) plan that provides health insurance (Health Plan) to retiring employees. The Health Plan is a single-employer defined benefit OPEB plan administered by the Maine Municipal Employees Health Trust (MMEHT). The City Council has the authority to establish and amend the benefit terms and financing requirements.

MMEHT does not issue a separate financial report for its OPEB as the City does not fund an OPEB plan and operates on a pay-as-you-go basis. Employers fund their own benefits. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Notes to Financial Statements

June 30, 2018

NOTE 13 – OTHER POST EMPLOYMENT BENEFITS – CONTINUED

Benefits provided. The Health Plan provides healthcare and life insurance benefits for retirees and their dependents. City employees over the age of 55 with 5 years of continuous service at retirement are eligible to participate in the Health Plan. Retirees who are not eligible for Medicare retain coverage in the same group health plan as active employees. Retirees must pay for Medicare Part B coverage to be eligible to participate in the State-sponsored employer funded Companion Plan.

Plan Membership. At June 30, 2018, the following were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	24
Active employees	<u>132</u>
	<u>156</u>

Total OPEB Liability

The City's total OPEB liability of \$2,247,509 was measured as of January 1, 2018, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

General inflation of 3.00% was used along with an aggregate payroll increase of 2.75%. Merit payroll increases, mortality, termination, disability and retirement assumptions relied on the System's June 30, 2012 through June 30, 2015's experience study. Mortality rates were based on the RP-2014 Total Dataset Healthy Annuitant Mortality Table for Males or Females. The mortality improvement scale RPEC-2015 was modified to converge to an ultimate rate of 0.85 percent for ages 20 to 85 grading down to 0.00 percent for ages 111 to 120 with convergence to the ultimate rate in 2020.

The discount rate was based on high quality AA/Aa or higher bond yields in effect for 20-year, tax exempt general obligation municipal bonds using the Bond Buyer index.

The actuarial assumptions used in the January 1, 2018 valuation were based on the results of an actuarial experience study, conducted by the Maine State Retirement Consolidated Plan for Participating Local Districts, for the period July 1, 2012 through June 30, 2015.

Notes to Financial Statements

June 30, 2018

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2017	\$ 1,972,856
Changes for the year:	
Service cost	52,441
Interest	75,921
Changes in benefit terms	
Differences between expected and actual experience	11,095
Changes in assumptions or other inputs	169,110
Benefit payments	(33,914)
Net changes	<u>274,653</u>
Balance at June, 2018	<u>\$ 2,247,509</u>

Changes of assumptions reflect an increase of \$169,000 and differences between expected and actual experience reflect an increase of \$11,095.

Changes in assumptions or other inputs reflect a change in the discount rate from 3.78% in 2017 to 3.44% in 2018.

Sensitivity of the total OPEB liability to changes in the discount rate.

The following table shows how the total OPEB liabilities would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate used for the Health Plan is 3.44%.

	1% Decrease (2.44%)	Discount Rate (3.44%)	1% Increase (4.44%)
Total OPEB liability	<u>\$ 2,663,502</u>	<u>\$ 2,247,509</u>	<u>\$ 1,918,233</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.

The following table shows how the total OPEB liabilities would change if the healthcare rate used was one percentage point lower or one percentage point higher than the current rate of 8.27%.

	1% Decrease (7.27%)	Healthcare Cost Trend Rates (8.27%)	1% Increase (9.27%)
City's proportionate share of the collective net OPEB liability	<u>\$ 2,015,514</u>	<u>\$ 2,247,509</u>	<u>\$ 2,541,243</u>

Notes to Financial Statements

June 30, 2018

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2018, the City recognized OPEB expense of \$150,888. At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 9,708	\$
Changes of assumptions	147,971	
Net difference between projected and actual earnings on OPEB plan investments		
Changes in proportion and differences between City contributions and proportionate share of contributions		
City contributions subsequent to the measurement date		
Total	\$ 157,679	\$

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	
2019	\$ 22,526
2020	22,526
2021	22,526
2022	22,526
2023	22,526
Thereafter	45,049
Total	\$ 157,679

NOTE 14 – RESTATEMENT

Beginning net position was reduced by \$1,084,835 as a result of the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for the year ended June 30, 2018.

Net position at July 1, 2017 was restated, as follows:

	Governmental Activities
Net position as previously reported	\$ 41,883,287
GASB No. 75 - Life Insurance	(409,410)
GASB No. 75 - Healthcare	(675,425)
Net position, as restated	\$ 40,798,452

City of Sanford, Maine
Schedule of Proportionate Share of the Net Pension Liability
Maine Public Employees Retirement System
June 30, 2018

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, 2018	June 30, 2017	0.10%	\$ 1,464,273	\$ 22,309,645	\$ 23,773,918	\$ 20,082,752	7.29%	80.78%
June 30, 2017	June 30, 2016	0.13%	\$ 2,245,903	\$ 26,241,411	\$ 28,487,314	\$ 19,789,278	11.35%	76.21%
June 30, 2016	June 30, 2015	0.11%	\$ 1,421,755	\$ 20,122,264	\$ 21,544,019	\$ 19,068,408	7.46%	81.18%
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, 2018	June 30, 2017	2.44%	\$ 10,002,814	\$ 9,960,653	100%	86.43%
June 30, 2017	June 30, 2016	2.45%	\$ 12,993,512	\$ 9,463,553	137%	81.61%
June 30, 2016	June 30, 2015	2.60%	\$ 8,301,825	\$ 8,745,351	95%	88.27%
June 30, 2015	June 30, 2014	2.77%	\$ 4,258,929	\$ 8,630,045	49%	94.10%

This schedule is presented to illustrate requirements to show information for 10 years. However, until a full 10 year trend is completed, the City presents information for those years of which information is available.

**City of Sanford, Maine
Schedule of Contributions
Maine Public Employees Retirement System
June 30, 2018**

Teachers Plan

Year Ended	Valuation Date	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
June 30, 2018	June 30, 2017	\$ 923,482	\$ 923,482	\$ -	\$ 20,082,752	4.60%
June 30, 2017	June 30, 2016	\$ 788,075	\$ 788,075	\$ -	\$ 19,789,278	3.98%
June 30, 2016	June 30, 2015	\$ 790,776	\$ 790,776	\$ -	\$ 19,068,408	4.15%
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 a Percentage of Covered Employee Payroll
June 30, 2018	June 30, 2017	\$ 1,365,640	\$ 1,365,640	\$ -	\$ 9,960,653	13.71%
June 30, 2017	June 30, 2016	\$ 1,252,434	\$ 1,252,434	\$ -	\$ 9,463,553	13.23%
June 30, 2016	June 30, 2015	\$ 1,136,882	\$ 1,136,882	\$ -	\$ 8,745,351	13.00%
June 30, 2015	June 30, 2014	\$ 1,036,776	\$ 1,036,776	\$ -	\$ 8,630,045	12.01%

This schedule is presented to illustrate requirements to show information for 10 years. However, until a full 10 year trend is completed, the City presents information for those years of which information is available.

City of Sanford, Maine
Schedule of Changes in Net OPEB Liability and Related Ratios -
MMEHT Group Health Insurance Plan
June 30, 2018

Total OPEB liability	
Service cost	\$ 52,441
Interest	75,921
Changes in benefit terms	
Differences between expected and actual experience	11,095
Changes of assumptions or other inputs	169,110
Benefit payments	<u>(33,914)</u>
Net change in total OPEB liability	274,653
Total OPEB liability - beginning	1,972,856
Total OPEB liability - ending	<u>\$ 2,247,509</u>
Covered - employee payroll	7,332,318
Total OPEB liability as a percentage of Covered - employee payroll	30.7%

Notes to schedule:

Changes of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

June 30, 2018
3.44%

Funding method was changed from Projected Unit Credit funding to Entry Age Normal funding method.

City of Sanford, Maine
 Schedule of Proportionate Share of Net OPEB Liability - Group Life Insurance
 Maine Public Employees Retirement System
 June 30, 2018

Group Life Insurance - SET Plan

Year Ended	City's Proportion of the Collective Net OPEB Liability	City's Proportionate Share of the Collective Net OPEB Liability	State's Proportionate Share of the Collective Net OPEB Liability	Total Collective Net OPEB Liability	City's Covered Payroll	City's Proportionate Share of the Collective Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2018	0%	\$ -	\$ 634,127	\$ 634,127	\$ 8,362,116	0.00%	47.29%

Group Life Insurance - PLD Plan

Year Ended	City's Proportion of the Collective Net OPEB Liability	City's Proportionate Share of the Collective Net OPEB Liability	State's Proportionate Share of the Collective Net OPEB Liability	Total Collective Net OPEB Liability	City's Covered Payroll	City's Proportionate Share of the Collective Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2018	2.06%	\$ 344,647	\$ -	\$ 344,647	\$ 5,367,385	6.42%	47.42%

This schedule is presented to illustrate requirements to show information for 10 years. However, until a full 10 year trend is completed, the City presents information for those years of which information is available.

City of Sanford, Maine
Schedule of OPEB Contributions - Group Life Insurance
Maine Public Employees Retirement System
June 30, 2018

Group Life Insurance - SET Plan

Year Ended	Contractually Required Contribution	Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as as a Percentage of Covered Payroll
June 30, 2018	\$ -	\$ -	\$ -	\$ 8,362,116	0.00%

Group Life Insurance - PLD Plan

Year Ended	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as as a Percentage of Covered Payroll
June 30, 2018	\$ 21,376	\$ 21,376	\$ -	\$ 5,367,385	0.40%

This schedule is presented to illustrate requirements to show information for 10 years. However, until a full 10 year trend is completed, the City presents information for those years of which information is available.



Combining Fund Information

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2018

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Other Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 5,984,139	\$ 2,304,684	\$ 521,676	\$ 8,810,499
Investments			829,365	829,365
Accounts and intergovernmental receivable	824,597		442	825,039
Interfund loans	795,353			795,353
Inventory	31,509			31,509
Land (held for investment)			109,500	109,500
Total assets	7,635,598	2,304,684	1,460,983	11,401,265
LIABILITIES AND FUND BALANCES				
Liabilities:				
Deficit cash	1,186,132			1,186,132
Accounts payable		59,689		59,689
Accrued payroll	303,540			303,540
Interfund loans	3,560,714	2,079,268	396,265	6,036,247
Total liabilities	5,050,386	2,138,957	396,265	7,585,608
Fund balances (deficit):				
Nonspendable	31,509		115,500	147,009
Restricted	2,867,769		949,218	3,816,987
Committed		489,076		489,076
Unassigned	(314,066)	(323,349)		(637,415)
Total fund balances	2,585,212	165,727	1,064,718	3,815,657
Total liabilities and fund balances	\$ 7,635,598	\$ 2,304,684	\$ 1,460,983	\$ 11,401,265

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2018

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
Revenues:				
Taxes	\$ 694,006			\$ 694,006
Intergovernmental	4,639,415	\$ 350,568		4,989,983
Donations			\$ 39,825	39,825
Interest earned	13,280		24,680	37,960
Other revenue	799,487	204,139		1,003,626
Total revenues	6,146,188	554,707	64,505	6,765,400
Expenditures:				
Current:				
General government	1,296,326			1,296,326
Public services	66,340		25,300	91,640
Public safety	3,995			3,995
Public works	22,867			22,867
Education	4,965,084			4,965,084
Capital expenditures		3,078,982		3,078,982
Total expenditures	6,354,612	3,078,982	25,300	9,458,894
Excess of revenues over expenditures	(208,424)	(2,524,275)	39,205	(2,693,494)
Other financing sources (uses):				
Transfers in	250,000			250,000
Transfers out	(156,968)			(156,968)
Proceeds from bonds		2,400,000		2,400,000
Total other financing sources (uses)	93,032	2,400,000	-	2,493,032
Net change in fund balances	(115,392)	(124,275)	39,205	(200,462)
Fund balances, beginning of year	2,700,604	290,002	1,025,513	4,016,119
Fund balances, end of year	\$ 2,585,212	\$ 165,727	\$ 1,064,718	\$ 3,815,657

City of Sanford, Maine
 Nonmajor Special Revenue Funds
 Combining Balance Sheet
 General Government - Federal and State
 June 30, 2018

	2042 KKW	2126 Workforce Development Grant	2130 Tourism Development	2132 2014 MEA Grant	2134 FEMA 4208 DR	2135 Trails Development Urban Forestry	2138 SCASDP Grant Airport	2142 PEG Access Grant	2143 Substance Abuse Assistance Program	Totals
ASSETS										
Cash and cash equivalents	\$ 69,257	\$ 18,400	\$ 25,887	\$ 101,000	\$ 34,904	\$ 23,703	\$ 32,505	\$ 29,130	\$ 176,381	\$ 511,167
Accounts receivable										
Total assets	69,257	18,400	25,887	101,000	34,904	23,703	32,505	29,130	176,381	511,167
LIABILITIES AND FUND BALANCES										
Liabilities:										
Deficit cash										
Interfund loans payable	47,967	18,400	25,887	101,000	34,904	9,721	32,505		175,938	446,322
Total liabilities	47,967	18,400	25,887	101,000	34,904	9,721	32,505		175,938	446,322
Fund balances:										
Restricted	21,290					13,982		29,130	443	64,845
Unassigned										
Total fund balances (deficit)	21,290					13,982		29,130	443	64,845
Total liabilities and fund balances	\$ 69,257	\$ 18,400	\$ 25,887	\$ 101,000	\$ 34,904	\$ 23,703	\$ 32,505	\$ 29,130	\$ 176,381	\$ 511,167

City of Sanford, Maine
 Nonmajor Special Revenue Funds
 Combining Balance Sheet
 General Government - Other Programs
 June 30, 2018

	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	2015 New England Truck Tire TIF	2016 St. Ignatius Affordable Housing TIF	2020 Impact Fees
ASSETS													
Cash and cash equivalents	\$ 324,567	\$ 134	\$ 836,066	\$ 74,425	\$ 43,047	\$ 118,945	\$ 98,586	\$ 40,384	\$ 113,405	\$ 251,244	\$ 29,720	\$ 35,732	\$ 244,383
Total Assets	324,567	134	836,066	74,425	43,047	118,945	98,586	40,384	113,405	251,244	29,720	35,732	244,383
LIABILITIES AND FUND BALANCES													
Liabilities:													
Deficit Cash													
Interfund loans payable	296,276		228,000	45,543	32,099	86,879	62,194	40,384	99,914	236,163	12,851	35,732	140,942
Total Liabilities	296,276		228,000	45,543	32,099	86,879	62,194	40,384	99,914	236,163	12,851	35,732	140,942
Fund balances:													
Restricted	28,291	134	608,066	28,882	10,948	32,066	36,392		13,491	15,081	16,869		103,441
Unassigned													
Total fund balances (deficit)	28,291	134	608,066	28,882	10,948	32,066	36,392		13,491	15,081	16,869		103,441
Total liabilities and fund balances	\$ 324,567	\$ 134	\$ 836,066	\$ 74,425	\$ 43,047	\$ 118,945	\$ 98,586	\$ 40,384	\$ 113,405	\$ 251,244	\$ 29,720	\$ 35,732	\$ 244,383

City of Sanford, Maine
 Nonmajor Special Revenue Funds
 Combining Balance Sheet
 General Government - Other Programs
 June 30, 2018

	2116	2121	2123	2124	2131	2133	2281	2137	2139	2144	2146	2147	2149	2150	Totals
	Tax Acquired Property Remediation	Emerson School	Seasonal Decorations	Roosevelt School	Goodall Park 100 Year Anniversary	City Unemployment Compensation	School Unemployment Compensation	Legal Reserve	Dam Coalition	Fitness Zone	Chamber of Commerce	Land Bank	City Hall Sign	250th Anniversary	
ASSETS															
Cash and cash equivalents	\$ 243,781	\$ 7,194	\$ 23,071	\$ 1,592	\$ 2,308	\$ 146,727	\$ 141,072	\$ 32,376	\$ 50,720	\$ 965	\$ 15,000	\$ 316,757	\$ 19,440	\$ 12,274	\$ 3,223,915
Total Assets	243,781	7,194	23,071	1,592	2,308	146,727	141,072	32,376	50,720	965	15,000	316,757	19,440	12,274	3,223,915
LIABILITIES AND FUND BALANCES															
Liabilities:															
Deficit Cash															
Interfund loans payable	30,993	7,194	15,571	1,592	2,308			3,896	12,202		11,324	167,749	19,440	30,624	1,619,870
Total Liabilities	30,993	7,194	15,571	1,592	2,308			3,896	12,202		11,324	167,749	19,440	30,624	1,619,870
Fund balances:															
Restricted	212,788		7,500			146,727	141,072	28,480	38,518	965	3,676	149,008		(18,350)	1,604,045
Unassigned															
Total fund balances (deficit)	212,788		7,500			146,727	141,072	28,480	38,518	965	3,676	149,008		(18,350)	1,604,045
Total liabilities and fund balances	\$ 243,781	\$ 7,194	\$ 23,071	\$ 1,592	\$ 2,308	\$ 146,727	\$ 141,072	\$ 32,376	\$ 50,720	\$ 965	\$ 15,000	\$ 316,757	\$ 19,440	\$ 12,274	\$ 3,223,915

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Service
June 30, 2018

	2115 Gateway Park	2127 International Film Festival	2119 Village of Springvale Improve Committee	2080 Teen Center	2084 Airport Open House	2090 Imelda's Fund	2114 Ollie Fund Skate Park	Totals
ASSETS								
Cash and cash equivalents	\$ 466,923	\$ 15,969	\$ 16,945	\$ 7,164	\$ 50,054	\$ 23,848	\$ 5,000	\$ 585,903
Total Assets	466,923	15,969	16,945	7,164	50,054	23,848	5,000	585,903
LIABILITIES AND FUND BALANCES								
Liabilities:								
Deficit cash								
Interfund loans payable	459,434	15,969	8,982	2,731	42,694	12,896		542,706
Total Liabilities	459,434	15,969	8,982	2,731	42,694	12,896		542,706
Fund balances:								
Restricted	7,489		7,963	4,433	7,360	10,952	5,000	43,197
Unassigned								
Total fund balances (deficit)	7,489		7,963	4,433	7,360	10,952	5,000	43,197
Total liabilities and fund balances	\$ 466,923	\$ 15,969	\$ 16,945	\$ 7,164	\$ 50,054	\$ 23,848	\$ 5,000	\$ 585,903

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2018

	2201 Wellness Team	2202 E-Rate	2203 Industrial Tech Sending School	2204 Crayola	2205 Lucy Emery Funds	2206 Eco Maine	2207 Momentum	2208 Remax Hometown Agency	2209 SRTC Genest Auto	2210 Kids Club	2211 Lafayette Local Funds	2212 Financial Literacy	2214 SRTC Donation	2215 Let's Go Grant	2216 CAPCO Grant
ASSETS															
Cash and cash equivalents	\$ 109		\$ 318,517		\$ 6,080			\$ 1,125		\$ 3,545		\$ 37	\$ 1,188	\$ 1,547	
Accounts receivable							\$ 1,675								
Interfund loans receivable		\$ 195,473	102,971	\$ 20,930					\$ 18,472	6,833	\$ 775				\$ 1,804
Inventory															
Total Assets	109	195,473	421,488	20,930	6,080		1,675	1,125	18,472	10,378	775	37	1,188	1,547	1,804
LIABILITIES AND FUND BALANCES															
Liabilities:															
Deficit Cash		79,967		20,929	\$ 40	1,675		13,472		775					1,804
Accounts payable															
Accrued Payroll						5,350									
Interfund loans payable															
Total Liabilities		79,967		20,929	40	7,025		13,472		775					1,804
Fund balances:															
Restricted	109	115,506	421,488	1	6,080			1,125	5,000	10,378		37	1,188	1,547	
Unassigned						(40)	(5,350)								
Total fund balances (deficit)	109	115,506	421,488	1	6,080	(40)	(5,350)	1,125	5,000	10,378		37	1,188	1,547	
Total liabilities and fund balances	\$ 109	\$ 195,473	\$ 421,488	\$ 20,930	\$ 6,080	\$ -	\$ 1,675	\$ 1,125	\$ 18,472	\$ 10,378	\$ 775	\$ 37	\$ 1,188	\$ 1,547	\$ 1,804

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2018

	2217 ING Unsung Heroes	2218 Junior High Local Funds	2219 Genest/ SRTC Construction	2222 Target Media Grant	2223 Buidling Assets Reducing Risk	2224 Smart Grant	2228 Partners in Arts & Learning	2233 Lighthouse Grants	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		\$ 771	\$ 78,212		\$ 46,713	\$ 213	\$ 530		\$ 7,800		\$ 48,606			
Accounts receivable									5,023	\$ 106,798	2,242	\$ 524,350	\$ 6,816	
Interfund loans receivable	\$ 1,451	2,119		\$ 499				\$ 132		67,018	49,692		15,306	\$ 907
Inventory														
Total Assets	1,451	2,890	78,212	499	46,713	213	530	132	12,823	173,816	100,540	524,350	22,122	907
LIABILITIES AND FUND BALANCES														
Liabilities:														
Deficit Cash		162		204				132		181,929		452,843	24,562	706
Accounts payable														
Accrued Payroll										127,078	25,142	105,161	12,555	200
Interfund loans payable					46,713				2,515			82,713		
Total Liabilities	162			204	46,713			132	2,515	309,007	25,142	640,717	37,117	906
Fund balances:														
Restricted	1,289	2,890	78,212	295		213	530		10,308		75,398			1
Unassigned										(135,191)		(116,367)	(14,995)	
Total fund balances (deficit)	1,289	2,890	78,212	295	-	213	530		10,308	(135,191)	75,398	(116,367)	(14,995)	1
Total liabilities and fund balances	\$ 1,451	\$ 2,890	\$ 78,212	\$ 499	\$ 46,713	\$ 213	\$ 530	\$ 132	\$ 12,823	\$ 173,816	\$ 100,540	\$ 524,350	\$ 22,122	\$ 907

**City of Sanford, Maine Nonmajor
Governmental Funds Combining
Balance Sheet Education
June 30, 2018**

	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	2272 Corning Grant	2273 SHS iPad Program
ASSETS									
Cash and cash equivalents	\$ 716		\$ 11,330			\$ 912	\$ 117	\$ 2,294	\$ 55,638
Accounts receivable		\$ 27,225		\$ 49,794	\$ 5,858				
Interfund loans receivable		273,897	11,236		25,838				
Inventory									
Total Assets	716	301,122	22,566	49,794	31,696	912	117	2,294	55,638
LIABILITIES AND FUND BALANCES									
Liabilities:									
Deficit Cash		338,993		36,510	31,429				
Accounts payable									
Accrued payroll		4,186	21,130	87					
Interfund loans payable	717					912			
Total Liabilities	717	343,179	21,130	36,597	31,429	912			
Fund balances:									
Restricted			1,436	13,197	267		117	2,294	55,638
Unassigned	(1)	(42,057)							
Total fund balances (deficit)	(1)	(42,057)	1,436	13,197	267		117	2,294	55,638
Total liabilities and fund balances	\$ 716	\$ 301,122	\$ 22,566	\$ 49,794	\$ 31,696	\$ 912	\$ 117	\$ 2,294	\$ 55,638

**City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2018**

	2275 Trans Grant Proficiency	2277 (SRTC) Genest AVX	2279 SHS Local Funds	2280 FAA Dept. of Arg.	2289 Crayola Education Grant	5000 School Cafeteria	Totals
ASSETS							
Cash and cash equivalents	\$ 4,283	\$ 1,288	\$ 651	\$ 623	\$ 1,402	\$ 187,507	\$ 781,754
Accounts receivable						94,816	824,597
Interfund loans receivable							795,353
Inventory						31,509	31,509
Total Assets	4,283	1,288	651	623	1,402	313,832	2,433,213
LIABILITIES AND FUND BALANCES							
Liabilities:							
Deficit Cash							1,186,132
Accounts payable							-
Accrued Payroll						2,651	303,540
Interfund loans payable						8,141	141,711
Total Liabilities						10,792	1,631,383
Fund balances:							
Restricted	4,283	1,288	651	623	1,402	303,040	1,115,831
Unassigned							(314,001)
Total fund balances (deficit)	4,283	1,288	651	623	1,402	303,040	801,830
Total liabilities and fund balances	\$ 4,283	\$ 1,288	\$ 651	\$ 623	\$ 1,402	\$ 313,832	\$ 2,433,213

**City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Safety
June 30, 2018**

	2053 Seized Assets	2064 Homeland Security	2075 Home Fire Sprinkler Coalition	2078, 2140 2012, 2016 JAG Programs	2105 Firearms Range	2106 SPD Training	2111 Smoke Detector Program	2122 Edward Byrne Memorial Justice	2128, 2136 2014, 2015 JAG Programs	Totals
ASSETS										
Cash and cash equivalents	\$ 112,992	\$ 5,467	\$ 1,500	\$ 23,979	\$ 10,494	\$ 3,835	\$ 3,907	\$ 19,238	\$ 31,990	\$ 213,402
Total Assets	112,992	5,467	1,500	23,979	10,494	3,835	3,907	19,238	31,990	213,402
LIABILITIES AND FUND BALANCES										
Liabilities:										
Deficit Cash										
Interfund loans payable	47,428	5,467		25,330	824	681	2,639	19,238	25,223	126,830
Total Liabilities	47,428	5,467		25,330	824	681	2,639	19,238	25,223	126,830
Fund balances:										
Nonspendable										
Restricted	65,564		1,500		9,670	3,154	1,268		5,481	86,637
Unassigned				\$ (1,351)					1,286	(65)
Total fund balances (deficit)	65,564		1,500	(1,351)	9,670	3,154	1,268		6,767	86,572
Total liabilities and fund balances	\$ 112,992	\$ 5,467	\$ 1,500	\$ 23,979	\$ 10,494	\$ 3,835	\$ 3,907	\$ 19,238	\$ 31,990	\$ 213,402

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Works
June 30, 2018

	2098 FEMA 1920 Disaster Recovery	2100 Brownfields Area Planning	2108 Brownfields Assessment	2109 Brownfields Mill Clean up	2117 FEMA 4108 Disaster Recovery	2141 Sanford Airport Solar	Totals
ASSETS							
Cash and cash equivalents	\$ 92,999	\$ 2,036	\$ 284,413	\$ 237,819	\$ 43,158	\$ 7,573	\$ 667,998
Total Assets	92,999	2,036	284,413	237,819	43,158	7,573	667,998
LIABILITIES AND FUND BALANCES							
Liabilities:							
Deficit Cash							
Interfund loans payable	92,999	2,036	284,413	237,819	43,158	22,850	683,275
Total Liabilities	92,999	2,036	284,413	237,819	43,158	22,850	683,275
Fund balances:							
Nonspendable							
Restricted							
Unassigned						(15,277)	-
Total fund balances (deficit)						(15,277)	(15,277)
Total liabilities and fund balances	\$ 92,999	\$ 2,036	\$ 284,413	\$ 237,819	\$ 43,158	\$ 7,573	\$ 667,998

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, 2018

	2042 KKW	2130 Tourism Development Grant	2134 FEMA 4208 DR	2135 Trails Development Urban Forestry	2138 SCASDP Grant Airport	2142 PEG Access Grant	2143 Substance Abuse Assistance Program	Totals
General Government								
Revenues:								
Intergovernmental								
Other	\$ 12,763			\$ 2,625			\$ 174,245	\$ 189,633
Total revenues	12,763			2,625			174,245	189,633
Expenditures:								
Expenses				2,226			173,802	176,028
Total expenditures	-			2,226			173,802	176,028
Excess (deficiency) of revenues over (under) expenditures	12,763			399			443	13,605
Other financing sources (uses):								
Transfers in								-
Transfers out	(30,003)		\$ (88,876)					(118,879)
Total other financing sources (uses)	(30,003)		(88,876)					(118,879)
Net change in fund balances	(17,240)		(88,876)	399			443	(105,274)
Fund balances (deficit), beginning of year	38,530		88,876	13,583	\$ 29,130			170,119
Fund balances (deficit), end of year	\$ 21,290	\$ -	\$ -	\$ 13,982	\$ -	\$ 29,130	\$ 443	\$ 64,845

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, 2018

	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	2015 New England Truck Tire TIF	2016 St. Ignatius Affordable Housing TIF
Revenues:												
Taxes	\$ 82,960		\$ 385,099	\$ 24,589	\$ 11,189	\$ 42,230	\$ 23,710	\$ 8,558	\$ 44,217	\$ 64,292	\$ 7,162	
Interest earned	394	\$ 2	8,403	451	165	403	534		913	232	260	
Other												\$ 35,732
Total revenues	83,354	2	393,502	25,040	11,354	42,633	24,244	8,558	45,130	64,524	7,422	35,732
Expenditures:												
Expenses	70,516		430,682	11,817	8,392	21,115	11,855	8,558	94,565	61,078	3,581	35,732
Total expenditures	70,516		430,682	11,817	8,392	21,115	11,855	8,558	94,565	61,078	3,581	35,732
Excess (deficiency) of revenues over (under) expenditures	12,838	2	(37,180)	13,223	2,962	21,518	12,389		(49,435)	3,446	3,841	
Other financing sources (uses):												
Transfers in												
Transfers out												
Total other financing sources (uses)												
Net change in fund balances	12,838	2	(37,180)	13,223	2,962	21,518	12,389		(49,435)	3,446	3,841	
Fund balances (deficit), beginning of year	15,453	132	645,246	15,659	7,986	10,548	24,003		62,926	11,635	13,028	
Fund balances (deficit), end of year	\$ 28,291	\$ 134	\$ 608,066	\$ 28,882	\$ 10,948	\$ 32,066	\$ 36,392	\$ -	\$ 13,491	\$ 15,081	\$ 16,869	\$ -

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, 2018

	2020 Impact Fees	2116 Tax Acquired Property Remediation	2118 Central Maine Power Company	2123 Seasonal Decorations	City Unemployment Compensation	School Unemployment Compensation	2137 Legal Reserve	2139 Dam Coalition	2144 Fitness Zone	2146 Chamber of Commerce	2147 Land Bank	2149 City Hall Sign	2150 250th Anniversary	Totals
Revenues:														
Taxes														\$ 694,006
Interest earned						\$ 1,523								13,280
Other		\$ 145,675			\$ 43,342	37,305	\$ 20,950	\$ 500			\$ 19,440	\$ 12,224		315,168
Total revenues		145,675			43,342	38,828	20,950	500			19,440	12,224		1,022,454
Expenditures:														
Expenses	\$ 144,359	3,085			24,624	30,768	\$ (52)	8,617		\$ 100,992	19,440	30,574		1,120,298
Total expenditures	144,359	3,085			24,624	30,768	(52)	8,617		100,992	19,440	30,574		1,120,298
Excess (deficiency) of revenues over (under) expenditures	(144,359)	142,590			18,718	8,060	52	12,333	500	(100,992)		(18,350)		(97,844)
Other financing sources (uses):														
Transfers in										250,000				250,000
Transfers out			\$ (35,000)											(35,000)
Total other financing sources (uses)			(35,000)							250,000				215,000
Net change in fund balances	(144,359)	142,590	(35,000)		18,718	8,060	52	12,333	500	149,008		(18,350)		117,156
Fund balances (deficit), beginning of year	247,800	70,198	35,000	7,500	128,009	133,012	28,428	26,185	465	3,676				1,486,889
Fund balances (deficit), end of year	\$ 103,441	\$ 212,788	\$ -	\$ 7,500	\$ 146,727	\$ 141,072	\$ 28,480	\$ 38,518	\$ 965	\$ 3,676	\$ 149,008	\$ -	\$ (18,350)	\$ 1,604,045

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, 2018

	2115 Gateway Park	2119 Village of Springvale Improve Committee	2080 Teen Center	2084 Airport Open House	2090 Imelda's Fund	2114 Ollie Fund Skate Park	Totals
Revenues:							
Intergovernmental							
Interest earned							
Other	\$ 29,299			\$ 33,900	\$ 5,187		\$ 68,386
Total revenues	29,299			33,900	5,187		68,386
Expenditures:							
Expenses	23,157		\$ 704	37,261	5,218		66,340
Total expenditures	23,157		704	37,261	5,218		66,340
Excess (deficiency) of revenues over (under) expenditures	6,142		(704)	(3,361)	(31)		2,046
Other financing sources (uses):							
Transfers in							-
Transfers out							-
Total other financing sources (uses)							-
Net change in fund balances	6,142		(704)	(3,361)	(31)		2,046
Fund balances (deficit), beginning of year	1,347	7,963	5,137	10,721	10,983	5,000	41,151
Fund balances (deficit), end of year	\$ 7,489	\$ 7,963	\$ 4,433	\$ 7,360	\$ 10,952	\$ 5,000	\$ 43,197

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, 2018

	2201 Wellness Team	2202 E-Rate	2203 Industrial Tech Sending School	2204 Crayola	2205 Lucy Emery Funds	2206 Eco Maine	2207 Momentum	2208 Remax Hometown Agency	2209 SRTC Genest Auto	2210 Kids Club	2212 Financial Literacy	2214 SRTC Donation	2215 Let's Go Grant	2217 ING Unsung Heroes	2218 Junior High School	2219 Genest/ SRTC Construction
Revenues:																
Intergovernmental		\$ 93,448	\$ 130,671													
Other	\$ 500				\$ 1,250		\$ 21,246		\$ 5,000							\$ 163,987
Total revenues	500	93,448	130,671		1,250		21,246		5,000							163,987
Expenditures:																
Expenses	400	282,820	78,004		\$ 548		26,596		\$ 27	\$ 269				\$ 590		88,548
Total expenditures	400	282,820	78,004		548		26,596		27	269				590		88,548
Excess (deficiency) of revenues over (under) expenditures	100	(189,372)	52,667		1,250	(548)	(5,350)		5,000	(27)	(269)			(590)		75,439
Other financing sources (uses):																
Transfers in																
Transfers out																
Total other financing sources (uses)																
Net change in fund balances	100	(189,372)	52,667		1,250	(548)	(5,350)		5,000	(27)	(269)			(590)		75,439
Fund balances, beginning of year	\$ 304,878	\$ 308,821	\$ 1	\$ 4,830	\$ 508		\$ 1,125		\$ 10,405	\$ 306	\$ 1,188	\$ 1,547	\$ 1,879	\$ 2,890		\$ 2,773
Fund balances (deficit), end of year	\$ 105	\$ 115,506	\$ 421,488	\$ 1	\$ 8,080	\$ (40)	\$ (5,350)	\$ 1,125	\$ 5,080	\$ 10,378	\$ 37	\$ 1,188	\$ 1,547	\$ 1,289	\$ 2,890	\$ 76,212

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, 2018

	2222 Target Media	2224 Smart Grant	2228 Partners in Arts & Learning	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		\$ 50,000		\$ 32,905	\$ 1,003,954	\$ 170,881	\$ 1,004,548	\$ 26,800		
Other			\$ 1,809							
Total revenues		50,000	1,809	32,905	1,003,954	170,881	1,004,548	26,800		
Expenditures:										
Expenses		49,792	1,579	32,906	1,017,147	172,250	1,013,967	35,980		
Total expenditures		49,792	1,579	32,906	1,017,147	172,250	1,013,967	35,980		
Excess (deficiency) of revenues over (under) expenditures		208	230	(1)	(13,193)	(1,369)	(9,419)	(9,180)		
Other financing sources (uses):										
Transfers in										
Transfers out										
Total other financing sources (uses)										
Net change in fund balances		208	230	(1)	(13,193)	(1,369)	(9,419)	(9,180)		
Fund balances (deficit), beginning of year	\$ 295	5	300	10,309	(121,998)	76,767	(106,948)	(5,815)	\$ 1	\$ (1)
Fund balances (deficit), end of year	\$ 295	\$ 213	\$ 530	\$ 10,308	\$ (135,191)	\$ 75,398	\$ (116,367)	\$ (14,995)	\$ 1	\$ (1)

City of Sanford,
 Nonmajor Special Revenue
 Nonmajor Special Revenues, Expenditures and Changes in Fund
 Balances
 Education
 For the Year Ended June 30,
 2018

	226 Title IIA -Teach Qualit y	226 Title Ma Gran t	226 Title IC -Perkin s	226 Adul Basi Educatio n	227 Health Insuranc Premiu m	227 Comin gGran t	227 SH \$Pa Progra m
Revenue							
s: Intergovernmental	\$ 232,44		\$ 184,835	\$ 49,56			\$ 18,70
Other	2			6			
Total	232,44		184,83	49,56			18,70
Expenditure							
s: Expense	244,23		171,19	66,34		\$ 59	7,32
Other	244,23		171,19	66,34		59	7,32
Total	244,23		171,19	66,34		59	7,32
Excess (deficiency) of revenues over (under) expenditures	4		1	9		7	8
Other financing sources (uses)	(11,79)		13,64			(597)	
Transfers in	2)		4	(16,783)		11,375	
Transfers out							
Total other financing sources (uses)							
Net change in fund balances	(11,79)		13,64	(16,783)		(597)	11,37
Fund balances (deficit), beginning of year	(30,265)	1,43	4	(447)	17,050	11	2,89
Fund balances (deficit), end of year	\$ (42,057)	\$ 6	\$ 1,436	\$ 13,197	\$ 267	\$ 117	\$ 2,294
							8,120

City of Sanford,
Nonmajor Special Revenues, Expenditures and Changes in Fund Balances
Education
For the Year Ended June 30, 2018

	2275 Trans Grant Proficiency	2277 (SRTC) Genest AVX	2279 SHS Local Funds	2280 FAA Dept. of Arg.	2284 School PEPG Grant	2285 School John T. Gorman Association	2286 Student Team	2287 School National Certification	2288 International Film Festival	2289 Crayola Education Grant	2290 MLTI Block Grant	5000 School Cafeteria	Totals
Revenues:													
Intergovernmental											\$ 24,000	\$ 1,621,089	\$ 4,625,139
Other							\$ 950	\$ 3,000	\$ 2,500				218,945
Total revenues							950	3,000	2,500		24,000	1,621,089	4,844,084
Expenditures													
Expenses	\$ 7,564	\$ 5,064	\$ 74		\$ 4,375		\$ 600	\$ 950	3,000	1,098	24,000	1,627,237	4,965,084
Total expenditures	74	7,564	5,064	74	4,375		600	950	3,000	1,098	24,000	1,627,237	4,965,084
Excess (deficiency) of revenues over (under) expenditures	(7,564)	(5,064)	(74)		(4,375)		(600)			1,402		(6,148)	(121,000)
Other financing sources (uses):													
Transfers in													
Transfers out													
Total other financing sources (uses)													
Net change in fund balances	(7,564)	(5,064)	(74)		(4,375)		(600)			1,402		(6,148)	(121,000)
Fund balances (deficit), beginning of year	11,847	6,352	725	623	4,375		600					309,188	922,830
Fund balances (deficit), end of year	\$ 4,283	\$ 1,288	\$ 651	\$ 623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,402	\$ -	\$ 303,040	\$ 801,830

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, 2018

	2053 Seized Assets	2075 Home Fire Sprinkler Coalition	2105 Firearms Range	2106 SPD Training	2111 Smoke Detector Program	2128 2014 JAG Program	2136 2015 JAG Program	2140 2016 JAG Grant	Totals
Revenues:									
Intergovern	\$ 656						\$ 11,243	\$ 11,899	
Other			\$ 2,075	\$ 900	\$ 736		\$ 3,089	6,800	
Total revenues	656		2,075	900	736		11,243	18,699	
Expenditures:									
Expenses	1,105			247			1,292	3,995	
Total expenditures	1,105			247			1,292	3,995	
Excess (deficiency) of revenues over (under) expenditures	(449)		2,075	653	736		9,951	14,704	
Other financing sources (uses):									
Transfers in									
Bond Proceeds									
Transfers out							(3,089)	(3,089)	
Total other financing sources (uses)							(3,089)	(3,089)	
Net change in fund balances	(449)		2,075	653	736		9,951	11,615	
Fund balances (deficit), beginning of year	66,013	\$ 1,500	7,595	2,501	532	\$ 5,481	(8,665)	74,957	
Fund balances (deficit), end of year	\$ 65,564	\$ 1,500	\$ 9,670	\$ 3,154	\$ 1,268	\$ 5,481	\$ 1,286	\$ (1,351)	\$ 86,572

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, 2018

	2109 Brownfields Mill Clean up	2141 Sanford Airport Solar	Totals
Revenues:			
Intergovern	\$ 2,377		\$ 2,377
Other		\$ 555	555
Total revenues	2,377	555	2,932
Expenditures:			
Expenses	2,682	20,185	22,867
Total expenditures	2,682	20,185	22,867
Excess (deficiency) of revenues over (under) expenditures	(305)	(19,630)	(19,935)
Other financing sources (uses):			
Transfers in			
Bond Proceeds			
Transfers out			
Total other financing sources (uses)			
Net change in fund balances	(305)	(19,630)	(19,935)
Fund balances (deficit), beginning of year	305	4,353	4,658
Fund balances (deficit), end of year	\$ -	\$ (15,277)	\$ (15,277)

**City of Sanford, Maine
Nonmajor Capital Project
Fund Balance Sheet
June 30, 2018**

	400 Number One	400 Job Lead Resistanc	400 Urban Forestr y	400 Goodal IStatu e	401 Departme nt of Conservatio n	4036, 4042 Revolving Lands - SHJ	403 EGA Clean Up	404 Mid Total	404 Goodal I Broo Watershed Assessment	404 Wildlif Plazar d
ASSET										
Cash and cash equivalents	\$ 20	\$ 75	\$ 5,590	\$ 1,550	\$ 1,12	\$ (140)	\$ 13,576	\$ 83,235	\$	\$
Accounts receivable	0	2	5,590	1,55	1,12	73,890	\$	83,23	73,89	32,026
Total assets	20	75	5,59	1,55	1,12	(140)		83,23	73,89	32,026
LIABILITIES AND FUND BALANCE										
Liabilities:										
Deficit										
Accounts payable				29	1,12		9,91	83,23	76,41	32,02
Interfund loans payable				8	1		1	5	2	6
Total liabilities				298	1,121		9,911	83,235	76,412	32,026
Fund balance (deficit):										
Restricted										
Committed	20	75	5,59	1,25			3,66			
Unassigned	0	2	0	2		(140)	5			
Total fund balance (deficit)	20	75	5,590	1,252		(140)		(2,522)	(2,522)	
Total liabilities and fund balance	\$ 200	\$ 75	\$ 5,59	\$ 1,55	\$ 1,121	(140)	\$ 13,576	\$ 83,235	\$ 73,890	\$ 32,026

**City of Sanford, Maine
Nonmajor Capital Project Fund
Balance Sheet
June 30, 2018**

	4051 Rehabilitate Seacoast Taxi Lanes 2014	4052 Airport Improvement Program	4053 Railbed Phase IV Trail	4054 Consolidated Elementary	4055 AIP 2015 Airport	4056 Mousam River Bike Trails	4057 SRE Building Airport	4058 EDA Broadband Infrastructure	4059 Assistance to 2015 Firefighters	4061 Dam Repair	4062 William Oscar Emery	Totals
ASSETS												
Cash and cash equivalents	\$ 229,209	\$ 158,088	\$ 48,777	\$ 25,378	\$ 328,906	\$ 55,980	\$ 48,331	\$ 854,396	\$ 301,819		\$ 42,000	\$ 2,304,684
Accounts receivable												
Total assets	229,209	158,088	48,777	25,378	328,906	55,980	48,331	854,396	301,819		42,000	2,304,684
LIABILITIES AND FUND BALANCE												
Liabilities:												
Deficit Cash												
Accounts payable				59,689								59,689
Interfund loans payable	229,209	158,088	48,997		328,906	43,151	332,431	389,608	301,819	\$ 1,792	42,264	2,079,268
Total liabilities	229,209	158,088	48,997	59,689	328,906	43,151	332,431	389,608	301,819	1,792	42,264	2,138,957
Fund balance (deficit):												
Restricted												
Committed						12,829		464,788				489,076
Unassigned			(220)	(34,311)			(284,100)		(1,792)	(264)		(323,349)
Total fund balance (deficit)			(220)	(34,311)		12,829	(284,100)	464,788	(1,792)	(264)		165,727
Total liabilities and fund balance	\$ 229,209	\$ 158,088	\$ 48,777	\$ 25,378	\$ 328,906	\$ 55,980	\$ 48,331	\$ 854,396	\$ 301,819	\$ -	\$ 42,000	\$ 2,304,684

City of Sanford, Maine
Nonmajor Capital Project Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2018

	4000 Number One Pond	4003 Job Bond Local Road Assistance	4005 Urban Forestry	4008 Goodall Statue	4036, 4042 Revolving Loan Funds - SHS and JH	4039 CGA Clean Up
Revenues:						
Intergovernmental						
Other						\$ 877
Total revenues						877
Expenditures:						
Capital Improvements						4,352
Total expenditures						4,352
Excess (deficiency) of revenues over (under) expenditures						(3,475)
Other financing sources (uses):						
Transfers in						
Transfers out						
Proceeds from bonds						
Total other financing sources (uses)						
Net change in fund balances						(3,475)
Fund balances (deficit), beginning of year	\$ 200	\$ 752	\$ 5,590	\$ 1,252	\$ (140)	7,140
Fund balances (deficit), end of year	\$ 200	\$ 752	\$ 5,590	\$ 1,252	\$ (140)	\$ 3,665

City of Sanford, Maine
Nonmajor Capital Project Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2018

	4045 Goodall Brook Watershed	4053 Railbed Phase IV Trail	4054 Consolidated Elementary	4056 Mousam River Bike Trails	4057 SRE Building Airport	4058 EDA Broadband Infrastructure	4059 2015 Assistance to Firefighters	4061 Dam Repair	4062 William Oscar Emery	Totals
Revenues:										
Intergovernmental	\$ 66,530			\$ 15,674			\$ 226,364		\$ 42,000	\$ 350,568
Other			\$ 1,550		\$ 116,525	\$ 85,187				204,139
Total revenues	66,530		1,550	15,674	116,525	85,187	226,364		42,000	554,707
Expenditures:										
Capital Improvements	68,174	\$ 4,100	2,075,438	17,383	318,629	320,485	226,365	\$ 1,792	42,264	3,078,982
Total expenditures	68,174	4,100	2,075,438	17,383	318,629	320,485	226,365	1,792	42,264	3,078,982
Excess (deficiency) of revenues over (under) expenditures	(1,644)	(4,100)	(2,073,888)	(1,709)	(202,104)	(235,298)	(1)	(1,792)	(264)	(2,524,275)
Other financing sources (uses):										
Transfers in										-
Transfers out										-
Proceeds from bonds			2,400,000							2,400,000
Total other financing sources (uses)			2,400,000							2,400,000
Net change in fund balances	(1,644)	(4,100)	326,112	(1,709)	(202,104)	(235,298)	(1)	(1,792)	(264)	(124,275)
Fund balances (deficit), beginning of year	(878)	3,880	(360,423)	14,538	(81,996)	700,086	1			290,002
Fund balances (deficit), end of year	\$ (2,522)	\$ (220)	\$ (34,311)	\$ 12,829	\$ (284,100)	\$ 464,788	\$ -	\$ (1,792)	\$ (264)	\$ 165,727

**City of Sanford, Maine
Nonmajor Permanent Funds
Combining Balance Sheet
June 30, 2018**

	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	\$ 106,462	\$ 5,082	\$ 80,979	\$ 24,699	\$ 27,944	\$ 276,510	\$ 521,676
Accounts receivable	442						442
Investments			377,310		452,055		829,365
Land (held for investment)					109,500		109,500
Total assets	106,904	5,082	458,289	24,699	589,499	276,510	1,460,983
LIABILITIES AND FUND BALANCES							
Liabilities:							
Interfund loans payable	68,139	5,082	28,050		20,985	274,009	396,265
Total liabilities	68,139	5,082	28,050		20,985	274,009	396,265
Fund balances:							
Nonspendable Principal		6,000					6,000
Nonspendable Land					109,500		109,500
Restricted Expendable Income	38,765	(6,000)	430,239	24,699	459,014	2,501	949,218
Total fund balances	38,765		430,239	24,699	568,514	2,501	1,064,718
Total liabilities and fund balances	\$ 106,904	\$ 5,082	\$ 458,289	\$ 24,699	\$ 589,499	\$ 276,510	\$ 1,460,983

City of Sanford, Maine
Nonmajor Permanent Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2018

	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	\$ 25		\$ 1,666	\$ 49	\$ 22,940		\$ 24,680
Donations	12,874		3,200			\$ 23,751	39,825
Total revenues	12,899		4,866	49	22,940	23,751	64,505
Expenditures:							
Earnings retained by General Fund							
Public services	14,800				4,200	6,300	25,300
Total expenditures	14,800				4,200	6,300	25,300
Excess (deficiency) of revenues over (under) expenditures	(1,901)		4,866	49	18,740	17,451	39,205
Other financing sources (uses):							
Transfers out							-
Total other financing sources (uses)							-
Net change in fund balances	(1,901)		4,866	49	18,740	17,451	39,205
Fund balances, beginning of year	40,666		425,373	24,650	549,774	(14,950)	1,025,513
Fund balances, end of year	\$ 38,765	\$ -	\$ 430,239	\$ 24,699	\$ 568,514	\$ 2,501	\$ 1,064,718

City of Sanford, Maine
Private-Purpose Trust Funds
Combining Statement of Fiduciary Net Position
June 30, 2018

	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	7013 School Scholarship Trust	Totals
ASSETS								
Cash and cash equivalents	\$ 1,294	\$ 13,906	\$ 20,195	\$ 8,538		\$ 7,180	\$ 159,162	\$ 210,275
Investments					\$ 1,108,552		1,469,591	2,578,143
Total assets	1,294	13,906	20,195	8,538	1,108,552	7,180	1,628,753	2,788,418
LIABILITIES AND NET ASSETS								
Liabilities:								
Accounts payable								
Interfund loans			20,195					20,195
Total liabilities			20,195					20,195
Net position:								
Nonspendable principal	399							399
Unexpended income	895	13,906		8,538	1,108,552	7,180	1,628,753	2,767,824
Total position assets	1,294	13,906		8,538	1,108,552	7,180	1,628,753	2,768,223
Total liabilities and net position	\$ 1,294	\$ 13,906	\$ 20,195	\$ 8,538	\$ 1,108,552	\$ 7,180	\$ 1,628,753	\$ 2,788,418

City of Sanford, Maine
Private-purpose Trust Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018

	7004 Thornburg Goodall Fund	7005 Lucy Emery Trust	7009 Walter Cyr Trust	7010 High School Scholarship Fund	7011 Sherburne Basketball Fund	7013 School Scholarship Trust	Totals
Additions (reductions)							
Donations, interest, dividends and investment gains or (losses)	\$ 7	\$ 76	\$ 17	\$ 128,312	\$ 118	\$ 163,715	\$ 292,245
Total additions (reductions)	7	76	17	128,312	118	163,715	292,245
Deductions:							
School scholarships				19,019			19,019
Expense						89,368	89,368
Capital outlay							
Total deductions				19,019		89,368	108,387
Other financing sources (uses):							
Transfers out							
Total other financing sources (uses)							
Changes in net assets	7	76	17	109,293	118	74,347	183,858
Net position, beginning of year	1,287	13,830	8,521	999,259	7,062	1,554,406	2,584,365
Net position, end of year	\$ 1,294	\$ 13,906	\$ 8,538	\$ 1,108,552	\$ 7,180	\$ 1,628,753	\$ 2,768,223

City of Sanford, Maine
 Agency Funds
 Statement of Changes in Assets and Liabilities
 For the Year Ended June 30, 2018

	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018
STUDENT ACTIVITIES:				
ASSETS				
Cash	\$ 293,374	\$ 469,851	\$ 455,684	\$ 307,541
LIABILITIES				
Due to student groups	\$ 293,374	\$ 469,851	\$ 455,684	\$ 307,541

City of Sanford Audit Presentation

City of Sanford

Financial Statement Presentation

June 30, 2018

Presented by:

Christian Smith, CPA, CFE
Principal

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 – 1 comment or best practice recommendation
- Comment
 - Old escrow accounts for contractor work - some progress has been made with respect to 1 specific account, but other old accounts without activity still remain

Management Letter and Comments Letter - School Department

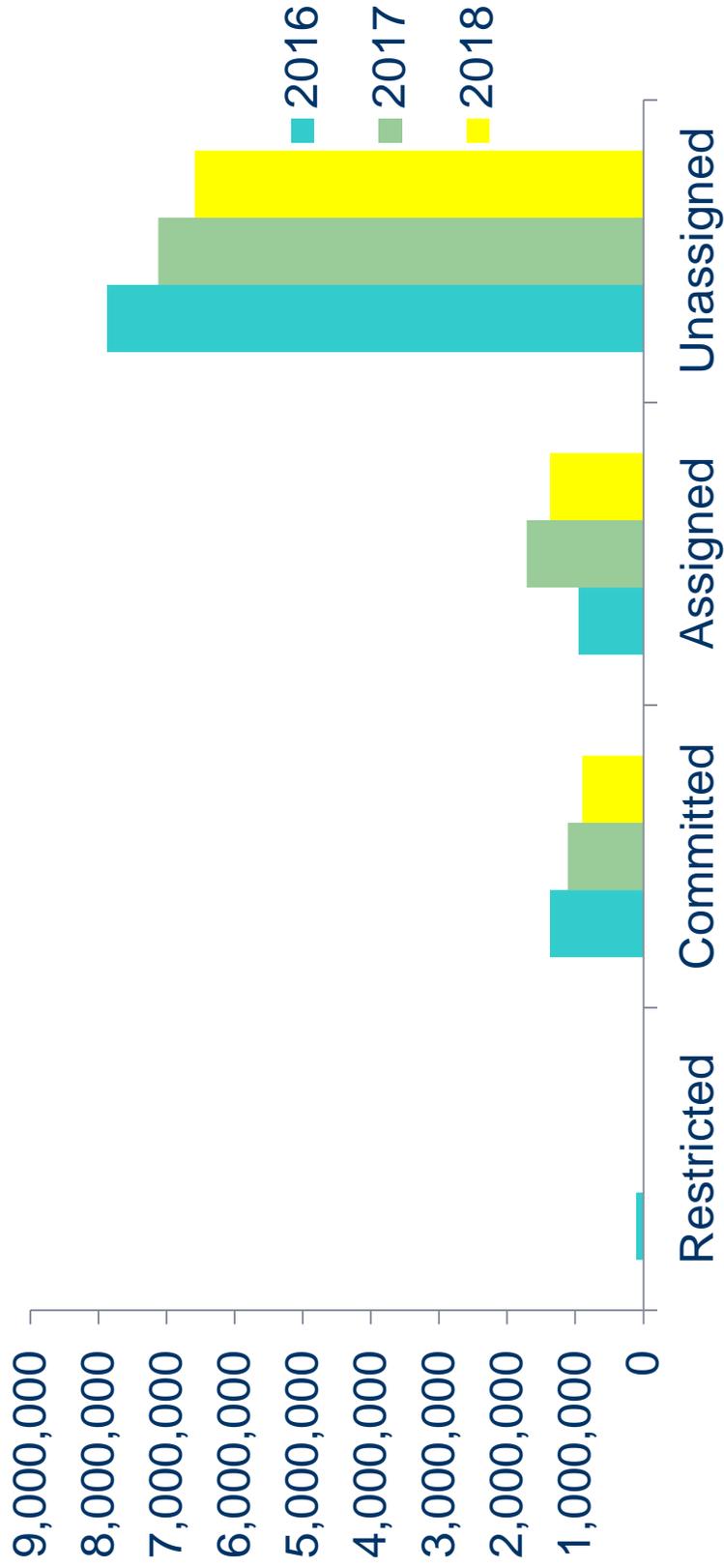
- Management letter – No material weaknesses or significant deficiencies
- Comments letter – No comments
- No Findings with Respect to Federal Grant Testing

MD&A and financial statement highlights

- On an accrual basis – assets exceed liabilities by \$37.5m
- Ending fund balance for all funds is \$28m
- General fund balance is \$8.8m, a decrease of \$1.1m over the prior year, school decreased \$140k and City decreased \$1m
- Positive budget variances in revenues and expenditures of \$2.3m, \$1.1m utilized from prior year carryover of capital projects, plus another \$1.1m of budget use of fund balance for the City and an additional \$1.1m of budget use of fund balance for the School results in the \$1.1m decrease in fund balance
- High School construction account \$15.5m remaining fund balance as a result of spending \$41.2m this year.
- Other governmental funds total \$3.8m
- Cash in banks is \$35m, all of which is fully collateralized/insured against custodial credit risk

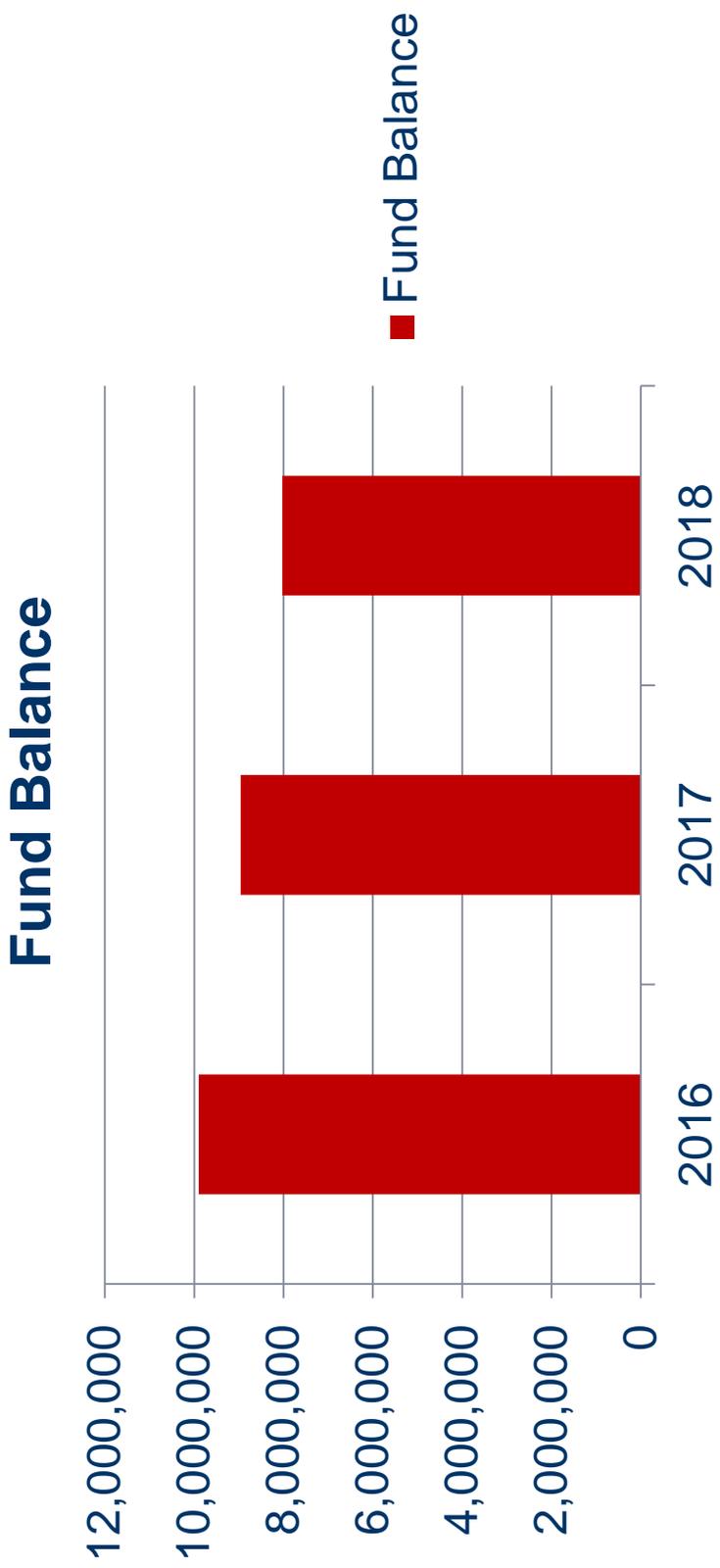
City of Sanford (Includes School)

General Fund Balance Trend – Past 3 Years



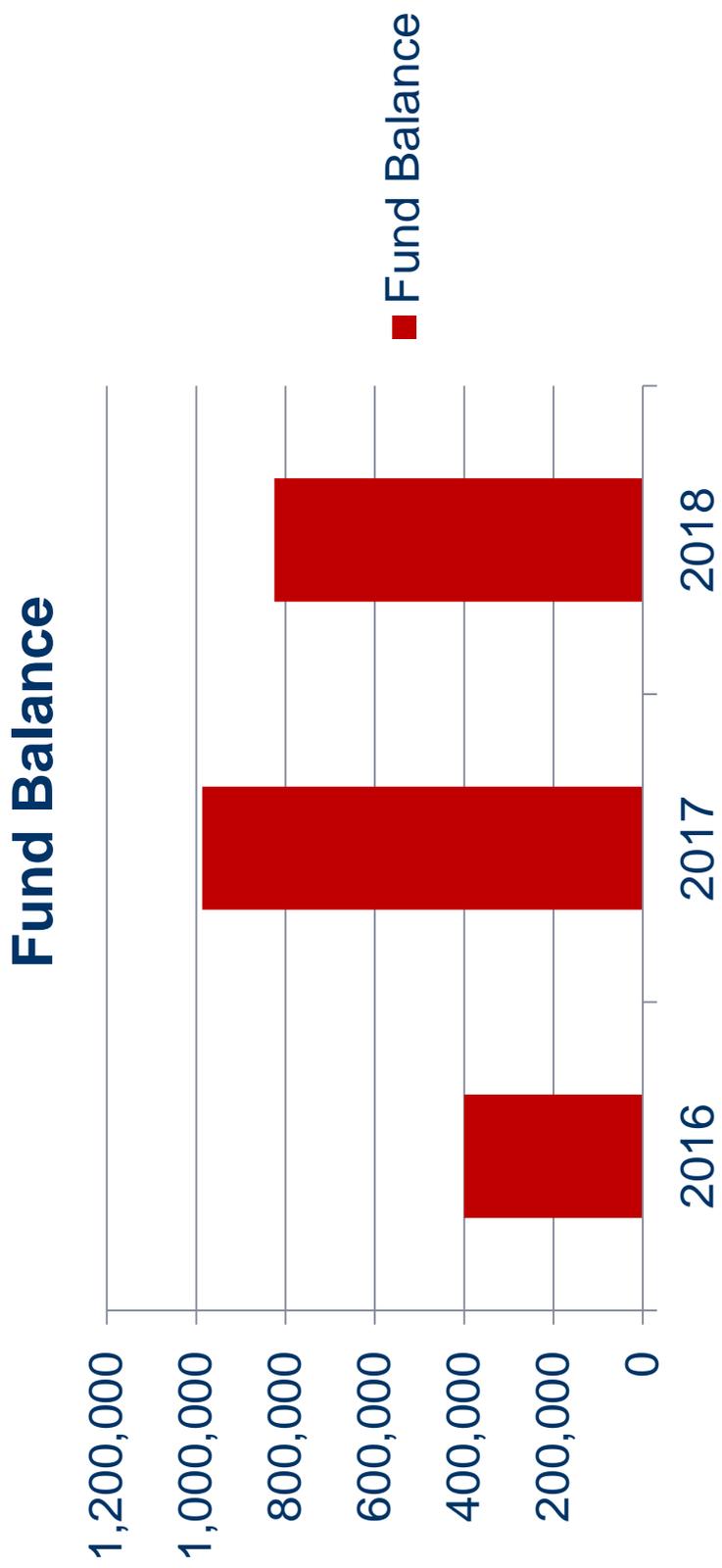
City of Sanford (Excluding the School)

General Fund Balance Trend – Last 3 Years



Sanford School Department

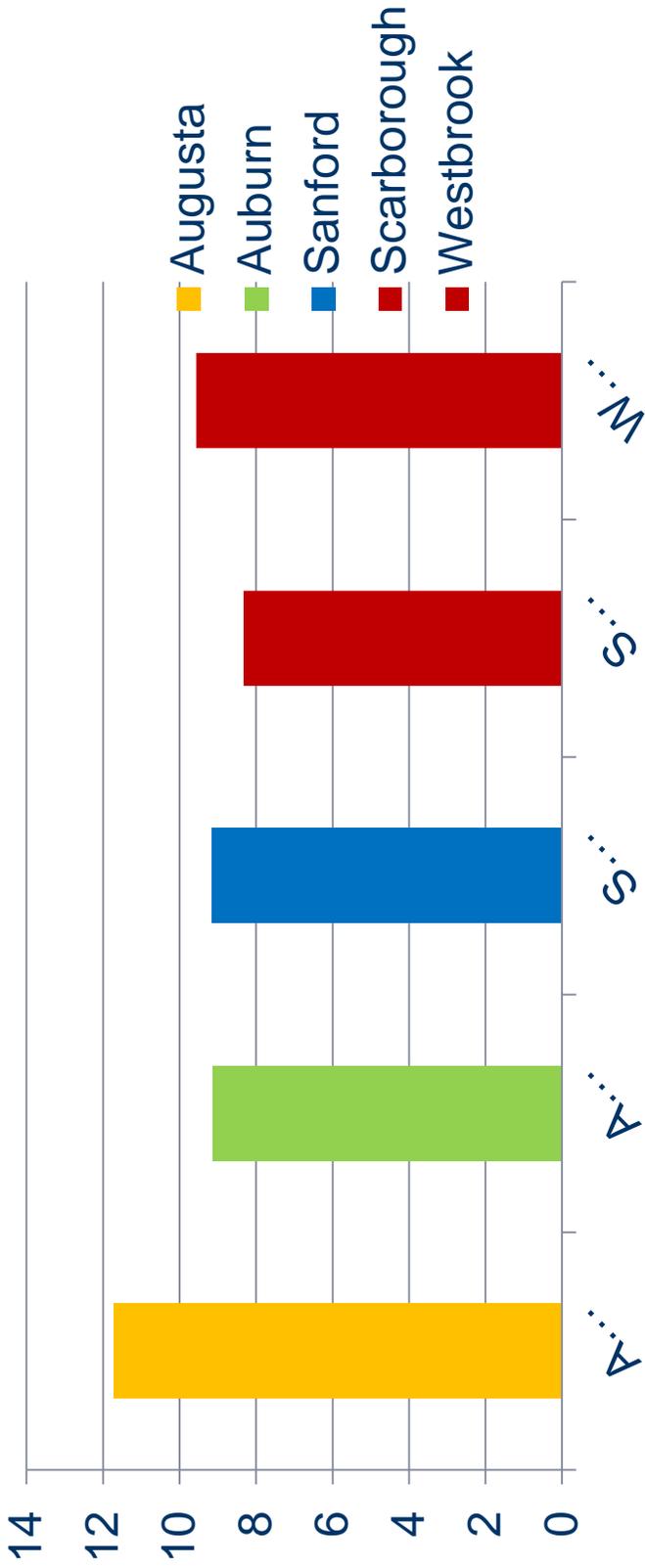
General Fund Balance Trend – Last 3 Years



City of Sanford

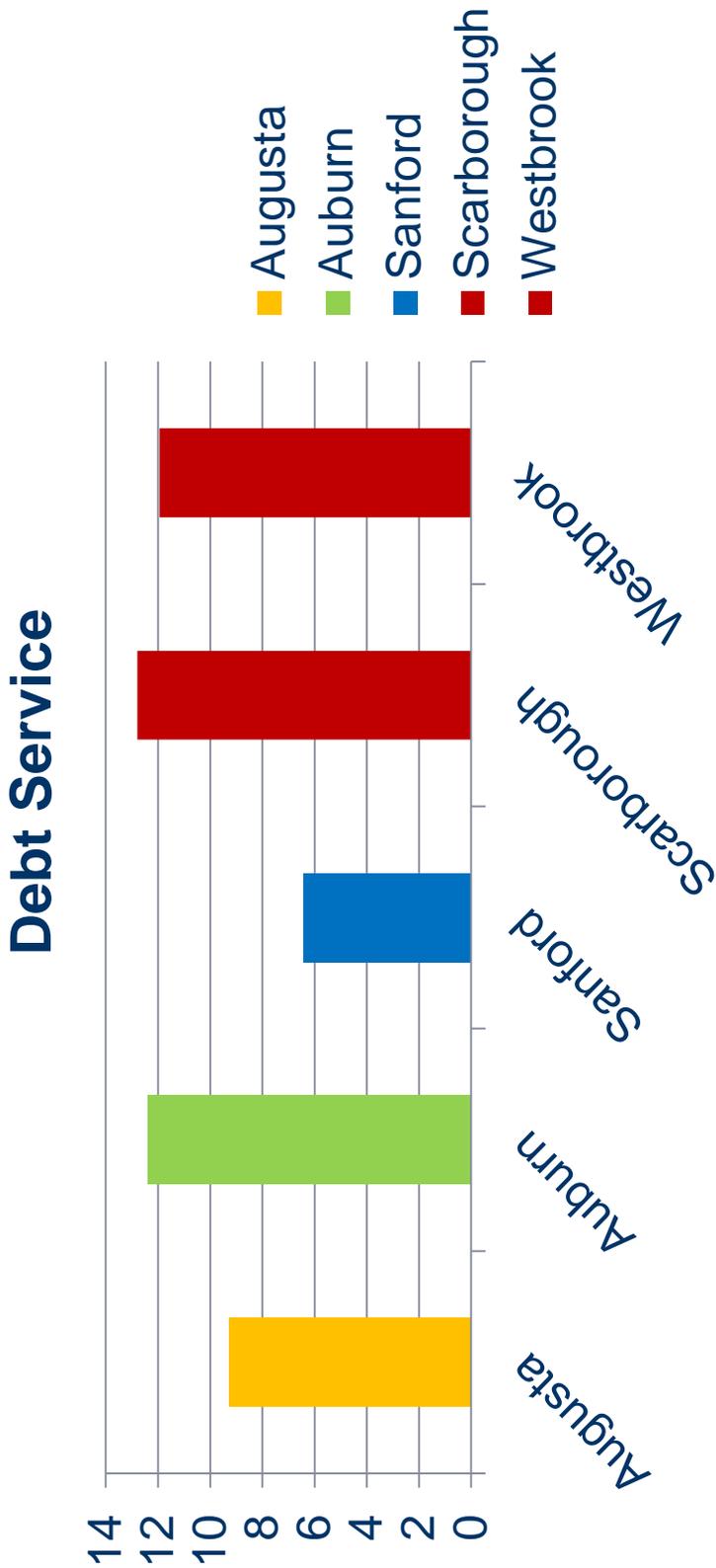
Comparison of Unassigned Fund Balance as a Percentage of Budget

Unassigned Fund Balance



City of Sanford

Comparison of Debt Service as a Percentage of Budget



What was new in the current year?

- The Other Post-Employment Benefits Liability (OPEB) required a different measurement and accounting for the obligation as well as additional disclosures. This does not affect the budgetary fund balance. This is an accrual basis only adjustment.

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.

City of Sanford Vendors 2017/2018

3SI SECURITY SYSTEMS, INC.	216.00
7CS CONSULTING	994.00
7E BROTHERS, LLC	4,973.84
AAA POLICE SUPPLY	12,879.00
DICK BENTLEY	65,500.00
F.M. ABBOTT POWER EQUIPMENT, INC.	2,930.74
ABILITY EQUIPMENT SALES, INC.	2,175.00
ABLE ZEBRA COMMUNICATIONS, LLC	109.80
ABRAM ENVIRONMENTAL	1,000.00
COLLEEN ADAMS	870.00
ADMIRAL FIRE & SAFETY, INC.	52,861.36
ADVANCE AUTO PARTS	94.55
ADVANCED ELECTRONIC DESIGN, INC.	19,209.00
ADVANTAGE TENNIS, INC.	1,490.00
AFTERFIVE BY DESIGN, INC.	645.40
BUDDY AIKEN	233.00
AIR CLEANING SPECIALISTS OF NEW ENGLAND, LLC	30,879.00
AIRGAS USA, LLC	7,154.31
AIRTEMP, INC.	2,229.34
ALAN'S AUTOMOTIVE	925.03
ALERT-ALL CORP.	1,735.20
ALBERT ALEXANDRE	1,950.00
ALL STATES ASPHALT	943.71
RON ALLAIRE CONST., INC.	3,811.00
ANNA ALLARD	512.65
ALLEN UNIFORM	111.02
ALLEN'S DRILLING & BLASTING, INC.	3,714.75
CHAD ALLEN	1,371.20
EVERETT ALLEN	540.00
STEVEN ALLEN	1,016.00
ALLIANCE PRESS	415.35
ALLIED EQUIPMENT, LLC	2,404.74
ALTON-ROLLINSFORD, LLC	704.00
AMERICAN PLANNING ASSOCIATION	603.00
AMERICAN PUBLIC WORKS ASSOCIATION	190.00
AMERICAN SECURITY ALARM	1,194.00
AMERICAN STEEL & ALUMINUM, LLC	820.87
AMERICAN TEST CENTER, INC.	2,719.00
CRAIG ANDERSEN	988.20
SHIRA ANDERSEN	612.42
ANDY'S AUTO DETAILING	900.00
ANIMAL WELFARE SOCIETY, INC.	28,909.22
MARC FERRARO	1,260.67
APPLIED CONCEPTS, INC.	226.00
JARED ARCHAMBAULT	660.00
ARCHITECTURAL DESIGN CONSULTANTS, INC.	137.09
ARROW INTERNATIONAL	2,210.64
ARUNDEL FORD SALES	2,464.16
ASCAP	343.50
ASSOCIATION FOR FACILITIES	199.00
ASSOCIATION OF ENERGY ENGINEERS	195.00
ASTRO AUTOMOTIVE, INC.	419.00
ATLANTIC BROADBAND	40.82
ATLANTIC COMFORT SYSTEMS, INC.	1,048.29

MUNICIPAL VENDORS
JULY 1, 2017 - JUNE 30, 2018

ATLANTIC CONSTRUCTION FABRICS, INC.	54,340.10
ATLANTIC ENVIRONMENTAL CONTRACTORS, INC.	9,426.00
ATLANTIC PARTNERS EMS, INC.	270.00
ATLANTIC TACTICAL, INC.	3,653.88
AUBURN-LEWISTON AIRPORT	270.00
AUTOMOTIVE GARAGE TOOLS	3,221.48
AVENET, LLC	4,820.00
AXON ENTERPRISE, INC.	2,543.13
B-QUIP TEMPORARY FENCE, LLC	6,644.70
BAHR SALES	1,038.24
CYNTHIA BAILEY	420.00
BALLENGER AUTOMOBILE CO.	7,335.75
MICHAEL J. CORMIER	2,112.00
THE BANK OF NY MELLON TRUST CO.	5,457.85
BARK BROTHERS	2,455.00
BASIX AUTOMATION	3,240.00
BCR COMMUNICATIONS	1,883.20
BEACON ATHLETICS	421.80
DONALD BEADLE	150.00
BEAUREGARD EQUIPMENT, INC.	46.10
ROBERT P. BEAURIVAGE	271.00
BECC COMPANY, INC.	975.00
STEVEN R. BENOTTI	1,043.71
BERGERON PROTECTIVE CLOTHING, LLC	17,364.16
BERGKAMP, INC.	2,692.57
BERNSTEIN SHUR SAWYER & NELSON	134,999.47
BIG FISH FENCE SUPPLY, INC.	615.00
BIG GUY'S LANDSCAPING, INC.	14,393.28
BIG TEX TRAILER WORLD, INC.	2,999.00
BLACK BEAR AUTOMOTIVE	33.00
ADAM BLAIKIE & ASSOCIATES	169.23
BLAST PARTY RENTALS	842.50
MARCEL BLOUIN	3,000.00
BERNARD TAYLOR/BLUE NOTE BIG BAND	1,400.00
BLUE TARP CREDIT SERVICES	743.90
BLUEGLOBES, LLC	1,668.85
BODY ARMOR OUTLET, LLC	1,421.20
STEVEN BOLDUC	250.00
BOSAL FOAM & FIBER	168.80
BOSTON AND MAINE CORPORATION	600.00
BOSTON RED SOX	7,095.00
LINDSEY BOSTON	622.02
JACQUES BOUCHARD	307.00
BILL BOUGIE CONCRETE FINISHING	96,733.90
BOUND TREE MEDICAL, LLC	20,603.88
DANIEL BOURGOIN	1,340.00
GERARD BRADY	350.00
TROY BRALEY	540.00
STEPHEN BRENNICK	90.00
BRINDLEE MOUNTAIN FIRE APPARATUS, LLC	227,771.00
BROADCAST MUSIC, INC.	349.00
JASON BROOKS	540.00
ALAN BROWN ELECTRICAL	3,352.35
CHRISTOPHER BROWN	540.00

BSN SPORTS, INC.	1,153.98
STEVEN R. BUCK	1,061.16
RICHARD BUCKLIN	1,200.00
BUDGET DOCUMENT TECHNOLOGY	8,879.89
CHARLES BURNETT	373.94
GARY W. BURPEE	4,255.00
BUSINESS COMMUNICATIONS OF MAINE, LLC	450.00
CHARLES STARBIRD	25,000.00
CABANA'S AUTO BODY SHOP	2,008.76
DONALD CABANA	148.88
CAI TECHNOLOGIES	6,000.00
CALEB DEVELOPMENT CORP.	4,215.00
BRUCE SHUEY	3,841.00
CAMEROTA TRUCK PARTS	1,237.50
CAOQUETTE'S QUALITY APTS., LLC	579.00
CAPE ARUNDEL GOLF CLUB	6,000.00
CARE EXPRESS PRODUCTS, INC.	186.12
CARING UNLIMITED	383.00
CARLL-HEALD & BLACK FUNERAL HOME	10,535.00
SCOTT WILSON	750.00
HAZEN CARPENTER	500.00
F. R. CARROLL, INC.	12,277.23
CARROT TOP INDUSTRIES	131.94
WILLIAM H. CARTER	20.00
MARK CAVERNO	1,325.00
CBA LIGHTING & CONTROLS, INC.	3,223.22
CENTRAL FURNITURE	2,981.85
CENTRAL MAINE POWER COMPANY	357,931.96
CENTRAL MAINE PYROTECHNICS	12,000.00
CENTRAL STATE INDEMNITY	93.17
CENTRAL TIRE CO., INC.	20,790.68
CHAMPAGNE'S ENERGY, INC.	269.63
JASON CHAMPLIN	1,034.79
CHANDLER'S AUTOMOTIVE AND TOWING	150.00
CHAPPELL TRACTOR SALES, INC.	14,900.00
APRIL CHAPPELL	40.15
RANDY CHARLAND	112.50
PATRICIA CHASE	25.00
CHEMSEARCH	242.59
CALEB CHESSIE	58,533.00
CINTAS CORPORATION	18,186.12
CIVIL CONSULTANTS, INC.	290.00
LAURIE CLARKE	3,551.00
CLEAN HARBORS, INC.	150.00
CLEAN-O-RAMA	124.35
CLIFTON ADAMS	8,775.00
COASTAL ROAD REPAIR, LLC.	73,918.41
COASTAL TRUCK AND AUTO BODY	22,353.36
COASTLINE SECURITY MANAGEMENT, INC.	6,645.30
TIM COCHRANE	133.91
JAMIE COLE	78.00
KATHLEEN COLE	87.50
SAMANTHA COLE	37.79
THE COLLINGS FOUNDATION	5,000.00

MUNICIPAL VENDORS
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COLLISION FORENSIC SOLUTIONS	1,490.00
COLVIN'S, INC.	32,900.00
COMMERCIAL DIVERS, INC.	22,189.00
COMPUTER PROJECTS OF ILLINOIS	1,887.60
COMSTAR, LLC	32,395.31
CONCORANCE HEALTHCARE SOLUTIONS, LLC	9,833.34
CONDUENT BUSINESS SERVICES	5,700.00
THOMAS CONNOLLY	102.00
CONROY-TULLY WALKER FUNERAL HOMES	1,385.00
CONSOLIDATED COMMUNICATIONS	124,072.91
COOPER CROUSE-HINDS, LLC	472.05
COPY KAT'S	1,182.50
COSAIN GROUP, LLC	1,520.00
DANNY COTE	300.00
RONALD COTE	8,400.00
SUSAN COTE	287.96
PATRICK COTTER	102.00
JAMES COX	125.00
CPRC RECYCLING	1,702.96
CREDERE ASSOCIATES, LLC	8,009.49
CROSS INSURANCE - PORTLAND	1,688.00
PERCY CROSS	1,200.00
ALLEN CUDMORE	750.00
CUMBERLAND FARMS, INC.	169.53
CUMMINS NORTHEAST, LLC	5,858.95
STEPHANIE CURRY	917.50
CURTIS LAKE CHURCH	200.00
KEITH WALKER	16,145.00
CUSTOM COACH & LIMOUSINE	4,335.00
CUSTOM COMMUNICATIONS	35.00
CUSTOM TRUCK ONE SOURCE	2,411.35
STEPHEN CUTTER	560.00
ALEX CYR	11,500.00
CHRIS CYR	540.00
SUSAN T.J. CYR	5,250.00
D & G MACHINE PRODUCTS, INC.	13,360.00
DAVE PEARSALL	310.62
MARSHAL DAVIS	655.09
SUSAN & KEN DAVIS	500.00
DAYTON SAND & GRAVEL CO., INC.	389,207.72
DEAD RIVER COMPANY	57,306.01
DEB & DUKE MONONGRAMMERS, LLC	6,758.33
DEERING LUMBER, INC.	2,080.39
TIMOTHY DEHAVEN	642.00
DELL	33,827.94
DELL FINANCIAL SERVICES, LLC	24,053.88
ELIZABETH DELLA VALLE	419.78
ILENE DELOREY	4,500.00
DENNISON LUBRICANTS, INC.	4,694.07
DEPARTMENT OF PUBLIC SAFETY	751.50
BRIAN DESROCHERS	425.00
DENNIS DESROCHERS	80.94
ANDRE DESVERGNES	360.00
RODNEY DEYO	6,617.00

DIETZ ASSOCIATES, INC.	270.00
DIG SMART OF MAINE	2,287.50
KEVIN DIONNE	475.63
DIRIGO SLIPFORM	21,989.70
DISCOUNT SCHOOL SUPPLY	309.93
DJ'S MUNICIPAL SUPPLY, INC.	95.09
DLT SOLUTIONS, LLC	1,031.95
DNA LABS INTERNATIONAL	3,085.00
JOSEPH DOIRION	1,674.37
DON-RITE PLUMBING & HEATING	6,703.00
DOOR SERVICES, INC.	9,532.05
ROBERT DOWD	2,250.00
DOWN EAST TURF FARMS	4,205.00
DOWN MAINE VETERINARY CLINIC	840.64
DOWNEAST ENERGY	18,911.82
DP INSTALLATIONS, INC.	1,409.37
CHAD M. ALLEN	1,104.93
DRAKE INGLES MILARDO, INC.	600.00
DRUMMOND WOODSUM	29.00
DUNLAP BAGPIPE & DRUM BAND	1,000.00
DW EXCAVATION	32,720.00
MARK DYER	540.00
EAST COAST COMPACTOR CORP.	8,110.00
EAST COAST SERVICE CENTER	4,276.90
EASTERN FIRE PROTECTION	24,484.95
EASTERN INDUSTRIAL AUTOMATION	757.36
EASTERN MECHANICAL, INC.	5,306.08
EASTERN SALT COMPANY, INC.	352,224.81
EASTPOINT LASERS, LLC	191.50
EATON PEABODY CONSULTING GROUP, LLC	8,779.00
ECOMAINE	23,928.84
ECONOMIC DEVELOPMENT COUNCIL OF MAINE	125.00
EDISON PRESS	15,616.09
TIMOTHY EISENHAUR	989.00
ELECTION SYSTEMS & SOFTWARE, LLC	3,918.02
ELECTRIC LIGHT COMPANY, INC.	87,201.00
EMERGENCY MEDICAL CONSULTANTS	400.00
JAMES EMMONS	1,510.38
EMPLOYEE DATA FORMS	37.75
TREASURER, STATE OF MAINE	37,833.57
ENERGIZE ME, INC.	11,123.50
ENERGY MACHINERY, INC.	1,550.00
ENERGY MANAGEMENT COLLABORATIVE, LLC	403.18
ENSIO RESOURCES, INC.	840.00
ENSO, LLC	82,863.55
ESRI, INC.	4,700.00
ESTES OIL & PROPANE	274.00
EVENT LIGHTING CONCEPTS	1,100.00
EVOLUTION	15.32
EXACOM, INC.	7,600.00
FABRICISION	3,600.00
HOWARD P. FAIRFIELD, LLC	90,442.58
FAIRPOINT COMMUNICATIONS, INC.	9,277.77
FALL'S & WEBB OIL COMPANY	9,111.96

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FASTENAL COMPANY	5,438.28
FBI - LEEDA	4,050.00
SETH FIELD	6,836.00
NICOLE HOPKINS	113,491.96
FIRE ENGINEERING	65.00
KEVIN ROMANO	125.00
FIRST ADVANTAGE OCCUPATIONAL HEALTH	577.75
THE FLAG COMPANY, INC.	346.90
KEVIN PARKS	63.00
FLAGHOUSE	350.68
FLEMISH MASTER WEAVERS, INC.	69,606.40
JOHN FLEWELLING	870.00
PATRICK FLOOD	540.00
SCOTT FOISY	540.00
FORMAX	1,046.98
DANIEL FORTE	712.00
FOSTER & COMPANY, INC.	2,740.57
FREDERICK FOURNIER	20.00
FRANKLIN PAINT CO., INC.	13,735.82
FRED'S COFFEE CO.	480.00
JOHN FREDERICKS	12.70
WILLIAM JOHN FREER	1,402.75
FREIGHTLINER OF MAINE, INC	130.06
FRESH APPEARANCE CLEANING	2,260.00
MAHFUZ FULLI	1,570.00
FULLY INVOLVED, LLC	1,300.00
FUN EXPRESS	108.20
JONATHAN FURBISH	638.26
BARBARA GAGNE	540.00
MATTHEW GAGNE	738.22
GALETON, INC.	258.88
JANET GALLAHER	420.00
GALLS, LLC	4,220.55
GAMMA RAY DIGITAL, INC.	814.60
CHRISTOPHER GAY	102.00
JEFF GEAUMONT	224.00
GENERAL CODE PUBLISHERS	14,276.69
GENERAL CONCRETE CUTTING SERVICES, INC.	585.00
GENERAL LINEN SERVICE, INC.	8,449.36
GENEST CONCRETE WORKS, INC.	3,830.21
GENEST PRECAST	49,138.09
DAVID GILCHREST II	66.49
R. W. GILLESPIE & ASSOCIATES, INC.	20,543.86
GIS MAPPING & ANALYSIS	28,685.00
GIS PLANNING	8,000.00
GLENDALE PARADE STORE, LLC	376.50
JIM GODBOUT PLUMBING & HEATING, INC.	3,074.52
PAUL GOLDSMITH	540.00
LOUIS B. GOODALL MEMORIAL LIBRARY	397,175.00
MELTON GOODWIN	100.00
MICHAEL GORDON	1,690.00
GORHAM COUNTRY CLUB	300.00
GORHAM LEASING GROUP	133,196.43
GORHAM SAND & GRAVEL, INC.	37,471.84

TIMOTHY CHENEY	26,879.00
ALAN GRADY	13.50
GRAINGER	13,252.61
GRAMMAR PROPERTY MAINTENANCE	400.00
GRANICUS	5,280.00
GRANITE FORD	2,002.68
GREEN THUMB FARMS	4,070.00
GEORGE GREENE	21.00
KEVON GREENIDGE	97.74
GREENWOOD EMERGENCY VEHICLES, INC.	1,389.48
GRONDIN TOWING & RECOVERY	150.00
GUARDIAN TRACKING, LLC	1,562.00
GUILLEMETTE BROS.	60,436.30
GUILLEMETTE'S FLOORING	4,332.50
DANIEL J. GUILLEMETTE	6,000.00
GZA GEOENVIRONMENTAL, INC.	48,846.70
HALE TRAILER BRAKE & WHEEL	5,083.18
ERICA HALEY	420.00
RANDY HALL	47.56
ROGER HALL	20.00
JASON HAM	167.91
HANDYMAN EQUIPMENT RENTAL CO., INC.	30.00
HANGAR 14 SOLUTIONS, LLC	2,160.00
HANNAFORD IN-STORE CHARGES	2,914.20
HANNAFORD	2,049.49
JENNIFER HANSON	607.02
HARDWARE CONSULTANTS	1,740.00
HARRIS COMPUTER SYSTEMS	6,809.04
HARRISON SHRADER ENTERPRISES, LLC	3,960.88
HARTFORD EQUIPMENT, INC.	23,508.79
HARTFORD LIFE INSURANCE COMPANY	432.00
ANITA HARTFORD	25.00
LORI HEGARTY	275.00
JASON HENDRICKSON	505.02
BONNIE HEPTIG	6,507.00
HEWS COMPANY	1,099.86
HI-WAY SAFETY SYSTEMS, INC.	15,110.14
HIGH TECH FIRE PROTECTION	374.00
MATTHEW HILL	182.00
DEREK HOCKENBERRY	420.00
K. BLAIR HODGE	540.00
IAN HOUSEAL	63.44
SARAH HOWE	859.00
HUB INTERNATIONAL NEW ENGLAND	35,032.50
THOMAS HUOTT	850.00
HUSSON UNIVERSITY	6,623.79
FRANCES HUSSON	5.70
HYDRAULIC HOSE & ASSEMBLIES, INC.	7,643.76
IAAO	190.00
IAAO, MAINE CHAPTER	70.00
IMAGE TREND, INC.	175.00
INDUSTRIAL PROTECTION SERVICES	634.00
INFORME	21.00
INFORMER SYSTEMS, LLC	4,017.60

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INNOVATIVE SURFACE SOLUTIONS	3,798.10
INTERNATIONAL ASSOC. FOR PROPERTY AND EVIDENCE, INC.	100.00
INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE	150.00
INTERNATIONAL ASSOCIATION OF FIRE CHIEFS	523.00
INTERNATIONAL ASSOCIATION OF ARSON INVESTIGATORS	140.00
INTERNATIONAL CODE COUNCIL, INC.	482.20
INTERNATIONAL PUBLIC MANAGEMENT	392.85
INTERSTATE ARMS CORP.	16,137.00
INTERSTATE BATTERIES NORTHERN NEW ENGLAND	3,925.57
INTERSTATE FIRE PROTECTION	777.00
RICHARD JACKSON	662.18
JEMS	19.99
JERRY'S MARKET	74.58
JIM'S ALIGNMENT SERVICE	1,604.10
JOHN F. KENNEDY REALTY TRUST	8,558.36
MATHEW JOHNS	540.00
JOHNSON CONTROLS FIRE PROTECTION	1,756.71
MICHAEL JOHNSON	2,025.00
JONATHAN D. MORRILL	54,000.00
JONES & FULLER REPORTING, INC.	354.25
MATTHEW JONES	1,200.00
JORDAN EQUIPMENT COMPANY	24,008.05
JOSEPH JOURDAIN	540.00
JOURNAL TRIBUNE	14,754.32
JUSTICE PLANNING & MANAGEMENT ASSOC.	2,460.00
KATELYN GUILLEMETTE	360.00
KAMCO SUPPLY CORP.	1,171.00
KATAHDIN ANALYTICAL SERVICES	295.00
KEELEY CRANE SERVICE	2,000.00
KAITLYN KELLEY	535.82
KEYSTONE LEASING	16,762.42
MAUREEN KILLAY	270.56
KIMTEK CORPORATION	9,750.00
CHAD KIRK	420.00
KNOX AUTO BODY	7,866.62
KNOX COMPANY	3,074.00
KORA SHRINE MOPED PARADE UNIT	500.00
MICHAEL LABBE	400.00
LAKESIDE SPORT & MARINE	150.00
LAMONT HANLEY ASSOCIATES	595.60
DON LAMONTAGNE	20.00
MARK LANGLAIS	200.00
JAYME LAPPIN	89.91
LAUNDERITE CLEANERS	3,363.00
LAWSON PRODUCTS, INC.	6,853.65
LEAF	7,594.71
GLORIA LABEL	80.00
WENDY LABEL	1,500.00
NANCY LEBRUN	72.34
JOSEPH LECLAIR	500.00
LEGAL SERVICE FOR THE ELDERLY, INC.	45.00
TRACY LEVANGIE	11.45
ANDREW LEVENTIS	277.80
LEVESQUE'S EXCAVATION	37,494.00

LIBERTY MUTUAL INSURANCE	2,959.33
LINCOLN PRESS CORPORATION	1,880.00
LITERACY VOLUNTEERS OF GREATER SANFORD	6,000.00
LODGE AT KENNEBUNK	530.13
ERIC LOGAN	20.00
J.G. LORD EXCAVATION, LLC	50,000.00
HOLLAND LOW	100.00
LOWE'S	3,144.26
MACPAGE	27,980.00
VIRGINIA MAGGIO	199.05
AMY MEURRENS	3,675.00
MAILFINANCE	2,435.64
MAINE ANIMAL CONTROL ASSOCIATION	85.00
MAINE ASSOC. OF ASSESSING OFFICERS	239.00
MAINE ASSOCIATION OF LOCAL EMERGENCY MANAGERS	25.00
MAINE ASSOCIATION OF PLANNERS	50.00
MAINE ASSOC. OF AREA AGENCIES ON AGING	40.00
MAINE ATTRACTION WATERSKI TEAM	1,600.00
MAINE AVIATION BUSINESS ASSOCIATION	250.00
MAINE BEACHES ASSOCIATION	300.00
MAINE CHIEFS OF POLICE ASSOC.	445.00
MAINE COMMERCIAL TIRE	5,320.80
MAINE COMMUNITY HEALTH	403.88
MAINE FIRE CHIEFS' ASSOCIATION	364.00
MAINE GOVERNMENT FINANCE OFFICERS ASSOCIATION	70.00
MAINE MOTOR TRANSPORT ASSOC., INC.	25.00
MAINE MUNICIPAL ASSOCIATION	758,905.48
MAINE MUNICIPAL HEALTH TRUST	2,300,440.67
MAINE PERS	1,209,036.64
MAINE REVENUE SERVICES	200.00
TREASURER, STATE OF MAINE	170.00
MAINE STATE WEEKEND	140.00
MAINE TECHNICAL SOURCE	65.49
MAINE TODAY MEDIA	2,248.19
MAINE TOURISM ASSOCIATION	27,051.25
MAINE TOWN & CITY CLERK'S ASSOC.	270.00
MAINE TOWN & CITY MANAGEMENT ASSOC.	1,042.78
MAINE TURNPIKE AUTHORITY	3,251.96
MAINE VETERINARY MEDICAL CENTER	250.00
MAINE WELFARE DIRECTORS ASSOC.	105.00
MAINLY TICKS	800.00
MARC MOTORS, INC.	147.48
MARDEN'S, INC.	870.35
MARSHALL & SWIFT/BOECKH, LLC	984.15
DAN MARTINEAU	102.00
MAS HANGARS, LLC	2,880.00
LAUREN MASELLAS	645.49
W.B. MASON COMPANY, INC.	3,241.65
MASTERMAN'S, LLP	3,122.14
MATHESON TRI-GAS, INC.	94.00
JOLEEN MAYNARD	420.00
MB TRACTOR & EQUIPMENT	360.60
MBOIA	110.00
MILTON MCCABE	500.00

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KEVIN MCKEON	113.30
MEM PROPERTIES	584.00
SAMUEL MERRITT	578.00
MESSER TRUCK EQUIPMENT	239.40
DONALD METAYER	1,580.00
METROCAST CABLEVISION	208.18
JACK MEYER	40.00
FREDERICK L. MICHAUD	15.00
MICK BODYWORKS & TRUCK REPAIR, INC.	19,924.65
MICHAEL V. MORIN	5,064.10
AMY MILAM	607.02
DEBORAH MILES	1,215.00
KENDALL MILLS	298.47
MINUTEMAN TRUCKS, INC.	2,136.40
MITCHELL REPAIR INFO COMPANY, LLC	3,540.00
KENNETH MITCHELL	600.00
MLGHRA	230.00
MMTCTA	90.00
MOFFETT TURF EQUIPMENT	844.15
MOODY'S COLLISION CENTER-SANFORD	5,715.73
MOORE MEDICAL, LLC	830.91
MORIN STEEL, INC.	596.60
MORIN'S MOTOR SPORTS	183.00
HERBERT MORIN	50.00
MORNING DEW & YARD TIME, INC.	14,769.83
JOHN MOULTON	102.00
MRPA	9,945.50
MSDS SOURCE	1,736.00
MTE TURF EQUIPMENT SOLUTIONS, INC.	1,653.55
EDDIE MURPHY	721.31
CHERI MURRAY	245.00
MYBACKYARDICERINK.COM, LLC	36,500.00
MYRECDEPT.COM	3,575.00
LORI NADEAU PER. REP.	1,800.00
NAPA AUTO PARTS	35,258.40
NASSON COMMUNITY CENTER	13,970.00
NASSON HEALTH CARE	42,960.16
NATIONAL ACADEMY OF AMBULANCE CODING, INC.	310.00
NATIONAL ASSOCIATION OF SCHOOL RESOURCE OFFICERS, INC.	40.00
NATIONAL FIRE PROTECTION ASSOC.	2,450.00
NATIONAL PEN COMPANY	350.90
NATIONAL WRECKER, INC.	400.00
NAVAL SURFACE WARFARE CENTER	1,200.00
ROGER NEIHART	3,368.00
NEOFUNDS BY NEOPOST	12,000.00
NET TRANSCRIPTS	556.12
ERIC NEUBERT	234.99
JULIE NEUDECKER	100.00
NEW ENGLAND ASSOCIATION OF CHIEFS OF POLICE	60.00
NEW ENGLAND BARRICADE	1,303.25
NEW ENGLAND CRANE, INC.	1,091.00
NEW ENGLAND FOOLS, INC.	120.00
NEW ENGLAND KENWORTH	128.40
NEW ENGLAND STATE POLICE	150.00

NEW ENGLAND TRAFFIC CONTROL SERVICES, INC.	3,822.00
NEW ENGLAND TRUCK TIRE CENTERS, INC.	3,580.76
NEW PERCEPTIONS, INC.	1,600.00
JAMES NIMON	2,111.88
NORMAND ELECTRIC, INC.	16,519.20
NORTH AMERICAN EQUIPMENT UPFITTERS	885.20
NORTH COAST SERVICES, LLC	2,226.38
NORTH COUNTRY TRACTOR, INC.	6,599.14
NORTHEAST ELECTRICAL DISTRIBUTORS	3,543.83
NORTHEAST EMERGENCY APPARATUS, LLC	24,679.52
NORTHEAST NURSERY, INC.	11,103.82
NORTHEAST RECORD RETENTION, LLC	522.40
NORTHEAST TIMETRAK SYSTEMS	2,634.00
NORTHERN NEW ENGLAND CHAPTER OF SWANA	300.00
NORTRAX, INC.	1,120.44
O'BRIEN & SONS, INC.	365.00
O'CONNOR MOTOR COMPANY	29,618.30
O'DONAL'S NURSERY, LLC	810.27
O'REILLY AUTO PARTS	3,712.85
O2X	6,000.00
OAKWOODS LUMBER, INC.	515.01
TOWN OF OLD ORCHARD BEACH	64,160.21
ON TARGET LOCATING SERVICES	1,775.12
OPEN SESAME, INC.	3,711.70
OSHKOSH CAPITAL	37,326.18
OTELCO	25,588.68
OTIS ELEVATOR COMPANY	7,472.03
STEVE OUELLETTE	75.98
OZONE SAVERS	6,870.00
P & E SUPPLY CORP.	204.24
PAGE ELECTRIC	3,186.43
PALMER SPRING COMPANY	8,047.21
JOHN PAQUETTE	1,800.00
PARK PLACE, LLC	213.00
KORY PARKER	105.00
KAYLA PATENAUDE	102.00
PATRIOT PLACE	1,310.00
PATRIOT'S SUBARU	72.11
PCM SALES, INC.	4,222.78
HEATHER PELLETIER	505.02
NANCY PENDEXTER	139.52
PEPIN PRECAST, INC.	1,008.60
DAVID & DENISE PEPIN ENTERPRISES, LLC	12,413.50
R. PEPIN & SONS, INC.	2,018.14
PERCY'S TIRE & AUTO REPAIR	10,205.13
PERMA-LINE CORPORATION OF N.E.	16,938.35
WILLIAM PERRY	24,136.13
PERSHING, LLC	5,450.00
J.P. PEST SERVICES, INC.	653.00
PETIT LANDSCAPING, INC.	42,690.88
ALBERT PHILLIPS	445.02
SHARON PHILLIPS	440.38
PIERCE MANUFACTURING, INC.	226,365.00
PIKE INDUSTRIES, INC.	422,106.10

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PINE STATE ELEVATOR COMPANY	3,501.42
PINE TREE WASTE	1,045,516.41
PITNEY BOWES	720.00
PITNEY BOWES PURCHASE POWER	2,374.73
CHARLES A. PLANTE & SONS	135,460.00
PNC EQUIPMENT FINANCE, LLC	95,642.25
MARIE POISSANT	650.00
PORT CITY MECHANICAL	3,517.97
PORTLAND GLASS	3,101.27
PORTLAND PUMP	300.00
PORTSMOUTH SIGN CO.	19,440.00
POW'R POINT GENERATOR POWER SYSTEMS	77.32
POWER PRODUCTS SYSTEMS, LLC	504.52
POWERPLAN	1,064.38
PRC INDUSTRIAL SUPPLY, INC.	1,835.62
PRIORITY CAPITAL PARTNERS, LLC	24,564.76
PROGRESSIVE	472.67
FRED PRYOR SEMINARS	159.00
PUBLIC ENGINES, INC.	1,500.00
JAMES PUNSKY	3,750.00
QUEST DIAGNOSTICS	435.60
QUIMBY PROPERTIES, LLC	895.00
QUIRK AUTO GROUP	235.05
R & R OIL, INC.	894.70
ERIK RAE	2,451.80
RAITTS SIGN & DESIGNS, INC.	1,894.87
RANKIN TOWING AND RECOVERY, LLC	360.00
RAY'S SMALL ENGINE'S	333.61
ANDREW RAYMOND	540.00
READY REFRESH	114.50
REAL ESTATE HOLDINGS, LLC	84.79
RED'S SHOE BARN, INC.	3,896.25
CHRISTIAN REED	420.00
RELIANCE EQUIPMENT	25,240.77
R.H. RENY, INC.	2,690.55
RICHARDS REFRIGERATION AND ELECTRICAL, INC.	827.12
THE RIDGE ANIMAL HOSPITAL	312.07
RIDGELINE EXTERIORS	5,350.00
JOE RIDLEY	12.00
RILEIGHS OUTDOOR DECOR	5,178.39
RIVERSIDE CEMETERY ASSOCIATION	33,105.00
ROCHESTER FORD	1,735.00
JULIE ROGERS	210.00
MARY ALLISON ROGERS	516.83
NICHOLAS ROUX	1,125.00
ROWE FORD SALES, INC.	18,585.79
RUBB, INC.	11,854.98
S & S WORLDWIDE, INC.	739.11
S.W. COLE ENGINEERING, INC.	2,840.10
SAFETY EQUIPPED, INC.	2,100.00
SAGE SOLUTIONS MARKETING	5,208.66
DAVID SALVATORE	500.00
SANFORD FAMILY EYECARE	161.19
SANFORD FOOD PANTRY	4,146.00

SANFORD HEATING OIL	305.90
SANFORD HIGH SCHOOL	261.43
SANFORD HOUSING AUTHORITY	1,882.00
CARD CENTER	40,675.46
SANFORD INSTITUTION FOR SAVINGS	21,115.39
SANFORD MILL REDEVELOPMENT, LP	61,077.33
SANFORD POLICE DEPARTMENT	13,875.00
SANFORD RADIATOR	1,814.82
SANFORD SCHOOL DEPARTMENT	443.17
SANFORD SEWERAGE DISTRICT	14,953.34
SANFORD SOUND	154.99
SANFORD TIRE AND BRAKE, LLC	5,260.44
SANFORD WATER DISTRICT	681,978.50
CITY OF SANFORD	162,546.15
SANFORD-SPRINGVALE CHAMBER OF COMMERCE	10,274.50
SANFORD-SPRINGVALE CALL FIRE FIGHTERS, INC.	3,000.00
SANFORD-SPRINGVALE HISTORICAL COMMITTEE	6,371.77
SANTANDER BANK, N.A.	41,531.18
WILLIAM A. SAWYER CONSULTING, INC.	500.00
THOMAS SAYRE	572.00
R. H. SCALES CO., INC.	23.96
SCHOOL SPECIALTY/CLASSROOM DIRECT	319.22
SEA CREST BEACH HOTEL	125.52
SEACOAST BUSINESS MACHINES	13,181.99
SEACOAST CHIEF FIRE OFFICERS	210.00
SEACOAST FIRST AID & SAFETY	822.80
SEACOAST HARDWOOD	144.80
SEACOAST MEDIA GROUP	10,652.48
SEACOAST SHIPYARD ASSOCIATION	50.00
SEBAGO TECHNICS, INC.	30,929.13
SECRETARY OF STATE	3,075.00
SELECT ADVANTAGE	250.00
SERVPRO OF BIDDEFORD-SACO	15,654.20
SEVEE & MAHER ENGINEERS, INC.	30,796.40
LAURIE SEVERANCE	650.00
CATHY SEVIGNY	50.00
SHAIN'S OF MAINE	319.97
TOWN OF SHAPLEIGH	3,824.04
ROBERT SHAROOD	650.00
SHAW BROTHERS CONSTRUCTION, INC.	3,272.00
SHAW'S HARDWARE, INC.	5,688.66
PAUL SHAW	540.00
SHAWNEE PEAK	1,908.00
SHIRLEY SHEESLEY	16.00
CHESTER SHELDON	1,690.00
SHERWIN WILLIAMS	10,801.18
ANDREW SIMMONS	540.00
JEFFREY A. SIMPSON, INC.	21,996.85
PAULA SIMPSON	282.86
SIRCHIE FINGER PRINT LABORATORIES	215.29
SITE ONE LANDSCAPE SUPPLY	4,733.99
SKID STEER SERVICES, LLC	3,700.00
GEORGE SLEEPER	8,468.00
ERIC SMALL	1,276.61

MUNICIPAL VENDORS
JULY 1, 2017 - JUNE 30, 2018

SMHC WORKWELL	9,132.30
ALAN SMITH	40.00
BETTE MARIE SMITH	442.77
CHRISTOPHER R. SMITH	76.84
EARL SMITH	299.90
FRED SMITH	77.15
SOUNDOFF SIGNAL	7,000.00
SOUTHERN MAINE AGENCY ON AGING	1,400.00
SOUTHERN MAINE AVIATION, LLC	351.49
SOUTHERN MAINE CABLING	276.00
SOUTHERN MAINE COMMUNICATIONS	161,336.30
SOUTHERN MAINE COMMUNITY COLLEGE	2,368.30
SOUTHERN MAINE DISTRICT 1 TRAINING	750.00
SOUTHERN MAINE FINANCE AGENCY	5,064.00
SOUTHERN MAINE HEALTH CARE	2,315.47
SOUTHERN MAINE PLANNING & DEVELOPMENT COMMISSION	29,882.12
SOUTHERN MAINE SEWER AND DRAIN	360.00
SOUTHERN MAINE SNO-GOERS	3,296.76
SOUTHERN NEW HAMPSHIRE UNIVERSITY	3,117.45
SOUTHWORTH-MILTON, INC.	27,905.52
SPECIALTY VEHICLES, INC.	237,583.00
SPILLER'S	82.29
SPORTS FIELDS, INC.	235.00
SPORTS SCAPES UNLIMITED	4,000.00
SPRINGVALE HARDWARE CO., INC.	3,819.94
SPRINGVALE NURSERIES	3,467.10
SPRINGVALE PUBLIC LIBRARY	164,800.00
SPRUCE LANE INVESTMENTS	1,005.00
SRP PROPERTIES, LLC	1,255.00
ROBERT G. REDFERN	495.00
ST. GERMAIN COLLINS	1,950.00
ST. IGNATIUS APARTMENTS	673.00
ST. IGNATIUS, LP	35,732.03
MICHAEL ST. PETER	681.82
ST. THERESE OF LISIEUX	200.00
ARLENE STACKPOLE	10.00
STANTEC CONSULTING SERVICES, INC.	165,124.61
DANIEL STAPLES	26.79
STATE INDUSTRIAL PRODUCTS	5,010.16
STATE OF NH - DMV	15.00
STEVE LAFRANCE	856.50
PETER AND CHERYL STEVENS	238.00
H.A. STONE & SON, INC.	9,617.10
STONE ROAD SEPTIC, INC.	7,508.08
STOP & GO PORTABLE TOILET SERV.	4,340.00
LARRY W. STRAFFIN	137.95
STRYKER MEDICAL CORPORATION	373.29
STS CONSTRUCTION	18,695.00
STUDENT TRANSPORTATION OF AMERICA	11,477.98
JASON BLUCK	820.00
SULLIVAN TIRE	7,799.58
SUNDAY RIVER SKI RESORT	194.74
ROSHNI, LLC	5,261.61
SUPERIOR CRUSHING, INC.	76,365.10

SYSCO OF NORTHERN NEW ENGLAND	975.20
T & D CUSTOM SIGNS	1,865.00
TACTRON, INC.	80.97
TARGET SOLUTIONS LEARNING, LLC	2,697.75
TAYLOR RENTAL CENTER	1,307.15
MIRANDA TAYLOR	102.00
TCM BANK	104,820.37
MARK F. TECENO	1,050.00
TED BERRY COMPANY, INC.	8,000.00
SARAH THEBERGE	1,610.00
LELAND THERIAULT	3,200.00
THOMSON WEST PAYMENT CENTER	3,649.56
ROBIN THORNE	50.00
MICHAEL THORNTON	1,435.32
THYNG PAVING, LLC	34,257.50
OWEN THYNG & SONS MASONRY, LLC	12,380.00
TILSON TECHNOLOGY MANAGEMENT	151,749.13
TILTON-NORTHFIELD PROFESSIONAL FIREFIGHTERS	450.00
TMDE CALIBRATION LAB, INC.	780.00
TOM'S OF MAINE, INC.	274.25
TOP IT OFF OIL, INC.	299.90
TOWERWALL, INC.	15,657.03
TOWN HALL STREAMS, LLC	1,800.00
TPD CONSTRUCTION CO.	165,541.34
TRACTOR SUPPLY CREDIT PLAN	1,183.94
TRAFTON SENIOR CITIZEN CENTER	10,000.00
TRANE U.S., INC.	2,076.66
TREASURER, CITY OF SANFORD	773,026.85
TREASURER, COUNTY OF YORK	831,591.16
TREASURER, STATE OF MAINE	648,957.84
TRICOR EMPLOYMENT SCREENING	138.00
TRITECH SOFTWARE SYSTEMS	25,420.00
TURF PRODUCTS	2,320.32
TWIN CITY RADIATOR, ALTERNATOR & AXLE, INC.	289.95
MATTHEW GARDNER	215.00
TY'S JUNK REMOVAL & PROPERTY MAINTENANCE	200.00
TYLER TECHNOLOGIES, INC.	74,951.47
ULINE	2,591.43
ULTIMATE TRAINING MUNITIONS, INC.	1,612.06
ULTIPLAY PARKS & PLAYGROUNDS, INC.	4,592.79
UNITED HEALTHCARE INSURANCE CO.	116.91
UNITED TRAINING CENTER	7,065.00
UNITIL	2,423.43
UNIVERSITY OF MAINE	552.00
UNIVERSITY OF MAINE AT AUGUSTA	2,612.55
UNIVERSITY OF NEW ENGLAND	90.00
UNIVERSITY OF NH	478.00
URBAN TREE SERVICE	2,500.00
US BANK CORPORATE TRUST BOSTON	617,177.33
DARCY VALIDO	605.39
VANASSE HANGEN BRUSTLIN, INC.	42,102.59
VAST DATA CONCEPTS, LLC	874.20
VERIZON WIRELESS	32,002.55
VETERANS MEMORIAL COMMITTEE	3,000.00

MUNICIPAL VENDORS
JULY 1, 2017 - JUNE 30, 2018

VILLAGE GREEN, LLP	8,391.92
STEVEN VINCENT	90.00
VIP TOUR & CHARTER BUS CO.	3,550.00
VISION GOVERNMENT SOLUTIONS, INC.	41,343.59
VICTORIA BOURRET	1,200.00
WABAN PROJECTS, INC.	683.39
WAGE WORKS, INC.	9,500.00
JASON WAGNER	715.00
JAMES WALKE	406.58
SCOTT WALLINGFORD	19,200.00
WALMART COMMUNITY/GECRB	1,122.22
WARREN'S OFFICE SUPPLIES	41,290.68
WASTEQUIP, LLC	10,750.00
WATCHGUARD VIDEO	11,600.00
ADAM WATSON	288.37
KEVIN WAY	660.00
WEIRS MOTOR SALES, INC.	144.00
MEGAN WELCH	592.63
WELLS FARGO FINANCIAL LEASING	17,074.95
WELLS NATIONAL ESTUARINE RESEARCH RESERVE	640.00
MICHAEL WENTZELL	847.00
WESTVIEW PARTNERS, LLC	875.00
WEX BANK	208,480.88
WICKLANDER-ZULAWSKI & ASSOCIATES, INC.	670.00
WILLIAM ST., LLC	2,475.00
WILLIAMS BROTHERS	1,053.70
BENJAMIN WILLIAMS	690.00
TRACEY WILLIAMS	100.00
WILNER-GREENE ASSOCIATES, INC.	192.13
WINDHAM WEAPONRY	374.20
WIREPRO, INC.	3,727.50
WITMER PUBLIC SAFETY GROUP, INC.	1,582.18
JEANNIE WOOD	200.28
Y C T & C C A	15.00
YANKEE FORD	78,573.00
YORK COUNTY CHIEFS' SCHOOL	450.00
YORK COUNTY COMMUNITY ACTION CORP.	3,677.00
YORK COUNTY COMMUNITY ACTION TRANSPORTATION	16,057.00
YORK COUNTY COMMUNITY COLLEGE	65.00
YORK COUNTY REGISTRY OF DEEDS	8,503.00
YORK COUNTY SHELTERS, INC.	3,913.00
YORK COUNTY SHERIFF'S OFFICE	21.55
YORK COUNTY SOIL & WATER	25,336.82
YORK'S WILD KINGDOM	4,308.00
YRL GROUP	600.00
ZIPPY COPY-PRINT CENTER	224.25
ZOLL MEDICAL CORPORATION	40,359.83

City of Sanford Employee Earnings

City of Sanford
Employee Earnings History
 July 1, 2017 - June 30, 2018

ADAMS, COLLEEN	\$75,725.50	COLE, JAMIE	\$53,014.97
ADAMS, JEANNE	\$3,999.54	COLE, KATHLEEN	\$9,212.36
ALLARD, ANNA	\$56,320.72	COLE, SAMANTHA	\$66,024.04
ALLEN, CHAD	\$101,758.89	COLEMAN, MORGAN	\$2,664.00
ALLEN, EVERETT	\$72,080.59	CONNOLLY, THOMAS	\$101,899.90
AMES, KELLI	\$1,321.75	COTE, DANNY	\$48,602.88
AMES, KRISTINA	\$60.00	COTE, KOBEIGH-LYN	\$531.00
ANDERSEN, CRAIG	\$130,446.03	COTE, RONALD	\$350.00
ANDERSEN, SHIRA	\$63,236.37	COTE, SUSAN	\$64,074.24
ARCHAMBAULT, JARED	\$74,144.74	COTE, THOMAS	\$5,000.04
AUGER, ALYSSA	\$1,669.75	COTTER, PATRICK	\$58,553.72
BAILEY, CYNTHIA	\$66,562.67	CUDMORE, ALLEN	\$50,813.85
BEARSE, JACKLYN	\$1,211.25	CUNNINGHAM, MARC	\$756.00
BEAUCHESNE, ABBIGAYLE	\$5,381.50	CUTTER, STEPHEN	\$80,772.46
BEDARD, WAYNE	\$33,310.87	CYR, CHRISTOPHER	\$66,682.71
BEECHER, ERIC	\$113,257.67	DANEY, MATTHEW	\$35,315.70
BEGIN, EMILY	\$3,225.39	DAVIS, MARSHAL	\$73,440.54
BELANGER, DANIEL	\$1,685.50	DAVIS, RAYMOND	\$56,826.57
BENOTTI, STEVEN	\$95,788.15	DEBOTH, HALEY	\$1,305.00
BERTHIAUME, HENRY	\$382.50	DEBOTH, KOREY	\$2,286.38
BERTHIAUME, JEAN	\$459.00	DEHAVEN, TIMOTHY	\$98,458.15
BLACK, LORI ANN	\$411.00	DELLA VALLE, ELIZABETH	\$86,977.14
BLACK, SANDRA	\$2,191.50	DEROCHE, ROGER	\$17,355.00
BLOOD, MARY	\$330.00	DESROCHERS, BRIAN	\$60,536.96
BLOUIN, ABAIGAL	\$1,700.25	DODSON SANDRA	\$332.50
BLOUIN, MARCEL	\$75,073.25	DUBOIS, PAUL	\$68,311.73
BODGE, PHILIP	\$1,912.50	DUNCAN, MITCHELL	\$3,008.75
BOGARD, JACK	\$1,796.25	DYER, MARK	\$84,654.45
BOND, CALVERT	\$18,654.37	EARLE, RICHARD	\$1,867.50
BOSTON, LINDSEY	\$50,381.68	ELDRIDGE, DAVID	\$3,549.00
BOTTING, WILLIAM	\$93,781.19	EMMONS, DWIGHT	\$101,192.15
BOURQUE, DALE	\$65,707.49	EMMONS, JAMES	\$10,543.16
BOWELS, DAVID	\$385.00	FALL, EARL	\$2,343.32
BRALEY, TROY	\$108,379.45	FARNHAM, DEBORAH	\$2,726.75
BRENNICK, STEPHEN	\$55,009.02	FEENEY, ABRAM	\$7,097.60
BROOKS, JASON	\$59,731.62	FITZGERALD, LAURA	\$949.50
BROWN, CHRISTOPHER	\$55,744.22	FLAYHAN, MELISSA	\$86,117.07
BROWN, TALLYN	\$63.00	FLEWELLING, JOHN	\$66,638.26
BUCK, STEVEN	\$124,403.85	FLOOD, PATRICK	\$68,163.71
BUCKLIN, BARBARA	\$46,409.52	FOISY, SCOTT	\$67,139.85
BUCKLIN, RICHARD	\$68,248.84	FORTIER, ARLINE	\$130.00
BURBANK, ALIX	\$36,543.22	FURBISH, JONATHAN	\$44,113.68
BURNETT, CHARLES	\$15,300.11	GAGNE, BARBARA	\$89,848.63
BUTLER, PAULINE	\$150.00	GAGNE, DONALD	\$2,223.24
CABANA, DONALD	\$54,057.20	GAGNE, MATTHEW	\$75,997.36
CABANA, RONALD	\$23,573.00	GAGNON, ARMAND	\$63,779.64
CALNAN, CHRISTOPHER	\$49,691.52	GAGNON, BENJAMIN	\$3,087.00
CAMIRE, KATHERINE	\$2,115.00	GALLAHER, JANET	\$88,861.92
CAMIRE, ZACHARY	\$3,493.26	GALLANT, JOHN	\$6,833.04
CARON, DANIEL	\$2,114.37	GARVIN, JOHN	\$2,430.00
CASSERLY, MICHAEL	\$65,344.88	GAUDREAU, RYAN	\$52,713.09
CHAMPLIN, CAMRYN	\$1,074.50	GAY, CHRISTOPHER	\$51,777.12
CHAMPLIN, JASON	\$95,761.76	GAY, GERALD	\$70,150.36
CHAMPLIN, LOGAN	\$2,210.75	GEAUMONT, JEFFREY	\$57,112.07
CHAMPLIN, RONNI	\$102,070.50	GENEREUX, STEVEN	\$11,684.39
CHAPDELAINE, SAMUEL	\$1,973.25	GERRISH, JANE	\$360.50
CHAPPELL, APRIL	\$39,528.93	GILBERT, JAMES	\$46,762.66
CHARLAND, RANDY	\$23,178.91	GILCHREST, DAVID	\$14,561.25
CHASE, SCOTT	\$64,840.52	GILMAN, THOMAS	\$46,979.23
CHENEY, ERIC	\$52,197.22	GIROUX, JORDAN	\$1,743.75
CHRETIEN, ERYN	\$1,647.76	GOLDSMITH, PAUL	\$62,627.38
CLARKE, EMILY	\$5,024.50	GOODWIN, HAILEY	\$1,947.75
CLARKE, JARRETT	\$67,049.22	GOODWIN, JAMIE	\$63,522.21
COCKBURN, EDWARD	\$3,701.58	GOODWIN, KAYLA	\$1,604.25

GOODWIN, MARISSA	\$1,545.75	LEVESQUE, TODD	\$75,624.44
GOODWIN, MEGHAN	\$2,665.50	LEWIS, AMAYA	\$1,606.50
GORDON, MICHAEL	\$64,574.52	LITTLEFIELD, CONSTANCE	\$370.00
GORE, BENJAMIN	\$57,112.23	LITTLEFIELD, HERBERT	\$10,187.50
GOUIN, DEVIN	\$15,370.89	LIZOTTE, SCOTT	\$79,194.79
GOUIN, ETHAN	\$2,979.00	LORD, SHERRY	\$64,165.13
GOULD, KATHERINE	\$2,133.75	LYNCH, KEILLY	\$2,232.00
GRADY, ALAN	\$25,951.77	MACDONALD, MARIAN	\$401.50
GRAY, KATELYN	\$2,870.00	MAGGIO, VIRGINIA	\$54,822.86
GREAVES, PATRICIA	\$347.50	MARLEY, DUSTIN	\$50,121.80
GREENLEAF, ABBY	\$2,548.75	MARQUEZ, VALIANT	\$252.00
GRONDIN, ROBERT	\$312.50	MARTEL, RAYMOND	\$62,751.66
GUILLEMETTE, STEVEN	\$3,045.00	MARTINEAU, DANIEL	\$78,860.97
GUINARD, AMY	\$21,750.40	MASELLAS, LAUREN	\$54,621.17
HAGAN, KRISTEN	\$86,438.17	MAYNARD, JOLEEN	\$55,242.55
HAILE, ROBERT	\$62,036.54	MCADAM, ELLEN	\$262.50
HALEY, ERIKA	\$89,635.96	MCADAM, JOHN	\$277.00
HALL, RANDY	\$56,969.17	MCKINNEY, DANIEL	\$2,793.00
HALL, SHERM	\$36,265.54	MCNAMARA, JAMES	\$46,471.98
HAMILTON, ZACHARY	\$193.50	MELANSON, ARMAND	\$4,194.36
HAMLIN-CHAPIN, JOAN	\$70.00	MILAM, AMY	\$53,622.75
HAMMERLE, ALEXANDER	\$63,993.68	MILLS, KENDALL	\$44,305.76
HAMMERLE, HEIDI	\$2,205.00	MILNE, LORRAINE	\$147.50
HANSLIP, JOSEPH	\$3,999.96	MOOERS, SCOTT	\$48,204.19
HANSON, JENNIFER	\$55,569.35	MORISSETTE, BARBARA	\$45,520.20
HEGARTY, LORI	\$55,018.70	MOSES, THOMAS	\$64,477.21
HENDRICKSON, JASON	\$52,961.24	MOULTON, JOHN	\$57,557.82
HERLIHY, MAURA	\$3,999.96	MURPHY, EDDIE	\$98,068.30
HILL, MATTHEW	\$92,719.90	MURRAY, CHERI	\$62,591.40
HOCKENBERRY, DEREK	\$75,132.32	NEUBERT, ERIC	\$74,928.45
HODGE, KEITH	\$108,400.89	NICHOLS, NORMAN	\$100,396.42
HOLT, TUCKER	\$62,986.85	NIELSEN, ROBIN	\$412.50
HOUDE, IRENE	\$38,584.03	NIMON, JAMES	\$103,102.98
HOUSEAL, IAN	\$89,428.46	NOBLE, CHARLES	\$85.00
HOWE, MARY	\$600.00	O'CONNOR, ELIZABETH	\$48,466.54
HOWE, SARAH	\$64,796.65	ORINO, PAYTON	\$2,281.50
HOWES, LINDSEY	\$729.75	OUELLETTE, SOPHIE	\$40.00
HOWES, STACY	\$59,279.04	OUELLETTE, CONSTANCE	\$150.00
HUARD, TRACI	\$5,362.50	OUELLETTE, STEVEN	\$76,235.20
HUFF, BRANDON	\$1,570.50	PAQUIN, THOMAS	\$9,661.99
HUSSON, FRANCES	\$49,761.12	PARKER, KORY	\$12,931.67
JACK, BLAINE	\$13,599.16	PARSONS, THERESA	\$317.50
JACK, KAELIN	\$4,109.00	PAYEUR, MAURICE	\$3,075.00
JACK, KAREN	\$1,805.14	PELLETIER, HEATHER	\$61,038.33
JACKSON, PATRICIA	\$48,112.21	PELLETIER, NICHOLAS	\$54,805.57
JACKSON, RICHARD	\$38,954.65	PEPIN, RYAN	\$6,427.50
JANOUSEK, CHRISTINA	\$1,217.25	PERRY, SAVANNA	\$2,015.75
JARVIS, SARAH	\$53,082.86	PHILLIPS, ALBERT	\$40,802.04
JOHNS, MATHEW	\$62,931.21	PHILLIPS, SHARON	\$56,988.14
JONES, GREGORY	\$81,978.01	PUUMMER, DONITA	\$368.50
JONES, JEANNETTE	\$2,693.25	PORTER, JASON	\$57,613.79
JONES, MATTHEW	\$117,047.52	PUNSKY, MATTHEW	\$40,929.23
JOURDAIN, JOSEPH	\$64,966.97	RAE, ERIK	\$32,214.03
KEENE, RAYMOND	\$55,139.46	RAYMOND, ANDREW	\$82,454.88
KELEWAE, MIKAELA	\$1,857.75	RECORD, LINDA	\$1,887.27
KELLEY, KAITLYN	\$27,004.45	REED, CHRISTIAN	\$65,500.91
KIRK, CHAD	\$63,790.73	REMICK, SEAN	\$1,407.00
L'HEREUX, ALLISON	\$2,461.50	RICKETTS, LORISA	\$38,516.93
LAMBERT, KEVIN	\$66,605.28	RIDLEY, JOSEPH	\$49,722.77
LANDRY, DONNA	\$170.50	RIDLEY SR, ROGER	\$1,386.00
LANGELIER, STEVEN	\$52,344.27	RISLEY, FEDE	\$369.25
LANIGAN, LUCAS	\$3,999.96	ROBLEE, JEFFREY	\$46,627.80
LAPPIN, JAYME	\$62,507.16	ROGERS, JULIE	\$16,447.44
LAPRISE, CYNTHIA	\$165.00	ROGERS, MARY	\$65,584.04
LEBRUN, KAYLA	\$35,838.41	ROSS, COLE	\$26,975.54
LEBRUN, NANCY	\$56,289.90	ROY, AUDREE	\$3,349.50
LESSARD, JAMES	\$72.00	RUTLEDGE, EMMA	\$1,779.75
LEVANGIE, TRACY	\$50,962.32	SARGENT, CLAIRE	\$332.50
LEVASSEUR, MARTIN	\$809.75	SARGENT, DEAN	\$45,096.99

SARGENT, RAYMOND	\$337.50	THERRIEN, ROGER	\$17,130.75
SAYRE, THOMAS	\$87,220.30	THORNTON, MICHAEL	\$71,073.11
SEVIGNY, CATHERINE	\$43,872.32	THYNG, WILLIAM	\$12,694.50
SHAW, PAUL	\$85,849.44	TIERNEY, TAYLOR	\$63.00
SHEESLEY, SHIRLEY	\$76,068.84	TOWER, WILLIAM	\$104,745.80
SHELDON, CHESTER	\$79,634.47	TRAVERSO-PENN, JARYD	\$2,704.75
SIGNORE, AARON	\$1,192.50	TURGEON, KATHLEEN	\$3,654.00
SIMMONS, ANDREW	\$87,745.71	TUTTLE, ANN	\$43,430.40
SIMPSON, PAULA	\$81,534.16	TUTTLE, JOHN	\$3,999.96
SMALL, ERIC	\$67,648.00	VERMETTE, MICHELLE	\$36,074.01
SMITH, BETTE	\$51,941.73	VEZINA, RENE	\$3,988.08
SMITH, FRED	\$3,999.96	VINCENT, STEVEN	\$2,490.00
SMITH, KEVIN	\$1,422.00	WAGNER, JAMES	\$96,686.98
SMITH, PETER	\$67,191.32	WALKE, JASON	\$40,491.36
SMITH, RICHARD	\$65,740.50	WALTON, GLENN	\$60,173.46
SMITH, RYAN	\$42,955.50	WATKINS, BRIAN	\$86,159.21
SOUTHWICK, RICHARD	\$5,959.38	WATSON, ADAM	\$11,694.79
ST LAURENT, KAYLEE	\$2,081.00	WATSON, DORIS	\$310.00
ST. ONGE, NATALIE	\$2,259.75	WATSON, GEORGE	\$310.00
STACKPOLE, ROBERT	\$3,999.96	WEBB, DOUGLAS	\$3,172.00
STAPLES, DANIEL	\$55,449.79	WEBBER, JOSHUA	\$2,190.75
STEFANO, JOSEPH	\$74,135.21	WEBBER, MATTHEW	\$3,901.00
STONE, LARRY	\$65,472.54	WELCH, MEGAN	\$66,668.99
STONE, LINDA	\$2,475.36	WHITE, JOHN	\$67,547.64
STOREY, ZACHARY	\$59,034.11	WHITTIER, DOROTHY	\$200.00
STROUT, TIMOTHY	\$81,943.86	WILBER, JOSEPH	\$61,466.37
SWAN, WILLEM	\$727.97	WILDES, BENJAMIN	\$74,345.22
SWEENEY, CAROLYN	\$483.00	WILEY, DARCY	\$65,006.11
SYLVANUS, TERENCE	\$372.75	WOOD, JEANNIE	\$30,267.78
TANGUAY, DELANEY	\$1,059.00	WORDEN, KEVIN	\$52,493.48
TAYLOR, MIRANDA	\$35,913.62		
		TOTAL GROSS EARNINGS	\$11,926,165.84

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Vendor Name	Payments	Vendor Name	Payments
A.M. LEONARD	594.09	ANTHEM BLUE CROSS & BLUE SHIELD	902.50
ABC CLIO, LLC	1,078.00	AP SUMMER INSTITUTE	1,395.00
ABOVE AND BEYOND CATERING	500.00	APNNE	50.00
ABSOLUTE FENCING GEAR INC.	202.88	APPERSON	279.39
ACTE	2,480.00	APPLE INC	2,523.30
ACTEM	5,875.00	APPLE STORE	18,597.00
ACTON SCHOOL NUTRITION PROGRAMS	55.21	AQUASPROUTS, LLC	708.59
ADAMS, PATRICIA	156.00	ARBICO ORGANICS	138.43
ADAMS, PETER	149.22	Arsenault, Elizabeth	179.41
ADAMS, SAMANTHA	102.94	ARSENAULT, ELLIE	168.06
ADCARE EDUCATIONAL INST.	165.00	ARSENAULT, MARK	31.65
ADORNETTO, LORRAINE	100.00	ARTIST & CRAFTSMAN SUPPLY	161.60
ADVANCED EDUCATIONAL TECHNOLOGIES, LLC	6,257.00	ARUNDEL FORD	8,269.94
AGILE SPORTS TECHNOLOGIES	1,799.00	ASCD	321.85
AIKEN, JOSEPH	121.60	ASE	1,050.00
AIR LAND EMERGENCY RESOURCE TEAM	500.00	AT&T MOBILITY	5,453.85
AIREX FILTER CORPORATION	1,477.12	ATOMIM	590.00
ALBERT FRIICK ASSOCIATES, INC.	500.00	AUBUCHON HARDWARE	714.23
ALEX, CHRISTINA	975.00	AUTISM EDUCATORS	204.00
ALEXS PIANO SERVICE	300.00	AUTOMOTIVE GARAGE TOOLS	668.24
ALL WELDING SUPPLIES, INC.	819.08	AV TECHNIK, LLC	1,465.00
ALLAIN, JENNIFER	6.55	AVE MARIA UNIVERSITY	500.00
ALLAIRE, JESSICA	390.00	AXIOM TOOL GROUP, INC	11,400.00
ALLDATA	975.00	B & H PHOTO	12,864.40
ALLEN, DIANA	711.41	BABCOCK, BENJAMIN	78.40
ALLEN, JAMES R.	167.36	BACHI, KEVIN C	25.00
ALLEN'S DRILLING & BLASTING, INC.	2,486.00	BADGER, JEANNE M.	155.85
ALLIANCE PRINTERS LLC	10,069.09	BADGER, JENNIFER	50.63
ALSTON, KEVIN	89.99	BAILEY, MICHAEL	144.78
AMAZON	5,350.93	BAKER, KRISTIE	331.80
AMAZON CAPITAL SERVICES, INC.	4,623.48	BAKER, MELISSA	1,760.29
AMAZON CREDIT PLAN	4,070.15	BARNES & NOBLE INC	938.59
AMAZON.COM	16,027.55	BARON, SHERRI	1,303.05
AMAZON.COM CREDIT	12,857.79	BARRIS, ALEX	79.28
ASSOCIATION	125.00	BEALS, LAURIE K	982.12
AMERICAN SCHOOL COUNSELOR ASSOC.	645.00	BEAUDION, SARAH	21.50
AMERICAN SECURITY ALARM, INC.	360.00	BEAUDOIN, CHRISTINE	37.85
AMERICAN STEEL & ALUMINUM	4,810.85	BEAUDOIN, ROLAND	232.36
AMSTERDAM PRINTING AND LITHO CORP	36.88	BEAUPRE, SHAWN	28.25
ANDYMARK INC.	1,533.40	BEAUTIFUL RAGS	313.92
BECKER STRUCTURAL ENGINEERS, INC.	2,736.76	BOWL-A-RAMA	500.00
BEDELL GADBOIS, GWEN R.	730.23	BOX SIX	500.00
BELANGER, JUDY	235.95	BRAINPOP, LLC	175.00

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BELL/SIMONS COMPANIES	1,220.96	BRAZIER, KELLIE	10.10
BELLEFEUILLE, ADAM	56.96	BREWER HIGH SCHOOL	84.00
BEMIS, CELESTE	1,039.36	BRIGGS, CARY	95.06
BEMIS, ELIZABETH	1,118.98	BROCKINGTON, JOHN	238.72
BENINCASA, ROBERT	194.01	BROWN JR, DAVID	391.20
BENTZ, LAURIE	30.33	BROWN, RETA	174.84
BERLINER, SHARON	59,939.14	BROWN, STEVEN C.	125.00
BERNSTEIN, SHUR, SAWYER & NELSON, P.A.	3,000.00	BROWNELL, TIMOTHY A.	115.70
BERRANG, DAVE	110.08	BRUNNER, PATRICIA	134.60
BIDDEFORD SCHOOL DEPT.	1,470.00	BUCK, JAZMIN J	546.00
BIEGEL, CAROLYN	143.04	BUILDING BLOCKS PEDIATRIC THERAPY	65,260.44
BILLERICA FRIENDS OF MUSIC	125.00	BULL, MATTHEW JOSEPH	126.88
BILOW, SCOTT	66.96	BUREAU OF EDUCATION & RESEARCH	1,942.00
BINETTE GYM FLOOR RESTORATION	15,000.00	BURNELL, PAUL	183.20
BLACK, JOHN	960.00	BURNS, MELISSA	1,196.46
BLACK, LORI	870.00	BURPEE'S SIGN CO	1,589.00
BLACK, SANDRA	100.00	BURR SIGNS	15,034.00
BLAISDELL, ROBERT	1,055.64	BUSINESS EQUIPMENT UNLIMITED	141,143.74
BLANCHARD, ELAINE	28.29	BUSSIERE, STEVE	1,014.85
BLANCHETTE, LISA	439.22	BUTLER, HEIDI L.	525.00
BLIER, HEATHER K	5,737.50	BUTTERFIELD, ALBERT	131.28
BLOW BROTHERS	3,532.34	BYTESPEED LLC	31,551.00
BMI EDUCATIONAL SERVICES	208.79	C CAPRARA FOOD SERVICE EQUIPMENT	10,338.86
BMRC	932.50	C.W. AMES, INC.	4,500.00
BOLDUC, LINDA	100.00	CALEB C. CHESSIE EXCAVATION, LLC.	3,000.00
BONNEAU, DAVID	126.20	CALLOWAY HOUSE INC	162.98
BOOKSOURCE	1,185.58	CAMIRE, ANGEL	57.39
BOONE, MARY	1,900.00	CAMPBELL, ERIN	173.34
BOOTHBY-DOWNING, KIM	141.28	CANFIELD SYSTEMS INC	190.00
BOSTON CO GOLF & ATHLETIC FIELDS	1,050.00	CANNON, MARGUERITE	100.00
BOSTON, BRIAN	295.20	CARL J LAMB ELEMENTARY	1,887.65
BOUCHARD, JOSH	63.10	CARLSON, JERRY	110.98
BOUGIE, JANE	195.31	CAROLINA BIOLOGICAL SUPPLY	2,660.98
BOUGIE, JOHN	990.50	CARSON-DELLOSA PUBLISHING COMPANY LLC	164.65
BOUND TREE MEDICAL, LLC	1,600.19	CASAS	690.00
BOURQUE, MARISSA	46.40	CASS, HELENE S.	30,417.64
BOURQUE, RYAN	5,580.00	CASTEN, PATRICK	108.32
CAVALLARO, ROCCO	74.00	COLE, ANDREA	382.97
CAVANAUGH, VICTOR	140.42	COLE, SAMANTHA JEAN	200.00
CAVANAUGHTOCCI	4,412.35	COLE, SETH	144.48
CDW GOVERNMENT INC	2,481.62	COLE, TRACY A.	89.94
CEGS BOOSTERS	300.00	COLEMAN, BRENT	4,192.00
CENGAGE LEARNING	1,375.25	COLLEGE BOARD	3,096.00
CENTER FOR COMMUNICATION	221,601.20	COLLEY, SUSAN	228.05

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Vendor Name	Payments	Vendor Name	Payments
CENTRAL FURNITURE & APPLIANCE INC	1,138.00	COLLINS SPORTS CENTER	53,192.84
CENTRAL MAINE POWER	270,659.75	COLLINS SPORTS MEDICINE	4,213.66
CENTRAL PAPER PRODUCTS CO.	19,747.67	COLLINS, ROBERT	72.24
CENTRAL POLY CORPORATION	1,180.00	COMMISSION ON ADULT BASIC EDUCATION	665.00
CENTRAL TIRE CO	1,866.21	COMMUNITY PLAYTHINGS, LLC.	3,165.00
CERTIFIED FIRE DOOR, CO.	1,000.00	COMPUTER TECHNOLOGY LINK	294,900.00
CHAIKEN, ALEXANDER M.	86.32	CONCORD HIGH SCHOOL	350.00
CHAMBERLAIN, JAMIE	603.20	CONNECTICUT VALLEY BIOLOGICAL	971.30
CHANDLER, BRIAN	74.82	CONNER, PAUL FRANCIS	123.35
CHANNING BETE COMPANY	753.51	CONSOLIDATED COMMUNICATIONS	1,260.03
CHANSKY, PAUL	141.70	CONSTANTINE, LESLIE	81.04
CHARLES A. PLANTE & SONS EXCAVATING CONTRACTORS	19,500.00	CONSTELLATION ENERGY SERVICES	11,228.50
CHARPENTIER, RAYMOND M.	1,956.25	CO-OCCURRING COLLABORATIVE SERVING MAINE	55.00
CHASE, MATTHEW	160.16	COOK, JAMES D	103.52
CHECHE, KAREN	87.94	CORMIER, DONNA	99.99
CHEMELSKI PHD, BRUCE E.	9,457.50	CORRIVEAU, TRACEY	109.63
CHEMSEARCH	1,979.13	CORWIN PRESS SAGE PUBLICATIONS INC	502.38
CHESSIE, MARTHA	192.00	COTE, GARNET	88.55
CHILD DIAGNOSTICS, INC.	230.99	COTE, JOHN	233.24
CHILDRE'S MUSEUM OF NEW HAMPSHIRE	219.00	COTE, MARIA	716.17
CHOICE LITERACY INC.	198.00	COTE, PAMELA	386.99
CHRISTIE, PENELOPE	1,779.00	COTE, RONALD A	11,475.00
CINTAS FIRE PROTECTION	18,597.44	COTE, STARR	100.00
CITY OF PORTLAND	1,500.00	COTTY, JESSE T	600.00
CITY OF SANFORD	6,122.25	COUGHLAN COMPANIES, LLC.	3,230.00
CLARK, KIM	135.86	COURTNEY CLEANERS	2,355.55
CLASSROOM DIRECT	165.41	COUTURE, CATHERINE	2,983.20
CLEAN-O-RAMA CO INC	14,462.50	COUTURE, RICHARD	187.69
CLEVELAND, BECKY	71.57	COUTURE, ROBERT R.	63.10
CLOUGH, SHEILA	1,370.40	COVENEY, SUSAN	42.51
COASTAL TELEPHONE CORP.	2,190.00	CRANE, CHELSEA	95.84
COLBY COLLEGE-MCMI	550.00	CREATIVE OFFICE PAVILION	472,004.83
COLBY SAWYER COLLEGE	1,970.00	CREATIVE TEACHING PRESS	33.90
CREATIVE THERAPY STORE	114.90	DISCOUNT SCHOOL SUPPLY	2,152.48
CRETEAU'S STUDIO	200.00	DOIRON, JOSEPH	2,592.37
CROSBY, TERRI	100.00	DORAZIO, ARMAND	108.32
CROWE, DENNIS	56.00	DOUGLAS, BLAINE	88.90
CRYSTAL ROCK LLC	500.31	DOVER PARENTS MUSIC CLUB	100.00
CTBOOK HOLDINGS, LLC.	665.00	DOWLER, LYN J.	2,436.00
CTECS	212.00	DOWN EAST TURF FARMS	83.40
CULINARY ARTS CATERING	208.50	DOWNEAST ENERGY & BUILDING SUPPLY	110,541.46
CURRAN, MAUREEN	141.28	DOWNEAST FLOWERS & GIFTS	868.78
CURRICULUM ASSOCIATES	390.88	DRAKE, KAILEIGH	115.98

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Vendor Name	Payments	Vendor Name	Payments
CUSTOM CLIMATE CONTROL, LLC	17,708.62	DRAMATISTS PLAY SERVICE, INC.	350.65
CVS PHARMACY	219.98	DRAPER, RICHARD	96.88
D&M WELL COMPANY, INC.	3,970.00	DRISKO, DANIEL	125.00
DALY, KRISTEN	3,806.00	DROUIN, MICHAEL	99.52
DANIELS, JENNIFER	1,564.57	DROWN, BERNICE	59.49
DATA MANAGAEMENT INC	495.36	DRUMMOND WOODSUM	50,324.64
DAVID & DENISE PEPIN ENTERPRISES	1,805.00	DS ASSOCIATES	1,281.28
DAVID FRENCH MUSIC CO, INC	651.00	DSI	2,014.00
DAVIS, SUSAN	100.00	DUCHARME, STACEY	42.60
DEAD RIVER COMPANY	168,642.66	DUDLEY, JASON	125.00
DEB & DUKE MONOGRAMMERS	1,028.70	DUFFY, TOM	114.04
DEERING LUMBER INC.	24,791.90	DUNFEY, MARYANNE	442.10
DELANEY, TAMMY	1,273.85	DUNLAP CABLING, INC.	402.80
DELANO, STEVE	126.88	DURANT, BRENDA	153.82
DEMARETT, RAYMOND	109.97	EAGLE ELEVATOR CO., INC.	8,602.25
DEMCO	1,930.86	EAI EDUCATION	145.23
DEMOSS, JASON A.	30,000.00	EARTHLINK BUSINESS	36,805.94
DENNIS MORIN BUILDING MOVER	5,000.00	EASTERN FIRE SERVICES, INC.	1,375.00
DENNIS PAPER & FOOD SERVICE	24,587.72	EASTERN MAINE COMMUNITY COLLEGE	3,175.00
DEPARTMENT OF EDUCATION	25,622.00	EASY AQUARIUMS	154.23
DEPT OF ENVIRONMENTAL PROTECTION	25.00	EASY ENGLISH NEWS	42.00
DESHAIES, MICHAEL	125.00	EATON, ANDREA	100.00
DESROCHERS, LINDA	147.00	EBSCO	1,071.51
DESVEAUX, DAUREEN	95.67	EDGENUITY INC.	250.00
DEVOID, ANN	11.99	EDISON PRESS	7,888.75
DFS SERVICES	390.00	EDLINE LLC	5,000.00
DICK BLICK ART MATERIALS	5,977.31	EDM	53.08
DINEEN, WILLIAM	544.40	ED'S BATTERIES	895.55
DISABILITY RIGHTS MAINE	1,500.00	EDUCATE MAINE	55.00
DISCATIO, MICHAEL	107.44	EDWARDS, AMANDA	500.00
EHRlich	6,074.50	FOLEY, MATTHEW	1,990.00
EI US, LLC.	6,580.00	FOLEY, SEAN	118.96
ELDRIDGE, DAVID	56.10	FOLLETT SCHOOL SOLUTIONS, INC.	22,490.22
ELLSWORTH HIGH SCHOOL ATHLETICS	60.00	FOLLETT SOFTWARE COMPANY	6,941.50
EMEDCO INC	337.43	FONTAINE, ROBERT	146.24
EMPOWER LEARNING, LLC	15,695.00	FORBES, CONNIE	586.56
ENCHANTED LEARNING	500.00	FORMAX	1,088.50
ENGLISH, HEATHER	102.58	FORNER, JENNIFER	8.80
ePLUS TECHNOLOGY INC.	86,111.70	FORTIN, SCOTT	86.32
EPS/SCHOOL LITERACY & INTERVENTION	600.88	FOSS, JOHN	125.00
EPS/SCHOOL SPECIALTY LITERACY & INTERVENTION	1,773.97	FRANK GALOS CHEVROLET CADILLAC	475.94
E-RATE NEW ENGLAND LLC	4,000.00	FRANKLIN PAINT CO INC	5,405.60
ERICSON, NICHOLAS	823.84	FRATES, JAIME	20.25

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ETA HAND2MIND	119.90	FRED'S COFFEE COMPANY	1,200.00
ETHRIDGE, WILLIAM	45.91	FREER, WILLIAM JOHN	676.25
EVERYDAY SPEECH LLC.	79.99	FREESTYLE PHOTOGRAPHIC SUPPLIES	1,482.85
FAJARDO, LIEN	12.41	FROMWILLER, BARBARA	100.00
FALLO, DENNIS	352.00	FRONTIER LIGHTING, INC.	620.80
FALLON, MIKE	150.00	FRONTLINE EDUCATION	8,400.00
FAMILY ID, INC.	107.92	FUN AND FUNCTION	474.53
FANTINI BAKING CO., INC.	20,828.62	FURBUSH, MANDY	66.50
FARLEY, SUSAN	310.86	G & E ROOFING CO., INC.	54,171.10
FARMER, WALTER J.	74.00	GAGNE, DAVID L.	250.00
FARRELL, DEANNA	99.95	GALLANT, JONATHAN	120.02
FASTENAL COMPANY	962.03	GALLS	5,504.80
FECTEAU ELECTRIC, LLC.	600.00	GANDER PUBLISHING, INC.	11,560.33
FECTEAU, TIMOTHY	718.19	GARNSEY BROTHERS	84,046.00
FIANDACA, JENNIFER	50,014.52	GARNSEY, ANNE	2,090.00
FIFIELD, RICHARD	93.36	GEE, PAMELA J	111.00
FINLAY, TARA M	811.30	GEM SCHOOL SOFTWARE, INC.	13,033.85
FINLEY, WILLIAM	188.36	GEMPLER'S	1,002.17
FINNEGAN, JOSEPH	181.38	GENESIS TECHNOLOGIES	2,500.00
FIRST CALL LOCATING, LLC.	487.50	GENEST CONCRETE WORKS	1,017.62
FITCHBURG STATE UNIVERSITY	500.00	GERTH, KIM	24.00
FITZGERALD, RICHARD	745.36	GHIGLIERI, NATE	1,681.34
FLAG WAVERS	236.88	GIBERTI, LEANNE	133.15
FLAME	475.00	GIBSON, TRACY	234.47
FLEMING VAUGHN, LINDA	198.85	GILBERT, JENNA	16.90
FLINN SCIENTIFIC INC	1,255.44	GILLIS, HOLLY	95.38
FLYNN, BERNADETTE	362.21	GILMAN ELECTRIC SUPPLY	1,066.00
GILMER, JOHN	248.48	HANSCOM, WENDY	7.50
GLEASON, JOHN	211.36	HANSON, DIANE	69.00
GLYNLYON, INC.	10,080.00	HANSON-DUGAS, DONNA	32.91
GOAN, RICHARD	50.00	HARDY GIRLS HEALTHY WOMEN	35.00
GOLDEN, JESSICA	1,140.00	HARMON II, JAMES	1,883.92
GONNEVILLE, AMANDA	40.50	HARMON, LORI	11,638.04
GOODHEART WILCOX CO	509.70	HARRIMAN	1,961,838.69
GOPHER SPORT	5,832.44	HARTFORD EQUIPMENT INC.	1,150.07
GORDON, RICHARD	90.66	HARTFORD, ADAM	552.00
GORHAM ATHLETIC DEPARTMENT	75.00	HARTLEY, HOLLY	759.16
GORHAM COUNTRY CLUB	400.00	HARVARD PILGRIM HEALTH CARE	743.64
GOULET, DENISE	95.77	HATHAWAY, TROY	604.23
GOVCONNECTION INC	5,505.59	HEALD, JOHN	188.48
GPS-MAINE	3,961.00	HEARTLAND PAYMENT SYSTEMS	12,825.50
GRACE COLLEGE AND SEMINARY	1,980.00	HEINEMAN EDUCATIONAL BOOK	146.30
GRAFFAM, CHELSEA	172.80	HEINEMANN	12,530.06
GRAINGER	55.16	HEINEMANN PROFESSIONAL DEVELOPMENT	30.00

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GRAINGER INDUSTRIAL SUPPLY	1,627.05	HEINEMANN WORKSHOPS	418.00
GRANGER, CHARLES	103.04	HELMREICH, ALAN	126.16
GREAT LEAPS	411.70	HERBERT STITSON	36.40
GREATER PORTLAND COUNCIL OF GOVERNMENTS	820.48	HERDT, PATRICIA A.	1,800.00
GREEN, MELANIE	25.70	HERSHEY'S CREAMERY CO.	4,844.52
GREENE, PETER	192.00	HERSOM, CHRISTINE	24.18
GRIFFIN GREENHOUSE SUPPLY INC.	2,476.50	HEWS, DAN	104.36
GRONDIN ENTERPRISES	814.00	HIGH 5 ADVENTURE LEARNING CENTER	2,245.70
GROSS, LISA	274.10	HIGH NOON BOOKS	292.74
GROUP DYNAMIC, INC.	265,394.95	HIGH OUTPUT, INC.	16,177.50
GUILLEMETTE'S FLOORING	31,825.91	HIGH TECH FIRE PROTECTION CO., INC.	2,294.78
GWI	60,314.94	HILDINGS, NICHOLAS	222.00
H A MAPES INC	7,892.51	HILLYARD - NEW ENGLAND	21,195.81
H A STONE & SONS INC	31,442.65	HILTON, DANIEL	123.36
HAAS FACTORY OUTLET	1,820.00	HILTON, TAMMY	3,747.08
HALLISSEY, TRACIE	187.91	HOBART SERVICES	1,535.89
HALLY, KATHY	355.33	HOGAN, JUDY	200.53
HAMEL, STEVE	74.00	HOLLIS FIRE - RESCUE	200.00
HAMMERLE, PATRICIA	15.62	HOME DEPOT CREDIT SERVICES	277.00
HAMMOND & STEPHENS	0.00	HONEYWELL INTERNATIONAL INC.	32,390.16
HAMPSTEAD HOSPITAL	375.00	HORIZON INFO SERVICES, LLC.	1,800.00
HAMPTON, SUSAN	2,896.80	HOUGHTON MIFFLIN HARCOURT PUBLISHING COM	2,894.75
HANNAFORD CHARGE SALES	13,629.21	HOWARD, DAVID	118.96
HUDSON, HALEIGH	194.67	K-12 SCHOOL SUPPLIES LLS	37.09
HUFF, JONATHAN P.	108.32	KAHLER, MARTIN	238.72
HUMISTONS' FITNESS SERVICES	340.00	KALIKOW-PLUCK, DEBORA ANN	85.00
HUOT JR, CONRAD	263.04	KANE, MICHAEL	0.00
HUSSEY SEATING CORPORATION	23,340.00	KANTOLAK, KAREN	20.61
HUSSON UNIVERSITY	11,377.00	KAPLAN EARLY LEARNING COMPANY	2,319.83
HUTCHINS, CAROL J.	84.00	KAPLAN UNIVERSITY	1,540.00
HUTTER CONSTRUCTION CORPORATION	37,221,836.94	KAPLANS SCHOOL SUPPLY	259.79
INFINITE CAMPUS, INC.	300.00	KAPLOWITZ, PATRICIA	7.25
INFOBASE LEARNING	1,851.31	KAREN JACK	129.10
INFORMATION MANAGEMENT SERVICES, LLC.	39.45	KBS MUSIC	600.00
INSPIRE ARTS & MUSIC, INC	1,535.00	KEAN UNIVERSITY	1,500.00
INSTITUTE FOR EDUCATIONAL DEVELOP.	1,374.00	KEARSON, ROSSIE	5.00
INTERBORO PACKAGING CORP.	1,964.00	KEENE STATE COLLEGE	795.00
INVESTMENT ENGINEERING	5,000.00	KELCO INDUSTRIES	2,471.70
IT OUTLET, INC.	8,519.23	KENNEBUNK ATHLETICS	250.00
IT'S ELEMENTARY	124.43	KENNEY, KATE	32,267.08
J W PEPPER & SON INC	2,433.16	KENT, VICTORIA E.	1,425.60
JACKSON HIRSH INC	73.10	KER, ELLIS	100.00
JACQUES, DONNA M	1,134.22	KEVIN YOUNG ENTERPRICE	1,463.23

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JAKE WHITE LOGGING	10,000.00	KILBRIDE, TOM	184.08
JALBERT, RONALD	399.07	KIMBALL, RYAN	512.80
JALBERT, STEPHANIE	9.10	KIRTON, JANE	321.29
JAMES MADISON UNIVERSITY	1,800.00	KITTERY SCHOOL DEPARTMENT	560.21
JEANNETTE, DANIELLE	15.05	KITTERY TRADING POST	854.77
JEFFREY A SIMPSON INC	896.15	KIZER, MOLLY	87.41
JILL SCHACHT AND ASSOCIATES, INC.	108,076.62	KNIGHT, KAREN	12,967.50
JOBS FOR MAINE'S GRADUATES, INC.	50,000.00	KNIGHTS, ELLIE	71.36
JOHN F. MURPHY HOMES INC.	122,503.00	KNOW YOUR GOLF RULES	59.70
JOHNNY'S SELECTED SEEDS	285.70	L L BEAN INC	330.09
JOHNSON, RICHARD	113.60	L V ALLEN & SONS INC	31,800.00
JONES & BARTLETT LEARNING, LLC	6,311.40	LABBE, ANGIE	233.79
JONES, NANCY	78.97	LABBE, MARY	100.00
JOSTENS INC	2,782.44	LACHANCE, DANIEL	235.02
JOURNAL TRIBUNE	1,592.09	LACLAIRE, ARLINE	100.00
JOY JR, WILLIE	108.32	LAFAYETTE SCHOOL	137.50
JOY, ERICA	127.92	LAKESHORE EQUIPMENT COMPANY	3,184.81
JPMA- STAFF DEVELOPMENT SOLUTIONS LLC.	630.00	LAMB, BRUCE	220.32
JUNIOR LIBRARY GUILD	5,984.49	LAMB, MONA	100.00
JUNKER, WILLIAM	68.72	LAMBERT FOUNDATIONS, LLC	28,670.50
LAMBERT, BETHANY	741.63	M E N C	262.00
LAMBERT, KEVIN	200.00	M E S C A CONFERENCE REGISTRATION	140.00
LAMONTAGNE, PAUL	400.00	M F ATHLETICS	478.80
LAMOREAU, SUSAN	236.83	M H S	354.24
LAMPERT, ALLEN	1,386.01	M M E A	75.00
LANDRY, JAMES M	250.00	M P A	6,730.98
LANE, JEFF	125.00	M S A D #35	770.00
LANEY, RUSSELL	259.58	M S A D #60	1,704.50
LANGUAGE CIRCLE ENTERPRISES, INC.	862.05	M S M A	300.00
Lasell College	1,000.00	M S M A WORKERS COMP TRUST FUND	182,684.00
LAUNDERITE CLEANERS	1,024.00	M S S A	2,388.00
LAVALLEE BRENSINGER	679,388.76	M2 SERVICE GROUP	615.00
LAWLOR, JODIE	87.24	MACDONALD-JOHNSON, JEANNE	469.73
LAWSON, ERIC	2,500.00	MACHUTA, TIMOTHY J.	2,433.60
LEARNERS EDGE, LLC	800.00	MACPAGE	21,900.00
LEARNING A-Z	1,874.25	MACTE	6,250.80
LEASE SERVICING CENTER, INC.	54,800.00	MADSEC	560.00
LECLERC, CHRIS	991.32	MAHONY, JULIE	69.60
LEE-SAMIA, ESTHER VICTORIA	41,877.50	MAHPERD	1,205.00
LEGERE, WILLIAM	250.00	MAIEWSKI, MICHAEL	608.00
LEGRO, FRED	125.00	MAILFINANCE	2,083.06
LEHOUX, CANDACE	1,155.72	MAINE AFTERSCHOOL NETWORK	80.00
LEMELIN, ZACHARY	146.70	MAINE ARTS COMMISSION	2,500.00

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LERN	3,212.50	MAINE ASSOCIATION	35.00
LESLIE UNIVERSITY	2,950.00	MAINE ASSOCIATION OF SCHOOL PSYCH	925.00
LESSARD, JAMES	125.00	MAINE BAND DIRECTOR ASSOCIATION	250.00
LESSARD, MARK	116.30	MAINE BAND DIRECTORS ASSOCIATION, INC.	375.00
LEVESQUE, MIRANDA	1,137.00	MAINE CHAPTER, AMERICAN ACADEMY OF PEDIA'	135.00
LEVESQUE'S EXCAVATION	18,000.00	MAINE COUNCIL FOR ENGLISH LANGUAGE ARTS	740.00
LEXIA LEARNING SYSTEMS	4,520.00	MAINE DEPARTMENT OF TRANSPORTATION	150.00
LINCOLN PRESS CORP	1,659.00	MAINE EDUCATORS' CONSORTIUM	1,095.00
LITERACY FOR ALL	1,580.00	MAINE INTERSCHOLASTIC SWIM LEAGUE	50.00
LIZOTTE, SUSAN	440.46	MAINE LABPACK, INC.	14,159.85
LONTINE KEARSON, ROSSIE	78.85	MAINE MATH & SCIENCE ALLIANCE	360.00
LOWELL'S BOAT SHOP	4,500.00	MAINE MUNICIPAL BOND BANK	20,751.70
LOWE'S	770.71	MAINE MUSIC EDUCATORS ASSOCIATION	221.00
LOWE'S BUSINESS ACCOUNT	15,040.57	MAINE OXY/SPEC AIR	22,515.27
LUCAS, PATRICK	153.60	MAINE PAPER & JANITORIAL PRODUCTS	3,867.28
LYNN LADDER & SCAFFOLDING CO. INC.	2,825.60	MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM	2,291.68
M A E A	2,912.00	MAINE SCHOOL BOARDS ASSOCIATION	5,385.00
MAINE SCHOOL DISTRICT #35	192.40	MCGRAW-HILL SCHOOL EDUCATION LLC	72,131.06
MAINE SCHOOL NUTRITION ASSN.	100.00	MCINNIS, MARK	99.52
MAINE SCIENCE TEACHERS ASSOCIATION	150.00	MCINTIRE BUSINESS PRODUCTS	1,253.80
MAINE TODAY MEDIA, INC.	4,424.96	MCKAIG, DEMETRIA	190.97
MAINE TURNPIKE AUTHORITY	10.00	MEAGHER, BEVA C	172.90
MALONE, GAIL	309.17	MEE, LINDA	9.65
MALTESE, JANE	137.45	MEGAT	2,275.00
MANN, NATHAN	177.43	MEHLER, JOSEPH	125.00
MANOS DE MEXICO LLC.	575.00	MELLO, DEBRA	100.00
MAPLESTONE	17,980.00	MENDTRONIX	516.05
MARASS, ELIZABETH B	1,992.04	MERLIN, LISA	194.45
MARCO PRODUCTS INC.	41.95	MERRICK, ELEANOR	135.00
MARGARET CHASE SMITH SCHOOL	1,013.47	MERUSI, TIBBETT	1,140.00
MARKLAND, STACY	7.60	MESERVEY, BENJAMIN	200.00
MARK'S PLUMBING PARTS & COMMERCIAL SUPPLY PRODS.	2,086.41	MESICK, SUSAN E.	800.00
MAROON, DAVID	112.28	METEVIER, MARTIN L	168.34
MARRIOTT, TERESA	35.55	METROCAST CABLEVISION	517.66
MARSHALL MEMO LLC	50.00	MEUNIER, JAMES	125.00
MARSHWOOD MUSIC BOOSTERS	325.00	MIAAA	125.00
MARSHWOOD SOCCER BOOSTERS	300.00	MICHELLE KINGSTON MUSIC SERVICE	235.00
MARTEL, CHERYL	272.48	MIDWEST TECHNOLOGY PRODUCTS	512.45
MARTI ANDREWS MA CCC A	3,539.00	MIGNEAULT, LINDA MANSUR	215.60
MARTINEAU, ANGEL	10.35	MIGNEAULT, PAUL	174.48
MARTINEAU, RICHARD	114.99	MIKINI STITCHING	449.00
MARY JANE GRANT	712.50	MILIANO, KAREN	1,140.00
MASS GROUP, INC.	99.36	MILLENNIUM RUNNING	250.00

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MASS INSIGHT EDUCATION AND RESEARCH INSTITUTE, INC	1,325.00	MILLER, LISA	729.30
MASSABESIC ADULT & COMMUNITY EDUC	9,476.00	MILLIARD, RICHARD	186.72
MASSAGE CRAFT, INC.	100.00	MISCIO, SHERRI	23.80
MASTER TEACHER	104.00	MOBYMAX, LLC.	297.00
MATHEMATICAL OLYMPIADS	129.00	MODERN SCHOOL SUPPLIES	694.16
MATHESON TRI-GAS, INC	571.74	MONGEON, ELIZABETH	128.96
MB MECHANICAL CONTRACTORS	38,154.00	MONK, KATARINA	63.36
McAlister, Nichole	71.15	MONK, MICHAEL J	60.72
MCCALLUM, NANCY	106.40	MOODY, MIKE	167.80
MCDONALD, CHRISTOPHER	233.58	MOODY'S COLLISION CENTERS - SANFORD	500.00
MCDONOUGH, JOHN	74.00	MORAN, KIRK	71.36
MCGINNIS, MICHAEL	600.00	MORAN, ROBERT	53.42
MCGRATH, WILLIAM	41.60	MOREAU, LAWRENCE	97.68
MCGRAW-HILL HIGHER EDUCATION, INC.	34,081.63	MORIN, DENISE	232.04
MORIN, MICHAEL	69.60	NBEA	125.00
MORNING DEW IRRIGATION & LANDSCAPING INC.	370.50	NCTN/WORLD EDUCATION, INC.	658.00
MORRILL SR., FRED R.	700.00	NEAS&C	3,845.00
MORRILL, DUSTIN	319.84	NELSON, MATTHEW	1,000.00
MORRISON CENTER	136,409.00	NEOPOST	6,000.00
MOULTON, KARLY	319.30	NEST & SONS INC	1,970.00
MOVIE LICENSING USA	482.00	NETCHEMIA, LLC	5,672.36
MSC INDUSTRIAL SUPPLY COMPANY	12,554.10	NETOP	1,285.00
MSMA	10.00	NETWORKMAINE	3,120.00
MSMA UC FUND	36,940.23	NEW ENGLAND DOOR CLOSER	975.00
MULCAHEY, JUDE	99.96	NEW ENGLAND INDUSTRIAL TRUCK	289.27
MULLER, GEORGE H.	791.14	NEW ENGLAND SPECIALTY SOILS, LLC	1,407.39
MURLEY, HEATHER	25.00	NEW HAMPSHIRE ASSOC. OF SCHOOL BUSINESS OF	80.00
MURPHY, THERESA	10.80	NEWSELA, INC.	13,500.00
MURRAY, ELLEN	51.94	NFRASTRUCTURE TECHNOLOGIES, LLC.	541.36
MUSIC & ARTS CENTER, INC.	3,308.12	NHSCPA	340.00
MUSIC IN MOTION	118.80	NOBLE HIGH SCHOOL - MSAD 60	1,000.00
MUSIC K-8 MARKETPLACE	925.64	NOBLE HIGH SCHOOL ATHLETIC DEPT.	300.00
MYRIAD SENSORS, INC	1,642.00	NOCTI	2,176.00
MYSERVICE SOLUTIONS, INC	12,798.00	NOLETTE, SCOTT	120.92
MYSTERY SCIENCE, INC.	5,992.00	NORTH COAST SERVICES, LLC	225.77
N A S C O	261.63	NORTH COUNTRY TRACTOR, INC.	13,873.95
N W E A	34,741.50	NORTH EAST MOBILE HEALTH SERVICES	84.00
NAPA AUTO PARTS	7,061.77	NORTHCENTER FOODSERVICE	59,546.48
NASCO	293.71	NORTHEAST ELECTRICAL DISTRIBUTORS	9,483.39
NASON, SARA	114.87	NORTHEAST EMERGENCY APPARATUS LLC	33,931.67
NASON, SCOTT	73.12	NORTHEAST NURSERY, INC.	3,747.02
NASSON COMMUNITY CTR.	1,187.50	NORTHERN BUILDING SYSTEMS, INC.	10,000.00
NASSP	446.25	OAKHURST DAIRY	91,289.92

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NASSP/NASC	480.00	O'BRIEN, CRAIG	105.48
NASW	270.00	OCEANSIDE RUBBISH, INC.	44,210.41
NATIONAL ASSOCIATION OF SCHOOL NURSES	524.00	O'CONNELL, NANCY J.	160.00
NATIONAL CATHOLIC EDUCATIONAL ASSOC. EDUCATION	980.00	OFFTECH NEW ENGLAND	3,328.93
MATHEMATICS	695.00	O'HARA, SHANE	5.05
NATIONAL DISTRIBUTORS INC.	1,275.00	OLD ORCHARD BEACH HIGH SCHOOL	325.00
INC.	17,481.08	OLIVER, CAROL	24.52
NATIONAL GEOGRAPHIC EXPLORER	1,199.00	O'MALLEY, TOM	198.24
NATIONAL GEOGRAPHIC SOCIETY	242.55	ORIENTAL TRADING COMPANY	302.29
NAVIANCE, INC.	240.00	ORIGINAL CRISPY PIZZA CRUST CO INC	30,079.33
OTT, ALVIN	8,200.00	ORR, TOM	148.00
OWEN, VALERIE	26.95	PI-CONE SOUTH MATH LEAGUE	410.00
OXFORD HILLS WRESTLING	7.92	PIKE, RYAN	74.00
P & E SUPPLY CORP	175.00	PILKINGTON, BRENDA	93.12
PALMITER, SETH	5,621.27	PINE TREE CALIBRATIONS	380.00
PAPA, ANDY	500.00	PINE TREE FOOD EQUIP INC	10,916.88
PAQUET & SON DRYWALL, INC.	73.78	PINE TREE WASTE, INC.	2,677.57
PAR INC	5,500.00	PINETTE, JENNIFER	3,876.49
PARADIS, KENNETH G.	1,999.96	PIONEER VALLEY BOOKS	41,262.45
PARKS, CHRISTINA	142.72	PITNEY BOWES	296.91
PARSLOW, WAYNE	238.16	PITNEY BOWES INC	103.97
PASCO SCIENTIFIC	149.64	PITSCO EDUCATION	2,020.85
PATCO CONSTRUCTION	2,496.00	PLANK ROAD PUBLISHING	354.51
PATRICIA FEDA, T.O.D., R.N.	2,549.45	PLAY THERAPY SUPPLY	201.75
PATTEEZ PERFECT CLEANING SERVICES	12,720.00	PLAYSCRIP, INC.	431.89
PEAP	100.00	PLOURDE, LYNN	600.00
PEARSON CLINICAL ASSESSMENTS	59.00	POISSON, DON	189.30
PEARSON EDUCATION, INC.	9,362.40	POLICHRONOPOULOS, JOEL	162.96
PEEQ	3,051.50	POMBRIANT, TYTHIAN	2,815.52
PEOPLEADMIN	191.00	POPPLERS MUSIC STORE	48.90
PEPIN, MICHAEL	6,000.00	PORT CITY MECHANICAL, INC.	6,145.72
PEPPE, ALEXANDER	124.00	PORTLAND COMPUTER COPY, INC.	123.47
PEPPE, KATHRYN	100.00	PORTLAND FIELD HOCKEY BOOSTERS	150.00
PERCY'S TIRE & AUTO REPAIR LLC.	3,420.00	PORTLAND GLASS	2,662.61
PEREIRA, SCOTT	1,227.84	PORTLAND HIGH SCHOOL	150.00
PERFECT PLUMBING AND HEATING, INC.	320.64	PORTLAND POTTERY	3,146.62
PERKINS MUSIC HOUSE	375.00	POSITIVE PROMOTIONS	144.64
PERKINS, DELMONT	750.00	POSTMASTER-SPRINGVALE	1,990.00
PERMA BOUND	105.49	POULIN, JAMES	165.60
PERRIN, DANIELLE	974.64	PRECISION WEATHER SERVICE LLC	405.00
PESI LLC	0.00	PREMIER AGENDAS INC	1,005.00
PETELO, AMY	106.94	PRESTWICK HOUSE, INC	2,199.95
PETIT, RAYMOND	136.65	PRIDE, MARGARET J.	106.40
	171.56	PRO AV SYSTEMS, INC.	370,616.25

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PETLIFE	755.99	PRO ED	361.90
PETRIE, LEE	72.24	PROFESSIONAL PAINTING	10,660.00
PETRIN, GARY	177.92	PROVENCHER, ERIC	6.55
PETROLEUM MAINTENANCE SYSTEMS INC	3,622.64	PROVENCHER, PAULINE	100.00
PETRONA, INC.	21,000.00	PUBLIC SERVICES EDUCATIONAL MATERILS	387.00
PETRY JR, PHILIPS S.	98.56	PULSEWIND, LLC	1,770.73
PICKETT, TIM	5,000.00	PURCHASE POWER	258.98
PYLE, STANLEY	43.58	ROBERTS, DOUGLAS	18.05
QBS, INC.	1,552.00	ROCHA, CANDACE	155.92
QUADE, JOANNE	148.15	ROCHE, TIM	132.00
QUARTARARO, COLLEEN	47.96	ROCHESTER 100 INC	375.00
QUILL CORPORATION	194.05	ROCHESTER OPERA HOUSE	580.00
QUILTY, CHRISTOPHER	175.76	ROCKLER WOODWORKING	952.99
QUIRK CHEVROLET OF PORTLAND	23,500.00	ROEDER-KNIGHT, SUSAN	69.32
R & W ENGRAVING	933.75	ROSA, DEBORAH	8,529.88
R PEPIN & SONS INC	113.00	ROSS, JAMES	82.46
RAIN STORM INC.	25.00	ROTARY CLUB OF SANFORD/SPRINGVALE	900.00
RANCOURT, MARY	198.65	ROTHWELL, ROBERT	439.95
RANCOURT, NATHAN	90.00	ROUX, GAIL	100.00
RAND, RYAN	64.86	ROY, AMANDA	119.84
RANDALL BOURGAULT, SHIRLEY	39,494.00	ROY, DAN	82.60
RANDALL, DENNIS	101.28	RSD GRAPHICS	635.00
RATTEREE, MARY ANN	100.00	RSU #57	14,652.80
RAY, CASSANDRA	219.22	RSU 21	62.00
RAY'S LOCKSMITH SERVICE	11.98	RUEL, RICHARD L.	1,155.00
RDK ENGINEERS	39,188.93	RUP, THOMAS	2,500.00
READY REFRESH	319.47	RUSSELL, ANDREW J	36.40
REALITYWORKS, INC.	1,126.80	RUTH'S REUSABLE RESOURCES	10,996.00
REALLY GOOD STUFF INC	3,380.59	RYER, MARJORIE	566.66
RED RIVER PRESS	55.00	S M A A	4,082.00
REDMOND, DAVID	90.52	S M M S A C	1,230.00
REDMOND, MICHAEL	164.78	S. W. COLE ENGINEERING, INC.	85,160.61
REMEDIA PUBLICATIONS INC	205.14	S/P2	249.00
RENY, ROBERT	1,986.87	SAFE ENVIRONMENTAL SOLUTIONS	17,425.00
REO WINDOW SHADE COMPANY	461.00	SAFEGUARD BUSINESS SYSTEM	213.18
RES/COMM CARPET CLEANING	4,711.00	SAFETY KLEEN	564.02
RESEARCH PRESS CO., INC.	83.98	SAINT MICHAEL'S COLLAGE	3,289.00
RESOURCES FOR EDUCATION	229.00	SALLS, GORDON	524.67
RESOURCES FOR EDUCATORS	698.00	SANBORN, BROCK	269.85
RESOURCES FOR READING	430.25	SANEL NAPA AUTO PARTS	230.64
RESTORATIVE SCHOOL CULTURE	1,641.00	SANFORD COMMUNITY ADULT EDUCATION	1,881.30
RICHARDS REFRIGERATION	55,896.28	SANFORD COUNTRY CLUB	417.96
RICKER, MICHAEL	380.36	SANFORD FLOORING INC	211.58
RICOH USA, INC.	7,728.67	SANFORD HIGH SCHOOL	2,460.00

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RIPLEY, HEATHER	65,845.78	SANFORD HIGH SCHOOL ACTIVITIES ACCOUNT (PR	16,280.26
RISING BOOKS, INC	206.25	SANFORD INSTITUTION FOR SAVINGS	7.88
ROBERT BOUTHOT	74.00	SANFORD INSTITUTION FOR SAVINGS 0225	13,379.21
SANFORD INSTITUTION FOR SAVINGS 1935	276.15	SCULLY, JEFFREY	253.08
SANFORD JUNIOR HIGH SCHOOL	7,261.35	SCULLY, MASON	100.00
SANFORD PARKS AND RECREATION	2,118.73	SDC PUBLICATIONS	639.00
SANFORD POLICE DEPARTMENT	246,668.94	SEACOAST HARDWOOD LUMBER & PLYWOOD	2,002.45
SANFORD REGIONAL TECHNICAL CENTER	2,362.85	SEACOAST UNITED SPORTS CLUB, INC.	660.00
SANFORD REGIONAL TECHNICAL CENTER	11,467.85	SECUREMS	795.00
SANFORD SCHOOL NUTRITION PROGRAM	3,548.96	SELF ESTEEM SHOP	54.04
SANFORD SEWERAGE DISTRICT	41,484.01	SELFRIDGE, DEBORAH	100.00
SANFORD SOCCER ASSOCIATION	3,000.00	SESSLER, LARRY	62.22
SANFORD SOUND	613.03	SHABO, GEORGE	90.52
SANFORD SPRINGVALE DEVELOPMENT CORP	97,257.61	SHAW, JOHN	282.65
SANFORD WATER DISTRICT	27,263.12	SHAW'S HARDWARE	917.04
SANFORD/SPRINGVALE YMCA	7,000.00	SHELLEY, SARAH	788.65
COMMERCE	3,370.00	SHERWIN WILLIAMS	4,857.46
SANTAMORE, NICOLE	759.00	SHIFFLER EQUIPMENT SALES, INC.	2,165.29
SARGEANT, LUCY	28.99	SIGNORE, LYNNE	1,660.46
SARGENT, KATHY	1,071.71	SIGNWAREHOUSE.COM	529.09
SAVVY EVENT RENTAL	2,542.25	SILVA, PAUL	222.44
SAWYER, KARI	354.56	SIMON, CYNTHIA H.	752.50
SAWYER, KAYLA	131.33	SIMPSON GUMPERTZ & HEGER, INC	12,500.00
SAX ARTS & CRAFTS INC	428.27	SINGLETON, MICHAEL	101.28
SCARBOROUGH BAND BOOSTERS	125.00	SINGLETON, STACY	17.30
BOOSTERS	150.00	SIRCHIE	523.22
SCHIAVI LEASING CORP	115,630.02	SITEONE LANDSCAPING SUPPLY, LLC	1,260.66
SCHOLASTIC	5,069.78	SKOWHEGAN AREA HIGH SCHOOL ATHLETIC DEPT	125.00
SCHOLASTIC BOOK CLUBS INC.	204.00	SMART SHOPPER	207.68
SCHOLASTIC BOOK FAIRS - 14	189.60	SMHC - WORKWELL	426.00
SCHOLASTIC LIBRARY PUBLISHING	560.00	SMITH, CHRISTINE	1,134.00
SCHOOL HEALTH CORPORATION	1,438.68	SMITH, DEBORAH	204.53
SCHOOL LIBRARY JOURNAL	88.99	SMITH, HANNAH	59.73
SCHOOL MATE	2,340.25	SMITH, HAROLD	2,331.00
SCHOOL NURSE SUPPLY	4,619.26	SMITH, HEIDI	3,630.00
SCHOOL OUTFITTERS	403.53	SMITH, JAMES N.	383.72
SCHOOL SPECIALTIES	30,902.46	SMITTY'S CINEMA	200.00
SCHOOLDUDE.COM	7,358.14	SNA	217.00
SCHOOLLAW.COM	1,717.00	SNAP-ON TOOLS	1,029.25
SCHOTHUIS, KATELYN	32.91	SO PORTLAND MUSIC BOOSTERS	200.00
SCOREBOARD ENTERPRISE	627.30	SOCIAL STUDIES SCHOOL SERVICE	519.13
SCOTT, LINDA	19.55	SOCIALTHINKING	144.81
SCOTT'S RECREATION	5,063.60	SOLARWINDS	132.00
SOULE, ADAM	1,314.00	STONE, LINDA	202.95

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SOUTH PORTLAND BOYS SOCCER BOOSTERS	150.00	STRICKLAND, JAMES	500.00
SOUTHERN MAINE CABLING	8,604.25	STROUT, HENRY	403.30
SOUTHERN MAINE COMMUNICATION	8,234.13	STUDENT TRANSPORTATION OF AMERICA	1,857,790.82
SOUTHERN MAINE COMMUNITY COLLEGE	6,225.00	STUDIES WEEKLY PUBLISHING	336.60
SOUTHERN MAINE DOOR PROFESSIONALS	1,010.00	STURTEVANT, KELLY	94.90
SOUTHERN MAINE HEALTH CARE	42,918.00	SUBSCRIPTION SERVICE OF AMERICA	251.34
SOUTHERN MAINE PARTNERSHIP	500.00	SULLIVAN, VALERIE	390.43
SOUTHWARD, DWIGHT	50.00	SUNDANCE PUBLISHING	217.90
SOUTHWORTH PLANETARIUM	615.00	SUPER DUPER PUBLISHING	497.00
SPANG, LYNN	134.24	SURVEYMONKEY.COM	660.00
SPENCER, KATHLEEN	276.00	SUZANNE T. GODIN, EDUCATIONAL CONSULTING, I	7,500.00
SPORT DECALS	308.75	SWEET PIPES MUSIC COMPANY	25.90
SPORTS FIELDS INC	519.00	SWEETSER CHILDRENS HOME	423,337.61
SPRAGUE, MICHELLE	1,320.00	SWEETSER TRAINING INSTITUTE	299.00
SPRINGVALE HARDWARE	3,801.51	SYSCO FOOD SERVICES OF	339,005.01
SPRINGVALE VILLAGE CAR WASH, INC.	260.00	SYSTEMATICS INC	140.00
SPRUSANSKY, JANE	124.00	TABB TECH	21,102.72
SRTC	10,539.44	TAPSCOTT, DIANE	24.39
SRTC - PLANTS PLUS	250.50	TARBOX, SHELBY	5,223.60
SRTC, DIGITAL DESIGN	710.00	TASTY BRANDS,LLC	1,121.00
ST JOSEPH'S COLLEGE OF MAINE	17,810.00	TAYLOR RENTAL CENTER	116.34
ST THOMAS SCHOOL	100.00	TAYLOR, ANGELA	1,657.92
ST. MARY'S REGIONAL MEDICAL CENTER	100.00	TAYLOR, SCOTT	94.24
STADIUM SYSTEM, INC.	10,809.80	TEACHER DIRECT	285.68
STAFF DEVELOPMENT FOR EDUCATORS	838.00	TEACHER'S COLLEGE READING & WRITING PROJEC	850.00
STAMP FULFILLMENT SERVICE	565.75	TEACHERS PET	100.00
STAMPS.COM	2,129.66	TEACHING STRATEGIES, LLC.	734.40
STAPLES	73.22	TECHNICAL ED SOLUTIONS	2,500.00
STAPLES BUSINESS ADVANTAGE	1,719.96	TEEL, SUSAN	76.15
STAPLES CREDIT PLAN	7,234.44	TEST, REBECCA	139.98
STARR COMMONWEALTH	86.86	TESTOUT CORPORATION	2,225.00
STATE CHEMICAL SOLUTIONS	21,797.14	THE BOOK VINE FOR CHILDREN	242.49
STATE OF MAINE	9,738.00	THE CENTER FOR LEGAL STUDIES	3,580.80
STEAMATIC OF GREATER PORTLAND INC	1,040.00	THE COLLEGE BOARD	2,760.00
STEINWAY & SON	85,000.00	THE CRITICAL THINKING	173.94
STENHOUSE	34.00	THE KNOX COMPANY	109.00
STEPPING FORWARD PHYSICAL THERAPY	49,219.30	THE LAMPO GROUP	1,499.40
STEVE WEISS MUSIC	846.85	THE LIBRARY STORE	343.29
STEVE'S LOCK SHOP, INC.	3,432.90	THE MACSMITH	3,197.00
THE OPPORTUNITY ALLIANCE/MYAN	375.00	TRUE, JAMES	140.08
NETWORK, LLC	20,800.00	TRULL, KRYSTAL	101.12
THE READING WAREHOUSE	100.22	TUMBLEWEED PRESS, INC.	539.10
THE TELLING ROOM	600.00	TUNE TOWN MUSIC GEAR	358.00
THEOHARIDES, DAVID	2,527.07	TURGEON, AMY	650.00

Sanford School Department

Vendor History

July 1, 2017 - June 30, 2018

Vendor Name	Payments	Vendor Name	Payments
THERAPY SHOPPE	329.43	TUTTLE, KYLE	87.88
THIBODEAU'S HEATING SERVICE	320.00	TYLER BUSINESS FORMS	1,363.36
THOMPSON, AMY	12.05	TYLER TECHNOLOGIES, INC	15,020.14
THORTON, TIPPER	602.00	TYSON, MICHAEL	39.00
THURSTON, CARRIE ELLEN	3,000.00	TZK SEMINARS	59.00
TIBBETTS FARM	4,250.00	U S BANK CORPORATE TRUST BOSTON	258,081.72
TIBBETTS, KELLY	143.88	U S CELLULAR	3,341.50
TIBBETTS, LINDSAY	134.26	U S POSTMASTER	200.00
TICE ASSOCIATES	1,309.00	ULINE	795.39
TIFFIN HOLDINGS, INC.	5,585.00	UNITED RENTALS	7,675.00
TIMBERLANE HIGH SCHOOL	220.00	UNITED STATES POSTAL SERVICE	230.00
TIME FOR KIDS	257.75	UNIV. OF ME FARMINGTON	500.00
TIMMINS, WILLIAM	213.20	UNIV. OF NEW ENGLAND	1,121.00
TITCOMB, NANCY	128.00	UNIV. OF SO. ME, SCHOOL OF HUMAN DEVEL.	3,495.00
TOBII DYNAVOX, LLC.	211.95	UNIVERSITY CAP & GOWN	145.00
TODAYS CLASSROOM	478.72	UNIVERSITY OF MAINE	10,311.00
TODD BELL	149.00	UNIVERSITY OF MAINE AT FARMINGTON	5,775.00
TOMS TEAM SALES	1,175.00	UNIVERSITY OF NEW ENGLAND	2,574.00
TOOTH-N-NAIL CONSTRUCTION	1,700.00	UNIVERSITY OF NEW HAMPSHIRE	6,910.00
TOYOTA FINANCIAL SERVICES	4,221.14	UNIVERSITY OF PHOENIX	0.00
TOYOTA OF PORTSMOUTH	373.79	UNIVERSITY OF SOUTHERN MAINE	28,968.00
TRACTOR SUPPLY CREDIT PLAN	274.95	UNIVERSITY OF VERMONT	2,270.00
TRACY, ELLIOTT	74.00	US BANK CORP TRUST BOSTON	337,375.50
TRANE U.S., INC.	111,845.03	US GAMES	3,764.54
TREADWELL ENTERPRISES, INC.	49,692.80	USM - SCHOOL OF ED & HUMAN DEVELOPMENT	80.00
TREASURER OF STATE	28,655.76	UTGARD, KAREN	1,334.37
TREASURER STATE OF MAINE	2,000.00	VALERI, ANDREW	60.64
TREASURER, STATE OF MAINE	600.00	VARSITY ATHLETIC APPAREL, INC.	210.50
TREMBLAY PT, NICHOLE	2,372.00	VERMETTE, LOIS	1,045.22
TREMBLAY, AARON	320.10	VERMETTE, ROLAND	99.96
TRIARCO ARTS & CRAFTS	1,814.32	VERZOSA, JOHN	50.14
TRI-COUNTRY TECHNICAL CENTER	5,200.00	VEX ROBOTICS	512.48
TROOP, SHARLENE	56.65	VIEIRA, JILL	9.65
TROSTLE, SAMANTHA	38.99	VISTAPRINT NETHERLANDS B.V.	107.00
TROTT, LOUIS	121.33	VO, PATRICE	510.20
VOCABULARY SPELLING CITY INC.	222.70	WILLARD, ARTHUR	474.04
W B MASON COMPANY INC	61,783.12	WILLIAM V MACGILL & COMPANY	2,197.58
WAGNER, JOE	415.92	WILLIAMS SR, MICHAEL C	159.92
WAKEFIELD, ASHLEY	169.50	WILLIAMS, SUSAN S.	514.21
WALES, KATIE	25.55	WILSON, DENNIS	135.51
WALKER, ASHLEY	1,167.00	WINNACUNNET HIGH SCHOOL BOOSTERS	150.00
WALKER, DIANA	1,341.63	WINSLOW IV, GEORGE DAVID	240.00
WALKER, JAIME	4,420.03	WINSOR PT, PAMELA	13,210.80
WALMART COMMUNITY BRC	5,800.31	WIRE PRO SECURITY AND HOME CONTROL	929.00

Sanford School Department

Vendor History

July 1, 2017 - June 30, 2018

Vendor Name	Payments	Vendor Name	Payments
WALTON, GLENN A	150.00	WOLFGRAM, JOHN	105.68
WARNER, MARGARET	100.47	WOLTERS KLUWER	958.33
WARRENS OFFICE SUPPLIES	11,292.79	WOOD, MELODY	194.09
WASP BARCODE TECHNOLOGIES	4,090.84	WOODCOCK, JON	337.16
WAY, KEVIN	287.94	WOODCRAFT	30.00
WEATHERBIE, SUE	145.00	WOODWIND & THE BRASSWIND	1,233.95
WEBB, KAREN	386.92	WORKOUT FITNESS STORE	1,500.00
WEIR'S MOTOR SALES INC	882.00	WORKS, LAURIE	151.51
WELLS FARGO VENDOR FIN SERV	83,194.99	WORLD OF WORK, INC	675.00
WELLS HIGH SCHOOL	130.00	WPS PUBLISHING	57.75
WELLS MUSIC PARENTS ASSOC.	125.00	YCACC	1,500.00
WELLS RESERVE	145.00	YORK COUNTY COAST STAR	76.24
WENGER CORPORATION	75,348.60	YORK COUNTY COMMUNITY ACTION	64,944.69
WEST MUSIC COMPANY	55.99	YORK COUNTY COMMUNITY COLLEGE	4,652.00
WESTBROOK HIGH SCHOOL ATHLETIC DEPT.	277.78	YORK COUNTY JR HIGH MUSIC FESTIVAL	190.00
WESTBROOK MUSIC BOOSTERS	250.00	YORK COUNTY SOIL & WATER CONSSERVATION D	42,338.00
WESTBROOK WRESTLING BOOSTERS	200.00	YORK COUNTY SUPERINTENDENTS ASSOC	120.00
WESTERN PSYCHOLOGICAL SERVIC	963.60	YORK COUNTY SWIM OFFICIALS ASSOCIATION	1,352.84
WHEATON COLLEGE	970.00	YORK HOSPITAL	2,225.00
WHITE, JAMIE	175.36	YORK-CUMBERLAND COUNTY SCHOOL NUTRITION	100.00
WHITE, KERRIE	851.34	YOUNG, TODD	152.00
WHITE, RACHEL	1,280.75	YOUNG, WAYNE	372.30
WHITEHEAD PSY D, CHARLES B	77,770.00	YOUR MAINE CONNECTION	7,327.65
WHITEHOUSE, DANIKA	102.51	YOUTHLIGHT INC	62.80
WIESER EDUCATIONAL INC	140.20	ZAYED, SALAH	286.00
WILCOX, DOUGLAS	142.72	ZEBRA STRIPING INC	6,260.00
WILD SIDE NORTH INC.	706.23	ZIENKIEWICZ, KENNETH	260.00
WILKINS, RICHARD	75.65	ZIPPY COPY CENTER	125.25
WILLARD SCHOOL	100.00	ZOLL MEDICAL CORPORATION	509.58

Sanford School Department Employee Earnings

Sanford School Department
Employee Earnings History
 July 1, 2017 - June 30, 2018

Employee	Total Earnings
ACKROYD, LAURIE A.	\$65,467.51
ADAMS, BRIDGET A.	\$26,075.86
ADAMS, PATRICIA A.	\$20,633.10
ADAMS, SAMANTHA A.	\$32,062.00
ADDISON, EDWARD L.	\$1,900.32
ADORNETTO, LORRAINE M.	\$9,354.39
ALEX, CHRISTINA M.	\$44,294.61
ALLAIRE, DENISE L.	\$60,838.00
ALLAIRE, JESSICA M.	\$58,591.43
ALLEN, DIANA L.	\$60,003.24
ALLEN, JESSICA A.	\$60,340.98
ALLEN, JOSHUA R.	\$386.75
ALLINO, ASHLEY M.	\$1,784.88
ALSTON, KEVIN G.	\$34,785.20
AMES, DIANNE M.	\$63,400.52
ANDERSON, JADE E.	\$6,126.00
ANDERSON, JESSICA J.	\$30,478.50
ANDERSON, VICKI J.	\$11,378.09
ANDREWS, DEBORAH M.	\$41,570.61
ANSON, PATRICIA A.	\$10,743.63
ARNOLD, ANTOINETTE M.	\$69,540.68
ARONSON, CHRISTINE	\$65,526.84
ARSENAULT, ELIZABETH	\$28,155.17
ARSENAULT, ELLIE T.	\$33,556.21
ARSENEAULT, ELIZABETH	\$190.78
AUGER, PAUL G.	\$65,996.86
AYERS, PAULA A.	\$23,681.72
BACON, MICHAEL D.	\$2,291.20
BADGER, JEANNE M.	\$11,366.31
BADGER, JENNIFER L.	\$51,937.59
BAILEY, MICHAEL K.	\$64,242.13
BAKER ROUX, CAROL L.	\$69,589.02
BAKER, KRISTIE A.	\$68,757.39
BAKER, MELISSA J.	\$18,989.40
BARKER, HEIDI B.	\$282.63
BARON, SHERRI L.	\$61,335.61
BARRY, ERIN L.	\$54,102.56
BASILE, JEREMY D.	\$22,747.55
BEAN, STEPHANIE A.	\$39,154.25
BEATTIE, JENNIFER M.	\$3,549.88
BEAULIEU, TRACY L.	\$1,302.48
BEDELL GADBOIS, GWEN R.	\$103,203.00
BEDELL, SUSAN L.	\$66,381.84
BELANGER, JACQUELINE T.	\$5,762.29
BELANGER, JUDY A.	\$21,428.69
BELL, TODD J.	\$64,459.05
BELLEFEUILLE, ADAM L.	\$55,139.22
BELLEROSE, SHENA	\$2,043.75
BEMIS, CELESTE T.	\$27,173.58

Employee	Total Earnings
BEMIS, ELIZABETH M.	\$67,916.40
BENDEL, TONI M.	\$303.75
BENHAM, ERIK D.	\$35,040.94
BENJAMIN, DONNA B.	\$13,170.18
BERNAZZANI, JENNIFER A.	\$10,417.68
BERNIER, LISA M.	\$21,040.20
BERRY, STEFANIE A.	\$6,363.06
BEYEA, AMY E.	\$19,069.40
BIRCH, KAREN E.	\$56,730.64
BISSELL, JENNIFER R.	\$20,636.77
BISSELL, KAREN L.	\$20,159.04
BISSELL, STACEY L.	\$107,765.00
BJORN, LAURIE O.	\$65,873.84
BLACK, SANDRA L.	\$15,316.90
BLANCHARD, ELAINE M.	\$42,861.00
BLANCHARD, IAN A.	\$5,581.54
BLANCHETTE, LISA A.	\$49,000.00
BOBEN, JULIA E.	\$12,417.34
BODKIN, RILEY A.	\$490.00
BOISSONNEAULT, MARK E.	\$78,504.98
BOIVIN, TRICIA	\$3,107.63
BOIVIN, TRICIA A.	\$53,593.60
BOLDUC, BRITNEY A.	\$181.50
BOLDUC, JOSEPH F.	\$65,096.52
BOLDUC, LINDA V.	\$7,941.37
BOND, LAURIE D.	\$9,107.66
BOONE, MARY	\$62,823.60
BOUCHARD, JENNIFER M.	\$16,438.60
BOUGIE, JANE M.	\$23,133.46
BOULARD, ARLYN S.	\$36,924.68
BOURASSA, JOANNE M.	\$41,769.00
BOURGOIN, BETHANY L.	\$50.25
BOURQUE, GAIL A.	\$3,875.04
BOURQUE, TIFFANI L.	\$14,959.12
BOYCE, EDWARD F.	\$63,473.60
BOYD, AMAURIHS	\$325.38
BRACKETT, DEIRDRE	\$63,354.00
BRENNAN, JEAN L.	\$712.50
BRENT, BEVERLY N.	\$487.50
BRETON, DARLENE M.	\$43,972.50
BRETON, LINDA M.	\$17,490.56
BRETON, NICOLE L.	\$37,216.70
BREWSTER, ALLISON L.	\$1,372.41
BRIGGS, DEBRA L.	\$24,916.50
BRINE, KAREN L.	\$5,242.72
BRINK, SAMANTHA H.	\$38,002.04
BRODEUR, TASHA	\$140.00
BROWN ABELL, HOLLY K.	\$59,655.14
BROWN, CAROLYN S.	\$65,114.89

Sanford School Department
Employee Earnings History
 July 1, 2017 - June 30, 2018

Employee	Total Earnings	Employee	Total Earnings
BROWN, GARY W.	\$0.75	COGSWELL, PATTY LYNN	\$1,566.38
BROWN, JENNIFER L.	\$33,921.02	COLE, ANDREA M.	\$53,029.16
BROWN, KENDRA	\$8,602.30	COLE, TRACY A.	\$30,834.38
BROWN, RONALD R.	\$24,453.00	COLEMAN, BRENT J.	\$54,414.00
BROWN, STEVEN C.	\$41,020.00	COLEMAN, LORI L.	\$51,354.04
BROWNELL, TIMOTHY A.	\$38,616.00	COLLEY, SUSAN G.	\$36,477.10
BRUNELLE, KAITLIN A.	\$37,959.31	COLSON, TANIA I.	\$52,492.24
BRUNNER, PATRICIA	\$48,685.16	COMTE, SUSAN K.	\$2,779.13
BURGESS, HANNAH H.	\$11,260.63	CONWAY, KIM I.	\$67,305.01
BURGESS, JENNIFER M.	\$9,794.05	CORMIER, DONNA M.	\$24,783.23
BURNETT, GAIL L.	\$3,988.20	CORMIER, MAURA P.	\$315.00
BUSHNELL, COLIN E.	\$40,646.70	CORRIVEAU, TRACEY A.	\$19,791.79
BUSSIERE, STEVEN R.	\$107,473.00	COSTA, AMY L.	\$40,899.25
BUTLER, HEIDI L.	\$59,059.48	COTE, EMILY M.	\$14,236.52
BUTLER, JANET R.	\$65,026.84	COTE, JENNIFER L.	\$17,138.42
BUTLER, PAULINE	\$1,768.75	COTE, MARIA C.	\$49,974.36
BUTTON, KIMBERLY M.	\$551.00	COTE, PAMELA B.	\$48,261.50
CALDWELL, LISA L.	\$67,655.96	COTE, STARR L.	\$8,514.59
CAMIRE LANTAGNE, CAROL B.	\$20,883.00	COUSENS, DEANNA L.	\$62,905.36
CAMIRE, ANGEL M.	\$59,125.54	COUTURE, RICHARD A.	\$53,423.68
CAMIRE, HEIDI H.	\$17,669.96	COVENEY, SUSAN P.	\$65,212.87
CAMIRE, KATHY D.	\$67,718.16	CRETEAU, CLAIRE P.	\$1,540.00
CAMIRE, MARK J.	\$70,579.84	CROSBY, TERRI L.	\$17,765.75
CAMIRE, RYAN M.	\$35,849.16	CROWLEY, CHRISTY A.	\$55,467.34
CAMPBELL, ERIN F.	\$20,923.17	CROWLEY, LEIGH ANN	\$8,399.62
CANARIO, ALLYSON	\$13,315.23	CUMISKEY, JAMES M.	\$11,657.59
CANNON, MARGUERITE F.	\$11,403.88	CURRAN, BARBARA A.	\$10,058.48
CANTARA, JAMES F.	\$57,638.72	CURRIER, BETH L.	\$45,959.92
CARLSON, JERRY R.	\$31,770.40	CYR, ELIZABETH C.	\$60,356.44
CARMAN, BONNIE J.	\$56,033.45	DAIGLE, KIMBERLY A.	\$27,738.98
CASHIN, MARIE D.	\$24,022.12	DALEY, EDMUND C.	\$52,844.52
CASTLE, SARAH A.	\$46,571.50	DALY, KRISTIN M.	\$68,341.82
CAVERNO, LEAH M.	\$9,612.75	DANIELS, JENNIFER L.	\$47,114.80
CHALMERS, SHEILA M.	\$6.75	DAVID, SHERYL A.	\$64,354.00
CHAMPAGNE, JOSHUA L.	\$46,914.28	DAVIS CLUKEY, KATHRYN J.	\$87,221.15
CHASE, KAREN L.	\$135.75	DAVIS, KATHRYN J.	\$4,448.85
CHASSE, CHARLES A.	\$5,494.88	DAVIS, MARY ELLEN	\$700.00
CHECHE, KAREN N.	\$20,635.48	DAVIS, REBECKA L.	\$20,686.84
CHRISTIE, PENELOPE J.	\$57,844.20	DAVIS, SUSAN M.	\$10,371.83
CIVIELLO, NICOLE D.	\$63,045.08	DAY, CHRISTOPHER R.	\$43,080.75
CLARK, KIM M.	\$38,420.16	DAY, JEANNA W.	\$3,417.50
CLARK, NICOLE R.	\$41,913.72	DELANEY, TAMMY J.	\$90,170.00
CLARK, RUSSELL C.	\$49,369.64	DEMARETT, RAYMOND E.	\$35,700.04
CLARKE, MERRELL N.	\$14,592.14	DEMERS, AMY D.	\$18,236.52
CLEMENT, JOSHUA B.	\$43,460.67	DEMERS, ANNE D.	\$2,664.41
CLEVELAND, BECKY M.	\$27,489.09	DENAULT, ALLYSON	\$18,987.41
COBB, DAWN M.	\$65,255.42	DESCHAMBAULT, SARA K.	\$58,213.55
COCHIN JR, JOHN	\$5,945.00	DESHAIES SR, MICHAEL T.	\$40,040.39
COCHIN, KRISTI J.	\$50,671.71	DESROCHERS, LINDA M.	\$21,474.13

Sanford School Department
Employee Earnings History
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Employee	Total Earnings
DESVEAUX, DAUREEN A.	\$5,812.25
DEVOID, ANN E.	\$8,656.16
DIETSCH, MEGHAN M.	\$38,092.44
DILLANE, KEVIN C.	\$67,381.84
DILLANE, PENELOPE H.	\$10,185.06
DIONNE FABRIZIO, MARY LOUISE	\$64,873.86
DODSON, SANDRA M.	\$1,970.00
DOIRON, DEBORAH R.	\$5,975.04
DOIRON, JOSEPH L.	\$21,528.10
DOIRON, ROBERT G.	\$7,474.92
DONAHOE, KEVIN J.	\$64,983.40
DOW, DALE A.	\$56,652.63
DOYLE, BRIAN H.	\$1,635.00
DRAKE, KAILEIGH A.	\$41,660.89
DRAPER, HEATHER A.	\$22,010.87
DRISKO, DANIEL L.	\$35,769.18
DROUIN, SHAWNA M.	\$15,002.44
DROWN, BERNICE E.	\$49,821.00
DUDGEON, ELIZABETH	\$59,427.00
DUDLEY, JASON L.	\$43,584.96
DUMONT, BARBARA E.	\$24,531.03
DUMONT, JAMES	\$26,024.98
DUNFEY, MARYANNE E.	\$65,881.86
DUNPHEY, BROOKE Q.	\$17,817.25
DUQUETTE, CHRISTOPHER R.	\$878.55
DURANT, BRENDA L.	\$16,369.40
EATON, ANDREA M.	\$6,818.33
ELDRIDGE, BRYAN T.	\$2,519.75
ELDRIDGE, DAVID M.	\$66,204.60
ELLIOTT, WENDY S.	\$52,585.36
ELY, BENJAMIN H.	\$6,028.14
EMORY, TRACI L.	\$63,508.45
ENGLISH, HEATHER	\$67,801.42
ENGLISH, SHEILA M.	\$68,202.32
ENMAN, JEFFREY M.	\$66,703.92
ERICSON, NICHOLAS A.	\$59,523.67
ETHRIDGE, WILLIAM T.	\$34,178.40
EUGLEY, SCOTT E.	\$1,981.00
FAJARDO, LIEN	\$35,025.00
FALLON, GAYLE M.	\$60,776.65
FALLON, MICHAEL O.	\$78,469.09
FARNSWORTH, SHANNON K.	\$67,965.25
FARRELL, BRIDGET M.	\$23,359.63
FARRELL, DEANNA L.	\$60,473.70
FAUNCE, DEANNA L.	\$3,122.51
PECTEAU, TIMOTHY D.	\$65,487.68
FENN, CAROL A.	\$290.00
FITZPATRICK, MARGARET A.	\$16,360.37
FLANNERY, LAURIE J.	\$65,873.84

Employee	Total Earnings
FLEMING VAUGHN, LINDA L.	\$40,072.50
FLYNN, BERNADETTE M.	\$100,183.00
FOLEY, MATTHEW J.	\$40,203.69
FOLSOM, JESSICA M.	\$55,843.00
FORBESS, CAROL C.	\$15,529.22
FORTIN, ALLISON M.	\$36,731.45
FOSS, JOHN A.	\$40,658.12
FRASER, ERIN L.	\$59,614.64
FRENETTE CHRETIEN, ALTHEA L.	\$9,365.22
FROHLOFF, GORDON E.	\$140.00
FROMWILLER, BARBARA A.	\$10,468.99
GAGNON, BENJAMIN R.	\$23,164.61
GAGNON, SUZANNE E.	\$24,115.27
GALLAGHER, JAMES F.	\$4,730.00
GALLAGHER, RACHEL E.	\$38,172.68
GANNAWAY, MARY D.	\$66,993.84
GARABEDIAN, DEVON	\$33,379.94
GARMON, LISA M.	\$785.68
GARNSEY, ANNE MARIE J.	\$8,760.26
GATES, CHRISTINE M.	\$5,228.34
GAUDREAU, DEBORAH W.	\$104,560.00
GERRY, LEONA M.	\$24,022.12
GERTH, KIM C.	\$38,656.13
GHIGLIERI, NATHAN M.	\$49,701.52
GIBBS, JUDITH A.	\$3,000.00
GIBERTI, LEANNE M.	\$35,121.87
GIBSON, TRACY A.	\$59,551.17
GILLIS, HOLLY M.	\$53,503.19
GIORDANO, THERESA A.	\$58,978.92
GLIDDEN, ELISABETH G.	\$51,127.12
GOLD, MORTON	\$7,537.50
GOLDEN, JESSICA L.	\$44,614.60
GONZALEZ, DIEGO M.	\$2,172.50
GOODRICH, DONNA E.	\$24,190.51
GOODWIN, CHELSIE L.	\$37.50
GOUIN, ETHAN P.	\$6,431.25
GOULD, MELISSA S.	\$8,208.75
GOULET, DENISE B.	\$1,655.46
GRACE, LINDA M.	\$242.50
GRAFFAM, BRUCE E.	\$10,989.64
GRAFFAM, CHELSEASELFRIDGE	\$17,702.16
GRANT, KRISTEN J.	\$55,029.28
GRANT, REGAN W.	\$18,845.83
GRAY, SANDRA C.	\$35.00
GREENE, LUBA A.	\$54,927.89
GREGOIRE, LAURIE A.	\$27,981.41
GROVER, RACHEL	\$1,385.08
GUERRETTE, MICHELE A.	\$150.00
GUILIANI, VICTORIA L.	\$3,655.00

Sanford School Department
Employee Earnings History
 July 1, 2017 - June 30, 2018

Employee	Total Earnings
GUILLEMETTE, LEANNE M.	\$6,071.26
HILL, HUGH E.	\$9,307.70
HILT, SAMANTHA L.	\$31,458.09
HILTON, DIANE E.	\$63,419.68
HILTON, TAMMY M.	\$59,761.34
HIRD, DAVID S.	\$840.55
HOAGLAND, KATHERINE R.	\$51,353.32
HOBSON, MEGHAN L.	\$2,235.50
HODGDON, DONNA L.	\$27,009.04
HADDOCK, DAWNMARIE	\$49,520.89
HAGER, KEVIN F.	\$9,793.54
HALFACRE, JESSICA J.	\$5,522.10
HALL, ANNMARIE	\$66,244.80
HALLISSEY, TRACIE L.	\$68,942.75
HALLY, KATHY M.	\$53,496.30
HAMMERLE, HEIDI L.	\$10,231.25
HAMMERLE, PATRICIA J.	\$20,501.19
HAND, CONSTANCE A.	\$24,881.95
HANEY, CYNTHIA A.	\$28,760.33
HANSON DUGAS, DONNA M.	\$38,611.50
HANSON, LISA A.	\$38,611.50
HARMON II, JAMES A.	\$46,389.94
HARMON, STEPHEN A.	\$1,320.00
HARTFORD, ADAM J.	\$43,199.92
HARTFORD, ANITA M.	\$11,430.00
HARTLEY, HOLLY S.	\$66,439.00
HASHEM, SARAH M.	\$4,285.71
HASTINGS, HEATHER L.	\$43,631.80
HATHAWAY, CARRIEE J	\$23,555.93
HATHAWAY, TROY D.	\$69,950.52
HEBLER, SHANNON R.	\$5,507.25
HELMREICH, ALAN A.	\$67,360.80
HENNESSEY, JANET S.	\$63,179.35
HERSOM, CHRISTINE L.	\$24,705.38
HOGAN, JUDITH J.	\$43,043.79
HOLLAND, ERICA A.	\$10,114.62
HOLLAND, GREGORY D.	\$49,463.67
HOUSE, SCOTT E.	\$3,228.16
HUDSON, HALEIGH	\$32,571.89
HUMPHREY, AMY L.	\$200.00
HUNTER, JENNIFER L.	\$54,102.56
HUNTLEY, CHRISTOPHER R.	\$60,846.94
HURLEY, ROBERTA R.	\$42,861.00
HUSSEY, PATRICIA A.	\$49,971.39
HUSSEY, SIERRA-LYNN B.	\$4,694.89
HUTCHINS, GEORGINA L.	\$20,529.30
JAMES, MICHELLE L.	\$8,067.50
JARRETT UTGARD, JULIE ROSE R.	\$214.38
JEAN, SAMANTHA R.	\$1,083.00

Employee	Total Earnings
JOHNSON, KATIE H.	\$14.25
JOHNSON, KRIS A.	\$1,320.00
JOHNSON, MICHELLE L.	\$53,893.22
JONES, JESSICA L.	\$527.50
JONES, NANCY S.	\$21,352.99
JOSIAH GEAUMONT, MELINDA	\$54,414.28
KANE, MICHAEL P.	\$62,624.92
KANTOLAK, KAREN M.	\$55,405.27
KAPLOWITZ, PATRICIA J.	\$11,893.71
KARAKITUKOVA, YOVANA D.	\$3,241.00
KEENEY, SCOTT T.	\$73,696.86
KELLY, CARLA J.	\$18,906.78
KEPNER, ANGELA M.	\$8,224.13
KERRIGAN, LAKEN L.	\$3,961.00
KERRIGAN, LINDA R.	\$3,691.50
KIMBALL, DANIELLE T.	\$19,980.40
KING, CRYSTAL L.	\$10,981.42
KIRTON, JANE C.	\$66,047.90
KIRTON, LAURA J.	\$47,379.81
KIZER, MOLLY R.	\$34,463.19
KNIGHT, KAREN L.	\$21,705.00
KONDOR OUELLETTE, RICHARD P	\$57,153.15
KRALOVEC, CLARICE A.	\$68,788.28
KRUPSKY, RACHEL E.	\$5,010.00
LABBE, ANGIE D.	\$48,570.86
LABBE, MARY A.	\$9,574.32
LABER SMITH, REBECCA A.	\$59,492.16
LACLAIR, ARLINE M.	\$15,108.54
LAMB, MONA P.	\$13,318.10
LAMBERT, BETHANY T.	\$99,026.88
LAMBERT, BRENN A. J.	\$525.00
LAMONTAGE, JASON P.	\$1,801.00
LAMONTAGNE, PAUL A.	\$39,638.96
LAMOREAU, LAUREN M.	\$43,871.50
LAMOREAU, SUSAN B.	\$66,990.42
LAMPERT, ALLEN	\$97,552.00
LANDRY, JOELLE K.	\$7,044.95
LANDRY, LORIE A.	\$17,538.40
LANDRY, RICHARD P.	\$13,693.60
LANE, JEFFREY V.	\$44,115.76
LANSING, LISA ANNE	\$65,010.71
LAPHAM, BRUCE H.	\$3,601.00
LAPOINTE, KIMBERLY A.	\$43,897.05
LAPOINTE, SHAWNDA L.	\$52,125.68
LAPRISE, CYNTHIA M.	\$752.50
LARSON, ANDERS	\$68,415.22
LAVERTU, LINDA L.	\$7,812.18
LAVIGNE, ANITA L.	\$63,014.38
LAVIGNE, BETH A.	\$17,098.00

Sanford School Department
Employee Earnings History
 July 1, 2017 - June 30, 2018

Employee	Total Earnings	Employee	Total Earnings
LEACH, COREY A.	\$3,151.95	MALCOLM, DEBORAH L.	\$23,173.21
LEDERER, BROOKE S.	\$15,861.48	MALLON, DIANE E.	\$41,769.00
LEET, PATRICIA A.	\$93,170.00	MALONE, GAIL L.	\$56,005.12
LEGERE, NORMAN R.	\$1,425.00	MALTESE, JANE M.	\$15,643.08
LEGERE, RYAN M.	\$2,655.12	MANN, NATHAN R.	\$63,937.38
LEGRO, FRED M.	\$36,700.00	MANSHIP, MEGHAN B.	\$630.00
LEHOUX, CANDACE L.	\$17,145.74	MAPES, JONATHAN B.	\$2,000.00
LEHOUX, ELLEN I.	\$120.38	MARASS, ELIZABETH B.	\$67,529.99
LEIGH, NOEL L.	\$44,813.97	MARKS, LEAH L.	\$44,728.00
LEMAY, CORY R.	\$63.75	MARTIN, JUDITH A.	\$18,656.70
LEMELIN, ZACHARY T.	\$46,168.32	MARTIN, RYAN S.	\$6,122.00
LEONARD, NICOLE E.	\$20,278.59	MARTINEAU, RICHARD A.	\$35,700.00
LESSARD, JAMES M.	\$44,238.16	MASTRACCIO, JOSEPH	\$90,170.00
LESSARD, MARK S.	\$35,700.00	MATHIEU, ETHEL L.	\$6,603.73
LETOURNEAU, BETH A.	\$66,006.46	MCALLISTER, NICOLE S.	\$47,790.35
LEVASSEUR, HAZEL L.	\$14,243.41	MCCALL, DAVID E.	\$64,026.84
LEVASSEUR, HEATHER A.	\$22,994.20	MCCALL, KATHRYN A.	\$50,674.46
LEVASSEUR, PETER J.	\$69,440.07	MCDERMOTT, JOANNESPRING	\$68,493.13
LEVESQUE, JENNIFER M.	\$19,179.74	MCGEHEE, CONNOR N.	\$2.25
LEVESQUE, LAUREN E.	\$45,645.43	MCGEHEE, KAREN I.	\$31,851.73
LEVESQUE, MIRANDA M.	\$36,441.62	MCGOWN, CHELSEA M.	\$26.66
LEVY, MICHELLE L.	\$44,705.23	MCGUCKIN, NEISHA S.	\$16,664.68
LEWIN-GROVER, RACHEL	\$29,374.23	MCGUCKIN, ROISIN S.	\$58,153.53
LHEUREUX, AMANDA R.	\$762.50	MCGUIGGIN, COLLEEN	\$66,546.94
LHEUREUX, ANNE M.	\$34,926.75	MCKAIG, DEMETRIA A.	\$61,357.01
LHEUREUX, KARLA A.	\$23,177.84	MCKENNA, ASHLEY K.	\$32.13
LHEUREUX, LAUREN A.	\$245.00	MCKEON, MARTIN M.	\$72,176.96
LIBERTY, DANIELLEFR	\$2,874.63	MCKEOWN, MATTHEW J.	\$7,742.06
LINCOURT, LYNNE H.	\$427.50	MCLENDON, JENNY L.	\$981.41
LITTLE, DEBBIE L.	\$17,356.56	MCMASTER, DANIEL B.	\$52,173.32
LIZOTTE JOHNSON, KELSEY B.	\$10,400.40	MEEHAN, ROBIN B.	\$63,863.83
LOIGNON, ODELLE M.	\$65,170.92	MEHLER, JOSEPH P.	\$35,532.27
LONGFISH, MARGO C.	\$58,413.43	MELLO, DEBRA M.	\$12,460.26
LONTINE KEARSON, ROSSIE B.	\$73,732.48	MERLIN, LISA A.	\$23,720.30
LOOK, MEGHAN A.	\$44,101.36	MERRICK, ELEANOR B.	\$74,094.87
LOVEJOY, JAMIE L.	\$25,132.38	MERUSI, BRIAN R.	\$66,241.46
LYDON, PAMELA M.	\$105,683.00	MERUSI, TIBBETT J.	\$47,566.56
LYLES, JODI R.	\$9,701.76	MEUNIER, JAMES M.	\$35,398.41
LYONS, BARBARA D.	\$64,442.05	MICHAUD, DONNA J.	\$36,100.00
MACCONNELL, JUDITH A.	\$400.00	MICHAUD, GALE M.	\$1,518.75
MACDONALD JOHNSON, JEANNE M	\$25,486.23	MICHAUD, MELISSA L.	\$51,928.73
MACDOUGAL, GREGORY M.	\$50,352.21	MILIANO, JOSEPH G.	\$14,643.96
MACE, JEANNE M.	\$21,014.22	MILIANO, KAREN E.	\$71,008.51
MACEACHERN, ANN E.	\$63,612.52	MILLER, LISA M.	\$31,146.95
MACKAY, ABBOTT K.	\$70.00	MILLIKEN, DANIEL L.	\$50,952.78
MAGILL, CYNTHIA E.	\$15,521.82	MILLS, JACOB W.	\$3,601.00
MAGILL, JEFFREY L.	\$9,841.46	MILLS, SARAH J.	\$18,697.65
MAGUIRE, KEVIN J.	\$6,986.30	MINCHIN, KIMBERLY R.	\$55,898.41
MAHONEY, DOROTHY F.	\$210.00	MISCIO, THOMAS R.	\$1,000.00

Sanford School Department
Employee Earnings History
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Employee	Total Earnings
MONTGOMERY, SAMANTHA A.	\$5,709.07
MOODY, AMY H.	\$200.00
MORIN, AMANDA G.	\$9,646.57
MORIN, JEANNE H.	\$21,117.40
MORIN, RACHANA S.	\$20,639.37
MORISSETTE, KATELYN A.	\$5,962.46
MORRISON, APRIL	\$65,289.75
MORRISON, DONNA L.	\$61,900.52
MORRISON, HEATHER L.	\$38,560.04
MORSE, JAMES R.	\$38,186.28
MORTON, BRIDGET M.	\$15,350.64
MOULTON, KARLY R.	\$47,387.14
MUELLER, CARLA J.	\$18,521.06
MUNRO, ALEXANDER T.	\$56,033.29
MURLEY, HEATHER E.	\$2,748.96
MURPHY, DANIEL P.	\$7,072.62
MURPHY, JOHN A.	\$35,764.40
MURRAY, ELLEN A.	\$73,045.70
NADEAU, KARI L.	\$1,277.50
NADEAU, MEGAN	\$40,061.50
NAIMEY, AISHA E.	\$57,602.92
NASON, SARA L.	\$64,426.30
NELSON, MATTHEW F.	\$113,168.00
NEUBERT, NANCY W.	\$70,823.00
NOEL, KEITH S.	\$64,915.00
NOONE, BARBARA J.	\$64,461.54
NORMAND, KIM MARIE	\$14,617.20
OAKES, KIMBERLY A.	\$54,601.17
OBRIEN, CRAIG A.	\$36,854.54
O'BRIEN, PETER T.	\$770.00
OCONNELL, KENDRA M.	\$7,922.00
OCONNELL, NANCY J.	\$2,007.50
OCONNELL, SHANE M.	\$59,450.13
OCONNOR, KRISTEN M.	\$16,546.21
OGORMAN, BRENT M.	\$2,265.00
OMOIGIADE, TARA	\$32,344.57
ONEIL, CHRISTOPHER R.	\$5,547.10
ONEIL, MICHAEL F.	\$15,539.88
ORINO, PAYTON E.	\$2,493.75
ORTEGA, ALEXIA C.	\$562.50
OSGOOD, CARINNE E.	\$337.50
O'TOOLE, PATRICK M.	\$280.00
OWEN, VALERIE S.	\$25,904.45
OWENS, LAUREN M.	\$7,782.78
PAPA, ANTHONY T.	\$35,700.00
PARADIS, PATRICIA L.	\$63,611.23
PARENT, KRISTY	\$58,735.73
PARISEAU, TRACY A.	\$75,672.32
PARKER, CRYSTAL	\$63,892.35

Employee	Total Earnings
PARKS, CHRISTINA E.	\$17,995.90
PARNHAM, MELISSA A.	\$47,850.39
PATERSON, STEPHANIE G.	\$8,767.89
PATTEE, ELLEN S.	\$2,543.39
PATTERSHALL, CYNTHIA L.	\$21,067.00
PAYE, DAVID M.	\$31,809.91
PAYEUR, MICHELLE M.	\$43,923.81
PAYEUR, VICKI G.	\$24,672.63
PEARSALL, DAVID	\$2,838.00
PEARSON, REGAN A.	\$8,218.75
PELLETIER, JACOB R.	\$2,881.00
PENLEY, BETH M.	\$24,181.72
PENNEY, MADELINE	\$3,151.76
PEPIN, MICHAEL G.	\$38,327.22
PEPIN, SUSAN M.	\$59,613.74
PEPPE, KATHRYN A.	\$52,921.81
PERKINS, COLBY M.	\$1,715.00
PERKINS, DELMONT L.	\$35,700.00
PERRIN, DANIELLE M.	\$46,765.14
PERRY, BARBARA L.	\$61,654.34
PERRY, NANCY J.	\$11,349.95
PETELO, AMY L.	\$37,586.97
PETERMANN, MATTHEW W.	\$106,265.00
PETERMANN, TERI L.	\$2,305.00
PETERSON, PAMELA	\$52,420.86
PETIT, SUSAN M.	\$26,149.25
PETTIS, DIANA L.	\$1,798.50
PHILLIPS, MARY L.	\$20,844.26
PHINNEY, AMANDA M.	\$1,801.00
PICKERING, RICHARD L.	\$65,695.97
PILKINGTON, BRENDA S.	\$10,257.47
PINETTE, JENNIFER E.	\$54,521.34
PLATTNER, MELISSA A.	\$60,776.65
PLUMPTON, DOROTHY A.	\$50,279.55
POMBRIANT, TYTHIAN M.	\$69,840.00
PORTER, BLAINE W.	\$475.25
POTTER, CHARLES J.	\$107,973.00
POTTER, PAMELA S.	\$1,645.03
POURAVELIS, GEORGE T.	\$73,569.09
PRESTON, SARAH J.	\$54,253.40
PRITCHETT, JERYL A.	\$63,314.10
PROVENCHER, DANIELLE	\$6.00
PROVENCHER, EMILY L.	\$197.50
PROVENCHER, KANDYLEIGH	\$200.00
PROVENCHER, PAULINE J.	\$22,177.25
PULKINEN, LYDIA R.	\$280.00
PYLE, STANLEY D.	\$31,862.42
QUADE, JOANNE M.	\$14,756.31
QUARLES, SALLY D.	\$4,532.46

Sanford School Department
Employee Earnings History
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Employee	Total Earnings
QUARTARARO, COLLEEN K.	\$53,253.40
QUARTO, NICOLE	\$34,646.40
RAMSDELL, DIANE L.	\$6,779.84
RANCOURT, MARY E.	\$41,769.00
RANCOURT, NATHAN R.	\$17,943.50
RANDALL, ROCHELLE L.	\$13,638.36
RANES, DEBORAH M.	\$100.00
RAVESI, JENNY L.	\$7,811.95
RAYMOND, JENNIFER L.	\$45,720.67
RAYMOND, MARGO L.	\$3,372.57
REDMOND, MICHAEL P.	\$88,522.50
REED, SARAH J.	\$304.00
REMICK, CINDY J.	\$24,578.12
REMICK, SHARON L.	\$65,616.00
RENY, ROBERT C.	\$7,992.00
RICHER, AMANDA L.	\$6,626.71
RICKER, MICHAEL O.	\$40,633.48
RIVARD, PAUL E.	\$13,423.25
ROBERTS, BARBARA J.	\$1,173.77
ROBERTS, DOUGLAS E.	\$9,914.97
ROBERTSON, NANCY E.	\$665.00
RODRIGUEZ, JOSE	\$10,954.80
ROEDER KNIGHT, SUSAN M.	\$66,551.92
ROGOWSKI JR, EDWARD M.	\$226.72
ROSS, KATHLEEN M.	\$38,611.50
ROTHWELL, ROBERT W.	\$66,600.63
ROUX, GAIL M.	\$18,019.71
ROUX, JOHN W.	\$2,000.00
ROY, AMANDA	\$40,873.46
ROY, MICHELLE	\$14,967.48
RUSSELL, ANDREW J.	\$58,002.58
RUTHERFORD, KIMBERLY G.	\$57,048.20
RYAN, BRIANNE I.	\$3,405.87
RYER, MARJORIE G.	\$57,903.35
SALLS, GORDON A.	\$94,670.00
SANBORN, BROCK P.	\$40,920.06
SANBORN, DEBORAH A.	\$34,402.61
SANDS, CYNTHIA M.	\$9,884.62
SANTAMORE, NICOLE M.	\$5,776.24
SARGEANT, LUCY GRACE E.	\$68,559.09
SARGENT, KATHERINE I.	\$106,973.00
SAWYER, KAYLA S.	\$33,201.28
SCALLY, JOYCE M.	\$8,063.75
SCHNELL, SARAH E.	\$39,079.92
SCHOEPP, CARLA J.	\$49,941.87
SCHOTHUIS, KATELYN M.	\$15,693.82
SCHULKIND, JANELLE	\$18,648.12
SCLAFANI, MARIE A.	\$57,884.54
SCOTT, TAMMY P.	\$651.60

Employee	Total Earnings
SCREMIN, JENNIFER L.	\$57,946.39
SEGAR, ANN C.	\$35.00
SELFRIDGE, DEBORAH A.	\$12,760.20
SEVERANCE, BRYANNA F.	\$3.00
SEVIGNY, THOMAS R.	\$1,801.00
SHAW, JENNIFER A.	\$1,586.78
SHAW, JOHN B.	\$43,407.83
SHEFFIELD, EMILY A.	\$1,000.00
SHELLEY, SARAH B.	\$65,724.44
SHEPARD, ROXANNE M.	\$17,628.20
SHEPPARD, SCOTT C.	\$2,000.00
SIGNORE, LYNNE M.	\$39,385.28
SILVA, ERICA A.	\$41,970.74
SILVA, LISA M.	\$15,710.63
SIMPSON, STEPHANIE L.	\$21,670.91
SIROIS, BRENT D.	\$67,183.86
SMITH, CYNTHIA S.	\$25,779.28
SMITH, DEBORAH E.	\$64,475.10
SMITH, HANNAH J.	\$43,054.84
SMITH, HAROLD S.	\$50,420.84
SMITH, HEIDI A.	\$40,464.92
SMITH, MARGUERITE B.	\$39,777.00
SMITH, NATHANIEL K.	\$14,462.54
SOULE, ADAM M.	\$71,728.39
SOUZER, PAMELA L.	\$20,792.00
SPENCER, KATHLEEN V.	\$15,329.04
SPILOPOULOS, HARRY A.	\$69,177.92
SPINNEY, ADA T.	\$64,517.87
SPRAGUE, MICHELLE E.	\$11,980.08
SPRUSANSKY, JANE R.	\$35,700.00
ST CYR, BETH J.	\$24,183.12
ST PIERRE, JOYCE B.	\$14,805.06
STEVENSON, LINDA M.	\$2,162.25
STEWART, MEAGHAN A.	\$909.09
STITSON JR, HERBERT W.	\$64,845.73
STONE, JASON M.	\$57,252.39
STONE, LINDA A.	\$34,508.71
STONE, NICOLE R.	\$5,400.00
STONEY, STEPHANIE G.	\$67,155.84
STRAIT, KATIE A.	\$12,142.76
STURTEVANT, KELLY A.	\$58,189.11
SULLIVAN, SHAWN P.	\$2,587.50
SULLIVAN, VALERIE J.	\$59,055.32
SUPINSKI, JANICE M.	\$17,760.86
SUTRYN, ANDREWE.	\$112.50
SWEENEY, ASHLEE E.	\$48,753.80
SYLVAIN, MARIANNE C.	\$13,702.50
SYLVESTRE, SHEILA A.	\$64,624.00
TAPSCOTT, DIANE M.	\$38,611.50

Sanford School Department
Employee Earnings History
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Employee	Total Earnings	Employee	Total Earnings
TAYLOR, ANGELA	\$65,273.89	WALKER, STEVEN B.	\$70,056.00
TAYLOR, MELANIE J.	\$18,824.20	WALSH, MEGAN	\$44,900.04
TEST, REBECCA L.	\$27,391.90	WARD, MEGAN K.	\$49,902.71
THEOHARIDES, DAVID N.	\$144,471.40	WARNER, MARGARET G.	\$53,961.23
THERIAULT, CASEY	\$2,032.50	WARNER, SALLY D.	\$29,457.17
THOMAS, VICKIE E.	\$51,575.16	WATERS, JOHN L.	\$1,724.31
THOMPSON, DEBORAH A.	\$9,290.17	WATSON, KIMBERLEE	\$980.00
THOMPSON, SANDRA L.	\$53,171.21	WATTS, TROY J.	\$98,052.00
TIBBETTS, KELLY J.	\$55,552.10	WAY, KEVIN A.	\$68,979.77
TIBBETTS, LINDSAY N.	\$51,138.75	WEBB, KAREN I.	\$37,311.98
TIMBERLAKE, LANCE D.	\$56,875.24	WEBBER, TRISTEN	\$201.50
TOOTHAKER, DEBORAH M.	\$40,218.40	WELTIN, MARILYN A.	\$19,799.42
TOTH, KATHERINE M.	\$7,905.75	WERNER, DAWNA M.	\$47,643.63
TOTH, MICHAEL A.	\$210.00	WEST, VALERIE L.	\$44,516.89
TOUNGE, GWYNNE	\$18,709.63	WESTON, DANIELLE L.	\$65,503.02
TRACY, SHERRYL A.	\$61,900.52	WHITE, ELIZABETH A.	\$58,653.93
TRANCHEMONTAGNE, CHARLES A	\$24,446.32	WHITE, KERRIE E.	\$20,495.28
TRANCHEMONTAGNE, PAIGE E.	\$1,802.50	WHITE, RACHEL R.	\$72,446.87
TREADWELL, VICKY A.	\$16,205.46	WHITEHOUSE, DANIKA G.	\$56,989.60
TREMBLAY, AARON R.	\$103,602.73	WHITNEY, HEIDI E.	\$66,444.95
TROSTLE, SAMANTHA J.	\$37,573.29	WIERNICKI, KATHLEEN L.	\$1,627.50
TROTT, LOUIS H.	\$48,712.34	WILKINS, KAY C.	\$62,018.52
TUCKER GAHM, ROBIN L.	\$26,089.12	WILKINS, RICHARD	\$66,795.52
TURGEON, AMY B.	\$22,019.28	WILLARD, ARTHUR E.	\$3,153.16
TURGEON, NANCY M.	\$21,616.27	WILLIAMS, BRETT K.	\$29,450.00
TURGEON, REBECCA L.	\$5,242.72	WILLIAMS, JULIE A.	\$70,516.80
TYSON, MICHAEL A.	\$36,832.44	WILLIAMS, KENDRA A.	\$2,000.00
UTGARD, KAREN E.	\$48,607.74	WILLIAMS, MELINDA J.	\$24,251.60
VALERI, ANDREW R.	\$67,635.48	WILLIAMS, SUSAN S.	\$71,686.99
VANCE II, WILLIAM P.	\$5,252.51	WILSON, DENNIS G.	\$18,958.12
VELANDRY, LISA M.	\$19,690.96	WOOD, MELODY L.	\$68,467.84
VERMETTE, DIANA A.	\$58,679.42	WOODHEAD, BARBARA E.	\$910.00
VERMETTE, LOIS M.	\$4,082.98	WOODING, BRUCE M.	\$20,357.76
VERMETTE, ROLAND E.	\$36,768.68	WORKS, DARRELL S.	\$19,928.23
VERRILL WRIGHT, JOAN G.	\$81,224.24	WORKS, LAURIE L.	\$42,923.59
VERZOSA, JOHN L.	\$51,673.64	YOUNG, ELIZABETH L.	\$18,515.92
VO, PATRICE A.	\$24,022.12	YOUNG, SUSAN L.	\$18,798.56
VOTER, PATRICK W.	\$3,602.00	YOUNG, WAYNE A.	\$36,479.26
WAKEFIELD, ASHLEY M.	\$23,646.58	ZIELKE, KARI E.	\$376.91
WALKER, ASHLEY E.	\$20,541.73	ZIENKIEWICZ, MICHELLE L.	\$20,278.64
WALKER, DIANA L.	\$78,861.53	ZUNIGA, GEORGETTE A.	\$667.50
WALKER, JAIME A.	\$54,821.39	ZUNIGA, ROMEO	\$17,977.19

In Memory of Those Who Passed On in 2018 ~ Sanford/Springvale

- | | | |
|---------------------------|---------------------------|----------------------------|
| Allaire, Lorraine Marie | Cushing, Herbert W. | Harrison, Danielle C. |
| Anderson, Gary R. | Cushing, Lisa Anne | Hatch, Steven Ernest |
| Assarian, Robert Michael | Davila, Peter W. | Heimbach, James A. |
| Ballenger, Faith D. | Dedousis, Peter Spiro | Henry, Geraldine M. |
| Barr, Julie Hamilton | Degroat, Ellen Masako | Higgins, Robert Lloyd |
| Bean, Paul Stephen | Delano, Beverly L. | Hodsdon, Hunter Matthew |
| Beattie, Hector Paul | Delorey, April | Holland, John Philip |
| Beaudoin, Eunice H. | Desjardins, Mary Ann | Hood, Dorothy Elaine |
| Belanger, Priscilla Anita | Deslauriers, Blake P. | Horton, William S. |
| Bergeron, Richard T. | Dionne, Kevin Brian | Houston, Lois M. |
| Binette, Cecile Marie | Doiron, Jeanne D'Arc | Howard, Elanor Marie |
| Binette, Shirley F. | Dom, Thet | Hudgins, John C. |
| Black, Donald Alan | Doyle, Lorraine C. | Huntress, June Shirley |
| Black, Thomas Dewey | Dube, Renald | Jack, Blaine Henry |
| Bouchard, Norman J. | Dutch, Jean S. | Jack, Lois H. |
| Boutin, Carmen C. | Dutremble, Raymond Alfred | Jacobson, Barbara E. |
| Bowden, Laura Lee | Emerson, April Rose | James, Myrtle |
| Brien, Jon Joseph Sr. | Emerson, Kathy Ann | Johnson, James L. Sr. |
| Brierley, Lawrence | Emerson, William | Jowett, Raymond A. |
| Briggs, Dorothy H. | Evans, Maris Nova | Karo, Paul Walter |
| Brigham, Ranald James | Farmer, Walter Jay | Kelly, Marion C. |
| Bronson, Donna May | Follansbee, Linda Mae | Kerrigan, Charles George |
| Brown, Dianne M. | Fortier, Francis | Kiernan, Kerry Ann |
| Brown, Donna Elaine | Gagnon, Marcel R. | King, Mary Etta |
| Brown, Scott J. | Gagnon, Paul J | Kingsbury, Lyle W. |
| Bruno, Steven G. | Genthner, Barbara M. | Knight, Debra A. |
| Bubier, Thane Edwin | Gianibas, Bessie Georgia | Lamarre, Maurice G. |
| Burrows, Susan Laura | Gilpatrick, Phyllis Mae | Lambert, Barbara Ann |
| Cabana, Paul Henry | Godin, Pauline Reine | Lancster, Michael W. |
| Capelle, Pamela G. | Godlewski, John T. | Langlais, Mark |
| Caron, Jacqueline | Goldberg, Claire | Laroche, Estelle M. |
| Carter, John Peter | Gonzalez, Jose D. | Lashway, Pearl Nancy |
| Chalk, Aline Victoria | Goodwin, James A. Iii | Learned, Mary Monica |
| Chick, Lorraine F. | Gordon, William Henry | Lee, Robert Wyman Jr. |
| Clark, Colin V. | Gorence, Elizabeth H. | Lehoux, Doris J. |
| Clark, Pauline Mary | Gray, Donna Lynn | Letourneau, Eric H. |
| Comeau, Tina Marie | Gray, Laurie A. | Letourneau, Joseph H. |
| Connors, Kristen Michelle | Gregoire, Geneva W. | Lewis, Jess P. |
| Cormier, Arlene | Guertin, Connie L. | L'Heureux, Noreen Virginia |
| Costa, Gloria L. | Guillemette, Toni Dee | Loomis, Patricia |
| Costanza, Robert E. | Gutshall, Tyler A. | Macdonald, Raymond C. |
| Cote, Juliette A. | Haley, Onita L. | Macnicholl, Rodney R. |
| Cote, Margaret T. | Ham, Sandra Lee | Mailhot, Angela M. |
| Cressey, Gary A. | Hansen, Erika V. | Mailhot, Brian |
| Crowley, Lasca W. | Harrington, Julie E. | Manetti, Paul A. |

Maranda, Emily Josephine
 Marceau, Marie Anita Alice
 Martell, Arnold Asa
 Martell, Francis Roland
 Martin, Charity
 Martin, Theresa Ann
 Mcfarland, Martin E.
 Mcgrath, Brian Edward
 Mcgrath, Jill R.
 Mckinney, Maryan Morse
 Menter, Maureen L.
 Merrill, Edith Blanche
 Miles, Ethel M.
 Moore, Earl E.
 Morin, Juliette A.
 Morris, Ralph Gordon
 Muse, Patricia A.
 Nelson, Ellen Bertha
 Newhall, Ada May
 Normand, Bernard J.
 Normand, Joseph Aime
 Normandeau, Jeannette
 Ouellette, Jonathan M
 Parker, Donovan P.
 Parkhurst, Douglas Eugene
 Peace, Alice P.
 Peers, Dorothy Lessard

Pelletier, Monique Racheal
 Pence, David L.
 Phillips, Ruth Carol
 Plante, William E.
 Poirier, Linda
 Porter, Helen M.
 Pratt, Robert D.
 Primmer, John
 Provencher, Richard Albert
 Quimby, Timothy Paul
 Rauschnot, Beryl Marie
 Rees, Patricia Ann
 Rich, Joseph Peter
 Roberts, Bailey Arthur
 Roberts, Mark Edward
 Robertson, Donna R.
 Rouillard, Pauline D.
 Samia, Katherine Grace
 Saucier, Rita Grace
 Savin, Bruce Edward
 Shaw, Tanya Lee
 Short, Martha Lucille
 Smart, Carol P.
 Smiley, Laura J.
 Sobanik, Frank J.
 Spear, David Alan
 St. Cyr, Virginia R.

Sutton, Raymond G.
 Sweet, Vivian Isabell
 Sylvain, Robert A.
 Tadiff, Irmgard L.
 Tanguay, Josphe L.
 Thibodeau, Joseph Henry Thomas
 Thibodeau, Leonard J.M.
 Thone, Tim D.
 Tibbetts, Marian Jean
 Trask, Florence A.
 Tucker, George Frederick
 Turner, Scott Jeffrey
 Tuttle, Arlene F.
 Tuttle, Gerry B
 Walcott, Gregory P.
 Webber, Jason R.
 Weeks, Elizabeth
 Welch, Daniel Lee
 White, Donald George
 Wigley, David Edward
 Wigley, Kathleen Delong
 Woodman, Harold Eugene
 Woodworth, Merle F
 Wyman, Robert James
 Zust, Reta Mae

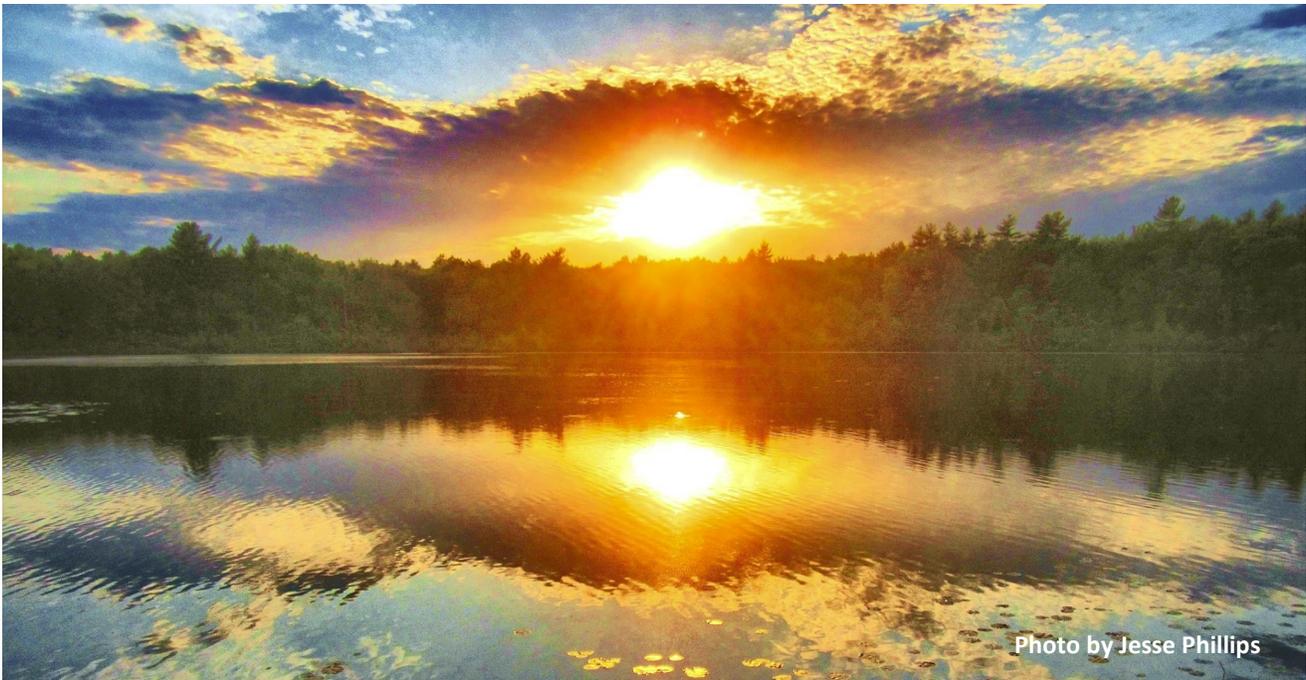


Photo by Jesse Phillips

Sanford City Council 2018

MAYOR:

Thomas P. Cote

DEPUTY MAYOR:

Maura A. Herlihy

COUNCILORS:

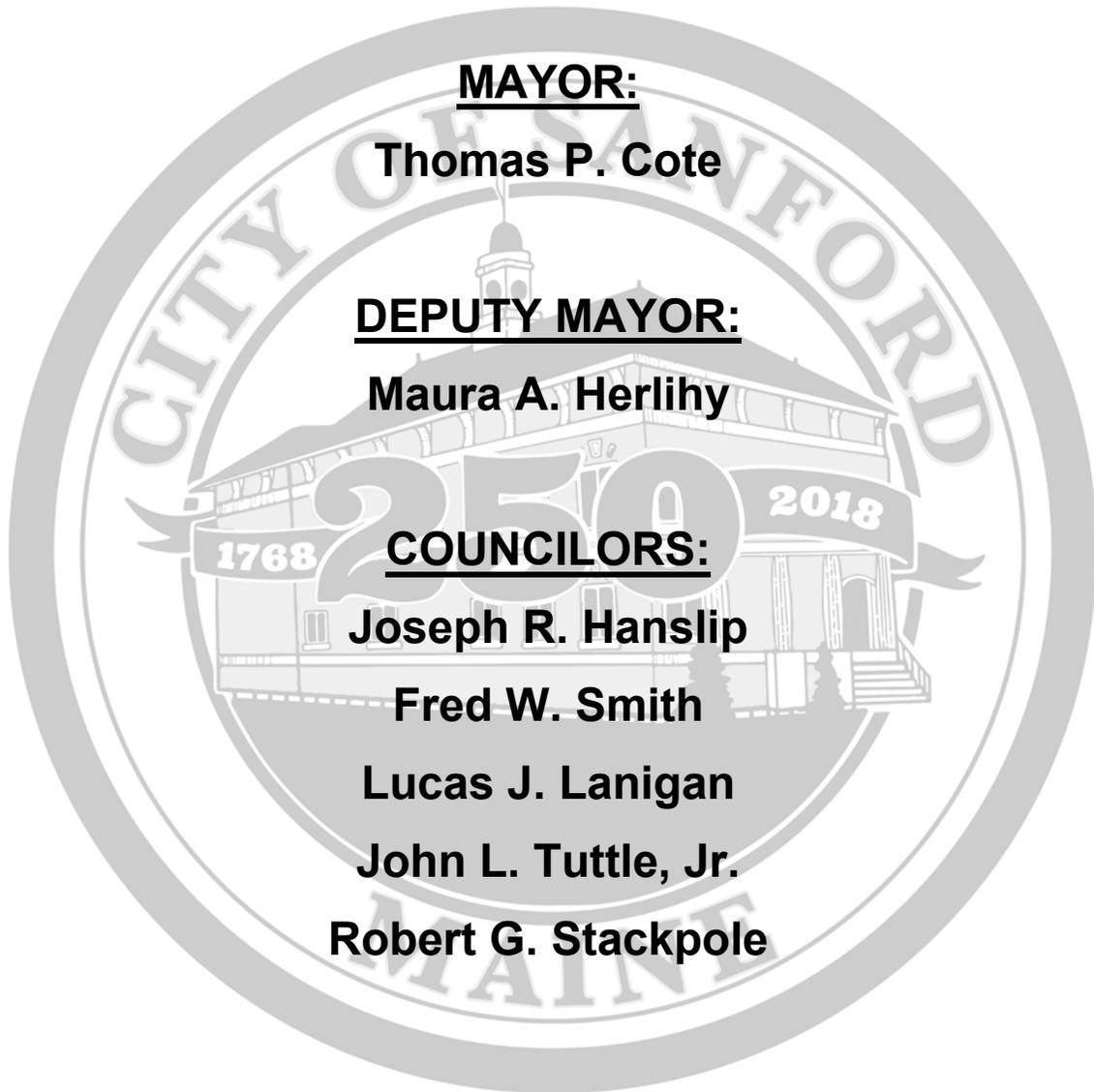
Joseph R. Hanslip

Fred W. Smith

Lucas J. Lanigan

John L. Tuttle, Jr.

Robert G. Stackpole



Hours of Operation

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
Indigenous Peoples' Day

Veterans Day
Thanksgiving Day
Day after Thanksgiving
Christmas Day

City Council Regular Meetings

1st and 3rd Tuesdays
6:00pm in the City Hall Annex Council Chambers

Sanford School Department

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

Sanford Transfer Station & Recycling Center

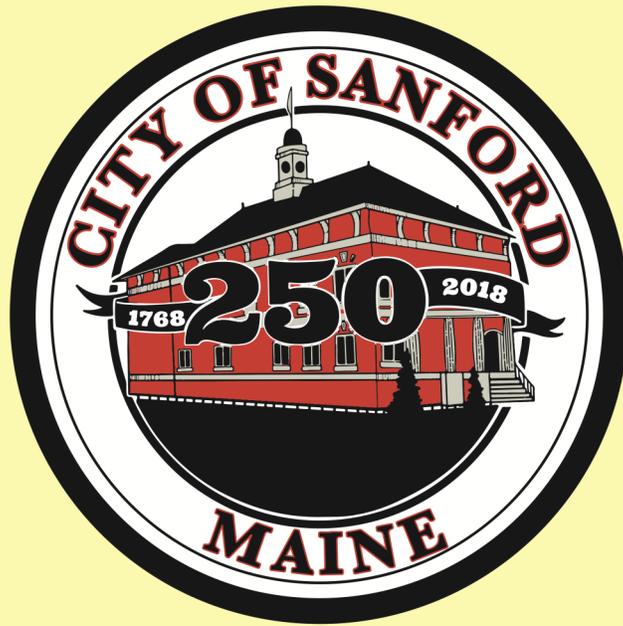
81 Rushton Street
Sanford, Maine 04073
Phone: 324-9135
Regular Operating Hours:
Tuesday – Saturday 8:00am to 3:30pm*

***Please note that during snow/storm events, the Transfer Station may be CLOSED so personnel can treat the roads. It may also be closed the day after an overnight snow/storm event as personnel were responding throughout the night.**

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



City of Sanford, Maine

919 Main Street, Sanford, Maine 04073

Tel: (207) 324-9173

www.SanfordMaine.org

 Welcome to Sanford, Maine