

1977

Annual Report of the Municipal Officers of the Town of Carthage For The Year Ending January 31, 1978

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**Annual Report
of the
Municipal Officers**

of the

**TOWN OF
CARTHAGE
MAINE**

For The Year Ending

January 31, 1978

**THIS TOWN REPORT OF THE YEAR 1978 IS DEDICATED TO AN
OUTSTANDING CITIZEN OF THE TOWN OF CARTHAGE —
MR. LEE GERALD HUTCHINSON**



Lee Gerald Hutchinson was born on April 4th, 1895 at the Hutchinsor Homestead in the Town of Carthage.

Lee was the Tax Collector of the town for a period of 23 years, the Constable of the Town for 21 years, Justice of the peace for 54 years, Town Fire Ward 18 years, and a member of Maine State Legislature representing Franklin County for 4 years.

Lee owned and operated a General Store in the Town of Carthage for a period of 29 years, and at the age of 82 his hobby is studying French.

The service which Lee has given to the Town of Carthage will always be remembered by all.

TOWN OFFICERS

Clerk

PEARL HUTCHINSON

Selectmen, Assessors and Overseers of the Poor

MERWIN SPAULDING KERMIT HOUGHTON
ROLAND SKIDGELL

Treasurer

DOROTHY MASON

Board of Directors SAD #21

GARY HUTCHINSON VICKI HOUGHTON
CAROLE SPAULDING

Superintendent of Schools

CARROLL W. HOWES

Tax Collector

DEBORAH SWETT

Constable

CONRID HOUGHTON, SR.

Health Officer

CAROLE SPAULDING

Civil Defense Director

MELVIN SMITH

Budget Committee

LEO CARRIER	HURCHIAL NOYES	WILLIAM MAILLETT
MELVIN SMITH	REGIONALD SMITH	ROBERT KUHN
MINOT FLAGG		WILLIAM SKIDGELL

Representative to the Legislature

JOHN H. ROLLINS East Dixfield, Maine 04227 Telephone 645-2844

Legislative Address: House of Representatives
State House
Augusta, Maine 04330

Telephone 289-2866

TOWN WARRANT

COUNTY OF FRANKLIN, ss.

To Conrid Houghton, Sr., a constable in the Town of Carthage in said County,

Greetings:

In the name of the State of Maine, you are requested to notify and warn inhabitants of the Town of Carthage, qualified by law to vote in town affairs, to assemble at the Grange Hall, Berry Mills, in said Town on the 6th day of March, A.D. 1978 at 7:00 P.M. to act on the following articles, to wit:

Article 1: To choose a Moderator to preside at said meeting.

Article 2: To see if the Town will vote to elect all Town Officers by nomination from the floor.

Article 3: To choose a Town Clerk for the ensuing year.

Article 4: To choose all necessary Town Officers for the ensuing year.

Article 5: To see if the Town will vote to authorize the Selectmen to arrange for the Plowing and Sanding of Winter Roads to the best interest of the Town.

Recommended: Yes

Article 6: To see if the Town will vote to leave the care of Town Roads in the hands of the selectmen.

Recommended: Yes.

Article 7: To see if the Town will vote to fix a date when taxes are due and payable.

Recommended: Yes.

Article 8: To see if the Town will vote to charge 8% interest beginning December the 1st next on all remaining unpaid taxes.

Recommended: Yes.

Article 9: To see what rate percent and final date to be allowed for discount of taxes on the 1978 commitment.

Recommended: 3% August 20th. Yes.

Article 10: To see if the Town will vote to authorize the selectmen on behalf

of the town to sell and dispose of any real estate acquired by the town for non payment of taxes thereon any such terms as they deem advisable and execute quit claim deeds for such property.

Recommended: Yes.

Article 11: To see if the Town will vote to authorize the Town treasurer to sell and assign unmatured tax mortgage liens for the amount unpaid and the cost and interest.

Recommended: Yes.

Article 12: To see if the Town will vote to authorize the Town treasurer with approval of selectmen to hire sums of money as may be necessary to pay town taxes and to issue and negotiate the note or notes of the town so borrowed to an amount not to exceed in the aggregate of the total levy of the preceding municipal year, as temporary loans.

Recommended: Yes.

Article 13: To see if the Town will vote to have printed in the town report the true list of every tax payers account.

Recommended: Yes.

Article 14: To see if the Town will vote to permit any business not included with the exemptions listed in the public laws of 1961 chapter 362 to remain open for business on the day set forth in said chapter.

Recommended: Yes.

Article 15: To see if the Town will vote to have the selectmen appoint a budget committee consisting of eight citizens of this Town.

Recommended: Yes.

Article 16: To see if the Town will vote to authorize the selectmen at their discession to lapse unused departmental balances to surplus.

Recommended: Yes.

Article 17: To see what sum the Town will raise to appropriate for wages and salaries of Town Officials. \$5,000.00

Recommended: Yes.

Article 18: To see what sum the Town will raise and appropriate for Winter Roads, culverts, and repair of summer roads and bridges. \$3,000.00

Recommended: Yes.

Article 19: To see what sum the Town will vote to raise and appropriate for

the purpose of Plowing and Sanding Winter Roads on Route #142, State Aid #3, and #4. \$7,000.00 Excise Tax. \$6,000.00 Raise and appropriate.

Recommended: Yes.

Article 20: To see what sum the Town will vote to raise and appropriate for the care of the poor. \$200.00.

Recommended: Yes.

Article 21: To see what sum the Town will vote to raise and appropriate for current expenses. \$3,500.00.

Recommended: Yes.

Article 22: To see what sum the Town will vote to raise and appropriate for office supplies and equipment and repairs. \$300.00.

Recommended: Yes.

Article 23: To see what sum the Town will vote to raise and appropriate for discount of taxes.

Recommended: \$900.00. Yes.

Article 24: To see what sum of money the Town will vote to raise and appropriate for the Fire Department and apportion same between the Carthage and South Carthage Companies.

South Carthage Company: \$ 500.00 (from surplus)

Carthage Company: 1,200.00

Insurance: 150.00

Recommended: Yes.

Article 25: To see sum the Town will vote to raise and appropriate for cutting bushes on Town roads. \$50.00.

Recommended: Yes.

Article 26: To see what sum the Town will vote to raise and appropriate toward reconstruction and tarring of town roads and bridges. \$3,000.00.

Recommended: Yes.

Article 27: To see what sum the Town will vote to raise and appropriate for the civil emergency preparedness. \$200.00.

Recommended: Yes.

Article 28: To see what sum the Town will vote to raise and appropriate for the care of cemeteries. \$50.00.

Recommended: Yes.

Article 29: to see what sum the Town will vote to raise and appropriate for the benefit of the Rumford Community Hospital.

Recommended: None.

Article 30: To see what sum the Town will vote to raise and appropriate for the necessary bonds for Town officers. \$60.00.

Recommended: Yes.

Article 31: To see if the Town will vote to raise and appropriate the sum of \$354.00 in order to participate in the Tri-County Mental Health Services Inc.

Recommended: No.

Article 32: To see if the Town will vote to raise and appropriate \$100.00 to support Dixfield area Y.M.C.A.

Recommended: Yes.

Article 33: To see if the Town will raise and appropriate the sum of \$235.00 being dues to the Maine Municipal Association.

Recommended: Yes.

Article 34: To see if the Town will vote to raise and appropriate the sum of \$30.00 toward the support and activities of the Franklin County Soil and Water Conservation District.

Recommended: Yes.

Article 35: To see if the Town will vote to raise and appropriate the sum of \$2,000.00 necessary to cover the street lighting services for the fiscal year.

Recommended: Yes.

Article 36: To see what sum the Town will vote to raise and appropriate for State Aid Construction in addition to the amounts regularly raised for the care of ways, highways and bridges under the provision title 23, M.R.S. Sections 1101, 1103, or 1104. (4 units). \$2,132.00 (from surplus).

Recommended: Yes.

Article 37: To see if the Town will vote to raise and appropriate the sum of \$15.88 to participate in Project Independence.

Recommended: Yes.

Article 38: To see if the Town will vote to grant Webb River Valley Snowmobile Club \$426.00 (from snowmobile refund account).

Recommended: Yes.

Article 39: To see if the Town will vote to appropriate the sum of \$107.00 for the Androscoggin Valley Regional Planning Commission.

Recommended: No.

Article 40: To see what sum the Town will vote to appropriate to provide ambulance service in the Town of Carthage. \$973.50.

Recommended: Yes.

Article 41: To see if the Town will vote to appropriate all funds received during the fiscal year from Title II of the public works Employment Act of 1976 to be used for sanitation.

Recommended: Yes.

Article 42: To see if the Town will vote to appropriate the sum of \$142.00 for the Androscoggin Home Health Service Inc.

Recommended: Yes.

Article 43: To see if the Town will vote to appropriate the sum of \$300.00 to cooperate with the Maine Bureau of Forestry and Federal Government in the control of white pine blister rust, in accordance with Title 12, M.R.S.A. Ch. 213, Section 1103.

Recommended: No.

Article 44: To see if the Town will vote to close Town books on December 31st.

Recommended: Yes.

Article 45: To see if the Town will vote to install a telephone in the Town Office.

Recommended: Yes.

Article 46: To see what the Town wants to do about building new town roads.

A. Build new roads. Recommended: No.

B. Accept new roads already built to State specifications and by vote of the Town. Recommended: Yes.

Article 47: To see what sum the Town will vote to raise and appropriate for a Grover bridge fund. \$2,000.00 (from surplus).

Recommended: Yes

Article 48: To see if the Town will appropriate \$1,309.65 from Federal Revenue Sharing to the Fire Truck Reserve fund.

Recommended: Yes.

Article 49: To see what sum the Town will raise and appropriate for a new furnace for the fire house. \$1,200.00.

Recommended: Yes.

Article 50: To see if the Town will appropriate \$846.45 from Anti-Recession account to the C.E.T.A. account.

Recommended: Yes.

Article 51: To see if the Town will vote to appropriate \$5,000.00 from surplus to S.A.D. #21 account.

Recommended: Yes.

Article 52: To see if the Town will vote to have the selectmen negotiate with the selectmen of Weld for a possible joint sanitary land fill.

Recommended: Yes.

Article 53: To see if the Town will vote to have the Carthage Union Church plowed by the Town.

Recommended: No.

Article 54: To see if the Town will vote to have the Grange Hall plowed by the Town.

Recommended: No.

Article 55: To see if the Town will vote to discontinue all street lights except for those on Route 142, Route 2 and the road from the Town Office to the Grange Hall.

Recommended: Yes.

Article 56: To see if the Town will vote to sell the cemetery land to the Newman Cemetery Association for the fee of \$1.00.

Recommended: Yes.

Given under our hands at Carthage, this 15th day of February, A.D. 1978.

MERWIN SPAULDING
KERMIT HOUGHTON
ROLAND SKIDGELL
Selectmen of Carthage

The registrar will be at the Grange Hall one half hour before Town meeting for the purpose of registration of new voters.

**REPORT OF SELECTMEN AND ASSESSORS
TOWN OF CARTHAGE VALUATION,
ASSESSMENT AND COLLECTION OF TAXES
YEAR ENDING JANUARY 31, 1978**

	<u>Real Estate</u>	<u>Personal Estate</u>	<u>Total</u>
VALUATION:			
Resident	\$1,498,263.00	\$111,140.00	\$1,609,403.00
Non-Resident	<u>1,119,421.00</u>	<u>1,000.00</u>	<u>1,120,421.00</u>
TOTAL VALUATION	<u>\$2,617,684.00</u>	<u>\$112,140.00</u>	<u>\$2,729,824.00</u>
 ASSESSMENTS:			
Valuation x Rate - \$2,729,824.00 x .024		\$65,515.78	
TOTAL ASSESSMENT CHARGED TO COLLECTOR			\$65,515.78
 COLLECTION AND CREDITS:			
Cash Collections		49,896.85	
		<u>826.28</u>	
TOTAL COLLECTION AND CREDITS			<u>50,723.13</u>
 1977 TAXES RECEIVABLE - January 31, 1978			<u>\$14,792.65</u>

COMPUTATION OF ASSESSMENT

TAX COMMITMENT	\$65,515.78	
 ADD - State Revenue Sharing	<u>4,237.99</u>	
		\$69,753.77
 REQUIREMENTS:		
Appropriations	41,918.91	
School Administrative District No. 21	23,211.75	
County Tax	<u>1,870.00</u>	
 TOTAL REQUIREMENTS		<u>67,000.66</u>
 OVERLAY		<u>\$2,753.11</u>

**FEDERAL REVENUE SHARING FUNDS
STATEMENT OF REVENUE
APPROPRIATION AND BALANCE
FISCAL YEAR ENDING JANUARY 31, 1978**

UNAPPROPRIATED FUNDS - January 1, 1977		\$1,275.10
REVENUE:		
Entitlement Payments	\$ 3,366.00	
Interest	34.55	
	<u> </u>	
TOTAL REVENUE		<u>3,400.55</u>
TOTAL		4,675.65
APPROPRIATION:		
Capital Outlay -		
Fire Truck Reserve Fund		3,366.00
		<u> </u>
UNAPPROPRIATED FUNDS - January 31, 1978		<u>\$1,309.65</u>
ACCOUNTABILITY:		
Maine National Bank, Dixfield, Maine		
Statement Savings No. 19-0-61452-9	\$ 3,390.28	
Due Fire Truck Reserve Fund	(3,366.00)	
General Fund - Demand Deposit (Part of)	<u>1,285.37</u>	
TOTAL		<u><u>\$1,309.65</u></u>

TREASURER'S REPORT

Cash Balance, February 1, 1977 \$ 6,043.55

Cash Receipts:

Transfer from Federal Revenue Sharing	\$ 2,318.22	
Taxes	52,740.21	
Liens	3,131.82	
Tax Acquired Property	42.92	
Accounts Payable	8.45	
Excise Taxes	6,588.52	
Snowmobile Refund	426.00	
Federal Revenue Sharing Entitlement Payments	3,366.00	
Interest Earned	24.28	
		3,390.28
State Revenue Sharing	4,472.57	
Tax Anticipation Loan	10,000.00	
Veterans Exemption Refund	154.84	
Business Inventory Tax Refund	416.57	
Anti-Recession Fiscal Assistance	1,292.00	
Current Expense		
Interest on Taxes & Liens	527.31	
Checks - Stopped Payments	138.18	
Miscellaneous	57.20	722.69
Plowing Winter Roads		5,064.00
CETA		231.54
		\$91,000.59
Total Cash Receipts		\$97,044.14

Cash Dispersements

Federal Revenue Sharing Funds	3,390.28
Tax Refund	37.00
Accounts Payable	1.05
Snowmobile Club	4124.00
Tax Anticipation Loan	10,062.00
Anti-Recession Fiscal Assistance	428.55
Current Expenses	3,448.87
Town Officials' Bonds	40.00
Office Supplies	268.02
Repairs Town Office	32.15
Town Officers Salaries	

\$4,788.89

Fire Department, Carthage	1,044.22
Fire Department, So. Carthage	40.46
Insurance	141.30
Street Lights	1,815.79
Ambulance Service	885.00
Constable	125.00
Town Dump	937.04
Tri-County Mental Health	354.00
Androscoggin Home Health	142.00
Health Officer	50.00
Cutting Bushes	175.00
Plowing Winter Roads	16,447.81
Reconstructing Town Roads	2,425.05
Summer Roads & Bridges	3,466.14
Western Road	2,257.08
Winter Hill Road	300.00
Town Poor	30.00
Cemetery General Care	150.30
Cemetery Land Purchase	1,270.00
S.A.D. #21	21,389.32
County Tax	1,870.00
Maine Municipal Association	158.00
Franklin County Soil & Water Conservation	30.00
Androscoggin Valley Regional Valley Comm.	73.00
Project Independence (Senior Citizens)	33.00
CETA	1,076.40
Revaluation	900.00

Total Cash Dispersements 80,496.72

Book Reconciliation		\$ 16,547.42
Balance Per Statements 1/31/78	\$16,982.02	
Add Deposit in Transit	<u>5,165.43</u>	
Deduct Outstanding Checks	<u>22,147.45</u>	
	<u>(\$5,600.03)</u>	
		\$ 16,547.42

Respectfully submitted,

Dorothy B. Mason, Treasurer

1975 Outstanding Liens 2/1/78

Outstanding Liens \$ 80.00

1976 Outstanding Liens 2/1/78

Alfieri, Lee (Balance)	77.00
Benner, Philip	46.25
Benner, Philip	271.77
Berry, Roger	74.00
Burnham, Michael	125.80
Ellis, Ronald	152.44
Houghton, Conrid Sr.	196.10
Houghton, Lawrence	141.35
Hutchinson, Cecil	219.22
Hutchinson, Cecil	2.78
Hutchinson, Gary	.93
Hutchinson, Gary	218.30
Packard, Brenda	44.40
Trubee, William	44.40
Turner, June (Balance)	105.40
Virgin, Ralph Jr.	100.64
	\$1,820.78

Cemetery Trust Funds 1/28/78

	Principal	Interest to Date
Frank and Nellie Hutchinson	100.00	15.95
I. P. Staples	50.00	7.96
Ada Smith	115.00	18.32
Flora Maxwell White	75.00	11.97
Tyler Hutchinson	50.00	7.45
William E. Putnam	200.00	31.94
Frank W. Brown	200.00	31.29
Interest Available		124.88

REPORT OF TOWN CLERK
For the year ending February, 1978

Dog Licenses Issued

47 Males	\$70.50
27 S. Females	40.50
12 Females	66.00
2 Kennels	23.00
	\$200.00

Vital Statistics

Births	2
Marriages	4
Deaths	1

Respectfully submitted,
Pearl Hutchinson
Town Clerk

REPORT OF HEALTH OFFICER

The following diseases were reported to the State Department this year -- nine (9) cases of chicken pox and one (1) case of mumps. One case of improper sewage disposal was reported, and one case of a partly demolished building which could be hazardous to children.

Respectfully submitted,

Carole Spaulding (L.H.O.)

FRANKLIN COUNTY COMMUNITY ACTION COUNCIL

The year 1977 marks 12 years during which the Community Action Agency has been providing services for all seventeen communities in Franklin County.

Services provided are CETA I, Day Care, Family Planning, Head Start, Housing, Outreach, Weatherization, WIC (nutrition), and Summer Youth Employment. The agency also co-sponsored with W.K.T.J. Operation Santa Claus, bringing Christmas to 476 needy children throughout the County. A clothing center staffed by volunteer help which operates out of the East Wilton office basement provided free donated clothing to over 900 persons.

One major accomplishment during the last year was in the field of nutrition. The agency received funds from the Department of Agriculture which enabled it to serve 750 pregnant and nursing mothers, infants, and children to the age of 5 years who have been found to be at nutritional risk. Another accomplishment has been in the field of day care. During the year the agency made it possible for approximately 30 private family day care homes in the County to be licensed. These cover the area from Jay to Eustis, and provide local residents an opportunity to earn an income in their own homes. At the same time many low income mothers are now able to place their children in day care in order that they may work. Between the day care homes and the Sweatt-Winter Program, 103 children under the age of 6 were served during the year.

With the assistance of 10 CETA trainees, the Housing office organized and supervised the construction of an energy efficient house. The building was designed as a model for local contractors to study energy efficient construction. At the same time it served as a training program for ten trainees. The house will be sold to an eligible Franklin County family early in 1978.

The Housing office has developed the capability of assisting communities in applying for Community Development funds which would assist towns concerned with improving their housing situation. The housing program was also instrumental in assisting the town of Farmington with the successful West Farmington Community Development Project.

The UMF-CAP Energy Center will be receiving funds which will allow the center to provide many valuable energy conservation workshops and services.

The Outreach staff has provided services to over 3,000 recipients. Total outreach contacts numbered over 11,000.

The Family Planning Program served 265 women with education, medical, and birth control services.

Head Start centers located in Jay, Farmington, Phillips, and Rangeley, enrolled 78 youngsters in pre-school classes, where emphasis is placed on social, academic, and physical development.

The Weatherization Program repaired and winterized 153 sub-standard homes. Over 50% of these homes were owned by elderly residents.

There were 121 jobs for youngsters between the ages of 14 and 21 provided by the Summer Program for Economically Disadvantaged Youth (SPEDY).

The CETA I Program assisted job training and work experience for 53 persons between the ages of 16 and 55.

The agency allowed the Head Start bus to be used by the West Central YMCA program. This enabled the "Y on Wheels" project to provide recreational activities to hundreds of youngsters living in the more rural parts of the County.

During 1977 the agency provided over 75 full time jobs for area residents living in 14 of the County's 17 communities. It was instrumental in bringing over 1 million Federal and State dollars into the County.

All agency decisions are made by a 27 member Board of Directors composed solely of Franklin County residents. One third of the members are elected by low income voters, and the remaining representatives are elected by both public and private agencies.

Respectfully submitted:

Larry E. Duboard
Executive Director

PROJECT INDEPENDENCE

Western Older Citizens' Council, Inc.

Western Older Citizens' Council, Inc. formerly known as Project Independence, provides services to the elderly of your town. Some are provided directly by W.O.C.C. and some are subcontracted to other agencies. Mini-bus transportation is subcontracted to Western Maine Transportation Services, Inc., Home Health Services, and Health Screening Clinics are subcontracted to Androscoggin Home Health Association.

From July 1, 1977 through December 31, 1977, 3 individuals in your town travelled 161 passenger miles on the mini-bus, 0 individuals received a total of 0 home visits by nurses and home aides, 0 individuals were served 0 meals, 3 individuals were helped by the outreach workers who made a total of 3 calls, and 0 individuals volunteered 0 hours through the Retired Senior Volunteer Program. The total cost of the above services for the six-month period was \$62.67. There is no fee required from the individuals served for these services.

Transportation is provided at no cost to those 60 years of age and over on a space available basis. First priority is given to those who require transportation for medical reasons (doctors visits, hospital treatment, etc.) Rides are also given for personal reasons (shopping, cashing checks, meal sites)

Hot meals are provided in congregate meal sites throughout the tri-county area for individuals 60 or over, who are able to attend. While no fee is charged, those who wish may make a contribution.

Outreach by Elder Advocates is available through the Information & Referral Program to help the Elderly with many types of problems. No fee is charged for this service.

Sincerely,

**Ernest H. Lugner, , Director
Information & Referral**

SCHOOL ADMINISTRATIVE DISTRICT NO. 21

To the Board of Directors and the Citizens of District No. 21:

Community support of the public schools in our District and the benefits of our educational program rest upon the principles that good will is the basis of all constructive action and that the schools belong to you. School personnel, citizens and parents must share duties and responsibilities that provide children with a foundation that prepares them for adulthood. Asa A. Gordon, former Deputy Commissioner of Educational and Cultural Services, recently made the following statement:

“The present educational system is like a four-cylinder engine. It works well when all four cylinders are synchronized and working properly. The Commissioner of Education and Department of Educational and Cultural Services must constantly collect and disseminate accurate information; the Governor and the Legislature must act on that information to carry out the stated purposes of the law; the local citizens, through town meetings and council meetings must make local appropriation decisions the School Boards, Superintendent and school personnel must deliver the best programs possible, consistent with our means. Above all, the system is designed to benefit children.”

All of us in the District have a responsibility to ensure that all students have an opportunity to develop to a full potential under a well-designed and well-operated school system. An open line of communication between the citizens and the school department must exist. The responsibility for maintaining an open concept philosophy is that of every citizen.

School Administrative District No. 21 personnel have a positive approach related to the District's educational program. During the last year, students in grade eight and grade eleven were assessed on reading, mathematics and writing skills. The assessment was part of a State of Maine law which mandated the implementation of an assessment of basic skills. The District is anxious to evaluate student performance of basic skills that are considered necessary to live and work in our society today. If the evaluation detects a weakness in any skill area, objectives will be established for the purpose of alleviating the problem.

Unfortunately, no single barometer or indicator currently exists which is a failsafe measure of quality in American education. In the past few years, there has been a concerted effort to determine achievement levels in standard school subjects by means of a national assessment of educational progress, but unfortunately, this program is still in the formative stages

and as yet, offers no definite answers to communities who wish to assess the quality of their schools. The fact is that the methods which we are using in our district to measure our effectiveness include results on standardized tests, success in college and post-high school vocational programs. Other quality indicators include the curricular offerings, educational level of professional staff, type of school facilities, dropout rate and community-school board relations. In the pursuit and measurement of excellence in our educational program we have recently undergone an elementary self-evaluation as well as a high school evaluation. The data compiled in the reports help to measure quality and is not considered individually but rather a composite of information which when considered in a totality should provide some basis for judging the quality of the District's program.

We can have faith that the personnel in our District are actively interested in the welfare of the children. The teacher in the school should be supported. Parents can accomplish more than they realize by becoming interested in the problems of the school, getting other parents interested and together wrestling with the school problems.

On behalf of the school personnel and the students in School Administrative District No. 21, I would like to thank the Board of Directors and the citizens of Canton, Carthage, and Dixfield for their support.

Respectfully submitted,

Carroll W. Howes
Superintendent of Schools

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 21

DISTRICT PERSONEL

Board of Directors

CANTON

Gladys Conant	Term expires 1980
Watson Clark, Jr.	Term expires 1978, Chairman
Georgia Kennett	Term expires 1980
Adelaide Ray	Term expires 1979

CARTHAGE

Gary Hutchinson	Term expires 1980
Vicki Houghton	Term expires 1978
Carole Spaulding	Term expires 1978

DIXFIELD

Eugene Blaisdell	Term Expires 1979, Vice-Chairman
Urban Blaisdell	Term expires 1979
Mary Francis Bartlett	Term expires 1978
Deborah Breton	Term expires 1980
Rebecca Collins	Term expires 1978
Joseph DiConzo	Term expires 1979
Marshall Holman	Term expires 1980

Superintendent's Office

Carroll W. Howes	Superintendent of Schools
Mary Bryant	Administrative Assistant

Canton Central School

Ruth Marstaller	Kindergarten & Grade 1
Wanda Howard	Grades 2 & 3
Elizabeth Marston	Grades 4 & 5

Jane McCollister

**Principal and Departmentalized
Grades 6,7, & 8**

Robert Bolduc

Departmentalized Grades 7 & 8'

John Dudley

Departmentalized Grades 6,7 & 8

Doris Brown

Secretary

Dirigo High School

Kenneth W. Stewart

Principal

Warren Robertson

Sub-master and Industrial Arts

John Baker

Guidance Director

Doryce Barron

Special Education

Richard Beedy

Physical Education

Patricia Conant

English

Leo Houle

Life Science

Daniel Hylan

Social Science

Muriel Larrabee

English

Lois Leckey

English & Art

Bruce Lindberg

English

Larry Jensen

Business

Robert McLeod

Industrial Arts

Jeannine Murray

Foreign Languages

James Pulsifer

Physical Sciences

Bruce Thompson

Mathematics

Harold Watson

U. S. History

Sandra Tribou

Home Economics

Joanne Davis

Mathematics

Dorothy Willette

Business

Arline Ellingwood

Secretary

Sarah Drury

Secretary, Guidance Office

Althea Fish

Librarian Assistant

Dixfield Elementary School

Elizabeth Scribner

Kindergarten

Arlene Collins

Grade 1

Cynthia Karkos

Grade 1

Maureen Houle

Grade 2

Pauline Welch

Grade 2

Allan Fernald

Grade 3

Miriam Ladd

Principal and Grade 3

Judith Drury

Grade 4

Catherine Weirich
Rebekah Clark
Sandra Robinson

Grade 4
Special Education
Secretary

Carthage Elementary School

James Morin
Frances Flick

Kindergarten and Grade 1
Principal & Grades 2 & 3

Dixfield Junior High School

Timothy Kelly
Yvette Raymond
Bruce Buckingham
Margaret Emerson
Carrie Worcester
Cleon Fletcher, Jr.
Rodney Gammon
Bradley Payne
Richard Cross
Patricia Jones
Robert Straton
Marjorie Johnson

Elementary Supervisor
Grade 5
Grade 5
Grade 6
Grade 6
Departmentalized 7 & 8
Departmentalized 7 & 8, Principal
Departmentalized 7 & 8
Departmentalized 7 & 8
Departmentalized 7 & 8
Special Education
Secretary

Aides

CANTON CENTRAL SCHOOL

Aurie Cox
Jane Martin

Assistant
Aide

CARTHAGE ELEMENTARY SCHOOL

Minnie Blodgett

Aide

DIRIGO HIGH SCHOOL

Penelope Cyr

Assistant

DIXFIELD ELEMENTARY SCHOLL

Christine Huckins
Mary Virgin

Aide
Aide

DIXFIELD JUNIOR HIGH SCHOOL

Marcia Leavitt
Constance Beedy
Marlene Palmer
Suzanne Duka

Assistant
Aide
Assistant
Aide

Special Services

Frank Risell	District Music Teacher
Bayla Beane	District Music Teacher
Lorraine Roberts	District Reading Specialist
Leona Sinclair	District Speech Therapist
Peggy Thayer	School Nurse
Lori Smith	Special Education (Severely/Profoundly Handicapped)
Barbara Wing	District Substitute Teacher
Margaret Pulkkinen	District Substitute Teacher

Service Personnel

Alton Wing	Head Maintenance and Bus Supervisor
Raymond Robar	Custodian/Bus Driver
Daniel Smith	Custodian/Bus Driver
Neri Cormier	Custodian/Bus Driver
Bernard Desjardin	Custodian
Roger Chopping	Custodian/Bus Driver
Daniel Hallock	Custodian/Bus Driver
William Schuster	Custodian/Bus Driver
Leo Dumoulin	Bus Driver
Leonard Breau	Custodian/Bus Driver
Frances Frost	Offset Press Operator

Contracted Bus Services

Wilhelmina Hutchinson	Carthage
Ralph Campbell	Canton

School Cafeterias

Coordinator/Supervisor Brenda Adams

CANTON CENTRAL SCHOOL

Ruth Dailey Shirley Strout

CARTHAGE ELEMENTARY SCHOOL

Constance Newman

DIXFIELD JUNIOR HIGH SCHOOL

Carol Gallant

DIRIGO HIGH SCHOOL

Jessie Wing	Evelyn Averill	Louise Nash
Carol Rafuse	Dorothy LaPrell	

ENROLLMENT BY DISTRICT BUILDINGS AS JANUARY 31, 1978

GRADES	Elem. Spec. Ed.		K	1	2	3	4	5	6	7	8	9	10	11	12	Sec. Spec. Ed.	Total
CANTON			11	13	12	10	12	18	19	20	14						129
CARTHAGE			9	9	14	14											46
DIX. ELEMENTARY	8		38	51	37	39	54										307
DIX. JR. HIGH	14							51	60	67	67						259
DIRIGO HIGH S.												83	64	74	64	12	297
TOTALS	22		58	73	63	63	66	69	79	87	81	83	64	74	64	12	958

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RESIDENT STUDENTS ATTENDING SCHOOLS ELSEWHERE

HOPE TR. SCHOOL	3																3
JAY	0	0	0	1	0	0	1	0	0	1	0	1	1	0	0	0	5
TOTALS	3	0	0	1	0	0	1	0	0	1	0	1	0	0	0	0	8
GRAND TOTAL	25	58	73	64	63	66	70	79	87	82	83	65	75	64	12		966

ENROLLMENT BY DISTRICT TOWNS
AS OF JANUARY 31 1978

<u>TOWNS</u>	GRADES	<u>ELEMENTARY</u>										TOTAL ELEM.
		ELEM. SPEC.ED.	K	1	2	3	4	5	6	7	8	
CANTON		5	11	13	13	10	12	19	19	20	15	137
CARTHAGE		5	9	9	14	14	12	12	5	6	5	91
26 DIXFIELD		<u>15</u>	<u>38</u>	<u>51</u>	<u>37</u>	<u>39</u>	<u>42</u>	<u>39</u>	<u>55</u>	<u>61</u>	<u>62</u>	<u>439</u>
TOTALS		25	58	73	64	63	66	70	79	87	82	667

<u>TOWNS</u>	GRADES	<u>DIRIGO HIGH SCHOOL</u>					TOTAL SEC.
		SEC. SPEC.ED.	9	10	11	12	
CANTON		6	19	11	16	13	65
CARTHAGE		4	6	6	5	6	27
DIXFIELD		<u>2</u>	<u>58</u>	<u>48</u>	<u>54</u>	<u>45</u>	<u>207</u>
		12	83	65	75	64	299

REPORT FROM TRI-COUNTY MENTAL HEALTH SERVICES

Tri-County Mental Health Services Franklin County

Tri-County Mental Health Services with its office in Wilton, continues to offer mental health counseling to those in need. During 1977 the total of 554 clients were seen. The number of client visits to our Wilton Office amounted to nearly 2,500. Our staff of psychologists, alcoholism counselor, psychiatrist, and mental health workers were also quite involved in counseling in area schools to provide expertise with children having learning and adjustment problems.

The type of problems we deal with varies and our programs are designed to meet the specific needs of the individual. Our goals include preventing state hospital commitment, helping people feel less depressed, counseling people who are under pressure from bills, family, jobs. Other goals are to teach people how to cope with losses in their lives, marital counseling in an attempt to better the relationship, and helping individuals to learn to deal with and overcome fear and anxiety. One of our primary goals is to work to prevent mental illness, therefore we look to help people during the early stages of problems.

Each year Tri-County Mental Health Services looks to the communities they serve in order to financially help support our work. As a clinic we seek to keep our fees low, therefore each person is assessed according to the family income and the number of dependents in the family. The communities' contributions help us to keep these fees low.

We have appreciated your town's support in the past and look forward to serving you in 1978.

Respectfully submitted,

**Thomas P. Peters, II
Director, Rural Services
Tri-County Mental Health Services**

REPORT FROM ANDROSCOGGIN HOME HEALTH SERVICES, INC.

In 1977 Adnroscoggin Home Health Services provided some 58,508 home care visits of various types to 2,138 residents of the Tri-County area. This represented another 20% increase over the previous year, thus continuing a growth trend which began in 1970. Services provided by staff out of locations in Auburn, Norway, Rumford and East Wilton included nursing, physical therapy, occupational therapy, speech therapy (limited availability), home health aide and homemaking.

In Carthage 5 individuals received 257 home visits. Categorically these were nursing (157), physical therapy (30), occupational therapy (1), and home health aide (69).

While the home care program relates to a variety of situations and provides a range of potential benefits to patients and those around them, its main purpose is to make possible the optimal independence of those who utilize it. This may mean something as relatively uncomplicated as helping an elderly couple remain in their home by providing several hours of visiting homemaker service each week. Or it may involve a carefully worked-out plan to help a stroke victim to recovery through a regular home-based physical therapy program.

As in the past, a majority of patients served by the home health program possess coverage for services, either through publicly supported programs like Medicare and Medicaid, or through private insurance programs like Blue Cross/Blue Shield. But a large portion of services are provided to patients who are uncovered by either public or private programs, and whose sickness or disability often has reduced or eliminated family income. Because of the support provided by Carthage and the other municipalities of the region, nearly \$300,000 in home care services were provided without charge in 1977. On behalf of the many patients and families who have benefitted from your support, we extend our appreciation.

Respectfully submitted,

Richard Hooper
Executive Director

COMPLETE LIST OF TAXES ASSESSED TO RESIDENTS IN 1977

Archibald, Minnie	\$ 220.80
Alfieri, Lee	451.20
Averill, George	393.60
Blodgett, Lawrence	9.60
Bartash, Stanley	148.80
Blouin, Larry	460.80
Barnett, Thomas & Lois	343.20
Berry, Roger	268.80
Berry, Joseph	55.42
Benner, Philip	740.40
Berry, Edmond	682.20
Bradeen, Donald	991.15
Berry, Raymond Sr.	192.00
Bickford, Anne	26.40
Biden, George	198.96
Blodgett, Minnie	244.80
Blodgett, Ralph	9.60
Brown, Alvin & Lillian	444.60
Brown, Elwin	671.40
Burnham, Michael	127.56
Blodgett, Nancy	90.58
Bowie, Bennie	76.80
Carrier, Leo & Clarice	1,536.00
Carrier, Mischelle	24.00
Conant, Marie	143.21
Dailey, Terry & Linda	626.40
Downs, George	374.40
Davis, Lena	318.00
Dean, Thomas & Gina Mingrove	302.40
Ellis, Mary & Kenneth	186.96
Ellis, Ronald	167.26
Flagg, Asa	628.08
Flagg, Kenneth & Bernice	310.80
Flagg, Minot	13.20
Gordon, Annabelle	119.04
Gaudette, Dea	364.80
Giradin, Robert	121.20
Gordon, Ethel	189.22
Grohman, Joann	789.60
Harkness, Timothy	487.20
Holt, Richard	282.77

Hammond, John	339.60
Hill, Phillip	265.61
Houghton, Charles	565.44
Houghton, Conrid Sr.	342.96
Houghton, Donald	69.00
Houghton, Lawrence	302.40
Houghton, Kermit Sr.	183.55
Houghton, Conrid Jr. & Vicki	458.40
Houghton, Emeral	604.80
Hutchinson, Richard & Jeanine	69.98
Hood, Alice	84.14
Hutchinson, Lee Gregory	190.22
Hutchinson, Earl Heirs of	45.60
Hatch, Marion	427.13
Hutchinson, Frank III	435.62
Hutchinson, Jan	297.60
Hutchinson, Gary	211.30
Hutchinson, Stetson	700.80
Hutchinson, Wilhelmina	399.60
Jamison, Audrey	153.22
Jones, Ethel	532.80
Kuhn, Robert	799.20
Jackson, Evangeline	52.80
Mailett, William & Sharon	495.60
Morean, Harold	85.20
McCarthy, Ronald	271.20
Noyes, C. C. Heirs of	259.20
Noyes, Hurchial	547.20
Pulk, Elizabeth	88.80
Park, William & Josephine	168.96
Park, Edward & Donna	274.80
Packard, Arthur	62.40
Packard, Brenda	79.34
Robbins, Edith	76.80
Ruff, Norman & Eleanor	174.53
Skidgell, Helen	113.40
Skidgell, Roland	447.46
Skidgell, William	426.00
Smith, Melvin	104.50
Smith, Reginald & Mildred	214.80
Smith, Robert	115.20
Snell, John	412.80
Spaulding, Merwin & Carole	442.80
Swett, Douglas R.	226.73

Swett, Douglas & Clayton	119.83
Swett, Clayton, Jr.	490.80
Turner, June	325.20
Turner, Leo	444.00
Virgin, Ralph Jr.	181.20
Virgin, Ralph Sr.	268.80
Virgin, Wallace Sr.	248.40
Wade, Clifford	669.60
Walker, Harold	129.60
Walker, Gerald	112.80
White, Hurchial	284.40
White, Elijah, Sr.	319.80
Weston, Robert	403.20
White, Lyle R.	760.44
White, E. & W.	307.20
White, Wayne	210.91
White, Elijah, Jr.	261.60
Williamson, Galan & Nancy	970.32
Adams, Kevin	120.60
Geis, Douglas	523.20
Hutchinson, Jon	295.20
Lewitt, Michael	28.80
Hutchinson, Bradley & Julie	134.30
Flagg, Kenneth JR.	59.14
Berry, Sidney	244.80
Clark, Josiah	319.20
Ellis, Fred	69.31
Ellis, Grace	273.60
Houghton, Thelma	148.80
Hutchinson, Pearl	622.80
Hutchinson, Lee G. & Isabelle	367.20
Giradin, George & Ellen	202.80
Hutchinson, Arthur	357.60
Hutchinson, Cecil	211.56
Mason, George & Dorothy	620.40
Swett, Hollis & Harriet	489.58

**COMPLETE LIST OF TAXES ASSESSED TO
NON-RESIDENTS IN 1977**

Arsenault, Alton & Beverly	\$ 120.00
Andrews, James	166.08
Averill, Lynn & Evelyn	96.24
Ashley, Paul & Camilla	155.23
Birtwell, Joan & Rathban Wayland	100.13
Bamford, Roy & Sampson, Roland	244.80
Bates, Rowena & Everett	116.16
Smith, Bentineck-Peter	610.80
Belanger, Henry	117.50
Blaisdell, Eugene	35.52
Bovin, Eugene	520.03
Basham, John & Barbara	22.80
Barr, Harold	130.66
Cantin, Leon	72.38
Collins, Donald Jr.	158.16
Carver, Harry	564.00
Carver, Donald & Raymond	182.40
Central Maine Power Company	576.00
Chadourne, Philip	120.00
Clark, Nelson Berry	70.08
Cappello, Paul	96.00
Caldon, C. Harvey & W. Orman	192.00
Charron, Evelyn	36.00
Carver, Robert	96.48
McIntrye, Ronald	41.76
Damon, Lewis & Charlotte	101.88
Dalymple, Jessie, Jr.	24.00
Diamond National Inc.	123.02
Drury, Bernard & Warren	696.00
Dupal, Burton	67.68
Dupis, Ernest	72.00
Driscoll, Jack	24.00
Daley, John	21.60
Dixon, Rachel	31.20
Dixon, Thomas Sr.	379.20
Dixon, Thomas Jr.	504.00
Donavan, John & Patricia	25.20
Emery, Gerry & Helen	67.68
Feer, Michael	68.71
Fileo, Bernard	58.22
Ellis, Edward & Marilyn	336.00

Fish, Cameron	19.20
Flagg, Freda	84.00
Garneau, David & Beverly	21.60
Gordon, Charles & Marjorie	25.20
Gatchell, Edward L.	36.00
Gilvery, John & Fredrica Haneman	120.00
Gill, Erlon	86.88
Grant, Nicholas, Jr.	680.59
Green, Mary	1,102.63
Hall, Charles	110.66
Hill, John & Lilly	26.40
Haines, Virgil	74.69
Hallock, Helen	125.40
Hunt, Alberta	162.14
Jackson, Clifford	45.60
Holmes, Bruce & Pia	117.60
Johnson, Richard	247.20
Kellerman, Paul	194.50
Keith, James & Cheryl	14.40
Kingsbury, Carl	252.24
Knox, Donald	61.92
Fish, James	60.00
Koliche, Suzanne, Catherine, Hannah	95.76
Kelly, Jack	87.36
Keith, Robert & Ann	764.16
LeBlanc, Rene & Geraldine	37.82
Libby, Clayton	24.00
Libby, James	11.21
Lait, Margaret, Heirs of	151.20
Lochfilm, George	60.36
Lowe, H.M.	192.00
Medas, Richard & Jerome	118.75
Masterman, Gladys	192.00
McDonald, John & Norma	64.80
Merrill, Forest	99.36
Mitchell, Clayton	31.20
Moore, Robert & Nila	60.29
Nolet, William	126.00
Norcross, Malcolm Jr.	24.00
Boise Cascade	123.24
Millay, Robert & Rebecca	96.00
Parent, William & Susan	21.60
Pearson, David	187.78
Plante, Arthur	36.00

Parent, Anna, Robert & William	36.91
Plante, Arther, Carrier Joseph	40.80
Phillips, Henry	88.90
Poirer, Edward	65.76
Partridge, Charles & Margaret	21.60
Powell, Richard	22.80
Quimby, Erwin & Dorothy	21.60
Richardson, Stanley & Barbara	125.86
Rice, Lillian	390.00
Robinson, Richard & Linda	27.12
Robbins, Vernon	380.64
Rouleau, Francis & Sally	84.00
Robbins, E. R.	28.80
Robbins, Paul	61.92
Rogers, Don, Harold, Craig, & Elliott	21.50
Santella, Richard & Gloria	99.50
Santella, Richard & Gwendlyn	26.40
Stitzel, Douglas & Lowin	31.20
Lambert, Eugene	410.40
Seymour, Peter & Walter	73.44
Shorey, Warren	50.40
Soper, Florence Heirs of	67.20
Skilton, Alfred, Carl Robinson	62.30
Scott, James	24.00
Toothaker, Darrell R.	24.00
Toothaker, Rupert & Lydaur	143.90
Trubee, William	28.15
Thurlow, Carroll	367.20
Twitchell, Michael & Edna	24.00
Twitchell, Roland Heirs of	25.20
Clemens, Alfred & Doris	104.06
Timberlands, Inc.	4,046.23
Vaughn, Lawrence & Gertrude	104.54
Walker, Bruce & Lee	75.60
Wardwell, Kenneth & Evelyn	88.90
Varanelli, Lorraine	328.80
Webb River Land Company	912.00
Willoughby, Edwin & Norma	80.64
Clough, Joanne	105.22
Webster, Gertrude	285.60
Webster, John	545.76
White, Lillian	116.16
White, Donald & Jeanette	72.17
White, Bailey & Clarice	741.98

Williams, Stanley	55.20
Wing, John & margaret	99.36
York, Virginia	2,016.00
Zebert, Kenneth	66.96
Marion, James & Gonder	178.80
Worster, Edger	33.60
Averill, Lester	27.60
LaRochelle, Joseph	61.92
Millett, Natalie	48.00
Maine National Bank	679.68
Varanelli, Arthur & Carole	115.20
Snowman, Erland	31.20
Safford, R. E.	56.26

UNPAID TAXES AS OF FEBRUARY 1, 1978

NON-RESIDENT

Andrews, James	\$ 166.08
Birtwell, Joan & Rathban	100.13
Bovin, Eugene	520.03
Calden, Harvey & Orman	192.00
Dupol, Burton	67.68
Gilvey, John-Haneman	120.00
Hill, Joan & Lilly*	26.40
Helen Hallock Lemay	100.40
Johnson, Richard *	247.20
Knox, Donald	61.92
McDonald, John & Norma	64.80
Poirier, Edward	65.76
Powell, Richard	22.80
Robbins, Paul	61.92
Stitzel, Douglas	31.20
Shorey, Warren	50.40
Trubee, William	28.15
Walker, Bruce & Lee	75.60
Clough, Joanne	105.22
Worster, Edgar	33.60
Millett, Natalie	48.00
Safford, R.E.	56.26
Girardin, Robert	60.00

* Paid after books closed. \$14,792.65

UNPAID TAXES AS OF FEBRUARY 1, 1978**RESIDENT**

Alfieri, Lee	\$ 451.20
Averill, George	166.95
Barnett, Thomas	343.20
Berry, Roger	268.20
Berry, Edmond	682.80
Brown, Elwin	371.40
Burnham, Michael	127.56
Bowie, Bennie	76.80
Conant, Marie	143.21
Ellis, Ronald	167.26
Harkness, Timothy	487.20
Houghton, Conrid Sr.	342.96
Houghton, Donald	69.00
Houghton, Lawrence	302.40
Houghton, Conrid Jr.	458.40
Houghton, Emeral	604.80
Hutchinson, Earl Heirs of	45.60
Hutchinson, Frank III	435.62
Hutchinson, Jan	297.60
Hutchinson, Gary	211.30
Hutchinson, Wilhelmina	399.60
Jackson, Evangeline	52.80
Maillet, William	495.60
Park, Edward	274.80
Packard, Brenda	79.34
Robbins, Edith	76.80
Skidgell, Helen	113.40
Skidgell, Roland	447.46
Skidgell, William	426.00
Smith, Robert *	115.20
Turner, June	325.20
Turner, Leo	444.00
Virgin, Ralph	181.20
Wade, Clifford	669.60
Weston, Robert	303.20
White, Lyle R.	760.44
White, Elijah Jr.	261.60
Hutchinson, Bradley	134.30
Flagg, Kenneth Jr.	59.14
Berry, Sidney	244.80
Hutchinson, Arthur	357.60

UNCOLLECTED PERSONAL PROPERTY 1976

Ellis, Ronald	\$ 3.33
Houghton, Conrid Sr.	242.35
Houghton, Lawrence	1.48
Hutchinson, Harry	57.00
Hutchinson, Gary	24.92
Virgin, Ralph Jr.	14.14
Wade, Clifford	2.96
Jalbert, Leon	92.50
	\$ 438.68

UNCOLLECTED PERSONAL PROPERTY 1975

Berry, Paul	\$ 8.00
Ellis, Ronald	1.80
Hutchinson, Harry	55.13
Hutchinson, Gary	11.00
McLennon, Lorraine	6.75
Virgin, Ralph Jr.	7.00
Wade, Clifford	1.60
	\$ 91.28

**STATE OF MAINE
DEPARTMENT OF AUDIT
Augusta, Maine 04333**

**Board of Selectment
Town of Carthage
Maine**

We have examined the financial statements in accordance with Title 30, Section 5253, Maine Revised Statutes Annotated of 1964, as amended of the Town of Carthage for the fiscal year ended January 31, 1978, listed in the foregoing table of contents.

Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Within the scope of our examination, the financial transactions were considered appropriately handled, with such exceptions as may be noted in the accompanying commentary.

In our opinion, the aforementioned statements for the fiscal year ended January 31, 1978, present fairly the information contained therein, in conformity with the provisions of Title 30, Revised Statutes, Section 5253, applied on a basis consistent with that of the preceding year.

**George J. Rainville
State Auditor**

February 9, 1978

COMMENTS

OPERATIONAL RESULTS

The operations for the fiscal year showed a net unexpended departmental balance of \$11,124.72 lapsed to surplus, per the following summary:

Departmental Accounts:	
Unexpended	\$13,311.68
Overdrafts	2,186.96
Net Lapsed to Surplus	\$11,124.72

The overlay and unexpended balances in the current expenses, plowing winter roads and reconditioning town roads less abatements and overdrafts in the Western road and town officers' salaries accounts were the major factors contributing to the amount lapsed.

* * * * *

The following comments pertain to the accompanying financial statements:

ASSETS . . . Cash balances of \$19,937.70, which included general and federal revenue sharing funds, were accounted for by bank deposits.

Taxes receivable of \$15,322.36 represented current year accounts of \$14,792.65 and prior delinquent accounts of \$529.71 dating to 1975. Tax liens and tax acquired property amounted to \$1,820.78 and \$264.67 respectively.

LIABILITIES* RESERVES AND SURPLUS . . . The departmental accounts showed net unexpended balances of \$9,553.70 carried forward to the ensuing year in accordance with legal requirements and/or customary practice. At the annual town meeting the voters authorized the selectmen to lapse or carry account balances at their discretion with the exception of those which are required by law to be carried.

Federal revenue sharing entitlement payments totaled \$3,366.00 for the fiscal year. Interest earnings credited to the fund amounted to \$34.55. Appropriated revenue sharing funds of \$3,366.00 were transferred to the fire truck reserve fund for future purchase. Unappropriated funds at January 31, 1978 totaled \$1,309.65.

Excise taxes of \$7,214.65, snowmobile refund of \$426.00 and anti-recession fiscal assistance funds of \$457.00 were carried forward to the ensuing year.

State revenue sharing funds of \$234.58 were carried forward to be applied to the 1978 tax commitment.

The unappropriated surplus was \$15,620.34, an increase of \$11,696.09 for the year. This change was occasioned by departmental balances lapsed and State of Maine tax relief reimbursement.

TRUST FUNDS . . . Trust fund principals totaled \$790.00 and unexpended income was \$124.88. The funds were on deposit in the Maine National Bank, Dixfield, Maine.

GENERAL

Transfers from excise taxes, federal revenue sharing and antirecession fiscal assistance funds were authorized by the voters at the annual town meeting. The voters also authorized the appropriation of \$3,876.91 to cover various overdrafts in the previous year's operating account.

RECOMMENDATIONS . . . The following recommendations are worthy of consideration:

It was noted that the tax collector uses his personal account for depositing tax collections and making remittances to the town treasurer. It is recommended that a separate checking account be established in the name of the town and tax collector in which tax collections be deposited and checks issued to the town treasurer.

The selectmen should take a trial balance of the general ledger monthly, this would aid materially in keeping audit costs at a minimum.

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ASSETS	January 31, 1978	January 31, 1977
Cash on Hand and In Bank	\$19,937.70	\$ 8,351.50
Taxes Receivable	15,322.36	7,359.97
Tax Liens	1,820.78	1,255.39
Tax Acquired Property	264.67	183.59
Deferred Charge: C.E.T.A. Program	844.86	
TOTAL	Z1½	
	<u>\$38,190.37</u>	<u>\$17,150.45</u>

ASSETS		
Time Deposits	\$ 914.88	\$ 874.69
TOTAL	<u>\$ 914.88</u>	<u>\$ 874.69</u>

ASSETS	
Due From Federal Revenue Sharing	<u>3,360.00</u>

TOWN OF CARTHAGE

COMPARATIVE BALANCE SHEET

January 31, 1978

January 31, 1977

GENERAL FUND

LIABILITIES, RESERVES AND SURPLUS

Liabilities:

Accounts Payable

\$ 8.45

\$ 1.05

Reserves:

Departmental Balances

\$ 5,091.92

Carried (Exhibit D)

\$ 9,553.70

1,275.10

Federal Revenue Sharing

1,309.65

State Revenue Sharing

234.58

414.00

Snowmobile Refund

426.00

818.00

Antirecession Fiscal Assistance

457.00

5,626.13

Excise Taxes

7,214.65

Due Fire Truck Reserve

3,366.00

22,561.58

13,225.15

Surplus:

Unappropriated (Exhibit C)

15,620.343,924.25\$38,190.37\$17,150.45

TOTAL

TRUST FUNDS

LIABILITIES

Principals

\$ 790.00

\$ 790.00

Unexpended Income

124.8884.69

TOTAL

\$ 914.88\$ 874.69

RESERVE FUND

LIABILITIES

Fire Truck

\$ 3,360.00

	<u>Appropriations</u>
CHARITIES	
Town Poor	
INTEREST	
Tax Anticipation Notes	
CEMETERIES	
General Care	150.00
Newman Cemeteries	
Cemetery Land Purchase	1,600.00
SPECIAL ASSESSMENTS	
School Administrative District	
No. 21	\$23,211.75
County Tax	1,870.00
Overlay	2,753.11
UNCLASSIFIED	
Abatements	
Discount on Taxes	600.00
Maine Municipal Association	158.00
Interest on School Fund	
Overdrawn Accounts	3,876.91
Franklin County Soil and	
Water Conservation	30.00
Androscoggin Valley Regional	
Planning Commission	73.00
Project Independence	33.00
Revaluation	900.00
TOTAL	<u><u>\$69,753.77</u></u>

EXHIBIT D
Cont'd.

<u>Other Credits</u>	<u>Total Credits</u>	<u>Debits</u>	<u>Balances Lapsed</u>	<u>Carried</u>
512.26	512.26	30.00	482.26	
		62.00	(62.00)	
2.27	152.27	150.30	1.97	
126.74	126.74			126.74
	1,600.00	1,270.00	330.00	
(\$ 146.25)	\$23,065.50	\$21,389.32	\$	\$1,676.18
	1,870.00	1,870.00		
	2,753.11		2,753.11	
		202.69	(202.69)	
	600.00	826.28	(226.28)	
	158.00	158.00		
315.00	315.00	315.00		
	3,876.91	3,876.91		
	30.00	30.00		
	73.00	73.00		
	33.00	33.00		
	900.00	900.00		
<u>\$22,057.66</u>	<u>\$91,811.43</u>	<u>\$71,133.01</u>	<u>\$11,124.72</u>	<u>\$9,553.70</u>

TOWN OF CARTHAGE STATEMENT OF DEPARTMENTAL OPERATIONS
FISCAL YEAR ENDED JANUARY 31, 1978

EXHIBIT D

	<u>Appropriations</u>	<u>Other Credits</u>	<u>Total Credits</u>	<u>Debits</u>	<u>Balances</u>	
					<u>Lapsed</u>	<u>Carried</u>
GENERAL GOVERNMENT						
Current Expenses	\$2,500.00	\$2,403.79	\$4,903.79	\$3,877.42	\$1,026.37	\$
Bond Town Officers	60.00		60.00	40.00	20.00	
Office Supplies	250.00	65.87	250.00	268.02	\$ (18.02)	
Repairs Town Office			65.87	32.15	33.72	
Town Officers' Salaries	4,500.00		4,500.00	4,788.89	(288.89)	
PROTECTION						
Fire Department - Carthage	1,000.00	547.45	1,547.45	1,044.22	503.23	
Fire Department - South Carthage	500.00	407.35	907.35	40.46	866.89	
Civil Defense		385.83	385.83		385.83	
Insurance	150.00	108.70	258.70	141.30	117.40	
Street Lights	1,600.00	219.35	1,819.35	1,815.79	3.56	
Ambulance Service	885.00		885.00	885.00		
Constable	125.00		125.00	125.00		
HEALTH AND SANITATION						
Town Dump	800.00	759.46	1,559.46	937.04		622.42
Tri-County Mental Health	354.00		354.00	354.00		
Androscoggin Home Health	142.00		142.00	142.00		
Health Officers	50.00		50.00	50.00		
HIGHWAYS AND BRIDGES						
State Aid Road Construction	2,132.00	4,996.36	7,128.36			7,128.36
Cutting Bushes	150.00	43.02	193.02	175.00	18.02	
Plowing Winter roads	11,000.00	10,064.00	21,064.00	16,447.81	4,616.19	
Reconditioning Town Roads	4,000.00	578.18	4,578.18	2,425.05	2,153.13	
Culverts		309.74	309.74	309.74		
Summer Roads and Bridges	3,000.00	334.14	3,334.14	3,466.14	(132.00)	
Winter Roads		24.40	24.40	24.40		
Western Road	1,000.00		1,000.00	2,257.08	(1,257.08)	
Winter Hill Road	300.00		300.00	300.00		

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