



ANNUAL REPORT 2019-2020

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 Marshall	(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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Letters from Congressional Delegation

SUSAN M. COLLINS
MAINE

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WASHINGTON, DC 20510-1904
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(202) 224-2693 (FAX)

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 reflect on 2020, an incredibly challenging year for Maine families, small businesses, and communities.

When the pandemic struck, our country faced the specter of an overwhelmed health care system and devastation to our small businesses and the millions of people they employ. I immediately worked with Republicans and Democrats to pass multiple laws allocating approximately \$3 trillion to respond to this public health and economic crisis, including more than \$8 billion directed to Maine to support testing, schools, the economy, and other purposes — that is nearly double Maine’s annual state budget.

I am especially proud of the bipartisan Paycheck Protection Program (PPP) I co-authored. This program has provided three out of four Maine small businesses with nearly \$2.3 billion in forgivable loans, which has helped sustain more than 250,000 Maine jobs. I have met thousands of Maine small employers and employees in all 16 counties who are surviving because of the PPP. As one small business owner told me, the PPP provided “exactly what we needed at exactly the right time.” The PPP also allowed employers to maintain benefits, such as health care, during this challenging time. Another round of PPP is needed to sustain small businesses and their employees.

While the pandemic continues across Maine, our nation, and the world, I thank the first responders, health care professionals, teachers, grocery store employees, factory workers, farmers, truck drivers, postal employees, and so many others who continue to stay on the job during this difficult time. With the deployment of the first vaccines, better tests, and the incredible speed with which these life-saving responses were developed, I am hopeful we can emerge from this crisis in the next few months.

While providing relief to American families was my focus throughout 2020, other accomplishments include the passage of the Great American Outdoors Act, which provides full funding of the Land and Water Conservation Fund and addresses the maintenance backlog at our national parks, forests, and wildlife refuges. As Chairman of the Transportation Appropriations Subcommittee, in 2020 alone, I secured \$132 million to improve Maine’s roads, bridges, airports, buses, rail, ferries, and seaports. Finally, as Chairman of the Aging Committee, I led the reauthorization of the Older Americans Act, which funds programs that improve the well-being, independence, and health of our nation’s seniors and their caregivers, and I authored laws to reduce the cost of prescription drugs and protect individuals with Alzheimer’s disease.

As the end of 2020 is approaching, I have cast more than 7,535 votes, never having missed one. In the New Year, my focus remains to work with colleagues to find common ground on policies to help support the health and safety of Mainers and the safe, responsible opening of our communities. If ever I or my staff can be of assistance to you, please do not hesitate to contact one of my state offices. May the coming year be a successful one 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
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

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

January 1, 2021

Dear Friends,

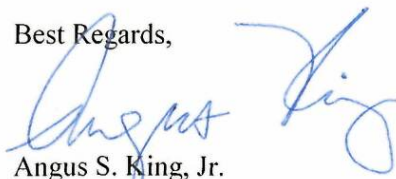
2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges--the coronavirus pandemic, ensuing economic fallout, and a prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had to face these challenges in isolation. But a new year represents new possibilities; a chance to take stock of what we're grateful for and focus on the opportunities in front of us. As we reflect back on 2020, we will remember heartbreak and loss – but we cannot forget the shining rays of hope that broke through the darkness, reminding us all that better days are ahead.

Throughout the pandemic, my top focus has been on bridging the partisan divide in Washington in order to deliver desperately-needed relief for Maine people. Joined by colleagues last March, we pushed for bipartisan negotiations to produce a strong bill that helped fellow Mainers, businesses, and institutions weather this storm. In the weeks and months after the *CARES Act* passed, our team stayed in close contact with people throughout the state to determine how we should adjust our response to best support our citizens. Unfortunately, the aid provided by the *CARES Act* lapsed without Congressional action, leaving too many families and businesses in limbo. I never stopped pushing for a bipartisan relief bill and, after extensive negotiations, we ended the year on a good note by breaking the gridlock and passing new relief legislation. This new bill isn't perfect; in fact, it should just be the start our renewed response. As we enter 2021 with a new administration and new Congress, we must fight for additional legislation to help restore stability to our working families and rebuild our economy and public health infrastructure.

In the midst of this crisis, Congress did manage to accomplish a few successes that will outlast this awful pandemic. Among these was the *Great American Outdoors Act*, a bipartisan bill which was enacted into law in August 2020 and will help address a \$12 billion backlog at our national parks so future generations of Americans can enjoy these beautiful lands and create lifelong memories. Also, as we learn more about the recent hacks of our nation's networks, there is help on the way: 27 of the cybersecurity recommendations made by the Cyberspace Solarium Commission – which I co-chair with Republican Congressman Mike Gallagher – made it into this year's defense bill. While there is no guarantee that these provisions would have prevented the massive hack, they will certainly improve our cyber defenses.

Despite the challenges, I'm hopeful for the future. Vaccines are being distributed across our state – starting with our healthcare heroes, who have sacrificed so much throughout this unprecedented catastrophe and deserve our eternal gratitude. If there can be a silver lining from these challenges of 2020, maybe it will be this: I hope that, in the not-so distant future, we will be able to come together physically and we will be reminded of our love for each other. We have differences, without a doubt. But as Maine people stepped up to support each other, we saw again and again that our differences pale in comparison to the values we share. We are one state, and one community – and there is nothing we cannot or will not do for each other. Mary and I wish you a happy and healthy 2021. We can't wait to see you soon.

Best Regards,



Angus S. King, Jr.
United States Senator

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

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BIDDEFORD
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Biddeford, ME 04005
(207) 352-5216

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

2162 RAYBURN HOUSE OFFICE BUILDING
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HELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT, MAINE

COMMITTEE ON APPROPRIATIONS
SUBCOMMITTEES:
AGRICULTURE, RURAL DEVELOPMENT, AND
RELATED AGENCIES
INTERIOR, ENVIRONMENT, AND
RELATED AGENCIES
MILITARY CONSTRUCTION, VETERANS AFFAIRS,
AND RELATED AGENCIES
HOUSE AGRICULTURE COMMITTEE
SUBCOMMITTEES:
BIOTECHNOLOGY, HORTICULTURE, AND
RESEARCH
CONSERVATION AND FORESTRY

Dear Friends,

2020 has been a year of unconscionable loss and hardship. The COVID-19 pandemic has ravaged our nation, magnifying long-unaddressed inequities. I hear daily from constituents whose lives have been upended by the pandemic. As we navigate these ongoing challenges, my top priority in Congress has been to advocate for the resources Maine residents, businesses, and institutions need to weather this crisis.

In March, the CARES Act was signed into law, providing much-needed relief to Mainers, including expanded unemployment benefits, stimulus checks, grants and loans for small businesses and nonprofits, and funding for health care providers on the front lines of this crisis. As this crisis wore on, I saw increased need; that's why I voted for the Heroes Act in May and again in October to provide further support. I'm relieved we passed another relief package at the end of December, but I know another round of support is still much needed in the coming year.

The pandemic isn't the only crisis we face. Climate change threatens Maine's environment and industries. This summer, the Gulf of Maine recorded its hottest day, and we experienced the longest, most severe drought in 20 years. Maine farms continue to be stymied by climate change, but they can also play a crucial role in combatting it. In February, I introduced the Agriculture Resilience Act to ensure American agriculture is net-zero by 2045. The release of Maine's Climate Action Plan is a major step in the fight against climate change. I will continue to work with state leaders to ensure they have federal support to achieve this agenda.

2021 will offer different challenges. We must distribute a vaccine to millions, restore jobs, uplift the economy, and repair the divisions that undermine our ability to make meaningful change. I look forward to working with the incoming presidential administration to meet these challenges and emerge as a stronger, more resilient nation.

As always, the needs of Mainers guide my work as we recover from this crisis. If there is anything my office can do to help, please reach out.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Chellie Pingree'.

Chellie Pingree
Member of Congress



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 grateful that you have put your trust in me and can assure you I will continue to work tirelessly on your behalf.

As you are no doubt aware, Maine is in the midst of the one of its greatest difficulties, both in public health and economic downturn. As we move through the Legislative session I will be mindful of this and will do my best to hold the line on any new taxes or unneeded borrowing.

I will be supportive of measures that get people back to work, and support our small businesses that have struggled so immensely as a result of the pandemic. Ensuring our economy rebounds is essential if we want Maine to recover from the past year and a half.

At the same time, it is very important that we restore a sense of balance in state government where both the Governor and the Legislature work together on behalf of you, our constituents. This is even more important given the unusual nature of how and where this Legislature will meet, given the safety considerations required by the global pandemic. However the legislative process plays out, it is imperative that the public continue to have access to and play a critical role in the work of the Legislature.

Again, thank you for electing me to serve you in the State Senate. The 130th Legislature certainly has a great deal of work to do; but I believe that if we come together, there is nothing we can't accomplish. 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 black ink that reads "David C. Woodsome". The signature is written in a cursive, flowing style.

David Woodsome
State Senator



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
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Matthew A. Harrington

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Cell Phone: (207) 831-6746
Matthew.Harrington@legislature.maine.gov

April 2021

City of Sanford
919 Main Street
Sanford, ME 04073

Dear Friends and Neighbors,

It has been a pleasure to serve the residents of House District 19 in the Maine Legislature. I am honored that you have entrusted over the past 4 terms as your voice in Augusta.

Due to the COVID-19 pandemic, the second session of the 129th Legislature adjourned *Sine Die* on March 17, 2020. We opened the 130th Legislature on December 2nd and in an effort to ensure compliance with Governor Mills executive orders, the *Swearing In* was held at the Augusta Civic Center instead of the chambers in the State House.

This session our biggest priorities have been COVID-19 related, along with passing our State's biennial budget. In my work at our State Capitol, I always account for prioritizing resources to make ends meet, while also respecting the taxpayer. .

I encourage you to actively participate in your state government. Phone calls and letters are always a welcome avenue for providing feedback. This session, with the increased utilization in remote meetings and hearings, happenings in Augusta are now even more accessible. Using the homepage of the Maine Legislature: **Legislature.Maine.Gov**, you will find access to Zoom meetings, public hearings, and YouTube videos providing updates on the latest at our State Capitol.

To join my weekly eNewsletter featuring current state news, please contact me at Matthew.Harrington@legislature.maine.gov and I will happily add you to my distribution.

Again, thank you for giving me the honor of serving you in Augusta and may you all have a safe and healthy 2021.

Sincerely,

Matthew A. Harrington
State Representative



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

Anne-Marie Mastraccio

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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 an honor and a privilege to serve you in the Maine House of Representatives.

After many long days spent at the State House, we completed the first session of the 129th Legislature and passed a biennial budget with bipartisan support to guide state spending over the next two years.

In the budget, we were able to expand access to affordable, quality health care, invest in our schools, protect our natural resources, provide meaningful property tax relief and improve broadband access. The Legislature has also made a great deal of headway on legislation focused on the opioid crisis, affordable energy, economic development and good-paying jobs.

After hearing from many Sanford residents about the burden of high property taxes, we worked hard to address this issue. In the budget, we are providing \$130 million in property tax relief for homeowners, families, seniors and small businesses. We increased the Homestead Exemption by \$5,000 (up to \$25,000), expanded eligibility for the Property Tax Fairness Credit to include an additional 13,000 Mainers and increased revenue sharing to 3% in 2020 and 3.75% in 2021.

We are able to best serve the needs of our community when we hear directly from you, so please feel free to contact us with any questions or concerns regarding state government.

Once again, we are honored and grateful for the opportunity to serve you.

Sincerely,

Anne-Marie Mastraccio
State Representative, District 18

Patricia Hymanson
State Representative, District 4

Departmental / Organizational Reports

Assessor's Office

2019 ASSESSED VALUES	
REAL ESTATE	
LAND	\$ 464,265,100.00
BUILDINGS	\$ 998,960,580.00
NET TAXABLE REAL ESTATE	\$ 1,463,225,680.00

PERSONAL PROPERTY	
MACHINERY/EQUIPMENT	\$ 31,589,410.00
FURNITURE/FIXTURES	\$ 28,374,330.00
OTHER PERSONAL PROPERTY	\$ 1,480,720.00
NET TAXABLE PERS. PROPERTY	\$ 61,444,460.00

TOTAL TAXABLE	\$ 1,524,670,140.00
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OPERATING EXPENSES	
GENERAL GOVERNMENT	\$ 29,332,862.00
TIF FINANCING	\$ 761,309.21
SCHOOL	\$ 53,971,557.00
COUNTY TAX	\$ 783,656.41
OVERLAY	\$ 227,384.78
TOTAL EXPENSES	\$ 85,076,769.40

REVENUE	
STATE REVENUE	\$ 1,913,463.00
ANTICIPATED REVENUE	\$ 50,138,313.00
HOMESTEAD REIMBURSEMENT	\$ 990,342.34
BETE REIMBURSEMENT	\$ 473,977.10
TOTAL REVENUE	\$ 53,516,095.44

AMT. TO BE RAISED: TAXES	\$ 31,560,673.96
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TAX RATE 2019/2020	\$20.70 (per thousand assmt.)	
TAX DUE DATES	09/16/2019 and 03/16/2020	
BILLING PERIOD	07/01/2019 to 06/30/2020	
ASSESSMENT RATIO DECLARED	100%	
DATE OF COMMITMENT	August 12, 2019	
TAX RATE	CITY	\$10.46
	SCHOOL	9.72
	COUNTY	<u>0.52</u>
	TOTAL	\$20.70

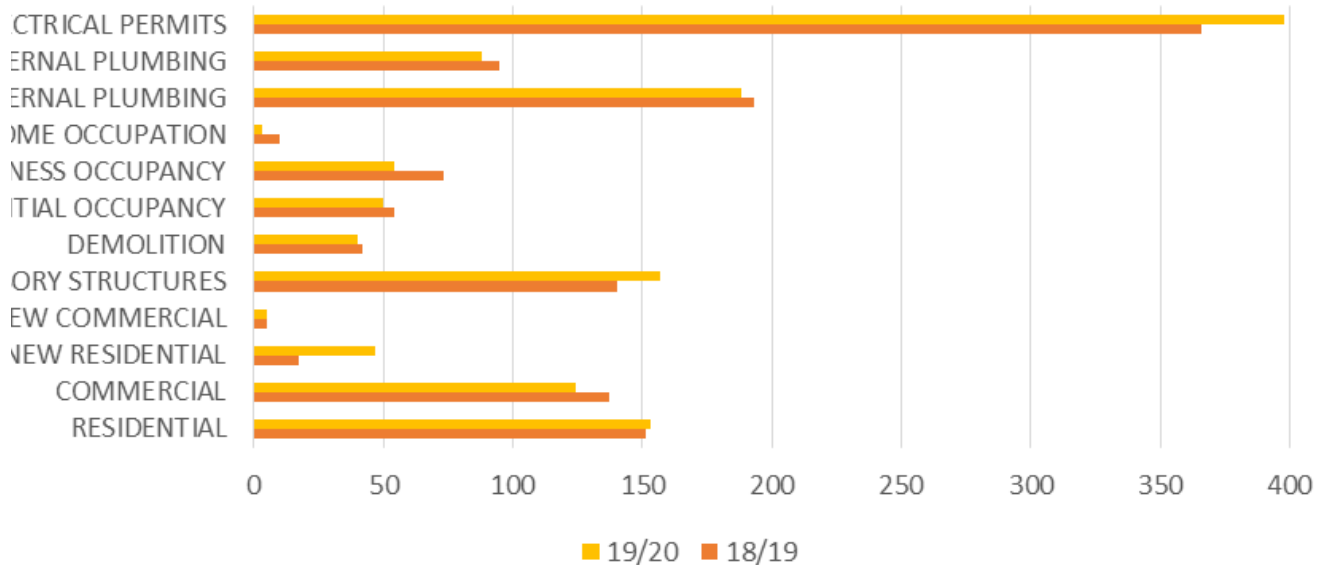
Code Enforcement

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.

The department staff consists of a full-time Administrative Assistant, a full-time Code Enforcement Officer, and a Chief Code Enforcement Officer. We currently enforce the Sanford Zoning Ordinance, the Shoreland Zoning Ordinance, building and other codes adopted by the City and State Statutes.

During the 19/20 Fiscal Year the Codes Office issued a total of 1307 permits.

ANNUAL PERMITS ISSUED



New construction projects include Summer Commons a skilled nursing, long term and memory care facility, a ten-unit Aircraft Hangar at the Sanford Regional Airport and Austin's Place a twelve-unit multifamily. NexGen Tooling completed a large expansion on the existing facility and the remaining buildings for the Sanford Safe Storage Project were also completed during this time.

New Businesses within the City include Mee D Thai, Sammy Scoops, Massabesic Health Resources, P.A. / Greater Springvale Physical Therapy, Shaker Pond Ice Cream Manufacturing, Dance Studio of Maine, River Run Hair Studio, Heatmizer Insulation, Keystone Leasing, Frechette Chimney, Carte Blanche Boutique and Southern Maine Extreme.

During the 19/20 Fiscal Year the Code Enforcement Office has been diligently working to update policies and procedures and implement changes that make it easier for individuals to work with us and navigate through the permit process. In addition, we are very excited to announce that we will be implementing a new permitting software that will eventually allow online submission and tracking of applications.

City Clerk

Fiscal year 2019/2020 was relatively 'status quo' for the Municipal Clerk with the exception of preparing for an extra election. Maine Legislature re-instated the Presidential Preference Primary Election which was scheduled for March 3, 2020. This came with some anxiety for me because you never know what Maine weather in March will bring and just planning an election in fair weather is sometimes a challenge. As luck would have it, Mother Nature was good to us and the day went well! An approximate total of 48% of registered Democrats, 9% of registered Republicans came out to vote for their choice of President to appear on the November ballot. This was about 30% overall voter turnout. For more detailed results of the votes go to the Voter Registration, Election Results page of the City website (www.sanfordmaine.org).

As stated above, the fiscal year was 'relatively' normal but as we all are aware, that quickly changed and March 2020 will be forever remembered as the beginning of the pandemic. Instead of preparing for my June Primary (which did get postponed to July 14, 2020) I was trying to stay on top of the constant changes directed by Governor's Executive Orders and how that was going to affect all that we do in Clerk's office. What we did do was learn a whole new way of doing business with our residents as the Civil State of Emergency closed City Hall for two months. We took payments over the phone for all types of transactions, we met customers in the parking lot for those who didn't have a credit card or didn't want to incur additional fees, we even had couples getting marriage licenses to 'tie the knot' during the pandemic. We also helped those who were 'technology challenged' and walked them through using their "Smart Phone" to send a picture of an insurance card to re-register the car they needed to get back and forth to work. Many of these unique ways of doing business I suspect will stay as options far into the future as we do all we can to serve the needs of our residents while facing challenges of staying safe at home and social distancing and all things quarantine.

Some good has got to come from this, and it did. If I can briefly jump ahead to next (fiscal) year and share that I was awarded a sizeable grant that allowed me to purchase an assortment of items that would ensure my residents could safely cast their votes in the November Presidential Election. One item purchased was a secure drop box for absentee ballots to be deposited safely without 'human interaction' so their votes could be cast and not have to wait in long lines or feel they were compromising their health. The box is bolted to a concrete slab behind the Treasurer/Tax Collector/City Clerk/Voter Registration Office and monitored 24/7 by video surveillance. After the election it was turned into a secure drop box for tax payments and soon will be turning back to an absentee ballot drop box.



Facilities

The role of the Sanford Facilities Department is to provide and maintain spaces for work that are clean, safe, comfortable, and allow City staff to perform their work as efficiently as possible. The department is directly responsible for cleaning and maintenance of the City Hall, Annex, Police Station, and Public Works office buildings, and provides assistance to other departments for building related issues (major building equipment and systems). The Director manages the City's utility purchasing, employee health and safety compliance, and the five City-owned dams.

The Department consists of the Director, two full time custodians and one part time custodian.

This year, the department managed a major project at the Emery Mills dam. The project included construction of an access road, removal of vegetation and roots that were penetrating the upstream side, and a boring/grouting process that filled voids deep within the dam. The grout enhanced the strength of the dam and reduced leaking, ultimately improving its safety and life expectancy.

Another significant contribution of the Facilities department was in response to the COVID-19 pandemic. The department acquired personal protective equipment for City staff, cleaning and disinfection equipment and supplies, constructed countertop barriers where customers interact with City staff, and constructed/installed counter extensions for the City Clerk's office to assure appropriate social distancing. This allowed City Hall to reopen for business more quickly.

The Facilities department also expanded the server room at City Hall to support the head end equipment for the Sanford Net Fiber project. This work involved removing a wall, re-gridding the ceiling, installation of new conductive flooring, installation of a new electrical panel and refeeding several circuits, and the expansion of the inert gas fire suppression system. Redundant HVAC systems are also planned for this space.



Above, examples of some of the custom-built safety barriers and counter extensions fabricated to protect staff and customers and to ensure appropriate social distancing.

Emergency Management

The Emergency Management department's function is to coordinate activities related to major disasters; planning and preparation, response, recovery and mitigation. Usually, this means gathering and disseminating information about anticipated events like strong storms, assessing storm related damage, and managing FEMA disaster recovery grants. During FY2019/20, the City of Sanford had a number of significant but routine weather events, but the Emergency Management function really began to get busy early in 2020.

The Director began monitoring the development of the COVID-19 pandemic in January, 2020 when the first reports of a unique and highly transmissible disease began to surface from Wuhan, China. The virulence of the disease combined with the freedom of global travel made it highly likely that the disease would arrive in the United States and had the potential to be catastrophic. In February, the Director began reviewing daily updates from the World Health Organization and Johns Hopkins University, and was receiving briefings periodically from York County EMA, Maine EMA, and the Maine CDC. The situation began to evolve very rapidly. Here are some highlights through June 2020:

- 1/31/2020 – 1st COVID-19 coordinating meeting with Maine CDC
- 3/9/2020 – 1st e-mail briefing to the City Manager
- 3/10/2020 – 1st briefing to City Council
- 3/12/2020 – 1st presumptive case in Maine
- 3/13/2020 – York County EMA activates emergency operations center
- 3/15/2020 – Governor declares civil state of emergency
- 3/17/2020 – begin daily briefings to City Manager
- 3/19/2020 – City Hall closed to the public
- 3/28/2020 – 1st Maine death
- 4/6/2020 – Maine surpasses 500 cases
- 4/26/2020 – Maine surpasses 1000 cases
- 5/13/2020 – Maine surpasses 1500 cases
- 5/18/2020 – City Hall reopened to public
- 5/23/2020 – Maine surpasses 2000 cases
- 6/6/2020 – Maine surpasses 2500 cases
- 6/9/2020 – 100th Maine death

Fire & Emergency Management Services

The Sanford Fire Department is a modern 24/7/365 operation yielding high quality Fire/EMS/ALS service to our community and visitors of our fine city.

COVID-19 was a huge impact to our department and the city. We not only had to adapt and improvise operations for everyday work but had to shut down our stations to public access, other public interactions as well as public education due to the pandemic. Throughout the year we were able to maintain services for the city with minimal interruption from infection within our ranks. Through cooperation and funding from the city we were able to replace 2 needed vehicles that brought about our first lease of a firetruck for the city that will last the next 7 years. We were able to make small strides in working on the fire station project but this was largely delayed because of the pandemic. We have successfully added more paramedics to our roster through replacement of retirees and look forward to hopefully expanding our service more in 2021 if given appropriate resources. The Fire Marshal was very busy with plan reviews and code enforcement with the ever expanding city we live in. I wish to thank the other city departments, City Manager Steve Buck, and the council for their continued support of our department so we can make this a great place to live, learn and play.

2020 Statistics for the Sanford Fire Department:

3916 Total incidents-3874 emergency CFS	58 Structure fires	5 Chimney fires
	13 Vehicle fires	36 Outside fires
	247 False Alarms	
	Mutual Aid 106 Times given	28 Times received
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2882 EMS Responses	2034 Transports	2714 Emergency
	168 non-emergent	
	39 Mutual Aid	22 ALS Intercept
		170 Treat/No Transport
<hr/>		
Fire Marshal's Office	110 License Inspections	266 Other Inspections
State Fire Marshal Plan Reviews	13 (Down considerably from pandemic)	
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Fire Department vehicle logistics	19 Total vehicles	Miles driven equivalent
	8445 Hours operated	221,124
Cost of all vehicle repair	\$73,384.00 (to date)	
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Human Resources

The Human Resource Department assists with the entire employment process from recruitment to retirement. We work collaboratively with leadership to attract and retain qualified, productive and dedicated employees who will provide efficient and effective services to the citizens of Sanford. We recognize our employees are a considerable resource that requires investment to ensure that we have the skills needed to meet the needs of the City. The City of Sanford strives to maintain a safe and desirable working environment for all our employees.

The Human Resources Department is responsible for maintaining the personnel records, assisting employees with questions that arise throughout their employment, arranging employee benefit educational sessions and training. This department also handles all payroll processing including hours of work, accrual usage and following the applicable Personnel Policy as well as any Contractual Bargaining Agreements. The department shall administer the personnel system, procedures and rules applicable to municipal officials and employees in accordance with State and Federal Law.

During this past year the Human Resources department hired 19 full time employees in various departments including the Fire Department, Planning Department, Treasurer/Clerks Department, Public Works Department, Police Department and Dispatch Department. In addition to our full time hires, we hired over 60 seasonal positions including recreational counselors, election clerks, snow plow operators, crossing guards and seasonal park laborers. We are extremely proud to note that we promoted multiple employees within the city in recognition of their hard work and dedication.

We are always sad to see our valuable employees leave, but we are happy for them in their retirement. This year we had ten employees retire from the City of Sanford. Of these ten retirements, five had longevity of over 21 years leading up to 41 years of employment within the city! We would like to recognize their knowledge, hard work and dedication. We cannot express our appreciation and we thank you.

The end of this year was especially hectic with the COVID pandemic. The Human Resources Department worked alongside the City Manager to develop a Pandemic Policy that was voted in by the City Council and in effect within two days. The Families First Coronavirus Response Act developed by the Federal Government soon kicked in. This was a very scary and trying time for us all. We worked diligently to ensure all employees were in a safe and secure working environment and received the benefits they were entitled to.

Information Systems

This year the Information Systems Department continued working on the implementation of new Dell network switches for connecting municipal facilities via SanfordNet. After the City Hall Server Room was expanded to accommodate the City's new network switches, the City Hall Internet connection was switched to a 250 Mbps x 250 Mbps fiber connections via GWI. The Kennebunk Police and Fire Department network connections to our Public Safety servers was also migrated from the old microwave network to a dedicated fiber circuit provided by GWI and a portion of that circuit carried over SanfordNet.

The City made a lease arrangement with Dell EMC to acquire two Unity 300 storage arrays. The first one was incorporated into the VMware server virtualization system at the Police Station to provide expanded storage since the older EqualLogic storage array was nearly at capacity. The second storage array was awaiting the implementation of the new switched over SanfordNet so it could be setup as a backup replication target in the City Hall Server Room. New virtual file servers were built using this new storage, and data migrated from the old physical file servers.

There were several major software upgrades and migrations undertaken this year. First, the TRIO Motor Vehicle Registration system was migrated to a new virtual server running Microsoft SQL server, which was a vast improvement over the old system based on a large Microsoft Access database file. Vision Appraisal, the Computer Aided Mass Appraisal system used in the Assessing Department was upgraded to the Vision 8, also running on a new virtual server and Microsoft SQL Server. Working with Finance and Human Resources, the City worked on migrating the MUNIS electronic forms from the retired Adobe Central engine to the new DocOrigin software. And finally, the Codes Department implemented Muncity for permitting, for which the IS Department helped gathering data to be migrated to this cloud-based software.

This year the IS Department dealt with the challenges of connecting the workforce due to the Covid-19 pandemic. Remote access was provided to many employees early in the pandemic so they could work remotely. Zoom accounts were setup and webcams provided so the ability to meet could continue. Laptops were provided to those that needed them.

Parks & Recreation

Administrative and Marketing Highlights

- ◆ Increased the number of online household accounts from 6037 to 6216 members.
- ◆ Increased the number of emails in our system by 120 and increased Facebook followers to 2216.
- ◆ Brought in \$4,185 in revenue for facility reservations (facility rentals closed down April 2020 due to Coronavirus).
- ◆ Brought in \$34K for 2020 summer camp programs compared to \$122K the previous year

Recreation Highlights

- ◆ Covid 19 Prevention Checklist Guidelines were followed for Summer Camp 2020 with 50 persons per location. Offered 2 locations for Day camp (Lafayette School and Memorial Gym) plus Springvale Playground as an outdoor option. Approx. 42 children at each location with 7 staff. All camps had the opportunity to go the Springvale Rec Area one day each week.
- ◆ Programs that continued: Line Dance at Dance Studio of Maine South; Outdoor Line dancing in the fall at Goodall Park; Shawnee Peak Trips; other Winterfest events were very successful with 45 campers. Winterfest fishing derby was postponed because of lack of ice; Pickle ball continued with masks and limited numbers.
- ◆ New programs: co-sponsor for the Halloween decorating contest held throughout Sanford; Pine Hollow golf program; helped with the Jr High JMG program Light up the Pond.
- ◆ Gym space was not allowed beginning in the fall of 2020 so gymnasium programs did not occur.

Special Events

- ◆ Water ski show every Thursday night throughout the summer
- ◆ Movie night at Goodall Park attracted 75 people
- ◆ Virtual Christmas tree lighting, with new twinkle pro lighting, took place in Central Park
- ◆ Due to Covid restrictions, July 3, 2020 fireworks and 4th of July parade, Brewfest, and regular Holly Daze events were cancelled.

Facility Highlights

- ◆ Goodall Park Infield Renovation: Removed old infield grass; laser-graded playing surface with topsoil to level playing surface; installed new 100% bluegrass sod; rebuilt pitcher's mound to proper specifications and added clay bricks for stability; repointed front portion of grandstand wall to eliminate cracks in cement blocks.
- ◆ Holdsworth Park/Recreation Area: Excavated slope in front of large picnic shelter; added 5 tiered rows of seating on slope with large pre-cast cement blocks; added new cement stairway leading down to the beach; new perennial garden installed in front of bathroom to catch water runoff.
- ◆ Gowen Park: Applied sealcoating to the walkway and driveway; applied polyurethane to the ceiling in Gazebo.
- ◆ Carpentier Park: Removed old wading pool, including cement pad; leveled area by north entrance gate into park for a new community garden.
- ◆ Benton Playground: New roof installed on parks office; tennis courts removed to make way for new tiny tot playground system; protective netting installed to protect children playing.
- ◆ Oakdale Cemetery: Installed more erosion control. The project was spearheaded by Bauneg Beg Lake Association, Maine Soil and Water, and City of Sanford Parks and Recreation.

Planning & Development

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

From July 2019 – June 2020, the Department reviewed 33 applications, as follows:

- ◆ Subdivisions – 5
- ◆ Site plans (Planning Board/Site Plan Review Committee) - 12
- ◆ Site plans (staff level) – 14
- ◆ Conditional use – 1
- ◆ Miscellaneous – 1

The Department worked with the Planning Board, City Council, and interested residents and organizations to prepare/adopt ordinances including:

- ◆ Adult use marijuana
- ◆ Medical marijuana signage
- ◆ Site plan thresholds
- ◆ Reduced submission requirements for staff level reviews
- ◆ Development fees
- ◆ Adjusted Land Use Tables
- ◆ Revised sign standards
- ◆ Revised design review standards
- ◆ Revised solar standards
- ◆ Amended Industrial Reuse Zone

The Department fully expended and closed out a \$300,000 US Environmental Protection Brownfields Assessment Grant and is well into expending an \$800,000 Multipurpose Grant. In addition, the Department initiated planning to improve deteriorating infrastructure and make aesthetic improvements in the Mill Yard.

The Department continued to support implementation of a second grant to restore Goodall Brook, including treating storm water from the West Side neighborhood, water quality monitoring, and updating storm water and erosion control standards.

Initiatives for the upcoming year include:

- ◆ Update Comprehensive Plan
- ◆ Update Subdivision Ordinance
- ◆ Continue implementing Brownfields grant & apply for additional funds
- ◆ Update AreaWide Plan for Mill Yard
- ◆ Prepare Market Analysis for Mill Yard & Downtown
- ◆ Continue partnering on development in Mill Yard/Downtown
- ◆ Continue planning in East Side Neighborhood
- ◆ Continue planning to revitalize Downtown
- ◆ Continue implementing Goodall Brook Restoration Plan
- ◆ Initiate visioning in South Sanford
- ◆ Continue infrastructure planning with Public Works & Parks & Recreation
- ◆ Continue working with City staff to consider age friendliness in public improvements
- ◆ Continue improving administrative systems to increase efficiencies in permitting

Public Works—Highway and Garage Divisions

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.

◆ **Engineering Projects and Efforts:**

- ◇ Planning Partnership Initiative for the reconstruction of Downtown Sanford was completed. MaineDOT and the City have agreed to an additional partnership for Preliminary Design Funding in 2021.
- ◇ West Side Village engineering was completed for the reconstruction of Kimball Street, Prescott Street, Shaw Street, and Twombly Road from Kimball Street to Main Street. Target build 2021.
- ◇ Technical Manual was continued to formalize infrastructure design and construction standards.
- ◇ A 5-Year Plan for infrastructure revitalization was updated. The plan draws in concurrent efforts and provides guidance for planning, engineering, and funding efforts to realize a greater sum of their parts.
- ◇ Mousam Promenade, a 10-foot wide continuous multi-modal path as part of the Downtown Trails Connector running on River Street, William Oscar Emery Drive, and Riverside Avenue was approved by MaineDOT matching funding programs including a \$600k MPI on River Street and a \$400k Safe Routes to School Grant on W.O.E. and Riverside Avenue.
- ◇ Coordination with MaineDOT on the reconstruction of Route 202/Cottage Street
- ◇ City Development Review and Inspection in coordination with the Planning Department
- ◇ Local Roads Assistance Program (LRAP) was requested and received from MaineDOT (\$232,552.00)
- ◇ DPW Flat Files plan digitizing complete and all files named

◆ **Maintenance Activities:**

- ◇ Street Sweeping
- ◇ Drainage Maintenance
- ◇ Roadside Mowing
- ◇ Pothole Patching
- ◇ Street Painting

Public Works—Highway and Garage Divisions (Cont'd)

◆ Construction Projects:

- ◇ Country Club #3 Road: Shim & Overlay
- ◇ Whichers Mill Road: Shim & Overlay
- ◇ Stebbins Road: Conc. Base Stabilization
- ◇ Stanley Road: Reconstruction
- ◇ Main St. (Old Mill to Far View): Mill & Fill Poly.
- ◇ Lebanon St. (Main St. to Cranberry): Chip Seal
- ◇ Twombly Rd. (Kimball to MCS): Chip Seal
- ◇ Twombly Rd. (MCS to Old Mill): Mill & Fill
- ◇ Oak Street (Main St. to Urban Compact): Shim
- ◇ Hansons Ridge Road: Reclaim
- ◇ Guillemette Street: Reconstruction/Overlay
- ◇ State Court: Reconstruction
- ◇ Old Mill Road MPI: Conc. Base Stabilization
- ◇ Main Street (Lebanon St. to Emery St.): Shim
- ◇ Washington Street: Shim
- ◇ New Dam Road: Base Repair and Chip Seal
- ◇ Grammar Street: Reclaim/Overlay
- ◇ Grammar Avenue: Reconstruction
- ◇ Blanchard Road: Reclaim
- ◇ Sunset Road: Reclaim
- ◇ Sacapee Road: Reclaim
- ◇ Emerson Street: Shim
- ◇ Park Street: Shim
- ◇ Pearl Street: Shim
- ◇ Shawmut Avenue: Shim
- ◇ Grant Street: Shim
- ◇ Hemlock Drive: Shim

◆ Facility Improvements:

- ◇ Front Office Vestibule
- ◇ Garage Roof Repaired

◆ Utility Coordination

- ◇ Year 4 of 4 for Unitil Gas Main Installation

Public Works—Environmental Services Division

The Sanford Department of Public Works manages and performs Mixed Solid Waste (MSW) and Recycling Collection Services for the City through curbside collection and operation of the Transfer Station on Rushton Street.

◆ Program and Contract Changes:

- ◇ Through the hard work of the Department, the City's Contractors, and Residents; the Department continued the single-sort recycling program that enjoys one of Maine's lowest municipal recycling contamination rates. The City continues to receive recognition for these efforts and outreach from other communities and organizations seeking to replicate our success.
- ◇ Re-Negotiation of Contracts were performed for Curbside Collection and Recycling Tipping
- ◇ Consideration of Automated Curbside Collection continued to be tabled as other communities remain unable to control their recycling contamination through automated collection and are paying fines accordingly

◆ Overall Division Statistics:

Fees paid for Curbside MSW:	\$ 720,839.81
Fees paid for MSW Tipping Disposal	\$ 435,191.01
Fees Paid for Recycling Tipping	<u>\$ 78,488.67</u>
Total Costs: \$1,234,519.49	
Revenue Generated from the PAYT Program:	\$ 675,868.30
Waste Transfer Fees	\$ 51,303.80
Waste Transfer Licenses	\$ 9,710.00
Metal Recycling Revenues	<u>\$ 12,637.37</u>
Total Revenues: \$749,519.47	

◆ Standard Operating Procedures and Routine Maintenance:

- ◇ Quarterly surface water quality testing was performed according to the Storm Water Pollution Prevention Program (SWPPP)
- ◇ Spill incident and cleanup logs were performed and documented per the SWPPP
- ◇ The Annual Transfer Station Permit with MaineDEP was completed and submitted successfully

Public Works—Environmental Services Division (Cont'd)

◆ Facility Improvements:

- ◆ Guardrail barrier at Upper Portion replaced

◆ Engineering:

- ◆ The Department's Consultants continued to monitor ground water diversion and quality through annual reporting to MaineDEP
- ◆ The Department's Consultants completed a feasibility analysis on the landfill portion to determine viability of any new mitigation technology alternatives in conjunction with MaineDEP
- ◆ The City continued plans to develop the Rushton Street Landfill as a solar array facility
- ◆ The City continued investigation to develop the CGA site as a solar array facility



Sanford Police Department

The following statistics represent the work product for the Sanford Police Department for 2019 through 2020:

Calls for Service	33,044
Arrests	714
Offense Reports	2,306
No Crime Incidents	1,148
Traffic Violations	2,345
State Reported Motor Vehicle Crashes	650
Community Outreach Contacts	252
Drug Overdoses (Total)	50
Drug Overdoses (Fatal)	6
Overdose Reversal Using Narcan	2

The Police Department started the Community Outreach Officer program to establish reliable contacts with the City's homeless population and residents who suffer from mental health and substance use disorders. The goal of the program is to develop a relationship with these populations, and direct people to needed services; temporary and transitional housing, medical care, and treatment for mental health and substance use issues. The Community Outreach Officer usually works Monday through Friday, and interacts with people in the environments in which they live. The program has already helped to develop a great relationship with the Sanford Housing Administration as well as the York County Shelters Program.

The Police Department modernized and replaced our portable and vehicle mounted VHF radios with a new UHF system. The agency obtained licensing to move our primary communications band from VHF to UHF, replaced all of the portable, hand-held VHF radios with UHF models, and added a UHF radio to all police vehicles. This project remedied the deteriorating signal strength of the VHF system and has allowed for direct communications with other City Departments, such as Fire, DPW, Parks and Schools during routine as well as critical incident responses. This project did not cost any tax dollars as the entire project was funded through asset forfeiture funds.

The agency also added two new officers to our ranks. Officer Nicole Root and Travis Belleard, joined the agency in 2020. Officer Root was a York County Corrections Officer, and Officer Belleard was a York County Deputy Sheriff. Both officers bring their unique perspectives to the job, and we welcome them into our police family.

On a personal note, I will be retiring effective July 23, 2021. It has been an honor and a privilege to serve as the Chief of Police for this agency, and to work for the citizens of Sanford. The Sanford Police Department is one of the best, *if not the best*, police agency in the State of Maine. I will miss the job, and I will miss the people. ~ Thomas P. Connolly, Jr., Chief of Police

Sanford Land Bank Authority

The Sanford Land Bank Authority is responsible for addressing dangerous buildings that detract from the value of real estate and impact the safety and quiet enjoyment of neighboring people and properties; ensuring there are safe and affordable places to live; and expediting the transition of abandoned and foreclosed properties back to value-producing real estate. The Sanford Land Bank Authority administers three programs including the abatement of Dangerous Buildings and nuisance property conditions pursuant to the State Dangerous Building Law; administers the annual business licensing of rental housing and regular and proactive inspection of rental properties; and administering the annual licensing of abandoned and vacant buildings.



The Sanford Land Bank Authority, Directed by Community Development Director Ian Houseal, is overseen by the seven member Sanford Land Bank Commission comprised of three City Councilors and four residents of Sanford to overseeing operations and budget of the licensing, inspection, and enforcement program and make its findings public; purchasing, acquiring, holding, and disposing of real property; making recommendations to the City Council regarding dangerous buildings and abandoned properties; making recommendations to the City Council regarding property remediation; developing and monitoring financial programs to incentivize residential development and revitalization; and encourage private enterprise by bringing residential properties back into use.

<u>Mayor</u>	<u>Resident, term expires 2025</u>
- Anne-Marie Mastraccio	- Nicholas Roux
<u>City Councilor</u>	<u>Resident, term expires 2022</u>
- Luke Lanigan	- Timothy Dumont
<u>City Councilor</u>	<u>Resident, term expires 2023</u>
- Ayn Hanselmann	- Joe Sevigny
	<u>Resident, term expires 2024</u>
	- Rebecca Lapierre
<u>Ex Officio (Sanford Housing Authority) - Diane Gerry</u>	<u>Ex Officio (City Real Estate Representative) - John Caramihalis</u>

Sanford Land Bank Authority (Cont'd)

The table below shows timely compliance with the rental housing license. Three months after annual licenses are due, there are properties that have not yet obtained a license. These properties are ineligible for the “good neighbor credit.” The working-total for multi-unit (3+) properties is 307 and for each calendar year 2018, 2019, and 2020 all multi-units properties were licensed by the next licensing-cycle. However, this is not the same for two-unit properties. The working-total for two-unit properties is between 395 and 534. In the second quarter of 2021, between 40 and 179 two-unit properties were without a rental housing license although many of these properties may actually be better described as single family plus an accessory dwelling unit and no rental activity is taking place at the property. Further refinement of the two-unit category will be the continued work of the Land Bank in the next year.

Rental Housing License Count	2017 Estimate	2018 3 rd QTR	2019 3 rd QTR	2020 2 nd QTR	2021 2 nd QTR
Single-unit	50	236	217	170	169
Two-unit	559	389	397	351	355
Multi-unit (3+)	336	294	300	304	286
Total	946	919	914	825	810

In 2020, due to the pandemic, interior rental housing inspections were limited. This was due to a reluctance to permit inspectors access to the interior of houses. As a result, few housing inspection were conducted. The target to inspect every rental property once every three years at a minimum was not met due to the pandemic.

Rental Housing Inspections	2018	2019	2020	2021 <i>projected</i>
Inspections	250	433	54	250
Inspections, of total	250	683	919	987
Estimated total (%)	27%	74%	79%	107%

The Abandoned Building License requires parties in interest to license abandoned building every 6 months and for each year a building remains abandoned, the initial \$300 per 6 month fee doubles. In some cases the fees will exceed the property taxes collected in that third year. The expected number of abandoned buildings did not decline, but instead remained steady. The Land Bank will continue work on abandonment and the barriers to returning property back into productive use in the upcoming year. On this topic, State legislation was proposed to better address abandoned buildings most speedily. The bill was carried over into the next legislative session.

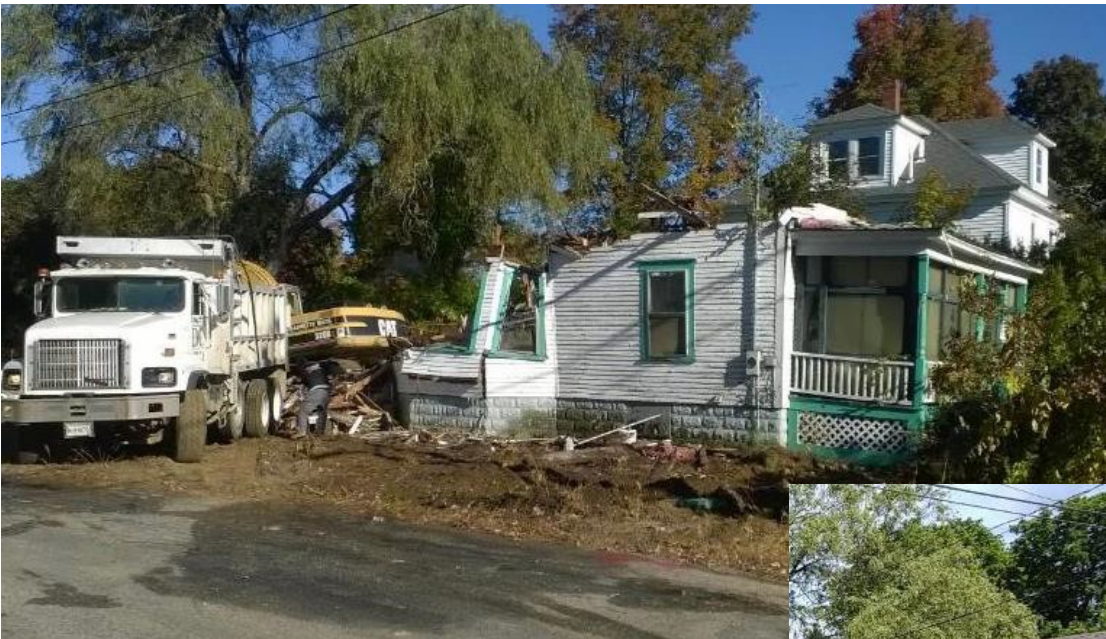
Abandoned Building License	2018 Est.	2108	2019	2020
Licensed	94	79	70	70

Sanford Land Bank Authority (Cont'd)

The Land Bank Revolving Fund is capitalized at \$500,000 including \$250,000 of Tax Increment Financing Downtown District funds and \$250,000 in borrowing paid for through the St. Ignatius Affordable Housing Tax Increment Financing District.

Land Bank Activity	2018	2019	2020
Council order to abate	21	30	4
Demolitions:			
<i>City</i>	8	7	21
<i>Owner</i>	2	2	5
Secured	3	3	12
Rehabilitation Plan	2	5	16

The land bank conducted a target market analysis for housing in southern York County. It was found that consistently and approximately 27% of renters move in and out of the places they live regardless of the place that they live while homeowners move at a rate of 9%. Also, housing vacancy is approximately 10% regardless of the municipality.



The Sanford Land Bank Authority at work: The owner of this vacant, crumbling home (above) was able to receive some compensation for the unsaleable home, and Habitat for Humanity built a new home on the lot (at right).

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 Sanford-Springvale and central York County, works each day to increase the prosperity of its residents and companies, and improve the overall Sanford economy. It has a seven-member board of directors, and two full-time staff who connect the business community with the most effective programs and resources available. Moreover, the organization helps local companies grow, recruits new business and workers to the community, and encourages new business formation.

By selecting a new marketing firm and utilizing a refurbished website, with new branding – Sanford-Springvale: Your Future Is Here – and collateral material, the growth council is able to market the key assets of the community through a number of media outlets 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 fiscal year include:

- ◆ **Ongoing work with existing and expanding companies**, like Hussey Seating, Flemish Master Weavers, Casco Bay Molding, and TPD Construction; and new ones, like Summer Commons, 43 North, New England Battery Storage, Maine Sports Resort, Eldredge Lumber, and Winn Companies;
- ◆ **A leadership role in the expansion of the SanfordNet Fiber business network**, in partnership with GWI, by securing state grants to survey the community and better understand how the Internet is used here now, and into the future; amending the City's TIF Policy and placing all critical information within a new manual; assisting TIF development for new market-rate housing opportunities; active participation on the Downtown Development Workgroup; and a series of meetings with potential prospects to support the redevelopment of a fallow industrial building at One Eagle Drive, and the historic millyard;
- ◆ **Marketing and sales of Industrial Development Corporation parcels**; continued efforts to locate additional land for a new technology park; and ongoing work with major land owners and tourism attraction developers.
- ◆ **New nomination and selection as State Workforce Board member**. Regular participation as a board member on key regional groups, including: The Maine Beaches Association, Southern Maine Finance Agency, Southern Maine Planning Development Commission, and York County Community College, in order to be informed of programs that may benefit Sanford companies and residents.



Sanford Seacoast Regional Airport

The Sanford Seacoast Regional Airport (SFM) has had one of its best years to date despite the impacts of the pandemic. With 38,515 takeoffs and landings in 2020, up 4% from 2019, SFM is jam packed with projects, progress, and events.

- ◆ **Southern Maine Aviation** now offers multiengine flight training! 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** serves brunch, lunch and dinner with full liquor license, beer on tap and weekly specials. Delivery, takeout, private events and catering were expanded this year. Enjoy outdoor dining on the patio while watching the aircraft up close - unique. An exciting 2021 addition is planned – stay tuned!! www.pilotscovecafe.com
- ◆ **Pine Tree Helicopters** provides many helicopter related services including lessons, a simulator, and scenic tours. PTH also has plans for expanding its services in 2021. www.pinetreehelicopters.com
- ◆ **BDF Air** is our newest business, offering multiengine flight training in its beautiful Beechcraft Duchess. Mark Favolise, a 20 year resident of Sanford, brings to the table over 30 years of flight experience, 25 years of that as an instructor and 15 years as an aviation safety inspector for FAA.
- ◆ **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/>
- ◆ **Life Flight of Maine** has moved into their new facility on the west side of the airfield. They continue to provide life-saving services to all of Maine flying 538 operations out of SFM and buying almost 34,000 gallons of jet fuel.
- ◆ **Sanford Airport Solar** started generating enough power to supply 25,000 homes in November 2020. With revenue from the 176,000 panel, 50 megawatt project the Airport is now financially self-sufficient for the first time, alleviating the burden on local taxpayers!
- ◆ **Civil Air Patrol** CAP is going strong and is a wonderful addition to the airport and our community, getting young people involved in aviation.
- ◆ **16 new hangars** were constructed in 2019/2020. Our airport has the most based aircraft of any airport in Maine – over 120 at last count. At least 12 more hangars are in the pipeline to be built in 2021.
- ◆ **The Airport Business Plan** was updated this year with the goal of continuing to set the standard in our region as well as fostering economic development and financial self-sufficiency. The goals and objectives will ensure the Airport continues to respond to the needs of the community and provide a significant economic impact to the region.

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.

This is my final report as I will be retiring at the end of this year. It has been a pleasure serving the residents of the Sanford-Springvale community. ~ Paula Simpson, Treasurer/Tax Collector

CITY OF SANFORD BONDED DEBT SERVICE June 30, 2020

	Original Amount	Current Principal	Last Payment
Municipal			
Millyard Road	\$ 1,500,000.00	\$ 400,000.00	11/01/2023
Misc Bond	\$ 1,350,000.00	\$ 360,000.00	11/01/2023
PD/Misc Bond	\$ 6,210,000.00	\$ 3,799,240.00	11/01/2030
Brownfield Rev. Loan	\$ 181,000.00	\$ 83,152.00	03/03/2025
Emery Mills Dam RLF	\$ 100,000.00	\$ 80,000.00	11/01/2023
SRE Building (Airport)	\$ 2,560,000.00	\$ 2,304,000.00	11/01/2028
922 Main St Building	\$ 150,000.00	\$ 137,493.00	11/01/2028
Paving Bond	\$ 6,200,000.00	\$ 6,200,000.00	11/01/2030
Affordable Housing Inv Fnd	\$ 250,000.00	\$ 250,000.00	05/15/2030
	Total:	\$ 13,613,885.00	
School			
Energy Improvements	\$ 1,500,000.00	\$ 750,000.00	11/01/2024
SHS/SRTC Construction	\$100,419,083.00	\$ 90,377,175.00	11/01/2037
SRRF–Asbestos Removal	\$ 605,713.00	\$ 145,262.00	11/01/2026
Elementary Consolidation	\$ 42,999,125.00	\$ 40,849,169.00	11/01/2038
SRRF	\$ 687,170.00	\$ 235,428.00	11/01/2029
HS Bond Part 2	\$ 2,276,261.00	\$ 2,276,261.00	11/01/2035
Elem School Improvements	\$ 8,605,246.00	\$ 8,605,246.00	11/01/2040
	Total:	\$143,238,541.00	

Outstanding Taxes

OUTSTANDING REAL ESTATE TAXES

Bill Year	Bill Name	Property ID	Total Unpaid
2019	107 BROOK STREET LLC	00I270005500000	\$2,792.43
2019	107 BROOK STREET LLC	00I270005600000	\$5,512.41
2019	1601 MAIN STREET REALTY LLC	00R150092A00000	\$2,718.94
2019	224 COTTAGE STREET LLC	000R90000300000	\$3,001.50
2019	42 JAGGER MILL ROAD LLC	00R180015A00000	\$5,015.61
2019	446 MAIN STREET LLC	00K150000900000	\$1,184.04
2019	6-8 ACORN STREET LLC	00K280003300000	\$2,773.80
2019	6-8 ACORN STREET LLC	00K280003200000	\$5,375.79
2019	7 MILL STREET LLC	00K150001200000	\$180.09
2019	7 MILL STREET LLC	00K150000600000	\$6,394.23
2019	911 MAIN ST LLC	00K300003000000	\$4,117.23
2019	ADAMS CHERYL ANN	00R190011500000	\$1,997.75
2019	ADAMS SCOTT W	00L260004900000	\$1,021.54
2019	AINSWORTH RICHARD JR	00R230005F00000	\$31.05
2019	AINSWORTH RICHARD JR/PAMELA	00R230005C00000	\$4,607.82
2019	ALPS REALTY LLC	00R180017A00000	\$5,524.83
2019	ALTON ROLLINSFORD LLC	000R90042B00000	\$172.27
2019	AMBROSINO MICHAEL & GINA	00R110000700000	\$39.86
2019	ANDERSON HILDEGARDE/JEFFREY M	00K140003400000	\$2,009.97
2019	ANDERSON SARAH JO	00R6A0000900000	\$1,618.74
2019	ARSENAULT MICHAEL	00J270000400000	\$256.68
2019	AUSTIN MICHAEL T & LISA D (JTS)	00G320006A00000	\$2,991.15
2019	BABCOCK STACEY J	00R230010A00000	\$3,026.34
2019	BARNETT RONALD B HEIRS OF	00R120090A00063	\$244.26
2019	BARROWS GRACE & HARTNETT DANIEL P (JTS)	00L140001500000	\$2,402.76
2019	BARTLETT JR CRAIG & PILLSBURY JEAN	00R120090A00002	\$442.98
2019	BEAUCHESNE MONA	00K280001800000	\$1,349.64
2019	BEAUCHESNE MONA	00L280005000000	\$2,270.79
2019	BECHARD DEBORAH R	00L330003500000	\$63.29
2019	BERG DIANE E	00R120002900000	\$2,719.98
2019	BERNIER DAVID M/JAMES R	00R130000800000	\$5,620.05
2019	BERUBE DOROTHY I HEIRS OF	0R16A0001700000	\$1,728.45
2019	BETH ADAM	00G300015B00000	\$2,100.01
2019	BISSELL KAREN L	000R20005600000	\$3,732.21
2019	BISSELL KAREN L & RICHARD (JTS)	000R20056A00000	\$1,648.75
2019	BISSON GLORIA	00J320005100000	\$819.56
2019	BLACK SHEEP HOLDINGS LLC	00J270003900000	\$3,545.91
2019	BLIER JOHN	00R230002100026	\$205.82

2019	BLODGETT MICHELLE ANNE	000R60002100000	\$1,942.69
2019	BOSTON MORTGAGE GROUP INC	00M160000200000	\$778.32
2019	BOURASSA COREY	00K170001700000	\$1,536.17
2019	BRANDT JONATHAN	00K180001600000	\$358.57
2019	BRENNAN JAMES D/JEAN L	00M290003400000	\$13.20
2019	BROOKS HAROLD E	0R16A0009000000	\$789.69
2019	BROOKS JR ERNEST J	00R130010000016	\$1,111.59
2019	BROWN ELISABETH G	00J280001200000	\$2,434.32
2019	BRUNELLE JEANNINE HEIRS OF	00J270004600000	\$2,465.37
2019	BRUNO KAREN P	00K170001900000	\$2,589.57
2019	BUCKLER PAIGE	00R130010000047	\$554.76
2019	BURBINE MARIAN J (LE JULIA G DANGORA)	00M310014A00015	\$3,860.55
2019	BURGESS KENNETH	000R30025A00000	\$701.73
2019	BURGESS KENNETH T	000R30002600000	\$1,175.76
2019	BUTLER MATTHEW D TRUSTEE	00I290006600000	\$26.48
2019	CABANA DONALD/DOROTHY	00J170002100000	\$1,289.61
2019	CAMIRE HEIDI & GAGNE CINDY	000R50000800000	\$4,438.08
2019	CAMIRE HEIDI & GAGNE CINDY	000R50005400000	\$5,183.28
2019	CAMIRE HEIDI & GAGNE CINDY	000R50008B00000	\$589.95
2019	CANTIN DORIS R	00I270003100000	\$3,150.54
2019	CAREY SHANNON	000R60054C00000	\$906.66
2019	CARON ROSE	00J300000100000	\$3,790.17
2019	CARPENTER CHRISTINE	00M340000400000	\$349.83
2019	CARPENTIER ROSE HEIRS OF	00I380000200000	\$143.87
2019	CARPENTIER ROSE HEIRS OF	00J380001200000	\$1,378.62
2019	CARPENTIER ROSE HEIRS OF	00J380012A00000	\$99.36
2019	CARR JOYCE	00R190010000011	\$842.35
2019	CARRIER ELEITA L HEIRS OF	00L330000900000	\$600.30
2019	CAVANAUGH WILLIAM M JR	00L260000700000	\$2,051.37
2019	CHACHO GARRY A & ROBIN M (JTS)	00I280011300000	\$1,054.66
2019	CHACHO GARRY A & ROBIN M (JTS)	00I280114A00000	\$26.91
2019	CHACHO GARRY A & ROBIN M. (JTS)	00K150003700000	\$17.53
2019	CHAIRMAN OF THE BOARD FURNITURE LLC	00K360004600000	\$1,716.03
2019	CHAPMAN RICHARD C SR/SANDY L	00R120007400000	\$1,487.83
2019	CHAPMAN SR RICHARD C	00R120007500000	\$347.57
2019	CHASSE CARL	000R80014A00000	\$1,600.11
2019	CHASSE CARL A	000R70000300000	\$2,116.57
2019	CHASSE CARL A	000R70002A00000	\$813.51
2019	CHASSE CARL A TRUSTEE OF	000R70000200000	\$3,319.79
2019	CHASSE CARL A TRUSTEE OF	000R70002B00000	\$4,585.05
2019	CHASSE CARL A TRUSTEE OF THE	000R70003600000	\$2,840.04
2019	CHASSE KYLE	00I280006500000	\$180.09
2019	CHENEY TIMOTHY	00L250000100000	\$1,458.31
2019	CHENEY TIMOTHY W	00K300001600000	\$1,872.31

2019	CHEVALIER NORMAN P	00M270001800000	\$2,119.68
2019	CHRISTENSEN JON C/DENA J	000R10005B00000	\$1,028.79
2019	CHRISTENSEN MARTHA J HEIRS OF	000R10000500000	\$3,382.38
2019	CLANCY ELLEN M	00G280004A00000	\$78.66
2019	CLARK BRUCE	00G280000400000	\$254.58
2019	CLARK CHRISTIAN A & BRIDGET D (JTS)	0R16A0000300000	\$238.05
2019	CLARKE BILLIE	00R200000800010	\$1,008.09
2019	CLARKE JACE R	000R50001100000	\$424.35
2019	COBURN NANCY & DAUTEUIL SUSAN	00R190010000030	\$1,742.94
2019	COFFEREN MAURICE L	00R220034D00000	\$763.83
2019	COLE LISA M	00R210038A00000	\$3,719.79
2019	CONIFER HOMES INC	00R130010000088	\$284.63
2019	COOK DAVID A	00J230000900000	\$1,048.63
2019	CORLISS YVONNE R	000R90004600000	\$2,448.81
2019	CRABTREE JESSE	00K250000600000	\$1,000.84
2019	CRAIB RICHARD/CARMEN	0R12A0000300000	\$1,842.30
2019	CRAM CLARK C	00R110004200000	\$5,388.21
2019	CRAM CLARK C	00R110008200000	\$5,036.31
2019	CROSBY JACOB RUSSELL & HEATHER LYNN	00L260001600000	\$1,291.68
2019	CUNNINGHAM SUSAN E	00R120007100000	\$2,413.62
2019	CURIT NORMA & GAGNE GERARD J (JTS)	0R13F0013A00000	\$1,378.62
2019	CX4 MANAGEMENT LLC	00K280000100000	\$2,479.86
2019	CYR KARL L/WENDY L	00F280005A00000	\$45.54
2019	D'ARCY THOMAS P & MELISSA J	00R210052A00000	\$554.76
2019	DAGGETT JOHN R	00R230011B00000	\$724.50
2019	DALEY LEO & ONTILEY JOUVRY & SOMBA OLVIE	000R70003300000	\$2,032.89
2019	DALEY LEO & ONTILEY JOUVRY & SOMBA OLVIE	000R80001900000	\$937.71
2019	DALTON HEIDI H	00L290000500000	\$3,988.89
2019	DAUTEUIL IRENE L HEIRS OF	00R130010000023	\$890.10
2019	DAVIS LINDA J	000R20000300000	\$5,301.27
2019	DAVIS LINDA J	000R20003B00000	\$1,016.37
2019	DAY DALE & GENDRON DENISE	00I140002100000	\$1,341.36
2019	DEARBORN ROGER M	000R60002300000	\$1,540.67
2019	DEBLOIS PETER & PATRICIA	00R230002100004	\$1,072.26
2019	DEBOER VIRGINIA M	00L270006900000	\$2,647.53
2019	DEE JAMES & STEPHANIE (JTS)	0J38A0003500000	\$6,539.13
2019	DEFALCO DANIEL L & ENDRINA (JTS)	00J310008600000	\$2,521.26
2019	DEHART CONSTRUCTION LLC	000R20008400000	\$1,567.88
2019	DELAWARE TONJA R & DWIGHT W	000R80008600000	\$397.44
2019	DELISLE DANIEL P/CHERYL	00K310000800000	\$2,964.24
2019	DEMERS SUSAN J	00I270007A00000	\$3,897.81
2019	DENNIS MICHAEL J JR	0R16A0008100000	\$712.08
2019	DENNIS PATRICIA	0R16A0008100001	\$1,308.24
2019	DENNIS PATRICIA A & SHANNON K (JTS)	0R16A0003900000	\$654.12

2019	DENNIS PATRICIA A & SHANNON K (JTS)	0R16A0004200000	\$57.96
2019	DESROCHERS RAY	00R160003400001	\$5,063.22
2019	DESRUISSEAU HENRY R & KELLY J (JTS)	00L290003300000	\$121.37
2019	DESRUISSEAU LOUIE R & LUCIEN R (JTS)	00J320000200000	\$3,392.73
2019	DEZAN LEE & GAIL	000R70032A000000	\$1,105.38
2019	DIONNE PAMELA S	00R230003700000	\$3,024.27
2019	DIZZLEPRO PROPERTIES LLC	000R300003000000	\$1,446.93
2019	DJM ENTERPRISES LLC	00I290004800000	\$1,945.80
2019	DJM ENTERPRISES LLC	00L250002800000	\$1,244.07
2019	DORE FRED G/DEBRA A	00J360000300000	\$1,449.00
2019	DOWEY MICHAEL G HEIRS OF	0R12A0000500000	\$3,643.20
2019	DOWGIERT EUGENE	00R160027J00000	\$3,289.23
2019	DRAKE MONICA	00R130010000054	\$53.82
2019	DRAKE SHAWN	00R190010000008	\$401.58
2019	DREW GARY A/SUSAN J	00R230014F00000	\$293.08
2019	DRISKO ASHLEY	00L270006400000	\$2,388.78
2019	DUCHARME ARMAND	00J140001500000	\$395.37
2019	DUGRE DAVID HEIRS OF	00R120067A00001	\$461.61
2019	DUMAS RAYMOND J/KAREN L	00L150000700000	\$2,020.32
2019	DUNHAM GERALD L/AMBER J	00K380001400000	\$392.27
2019	DUNHAM MARK D & GERALD L	00R200000800026	\$6.16
2019	DUNLAP ANNETTE	00R130010000022	\$335.34
2019	EISENHOWER ANDREW J	00R110042D00000	\$3,833.64
2019	ELDREDGE JR MICHAEL P TRUSTEE	00R150009600000	\$3,491.68
2019	ELLIOTT JOHN E & PHYLLIS C (JTS)	00L280002300000	\$2,504.70
2019	ENOS NANCY	00K170003200000	\$1,437.58
2019	FARLEY PETER J & JUSTINE B TRUSTEES OF	00R210000400000	\$2,121.75
2019	FARLEY PETER J & JUSTINE B TRUSTEES OF	00R210001700000	\$1,513.17
2019	FARRIS CHRISTOPHER E	00I280012300000	\$1,258.56
2019	FARRIS CHRISTOPHER E	00I280010100000	\$3,022.20
2019	FAVOLISE MARK A	0R24A0001600000	\$2,606.13
2019	FAVOLISE MARK A	0R24A0005200000	\$401.58
2019	FENDERSON DALE R	00R170001D00000	\$152.14
2019	FENDERSON NATHAN DALE	0R17A0011A00000	\$4,216.59
2019	FERGUSON WILLIAM L	000R60032B000000	\$1,167.48
2019	FLAHERTY ANNETTE B HEIRS OF	0R15A0000100000	\$1,007.84
2019	FOLLETT GRACE E/STANLEY JR	00R170001100000	\$2,835.45
2019	FORD EDWARD	00J170000200000	\$2,305.98
2019	FORTE DANIEL F	00J300001200000	\$2,504.70
2019	FRANK KEVIN R	00K340002400000	\$1,150.92
2019	FRECHETTE HOLDINGS LLC	00R150063A00000	\$5,735.97
2019	FRECHETTE HOLDINGS LLC	00R150063B00000	\$1,299.96
2019	FREEWAY INVESTMENTS INC	00K340005400000	\$173.88
2019	FULLI MAHFUZ A	00H270002200000	\$4,496.04

2019	FURBISH JONATHAN KEITH	00R220010A00000	\$4,017.87
2019	GAGNE GERARD J & CURIT NORMA	0R13F0013B00000	\$1,583.55
2019	GAGNON LORI	00R130010000076	\$312.57
2019	GARDNER RON	00K170000700000	\$2,535.75
2019	GATEWAY PROPERTIES LLC	00J290001800000	\$4,140.00
2019	GENGA TODD	00K150003400000	\$2,210.76
2019	GERRISH ERROL D & PAULA L (JTS)	00R6A0000200000	\$1,016.37
2019	GERRISH ERROL D & PAULA L (JTS)	00R6A0002A00000	\$1,016.37
2019	GERRY LEONA M	0R22A0000800000	\$2,200.41
2019	GOODWIN JEREMIAH F & BIA (JTS)	00K350004800000	\$9.37
2019	GOODWIN MELTON	000R20006300000	\$918.04
2019	GOODWIN MELTON	00I280003200000	\$1,396.21
2019	GOODWIN MELTON	00I280001800000	\$875.61
2019	GOODWIN RICHARD E	00L280049A00000	\$1,020.51
2019	GRAY JENNA J	00L360003500000	\$178.02
2019	GREAVES PATRICIA	00R120090A00068	\$37.26
2019	GRENIER RONALD S	00L360001500000	\$622.03
2019	GRONDIN RACHEL A	00I280012000000	\$2,256.30
2019	GUERCIO JR PAUL J HEIRS OF	00L160000200000	\$5,448.24
2019	GUERTIN GEORGIA R & BRIAN (JTS)	00J310004600000	\$2,111.40
2019	HALL HAROLD R & JOANNE C (JTS)	00K340006100000	\$2,484.00
2019	HALL ROBERT E/EDITH M	00L270001600000	\$467.82
2019	HALL ROBERT E/EDITH M	00L270002500000	\$3,102.93
2019	HALL SHERM	0R17A0000900000	\$542.34
2019	HAM DAVID A/LINDA C	000R30039A00000	\$4,982.49
2019	HAMEL DAVID A	0R15A0011500000	\$1,519.38
2019	HAMEL PATRICK R	00H300001600000	\$2,900.07
2019	HANNON ELIZABETH B & CALLAGY BEVERLY J	00K380002900000	\$3,407.22
2019	HANSON ELIZABETH A	00R150038B00000	\$2,130.03
2019	HANSON KAREN L	000R80008000001	\$1,262.70
2019	HANSON MADISON R	0R11A0008300000	\$297.61
2019	HARDING KEVIN	00R230002100014	\$991.53
2019	HARRIS ROBERT L	00R120090A00023	\$482.31
2019	HARTFORD DIANNE A & MACCORMACK PETER J	0R13F0000900000	\$4,231.08
2019	HARTFORD RAYMOND ALAN & LISA D (JTS)	00I280007100000	\$100.39
2019	HESTERMANN DOROTHY	00R120010400001	\$1,130.22
2019	HIGH STREET RENTAL PROPERTY LLC	00I290004600000	\$2,088.63
2019	HILL ROBERT H/MARIE	00R210037D00000	\$1,026.72
2019	HILL STREET APARTMENTS LLC	00L280003900000	\$3,512.79
2019	HILL STREET APARTMENTS LLC	00K270003100000	\$3,740.49
2019	HILL STREET APARTMENTS LLC	00L260002500000	\$3,165.03
2019	HILTON DAVID W	00L130000100000	\$2,481.93
2019	HILTON LUCILLE	0R13A0001200000	\$2,835.90
2019	HOBSON DANIEL C/KAREN L	00R230001700000	\$2.33

2019	HOLDEN BEVERLY HEIRS OF	00I290000700000	\$1,459.35
2019	HOLDEN WAYNE	0R16A0007600000	\$772.11
2019	HOLMAN CRAIG	00I290007000000	\$2,171.43
2019	HOOKAILO LESLIE & MARSHALL	00R130010000012	\$223.56
2019	HUFF LANDFORD DAVID	00R180005300000	\$3,889.53
2019	HUNT MATTHEW	00R130010000004	\$463.68
2019	HUSSEY CHARLES H	00R220034K00000	\$1,239.93
2019	HUSSEY STEVEN JR & JEANNETTE CHRISTINE	00J360000800000	\$2,049.30
2019	ILIADIS ZAHARIAS	00L270007200000	\$3,697.02
2019	JACK LUCINDA ANN	00J310033A00000	\$769.89
2019	JAGGER MILL LLC	00R150006900000	\$3,100.86
2019	JALBERT DENNIS	00I250000400000	\$2,767.59
2019	JARRETT NEIL	00I280007300000	\$1,827.81
2019	JEANNETTE JAMES	00R130010000038	\$327.06
2019	JELLERSON TERRENCE	00J280003700000	\$1,449.00
2019	JOHNSON CLOUTIER RACHEL	00I280051A00000	\$1,534.53
2019	JOHNSON JAMES P TRUSTEE OF THE	00I270005300000	\$970.83
2019	JOHNSON PATRICIA TRUSTEE OF THE	00L170005A00000	\$97.29
2019	JOHNSON SCOTT A	00R120090A00057	\$322.94
2019	JWS SERVICES LLC	00I190001A00000	\$31.05
2019	JWS SERVICES LLC	00I200000100000	\$5,307.48
2019	KELLY FAMILY PROPERTIES LLC	00K140000400241	\$742.09
2019	KELLY MARLENE C	00R130003000000	\$117.99
2019	KELLY MARLENE C	00R130022H00000	\$260.82
2019	KENDALL THERESA L	0R19A0075A00000	\$91.08
2019	KER SOKHON & SOKHA	00R110007000000	\$2,612.34
2019	KERRIGAN LINDA	00H300022H00000	\$126.27
2019	KILSON LINDA M & KEENAN E	00H300001800000	\$1,149.15
2019	KJCB LLC	00L290004000000	\$19.06
2019	KND LLC	00L160000600000	\$6,905.52
2019	KNOX KRISTOPHER E & GERO LAURA M	00K170000400000	\$65.79
2019	KROL CONSTANCE B HEIRS OF	0R21A0001400000	\$4,140.00
2019	KUCSMA CHRISTOPHER P	000R50006900000	\$107.64
2019	LACHANCE ROBERT R TRUSTEE OF THE	00J270004900000	\$3,786.03
2019	LAFERTE TRACY	00R130022B00000	\$2,974.59
2019	LAFOND REBECCA L	00H180000600000	\$3,357.54
2019	LANDRY ROLAND R HEIRS OF	00L190001100000	\$2,256.30
2019	LANE PRISCILLA M & NATHAN (JTS)	00R150036A00000	\$1,875.42
2019	LANK DAVID	00I180001400000	\$598.23
2019	LAPERRIERE GARY L/WENDI A	0R15B0001200000	\$10,039.50
2019	LAPERRIERE WENDI A & GARY L (JTS)	0R19A0016700000	\$1,937.52
2019	LAURIE AND DAVID LLC	00G310000300000	\$2,450.88
2019	LAURIE AND DAVID LLC	00K320004400000	\$1,415.88
2019	LAURIE AND DAVID LLC	00L270004800000	\$1,952.66

2019	LAURIE AND DAVID LLC	00L270005800000	\$3,500.37
2019	LAURIE AND DAVID LLC	00L270005900000	\$4,084.11
2019	LAURIE AND DAVID LLC	00J300003900000	\$1,739.83
2019	LAURIE AND DAVID LLC	00L270006000000	\$3,490.02
2019	LAURIE AND DAVID LLC	00I290005800000	\$1,407.60
2019	LAVERTU RYAN T	000R60003200000	\$4,640.94
2019	LAVIGNE KARLA S	00R100000900000	\$2,866.95
2019	LEACH DOUGLAS/CHERYL	00R130010500000	\$11.07
2019	LEACH JEFFREY A	00R180015B00000	\$1,037.07
2019	LEBLANC KEVIN T/THERESA M	00R110024A00000	\$1,032.93
2019	LECLAIR CLEORA/RICHARD	00J170003900000	\$3,142.26
2019	LEGERE LEON P HEIRS OF	00K280004300000	\$3,409.29
2019	LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0003100000	\$1,144.71
2019	LEGERE SANDRA A & AUSTIN ROBERT L JR	0R24A0004200000	\$952.20
2019	LEHOUX MICHAEL A & ADA (JTS)	000R70006B00000	\$314.64
2019	LEHOUX MICHAEL A/ADA A	000R70006A00000	\$900.45
2019	LEMANDEAU SANFORD REALTY TRUST	00R110003600000	\$2,768.63
2019	LEVEL SEVEN LLC	00R150012600000	\$5,937.44
2019	LEVESQUE LOIS B HEIRS OF	0R12C0001200000	\$1,223.37
2019	LEVESQUE MIKE	00R190010000058	\$1,493.07
2019	LIBBY ALBERT L	00H350000300000	\$122.13
2019	LIPPINCOTT JOHN A/MARIAN B	00J320005700000	\$1,457.28
2019	LITTLE BAY BUILDERS LLC	00R100006B00011	\$351.89
2019	LONG SHERRY L	00M300003300000	\$1,545.25
2019	LOUGHRAN JENNIFER E	000R60003100000	\$2,368.08
2019	LOUGHRAN JENNIFER ELLEN	000R60031B00000	\$2,935.26
2019	LUNNY ROBERT J JR	00K210001200000	\$3,676.32
2019	LUNSER ANDREA M	00M140000200000	\$1,906.31
2019	LYLE SANDRA	0R12C0000900000	\$715.18
2019	LYMAN KAREN B	00H300003300000	\$2,475.72
2019	MAHONEY ROBERT J	00I270004600000	\$2,657.88
2019	MAHONEY ROBERT J	00R180001700000	\$2,978.73
2019	MANETTI AMY	00R190023F00000	\$3,558.33
2019	MANNING DANA	00G320001100000	\$2,993.22
2019	MARCEAU RICHARD	00K290001500000	\$1,148.90
2019	MARKHAM JEFFREY L	000R30000800000	\$252.54
2019	MARSHALL PETER	00K140000400235	\$742.09
2019	MARTIN BRIAN TODD & ADORA MONSALUD	0K37A0001400000	\$109.98
2019	MARTIN DAVIS M	00R210002600000	\$2,471.58
2019	MARTINEZ GREGG J	00J170001100000	\$6,286.59
2019	MATERESE ALFRED J HEIRS OF	00L170000100000	\$3,293.37
2019	MCCALL RAYMOND B & BONNIE J	00R190010000052	\$242.19
2019	MCDONOUGH COLEMAN	000R70015C00002	\$197.69
2019	MCDONOUGH DONNA	00R190010000049	\$589.95

2019	MCGRATH WILLIAM J HEIRS OF	00R230002100040	\$430.56
2019	MCGUIRE JR EDWARD M TRUSTEE OF THE	00R160012A00000	\$4,034.43
2019	MCINTYRE ANDREW L	000R70041B00000	\$3,821.22
2019	MCKENNEY PHYLLIS P TRUSTEE OF THE	00M330001100000	\$8.27
2019	MCLEOD CRAIG & ANGIE (JTS)	00R120101A00000	\$7,828.74
2019	MCLEOD GAVIN R	00K280005300000	\$172.33
2019	MEAS ERIC & XU RONGXIA (JTS)	00K270004300000	\$3,266.46
2019	MEAS SRARS SOPHIA	00L360005000000	\$708.03
2019	MECAP LLC	00L140003600000	\$2,405.34
2019	MEDICO NANCY D	00M110000200000	\$2,699.28
2019	MEJIA ALEJANDRO & NORA (JTS)	000R60046C00014	\$3,691.31
2019	MEKA CYNTHIA	0R17A0002000000	\$7.48
2019	MEKA CYNTHIA L	0R17A0012B00000	\$0.81
2019	MENARD STEVEN P & DAVIS BRITTNEY A	00K130001300000	\$1,288.57
2019	METAYER DONALD	00J280003000000	\$44.03
2019	MICHAUD ANDREA	00J290000200000	\$2,610.27
2019	MICHAUD DONALD A & CHERYL (JTS)	00I250004900000	\$134.55
2019	MILLER KAREN	00R160000500001	\$2,848.32
2019	MITCHELL EDWARD HEIRS OF	00J310003000000	\$2,908.35
2019	MITCHELL LAWRENCE & MUIR TRACY	00R150011400000	\$1,504.89
2019	MOCKUS MARILYN M	00L310000900000	\$1,583.55
2019	MOREHART MICHELLE	00R150011700000	\$1,326.87
2019	MORIARTY PAMELA G	00J130003500000	\$1,067.96
2019	MOSES NANCY A	00J330001700000	\$2,328.75
2019	MOSHER ANNE MARIE & STEVENS BERNADETTE M	00F310000400000	\$2,185.04
2019	MOUSAM VALLEY MOTEL	000R20004200000	\$3,388.59
2019	MULCAHEY II MICHAEL F & ASHLEY J (JTS)	00R170016G00000	\$747.27
2019	MURPHY PHYLLIS M	00R100009H00000	\$5,164.65
2019	MUSCARELLO KAREN & MARK	00R230002100009	\$750.37
2019	NAHIGIAN DEBORAH	00R130010000014	\$1,525.59
2019	NEAL JOHN F D R/DENISE C	00R140000200000	\$3,256.11
2019	NEILL ANN M	00J270002200000	\$3,614.22
2019	NEVISON RICHARD/DOUGLAS	000R40001200000	\$987.39
2019	NEW BEGINNINGS CHRISTIAN CHURCH	000R90005400000	\$1,250.28
2019	NEW BEGINNINGS CHRISTIAN CHURCH	00R150038C00000	\$496.80
2019	NEW BEGINNINGS CHRISTIAN CHURCH	000R90031A00000	\$1,563.88
2019	NOBLE AMANDA M	00R160004B00000	\$301.72
2019	NOHR FOREST W	000R30034A00000	\$303.80
2019	NORMAND MICHAEL P/DIANE M	00R100004B00000	\$1,282.36
2019	NORTON LYNNE M	00R120090A00065	\$182.16
2019	O'DONNELL KEVIN M & VANESSA J &	00I280010900000	\$68.43
2019	O'MEARLAIGH CARLEA & BRIAN L (JTS)	00J140000800000	\$1,000.82
2019	PAGE RICHARD	00J180001000000	\$886.01
2019	PAPALE ELLEN M	00R200000800009	\$1,266.84

2019	PAQUET JEAN GUY	00R160034F00000	\$305.69
2019	PARENT RYAN F & LETELLIER KIMBERLY A	00H280004300000	\$2,053.44
2019	PELLETIER PAUL E	00K340005100000	\$5,812.56
2019	PELLETIER SARAH	00R120090A00038	\$16.56
2019	PELLETIER SCOTT W	00R110032B00000	\$1,219.23
2019	PENDLETON TORI BROOKS TRUSTEE OF THE	000R60004200000	\$2,659.46
2019	PEPIN SUSAN A	00I240000200000	\$2,003.76
2019	PERREault MARCEL (LIFE ESTATE)	000R90002300000	\$450.25
2019	PHAM KELVIN & NGUYEN THAO (JTS)	00R150025A00000	\$2,117.61
2019	PHILLIPS EDWARD A/MARY L	00M160000600000	\$1,219.23
2019	PHOENIX ASSOCIATES GROUP LLC	00J280000900000	\$3,135.75
2019	PHY HONG	00I280003400000	\$1,095.03
2019	PIERCE-NUMBERG JUDY	00K280002A00000	\$2,423.97
2019	PINCHOTT GAYLE S	00K180002300001	\$664.99
2019	PIPER HEATHER & MITCHELL (JTS)	00H270001000000	\$3,790.17
2019	PLANTE CHARLES A JR & CHARLES A SR	000R30048A00000	\$2,777.39
2019	POMBRIANT MARK J	00K280005400000	\$1,618.74
2019	PRIME DANIEL G/LISA A	00R190010B00003	\$1,689.12
2019	PRIOLO RICHARD	00J130002400000	\$2,347.38
2019	PURDY BRIAN	00K35000350002B	\$1,509.03
2019	QUINCHON JANET & MCCABE STEPHEN P	00R130010000044	\$370.53
2019	RAHILLY JAMES F/FRANCES W	00R160004400000	\$138.69
2019	RBK HOLDINGS LLC	00H270002500000	\$38.44
2019	RBK HOLDINGS LLC	00L220000600000	\$27.81
2019	REDLINE PROPERTIES LLC	00L270004200000	\$1,047.42
2019	REED DANIEL E/EVELYN M	00R180050B00000	\$285.67
2019	RIDDER JR MATTHEW	000R70000900000	\$3,105.63
2019	RING MATTHEW J & JESSICA M	00I350016A00000	\$2,639.25
2019	ROBERTS PETER S	00K270000700000	\$2,401.17
2019	ROCKWELL INVESTMENT GROUP LLC	00J140012B00000	\$817.65
2019	RODNEY NICHOLS	0R13B0000100001	\$100.56
2019	RODRIGUES MICHAEL & FLEMING RICHARD	000R60069A000B2	\$1,195.42
2019	ROGER ELEITA L HEIRS OF	00R110000100000	\$1,322.73
2019	ROGERS CHRISTOPHER & DESPINA (JTS)	00K260000400000	\$2,789.32
2019	ROUSSIN JANET	00J340003900000	\$2,334.96
2019	ROY KORY & PATINA (JTS)	0R12D0002100000	\$1,326.87
2019	ROY RENEE	00L290005900000	\$1,521.56
2019	SALEM CAPITAL GROUP LLC	000R80009A00009	\$70.00
2019	SANFORD AND SON LLC	00L280006000000	\$3,309.93
2019	SANFORD AND SON LLC	00L270057A00000	\$91.08
2019	SANFORD PLAZA LLC	00K360000100000	\$3,481.74
2019	SAVIN JOAN P	00R230002100012	\$1,024.65
2019	SAYERS JERRY	000R30001000000	\$1,399.32
2019	SCHRODER STEPHEN/JEANNE	00K270008A00000	\$4,390.47

2019	SEASIDE FLOORING LLC	00M170001200000	\$99.26
2019	SEYMOUR DAVID & GARDNER MATTHEW TRSTS	00K140000400225	\$1,484.19
2019	SEYMOUR DAVID & GARDNER MATTHEW TRSTS	000R70000100000	\$3,210.57
2019	SHAKER POND ICE CREAM LLC	00K340004500000	\$3,289.23
2019	SHARENOW ERIC/JANE	00J290001900000	\$2,573.01
2019	SHAW RICHARD H TRUSTEE OF THE	000R60005300000	\$8,845.11
2019	SHAW'S RIDGE FARM	000R60053A00000	\$6,655.05
2019	SHEPPARD MICHELLE	00L290001600000	\$9.21
2019	SHEPPARD MICHELLE	00M160001900000	\$11.90
2019	SHEPPARD SCOTT C/MICHELLE	00R220034B00000	\$25.06
2019	SHINNICK JAMES M & WOJEWODZIC HENRY W	00R160005P00000	\$13.56
2019	SHIRLEY VIVIAN	0R13F0000200002	\$2,196.27
2019	SHIRLEY VIVIAN L	00K200002300000	\$3,179.52
2019	SHISLER STEVEN M	0R17A0001800000	\$331.64
2019	SILVA CHRISTOPHER D & GRETCHEN E	00R150003700000	\$3,154.68
2019	SIMMS DAVID A & VANESSA M	00K140001800000	\$2,726.19
2019	SIMONDS JOHN P TRUSTEE OF THE	000R50011A00000	\$331.20
2019	SIMONDS JOHN P TRUSTEE OF THE	00L150000300000	\$3,862.62
2019	SIMONE MONIQUE	000R10011E00000	\$3,703.23
2019	SIMPSON ASHLEY L	00R110008B00000	\$525.78
2019	SIMPSON ASHLEY L ET AL	00R110000800000	\$1,088.82
2019	SKYBOX NORTHEAST LLC	00R110041C00000	\$463.68
2019	SLEEPER GEORGE J	00L280002600000	\$2.60
2019	SMITH BARBARA J	00R100003B00000	\$2,076.21
2019	SMITH BRUCE A HEIRS OF	0R25A0000800000	\$3,330.63
2019	SMITH FRANK W/KAREN E	000R80012C00000	\$2,461.23
2019	SMITH FRED & LISA	00J300045A00000	\$5,574.51
2019	SMITH FRED W & LISA L (JTS)	00R190045D00000	\$838.35
2019	SMITH TUCKER M	00J150002000000	\$94.18
2019	SNYDER WARREN P & PHYLLIS TRUSTEES OF	00R100006B00005	\$354.98
2019	SNYDER WARREN P & PHYLLIS TRUSTEES OF	00R100006B00009	\$354.98
2019	SNYDER WARREN P & PHYLLIS TRUSTEES OF	00R100006B00012	\$375.71
2019	SNYDER WARREN P & PHYLLIS TRUSTEES OF	00R100006B00014	\$351.89
2019	SNYDER WARREN P & PHYLLIS TRUSTEES OF	0R22B0001500000	\$471.97
2019	SPILIOPOULOS KAREN R & HARRY	00J320006800000	\$13.18
2019	SPILIOPOULOS KAREN R/HARRY A	00J250011A00000	\$11.84
2019	SPINNEY KENNETH J & LAURIE (JTS)	0R24A0041C00000	\$60.03
2019	SPRUCE LANE INVESTMENTS LLC	00K160002600000	\$4,293.18
2019	SPRUCE LANE INVESTMENTS LLC	00K280002800000	\$3,494.16
2019	ST CLAIR CATHERINE	00R230002100034	\$1,523.52
2019	ST JEAN LORRAINE S ESTATE OF	00J230001200000	\$2,452.95
2019	ST JEAN RAYMOND P & SANDRA (JTS)	00H340008A00000	\$1,798.73
2019	STEVENS CLARENCE & JACQUELINE (JTS)	00I310000300000	\$966.69
2019	STREW RONALD A	00R120007700001	\$1,397.25

2019	STUART SHANNON M	00L150001800000	\$2,699.28
2019	SURPLUS BUSINESS ASSETS INC	00J290017A00000	\$6,270.24
2019	TABB RICHARD J	00L330004200000	\$3,939.21
2019	TALAMELLI GARY W	0R16A0006100000	\$865.26
2019	TALAMELLI WAYNE	0R16A0004500000	\$684.30
2019	TAPSCOTT GARY E	00R110004100000	\$1,291.68
2019	TEAGUE CHRISTINE E	0R19A0020400000	\$1,155.06
2019	TETU WILLIAM R	00R120090A00073	\$306.36
2019	THIBODEAU PATRICIA	000R60001900000	\$4,865.94
2019	THURLOW ALBERT & KATHERINE	00R230002100025	\$983.25
2019	TILLOTSON ELISABETH A	00R190005300000	\$496.80
2019	TIMMINS JOSEPH/DOLORES A	0R16A0008200000	\$703.80
2019	TITHERINGTON GEOFFRY	0R12A0001300000	\$3,458.97
2019	TITUS JONATHAN	00J300002100000	\$3,189.87
2019	TRACY MARILYN L	00R180055B00000	\$158.22
2019	TRASK AMY	00R130010000033	\$666.54
2019	TREMBLAY HELEN L &	000R20073A00000	\$10.79
2019	TRUMBLE MICHAEL W SR HEIRS OF	00K150004100000	\$1,118.73
2019	TURCOTTE STEPHEN P & COURTNEY (JTS)	00J310002500000	\$3,357.54
2019	TUTTLE ARLENE J HEIRS OF	00K310001400000	\$2,866.95
2019	TUTTLE BILLY L	00I280006400000	\$2,014.11
2019	TWOMEY JOHN H	00R240004800000	\$1,816.42
2019	URBAN MITCHELL	00J370028A00000	\$2,063.79
2019	USA ACTING THRU RURAL HOUSING FKA FARMER	00J370000300000	\$1,391.04
2019	VAN NEST IAN & JESSICA (JTS)	0R19A0015000000	\$1,234.76
2019	VICTORIA PAULA J	0R12C0001800000	\$2,295.44
2019	VIVEIROS PETER M	00J140002900000	\$4,564.35
2019	VIVES VIANKA C & NOBLE GARY (JTS)	00I280001500000	\$1,923.03
2019	WALSH APRIL HEIRS OF	00J280000500000	\$517.50
2019	WALSH ROBERT	00R230002100035	\$180.09
2019	WATERHOUSE KATLYN	00R120090A00024	\$546.48
2019	WATSON FRANCIS C	00L270005200000	\$2,686.86
2019	WATSON FRANK C	00K360001800000	\$1,934.41
2019	WATSON FRANK C	00R180002000000	\$3,291.30
2019	WEARE RUSSELL	00I250006000000	\$101.09
2019	WEBB JAMES E	000R70000700000	\$1,107.45
2019	WEBB JAMES E	000R70007A00000	\$738.99
2019	WEBB STEPHEN T & CLAIRE R (JTS)	00R160000300000	\$1,184.04
2019	WEEKS GENE/MARGARET	00R230002100042	\$1,010.16
2019	WELCH KATHLEEN A	000R10007A00000	\$26.91
2019	WENTZELL MICHAEL & POIRIER DEBRA (JTS)	00K270001500000	\$3,392.73
2019	WESELY MARIA A HEIRS OF	0R12F0000800000	\$2,217.02
2019	WHITEHOUSE ANNE	00K190007800000	\$2,848.32
2019	WHITEHOUSE ANNE E TRUSTEE OF THE	00J310003200000	\$2,477.79

2019	WHITTEN ANNE S	00R210001C00000	\$10.24
2019	WHITTEN ROLAND	00R120090A00066	\$111.78
2019	WHITTEN WAYNE M SR	00R210000100000	\$7.53
2019	WHITTEN WAYNE M SR/ANNE	00R210001D00000	\$2.60
2019	WHITTEN WAYNE M SR/ANNE S	00R210001A00000	\$3.13
2019	WINDSOR CONSTRUCTION	00R190032A00000	\$15.86
2019	WINDSOR CONSTRUCTION LLC	00I280003700000	\$2,943.54
2019	WOMER MARTIN C TRUSTEE OF THE	00R100002300000	\$2,409.48
2019	WOOD JANICE H	0R12G0000800000	\$3,239.55
2019	WORDEN KEVIN P JR	000R80003A00001	\$927.36
2019	WORMWOOD ELAINE	000R70017C00000	\$609.62
2019	WORRELL LORRAINE	00K35000350002A	\$1,095.03
2019	WRISLEY PENNY	00R120090A00010	\$138.69
2019	YOUNGER NATHAN & JESSICA	00R190010000051	\$397.44
2019	ZANTUHOS KATHLEEN	00R220004300000	\$527.85
2019	ZIENTEK MICHAEL L	00R170001B00000	\$2,469.66
		TOTAL:	\$906,791.97

SPECIAL ASSESSMENTS

2019	ROCKWELL INVESTMENTS	00J140012B00000	\$20,330.64
2019	BALDWIN DAVID/ADELE	000R20006900000	\$7,895.41
2019	CORMIER ROBERT	00M280000600000	\$17,657.86
2019	JAGGER MILL LLC	00R150006900000	\$9,680.87
2019	LIPPINCOTT J/M	00J320005700000	\$9,493.41
2019	ANDERSON H/J	00K140003400000	\$1,169.40
		TOTAL:	\$66,227.59

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	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	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	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	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	MOUSAM VALLEY MOTEL	10412	\$282.60
2008	PLANTE ARTHUR	11089	\$42.39
2008	SANFORD BUTCHER SHOP	10545	\$172.70
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	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	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	\$1,344.70
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	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	SMOOTH-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	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	THAI HOUSE RESTAURANT	11777	\$425.04
2012	TREASURES AT COUNTRY PLACE	11788	\$19.32

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	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	THAIKOON LLC	11911	\$559.68
2013	TREASURES AT COUNTRY PLACE	11788	\$21.20
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	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	CORIANNERS CAFE	12143	\$108.10
2014	CROWELL ROBERT	12192	\$35.67

2014	D & L TRANSMISSION CLINIC	10164	\$409.83
2014	DELISLE PERRY/JEAN	11070	\$52.53
2014	DOLL WILLIAM & BEVERLY	10907	\$62.91
2014	EARTH TOUCH YOGA & AYURVEDA	12144	\$18.47
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	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	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	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	TAYLOR RICHARD	12047	\$127.23
2014	U S FELT COMPANY INC	10649	\$15,134.00
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	\$149.34
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	JONES SANDRA	12035	\$34.70
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	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	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	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	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	\$630.78
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	\$70.74
2016	BARNA MARIJANE	12179	\$82.55
2016	BERKSHIRE HATHAWAY HOME SERV	12326	\$420.69
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	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	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	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	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	MARIAN HEATH GREETING CARDS	10507	\$2,551.88
2016	MASTROPICTRO RONALD	12202	\$133.03
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	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	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	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	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	SIGNGRAPHIX	10586	\$523.02
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	SURPLUS BUSINESS ASSETS	11027	\$102.33
2016	TAYLOR RICHARD	12047	\$184.88
2016	THE BOSTON BAKERY	12264	\$136.44
2016	THREADZ IN MOTION	12262	\$2,501.40
2016	TRADESMAN SHOP	10641	\$43.48
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	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	ARKCO'S WOOD PRODUCTS	12359	\$311.10
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	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	CHOICE ONE REALTY/DEBOER PROP	10172	\$642.94
2017	COMB & CLIPPER	10138	\$134.81
2017	CORBIN KEVIN	12350	\$56.21
2017	CURRIER ROBERT	11210	\$205.74
2017	D & L TRANSMISSION CLINIC	10164	\$106.19
2017	DALBEC EILEEN	11970	\$42.51
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	\$38.48
2017	EARTH TOUCH YOGA & AYURVEDA	12144	\$10.37
2017	EAST LEBANON GLASS	11902	\$31.11
2017	ERIN LANIGAN COMPANY	12451	\$62.22
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	GREEN NUGGET DELIGHTS	12458	\$143.73
2017	HAILSON GERARD & JOYCE ANGELA	10750	\$120.50
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	J & T BARGAIN	12132	\$51.85
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	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	LAUNDERITE CLEANERS	10350	\$1,866.60
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	MAHAN KEITH/STACEY	10910	\$57.86
2017	MARIAN HEATH GREETING CARDS	10507	\$3,774.68
2017	MARSH MARILYN	12494	\$29.42
2017	MASTROPICTRO RONALD	12202	\$115.94
2017	MCILVEEN LEONARD	10977	\$93.64
2017	MIKE'S MUSIC	10398	\$207.40
2017	MIKINI EMBR & SPORTS APPAREL	12235	\$228.14
2017	MILL 67	12221	\$1,762.90
2017	MORIAS JOSEPH/PEGGY	11068	\$358.80
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	OCEAN MIST BAKING CO	12117	\$165.92
2017	PELKY JAMES	10952	\$123.61
2017	PERRY BUILDING-RESTORATION LLC	11603	\$311.10
2017	PLANTE ARTHUR	11089	\$104.32
2017	PROGRESSIONS BHS	12057	\$165.92
2017	RANDALL ROGER & GRACE	11615	\$159.49
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	SANFORD BUTCHER SHOP	10545	\$456.28
2017	SANFORD MASSAGE & WELLNESS	12394	\$51.85
2017	SANFORD REDEMPTION CENTER	10639	\$82.96
2017	SHAUNA MALONEY	12469	\$19.64
2017	SIGNGRAPHIX	10586	\$518.50
2017	SMITH PHILLIP & MARY	11558	\$130.57
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	SURPLUS BUSINESS ASSETS	11027	\$124.44
2017	T & D CUSTOM SIGNS	12348	\$290.36
2017	TANZELLA MAUREEN	12285	\$9.27
2017	TAYLOR RICHARD	12047	\$168.62
2017	THE INDOOR FLEA MARKET	12473	\$41.48
2017	THE NEW ENGLAND BAKERY	12474	\$103.70
2017	THREADZ IN MOTION	12262	\$2,488.80
2017	TRADESMAN SHOP	10641	\$414.80
2017	U S FELT COMPANY INC	10649	\$5,298.66
2017	VESEKIS MIKE & JEAN	12205	\$211.96
2017	WHEELER GARY	11074	\$124.03
2017	WHITE KATHRYN	10928	\$98.72
2017	WORKING CLASS TATTOO	12126	\$103.70
2017	ZREYAS	11667	\$290.36
2018	ALLEN L V & SON	10015	\$7,175.00
2018	APPLIANCE PRO	12100	\$41.00
2018	ARDUCA JOSEPH & MARY	12045	\$125.05
2018	ARKCO'S WOOD PRODUCTS	12359	\$410.00
2018	AUFFREY NICHOLAS	11951	\$132.02
2018	AUSTIN MACHINE & FABRICATION	10038	\$861.00
2018	BACK STREET GRILL	10044	\$1,230.00
2018	BALDWIN BRYAN	12607	\$38.75
2018	BALDWIN JOSEPH	12434	\$12.52
2018	BARNA MARIJANE	12179	\$60.68
2018	BERKSHIRE HATHAWAY HOME SERV	12326	\$881.50
2018	BISSONNETTE ROBERT & CYNTHIA	12512	\$409.59
2018	BOISVERT JOHN R & TERRY ANN	12293	\$136.94
2018	BONANZA	10065	\$2,767.50
2018	BOUDREAU SUSAN	12491	\$844.60
2018	BRYANT DONNA & JAMES	11956	\$96.97
2018	BURTT CRAIG	12299	\$240.06
2018	CANNELL NICHOLAS	12090	\$111.73
2018	CARLINO JOHN	12165	\$117.88
2018	CHASING THE SUN - TANNING	11978	\$205.00
2018	COLLIER ERNEST	12492	\$201.52
2018	COMB & CLIPPER	10138	\$143.50
2018	CRAWFORD MARK	10848	\$55.55
2018	CURRIER ROBERT	11210	\$160.93
2018	DALBEC EILEEN	11970	\$111.11
2018	DELISLE PERRY/JEAN	11070	\$53.92

2018	DELLACROCE BRIAN A	12506	\$180.81
2018	DOLL WILLIAM & BEVERLY	10907	\$76.47
2018	DONARUMA JR JOHN & JULIE	12513	\$675.89
2018	DORAN JOHN	12295	\$275.32
2018	DOUGLAS DEFENSE LLC	12549	\$20.50
2018	EARTH TOUCH YOGA & AYURVEDA	12144	\$16.40
2018	EAST LEBANON GLASS	11902	\$30.75
2018	EMILY'S WOOD FIRED PIZZA	12220	\$328.00
2018	ERIN LANIGAN COMPANY	12451	\$102.50
2018	FASHION NAILS	12484	\$9.96
2018	FEDCAP - MARCIA SALOVITZ	12487	\$41.00
2018	FEROLITO KAREN	11821	\$56.79
2018	FILE & STYLE	10223	\$143.50
2018	FIRST FRAME STUDIO	12452	\$51.25
2018	FISHER ADAM	12618	\$38.34
2018	FREETHY DAVID	12298	\$69.09
2018	GAMESTERS 2	12454	\$143.50
2018	GEMMA ROBERT	11540	\$68.88
2018	GOULDING GREG	10938	\$52.07
2018	GRABOWSKI DAVID	12157	\$78.52
2018	GREEN CECILE	12426	\$74.21
2018	GRUNDY NICOLE	12445	\$135.92
2018	HAILSON GERARD & JOYCE ANGELA	10750	\$100.66
2018	HAIR EXTREME	12260	\$71.75
2018	HAIR TODAY	12032	\$34.85
2018	HAMMOND & DARGIS	12156	\$717.50
2018	HANNON CHARLES	10851	\$81.80
2018	HAWES CAROLYN	11825	\$103.32
2018	HEIDI PARKER	12368	\$71.75
2018	HEMINWAY CHRIS	11711	\$158.47
2018	HOLLYWOOD HAIR	11681	\$164.00
2018	J & T BARGAIN	12132	\$61.50
2018	JEWELER'S OUTLET	10321	\$369.00
2018	JOHN SHERMAN AND SON INC	12305	\$205.00
2018	JOKER FIREWORKS	12231	\$143.50
2018	JONES SANDRA	12035	\$73.60
2018	KASPER KATHLEEN	11718	\$76.67
2018	KING'S COUNTRY CLUB AUTO SALES	10341	\$225.50
2018	KINNEY JOSEPH	11539	\$38.23
2018	KINNEY LEO	11975	\$87.54
2018	KNOX AUTO BODY	12113	\$410.00
2018	KOSTANDIN ARA & JENNIFER	10855	\$118.70
2018	LIBERTY TAX	12370	\$123.00
2018	LINDA BISHOP LMT	11814	\$123.00

2018	LOCKE CATHERINE & ALLAN	12281	\$109.27
2018	LOWERY GEORGE	10970	\$86.92
2018	MAHAN KEITH/STACEY	10910	\$44.90
2018	MAINE AMMO COMPANY	12397	\$82.00
2018	MARSH MARILYN	12494	\$78.72
2018	MASTROPICTRO RONALD	12202	\$90.00
2018	MATHEWS KENNETH	12619	\$82.82
2018	MAZZITELLI ANDREW M	12570	\$69.70
2018	MCILVEEN LEONARD	10977	\$163.59
2018	MIKE'S MUSIC	10398	\$246.00
2018	MIKINI EMBR & SPORTS APPAREL	12235	\$266.50
2018	MILL 67	12221	\$1,742.50
2018	MORIAS JOSEPH/PEGGY	11068	\$301.76
2018	MORSE KEITH	12422	\$161.34
2018	MOUSAM VALLEY MOTEL	10412	\$922.50
2018	NE BODY & FENDER SUPPLY	12247	\$451.00
2018	NILES DOUGLAS	12616	\$8.71
2018	OPTA	10434	\$820.00
2018	PELKY JAMES	10952	\$99.43
2018	PEPIN JOHN	12282	\$89.28
2018	PERRY BUILDING-RESTORATION LLC	11603	\$369.00
2018	PLANTE ARTHUR	11089	\$83.85
2018	PROGRESSIONS BHS	12057	\$205.00
2018	RANDALL ROGER & GRACE	11615	\$126.08
2018	RE/MAX HOMETOWN AGENCY	11709	\$0.84
2018	REBECCA SMITH LCSW	12375	\$32.80
2018	RESTORATIVE BLAST	12583	\$102.50
2018	RHOADES KEITH	12279	\$103.12
2018	RICKER JAMIE	12161	\$210.54
2018	RIDGELINE EXPRESS	12488	\$102.50
2018	RISE & SHINE	12250	\$20.50
2018	ROBSON SCOTT	12296	\$115.62
2018	SANFORD BUTCHER SHOP	10545	\$492.00
2018	SANFORD MASSAGE & WELLNESS	12622	\$20.50
2018	SANFORD REDEMPTION CENTER	10639	\$92.25
2018	SEIDMAN ROBIN	12595	\$372.28
2018	SHAUNA MALONEY	12469	\$51.25
2018	SHINE HAIR & NAILS	12402	\$78.71
2018	SIGNGRAPHIX	10586	\$553.50
2018	SMITH CHARLENE & DALE	11921	\$194.55
2018	SMITH PHILLIP & MARY	11558	\$116.65
2018	SMITH RANDY	12505	\$74.62
2018	SMITH STEVEN	12601	\$424.76
2018	SNIP & TONE	12061	\$87.17

2018	SOLEMINA ANDREW	11949	\$133.46
2018	SOLEMINA MILISSA	12432	\$168.10
2018	SOUTHERN MAINE CABLING LLC	12309	\$246.00
2018	SOUTHERN MAINE CHEER	12560	\$200.90
2018	SOUTHERN MAINE FIREARMS	12131	\$20.50
2018	SOUTHERN MAINE WINDOW & SIDING	12122	\$205.00
2018	STANLEY DEBERA	12213	\$110.29
2018	SULLIVAN JACQUELYN	11865	\$119.72
2018	SULLIVAN KEVIN	11384	\$59.66
2018	SUNDARAM MALATHY MD	11913	\$410.00
2018	SURPLUS BUSINESS ASSETS	11027	\$143.50
2018	TANZELLA MAUREEN	12285	\$126.49
2018	TAYLOR RICHARD	12047	\$143.09
2018	THE GREEN ROOM LLC	11408	\$902.00
2018	THE NEW ENGLAND BAKERY	12474	\$246.00
2018	TONI BENNETT-LCSW/LICSW	11734	\$82.23
2018	U S FELT COMPANY INC	10649	\$5,330.00
2018	VESEKIS KEN	10990	\$99.84
2018	VESEKIS MIKE & JEAN	12205	\$290.90
2018	VORCE ED & LEANNE	11611	\$86.10
2018	WELCH ANDREW	12597	\$109.27
2018	WHEELER GARY	11074	\$99.43
2018	WHITE GLEN	11726	\$261.99
2018	ZREYAS	11667	\$328.00
2019	ALLEN L V & SON	10015	\$7,762.50
2019	ANCHOR SENIOR CARE RESIDENCE	12133	\$441.96
2019	APPLIANCE PRO	12100	\$51.75
2019	AT&T MOBILITY LLC	11230	\$274.63
2019	AUFFREY NICHOLAS	11951	\$114.68
2019	AUSTIN MACHINE & FABRICATION	10038	\$931.50
2019	BALDWIN BRYAN	12607	\$37.88
2019	BALDWIN JOSEPH	12434	\$289.80
2019	BARAKIAN STEVEN	11469	\$3.18
2019	BBQ BARN	11310	\$146.14
2019	BE-YOU-TIFUL NAIL BAR	12656	\$62.10
2019	BOISVERT JOHN R & TERRY ANN	12293	\$138.28
2019	BONANZA	10065	\$3,001.50
2019	BOUDREAU SUSAN	12491	\$753.69
2019	BRYANT DONNA & JAMES	11956	\$92.12
2019	BURTT CRAIG	12299	\$242.40
2019	CANNELL NICHOLAS	12090	\$112.82
2019	CARLINO JOHN	12165	\$119.03
2019	CHASING THE SUN - TANNING	11978	\$227.70
2019	CHMN OF THE BOARD FURNITURE	12355	\$134.55

2019	CHOICE ONE REALTY/DEBOER PROP	10172	\$15.52
2019	COINSTAR ASSET HOLDINGS LLC	12528	\$8.01
2019	COLLIER ERNEST	12492	\$172.02
2019	CONNOLLY JOHN	12696	\$84.04
2019	CRAWFORD MARK	10848	\$112.19
2019	CROSS TIM	12705	\$20.70
2019	DALBEC EILEEN	11970	\$107.85
2019	DELISLE PERRY/JEAN	11070	\$54.44
2019	DELLACROCE BRIAN A	12506	\$179.47
2019	DOLL WILLIAM & BEVERLY	10907	\$77.21
2019	DORAN JOHN	12295	\$250.26
2019	DOUGLAS DEFENSE LLC	12549	\$31.05
2019	DOWNEAST ENERGY	11038	\$6,685.89
2019	DRAGON STAR CREATIONS	11002	\$38.09
2019	EARTH TOUCH YOGA & AYURVEDA	12144	\$20.70
2019	EAST LEBANON GLASS	11902	\$41.40
2019	EMILY'S WOOD FIRED PIZZA	12220	\$414.00
2019	ERIN LANIGAN COMPANY	12451	\$144.90
2019	FASHION NAILS	12484	\$66.24
2019	FAULKNER-TEGUIS ORTHODONTICS	12437	\$310.50
2019	FEDCAP - MARCIA SALOVITZ	12487	\$51.75
2019	FILE & STYLE	10223	\$165.60
2019	FISHER ADAM	12618	\$38.71
2019	FREEMAN KELLY	12610	\$48.23
2019	FREETHY DAVID	12298	\$69.76
2019	FUGAZZOTTO WALTER/FRANCES	10871	\$141.69
2019	G-FORCE FARMS LLC	12389	\$621.00
2019	GAMESTERS 2	12454	\$186.30
2019	GARY TAPSCOTT AUTO	12056	\$745.20
2019	GEMMA ROBERT	11540	\$69.55
2019	GOULDING GREG	10938	\$51.34
2019	GREAT EAST DENTAL ASSOC	11817	\$1,497.10
2019	GRUNDY NICOLE	12445	\$104.95
2019	HAILSON GERARD & JOYCE ANGELA	10750	\$101.64
2019	HAIR EXTREME	12260	\$93.15
2019	HAIR TODAY	12032	\$26.91
2019	HAMMOND & DARGIS	12156	\$828.00
2019	HANNON CHARLES	10851	\$82.59
2019	HARDEN DEBRA	11939	\$319.75
2019	HASTINGS COREY	12533	\$44.71
2019	HOLLYWOOD HAIR	11681	\$186.30
2019	HOMEBRIDGE FINANCIAL SERVICES	12480	\$289.80
2019	HUTTOPIA SAND POND LLC	12584	\$517.50
2019	ILLUMINANCE SKINCARE	11895	\$10.35

2019	J & T BARGAIN	12132	\$62.10
2019	JEAN-PAUL KAREN & GERLIN	12581	\$64.38
2019	JEWELER'S OUTLET	10321	\$372.60
2019	JMS SERVICES	12637	\$103.50
2019	JOHN SHERMAN AND SON INC	12305	\$227.70
2019	JONATHAN BERUBE LMFT	12686	\$22.98
2019	JONES SANDRA	12035	\$74.31
2019	JOY & HAMILTON ARCHITECTS INC	10327	\$749.59
2019	JUDD EDDIE & PRAY JEAN	12608	\$39.54
2019	KANE JEFFREY	12297	\$85.08
2019	KASPER KATHLEEN	11718	\$74.93
2019	KING'S COUNTRY CLUB AUTO SALES	10341	\$248.40
2019	KOSTANDIN ARA & JENNIFER	10855	\$119.85
2019	KRISER'S (PET LIFE)	12591	\$8.56
2019	LANEN DANIEL	11947	\$87.14
2019	LAW OFFICE THOMAS VAN HOUTEN	10664	\$33.12
2019	LINDA BISHOP LMT	11814	\$144.90
2019	MACPHERSON STEVEN & MARY	10727	\$142.26
2019	MAGNOLIA'S BEAUTY SALON	10371	\$681.58
2019	MAINE AMMO COMPANY	12397	\$124.20
2019	MAINELY MOBILE MEDIA BLASTING	12138	\$207.00
2019	MARSH MARILYN	12494	\$79.49
2019	MASTROPICTRO RONALD	12202	\$85.49
2019	MATHEWS KENNETH	12619	\$83.63
2019	MAZZITELLI ANDREW M	12570	\$88.60
2019	MCGRATH LISA	11623	\$41.61
2019	MCLAUGHLIN KRIST & AMANDA	12701	\$63.14
2019	MIKINI EMBR & SPORTS APPAREL	12235	\$310.50
2019	MIMI'S NAILS	12225	\$82.80
2019	MOUSAM VALLEY MOTEL	10412	\$1,035.00
2019	NEW IMAGE NORTHEAST	11430	\$344.66
2019	NILES DOUGLAS	12616	\$146.97
2019	OUTCOME HEALTH	12691	\$21.94
2019	PATEL MD HARENDRA	10450	\$572.71
2019	PEPIN JOHN	12282	\$178.64
2019	PET LIFE	11010	\$641.70
2019	PLANET FITNESS	11518	\$173.26
2019	PLEASANT SUDS LAUNDRAMAT	11864	\$496.80
2019	POLISHED CONCRETE SOLUTIONS	12018	\$124.20
2019	PROGRESSIONS BHS	12057	\$248.40
2019	RAZ'N CASH	11703	\$165.60
2019	RE/MAX HOMETOWN AGENCY	11709	\$745.20
2019	REBECCA SMITH LCSW	12375	\$37.26
2019	REFLECTIONS HAIR STUDIO	12134	\$165.60

2019	RESTORATIVE BLAST	12583	\$207.00
2019	RHOADES KEITH	12279	\$102.05
2019	RICHIE'S JERK & BBQ	12645	\$207.00
2019	RICKER JAMIE	12161	\$205.14
2019	RIDGELINE EXTERIORS LLC	12655	\$207.00
2019	ROBSON SCOTT	12296	\$116.75
2019	SANFORD BUTCHER SHOP	10545	\$538.20
2019	SANFORD DENTURE CLINIC LLC	11425	\$184.23
2019	SANFORD GAMES & COLLECTABLES	12646	\$20.70
2019	SANFORD MASSAGE & WELLNESS	12622	\$20.70
2019	SANFORD REDEMPTION CENTER	10639	\$93.15
2019	SERENITY BY THE FALLS	12677	\$165.60
2019	SEVIGNY BRIAN & KATHY	12004	\$125.24
2019	SHAKER POND ICE CREAM	11892	\$1,863.00
2019	SHAUGHNESSY PATRICIA	11927	\$125.24
2019	SHAW'S RIDGE FARM ICE CREAM	10578	\$124.82
2019	SHINE HAIR & NAILS	12402	\$82.80
2019	SIGNGRAPHIX	10586	\$600.30
2019	SIMEONE JEFFREY	12620	\$106.81
2019	SMITH CHARLENE & DALE	11921	\$163.74
2019	SMITH PHILLIP & MARY	11558	\$117.78
2019	SMUCKER FOODSERVICE INC	12026	\$43.91
2019	SOLEMINA ANDREW	11949	\$125.86
2019	SOLEMINA MILISSA	12432	\$169.74
2019	SOUTHERN MAINE CABLING LLC	12309	\$289.80
2019	SOUTHERN MAINE CHEER	12560	\$207.00
2019	SOUTHERN MAINE FIREARMS	12670	\$103.50
2019	SOUTHERN MAINE WINDOW & SIDING	12122	\$207.00
2019	SPRINGVALE FLOWERS	10604	\$269.10
2019	STANLEY DEBERA	12213	\$91.29
2019	STEINMETZ DPM RICHARD	10618	\$151.47
2019	STEPHENS GARRETT & KIMBERLY	12497	\$53.41
2019	SULLIVAN JACQUELYN	11865	\$120.89
2019	SULLIVAN KEVIN	11384	\$60.24
2019	SUNDARAM MALATHY MD	11913	\$476.10
2019	SURPLUS BUSINESS ASSETS	11027	\$165.60
2019	TANGUAY RAYMOND	10744	\$100.07
2019	TANZELLA MAUREEN	12285	\$122.96
2019	TAYLOR RENTAL CENTER	10631	\$47.91
2019	THE NEW ENGLAND BAKERY	12474	\$414.00
2019	THE SANDWICH SHACK	12649	\$103.50
2019	TONI BENNETT-LCSW/LICSW	11734	\$186.30
2019	U S FELT COMPANY INC	10649	\$5,692.50
2019	US TELEPACIFIC dba TPx	12690	\$189.20

2019	V F W POST #9935	10659	\$351.90
2019	VERMONT PURE HOLDINGS LTD	11222	\$16.56
2019	WHEELER GARY	11074	\$100.40
2019	WICKED MONKEY EMBROIDERY	12667	\$339.07
2019	WILLOW TREE LLC	12383	\$20.08
2019	WIRE PRO INC	10688	\$77.63
2019	WORSTED SPINNING NE LLC	12695	\$2,018.25
2019	YOCKEL PAUL & PAULA	10914	\$177.19
2019	YORK PETER	11856	\$78.25
2019	ZIPPY COPY CENTER	11562	\$372.60
2019	ZOLT JEFF/CHARLOTTE	10857	\$136.02
2019	ZREYAS	11667	\$393.30
TOTAL:			\$341,376.70

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
2016	GATEWAY PROPERTIES LLC	00J290001800000	\$4,817.07
2016	SPENCER KELLY	00R120090A00060	\$50.36
2017	GATEWAY PROPERTIES LLC	00J290001800000	\$4,397.33
2018	224 COTTAGE STREET LLC	000R900003000000	\$3,325.38
2018	911 MAIN ST LLC	00K3000030000000	\$136.68
2018	AINSWORTH RICHARD JR	00R230005F00000	\$88.97
2018	AINSWORTH RICHARD JR/PAMELA	00R230005C00000	\$4,719.20
2018	ALPS REALTY LLC	00R180017A00000	\$5,931.78
2018	ANDERSON SARAH JO	00R6A0000900000	\$1,743.85
2018	ARSENAULT MICHAEL	00J270000400000	\$324.15
2018	AUSTIN MICHAEL T & LISA D (JTS)	00G320006A00000	\$3,083.73
2018	BABCOCK STACEY J	00R230010A00000	\$1,500.10
2018	BEAUCHESNE MONA	00L280005000000	\$1,611.65
2018	BERNIER DAVID M/JAMES R	00R130000800000	\$2,374.00
2018	BERUBE DOROTHY I HEIRS OF	0R16A0001700000	\$1,756.79
2018	BLACK SHEEP HOLDINGS LLC	00J270003900000	\$1,864.55
2018	BOSTON MORTGAGE GROUP INC	00M160000200000	\$604.47
2018	BROWN ELISABETH G	00J280001200000	\$2,686.73
2018	BRUNO KAREN P	00K170001900000	\$2,064.49

2018	CABANA DONALD/DOROTHY	00J170002100000	\$1,241.13
2018	CANTIN DORIS R	00I270003100000	\$3,340.49
2018	CARRIER ELEITA L HEIRS OF	00L330000900000	\$265.21
2018	CAVANAUGH WILLIAM M JR	00L260000700000	\$2,117.12
2018	CHASSE CARL A TRUSTEE OF	000R70002B00000	\$4,568.16
2018	CHASSE KYLE	00I280006500000	\$139.79
2018	CHEVALIER NORMAN P	00M270001800000	\$1,853.35
2018	CLARK CHRISTIAN A & BRIDGET D (JTS)	0R16A0000300000	\$33.74
2018	COBURN NANCY & DAUTEUIL SUSAN	00R190010000030	\$1,821.53
2018	CORLISS YVONNE R	000R90004600000	\$2,429.97
2018	CRAM CLARK C	00R110004200000	\$5,573.62
2018	CRAM CLARK C	00R110008200000	\$5,513.20
2018	CUNNINGHAM SUSAN E	00R120007100000	\$2,367.40
2018	CX4 MANAGEMENT LLC	00K280000100000	\$2,641.42
2018	CYR KARL L/WENDY L	00F280005A00000	\$104.07
2018	DALTON HEIDI H	00L290000500000	\$1,601.63
2018	DAVIS LINDA J	000R20000300000	\$2,454.97
2018	DEE JAMES & STEPHANIE (JTS)	0J38A0003500000	\$6,792.67
2018	DEFALCO DANIEL L & ENDRINA (JTS)	00J310008600000	\$2,600.42
2018	DELISLE DANIEL P/CHERYL	00K310000800000	\$2,669.47
2018	DEMERS SUSAN J	00I270007A00000	\$2,494.13
2018	DESRUISSEAU LOUIE R & LUCIEN R (JTS)	00J320000200000	\$3,724.54
2018	DOWEY MICHAEL G HEIRS OF	0R12A0000500000	\$3,944.62
2018	DRAKE MONICA	00R130010000054	\$119.54
2018	DRAKE SHAWN	00R190010000008	\$563.64
2018	DRISKO ASHLEY	00L270006400000	\$1,364.72
2018	DUCHARME ARMAND	00J140001500000	\$455.75
2018	DUGRE DAVID HEIRS OF	00R120067A00001	\$559.32
2018	ELLIOTT JOHN E & PHYLLIS C (JTS)	00L280002300000	\$2,077.09
2018	FARLEY PETER J & JUSTINE B TRUSTEES OF	00R210000400000	\$1,576.45
2018	FARLEY PETER J & JUSTINE B TRUSTEES OF	00R210001700000	\$742.18
2018	FARRIS CHRISTOPHER E	00I280012300000	\$1,510.83
2018	FARRIS HARRY	00I280010100000	\$2,019.55
2018	FENDERSON NATHAN DALE	0R17A0011A00000	\$4,158.22
2018	FORD EDWARD	00J170000200000	\$2,382.51
2018	FORTE DANIEL F	00J300001200000	\$2,593.95
2018	FREEWAY INVESTMENTS INC	00K340005400000	\$311.20
2018	GAGNON LORI	00R130010000076	\$399.66
2018	GATEWAY PROPERTIES LLC	00J290001800000	\$4,371.83
2018	GENGA TODD	00K150003400000	\$2,261.68
2018	GRAMMAR PROPERTY MAINTENANCE LLC	00I280003700000	\$3,252.03
2018	GUERCIO JR PAUL J HEIRS OF	00L160000200000	\$4,922.01
2018	HALL HAROLD R & JOANNE C (JTS)	00K340006100000	\$2,550.80
2018	HALL ROBERT E/EDITH M	00L270001600000	\$544.22

2018	HALL ROBERT E/EDITH M	00L270002500000	\$3,426.79
2018	HAM DAVID A/LINDA C	000R30039A00000	\$4,947.91
2018	HARDING KEVIN	00R230002100014	\$1,049.10
2018	HARRIS ROBERT L	00R120090A00023	\$85.05
2018	HARTFORD DIANNE A & MACCORMACK PETER J	0R13F0000900000	\$4,291.99
2018	HESTERMANN DOROTHY	00R120010400001	\$1,039.86
2018	HIGH STREET RENTAL PROPERTY LLC	00I290004600000	\$1,398.30
2018	HILL ROBERT H/MARIE	00R210037D00000	\$1,111.67
2018	HILL STREET APARTMENTS LLC	00L280003900000	\$1,823.41
2018	HILL STREET APARTMENTS LLC	00L260002500000	\$1,669.83
2018	HILTON LUCILLE	0R13A0001200000	\$1,735.27
2018	HOLDEN BEVERLY HEIRS OF	00I290000700000	\$1,573.40
2018	HOLDEN WAYNE	0R16A0007600000	\$14.01
2018	HOLMAN CRAIG	00I290007000000	\$2,408.40
2018	HOOKAILO LESLIE & MARSHALL	00R130010000012	\$736.25
2018	HUNT MATTHEW	00R130010000004	\$561.49
2018	HUSSEY CHARLES H	00R220034K00000	\$1,267.02
2018	HUSSEY STEVEN JR & JEANNETTE CHRISTINE	00J360000800000	\$2,164.58
2018	ILIADIS ZAHARIAS	00L270007200000	\$2,268.15
2018	JAGGER MILL LLC	00R150006900000	\$3,288.70
2018	JALBERT DENNIS	00I250000400000	\$2,880.91
2018	JARRETT NEIL	00I280007300000	\$1,700.80
2018	JELLERSON TERRENCE	00J280003700000	\$1,521.62
2018	KER SOKHON & SOKHA	00R110007000000	\$3,139.83
2018	KROL CONSTANCE B HEIRS OF	0R21A0001400000	\$4,071.91
2018	KUCSMA CHRISTOPHER P	000R50006900000	\$168.79
2018	LACHANCE ROBERT R TRUSTEE OF THE	00J270004900000	\$603.59
2018	LAFERTE TRACY	00R130022B00000	\$2,954.28
2018	LAFOND REBECCA L	00H180000600000	\$1,972.24
2018	LAVIGNE KARLA S	00R100000900000	\$2,275.32
2018	LEACH JEFFREY A	00R180015B00000	\$1,087.94
2018	LEBLANC KEVIN T/THERESA M	00R110024A00000	\$1,072.83
2018	LEVESQUE LOIS B HEIRS OF	0R12C0001200000	\$1,217.40
2018	LIPPINCOTT JOHN A/MARIAN B	00J320005700000	\$1,536.72
2018	LOUGHRAN JENNIFER E	000R60003100000	\$512.49
2018	LOUGHRAN JENNIFER ELLEN	000R60031B00000	\$2,638.08
2018	LUNNY ROBERT J JR	00K210001200000	\$3,748.28
2018	LYMAN KAREN B	00H300003300000	\$2,637.10
2018	MAHONEY ROBERT J	00I270004600000	\$2,826.97
2018	MAHONEY ROBERT J	00R180001700000	\$3,129.04
2018	MANETTI AMY	00R190023F00000	\$3,651.18
2018	MANNING DANA	00G320001100000	\$3,077.26
2018	MARTIN DAVIS M	00R210002600000	\$2,345.82
2018	MARTINEZ GREGG J	00J170001100000	\$6,544.54

2018	MATERESE ALFRED J HEIRS OF	00L170000100000	\$3,394.42
2018	MCCALL RAYMOND B & BONNIE J	00R190010000052	\$164.48
2018	MCDONOUGH DONNA	00R190010000049	\$421.24
2018	MCGUIRE JR EDWARD M TRUSTEE OF THE	00R160012A00000	\$4,011.50
2018	MEDICO NANCY D	00M110000200000	\$899.11
2018	MICHAUD ANDREA	00J290000200000	\$2,401.52
2018	MICHAUD DONALD A & CHERYL (JTS)	00I250004900000	\$52.02
2018	MOREHART MICHELLE	00R150011700000	\$1,400.79
2018	MOSES NANCY A	00J330001700000	\$2,404.08
2018	MOUSAM VALLEY MOTEL	000R20004200000	\$3,588.62
2018	MURPHY PHYLLIS M	00R100009H00000	\$4,115.69
2018	NEILL ANN M	00J270002200000	\$4,255.31
2018	PARENT RYAN F & LETELLIER KIMBERLY A	00H280004300000	\$1,090.30
2018	PELLETIER PAUL E	00K340005100000	\$5,146.41
2018	PELLETIER SARAH	00R120090A00038	\$73.86
2018	PEPIN SUSAN A	00I240000200000	\$1,867.59
2018	PIERCE-NUMBERG JUDY	00K280002A00000	\$1,632.35
2018	PLANTE CHARLES A JR & CHARLES A SR	000R30048A00000	\$5,515.36
2018	POMBRIANT MARK J	00K280005400000	\$2,244.42
2018	PRIME DANIEL G/LISA A	00R190010B00003	\$1,651.07
2018	PRIOLO RICHARD	00J130002400000	\$2,511.96
2018	PURDY BRIAN	00K35000350002B	\$709.53
2018	QUINCHON JANET & MCCABE STEPHEN P	00R130010000044	\$351.74
2018	RING MATTHEW J & JESSICA M	00I350016A00000	\$1,513.64
2018	ROCKWELL INVESTMENT GROUP LLC	00J140012B00000	\$3,280.08
2018	ROUSSIN JANET	00J340003900000	\$2,479.59
2018	SANFORD PLAZA LLC	00K360000100000	\$3,741.80
2018	SEYMOUR DAVID & GARDNER MATTHEW TRSTS	00K140000400225	\$831.57
2018	SEYMOUR DAVID & GARDNER MATTHEW TRSTS	000R70000100000	\$1,631.94
2018	SHAKER POND ICE CREAM LLC	00K340004500000	\$2,719.09
2018	SHARENOW ERIC/JANE	00J290001900000	\$3,161.40
2018	SILVA CHRISTOPHER D & GRETCHEN E	00R150003700000	\$2,852.12
2018	SIMONDS JOHN P TRUSTEE OF THE	000R50011A00000	\$401.82
2018	SIMONDS JOHN P TRUSTEE OF THE	00L150000300000	\$4,000.35
2018	SIMONE MONIQUE	000R10011E00000	\$3,674.91
2018	SMITH BARBARA J	00R100003B00000	\$476.85
2018	SMITH BRUCE A	0R25A0000800000	\$3,400.90
2018	SMITH FRANK W/KAREN E	000R80012C00000	\$2,622.00
2018	SMITH FRED & LISA	00J300045A00000	\$6,298.57
2018	ST JEAN LORRAINE S	00J230001200000	\$1,264.57
2018	ST JEAN RAYMOND P & SANDRA (JTS)	00H340008A00000	\$626.19
2018	STUART SHANNON M	00L150001800000	\$970.29
2018	SURPLUS BUSINESS ASSETS INC	00J290017A00000	\$4.34
2018	TABB RICHARD J	00L330004200000	\$316.28

2018	TIMMONS JOSEPH/DOLORES A	0R16A0008200000	\$699.57
2018	TITHERINGTON GEOFFRY	0R12A0001300000	\$3,547.61
2018	TITUS JONATHAN	00J300002100000	\$3,299.49
2018	TRASK AMY	00R130010000033	\$792.34
2018	TUTTLE BILLY L	00I280006400000	\$2,164.58
2018	URBAN MITCHELL	00J370028A00000	\$1,856.58
2018	VIVEIROS PETER M	00J140002900000	\$1,341.37
2018	WATERHOUSE KATLYN	00R120090A00024	\$1,027.52
2018	WATSON FRANCIS C	00L270005200000	\$2,768.72
2018	WEBB JAMES E	000R70000700000	\$1,202.29
2018	WEBB JAMES E	000R70007A00000	\$747.03
2018	WEBB STEPHEN T & CLAIRE R (JTS)	00R160000300000	\$1,290.76
2018	WHITEHOUSE ANNE	00K190007800000	\$2,820.50
2018	WHITEHOUSE ANNE E TRUSTEE OF THE	00J310003200000	\$193.25
2018	WOMER MARTIN C TRUSTEE OF THE	00R100002300000	\$2,814.03
2018	WORDEN KEVIN P JR	000R80003A00001	\$613.74
2018	WORRELL LORRAINE	00K35000350002A	\$596.97
2018	WRISLEY PENNY	00R120090A00010	\$134.49
2018	YOUNGER NATHAN & JESSICA	00R190010000051	\$321.46
		TOTAL:	\$463,392.81
	SPECIAL ASSESSMENT LIEN		
2018	HEIRS OF APRIL WALSH	00J280000500000	\$16,372.27

City of Sanford Financial Report

City of Sanford, Maine

Annual Financial Report

June 30, 2020



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Independent Auditor's 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, 2020, 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; 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.

Auditor's 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 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 auditor's 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, 2020, 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.

City Council
City of Sanford, Maine

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States 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 52, Schedule of Contributions, on page 53, Schedule of Changes in Net OPEB Liability and Related Ratios – MMEHT Group Health Insurance Plan, on page 54, Schedule of Proportionate Share of Net OPEB Liability – Group Life Insurance, on page 55, Schedule of OPEB Contributions – Group Life Insurance, on page 56, and the Schedule of Changes in Net OPEB Liability and Related Ratios – MEABT, on page 57, 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, 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 59-89, 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 December 9, 2019, 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.

South Portland, Maine
December 8, 2020

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2020

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, 2020. 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 \$45,248,716. The governmental activities statement of activities showed an increase of net position of \$1,482,906 for the fiscal year.
- The ending fund balance for all governmental funds combined was \$37,736,129.
- The ending fund balance for the general fund was \$9,430,229, an increase of \$624,943 over last year. The City, excluding the School, has a total fund balance of \$8,456,230, of which \$1,377,719 is committed to ongoing capital projects, and \$1,113,402 is assigned for the subsequent year budget and other purposes. This leaves an unassigned balance of \$5,965,109 which is an adequate surplus. The School Department had \$973,999 unassigned fund balance available for general school purposes.

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
Fiscal Year Ended June 30, 2020
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 17-51.

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 59-89.

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2020
Continued

Statement of Net Position information

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

Government Activities

Assets	2020	2019
Current & Other	\$ 51,076,870	\$ 53,253,943
Capital Assets - net	179,436,785	162,601,160
Total Assets	<u>230,513,655</u>	<u>215,855,103</u>
Deferred Outflows of Resources	<u>4,944,701</u>	<u>3,962,354</u>
Liabilities		
Long-term Liabilities	174,442,963	162,986,388
Other Liabilities	12,721,302	10,443,919
Total Liabilities	<u>187,164,265</u>	<u>173,420,307</u>
Deferred Inflows of Resources	<u>3,045,375</u>	<u>2,684,677</u>
Net Position		
Net Invested in Capital Assets:		
Restricted	45,566,135	47,702,361
Unrestricted	4,338,409	3,248,357
Unrestricted	(4,655,828)	(7,238,245)
Total Net Position	<u>\$ 45,248,716</u>	<u>\$ 43,712,473</u>

The City's net position increased \$1,482,906 during the fiscal year, which includes a restatement. Program expenses for the primary government totaled \$93,923,488 of which \$53,489,705 of total program revenues are applied for a net expense of \$40,433,783. (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 \$41,916,689, which resulted in the increase in net position of \$1,482,906.

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2020
Continued

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

Government Activities

	2020	2019
Program Revenues		
Charges for services	\$ 5,429,722	\$ 5,230,453
Operating grants and contributions	48,059,983	42,995,410
	<u>53,489,705</u>	<u>48,225,863</u>
General Revenues:		
Property and other taxes	36,337,471	35,228,448
Grants and contributions not restricted to specific programs	4,068,574	3,338,897
Investment earnings (loss)	876,086	1,273,833
Miscellaneous	634,558	627,046
	<u>41,916,689</u>	<u>40,468,224</u>
Total Revenues	<u>95,406,394</u>	<u>88,694,087</u>
Program Expenses:		
General government	10,578,335	8,666,729
Public services	2,683,550	2,945,506
Public safety	11,699,518	8,222,085
Public works	6,201,098	5,696,836
County tax	783,656	750,046
Education	55,027,940	51,723,267
Interest on debt	246,280	119,020
Maintenance	5,941,497	2,523,936
Other	761,614	861,533
Total Expenses	<u>93,923,488</u>	<u>81,508,958</u>
Change in Net Position	1,482,906	7,185,129
Net Position, Beginning of Year - Restated	43,765,810	36,527,344
Net Position, End of Year	<u>\$ 45,248,716</u>	<u>\$ 43,712,473</u>

The cost of all governmental activities this year was \$93,923,488, which represents an increase of \$12,414,530 from the prior year. Of this amount, Sanford taxpayers funded \$36,337,471 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
Fiscal Year Ended June 30, 2020
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 \$37,736,129.

The *general* fund balance is \$9,430,229, which is an increase of \$624,943 over fiscal 2019. Of the fund balance, \$1,377,719 is committed for a number of capital plan projects unfinished at year-end, and an additional \$1,113,402 is assigned for the City, which includes \$850,000 as carryforward for the subsequent year budget. The unassigned balance is \$5,965,109 for the City and \$973,999 for the School.

Although the City had positive budget variances of revenues over expenditures totaling \$3,524,970, the City budgeted to utilize fund balance toward the capital plan and to offset the 2020 commitment, resulting in an increase in the general fund balance of \$570,292, on a budgetary basis, from the prior year. The ending fund balance at June 30, 2020 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.

Consolidated Elementary Construction Fund balance of \$9,659,549 reflects the amount remaining to be spent on the construction of the consolidated elementary school. The expected total cost of the project is \$43 million and was funded by a bond offering during 2019.

SRE Building Airport Fund balance of \$31,966 reflects the remaining fund balance associated with the Sanford Airport building construction.

Road Reconstruction Fund balance of \$3,388,091 reflects the amount remaining to be spent on City road reconstruction. The expected total cost of the project is \$6.2 million and was funded by a bond offering during 2020.

Facility Upgrade Fund balance of \$8,276,559 reflects the amount remaining to be spent on continued construction of the consolidated elementary school. The expected total cost of the project is \$8.6 million and was funded by a bond offering during 2020.

Other Governmental Funds balance of \$6,949,735 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 \$179,436,785 net of accumulated depreciation, as of June 30, 2020. 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 \$21,121,872, with the more significant additions being construction in progress for the high school and technical center for approximately \$3,000,000 and construction in progress for the consolidated elementary school for approximately \$17,000,000.

CITY OF SANFORD, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2020
Continued

Long-term Debt

The City of Sanford, Maine's long-term liabilities at fiscal year-end total \$174,442,963. The composition of long-term liabilities was, as follows: Bonds and notes payable \$156,616,996, capital leases \$2,582,200, net pension liability of \$8,845,086, compensated absences \$2,700,600, other postemployment benefits – group life \$448,484, other postemployment benefits – group health \$2,001,831, other postemployment benefits – MEA Benefits Trust \$1,102,766, landfill post closure care costs \$145,000, of which \$9,376,601 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.

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 increased 2.0 mils to 20.70.

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, 2020**

	Governmental Activities	Component Unit Goodall Park Trust
ASSETS		
Cash and cash equivalents	\$ 46,351,313	\$ 54,482
Investments	681,294	516,239
Receivables:		
Accounts and intergovernmental, net	2,048,191	
Taxes receivable	1,323,937	
Tax liens	498,470	
Interfund loan receivable - fiduciary fund	20,195	
Inventory	43,970	
Land (held for investment)	109,500	
Capital assets, not being depreciated	133,617,928	
Capital assets, net	45,818,857	
Total Assets	230,513,655	570,721
DEFERRED OUTFLOWS OF RESOURCES		
	4,944,701	
LIABILITIES		
Accounts payable and other current liabilities	6,801,129	
Accrued payroll and other related liabilities	5,142,997	
Accrued interest	777,176	
Noncurrent liabilities:		
Due within one year	9,376,601	
Due in more than one year	165,066,362	
Total Liabilities	187,164,265	
DEFERRED INFLOWS OF RESOURCES		
	3,045,375	
NET POSITION		
Net investment in capital assets	45,566,135	
Restricted for:		
Nonexpendable trust principal	6,000	570,721
Expendable permanent funds	1,168,051	
Grants and other purposes	3,164,358	
Unrestricted	(4,655,828)	
Total Net Position	\$ 45,248,716	\$ 570,721

See independent auditor's report.

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

City of Sanford, Maine
Statement of Activities
For the year ended June 30, 2020

Functions/programs	Expenses	Program revenues			Net (expense) revenue and changes in net position	
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary government	Component unit
					Governmental activities	Goodall Park Trust
Primary government:						
Governmental activities:						
General government	\$ 10,578,335	\$ 1,625,574	\$ 301,922	-	\$ (8,650,839)	
Public services	2,683,550	-	55,237	-	(2,628,313)	
Public safety	11,699,518	2,695,172	23,668	-	(8,980,678)	
Public works	6,201,098	61,460	721,182	-	(5,418,456)	
Education	55,027,940	1,047,516	46,957,974	-	(7,022,450)	
County tax	783,656	-	-	-	(783,656)	
Interest on debt service	246,280	-	-	-	(246,280)	
Maintenance	5,941,497	-	-	-	(5,941,497)	
Other	761,614	-	-	-	(761,614)	
Total governmental activities	93,923,488	5,429,722	48,059,983		(40,433,783)	
Total primary government	\$ 93,923,488	\$ 5,429,722	\$ 48,059,983		\$ (40,433,783)	
Component unit:						
Goodall Park Trust	\$ 29,003					\$ (29,003)
General revenues:						
Property taxes, levied for general purposes					32,409,751	
Excise taxes					3,518,665	
Payments in lieu of taxes					79,440	
Interest and penalties on taxes					120,271	
Franchise tax					209,344	
Grants and contributions not restricted to specific programs:						
Homestead exemption and business equipment exemption					1,461,630	
Other state aid					322,287	
State revenue sharing					2,216,269	
Donations and contributions					68,388	
Unrestricted investment earnings					876,086	
Restricted investment earnings						35,057
Other					634,558	
Total general revenues					41,916,689	35,057
Change in net position					\$ 1,482,906	\$ 6,054
Net position - beginning - Restated					43,765,810	564,667
Net position - ending					\$ 45,248,716	\$ 570,721

See independent auditor's report.

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

**City of Sanford, Maine
Balance Sheet
Governmental Funds
June 30, 2020**

	General	Consolidated Elementary Construction	SRE Building Airport	Road Reconstruction	Facility Upgrade	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ (405,522)	\$ 12,028,729	\$ 3,568,985	\$ 6,201,587	\$ 8,607,659	\$ 16,349,875	\$ 46,351,313
Investments						681,294	681,294
Receivables:							
Accounts and intergovernmental, net	1,338,048		31,103			683,439	2,052,590
Taxes receivable	1,041,084						1,041,084
Taxes receivable - prior years	282,853						282,853
Tax liens	498,470						498,470
Interfund loans receivable	16,273,757					797,647	17,071,404
Inventory						43,970	43,970
Land (held for investment)						109,500	109,500
Total assets	\$ 19,028,690	\$ 12,028,729	\$ 3,600,088	\$ 6,201,587	\$ 8,607,659	\$ 18,665,725	\$ 68,132,478
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts payable and other current liabilities	\$ 3,380,400	\$ 2,369,180			\$ 331,100	\$ 724,848	\$ 6,805,528
Accrued payroll and other related liabilities	4,821,446					\$ 321,551	5,142,997
Interfund loans payable			\$ 3,568,122	\$ 2,813,496		10,669,591	17,051,209
Total liabilities	8,201,846	2,369,180	3,568,122	2,813,496	331,100	11,715,990	28,999,734
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue-property taxes	1,396,615						1,396,615
Total deferred inflows of resources	1,396,615						1,396,615
Fund balances:							
Nonspendable						159,470	159,470
Restricted		9,659,549	31,966	3,388,091	8,276,559	8,587,912	29,944,077
Committed	1,377,719					10,534	1,388,253
Assigned - City - Subsequent budget	850,000						850,000
Assigned - City	263,402						263,402
Unassigned -School	973,999						973,999
Unassigned - City	5,965,109					(1,808,181)	4,156,928
Total fund balances	9,430,229	9,659,549	31,966	3,388,091	8,276,559	6,949,735	37,736,129
Total liabilities, deferred inflows of resources and fund balances	\$ 19,028,690	\$ 12,028,729	\$ 3,600,088	\$ 6,201,587	\$ 8,607,659	\$ 18,665,725	
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.							179,436,785
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.							1,396,615
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							1,899,326
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							(156,616,996)
Capital leases							(2,582,200)
Accrued interest							(777,176)
Landfill liability							(145,000)
Other postemployment benefits liability							(3,553,081)
Accrued compensated absences							(2,700,600)
Net pension liability							(8,845,086)
Net position of governmental activities							\$ 45,248,716

City of Sanford, Maine
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2020

	General	Consolidated Elementary Construction	SRE Building Airport	Road Reconstruction	Facility Upgrade	Other Governmental Funds	Total Governmental Funds
Revenues:							
Taxes	\$ 35,380,734					\$ 706,237	\$ 36,086,971
Licenses and permits	4,503,947						4,503,947
Intergovernmental	46,932,605		\$ 31,103			5,754,256	52,717,964
Investment income	288,879			\$ 1,587	\$ 2,413	121,241	414,120
Donations						56,980	56,980
Other	672,864	\$ 481,966	51,210			529,885	1,735,925
Total revenues	87,779,029	481,966	82,313	1,587	2,413	7,168,599	95,515,907
Expenditures:							
Current:							
General government	9,009,916					1,256,337	10,266,253
Public services	2,052,419					15,595	2,068,014
Public safety	10,877,144					35,784	10,912,928
Public works	4,205,915					(2,268)	4,208,183
County tax	783,656						783,656
Education	56,699,996					4,628,648	61,328,644
Debt service	1,040,360						1,040,360
Capital improvements	2,845,647	17,191,094	11,940	2,813,496	331,100	3,789,342	26,982,619
Other	761,614						761,614
Total expenditures	88,276,667	17,191,094	11,940	2,813,496	331,100	9,727,974	118,352,271
Excess (deficiency) of revenues over expenditures	(497,638)	(16,709,128)	70,373	(2,811,909)	(328,687)	(2,559,375)	(22,836,364)
Other financing sources (uses):							
Proceeds from capital leases	1,122,581						1,122,581
Proceeds from issuance of debt		-	-	6,200,000	8,605,246	2,526,261	17,331,507
Total other financing sources (uses)	1,122,581	-	-	6,200,000	8,605,246	2,526,261	18,454,088
Net change in fund balances	624,943	(16,709,128)	70,373	3,388,091	8,276,559	(33,114)	(4,382,276)
Fund balances, beginning of year	8,805,286	26,368,677	(38,407)			6,982,849	42,118,405
Fund balances, end of year	\$ 9,430,229	\$ 9,659,549	\$ 31,966	\$ 3,388,091	\$ 8,276,559	\$ 6,949,735	\$ 37,736,129

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, 2020

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

Net change in fund balances - total governmental funds \$ (4,382,276)

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 20,942,552
 Depreciation expense (4,106,927)

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.

568,317

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

(93,359)

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 11,174
 Landfill 35,000
 Compensated absences (482,068)
 Other postemployment benefits expense (10,457)
 Pension expense (1,091,993)

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 (1,122,581)
 Capital lease principal payments 422,463

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 \$ (17,331,507)
 General obligation bond payments 8,124,568 (9,206,939)

Change in net position of governmental activities \$ 1,482,906

See independent auditor's 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, 2020

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 35,431,174	\$ 35,431,174	\$ 35,380,734	\$ (50,440)
Licenses, permits and fees	4,747,284	4,747,284	4,503,947	(243,337)
Intergovernmental	42,492,676	42,492,676	42,962,605	469,929
Interest earned	260,000	260,000	288,879	28,879
Other	670,635	670,635	553,775	(116,860)
Total revenues	83,601,769	83,601,769	83,689,940	88,171
Expenditures:				
Current:				
General government	9,083,370	9,083,370	9,009,291	74,079
Public services	2,139,176	2,139,176	1,987,981	151,195
Public safety	10,240,694	10,240,694	10,259,177	(18,483)
Public works	4,104,993	4,104,993	3,701,926	403,067
Education	53,971,557	53,971,557	52,729,996	1,241,561
County tax	783,656	783,656	783,656	
Other	988,694	988,694	761,614	227,080
Debt service	1,020,941	1,020,941	1,040,360	(19,419)
Capital improvements	2,743,688	4,223,366	2,845,647	1,377,719
Total expenditures	85,076,769	86,556,447	83,119,648	3,436,799
Excess (Deficiency) of revenues over expenditures	(1,475,000)	(2,954,678)	570,292	3,524,970
Other financing sources:				
Use of designated fund balance		1,479,678		(1,479,678)
Budgeted use of fund balance - City	850,000	850,000		(850,000)
Budgeted use of fund balance - Education	625,000	625,000		(625,000)
Total other financing sources	1,475,000	2,954,678	-	(2,954,678)
Net change in fund balances - budgetary basis			570,292	
Reconciliation to GAAP basis:				
Change in general fund committed funds			54,651	
Net change in fund balances - GAAP basis			624,943	
Fund balance, beginning of year			8,805,286	
Fund balance, end of year			\$ 9,430,229	

See independent auditor's 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, 2020

	Private-purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 202,014	\$ 317,802
Investments	2,753,428	
Total assets	2,955,442	317,802
LIABILITIES		
Accounts payable	500	
Interfund loans	20,195	
Due to student groups		317,802
Total liabilities	20,695	317,802
NET POSITION		
Held in trust	\$ 2,934,747	\$ -

See independent auditor's 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, 2020

	Private-purpose Trust Funds
<hr/>	
Additions:	
Donations, interest and dividends	\$ 339,070
Total additions	339,070
<hr/>	
Deductions:	
School scholarships	261,228
Total deductions	261,228
<hr/>	
Change in net position	77,842
Net position, beginning of year	2,856,905
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Net position, end of year	\$ 2,934,747
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See independent auditor's report.
The accompanying notes are an integral part of these financial statements.

Notes to Financial Statements

June 30, 2020

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, 2020

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 *consolidated elementary construction fund* and *facility upgrade fund* accounts for the construction activity for the elementary school construction projects. The *SRE building airport fund* accounts for the Sanford Airport building construction. The *road reconstruction fund* accounts for the City's road construction.

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, 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, 2020

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, 2020

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, 2020

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, 2020

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, 2020, expenditures exceeded appropriations in the following categories:

Administration	\$ 4,395	Police Other	\$ 147,320
Personnel	4,686	Police School Resource	257,417
General Assistance	15,199	Airport	1,361
Legal Services	22,918	General Obligation	19,420
Employee Insurance/Benefits	25,124	Miscellaneous	275

Deficit Fund Balances

At June 30, 2020, the following funds had deficit fund balances over \$10,000:

Title IA	\$ 164,431	Title IIA – Teacher Quality	\$ 77,614
IDEA – Local Entitlement	66,765	Title IC - Perkins	21,550
ECT Grant (Preschool)	14,107	Coronavirus Relief Foundation	10,172
Title V Innovative	11,505	SRTC Capital Account	79,731
SanfordNet Fiber	76,216	EDA Broadband Infrastructure	1,032,296
Revolving Loan Funds-SHS and JH	44,920	Dam Repair	145,713
West Side Development	43,239		

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, 2020

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, 2020, of the City's bank balance \$47,717,930, 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 \$377,088 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, 2020, the City had the following investments and maturities:

	Fair Value	Less Than 1 Year	1-5 Years	More Than 5 Years
Cash equivalents	\$ 132,936	\$ 132,936		
Fixed income	885,639	203,760	\$ 681,879	
Mutual funds (1)	197,364		Not applicable	
Equities	2,223,407		Not applicable	
Maine Community Foundation	511,615		Not applicable	
Total investments	<u>\$ 3,950,961</u>	<u>\$ 336,696</u>	<u>\$ 681,879</u>	

Investments have been reported, as follows:

Reported in governmental funds	\$ 681,294
Reported in component unit funds	516,239
Reported in fiduciary funds	2,753,428
Total investments	<u>\$ 3,950,961</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, 2020

NOTE 3 – CASH AND INVESTMENTS – CONTINUED

Deposits and Investments – Continued

Fair Value

Fair values of assets measured on a recurring basis at June 30, 2020 are, as follows:

	Total	Level 1	Level 2	Level 3
Cash equivalents	\$ 132,936	\$ 132,936		
Mutual funds	197,364	197,364		
Equities	2,223,407	2,223,407		
Fixed income	885,639	885,639		
Maine Community Foundation	511,615	317,201	\$ 194,414	
	<u>\$ 3,950,961</u>	<u>\$ 3,756,548</u>	<u>\$ 194,414</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	\$ 1,323,937		\$ 1,323,937
Liens	498,470		498,470
Accounts and intergovernmental	<u>1,338,048</u>	<u>\$ 714,542</u>	<u>2,052,590</u>
Net total receivables	<u>\$ 3,160,455</u>	<u>\$ 714,542</u>	<u>\$ 3,874,997</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>\$ 1,396,615</u>

Notes to Financial Statements

June 30, 2020

NOTE 4 – RECEIVABLES AND PROPERTY TAXES – CONTINUED

Property Tax

Property taxes for the current year were committed on August 12, 2019, 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 \$227,385 for the year ended June 30, 2020.

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 2020 levy:

Assessed value	\$1,524,670,240
Tax rate (per \$1,000)	<u>20.70</u>
Commitment	31,560,674
Supplemental taxes assessed	<u> </u>
Total levy	31,560,674
Less collections	<u>30,559,765</u>
Current year taxes receivable	1,041,084
Prior year taxes receivable	<u>781,323</u>
Receivable at end of year	<u>\$ 1,822,407</u>
Due date(s)	½ September 16, 2019 ½ March 16, 2020
Interest rate on delinquent taxes	9%
Collection rate	96.8%

Notes to Financial Statements

June 30, 2020

NOTE 4 – RECEIVABLES AND PROPERTY TAXES – CONTINUED

Interfund Receivables and Payables – Continued

Individual interfund loans receivable and payable balances and transfers at June 30, 2020 were, as follows:

Fund	Interfund Loans Receivable	Interfund Loans Payable
General Fund	\$ 16,273,757	
High School Interim Financing Fund		
Other Governmental Funds	797,647	\$ 17,051,209
Fiduciary Funds		20,195
Totals	<u>\$ 17,071,404</u>	<u>\$ 17,071,404</u>

NOTE 5 – CAPITAL ASSETS

Capital Assets

Governmental Activities	Balance June 30, 2019	Increases	Decreases	Balance June 30, 2020
Capital assets, not being depreciated				
Land	\$ 4,390,739	\$ 37,100	\$ (37,100)	\$ 4,390,739
Construction in progress	108,953,561	20,240,633		129,194,194
Artwork	33,000			33,000
Total capital assets, not being depreciated	<u>113,377,300</u>	<u>20,277,733</u>	<u>(37,100)</u>	<u>133,617,933</u>
Capital assets, being depreciated				
Land improvements	1,102,076			1,102,076
Buildings and improvements	29,445,413	82,000	(130,114)	29,397,299
Machinery and equipment	12,406,220	498,536		12,904,756
Vehicles	8,280,846	263,603	(153,328)	8,391,121
Library supplies	1,566,315			1,566,315
Infrastructure	75,510,903			75,510,903
Total capital assets being depreciated	<u>128,311,773</u>	<u>844,139</u>	<u>(283,442)</u>	<u>128,872,470</u>
Less accumulated depreciation for:				
Land improvements	(626,746)	(24,688)		(651,434)
Buildings and improvements	(13,811,497)	(769,886)	975	(14,580,408)
Machinery and equipment	(6,140,076)	(858,303)		(6,998,379)
Vehicles	(4,251,190)	(576,166)	140,247	(4,687,109)
Library supplies	(1,563,639)	(1,465)		(1,565,104)
Infrastructure	(52,694,765)	(1,876,419)		(54,571,184)
Total accumulated depreciation	<u>(79,087,913)</u>	<u>(4,106,927)</u>	<u>141,222</u>	<u>(83,053,618)</u>
Total capital assets being depreciated, net	<u>49,223,860</u>	<u>(3,262,788)</u>	<u>(142,220)</u>	<u>45,818,852</u>
Governmental activities capital assets, net	<u>\$162,601,160</u>	<u>\$ 17,014,945</u>	<u>\$ (179,320)</u>	<u>\$179,436,785</u>

Notes to Financial Statements

June 30, 2020

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	\$ 21,958
Public safety	390,159
Public works, including depreciation of general infrastructure assets	1,944,759
Public services	528,045
Education	<u>1,222,006</u>
 Total depreciation expense	 <u>\$ 4,106,927</u>

NOTE 6 – LONG-TERM DEBT

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2020 was, as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds and notes payable	\$147,410,057	\$17,331,507	\$ (8,124,568)	\$156,616,996	\$8,806,650
Capital leases	1,882,082	1,122,581	(422,463)	2,582,200	534,951
Net pension liability	7,753,093	1,091,993		8,845,086	
Compensated absences	2,218,532	482,068		2,700,600	
Other post-employment benefits – group life	418,956	29,528		448,484	
Other post-employment benefits – group health	2,104,277		(102,446)	2,001,831	
Other post-employment benefits – benefit trust	1,019,391	83,375		1,102,766	
Landfill postclosure care costs	180,000		(35,000)	145,000	35,000
Long-term liabilities	<u>\$162,986,388</u>	<u>\$20,141,052</u>	<u>\$(8,684,477)</u>	<u>\$174,442,963</u>	<u>\$9,376,601</u>

Notes to Financial Statements

June 30, 2020

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, 2020:

Fiscal Year Ending	
2021	\$ 620,430
2022	533,891
2023	429,706
2024	357,208
2025	327,948
2026-2028	616,150
Total minimum lease payments	2,885,333
Less amount representing interest	(303,133)
Present value of future minimum lease payments	<u>\$ 2,582,200</u>

Long Term Debt

	Originally Issued	Date Original Amount Issued	Date of Maturity	Interest Rate	Ending Balance
Bonds and notes payable:					
Roundabout/Millyard	\$ 3,650,000	2008	2024	2.075-5.575%	\$ 760,000
Police Station Part 1	3,210,000	2010	2029	2.00-5.50%	1,934,353
Police Station Part 2	3,000,000	2010	2030	3.436%	1,864,887
Brownfield Revolving Loan Fund	181,000	2014	2025	3.00%	83,151
School Energy Improvements	1,500,000	2014	2024	1.67%	750,000
School Construction 1	100,419,083	2017	2037	3.099%	90,377,175
School Revolving Renovation Fund	186,765	2019	2026	0.00%	145,261
Revolving Loan Fund Dam	100,000	2019	2023	0.00%	80,000
SRE Building	2,560,000	2019	2028	2.200-2.990%	2,304,000
Elementary School Consolidation	42,999,125	2019	2038	2.200-4.227%	40,849,169
922 Main Street Property Purchase	150,000	2019	2028	3.90%	137,493
Paving Bond	6,200,000	2020	2030	1.19-1.74%	6,200,000
High School Part 2	2,276,261	2020	2029	1.19-2.854%	2,276,261
Elementary Consolidation	8,605,246	2020	2040	1.19-3.258%	8,605,246
Affordable Housing Inv Fund	250,000	2020	2030	2.65%	250,000
Total bonds and notes payable	<u>\$175,287,480</u>				<u>\$156,616,996</u>

Notes to Financial Statements

June 30, 2020

NOTE 6 – LONG-TERM DEBT – CONTINUED

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

Years Ending June 30,	Principal	Interest	Total
2021	\$ 8,783,107	\$ 4,746,923	\$ 13,530,030
2022	9,379,415	4,563,674	13,943,089
2023	9,394,807	4,344,286	13,739,093
2024	9,410,922	4,119,170	13,530,092
2025	9,195,457	3,890,386	13,085,844
2026-2030	45,091,388	15,732,991	60,824,379
2031-2035	38,965,888	8,920,491	47,886,379
2036-2040	25,965,748	1,884,643	27,850,391
Thereafter	430,264	7,009	437,273
Totals	<u>\$156,616,996</u>	<u>\$ 48,209,573</u>	<u>\$204,826,569</u>

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. Additionally, no municipality shall incur debt in the aggregate in excess of 15% of its State assessed valuation. At June 30, 2020, 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, 2020

NOTE 6 – LONG-TERM DEBT – CONTINUED

Landfill Closure and Postclosure Care Costs – Continued

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, 2020, the City's recorded liability representing the remaining cost related to closure and post closure is \$105,000. 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.

As the City officially began considering development of the Rushton Street Landfill with solar energy generation in 2018, additional coordination has been performed with the City's Consultants and MaineDEP to address the aforementioned criterion of the adjacent stream ultimately meeting a Class B waterway standard. All stakeholders agreed that the original Class B waterway goal was unrealistic with the selected groundwater interception strategy employing a significant fraction of water that remains landfill leachate (and is otherwise not naturally occurring). The City sought assurances from MaineDEP that additional changes to the landfill cap would not be required in order to mitigate risk and preserve the investment in solar energy generation.

Notes to Financial Statements

June 30, 2020

NOTE 6 – LONG-TERM DEBT – CONTINUED

Landfill Closure and Postclosure Care Costs – Continued

Therefore, at the request of MaineDEP, the City's Consultants were authorized to perform a Technical Infeasibility Analysis. The objective of the analysis was to review technologies emergent since the inception of the current agreement that might require disturbance of the landfill and solar investment area. The analysis was completed (with no potential results that would affect the cap area) and submitted to MaineDEP. As of September, 2020, the City is awaiting MaineDEP response to this analysis. With a MaineDEP acceptance of the analysis, the City may be able to either alter the original agreement (to remove the goal of Class B waterway) or receive a technical impracticability waiver from MaineDEP.

In due course of the above review, MaineDEP noted several patches of thin grass on the landfill cap and performed an additional localized methane gas sampling. Subsequently, the City's Consultants performed a more comprehensive methane gas inventory and determined that more gas vents, topsoil maintenance, and grass plantings will be necessary in several stressed vegetation areas.

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, 2020, was \$1,088,247.

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 239 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 307 participating employers.

Employee membership data related to the Plans system wide, as of June 30, 2019 was, as follows:

	Teachers	PLD
Current participants: Vested and non-vested	39,876	11,731
Terminated participants: Vested	8,188	2,350
Terminated participants: Inactive due refunds	38,640	8,273
Retirees and beneficiaries receiving benefits	36,471	9,534
	<u>123,175</u>	<u>31,888</u>

Notes to Financial Statements

June 30, 2020

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 2.69%.

For the year ended June 30, 2020, the City's total payroll for all employees was \$33,304,889. Total covered payroll was \$20,498,021 for the Teacher Plan and \$11,102,284 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 14.33% 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, 2020 was 4.16% of annual Teacher payroll, plus 14.33% 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, 2020 were \$993,047.

The contribution requirements of the PLD Plan members are defined by law or the Plan's Board. Employees of the School Unit are required to contribute 8.1% or 7.35% of covered compensation to the PLD based on joining the plan prior to or after July 1, 2014 to reflect the fact that newer members having an older retirement age. Contributions are deducted from the employee's wages or salary and remitted by the School Unit to the Plan on a monthly basis. Employer contribution rates are determined through actuarial valuations. The School Unit's required contribution rate for the year ended June 30, 2020 was 10.0% 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 School Unit's contributions to the Plan for the year ended June 30, 2020 were \$1,579,389.

Notes to Financial Statements

June 30, 2020

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, 2020, 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	\$ 1,351,332
State's proportionate share of the net pension liability associated with the City School Department	<u>22,442,480</u>
Total	<u>\$ 23,793,812</u>

The net pension liability was measured as of June 30, 2019, 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, 2019, the City School Department's proportion was 0.092 percent, which was an increase of 0.17 from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the School Department recognized pension expense of \$897,078 and revenue of \$3,970,000 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:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual results	\$ 105,115	
Changes of assumptions	39,125	
Net difference between projected and actual earnings on Plan investments		\$ 190,748
Changes in proportion and differences between contributions and proportionate share of contributions	162,631	124,707
Contributions subsequent to the measurement date	<u>993,047</u>	
Total	<u>\$ 1,299,918</u>	<u>\$ 315,455</u>

Notes to Financial Statements

June 30, 2020

NOTE 7 – PENSION PLANS – CONTINUED

Teacher Plan - Continued

The \$993,047 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, 2020. 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,	
2021	\$ (18,805)
2022	14,899
2023	(42,866)
2024	<u>578</u>
Total	<u>\$ (8,584)</u>

PLD Plan

At June 30, 2020, the City and the City School Department reported a liability of \$7,493,754 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019, the City and the City School Department's proportion was 2.45, which was a decrease of .01% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the City and the City School Department recognized pension expense of \$2,170,102. At June 30, 2020, 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	\$ 887,284	
Changes of assumptions	379,510	
Net difference between projected and actual earnings on Plan investments		\$ 1,877,000
Changes in proportion and differences between contributions and proportionate share of contributions	28,807	28,497
Contributions subsequent to the measurement date	<u>1,579,389</u>	
Total	<u>\$ 2,874,990</u>	<u>\$ 1,905,497</u>

Notes to Financial Statements

June 30, 2020

NOTE 7 – PENSION PLANS – CONTINUED

PLD Plan - Continued

The \$1,579,389 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, 2020. 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,	
2021	\$ 349,014
2022	(820,570)
2023	(137,150)
2024	<u>(1,190)</u>
Total	<u>\$ (609,896)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	Teachers Plan 2.75% and PLD Plan 2.75%, 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 6.75% and PLD Plan 6.75%, 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, 2019 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, 2020

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	<u>100%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 6.75% 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 6.75%, 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 (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	Discount rate	City and School Department's proportionate share of net pension liability
1% decrease	5.75%	\$ 2,443,176
Current discount rate	6.75%	\$ 1,351,332
1% increase	7.75%	\$ 441,480

Notes to Financial Statements

June 30, 2020

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 6.75%, 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 (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	<u>Discount rate</u>	<u>City and School Department's proportionate share of net pension liability</u>
1% decrease	5.75%	\$ 17,070,288
Current discount rate	6.75%	\$ 7,493,754
1% increase	7.75%	\$ (1,464,178)

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 14.33% of the qualified teachers' salaries, plus an additional 4.16% for health insurance. For the year ended June 30, 2020, the total amount of on-behalf payments was approximately \$3,492,000 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 \$3,970,000.

Notes to Financial Statements

June 30, 2020

NOTE 8 – FUND BALANCES AND NET POSITION

Fund Balances

As of June 30, 2020, fund balance components consisted of the following:

	General Fund	Major Capital Project Funds	Other Governmental Funds	Total
Nonspendable:				
Inventory			\$ 43,970	\$ 43,970
Land held for investment			109,500	109,500
Principal for permanent funds			<u>6,000</u>	<u>6,000</u>
Total Nonspendable			<u>159,470</u>	<u>159,470</u>
Restricted:				
Special revenue funds			3,652,282	3,652,282
Capital project funds – Elementary School Construction		\$ 21,356,165		21,356,165
Capital project funds			3,877,079	3,877,079
Permanent funds			<u>1,058,551</u>	<u>1,058,551</u>
Total Restricted		<u>21,356,165</u>	<u>8,587,912</u>	<u>29,944,077</u>
Committed:				
Capital plan	\$ 1,377,719			1,377,719
Capital projects			10,534	10,534
Total Committed	<u>1,377,719</u>		<u>10,534</u>	<u>1,388,253</u>
Assigned:				
Subsequent budget – City	850,000			850,000
Various assigned funds	<u>263,402</u>			<u>263,402</u>
Total Assigned	<u>1,113,402</u>			<u>1,113,402</u>
Unassigned:				
School	973,999			973,999
City	<u>5,965,109</u>		<u>(1,808,181)</u>	<u>4,156,928</u>
	<u>6,939,108</u>		<u>(1,808,181)</u>	<u>5,130,927</u>
Total Fund Balance	<u>\$ 9,430,229</u>	<u>\$ 21,356,165</u>	<u>\$ 6,949,735</u>	<u>\$37,736,129</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, 2020

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, 2020:

	Governmental Activities
Capital assets	\$262,490,403
Accumulated depreciation	(83,053,618)
Bonds and notes payable	(156,616,996)
Capital leases	(2,582,200)
Unspent bond proceeds	25,328,546
	<hr/>
Net investment in capital assets	<u>\$ 45,566,135</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, 2020, the City abated property taxes totaling \$230,814 under the program, including the following tax abatement agreements that each exceed 10 percent of the total amount abated:

A 62 percent property tax abatement to the St. Ignatius Municipal Affordable Housing Development to be used to develop the property. The abatement amounted to \$55,075.

A 95 percent property tax abatement to a encourage redevelopment of a mill building located in the City. The abatement amounted to \$57,811.

All the remaining businesses abatements in the aggregate totaled \$117,928 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 \$386,399 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, 2020

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, 2020:

Fiscal Year Ending	
2021	\$ 55,462
2022	53,219
2023	<u>8,870</u>
Total operating lease payments due	<u>\$ 117,551</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, 2020.

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.maineopers.org.

Notes to Financial Statements

June 30, 2020

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 \$22,974 for the year ended June 30, 2020. 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 \$656,438 as of June 30, 2020.

For the PLD plan, the City reported a liability of \$448,484 for its proportionate share of the collective net OPEB liability as of June 30, 2020. The collective net OPEB liability was measured as of June 30, 2019, 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, 2019, the City's proportion was 2.096 percent, which was an increase of 0.022 from its proportion measured as of June 30, 2018 (2.074 percent).

For the year ended June 30, 2020, the City recognized OPEB expense of \$29,761. At June 30, 2020, 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	\$ 28,585	
Changes of assumptions	37,327	\$ 58,595
Net difference between projected and actual earnings on OPEB plan investments		20,053
Changes in proportion and differences between City premiums and proportionate share of premiums	21,146	
City contributions subsequent to the measurement date	22,974	
Total	<u>\$ 110,032</u>	<u>\$ 78,648</u>

Notes to Financial Statements

June 30, 2020

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

Of the total amount reported as deferred outflows of resources related to OPEB, \$22,974 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, 2021. 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,	
2021	\$ (5,195)
2022	(5,195)
2023	(1,000)
2024	15,870
2025	3,930
Total	<u>\$ 8,410</u>

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2019, 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 6.75% 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.

The actuarial assumptions used in the June 30, 2019 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	15%	3.0%
US Government securities	10%	2.3%
Total	<u>100%</u>	

Notes to Financial Statements

June 30, 2020

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

The discount rate used to measure the collective total OPEB liability was 6.75% for 2019 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 4.98%, which is a blend of the assumed long-term expected rate of return of 6.75% and a municipal bond index rate of 3.50%, based on the Bond Buyer GO 20-Year Municipal Bond Index as of June 30, 2019. 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 2050 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 (3.98 percent) or 1-percentage-point higher (5.98 percent) than the current discount rate:

	1% Decrease (3.98%)	Discount Rate (4.98%)	1% Increase (5.98%)
City’s proportionate share of the collective net OPEB liability	\$ 592,266	\$ 448,484	\$ 335,133

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 \$62,000.

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, 2020

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – 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, 2020, the following were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	24
Active employees	134
	<u>158</u>

Total OPEB Liability

The City's total OPEB liability of \$2,001,831 was measured as of January 1, 2020, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the January 1, 2020 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 2.00% 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, 2020 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, 2020

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

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2019	\$ 2,104,277
Changes for the year:	
Service cost	53,950
Interest	87,362
Changes in benefit terms	(38,287)
Differences between expected and actual experience	(620,355)
Changes in assumptions or other inputs	470,349
Benefit payments	<u>(55,465)</u>
Net changes	<u>(102,446)</u>
Balance at June, 2020	<u>\$ 2,001,831</u>

Changes in assumptions or other inputs reflect a change in the discount rate from 4.10% in 2019 to 2.74% in 2020.

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 2.74%.

	1% Decrease (1.74%)	Discount Rate (2.74%)	1% Increase (3.74%)
Total OPEB liability	<u>\$ 2,338,643</u>	<u>\$ 2,001,831</u>	<u>\$ 1,729,170</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 7.84%.

	1% Decrease (6.84%)	Healthcare Cost Trend Rates (7.84%)	1% Increase (8.84%)
City's proportionate share of the collective net OPEB liability	<u>\$ 1,721,894</u>	<u>\$ 2,001,831</u>	<u>\$ 2,354,178</u>

Notes to Financial Statements

June 30, 2020

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, 2020, the City recognized OPEB expense of \$80,017. At June 30, 2020, 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	\$ 6,934	\$ 551,427
Changes of assumptions	523,781	173,199
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	55,465	
Total	<u>\$ 586,180</u>	<u>\$ 724,626</u>

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,	
2021	\$ (23,008)
2022	(23,008)
2023	(23,008)
2024	(23,008)
2025	(23,011)
Thereafter	(78,868)
Total	<u>\$ (193,911)</u>

Retiree Group Health Insurance Plan

General Information

Plan description and benefits provided. The City School Department is a participant in the MEA Benefits Trust (MEABT). MEABT was established by the Maine Education Association on April 10, 1993, as an employee welfare benefit plan. The MEABT is administered by Trustees, in accordance with its terms for the exclusive benefit of Plan participants and beneficiaries. The principal asset of the MEABT is a group insurance contract, currently held with Anthem Blue Cross and Blue Shield of Maine, which provides medical, hospital, surgical, prescription coverage and related health benefits to individuals of the City School Department, including active educators, retired and disabled educators and related personnel and their dependents. The City School Department's participation in the MEABT plan is considered its own post-retirement benefit plan, based on its own census data or participants in the trust. The MEABT does not issue a separate financial report for its OPEB. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Employee membership data related to the Plan, as of the June 30, 2019 measurement date was, as follows:

Active members	39
Retirees under age 65	2
Retirees over age 65	16
	<u>57</u>

Notes to Financial Statements

June 30, 2020

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

Eligibility. The employee must have participated in the MEA Benefits Trust health plan for 12 months prior to retirement and have 10 years of continuous active service and enrollment in the health plan (under age 50), or 5 years of continuous active service and enrollment in the health plan (age 50 or above), in order to be eligible for postretirement benefits.

A retiree who terminates coverage may elect to re-enroll in coverage at a later date if the participant participated in the health plan for 12 months prior to terminating coverage, if the re-enrollment occurs within 5 years from the date of termination of coverage, and if the retiree does not surpass attaining age 62 at the time of re-enrollment. The participant has to have maintained continuous health insurance coverage during this break in coverage. To be eligible for re-enrollment, a retiree may not take more than one break in coverage.

Contributions. The City School Department's contribution comes in the form of an implied subsidy. The retiree is eligible for a State subsidy of 45% of the blended single premium for the retiree only. Under State law, the blended premium is determined by blending rates for active members and retired members. The retiree pays 55% of the blended premium amounts. The implicit rate subsidy is the value of the cost of care minus the premiums charged. Since the premiums charged are based on the average active and pre-Medicare retirees, the retirees are implicitly paying less than the true cost of coverage resulting in a subsidy through the premiums paid by the City School Department for active members.

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

At June 30, 2020, the City School Department reported a liability of \$1,102,766 for its net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

For the year ended June 30, 2020, the City School Department recognized OPEB expense of \$53,467. At June 30, 2020, the City School Department 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	\$ 40,468	\$ 21,149
Net difference between projected and actual earnings on OPEB plan investments		
Contributions subsequent to the measurement date	33,113	
Total	<u>\$ 73,581</u>	<u>\$ 21,149</u>

Notes to Financial Statements

June 30, 2020

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

Of the total amount reported as deferred outflows of resources related to OPEB, \$33,113 resulting from City School Department contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the City School Department OPEB expense, as follows:

Year ended June 30,	
2021	\$ 2,915
2022	2,914
2023	13,490
Total	<u>\$ 19,319</u>

Actuarial assumptions and methods: The total OPEB liability was determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions:

Measurement date:	June 30, 2019
Discount Rate:	3.50% per annum for the year ended June 30, 2019 reporting.
Healthcare cost trend rates:	Pre-Medicare – Initial trend of 5.55% grading over 15 years to 3.73% per annum. Medicare – Initial trend rate of 3.72% grading over 15 years to 2.81% per annum.
Rate of mortality:	<p><u>Healthy Annuitants:</u> Based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females, using RP-2014 Total Dataset Employee Mortality Table for ages prior to the start of the Healthy Annuitant Mortality Table, respectively, both projected using RPEC 2015 model, with ultimate rate of .85% for ages 20-85, grading down to an ultimate rate of 0.00% for ages 111-120, and convergence to the ultimate rate in the year 2020.</p> <p><u>Healthy Employees:</u> Based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females, using RP-2014 Total Dataset Employee Mortality Table rates after the end of the Total Employee Mortality Table, respectively, both projected using RPEC 2015 model, with ultimate rate of .85% for ages 20-85, grading down to an ultimate rate of 0.00% for ages 111-120, and convergence to the ultimate rate in the year 2020.</p> <p><u>Disabled Annuitants:</u> Based on 108% and 105% of the RP-2014 Total Dataset Disabled Annuitant Mortality Table, respectively, for males and females, projected from 2006 base rates using RPEC 2015 model, with ultimate rate of .85% for ages 20-85, grading down to an ultimate rate of 0.00% for ages 111-120, and convergence to the ultimate rate in the year 2020.</p>

Notes to Financial Statements

June 30, 2020

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

Retiree Contribution Increases: Assumed to increase at the same rate as incurred claims with constant cost sharing in plan design between employer and retirees.

Since the plan is pay as you go and is not funded, the discount rate used to measure the total OPEB liability for the healthcare plan is based on the Bond Buyer 20 year – Bond General Obligation Index as of June 30, 2019. The discount rate based on the index was 3.50% per annum as of June 30, 2019.

Changes in the Net OPEB Liability

Changes in the City School Department's net OPEB liability were as follows:

	Total OPEB Liability
Balance as of June 30, 2018	<u>\$ 1,019,391</u>
Changes for the year:	
Service cost	11,078
Interest	39,474
Changes in assumptions	53,957
Changes in benefit terms	
Difference between expected and actual experience	
Contributions – employer	
Net investment income	
Benefit payments	(21,134)
Administrative expense	
Net changes	<u>83,375</u>
Balance as of June 30, 2019 (Measurement Date)	
Reporting as of June 30, 2020	<u><u>\$ 1,102,766</u></u>

Notes to Financial Statements

June 30, 2020

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

Sensitivity of the City School Department proportionate share of the collective net OPEB liability to changes in the discount rate. The following presents the City School Department's proportionate share of the collective net OPEB liability, as well as what the City School Department proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower 3.50 percent or 1-percentage-point higher 4.50 percent than the current discount rate:

	1% Decrease 2.50%	Discount Rate 3.50%	1% Increase 4.50%
City School Department's proportionate share of the collective net OPEB liability	\$ 1,270,359	\$ 1,102,766	\$ 965,464

The initial healthcare cost trend rate assumptions used for the fiscal year ended June 30, 2019 were pre-Medicare of 5.55% and Medicare 3.72%, decreasing to 3.73% and 2.81%, respectively, over a grading period of 15 years.

Sensitivity of the City School Department's proportionate share of the collective net OPEB liability to changes in the healthcare cost trend rates. The following presents the City School Department's proportionate share of the collective net OPEB liability, as well as what the City School Department's proportionate share of the collective net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Assumed Healthcare Cost Trend Rate	1% Increase
City School Department's proportionate share of the collective net OPEB liability	\$ 948,785	\$ 1,102,766	\$ 1,291,383

OPEB plan fiduciary net position and was zero as of the measurement date, consequently there is no impact on the percentage of plan fiduciary position as a percentage of total OPEB liability for the above sensitivity analysis for the discount rate and healthcare cost trend rate.

On-Behalf OPEB Payments

The State of Maine contributes on behalf of the City School Department's retired teachers participating in the plan an amount equal to 45% of the blended single premium for the retiree's healthcare coverage. Using the census data for the measurement period ended June 30, 2019 the estimated on-behalf OPEB subsidy for year ended June 30, 2020 was approximately \$50,000. The amount has been recorded as a revenue and expenditure in the general fund in the statement of revenues, expenditures and changes in fund balances - governmental funds.

Notes to Financial Statements

June 30, 2020

NOTE 14 – RESTATEMENT

Beginning net position was increased by \$53,337 due to the determination of Retiree Group Health Insurance plan, which required a contribution to be recorded for the year ended June 30, 2020.

Net position at July 1, 2019 was restated, as follows:

	Governmental Activities
Net position as previously reported	\$43,712,473
Retiree Group Health Insurance Contribution	<u>53,337</u>
Net position, as restated	<u>\$43,765,810</u>

City of Sanford, Maine
Schedule of Proportionate Share of the Net Pension Liability
Maine Public Employees Retirement System
June 30, 2020

Teacher Plan

<u>Year Ended</u>	<u>Valuation Date</u>	<u>City Proportion of the Net Pension Liability</u>	<u>City Proportionate Share of the Net Pension Liability</u>	<u>State's Proportionate Share of the Net Pension Liability</u>	<u>Total Net Pension Liability</u>	<u>Covered Payroll</u>	<u>City Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2020	June 30, 2019	0.09%	\$ 1,351,332	\$ 22,442,480	\$ 23,793,812	\$ 20,709,853	6.53%	82.73%
June 30, 2019	June 30, 2018	0.07%	\$ 1,008,654	\$ 21,064,144	\$ 22,072,798	\$ 20,082,752	5.02%	82.90%
June 30, 2018	June 30, 2017	0.10%	\$ 1,464,273	\$ 22,309,645	\$ 23,773,918	\$ 19,789,278	7.40%	80.78%
June 30, 2017	June 30, 2016	0.13%	\$ 2,245,903	\$ 26,241,411	\$ 28,487,314	\$ 19,068,408	11.78%	76.21%
June 30, 2016	June 30, 2015	0.11%	\$ 1,421,755	\$ 20,122,264	\$ 21,544,019	\$ 18,348,011	7.75%	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

<u>Year Ended</u>	<u>Valuation Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2020	June 30, 2019	2.45%	\$ 7,493,754	\$ 10,376,730	72%	90.62%
June 30, 2019	June 30, 2018	2.46%	\$ 6,744,439	\$ 9,960,653	68%	91.14%
June 30, 2018	June 30, 2017	2.44%	\$ 10,002,814	\$ 9,463,553	106%	86.43%
June 30, 2017	June 30, 2016	2.45%	\$ 12,993,512	\$ 8,745,351	149%	81.61%
June 30, 2016	June 30, 2015	2.60%	\$ 8,301,825	\$ 8,630,045	96%	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, 2020**

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, 2020	June 30, 2019	\$ 993,047	\$ 993,047	\$ -	\$ 20,498,021	4.84%
June 30, 2019	June 30, 2018	\$ 950,091	\$ 950,091	\$ -	\$ 20,709,853	4.59%
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 Payroll	Contributions as a Percentage of Employee Payroll
June 30, 2020	June 30, 2019	\$ 1,579,389	\$ 1,579,389	\$ -	\$ 11,102,284	14.23%
June 30, 2019	June 30, 2018	\$ 1,499,941	\$ 1,499,941	\$ -	\$ 10,376,730	14.45%
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, 2020	June 30, 2019	June 30, 2018
Total OPEB liability			
Service cost	\$ 53,950	\$ 62,479	\$ 52,441
Interest	87,362	78,554	75,921
Changes in benefit terms	(38,287)		
Differences between expected and actual experience	(620,355)		11,095
Changes of assumptions or other inputs	470,349	(230,933)	169,110
Benefit payments	(55,465)	(53,332)	(33,914)
Net change in total OPEB liability	<u>(102,446)</u>	<u>(143,232)</u>	<u>274,653</u>
Total OPEB liability - beginning	<u>2,104,277</u>	<u>2,247,509</u>	<u>1,972,856</u>
Total OPEB liability - ending	<u>\$ 2,001,831</u>	<u>\$ 2,104,277</u>	<u>\$ 2,247,509</u>
Covered - employee payroll	8,066,358	7,332,318	7,332,318
Total OPEB liability as a percentage of Covered - employee payroll	24.8%	28.7%	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, 2020	June 30, 2019	June 30, 2018
2.74%	4.10%	3.44%

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 Proportionate Share of Net OPEB Liability - Group Life Insurance
Maine Public Employees Retirement System
June 30, 2020

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, 2020	0%	\$ -	\$ 656,438	\$ 656,438	\$ 8,729,848	0.00%	49.22%
June 30, 2019	0%	\$ -	\$ 653,111	\$ 653,111	\$ 8,605,577	0.00%	48.04%
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, 2020	2.10%	\$ 448,484	\$ -	\$ 448,484	\$ 5,961,583	7.52%	43.18%
June 30, 2019	2.07%	\$ 418,956	\$ -	\$ 418,956	\$ 5,719,141	7.33%	43.92%
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, 2020

Group Life Insurance - SET Plan

Year Ended	Contractually Required Contribution	Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2020	\$ -	\$ -	\$ -	\$ 8,729,848	0.00%
June 30, 2019	\$ -	\$ -	\$ -	\$ 8,605,577	0.00%
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 a Percentage of Covered Payroll
June 30, 2020	\$ 22,974	\$ 22,974	\$ -	\$ 5,961,583	0.39%
June 30, 2019	\$ 21,725	\$ 21,725	\$ -	\$ 5,719,141	0.38%
June 30, 2018	\$ 21,439	\$ 21,439	\$ -	\$ 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.

City of Sanford, Maine
Schedule of Changes in Net OPEB Liability and Related Ratios -
MEABT

	June 30, 2020	June 30, 2019
Total OPEB liability		
Service cost	\$ 11,078	\$ 11,719
Interest	39,474	37,050
Changes in benefit terms		
Differences between expected and actual experience		
Changes of assumptions or other inputs	53,957	(42,297)
Benefit payments	<u>(21,134)</u>	<u>(20,404)</u>
Net change in total OPEB liability	83,375	(13,932)
Total OPEB liability - beginning	1,019,391	1,033,323
Total OPEB liability - ending	<u>\$ 1,102,766</u>	<u>\$ 1,019,391</u>
Covered - employee payroll	1,851,477	1,801,924
Total OPEB liability as a percentage of Covered - employee payroll	59.6%	56.6%

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, 2020	June 30, 2019
3.50%	3.87%

This schedule is presented to illustrate requirements to show information for 10 years. However, until a full 10 year tend 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, 2020

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Other Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 8,800,704	\$ 7,651,714	\$ 875,370	\$ 17,327,788
Investments			681,294	681,294
Accounts and intergovernmental receivable	683,439			683,439
Interfund loans	797,647			797,647
Inventory	43,970			43,970
Land (held for investment)			109,500	109,500
Total assets	10,325,760	7,651,714	1,666,164	19,643,638
LIABILITIES AND FUND BALANCES				
Liabilities:				
Deficit cash	932,993	44,920		977,913
Accounts payable	14,683	710,165		724,848
Accrued payroll	321,551			321,551
Interfund loans	5,892,175	4,285,303	492,113	10,669,591
Total liabilities	7,161,402	5,040,388	492,113	12,693,903
Fund balances (deficit):				
Nonspendable	43,970		115,500	159,470
Restricted	3,652,282	3,877,079	1,058,551	8,587,912
Committed		10,534		10,534
Unassigned	(531,894)	(1,276,287)		(1,808,181)
Total fund balances	3,164,358	2,611,326	1,174,051	6,949,735
Total liabilities and fund balances	\$ 10,325,760	\$ 7,651,714	\$ 1,666,164	\$ 19,643,638

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2020

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
Revenues:				
Taxes	\$ 706,237			\$ 706,237
Intergovernmental	5,717,530	\$ 36,726		5,754,256
Donations			\$ 56,980	56,980
Interest earned	13,153	66,017	42,071	121,241
Other revenue	242,713	287,172		529,885
Total revenues	6,679,633	389,915	99,051	7,168,599
Expenditures:				
Current:				
General government	1,256,337			1,256,337
Public services	4,378		11,217	15,595
Public safety	35,784			35,784
Public works	2,268			2,268
Education	4,628,648			4,628,648
Capital expenditures		3,789,342		3,789,342
Total expenditures	5,927,415	3,789,342	11,217	9,727,974
Excess of revenues over expenditures	752,218	(3,399,427)	87,834	(2,559,375)
Other financing sources (uses):				
Proceeds from bonds	250,000	2,276,261		2,526,261
Total other financing sources (uses)	250,000	2,276,261	-	2,526,261
Net change in fund balances	1,002,218	(1,123,166)	87,834	(33,114)
Fund balances, beginning of year	2,162,140	3,734,492	1,086,217	6,982,849
Fund balances, end of year	\$ 3,164,358	\$ 2,611,326	\$ 1,174,051	\$ 6,949,735

**City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
General Government - Federal and State
June 30, 2020**

	2042	2126	2130	2132	2134	2135	2138	2142	2143	2151	2152	2153	2154	2156	2157	2162	2163			
	KKW	Workforce Development Grant	Tourism Development	2014 MEA Grant	FEMA 4208 DR	Trails Development Urban Forestry	SCASDP Grant Airport	PEG Access Grant	Substance Abuse Assistance Program	T&D Wood BA Grant	Maine Community Foundation	BF Grant	Workforce Development Grant - Moody's	Walmart DR	FEMA 4354 DR	BF Multipurpose	BJA FY20 Coronavirus ER SUP		Totals	
ASSETS																				
Cash and cash equivalents	\$ 95,569	\$ 18,400	\$ 25,887	\$ 101,000	\$ 34,904	\$ 36,081	\$ 32,505	\$ 29,130	\$ 176,381	\$ 450,000	\$ 5,000	\$ 279,408	\$ 9,740	\$ 1,000		\$ 10,884			\$ 1,305,889	
Accounts receivable																				
Total assets	95,569	18,400	25,887	101,000	34,904	36,081	32,505	29,130	176,381	450,000	5,000	279,408	9,740	1,000		10,884			1,305,889	
LIABILITIES AND FUND BALANCES																				
Liabilities:																				
Deficit cash															\$ 3,950					3,950
Interfund loans payable	50,418	18,400	25,887	101,000	34,904	26,416	32,505		175,938	450,000	5,000	279,408	9,740	1,000		10,884	\$ 3,743		1,225,243	
Total liabilities	50,418	18,400	25,887	101,000	34,904	26,416	32,505		175,938	450,000	5,000	279,408	9,740	1,000	3,950	10,884	3,743		1,229,193	
Fund balances:																				
Restricted	45,151					9,665		29,130	443											84,389
Unassigned															(3,950)		(3,743)			(7,693)
Total fund balances (deficit)	45,151					9,665		29,130	443					(3,950)		(3,743)				76,696
Total liabilities and fund balances	\$ 95,569	\$ 18,400	\$ 25,887	\$ 101,000	\$ 34,904	\$ 36,081	\$ 32,505	\$ 29,130	\$ 176,381	\$ 450,000	\$ 5,000	\$ 279,408	\$ 9,740	\$ 1,000	\$ -	\$ 10,884	\$ -		\$ 1,305,889	

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
General Government - Other Programs
June 30, 2020

	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	2017 Marland Hall TIF	2020 Impact Fees
ASSETS														
Cash and cash equivalents	\$ 440,291	\$ 139	\$ 913,018	\$ 58,319	\$ 65,005	\$ 135,151	\$ 117,586	\$ 57,385	\$ 166,991	\$ 374,732	\$ 44,461	\$ 145,781	\$ 38,096	\$ 244,383
Total Assets	440,291	139	913,018	58,319	65,005	135,151	117,586	57,385	166,991	374,732	44,461	145,781	38,096	244,383
LIABILITIES AND FUND BALANCES														
Liabilities:														
Deficit Cash														
Interfund loans payable	436,356	139	228,000	57,506	42,757	117,527	86,064	57,385	144,849	352,786	19,814	145,781	36,164	225,300
Total Liabilities	436,356	139	228,000	57,506	42,757	117,527	86,064	57,385	144,849	352,786	19,814	145,781	36,164	225,300
Fund balances:														
Restricted	3,935		685,018	813	22,248	17,624	31,522		22,142	21,946	24,647		1,932	19,083
Unassigned														
Total fund balances (deficit)	3,935		685,018	813	22,248	17,624	31,522		22,142	21,946	24,647		1,932	19,083
Total liabilities and fund balances	\$ 440,291	\$ 139	\$ 913,018	\$ 58,319	\$ 65,005	\$ 135,151	\$ 117,586	\$ 57,385	\$ 166,991	\$ 374,732	\$ 44,461	\$ 145,781	\$ 38,096	\$ 244,383

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
General Government - Other Programs
June 30, 2020

	2116	2121	2123	2124	2131	2133	2281	2137	2139	2144	2146	2147	2149	2150	2155	2160	2161			
	Tax Acquired	Property	Emerson	Seasonal	Roosevelt	Goodall Park	100 Year	Unemployment	Unemployment	Legal	Dam	Fitness	Chamber	Land	City Hall	250th	Domino's	Walden	SanfordNet	
	Remediation	School	Decorations	School	Anniversary	Compensation	Compensation	Reserve	Coalition	Zone	of Commerce	Bank	Sign	Anniversary	Paving for	Solar	Fiber			
																				Totals
ASSETS																				
Cash and cash equivalents	\$ 257,685	\$ 7,194	\$ 37,391	\$ 1,592	\$ 2,308	\$ 165,245	\$ 171,408	\$ 32,376	\$ 66,150	\$ 1,465	\$ 15,000	\$ 888,315	\$ 19,440	\$ 74,910	\$ 5,000	\$ 5,000				\$ 4,551,817
Total Assets	257,685	7,194	37,391	1,592	2,308	165,245	171,408	32,376	66,150	1,465	15,000	888,315	19,440	74,910	5,000	5,000				4,551,817
LIABILITIES AND FUND BALANCES																				
Liabilities:																				
Deficit Cash																			\$ 10,441	10,441
Interfund loans payable	44,801	7,194	28,141	1,592	2,308			3,896	38,010	590	11,324	793,013	19,440	64,145	5,000				65,775	3,035,657
Total Liabilities	44,801	7,194	28,141	1,592	2,308			3,896	38,010	590	11,324	793,013	19,440	64,145	5,000				76,216	3,046,098
Fund balances:																				
Restricted	212,884		9,250			165,245	171,408	28,480	28,140	875	3,676	95,302		10,765		5,000				1,581,935
Unassigned																			(76,216)	(76,216)
Total fund balances (deficit)	212,884		9,250			165,245	171,408	28,480	28,140	875	3,676	95,302		10,765		5,000			(76,216)	1,505,719
Total liabilities and fund balances	\$ 257,685	\$ 7,194	\$ 37,391	\$ 1,592	\$ 2,308	\$ 165,245	\$ 171,408	\$ 32,376	\$ 66,150	\$ 1,465	\$ 15,000	\$ 888,315	\$ 19,440	\$ 74,910	\$ 5,000	\$ 5,000			\$ -	\$ 4,551,817

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Service
June 30, 2020

	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	\$ 467,023	\$ 15,969	\$ 16,945	\$ 7,171	\$ 80,125	\$ 33,839	\$ 10,000	\$ 631,072
Total Assets	467,023	15,969	16,945	7,171	80,125	33,839	10,000	631,072
LIABILITIES AND FUND BALANCES								
Liabilities:								
Deficit cash								
Interfund loans payable	460,040	15,969	8,982	2,732	74,522	22,036	10,000	594,281
Total Liabilities	460,040	15,969	8,982	2,732	74,522	22,036	10,000	594,281
Fund balances:								
Restricted	6,983		7,963	4,439	5,603	11,803		36,791
Unassigned								
Total fund balances (deficit)	6,983		7,963	4,439	5,603	11,803		36,791
Total liabilities and fund balances	\$ 467,023	\$ 15,969	\$ 16,945	\$ 7,171	\$ 80,125	\$ 33,839	\$ 10,000	\$ 631,072

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2020

	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2214	2215	2216
	Wellness Team	E-Rate	Industrial Tech Sending School	Crayola	Lucy Emery Funds	Eco Maine	Momentum	Remax Hometown Agency	SRTC Genest Auto	Kids Club	Lafayette Local Funds	Financial Literacy	SRTC Donation	Let's Go Grant	CAPCO Grant
ASSETS															
Cash and cash equivalents	\$ 331	\$ 16,732	\$ 318,517	\$ 9,935	\$ 8,670	\$ 153		\$ 1,125		\$ 3,545	\$ 7,433	\$ 37	\$ 1,188	\$ 1,547	
Accounts receivable															
Interfund loans receivable		195,473	102,971	20,930					\$ 18,472	6,833	775				\$ 1,804
Inventory															
Total Assets	331	212,205	421,488	30,865	8,670	153		1,125	18,472	10,378	8,208	37	1,188	1,547	1,804
LIABILITIES AND FUND BALANCES															
Liabilities:															
Deficit Cash							\$ 145		17,761						1,804
Accounts payable															
Accrued Payroll															
Interfund loans payable															
Total Liabilities							145		17,761		-				1,804
Fund balances:															
Restricted	331	212,205	421,488	30,865	8,670	153		1,125	711	10,378	8,208	37	1,188	1,547	
Unassigned							(145)								
Total fund balances (deficit)	331	212,205	421,488	30,865	8,670	153	(145)	1,125	711	10,378	8,208	37	1,188	1,547	
Total liabilities and fund balances	\$ 331	\$ 212,205	\$ 421,488	\$ 30,865	\$ 8,670	\$ 153	\$ -	\$ 1,125	\$ 18,472	\$ 10,378	\$ 8,208	\$ 37	\$ 1,188	\$ 1,547	\$ 1,804

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2020

	2217 ING Unsung Heroes	2218 Junior High Local Funds	2219 Genest/ SRTC Construction	2222 Target Media Grant	2223 Building Assets Reducing Risk	2224 Smart Grant	2228 Partners in Arts & Learning	2233 Lighthouse Grants	2238 College Transition	2239 Title IA	2249 MaineCare	2250 IDEA ARRA	2252 IDEA Grant - Local Entitlement	2253 ECT Grant (Preschool)
ASSETS														
Cash and cash equivalents		\$ 2,584	\$ 19,126		\$ 46,713	\$ 99,805	\$ 1,050		\$ 115					
Accounts receivable								14,168	\$ 188,408				\$ 121,992	\$ 731
Interfund loans receivable	\$ 1,451	2,119		\$ 499				\$ 132	67,018	\$ 49,691	\$ 2,300			15,305
Inventory														
Total Assets	1,451	4,703	19,126	499	46,713	99,805	1,050	132	14,283	255,426	49,691	2,300	121,992	16,036
LIABILITIES AND FUND BALANCES														
Liabilities:														
Deficit Cash	414			204				132	8,469	257,675	5,588	2,300	50,507	26,535
Accounts payable									115	1,017	4,399			
Accrued Payroll										161,165	27,573		53,236	3,608
Interfund loans payable					46,713				2,515				85,014	
Total Liabilities	414			204	46,713			132	11,099	419,857	37,560	2,300	188,757	30,143
Fund balances:														
Restricted	1,037	4,703	19,126	295		99,805	1,050		3,184		12,131		(66,765)	(14,107)
Unassigned									(164,431)				(66,765)	(14,107)
Total fund balances (deficit)	1,037	4,703	19,126	295		99,805	1,050		3,184	(164,431)	12,131		(66,765)	(14,107)
Total liabilities and fund balances	\$ 1,451	\$ 4,703	\$ 19,126	\$ 499	\$ 46,713	\$ 99,805	\$ 1,050	\$ 132	\$ 14,283	\$ 255,426	\$ 49,691	\$ 2,300	\$ 121,992	\$ 16,036

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2020

	2255 Title IV Drug Free Schools	2258 21st Century	2259 Title V Innovative	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 Coming Grant	2273 SHS iPad Program	2275 Trans Grant Proficiency	2277 (SRTC) Genest AVX
ASSETS														
Cash and cash equivalents			\$	716		\$ 9,894			\$ 912	\$	117	\$ 3,092	\$ 70,314	\$ 875
Accounts receivable			\$ 53,270		\$ 8,040		\$ 28,850	\$ 4,876						
Interfund loans receivable		\$ 907			273,894	11,236		25,837						
Inventory														
Total Assets		907	53,270	716	281,934	21,130	28,850	30,713	912	117	3,092	70,314		875
LIABILITIES AND FUND BALANCES														
Liabilities:														
Deficit Cash	\$ 1,934	706	47,825		350,774		15,376	30,666					\$ 30	
Accounts payable					6,305									
Accrued payroll		201	16,950		2,469	21,130	35,024							
Interfund loans payable				717					912					
Total Liabilities	1,934	907	64,775	717	359,548	21,130	50,400	30,666	912					30
Fund balances:														
Restricted								47		117	3,092	70,314		875
Unassigned	(1,934)		(11,505)	(1)	(77,614)		(21,550)							(30)
Total fund balances (deficit)	(1,934)		(11,505)	(1)	(77,614)		(21,550)	47		117	3,092	70,314		(30)
Total liabilities and fund balances	\$ -	\$ 907	\$ 53,270	\$ 716	\$ 281,934	\$ 21,130	\$ 28,850	\$ 30,713	\$ 912	\$ 117	\$ 3,092	\$ 70,314	\$ -	\$ 875

City of Sanford, Maine
Nonmajor Governmental Funds
Combining Balance Sheet
Education
June 30, 2020

	2279 SHS Local Funds	2280 FAA Dept. of Arg.	2285 School John T. Gorman Foundation	2289 Crayola Education Grant	2290 MLTI Block Grant	2292 DLT Grant	2293 ME Home Builders & Remodelers	2294 Cops (SVPP)	2296 Cares Act	2297 Coronavirus Relief Foundation	5000 School Cafeteria	5200 Adult Ed Enrichment	5201 Performing Arts Center	7015 SRTC Capital Account	Totals
ASSETS															
Cash and cash equivalents	\$ 651	\$ 623	\$ 2,146	\$ 1,043	\$ 24,000	\$ 247,798	\$ 47,283				\$ 238,243	\$ 2,856	\$ 163,233		\$ 1,352,402
Accounts receivable						68,663		\$ 89,250	\$ 3,422		101,769				683,439
Interfund loans receivable															797,647
Inventory											43,970				43,970
Total Assets	651	623	2,146	1,043	24,000	316,461	47,283	89,250	3,422		383,982	2,856	163,233		2,877,458
LIABILITIES AND FUND BALANCES															
Liabilities:															
Deficit Cash								8,437	1,726	\$ 9,863				\$ 79,731	918,602
Accounts payable									1,696	309	40	538	264		14,683
Accrued Payroll											195				321,551
Interfund loans payable											8,139				144,010
Total Liabilities								8,437	3,422	10,172	8,374	538	264	79,731	1,398,846
Fund balances:															
Restricted	651	623	2,146	1,043	24,000	316,461	47,283	80,813			375,608	2,318	162,969		1,926,597
Unassigned										(10,172)				(79,731)	(447,985)
Total fund balances (deficit)	651	623	2,146	1,043	24,000	316,461	47,283	80,813		(10,172)	375,608	2,318	162,969	(79,731)	1,478,612
Total liabilities and fund balances	\$ 651	\$ 623	\$ 2,146	\$ 1,043	\$ 24,000	\$ 316,461	\$ 47,283	\$ 89,250	\$ 3,422	\$ -	\$ 383,982	\$ 2,856	\$ 163,233	\$ -	\$ 2,877,458

**City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Safety
June 30, 2020**

	2053	2064	2075	2078, 2140	2105	2106	2111	2122	2128, 2136	2148, 2158	Totals
	Seized Assets	Homeland Security	Home Fire Sprinkler Coalition	2012, 2016 JAG Programs	Firearms Range	SPD Training	Smoke Detector Program	Edward Byrne Memorial Justice	2014, 2015 JAG Programs	2017, 2018 JAG Programs	
ASSETS											
Cash and cash equivalents	\$ 117,014	\$ 5,467	\$ 1,500	\$ 26,985	\$ 13,594	\$ 4,335	\$ 9,274	\$ 19,238	\$ 38,198	\$ 33,077	\$ 268,682
Total Assets	117,014	5,467	1,500	26,985	13,594	4,335	9,274	19,238	38,198	33,077	268,682
LIABILITIES AND FUND BALANCES											
Liabilities:											
Deficit Cash											
Interfund loans payable	85,915	5,467		26,985	824	681	2,921	19,238	32,635	32,775	207,441
Total Liabilities	85,915	5,467		26,985	824	681	2,921	19,238	32,635	32,775	207,441
Fund balances:											
Nonspendable											
Restricted	31,099		1,500		12,770	3,654	6,353		5,563	302	61,241
Unassigned											
Total fund balances (deficit)	31,099		1,500		12,770	3,654	6,353		5,563	302	61,241
Total liabilities and fund balances	\$ 117,014	\$ 5,467	\$ 1,500	\$ 26,985	\$ 13,594	\$ 4,335	\$ 9,274	\$ 19,238	\$ 38,198	\$ 33,077	\$ 268,682

City of Sanford, Maine
Nonmajor Special Revenue Funds
Combining Balance Sheet
Public Works
June 30, 2020

	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	\$ 30,417	\$ 690,842
Total Assets	92,999	2,036	284,413	237,819	43,158	30,417	690,842
LIABILITIES AND FUND BALANCES							
Liabilities:							
Deficit Cash							
Interfund loans payable	92,999	2,036	284,413	237,819	43,158	25,118	685,543
Total Liabilities	92,999	2,036	284,413	237,819	43,158	25,118	685,543
Fund balances:							
Nonspendable							
Restricted						5,299	5,299
Unassigned							
Total fund balances (deficit)						5,299	5,299
Total liabilities and fund balances	\$ 92,999	\$ 2,036	\$ 284,413	\$ 237,819	\$ 43,158	\$ 30,417	\$ 690,842

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, 2020

	2042	2135	2142	2143	2151	2152	2153	2154	2156	2157	2162	2163	
	KKW	Trails Development Urban Forestry	PEG Access Grant	Substance Abuse Assistance Program	T&D Wood BA Grant	Maine Community Foundation	BF Grant	Workforce Development Grant - Moody's	Walmart	FEMA 4354 DR	BF Multipurpose	BJA FY20 Coronavirus	Totals
General Government													
Revenues:													
Intergovernmental							\$ 257,692	\$ 6,128			\$ 10,884		\$ 274,704
Other	\$ 13,305	\$ 9,268											22,573
Total revenues	13,305	9,268					257,692	6,128			10,884		297,277
Expenditures:													
Expenses	2,451	1,324			\$ 5,000	257,692	6,128	\$ 623		10,884	\$ 3,743		287,845
Total expenditures	2,451	1,324			5,000	257,692	6,128	623		10,884	3,743		287,845
Excess (deficiency) of revenues over (under) expenditures	10,854	7,944			5,000				(623)			(3,743)	9,432
Fund balances (deficit), beginning of year	34,297	1,721	\$ 29,130	\$ 443		5,000			623	\$ (3,950)			67,264
Fund balances (deficit), end of year	\$ 45,151	\$ 9,665	\$ 29,130	\$ 443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,950)	\$ -	\$ (3,743)	\$ 76,696

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, 2020

	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	2017 Marland Hall TIF
Revenues:													
Taxes	\$ 82,800		\$ 386,399	\$ 23,525	\$ 10,506	\$ 39,916	\$ 23,220	\$ 8,542	\$ 39,931	\$ 60,854	\$ 6,848		\$ 23,696
Interest earned	235	\$ 2	7,531	285	288	860	370		597	305	341		17
Other												\$ 55,075	
Total revenues	83,035	2	393,930	23,810	10,794	40,776	23,590	8,542	40,528	61,159	7,189	55,075	23,713
Expenditures:													
Expenses	90,380	139	177,563	35,881	5,253	69,979	11,610	8,542	50,683	57,811	3,424	55,075	22,511
Total expenditures	90,380	139	177,563	35,881	5,253	69,979	11,610	8,542	50,683	57,811	3,424	55,075	22,511
Excess (deficiency) of revenues over (under) expenditures	(7,345)	(137)	216,367	(12,071)	5,541	(29,203)	11,980	-	(10,155)	3,348	3,765	-	1,202
Other financing sources (uses):													
Proceeds from bonds													
Total other financing sources (uses)													
Net change in fund balances	(7,345)	(137)	216,367	(12,071)	5,541	(29,203)	11,980		(10,155)	3,348	3,765		1,202
Fund balances (deficit), beginning of year	11,280	137	468,651	12,884	16,707	46,827	19,542		32,297	18,598	20,882		730
Fund balances (deficit), end of year	\$ 3,935	\$ -	\$ 685,018	\$ 813	\$ 22,248	\$ 17,624	\$ 31,522	\$ -	\$ 22,142	\$ 21,946	\$ 24,647	\$ -	\$ 1,932

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, 2020

	2020	2116	2123	2133	2281	2137	2139	2144	2146	2147	2150	2155	2160	2161	Totals
	Impact	Tax Acquired	Seasonal	Unemployment	Unemployment	Legal	Dam	Fitness	Chamber of	Land	250th	Domino's	Walden	SanfordNet	
	Fees	Property	Decorations	Compensation	Compensation	Reserve	Coalition	Zone	Commerce	Bank	Anniversary	Paving for	Solar	Fiber	
		Remediation										Pizza	NE LLC		
Revenues:															
Taxes															\$ 706,237
Interest earned															13,153
Other		\$ 7,529		\$ 21,798	\$ 2,322						\$ 11,532		\$ 5,000		129,006
Total revenues		7,529		21,798	30,394						11,532		5,000		848,396
Expenditures:															
Expenses	\$ 31,600	2,661	\$ 2,400	20,883	10,973		\$ 21,945	\$ 375		\$ 194,264	13,324	\$ 5,000		\$ 76,216	968,492
Total expenditures	31,600	2,661	2,400	20,883	10,973		21,945	375		194,264	13,324	5,000		76,216	968,492
Excess (deficiency) of revenues over (under) expenditures	(31,600)	4,868	(2,400)	915	19,421		(21,945)	(375)		(194,264)	(1,792)	(5,000)	5,000	(76,216)	(120,096)
Other financing sources (uses):															
Bond proceeds										250,000					250,000
Total other financing sources (uses)										250,000					250,000
Net change in fund balances	(31,600)	4,868	(2,400)	(915)	(19,421)		(21,945)	(375)		55,736	(1,792)	(5,000)	5,000	(76,216)	129,904
Fund balances (deficit), beginning of year	50,683	208,016	11,650	164,330	151,987	\$ 28,480	50,085	1,250	\$ 3,676	39,566	12,557	5,000			1,375,815
Fund balances (deficit), end of year	\$ 19,083	\$ 212,884	\$ 9,250	\$ 165,245	\$ 171,408	\$ 28,480	\$ 28,140	\$ 875	\$ 3,676	\$ 95,302	\$ 10,765	\$ -	\$ 5,000	\$ (76,216)	\$ 1,505,719

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, 2020

	2115	2119	2080	2084	2090	
	Gateway Park	Village of Springvale Improve Committee	Teen Center	Airport Open House	Imelda's Fund	Totals
Revenues:						
Intergovernmental						
Interest earned						
Other					\$ 4,027	\$ 4,027
Total revenues					4,027	4,027
Expenditures:						
Expenses	\$ 256			\$ 1,549	2,573	4,378
Total expenditures	256			1,549	2,573	4,378
Excess (deficiency) of revenues over (under) expenditures	(256)			(1,549)	1,454	(351)
Fund balances (deficit), beginning of year	7,239	\$ 7,963	\$ 4,439	7,152	10,349	37,142
Fund balances (deficit), end of year	\$ 6,983	\$ 7,963	\$ 4,439	\$ 5,603	\$ 11,803	\$ 36,791

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, 2020

	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2214	2215	2217
	Wellness Team	E-Rate	Industrial Tech Sending School	Melmac Systems Innovation	Lucy Emery Funds	Eco Maine	Momentum	Remax Hometown Agency	SRTC Genest Auto	Kids Club	Lafayette Local Funds	Financial Literacy	SRTC Donation	Let's Go Grant	ING Unsung Heroes
Revenues:															
Intergovernmental		\$ 63,691													
Other	\$ 500			\$ 38,000	\$ 1,310		\$ 5,387				\$ 2,000				
Total revenues	500	63,691		38,000	1,310		5,387				2,000				
Expenditures:															
Expenses	300			13,776			5,532								\$ 115
Total expenditures	300			13,776			5,532								115
Excess (deficiency) of revenues over (under) expenditures	200	63,691		24,224	1,310		(145)				2,000				(115)
Fund balances, beginning of year	131	148,514	\$ 421,488	6,641	7,360	\$ 153		\$ 1,125	\$ 711	\$ 10,378	6,208	\$ 37	\$ 1,188	\$ 1,547	1,152
Fund balances (deficit), end of year	\$ 331	\$ 212,205	\$ 421,488	\$ 30,865	\$ 8,670	\$ 153	\$ (145)	\$ 1,125	\$ 711	\$ 10,378	\$ 8,208	\$ 37	\$ 1,188	\$ 1,547	\$ 1,037

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, 2020

	2218	2219	2222	2224	2228	2238	2239	2249	2252	2253	2255	2259	2261
	Junior High School	Genest/SRTC Construction	Target Media	Smart Grant	Partners in Arts & Learning	College Transition	Title IA	MaineCare	IDEA Grant - Local Entitlement	ECT Grant (Preschool)	Title IV Drug Free Schools	Title V Innovative	Title III - English Language Acquisition
Revenues:													
Intergovernmental				\$ 99,590		\$ 26,641	\$ 1,180,683	\$ 144,302	\$ 945,685	\$ 18,834	\$ 18,547	\$ 96,152	
Other	\$ 3,500												
Total revenues	3,500			99,590		26,641	1,180,683	144,302	945,685	18,834	18,547	96,152	
Expenditures:													
Expenses	722	\$ 63,686		1,312		33,766	1,180,725	177,779	831,020	25,979	17,766	107,657	
Total expenditures	722	63,686		1,312		33,766	1,180,725	177,779	831,020	25,979	17,766	107,657	
Excess (deficiency) of revenues over (under) expenditures	2,778	(63,686)		98,278		(7,125)	(42)	(33,477)	114,665	(7,145)	781	(11,505)	
Fund balances (deficit), beginning of year	1,925	82,812	\$ 295	1,527	1,050	10,309	(164,389)	45,608	(181,430)	(6,962)	(2,715)		\$ (1)
Fund balances (deficit), end of year	\$ 4,703	\$ 19,126	\$ 295	\$ 99,805	\$ 1,050	\$ 3,184	\$ (164,431)	\$ 12,131	\$ (66,765)	\$ (14,107)	\$ (1,934)	\$ (11,505)	\$ (1)

City of Sanford, Maine
Nonmajor Special Revenue Funds
Nonmajor Special Revenues, Expenditures and Changes in Fund Balances
Education
For the Year Ended June 30, 2020

	2262	2268	2269	2271	2272	2273	2275	2277	2279	2280
	Title IIA - Teacher Quality	Title IC - Perkins	Adult Basic Education	Health Insurance Premium	Corning Grant	SHS iPad Program	Trans Grant Proficiency	(SRTC) Genest AVX	SHS Local Funds	FAA Dept. of Arg.
Revenues:										
Intergovernmental	\$ 79,342	\$ 161,950	\$ 19,280							
Other						\$ 20,400				
Total revenues	79,342	161,950	19,280			20,400				
Expenditures:										
Expenses	118,590	190,894	19,501		\$ 1,125	16,723	\$ 2,269			
Total expenditures	118,590	190,894	19,501		1,125	16,723	2,269			
Excess (deficiency) of revenues over (under) expenditures	(39,248)	(28,944)	(221)		(1,125)	3,677	(2,269)			
Fund balances (deficit), beginning of year	(38,366)	7,394	268	\$ 117	4,217	66,637	2,239	\$ 875	\$ 651	\$ 623
Fund balances (deficit), end of year	\$ (77,614)	\$ (21,550)	\$ 47	\$ 117	\$ 3,092	\$ 70,314	\$ (30)	\$ 875	\$ 651	\$ 623

City of Sanford, Maine
Nonmajor Special Revenue Funds
Nonmajor Special Revenues, Expenditures and Changes in Fund Balances
Education
For the Year Ended June 30, 2020

	2285	2287	2289	2290	2292	2293	2294	2297	5000	5200	5201	7015	Totals
	School John T. Gorman Foundation	School National Board Certification	Crayola Education Grant	MLTI Block Grant	DLT Grant	ME Home Builders & Remodelers	Cops (SVPP)	Coronavirus Relief Foundation	School Cafeteria	Adult Ed Enrichment	Performing Arts Center	SRTC Capital Account	
Revenues:													
Intergovernmental				\$ 24,000	\$ 316,461	\$ 53,466	\$ 89,250		\$ 1,684,146	\$ 45,644	\$ 227,080	\$ 131,256	\$ 5,426,000
Other	\$ 1,900												72,997
Total revenues	1,900			24,000	316,461	53,466	89,250		1,684,146	45,644	227,080	131,256	5,498,997
Expenditures:													
Expenses		1,900	\$ 201			6,183	8,437	\$ 10,172	1,576,423	45,901	64,111	106,083	4,628,648
Total expenditures		1,900	201			6,183	8,437	10,172	1,576,423	45,901	64,111	106,083	4,628,648
Excess (deficiency) of revenues over (under) expenditures			(201)	24,000	316,461	47,283	80,813	(10,172)	107,723	(257)	162,969	25,173	870,349
Fund balances (deficit), beginning of year	\$ 2,146		1,244						267,885	2,575		(104,904)	608,263
Fund balances (deficit), end of year	\$ 2,146	\$ -	\$ 1,043	\$ 24,000	\$ 316,461	\$ 47,283	\$ 80,813	\$ (10,172)	\$ 375,608	\$ 2,318	\$ 162,969	\$ (79,731)	\$ 1,478,612

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, 2020

	2053	2075	2140	2105	2106	2111	2128	2136	2148	2158	
	Seized	Home Fire	2016	Firearms	SPD	Smoke	2014	2015	2017	2018	
	Assets	Sprinkler	JAG	Range	Training	Detector	JAG	JAG	JAG	JAG	Totals
		Coalition	Grant			Program	Program	Program	Program	Program	
Revenues:											
Intergovernmental	\$ 1,625		\$ 1,654						\$ 10,671	\$ 2,876	\$ 16,826
Other				\$ 1,100	\$ 500	\$ 5,242					6,842
Total revenues	1,625		1,654	1,100	500	5,242			10,671	2,876	23,668
Expenditures:											
Expenses	28,285		1,654						4,226	1,619	35,784
Total expenditures	28,285		1,654						4,226	1,619	35,784
Excess (deficiency) of revenues over (under) expenditures	(26,660)			1,100	500	5,242			6,445	1,257	(12,116)
Fund balances (deficit), beginning of year	57,759	\$ 1,500		11,670	\$ 3,154	1,111	\$ 5,481	\$ 82	(6,445)	(955)	73,357
Fund balances (deficit), end of year	\$31,099	\$ 1,500	\$ -	\$ 12,770	\$ 3,654	\$ 6,353	\$ 5,481	\$ 82	\$ -	\$ 302	\$ 61,241

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, 2020

	2141 Sanford Airport Solar	Totals
Revenues:		
Intergovernmental		\$ -
Other	\$ 7,268	7,268
Total revenues	7,268	7,268
Expenditures:		
Expenses	2,268	2,268
Total expenditures	2,268	2,268
Excess (deficiency) of revenues over (under) expenditures	5,000	5,000
Fund balances (deficit), beginning of year	299	299
Fund balances (deficit), end of year	\$ 5,299	\$ 5,299

City of Sanford, Maine
Nonmajor Capital Project Fund
Balance Sheet
June 30, 2020

	4051 Rehabilitate Seacoast Taxi Lanes 2014	4052 Airport Improvement Program	4053 Railbed Phase IV Trail	4055 AIP 2015 Airport	4056 Mousam River Bike Trails	4058 EDA Broadband Infrastructure	4059 Assistance to 2015 Firefighters	4061 Dam Repair	4062 William Oscar Emery	4063 Assistance to 2017 Firefighters	4064 ATV Municipal Grant	4065 West Side Development	Totals
ASSETS													
Cash and cash equivalents	\$ 229,209	\$ 158,088	\$ 49,877	\$ 328,906	\$ 55,980	\$ 1,304,502	\$ 301,819	276,908	\$ 42,264	\$ 16,386	\$ 24,560		\$ 7,651,714
Accounts receivable													-
Total assets	229,209	158,088	49,877	328,906	55,980	1,304,502	301,819	276,908	42,264	16,386	24,560		7,651,714
LIABILITIES AND FUND BALANCE													
Liabilities:													
Deficit Cash													44,920
Accounts payable													710,165
Interfund loans payable	229,209	158,088	49,759	328,906	55,980	2,336,798	301,819	\$ 422,621	42,264	13,764	24,560	\$ 43,239	4,285,303
Total liabilities	229,209	158,088	49,759	328,906	55,980	2,336,798	301,819	422,621	42,264	13,764	24,560	43,239	5,040,388
Fund balance (deficit):													
Restricted													3,877,079
Committed			118							2,622			10,534
Unassigned						(1,032,296)		(145,713)				(43,239)	(1,276,287)
Total fund balance (deficit)			118			(1,032,296)		(145,713)		2,622		(43,239)	2,611,326
Total liabilities and fund balance	\$ 229,209	\$ 158,088	\$ 49,877	\$ 328,906	\$ 55,980	\$ 1,304,502	\$ 301,819	\$ 276,908	\$ 42,264	\$ 16,386	\$ 24,560	\$ -	\$ 7,651,714

City of Sanford, Maine
Nonmajor Capital Project Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2020

	4000	4003	4005	4008	4036	4039
	Number One Pond	Job Bond Local Road Assistance	Urban Forestry	Goodall Statue	Revolving Loan Funds - SHS and JH	CGA Clean Up
Revenues:						
Intergovernmental						
Investment Income						
Other						
Total revenues						
Expenditures:						
Capital Improvements					\$ 3,000	\$ 5,476
Total expenditures					3,000	5,476
Excess (deficiency) of revenues over (under) expenditures					(3,000)	(5,476)
Other financing sources (uses):						
Proceeds from issuance of bonds						
Total other financing sources (uses)						
Net change in fund balances					(3,000)	(5,476)
Fund balances (deficit), beginning of year	\$ 200	\$ 752	\$ 5,590	\$ 1,252	(41,920)	4,511
Fund balances (deficit), end of year	\$ 200	\$ 752	\$ 5,590	\$ 1,252	(44,920)	(965)

City of Sanford, Maine
Nonmajor Capital Project Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2020

	4045	4046	4047	4053	4058	4061	4062	4063	4064	4065		
	Goodall Brook Watershed	Downtown Revitalization	High School Construction	Railbed Phase IV Trail	EDA Broadband Infrastructure	Dam Repair	William Oscar Emery	2017 Assistance to Firefighters	ATV Municipal Grant	West Side Development		Totals
Revenues:												
Intergovernmental		\$ 12,166							\$ 24,560			\$ 36,726
Interest Earned			\$ 66,017									66,017
Other					\$ 10,000	\$ 276,908	\$ 264					287,172
Total revenues		12,166	66,017		10,000	276,908	264		24,560			389,915
Expenditures:												
Capital Improvements	\$ 8,024	13,296	3,049,540	\$ 762	287,792	353,653			24,560	\$ 43,239		3,789,342
Total expenditures	8,024	13,296	3,049,540	762	287,792	353,653			24,560	43,239		3,789,342
Excess (deficiency) of revenues over (under) expenditures	(8,024)	(1,130)	(2,983,523)	(762)	(277,792)	(76,745)	264			(43,239)		(3,399,427)
Other financing sources (uses):												
Proceeds from issuance of bonds			2,276,261									2,276,261
Total other financing sources (uses)			2,276,261									2,276,261
Net change in fund balances	(8,024)	(1,130)	(707,262)	(762)	(277,792)	(76,745)	264			(43,239)		(1,123,166)
Fund balances (deficit), beginning of year			4,584,341	880	(754,504)	(68,968)	(264)	\$ 2,622				3,734,492
Fund balances (deficit), end of year	\$ (8,024)	\$ (1,130)	\$ 3,877,079	\$ 118	\$ (1,032,296)	\$ (145,713)	\$ -	\$ 2,622	\$ -	\$ (43,239)	\$	2,611,326

City of Sanford, Maine
Nonmajor Permanent Funds
Combining Balance Sheet
June 30, 2020

	7000 Gowen Park Trust	7001 Park Maintenance Fund	7002 Oakdale Cemetery Maintenance Trust	7003 Nutter Trust	7008 Holdsworth Park Trust	7012 Goodall Park	7016 D&L Pence Charitable Trust	Totals
ASSETS								
Cash and cash equivalents	\$ 138,319	\$ 5,082	\$ 305,950	\$ 24,797	\$ 40,028	\$ 341,194	\$ 20,000	\$ 875,370
Accounts receivable								-
Investments			203,760		477,534			681,294
Land (held for investment)					109,500			109,500
Total assets	138,319	5,082	509,710	24,797	627,062	341,194	20,000	1,666,164
LIABILITIES AND FUND BALANCES								
Liabilities:								
Deficit cash								
Interfund loans payable	100,128	5,082	42,350		32,422	312,131	-	492,113
Total liabilities	100,128	5,082	42,350	-	32,422	312,131	-	492,113
Fund balances:								
Nonspendable Principal		6,000						6,000
Nonspendable Land					109,500			109,500
Restricted Expendable Income	38,191	(6,000)	467,360	24,797	485,140	29,063	20,000	1,058,551
Total fund balances	38,191		467,360	24,797	594,640	29,063	20,000	1,174,051
Total liabilities and fund balances	\$ 138,319	\$ 5,082	\$ 509,710	\$ 24,797	\$ 627,062	\$ 341,194	\$ 20,000	\$ 1,666,164

City of Sanford, Maine
Nonmajor Permanent Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2020

	7000 Gowen Park Trust	7002 Oakdale Cemetery Maintenance Trust	7003 Nutter Trust	7008 Holdsworth Park Trust	7012 Goodall Park	7016 D&L Pence Charitable Trust	Totals
Revenues:							
Interest and dividends	\$ 21	\$ 10,119	\$ 49	\$ 11,882		\$ 20,000	\$ 42,071
Donations	23,972	6,950			\$ 26,058		56,980
Total revenues	23,993	17,069	49	11,882	26,058	20,000	99,051
Expenditures:							
Public services				5,960	5,257		11,217
Total expenditures				5,960	5,257		11,217
Excess (deficiency) of revenues over (under) expenditures	23,993	17,069	49	5,922	20,801	20,000	87,834
Fund balances, beginning of year	14,198	450,291	24,748	588,718	8,262	-	1,086,217
Fund balances, end of year	\$ 38,191	\$ 467,360	\$ 24,797	\$ 594,640	\$ 29,063	\$ 20,000	\$ 1,174,051

City of Sanford, Maine
Private-Purpose Trust Funds
Combining Statement of Fiduciary Net Position
June 30, 2020

	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	\$ 1,308	\$ 14,059	\$ 20,195	\$ 8,571		\$ 7,474	\$ 150,407	\$ 202,014
Investments					\$ 1,232,672		1,520,756	2,753,428
Total assets	1,308	14,059	20,195	8,571	1,232,672	7,474	1,671,163	2,955,442
LIABILITIES AND NET ASSETS								
Liabilities:								
Accounts payable							500	500
Interfund loans			20,195					20,195
Total liabilities			20,195				500	20,695
Net position:								
Nonspendable principal	399							399
Unexpended income	909	14,059		8,571	1,232,672	7,474	1,670,663	2,934,348
Total position assets	1,308	14,059		8,571	1,232,672	7,474	1,670,663	2,934,747
Total liabilities and net position	\$ 1,308	\$ 14,059	\$ 20,195	\$ 8,571	\$ 1,232,672	\$ 7,474	\$ 1,671,163	\$ 2,955,442

City of Sanford, Maine
Private-purpose Trust Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2020

	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)	\$ 10	\$ 111	\$ 16	\$ 91,436	\$ 113	\$ 247,384	\$ 339,070
Total additions (reductions)	10	111	16	91,436	113	247,384	339,070
Deductions:							
School scholarships				25,948			25,948
Expense						235,280	235,280
Capital outlay							
Total deductions				25,948		235,280	261,228
Net position, beginning of year	1,298	13,948	8,555	1,167,184	7,361	1,658,559	2,856,905
Net position, end of year	\$ 1,308	\$ 14,059	\$ 8,571	\$ 1,232,672	\$ 7,474	\$ 1,670,663	\$ 2,934,747

City of Sanford, Maine
Agency Funds
Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2020

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
STUDENT ACTIVITIES:				
ASSETS				
Cash	\$ 286,403	375,112	343,713	\$ 317,802
LIABILITIES				
Due to student groups	\$ 286,403	375,112	343,713	\$ 317,802

City of Sanford Vendors 2019/2020

Vendor Name	Amount
320 INK, LLC	3,004.00
7 MILL STREET, LLC	326.00
MATTHEW GARDNER	5,232.00
AAA ENERGY SERVICE COMPANY	409.22
AAA POLICE SUPPLY	15,363.41
AARP	95.69
DICK BENTLEY	104,637.50
F.M. ABBOTT POWER EQUIPMENT, INC.	2,381.91
ABOVE & BEYOND CATERING	403.74
ACETO LANDSCAPE ARCHITECTS	7,922.50
BRIAN ACKLEY	90.00
ACTION TARGET, INC.	1,547.26
COLLEEN ADAMS	1,200.00
ADAMSON INDUSTRIES CORP.	947.70
ADB SAFEGATE AMERICAS, LLC	348.23
ADMIRAL FIRE & SAFETY, INC.	51,048.24
ADOBE SYSTEMS, INC.	419.88
ADVANCED ELECTRONIC DESIGN, INC.	11,256.67
AFTER HARVEST CIDER CO.	345.60
AFTERFIVE BY DESIGN, INC.	160.00
JOSHUA A. PARISON	3,913.58
AIR CLEANING SPECIALISTS OF NEW ENGLAND, LLC	30,975.00
AIRGAS USA, LLC	8,716.62
AIRTEMP, INC.	2,120.50
AJ BOOK & EDUCATIONAL SERVICES	450.00
AJ'S PROPERTIES, LLC	1,050.00
JONATHAN ALDRICH	905.33
ALERT-ALL CORP.	1,541.00
ALICE TRAINING INSTITUTE, LLC	695.00
ALL STATES CONSTRUCTION, INC.	491,445.72
ANNA ALLARD	200.00
ALLEGIANCE TRUCKS	2,327.77
CHAD ALLEN	1,601.61
EVERETT ALLEN	1,491.66
ALLIED COOK CONSTRUCTION CORP.	1,020.00
ALTON-ROLLINSFORD, LLC	1,300.00
AMAZON CAPITAL SERVICE, INC.	6,326.76

AMERICAN PLANNING ASSOCIATION	828.00
AMERICAN PUBLIC WORKS ASSOCIATION	202.00
AMERICAN SECURITY ALARM	2,512.68
AMERICAN STEEL & ALUMINUM, LLC	213.00
AMERICAN TEST CENTER, INC.	2,462.00
KENNETH AMES	21.56
CRAIG ANDERSEN	642.00
ANDY'S AUTO DETAILING	225.00
ANIMAL WELFARE SOCIETY, INC.	28,909.24
ANTHEM BLUE CROSS & BLUE SHIELD	744.50
APPLIED CONCEPTS, INC.	4,529.00
AQUABOGGAN WATERPARK	1,395.00
AQUAHOLICS CORPORATION	420.00
JUDITH ARAUJO	100.00
JARED ARCHAMBAULT	1,200.00
ROBERT ARNOLD	6,699.42
ARROW INTERNATIONAL	1,345.50
ARUNDEL FORD SALES	1,444.87
ASCAP	361.50
AT&T MOBILITY	2,327.51
ATLANTIC BROADBAND	422.88
ATLANTIC COMFORT SYSTEMS, INC.	5,705.09
ATLANTIC ENVIRONMENTAL CONTRACTORS, INC.	33,201.00
ATLANTIC PARTNERS EMS, INC.	2,500.00
ATTAR ENGINEERING	190.04
AUTOMOTIVE GARAGE TOOLS	7,271.38
AUTUMN GREEN FUNERAL HOME	2,000.00
AXON ENTERPRISE, INC.	4,409.34
MELLISSA BADGER	190.00
ROY BAGLEY	850.00
BAHR SALES	3,458.88
CYNTHIA BAILEY	420.00
KATE BANGERT	1,863.00
MICHAEL J. CORMIER	9,422.00
BARK BROTHERS	2,250.00
JOHN BARTLETT	2,400.00
MOLLY BASINGER	200.00
BATCHELDER SALES, INC.	284.80

BEACON ATHLETICS	1,591.08
BEAUREGARD EQUIPMENT, INC.	145,896.13
MATTHEW BEGIN	540.00
ADAM BELLEFEUILLE	26.00
STEVEN R. BENOTTI	412.08
BERGERON PROTECTIVE CLOTHING, LLC	126,067.53
BERGKAMP, INC.	4,438.95
BERKELEY MAILINGS	2,518.36
BERNSTEIN SHUR SAWYER & NELSON	222,564.31
BERWICK IRON & METAL RECYCLING	2,693.60
BIG TEX TRAILER WORLD, INC.	2,512.50
BILL DODGE AUTO GROUP	1,228.15
THE BLAKE GROUP	1,944.26
BLOOD HOUND, LLC	1,999.50
BLOW BROTHERS	1,142.32
JACK BOGARD	102.00
BOSAL FOAM & FIBER	248.99
BOSTON CO.	1,525.00
BOSTON RED SOX GROUP SALES	6,710.00
LINDSEY BOSTON	420.00
GERARD BOUCHER	704.97
LESLIE BOUDWIN	750.00
BILL BOUGIE CONCRETE FINISHING	46,938.00
BOUND TREE MEDICAL, LLC	57,008.29
BOURQUE CLEGG CAUSEY & MORIN, LLC	302.71
BOWL-A-RAMA	480.00
TROY BRALEY	540.00
WILLIAM BRAY	709.00
BROADCAST MUSIC, INC.	364.00
JASON BROOKS	540.00
ALAN BROWN ELECTRICAL	1,588.97
CHRISTOPHER BROWN	540.00
BROX INDUSTRIES, INC.	3,050.37
KAREN BRUNO	800.00
BSN SPORTS, INC.	5,515.56
STEVEN R. BUCK	1,209.12
RICHARD BUCKLIN	540.00
ERIC BURKE	708.68

CHARLES BURNETT	29.16
GARY W. BURPEE	2,875.00
BUSINESS COMMUNICATIONS OF MAINE, LLC	450.00
BUSINESS WATCH INTERNATIONAL, INC.	2,250.00
RONALD A. COTE	100.00
CABANA'S AUTO BODY SHOP	9,555.29
DONALD CABANA	150.00
CAI TECHNOLOGIES	48,630.00
CALEB DEVELOPMENT CORP.	3,784.00
CALVARY BAPTIST CHURCH	3,120.97
CAMEROTA TRUCK PARTS	1,150.00
CAPITAL ONE TRADE CREDIT	794.12
JANET CARBONE	8.00
CAREER MANAGEMENT ASSOCIATES	995.00
CARING UNLIMITED	2,380.00
CARLL-HEALD & BLACK FUNERAL HOME	8,020.00
SCOTT WILSON	750.00
CARROT TOP INDUSTRIES	491.30
CASCO BAY CLEANOUT SERVICES, INC.	3,697.00
CASELLA ORGANICS	2,295.00
MICHAEL CASSERLY	26.35
CBA LIGHTING & CONTROLS, INC.	3,300.75
CENTRAL DISTRIBUTORS, INC.	355.08
CENTRAL FURNITURE	3,112.85
CENTRAL MAINE POWER COMPANY	338,727.84
CENTRAL MAINE PYROTECHNICS	5,175.00
CENTRAL TIRE CO., INC.	29,656.65
CHAD LITTLE OUTDOOR POWER EQUIPMENT	222.81
CHADWICK-BAROSS	46,164.16
CAMRYN R. CHAMPLIN	100.00
CHANDLER'S AUTOMOTIVE AND TOWING	4,690.69
CHAPPELL TRACTOR SALES, INC.	288.58
SCOTT CHASE	264.99
TIMOTHY CHENEY	22,824.00
CALEB CHESSIE	3,743.00
CINTAS CORPORATION	19,633.00
LAURIE CLARKE	3,760.00
CLEAN-O-RAMA	288.00

COASTAL ROAD REPAIR, LLC.	56,245.00
COASTLINE SECURITY MANAGEMENT, INC.	6,364.05
COLLINS SHEET METAL, INC.	640.00
COLUMBIA SOUTHERN UNIVERSITY, INC.	840.00
COMMERCIAL DIVERS, INC.	17,825.00
GREG SZYMBOR	863.00
COMPUTER PROJECTS OF ILLINOIS	1,980.00
COMSTAR, LLC	38,230.45
WILLIAM CONLEY	20.00
THOMAS CONNOLLY	174.93
CONSOLIDATED COMMUNICATIONS	41,898.92
CONTECH ENGINEERED SOLUTIONS, INC.	14,699.79
DAVID E. COOK	785.00
COOPER CROUSE-HINDS, LLC	282.43
TOWN OF CORNISH FIRE DEPARTMENT	2,822.70
DANNY COTE	400.00
MARK COTE	950.00
SUSAN COTE	137.45
PATRICK COTTER	176.99
COUNTRY VISTA, LLC	2,607.00
CRAFCO, INC.	2,655.00
CRAFT BEER GUILD	394.20
CROWN TROPHY 128	316.31
CUMMINS NORTHEAST, LLC	4,679.57
ROBERT CURRY	1,396.66
CUSTOM TRUCK ONE SOURCE	1,666.49
RICHARD A. SMITH	1,750.00
ALEX CYR	158,764.95
CHRIS CYR	540.00
SUSAN T.J. CYR	5,520.00
D & L AUTO SALES & SERVICE, LLC	208.28
DOUG CLUFF	150.00
DAIGLE & HOUGHTON	59.00
DAVE PEARSALL	755.00
MARSHAL DAVIS	540.00
SUSAN DAVIS	1,030.00
WILLIAM P. DAVIS EXCAVATION, LLC	304,263.00
DAYTON SAND & GRAVEL CO., INC.	419,604.09

DEAD RIVER COMPANY	28,678.09
DEDRICK AUTOMOTIVE	300.00
DEERE & COMPANY	123,370.71
DEERING LUMBER, INC.	1,020.50
TIMOTHY DEHAVEN	1,100.30
DELL	34,492.61
DELL FINANCIAL SERVICES	61,992.42
ELIZABETH DELLA VALLE	530.26
KERIGAN DEMERS	135.00
DENNETT, CRAIG & PATE	2,040.00
DENNISON LUBRICANTS, INC.	4,572.98
DEPARTMENT OF PUBLIC SAFETY	250.50
BRIAN DESROCHERS	449.68
RODNEY DEYO	8,400.00
DIETZ ASSOCIATES, INC.	20,850.90
DIG SAFE SYSTEM, INC.	725.00
DIG SMART OF MAINE	1,275.00
DIRIGO SAFETY, LLC	350.00
DIRIGO SLIPFORM	48,840.00
DJ'S MUNICIPAL SUPPLY, INC.	812.11
DLT SOLUTIONS, LLC	1,118.70
DON-RITE PLUMBING & HEATING	3,977.00
DOOR SERVICES, INC.	2,806.80
DOWN EAST TURF FARMS	8,596.00
DOWN MAINE VETERINARY CLINIC	786.27
DOWNEAST ENERGY	11,835.08
DP INSTALLATIONS, INC.	757.15
DW EXCAVATION	347,231.01
MARK DYER	540.00
ROBERT CHAPIN	675.00
EAST COAST COMPACTOR CORP.	6,454.00
EAST COAST SERVICE CENTER	23,461.19
EASTERN FIRE	13,032.29
EASTERN PROPANE GAS, INC.	7,223.24
EATON PEABODY CONSULTING GROUP, LLC	3,700.00
ECOMAINE	77,231.92
ECONOMIC DEVELOPMENT COUNCIL OF MAINE	125.00
EDISON PRESS	6,912.55

ELECTION SYSTEMS & SOFTWARE, LLC	6,868.18
ELECTRIC LIGHT COMPANY, INC.	46,710.40
EMPLOYEE DATA FORMS	37.75
EMPLOYEE HEALTH & BENEFITS	41,357.78
ENERGIZE ME, INC.	80.00
ESRI, INC.	4,800.00
EUSTIS CABLE ENTERPRISES, LTD	287,886.09
EXACOM, INC.	7,600.00
EXTENDOBED	5,943.00
HOWARD P. FAIRFIELD, LLC	10,097.82
FASTENAL COMPANY	6,268.08
FBI - LEEDA	3,525.00
FERGUSON & JOHNSON, P.A.	85.00
FERGUSON WATERWORKS #576	5,610.00
ANDREA FERNEZ	484.08
FIRE ENGINEERING	78.00
FIRE TECH AND SAFETY	69.00
FIRST ADVANTAGE OCCUPATIONAL HEALTH	532.64
JONATHAN M. GOLDMAN	4,125.00
FLAGHOUSE	789.70
FLEETPRIDE	2,420.41
FLEMISH MASTER WEAVERS, INC.	69,560.00
JOHN FLEWELLING	540.00
KRISTEN FLOOD	45.00
PATRICK FLOOD	540.00
FORENSIC EDUCATION, LLC	750.00
FORMAX	1,480.49
THADDEUS J. FORNER	2,673.00
FOSTER & COMPANY, INC.	1,234.64
FRANKLIN PAINT CO., INC.	6,346.82
FRED'S COFFEE CO.	480.00
WILLIAM JOHN FREER	1,442.00
FREIGHTLINER OF MAINE, INC.	245.53
MAHFUZ FULLI	100.00
FULLY INVOLVED, LLC	5,950.00
FUN EXPRESS	30.09
JONATHAN FURBISH	850.00
BARBARA GAGNE	540.00

MATTHEW GAGNE	540.00
JANET GALLAHER	420.00
GALLS, LLC	8,534.77
RYAN GAUDREAU	231.13
CHRISTOPHER GAY	139.95
JEFF GEAUMONT	6.00
PAUL GENDREAU	1,186.28
GENERAL CODE PUBLISHERS	58,654.00
GENERAL LINEN SERVICE, INC.	362.20
STEVEN GENEREUX	32.97
GENEST CONCRETE WORKS, INC.	206.87
GENEST PRECAST	72,934.90
JULIE GERRISH	700.00
GETCHELL BROS., INC.	100.00
R. W. GILLESPIE & ASSOCIATES, INC.	54,498.73
GNEISS BREWING COMPANY, LLC	310.40
PAUL GOLDSMITH	540.00
GOLDSTAR PRODUCTS, INC.	2,913.85
HOLLY GOOCH	475.00
LOUIS B. GOODALL MEMORIAL LIBRARY	397,175.00
MICHAEL GORDON	1,200.00
GORHAM FENCE COMPANY, INC.	4,950.00
GORHAM LEASING GROUP	109,079.35
GORHAM SAND & GRAVEL, INC.	624.00
GORRILL PALMER	68,751.13
GOTTA BE FRANK, LLC	680.00
GOV OFFICE	1,600.00
GRADING SOLUTIONS, INC.	2,500.00
ALAN GRADY	780.95
GRAINGER	4,732.11
GRANICUS	6,045.07
GRANITE STATE POLICE CAREER COUNSELING, LLC	750.00
GREAT AMERICA FINANCIAL SERVICES CORP.	3,597.00
GREAT AMERICAN BUSINESS PRODUCTS	24.00
GREAT GATHERINGS, LLC	60.00
GREENWOOD EMERGENCY VEHICLES, INC.	1,012.33
GRONDIN TOWING & RECOVERY	279.00
GROWSMART MAINE	25.00

GUARDIAN TRACKING, LLC	2,836.00
EDMOND G. GUAY, JR.	40.00
GUILLEMETTE BROS.	41,379.00
GUILLEMETTE'S FLOORING	1,743.25
DANIEL J. GUILLEMETTE	6,000.00
GWJ	82,592.14
GZA GEOENVIRONMENTAL, INC.	57,925.99
HALE TRAILER BRAKE & WHEEL	3,109.47
HALL IMPLEMENT CO.	254.08
ALEX HAMMERLE	133.70
HANCOCK COUNTY-BAR HARBOR AIRPORT	600.00
HANGAR 14 SOLUTIONS, LLC	2,580.00
HANNAFORD	930.03
HANNAFORD CHARGE SALES	2,668.74
KELLY HARMON	200.00
HARRIS COMPUTER SYSTEMS	11,065.93
BRIANA HARRIS	180.00
HARRISON SHRADER ENTERPRISES, LLC	17,371.78
HARTFORD EQUIPMENT, INC.	35,191.97
HARTFORD LIFE INSURANCE COMPANY	350.00
MARY HASTINGS	265.95
HD SUPPLY CONSTRUCTION SUPPLY, LTD	1,582.88
HEGARTY PLUMBING & HEATING, INC.	6,869.60
LORI HEGARTY	472.68
BONNIE HEPTIG	3,066.00
HERITAGE MEMORIALS	5,000.00
HEWS COMPANY	201.90
KRISTEN HILL	750.00
MATTHEW HILL	220.00
HILLTOP CHEVROLET	127,020.00
DEREK HOCKENBERRY	70.00
K. BLAIR HODGE	540.00
DONNA HOLMES	90.00
HONDA FINANCIAL SERVICES	4,349.40
SEAN & DONNA HARRIGAN	196.45
HOTEL LINEN SOURCE, LLC	2,104.20
SCOTT HOUDE	180.00
IAN HOUSEAL	220.00

SARAH HOWE	1,200.00
HR SPECIALIST: EMPLOYMENT LAW	97.00
HS & G EROSION CONTROL, LLC	1,100.00
HUB INTERNATIONAL NEW ENGLAND	22,029.50
HYDRAULIC HOSE & ASSEMBLIES, INC.	1,762.60
IAAO	200.00
IAAO, MAINE CHAPTER	30.00
IMAGE TREND, INC.	175.00
INDUSTRIAL PROTECTION SERVICES	3,460.00
INFORME	338.00
INFORMER SYSTEMS, LLC	11,856.00
INNOVATIVE SURFACE SOLUTIONS	4,451.30
INSIGHT PUBLIC SECTOR	242.74
INTEGRITY OIL	251.09
INTERNATIONAL ASSOC. FOR PROPERTY & EVIDENCE	100.00
INTERNATIONAL ASSOCIATION OF ARSON INVESTIGATORS	140.00
INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE	5,980.00
INTERNATIONAL CODE COUNCIL, INC.	409.95
INTERNATIONAL PUBLIC MANAGEMENT	405.00
INTERSTATE ARMS	983.90
INTERSTATE BATTERIES NORTHERN NEW ENGLAND	5,827.85
INTERSTATE BATTERY SYSTEMS OF SO. MAINE	171.96
INTERSTATE FIRE PROTECTION	734.00
ION NETWORKING	2,743.50
JO-ANN CROPLEY CAVANAUGH	2,568.00
J.T. TRAVIS BLACKTOP	7,238.16
K. L. JACK & CO., INC.	94.50
SARAH JARVIS	70.00
JERRY'S MARKET	115.50
JIM'S ALIGNMENT SERVICE	2,648.00
JMS SERVICES, LLC	30,000.00
JOHN F. KENNEDY REALTY TRUST	8,541.86
MATHEW JOHNS	540.00
JOHNSON CONTROLS FIRE PROTECTION	6,010.02
GREG JONES	102.00
MATTHEW JONES	870.00
JORDAN EQUIPMENT COMPANY	21,234.57
JOSEPH JOURDAIN	540.00

JOURNAL TRIBUNE	10,811.45
JUSTICE PLANNING & MANAGEMENT ASSOC.	3,072.00
JOHN E. KENNEALLY	9,875.00
DEBRA KENNEY	100.00
DESIRAE KENNEY	90.00
KEYSTONE LEASING	14,067.00
KFD TRAINING & CONSULTATION, LLC	100.00
KIA MOTORS FINANCE	20,878.55
CHAD KIRK	420.00
THOMAS KNIGHT	524.00
KNOX AUTO BODY	75.00
KNOX COMPANY	911.00
KORA SHRINE MOPED PARADE UNIT	500.00
JOHN L'HEUREUX	90.00
NICOLAS LAPOINTE	1,595.00
LAUNDERITE CLEANERS	3,491.15
LAW ENFORCEMENT TARGETS, INC.	848.03
LAWSON PRODUCTS, INC.	8,337.36
LEAF	9,081.09
LEDGESTONE MASONRY, INC.	2,382.00
SANDRA LEMELIN	2,680.00
TRACY LEVANGIE	43.75
LEON LEVEILLE, JR.	3,000.00
EVAN LEVESQUE	280.00
KEVIN LEVESQUE	2,234.00
LIFESAVING RESOURCES, INC.	4,370.00
LITERACY VOLUNTEERS OF GREATER SANFORD	6,000.00
JAMES M. LITTON	900.00
LIVINGSTON TRUCKING, INC.	700.00
ELA LOBO GALO	800.00
JILL LOHMANN	399.48
LOWE'S	5,866.47
MACMULKIN CHEVROLET, INC.	34,858.00
VIRGINIA MAGGIO	62.49
MAINE AIR POWER, INC.	540.05
MAINE AMBULANCE ASSOCIATION	300.00
MAINE ASSOC. OF ASSESSING OFFICERS	269.00
MAINE ASSOCIATION OF LOCAL EMERGENCY MANAGERS	25.00

MAINE ATTRACTION WATERSKI TEAM	3,700.00
MAINE BEACHES ASSOCIATION	700.00
MAINE BETTER TRANSPORTATION ASSOC.	75.00
MAINE CHIEFS OF POLICE ASSOC.	300.00
MAINE COMMERCIAL TIRE	7,526.88
MAINE FIRE CHIEFS' ASSOCIATION	190.00
MAINE HEALTH	27.00
MAINE MEDICAL CENTER	9.16
MAINE MOTOR TRANSPORT ASSOC., INC.	175.00
MAINE MUNICIPAL ASSOCIATION	832,625.55
MAINE MUNICIPAL BOND BANK	20,000.00
MAINE MUNICIPAL HEALTH TRUST	2,684,685.12
MAINE PERS	1,420,911.58
MAINE TODAY MEDIA	21,116.61
MAINE TOURISM ASSOCIATION	200.00
MAINE TOWN & CITY CLERK'S ASSOC.	60.00
MAINE TOWN & CITY MANAGEMENT ASSOC.	413.52
MAINE TURNPIKE AUTHORITY	2,226.51
MAINE VETERINARY MEDICAL CENTER	250.00
MAINE WELFARE DIRECTORS ASSOC.	165.00
NATALIA MANDRILA	1,372.50
LINNEA MARAVELL	450.00
MARDEN'S, INC.	239.51
MARINER BEVERAGES, INC.	280.80
MARSHALL & SWIFT/BOECKH, LLC	1,028.15
JAMES MARTEL	158.07
JEREMY MARTIN	400.00
DAN MARTINEAU	102.00
LAUREN MASELLAS	540.00
W.B. MASON COMPANY, INC.	4,404.62
MASTERMAN'S, LLP	2,593.44
MATHESON TRI-GAS, INC.	236.32
MARC MATHIEU	550.00
JOLEEN MAYNARD	420.00
MB TRACTOR & EQUIPMENT	48,492.62
MBOIA	270.00
GAVIN MCLEOD	522.00
JAMES L. MCNAMARA, JR.	5,000.00

MECHANICAL SERVICES, INC.	34,149.90
MELANSON'S GULF STATION, INC.	1,282.83
EDWARD A. MELANSON	2,331.66
ORMAN MELANSON	250.00
MESSER TRUCK EQUIPMENT	1,657.31
MH & RB, LLC	203.00
MIKINI EMBROIDERY	2,171.35
AMY MILAM	245.00
DEBORAH MILES	1,379.00
KENDALL MILLS	400.00
MITCHELL 1	3,566.66
MLGHRA	50.00
MMTCTA	60.00
MOBILE FENCING, INC.	2,589.23
MODERN PEST SERVICES, INC.	780.00
MOODY'S COLLISION CENTER-SANFORD	8,257.97
ERIKA MOODY	538.45
MORIN STEEL, INC.	975.00
MORNING DEW IRRIGATION & LANDSCAPING, INC.	1,213.38
MORTON SALT	277,746.57
THOMAS MOSES	37.99
MOTOROLA SOLUTIONS, INC.	1,500.00
JOHN MOULTON	85.41
MRPA	8,935.00
MSDS SOURCE	1,744.00
MTE TURF EQUIPMENT SOLUTIONS, INC.	7,104.46
MUNICIPAL EMERGENCY SERVICES, INC.	43.49
CODY MUNSON	25.00
EDDIE MURPHY	1,264.00
CHERI MURRAY	420.00
MYRECDEPT.COM	3,595.00
NAPPI DISTRIBUTORS	857.70
NASSON COMMUNITY CENTER	11,240.00
NATIONAL ASSOCIATION OF SCHOOL RESOURCE OFFICERS	445.00
NATIONAL FIRE PROTECTION ASSOC.	2,581.40
NATIONAL PEN COMPANY	345.03
NATIONAL WRECKER, INC.	6,924.91
NAVAL SURFACE WARFARE CENTER	1,200.00

MARY ALLISON NAVIA	473.62
NE DEVELOPERS, INC.	490.00
NET TRANSCRIPTS	103.46
NETTCP	380.00
ERIC NEUBERT	107.99
NEW ENGLAND ASSOCIATION OF CHIEFS OF POLICE	80.00
NEW ENGLAND CRANE, INC.	544.00
NEW ENGLAND MARINE & INDUSTRIAL, INC.	7,499.99
NEW ENGLAND REPTILE PRESENTATIONS	250.00
NEW ENGLAND SPECIALTY SOILS	1,229.60
NEW ENGLAND STATE POLICE	150.00
NEW ENGLAND TRAFFIC CONTROL SERVICES, INC.	17,754.90
NEW ENGLAND TRUCK TIRE CENTERS, INC.	3,423.78
NEW HAMPSHIRE HYDRAULICS, INC.	4,796.00
NEW HAMPSHIRE PLANNERS ASSOCIATION	215.00
NHAAO	30.00
NHTI - CONCORD COMMUNITY COLLEGE	3,600.00
NORMAN NICHOLS	540.00
JAMES NIMON	2,241.15
NORMAND ELECTRIC, INC.	45,142.00
NORTH ATLANTIC INFLATABLES	5,280.00
NORTH COAST SERVICES, LLC	1,658.05
NORTH COUNTRY TRACTOR, INC.	12,231.33
NORTH EAST DOOR CORP.	591.60
NORTHEAST ELECTRICAL DISTRIBUTORS	351.07
NORTHEAST EMERGENCY APPARATUS, LLC	13,844.13
NORTHEAST NURSERY, INC.	17,029.15
NORTHEAST RECORD RETENTION, LLC	647.50
NORTHEAST TIMETRAK SYSTEMS	1,000.00
NORTHSTAR AEROMEDICAL, LLC	20.00
SAMANTHA NOVAK	880.92
O'BRIEN & SONS, INC.	2,814.41
O'CONNOR MOTOR COMPANY	39,414.03
O'REILLY AUTO PARTS	539.57
OAKWOODS LUMBER, INC.	155.80
OIL WATER SEPARATOR TECHNOLOGIES, LLC	10,700.00
TOWN OF OLD ORCHARD BEACH	68,635.80
ON THE LINE, INC.	36,883.84

OTELCO	26,757.47
OTIS ELEVATOR COMPANY	8,166.23
OVERHEAD DOOR COMPANY	2,633.99
OZONE SAVERS	2,600.00
P & E SUPPLY CORP.	928.04
P. R. RUSSELL	1,822.50
PALMER SPRING COMPANY	4,743.09
PARTNERS BANK	28,433.73
PATCO CONSTRUCTION, INC.	72.80
PELLETIER BROS. ENTERPRISES, INC.	1,450.00
HEATHER PELLETIER	420.00
NANCY PENDEXTER	742.19
PEPIN PRECAST, INC.	1,495.00
DAVID & DENISE PEPIN ENTERPRISES, LLC	9,861.00
R. PEPIN & SONS, INC.	384.00
PERCY'S TIRE & AUTO REPAIR	17,842.03
PERMA-LINE CORPORATION OF N.E.	12,968.90
WILLIAM PERRY	52,739.91
PERSHING, LLC	6,950.00
PERSONNEL CONCEPTS	88.90
J.P. PEST SERVICES, INC.	660.00
PETIT LANDSCAPING, INC.	16,700.00
ALBERT PHILLIPS	495.12
SHARON PHILLIPS	420.00
PIKE INDUSTRIES, INC.	657,971.95
PILOT'S COVE CAFE	1,650.00
PINE STATE BEVERAGES	1,074.80
PINE STATE ELEVATOR COMPANY	2,527.75
PINE TREE WASTE	1,134,341.62
PINE EDGE APARTMENTS, LLC	218.00
PINEWOOD VISTA, LLC	335.00
PITNEY BOWES GLOBAL FINANCIAL	720.00
PITNEY BOWES PURCHASE POWER	676.39
CHARLES A. PLANTE & SONS	106,660.00
PNC EQUIPMENT FINANCE, LLC	243,903.45
CHAD POITRAS ENTERPRISES, LLC	1,385.00
PORT CITY MECHANICAL	8,600.00
PORTLAND GLASS	692.97

PORTLAND PLASTIC PIPE	89.51
POWER UP GENERATOR SERVICE COMPANY	1,743.02
POWERPLAN	3,842.19
PRC INDUSTRIAL SUPPLY, INC.	1,060.11
PRECISION TRANSMISSION, INC.	1,190.40
PREMIER DRYWALL	1,200.00
PRESUMPCOT RIVER VALLEY FIREFIGHTER	500.00
PRIORITY CAPITAL PARTNERS, LLC	22,183.99
JAMES PUNSKY	5,825.00
MATT PUNSKY	484.99
QUADIENT FINANCE USA, INC.	14,413.40
QUADIENT LEASING USA, INC.	2,435.64
ROSHNI, LLC	8,460.49
QUEST DIAGNOSTICS	373.00
QUIRK AUTO GROUP	424.55
R.J. ENTERPRISES, INC.	17,300.00
ERIK RAE	672.92
RAITTS SIGN & DESIGNS, INC.	324.00
DAVID RANDT	1,876.55
RANKIN TOWING AND RECOVERY, LLC	565.00
RAY'S SMALL ENGINE'S	439.98
RAY'S TRUCK SERVICE, INC.	7,190.00
ANDREW RAYMOND	764.33
RBK HOLDINGS, LLC	2,125.00
READY REFRESH	191.71
MICHAEL RECORD	990.00
RED'S SHOE BARN, INC.	4,149.92
REBECCA LAPIERRE	700.00
RELIABLE EQUIPMENT, LLC	1,129.25
RELIANCE CONSTRUCTION	875.00
RELIANCE EQUIPMENT	43,023.78
R.H. RENY, INC.	2,953.90
RICHARD LANDRY	2,425.00
CODY RICKEVICIUS	2,690.64
JOE RIDLEY	480.00
RIVERSIDE CEMETERY ASSOCIATION	33,105.00
ROBERT HALF TECHNOLOGY	12,108.37
GEORGE R. ROBERTS CO.	10,419.98

ROCHESTER FORD	6,835.72
ROCHESTER TRUCK REPAIR	8,192.00
ROCK VIEW PROPERTIES, LLC	598.00
SUSAN THELIN	1,100.00
ROCKY SHORES MANAGEMENT, INC.	1,532.00
JULIE ROGERS	420.00
DANIEL ROONEY	50.00
NICHOLAS ROUX	550.00
ROWE FORD SALES, INC.	768.64
RUBB, INC.	13,579.60
S & S WORLDWIDE, INC.	235.07
SAFARILAND, LLC	150.00
SAFE ENVIRONMENTAL SOLUTIONS	13,250.00
SAGE SOLUTIONS MARKETING	948.60
SAMIA REALTY OF MAINE	1,769.00
SANEL NAPA	49,560.28
SANFORD AND SON, LLC	4,655.00
SANFORD CAR WASH CENTER	580.00
SANFORD COMMUNITY ADULT EDUCATION	342.00
SANFORD FAMILY DENTAL, LLC	159.40
SANFORD FOOD PANTRY	4,146.00
SANFORD HIGH SCHOOL	198.60
SANFORD HOUSING AUTHORITY	3,369.81
SANFORD INN	480.00
SANFORD MAINE ATV CLUB	13,494.60
SANFORD MILL REDEVELOPMENT, LP	57,811.17
SANFORD POLICE DEPARTMENT	22,370.00
SANFORD RADIATOR	5,177.16
SANFORD SCHOOL DEPARTMENT	211.50
SANFORD SEWERAGE DISTRICT	14,938.60
SANFORD SOUND	837.47
SANFORD TIRE AND BRAKE, LLC	13,725.54
SANFORD WATER DISTRICT	684,388.20
CITY OF SANFORD	304,561.93
SANFORD-SPRINGVALE CHAMBER OF COMMERCE	10,000.00
SANFORD-SPRINGVALE CALL FIRE FIGHTERS	1,000.00
SANFORD-SPRINGVALE HISTORICAL COMMITTEE	9,498.00
SANTANDER BANK, N.A.	41,531.18

DEAN SARGENT	1,109.80
THOMAS SAYRE	642.00
JOSEPH SCALA	34.75
SCHOOL SPECIALTY/CLASSROOM DIRECT	239.21
SCHRAGER HAMPSON AVIATION INSURANCE	1,230.00
SEACOAST BUSINESS MACHINES	21,525.84
SEACOAST CHIEF FIRE OFFICERS	300.00
SEACOAST FIRST AID & SAFETY	847.71
SEACOAST MEDIA GROUP	7,691.56
SEACOAST RVS, INC.	415.75
SEACOAST SECURITY, INC.	1,728.76
SEACOAST SHIPYARD ASSOCIATION	50.00
SEBAGO TECHNICS, INC.	42,947.60
SECRETARY OF STATE	270.00
SELECT ADVANTAGE	1,475.00
ANDREW JACCOMA	12,000.00
SERVPRO OF BIDDEFORD-SACO	3,073.23
SEVEE & MAHER ENGINEERS, INC.	57,847.62
LIONEL SEVIGNY	215.00
SHAIN'S OF MAINE	257.50
TOWN OF SHAPLEIGH	4,373.93
NICHOLAS ANDREW WRIGHT	425.00
SHAW'S HARDWARE, INC.	5,177.76
PAUL SHAW	715.00
SHAWNEE PEAK	3,563.00
CHESTER SHELDON	1,259.00
SHERWIN WILLIAMS	1,682.44
ANDREW SIMMONS	540.00
JEFFREY A. SIMPSON, INC.	39,861.95
PAULA SIMPSON	113.68
SIRCHIE FINGER PRINT LABORATORIES	278.20
SITE ONE LANDSCAPE SUPPLY	1,351.21
SKELTON, TAINTOR & ABBOTT	18.54
SLEEPERS	525.00
ERIC SMALL	1,002.92
SMHC WORKWELL	7,736.00
BETTE MARIE SMITH	331.58
ED SMITH	3.00

PETER H. SMITH	126.00
JUWAN SNOW	45.00
SOUTHERN MAINE AGENCY ON AGING	1,400.00
SOUTHERN MAINE AVIATION, LLC	10,151.09
SOUTHERN MAINE CABLING	276.00
SOUTHERN MAINE COMMUNICATIONS	216,608.93
SOUTHERN MAINE DISTRICT 1 TRAINING	1,140.00
SOUTHERN MAINE FINANCE AGENCY	5,064.00
SOUTHERN MAINE PLANNING & DEVELOPMENT COMMISSION	31,258.15
SOUTHERN MAINE SNO-GOERS	2,959.14
SOUTHERN MAINE TOOL & EQUIPMENT	1,413.00
SOUTHWORTH-MILTON, INC.	70,246.45
SPATIAL ALTERNATIVES	2,400.00
SPECIALTY VEHICLES, INC.	290.46
SPILLER'S	2,801.83
SPORTS FIELDS, INC.	282.00
ROXANNE SPRINGER	500.00
SPRINGVALE HARDWARE CO., INC.	3,825.28
SPRINGVALE NURSERIES	3,977.32
SPRINGVALE PUBLIC LIBRARY	164,800.00
SPRINGWATER	970.00
SPRUCE LANE INVESTMENTS	118.00
SRP PROPERTIES, LLC	1,510.00
ST. IGNATIUS APARTMENTS	1,419.00
ST. IGNATIUS, LP	55,074.67
ST. THERESE OF LISIEUX	200.00
STANTEC CONSULTING SERVICES, INC.	10,002.77
STATE INDUSTRIAL PRODUCTS	6,144.07
STATE OF NH - DMV	45.00
STEBBINS ROAD, LLC	5,000.00
STEVE'S LOCK SHOP, INC.	737.00
H.A. STONE & SON, INC.	12,541.61
STONE ROAD SEPTIC, INC.	4,235.00
STOP & GO PORTABLE TOILET SERV.	285.00
STREET CRIMES	399.00
STRYKER MEDICAL CORPORATION	54,378.15
STUDENT TRANSPORTATION OF AMERICA	12,295.12
SULLIVAN TIRE	9,998.68

SUNBELT RENTALS	5,811.95
SWAN ISLAND PRESS, LLC	900.00
TACTRON, INC.	110.87
TARGET SOLUTIONS LEARNING, LLC	2,877.60
TAYLOR RENTAL CENTER	2,031.05
TCM BANK VISA	152,125.09
MARK F. TECENO	1,850.00
TECTA AMERICA NEW ENGLAND, LLC	57,987.76
TELEFLEX, LLC	6,369.00
TGK SPORTS	825.00
SARAH THEBERGE	1,475.00
LELAND THERIAULT	3,200.00
TODD THERIAULT	872.00
THIRD ALARM, LLC	156.00
THOMSON WEST PAYMENT CENTER	4,405.08
MICHAEL THORNTON	1,428.38
TILSON TECHNOLOGY MANAGEMENT	35,514.30
TIMBER RIDGE AFFORDABLE HOUSING	1,686.00
TITCOMB ASSOCIATES	101,905.50
TMDE CALIBRATION LAB, INC.	815.00
TOWERWALL, INC.	4,665.00
TOWN HALL STREAMS, LLC	1,800.00
TOWN SQUARE MEDIA, LLC	2,000.00
TPD CONSTRUCTION CO.	580.47
TRACTOR SUPPLY CREDIT PLAN	992.86
TRAFTON SENIOR CITIZEN CENTER	10,000.00
TRANE U.S., INC.	3,026.00
TRASK-DECROW MACHINERY	143.63
TRC ENVIRONMENTAL CORPORATION	220,883.47
TREASURER, CITY OF SANFORD	768,612.11
TREASURER, COUNTY OF YORK	783,656.41
TREASURER, STATE OF MAINE	1,461.24
TREASURER, STATE OF MAINE	8,422.50
TREASURER, STATE OF MAINE	7,110.00
TREASURER, STATE OF MAINE	3,004.00
TREASURER, STATE OF MAINE	111,766.01
TREASURER, STATE OF MAINE	370,717.83
TREASURER, STATE OF MAINE	150.00

TREASURER, STATE OF MAINE	2,641.00
TREASURER, STATE OF MAINE	70.00
TREASURER, STATE OF MAINE	2,760.00
TREASURER, STATE OF MAINE	5,145.60
TREASURER, STATE OF MAINE	62.21
TREASURER, STATE OF MAINE	200.00
TREASURER, STATE OF MAINE	5,187.91
TREASURER, STATE OF MAINE	340.00
TRI-COUNTY TRAINING ASSOCIATION	50.00
TRICOR EMPLOYMENT SCREENING	195.50
TRITECH SOFTWARE SYSTEMS	24,548.80
JAMIE HENDRICKS	1,733.20
TURF PRODUCTS	786.25
TWIN CITY RADIATOR, ALTERNATOR & AXLE	399.95
TYLER TECHNOLOGIES, INC.	83,075.41
U S FELT COMPANY, INC.	2,609.47
ULINE	102.69
ULYSSES S. GRANT REALTY TRUST	22,510.53
UNITED TRAINING CENTER	7,765.00
UNITIL	22,750.21
UNIVERSITY OF MAINE AT AUGUSTA	4,306.35
UNIVERSITY OF NH	99.00
URBAN TREE SERVICE	102,600.00
US BANK CORPORATE TRUST BOSTON	979,536.16
CYNTHIA UTGARD	478.00
VANASSE HANGEN BRUSTLIN, INC.	87,266.83
VAST DATA CONCEPTS, LLC	1,210.20
VERIZON WIRELESS	32,123.60
RICK MUTERSBAUGH	1,050.00
VETERANS MEMORIAL COMMITTEE	3,000.00
VILLAGE GREEN, LLP	5,252.63
CORRIE BOUCHER	126.00
STEVEN VINCENT	1,150.00
VIP TOUR & CHARTER BUS CO.	1,250.00
VISION GOVERNMENT SOLUTIONS, INC.	30,884.00
VICTORIA BOURRET	1,500.00
W.A.S. CONSULTING, INC.	525.00
WABAN PROJECTS, INC.	500.00

WAGE WORKS, INC.	9,545.00
JASON WAGNER	740.00
JAMES WALKE	485.67
WALMART COMMUNITY/GECRB	3,302.71
WARREN'S OFFICE SUPPLIES	38,484.67
WATCHGUARD VIDEO	10,430.00
BRIAN WATKINS	46.37
KEVIN WAY	440.00
KAREN WEBB	118.00
WEIRS MOTOR SALES, INC.	3,606.38
MEGAN WELCH	522.00
WELLS FARGO FINANCIAL LEASING	8,759.08
WESTVIEW PARTNERS, LLC	1,800.00
WEX BANK	194,290.52
WHITE BARK PROPERTIES, LLC	14,163.00
JOHN WHITE	308.26
JOSEPH WILBER	132.36
DARCY WILEY	522.00
WILLIAM ST., LLC	1,650.00
WILLIAMS BROTHERS	212.18
BENJAMIN WILLIAMS	2,564.00
WINDHAM WEAPONRY	465.00
WIPFLI, LLP	28,150.00
WIREPRO, INC.	1,875.00
WITMER PUBLIC SAFETY GROUP, INC.	8,044.94
WRIGHT-PIERCE	35,995.00
Y C T & C C A	30.00
YANKEE FORD	89,497.00
JAMES YARBOROUGH	570.00
YORK COUNTY CHIEFS ASSOCIATION	2,140.00
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	7,953.50
YORK COUNTY SHELTERS, INC.	3,888.00
YORK COUNTY SHERIFF'S OFFICE	1,543.79
YORK COUNTY SOIL & WATER	1,500.00
YORK'S WILD KINGDOM	2,873.00

SHAWN YOUNG	384.29
YOURMEMBERSHIP.COM, INC.	299.00
DENA CARBONE	307.00
YRL GROUP	650.00
ZOLL MEDICAL CORPORATION	9,008.44

In Memory of Those Who Passed On in 2020 ~ Sanford/Springvale

- Adams, Jeffrey Stevenson
 Addison, Edward L. Jr.
 Alexander, Marlene F.
 Allain, Erick Robert
 Allard, Larry Arthur Jr.
 Allen, Victor
 Allison, Robert John Jr.
 Almond, Peter Godet
 Anderson, Penelope Grace
 Angulo, Walter Joseph II
 Appleby, Russell Lewellyn
 Armour, Virginia M.
 Austin, Shirley M.
 Baker, Theresa A.
 Barraclough, Scott
 Barrows, Virginia Louise
 Beals, Ruth Harmon
 Beattie, Kevin Larry
 Beattie, Mary Lorraine
 Belanger, Jeannette A.
 Belanger, Kathleen T.
 Berard, Albert H.
 Bernier, Oscar
 Bonner, Donna M.
 Boston, Ricky C.
 Bougie, Joseph Roger
 Brandon, Tramon D.
 Brezler, David Edward II
 Buckley, Suzan Jennie
 Burgess, Ida M.
 Bush, Kevin Robert
 Buxton, Susan G.
 Caron, Louise I
 Caron, Mathieu D.
 Carpenter, Nancy Jean
 Carr, Joyce L
 Carter, John David III
 Chalk, Richard Lee
 Chambers, Robert Augustus Sr.
 Chapman, Juliette T.
 Charette, Theresa Claire
 Charpentier, Rhea M.
 Chase, Ada P.
 Chevalier, Christopher M.
 Christensen, Jon C.
 Clarke, Willina Kay
 Clough, Gordon Michael
 Clough, Scott A.
 Cole, William David
 Collin, Bertrand Joseph
 Conley, Francis Brendon Sr.
 Coover, Michael Todd
 Coppola, Mathew Richard
 Couture, Mariette
 Cox, Lorraine M
 Daigle, Alice Madeline
 Daigle, Norman S.
 Dale, Patricia N.
 Dashnaw, Raymond L. III
 Davis, Mary Ellen
 Delaney, Deborah Diane
 Delarosa, Gabriel M.
 Denham, Francis Arthur
 Deshaies, Karen Ann
 Desrochers, Raymond A.
 Desveaux, Paul J.
 Detato, Jean Frances
 Dinkins, Paul Clifton
 Dodier, Bertha A.
 Doiron, Beverly Ann
 Donahey, Patricia Ann
 Donahoe, Francis T. III
 Douglas, Gayle G.
 Downs, Monique Simone
 Dube, Jeannette A.
 Dugre, Marc Ronald
 Dumais, Lucien A.
 Dyke, Henry Everett Sr.
 Earle, Scott W.
 Eldridge, Arvilla Florence
 Emery, David Allen
 Farrell, Michael Lawrence
 Fenner, John H.
 Fink, Lewis E. Jr.
 Finnemore, Nancy L.
 Fitch, Robert Dresser
 Folk, Marylou
 Forte, April E.
 Fortier, Aline M.
 Fortier, Stella Alice
 Foster, David Alan
 Fournier, Claudette G
 Frechette, Jane Yvonne
 Gagne, Roger A.
 Gallant, Donald L.
 Geisenhainer, Elizabeth L.
 Godin, Lillian
 Godin, Michael Roma
 Goodrich, Keith R.
 Guillemette, Harriet
 Hansen, Mary-Sue T.
 Hansen, Thomas George
 Hardy, Edward J
 Harriman, Barry Leroy
 Harriman, Dennis Allen
 Hartley, Sheila M.
 Hawkins, Edward III
 Hawks, Barbara A.
 Hersom, Ann Hathaway
 Hodson, Dorothy Louise
 Holland, Holly Ann
 Holt, Bruce Wayne
 Houle, Karen D.
 Houle, Norma S.

- Howard, Patricia J.
Howard, Paula Ann
Hunt, Alice May
Hussey, Gloria I.
Hustis, Shirley Ann
Ingersoll, Arthur Thomas
Jackson, Biff
Jakan, Janet A.
Johnson, Andrea B.
Johnson, Marjorie Arlene
Jones, Beverly Jean
Junkins, Constance T.
Killam, Theresa Marie
King, Lucienne Mary
King, Robert F.
Kishimoto, Brandon M.
Klingensmith, Therese R.
Kramer, Haydn Kirkwood
Kuykendall, Michael Stephen
L'Heureux, Theresa Marie
LaCourse, Robert E.
Lahey, David Edward
Landry, Charles Paul
LaRose, Arlene Edna
LeBrun, Jeannine A.
LeBrun, Roland O.
Leclerc, Joseph Charles
Lederer, Jayne S.
Legere, Gabrielle L.
Legro, Patricia
Letourneau, Gertrude B.
Levesque, Allyre A.
Levesque, Roger
Libby, John V.
Livingston, Lawrence B.
Long, Beatrice Mary
Lumsden, Betty A.
MacIntyre, Beatrice M.
Mackie, Michael Daniel Jr.
Maddox, Arnold R.
Mandella, Anthony Robert
Mapes, Harry Allen Jr.
Marlowe, Marilyn G.
Marotti, Deborah Lois
Martin, Donald A.
Martin, Rachel L.
Maurais, Robert Donald
McDaniel, Patricia Anne
McDougal, Glenn Douglas
McGovern, Paul Joseph
McKenney, Phyllis P.
McLaughlin, Shirley A.
McMath, Mildred Natalie
Mee, Karen A.
Meier, Michael A.
Melanson, Laurie Joseph
Merrifield, Calvin Lewis
Meserve, Kay E.
Mootrey, Karen L.
Morang, Marcia Vannah
Morse, Carolyn Gertrude
Moulton, Corinne F.
Murphy, Linwood Tyler
Nobert, Ronald J.
O'Connor, John
Otis, Prescott H.
Paquin, Laurent
Parent, Gordon J
Parker, Douglas Allen
Parker, Geraldine T.
Payeur, John Paul A.
Peare, Abbott Andrew Jr.
Peck, Paul C. Jr.
Perreault, Claire Marie
Photinos, Victoria M.
Pierce, Eloise Annie
Poole, Patricia W.
Prevost, Robert Allen
Ramsdell, Leigh Alton
Ranberg, John Raymond
Rand, Ruth Marion
Renfroe, Frances
Rhynd, John A. III
Rich, Joan C.
Richardson, Edwin G.
Riessle, Marjorie Elizabeth
Rivard, Louis
Roberge, Roger E.
Romanos, Tammy Marie
Rose, Howard Lee Jr.
Roussell, Robert Edward
Roussin, Lillian D.
Roux, Albert Joseph
Roux, Jeanne M.
Roy, Joseph R.
Roy, Rachel Theresa
Ruel, Karen E.
Ryea, Brian James
Sargent, Ronald F
Saunders, Douglas Edward
Schlehuber, Ellen Mari
Schlump, Edna M.
Sevigny, Annette G.
Shane, Paul Harry
Sheppard, Alan Wain
Shockley, Fred
Shuttleworth, Mark Godard
Smith, Anjanette Beth
Smith, Eva M
Smith, Jeannette
Sobanik, Joyce N.
Sordiff, Bruce E.
Soucy, James
Spring, Kenneth Robbins
Spulick, George E.
St. Cyr, David Edward
Stackpole, Arlene May
Stanley, Doris Idella
Staples, Pauline Byrl
Stitson, Naomi M.
Tardiff, Irene L.
Teague, Christine Elaine
Therianos, Dorothy P.

Therault, Amy Katherine
Therrien, Joseph Robert
Thibeault, Colette B.
Thibodeau, Louis Avon Sr.
Thorpe, Mitchel W.
Tolpin, Joseph S.
Tomes, Mary C.
Tourigny, Lorraine A.
Tran, Lang N.
Vallee, Virginia M.

Van Orsdell, Evan J
Veilleux, Louisiana T.
Vermette, Andre J.
VonEhr, Katherine Mary
Walton, Meredith
Watson, Doris Jean
Webber, Paulette M.
Weeks, Amanda Ruth
Weeks, Eugene F.
Wentworth, Dorothy Anne

White, Doris Irene
White, Hector J.
White, Kenneth L.
Whitten, Michael George
Williams, Christopher Patrick
Wilmot, Alice
Wright, Christopher J.
Young, Charlotte L.



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

Veteran's 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 newspaper or the City's website 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