

1987

# Annual Report of the Municipal Officers of the Town of Carthage For The Year 1987

Carthage (Me.)

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

---

## Repository Citation

Carthage (Me.), "Annual Report of the Municipal Officers of the Town of Carthage For The Year 1987" (1987). *Maine Town Documents*. 6027.

<https://digitalcommons.library.umaine.edu/towndocs/6027>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact [um.library.technical.services@maine.edu](mailto:um.library.technical.services@maine.edu).

**Annual Report  
of the  
Municipal Officers  
of the  
TOWN OF CARTHAGE  
For the Year 1987**

**Screen Printing Co., Inc.  
Lewiston, Me. 04240**



**THE TOWN WOULD LIKE TO DEDICATE  
THE TOWN REPORT THIS YEAR TO  
HURCHIAL WHITE**

Mr. Hurchial White was born in Hersey, Maine in 1906. He moved to this area in 1914 when he was eight years old. He spent his working years with wood in one form or another. He was employed by the Stowell McGregor Sawmill as a foreman and later by Timberlands, Inc. as a woods boss. In 1945 he and two of his brothers, Ervin of Weld and Elijah of Carthage, formed the White Brothers Company, which was active as a logging operation until 1968. This company was responsible for the first logging skidder which has revolutionized the logging industry. They called the machine, which they designed, "Muscles." After retirement Hurchias worked part time at Krause Wood Products in Wilton until 1981.

Hurchial served the Town of Carthage as Selectman in 1940 and Budget Committee Member during the 50's. He continues to serve, as he has for many years, as both Surveyor of Wood and Bark and Surveyor of Lumber.

In 1925 he married Norma E. Bennock of Ellsworth. She passed away in 1929. He then married Zilla A. Hill of Dixfield. They were married over forty years when she passed away. He is currently married to the former Lillian Brown of Carthage.

We appreciate Hurchial's contributions to life in Carthage.

## **TABLE OF CONTENTS**

Town Officers .....	4
Town Warrant .....	5
Report of Town Clerk .....	9
Report of Health Officer .....	9
Androscoggin Home Health Services, Inc. ....	10
School Administrative District No. 21 .....	11
State Senator's Letter .....	12
Representative's Letter .....	13
List of Taxpayers .....	15
Details of Expenditures .....	24
Auditor's Report .....	31

## **TOWN OFFICERS**

### **Clerk**

Rhonda Averill

### **Selectmen, Assessors and Overseers of the Poor**

Stephen Brown

Kenneth C. Flagg, Jr.

Donald Houghton

### **Treasurer**

Dorothy Mason

### **Board of Directors, S.A.D. #21**

Donna Berry

Lawrence Blodgett

Yvonne Renee Melcher

### **Superintendent of Schools**

Carroll W. Howes

### **Tax Collector**

JoAnn Walker

### **Police Chief**

William Houghton

### **Carthage Fire Chief**

Kenneth C. Flagg, Jr.

### **South Carthage Fire Chief**

Thomas Dean

### **Health Officer**

Carole Spaulding

### **Civil Emergency Preparedness Director**

Melvin Smith

### **Budget Committee**

Elwin Brown

Douglas Geis

Conrid Houghton, Sr.

Jan Hutchinson

Roland Skidgell

William Skidgell

Lyle White

Galan Williamson

### **State Representative**

Richard W. Armstrong

Wilton, Maine 04294

Tel. 645-2333

### **State Senator**

Edgar E. Erwin 133 Knox Street, Rumford, Maine 04276 Tel. 364-4768

## **TOWN WARRANT**

COUNTY OF FRANKLIN, ss.

To William Houghton, 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 7th day of March, A.D. 1988, 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 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 7:** 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 8:** To see if the Town will vote to have printed in the Town Report the true list of every taxpayer's account.

**Recommended: Yes**

**Article 9:** To see if the Town will vote to use monies from overlay to apply on overdrawn accounts.

**Recommended: Yes**

**Article 10:** To see if the Town will vote to authorize the Selectmen at their discretion to lapse unused departmental balances to surplus.

**Recommended: Yes**

**Article 11:** To see if the Town will vote to authorize the Town Treasurer with approval of the 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, with the interest to be paid from surplus.

**Recommended: Yes**

**Article 12:** To see what interest the Town will vote to charge beginning December the 1st next on all remaining unpaid taxes.

**Recommended: 11%**

**Article 13:** To see what per cent and final date to be allowed for discount of taxes on the 1988 commitment; to see what sum the Town will vote to raise and appropriate for discount of taxes.

**Recommended: 3%, August 20th  
From Surplus \$1,200.00**

**Article 14:** To see if the Town will vote to use the \$720.37 received for Educator Certification/ Tax Relief to reduce the tax commitment.

**Recommended: Yes**

**Article 15:** To see if the Town will vote to increase by \$900 the salary of the 1st Selectman.

**Recommended: Yes**

**Article 16:** To see what sum the Town will vote to raise and appropriate for wages and salaries of Town Officials.

**Recommended: \$9,100.00**

**Article 17:** To see what sum the Town will vote to raise and appropriate for the necessary bonds of Town Officers.

**Recommended: \$100.00**

**Article 18:** To see what sum the Town will vote to raise and appropriate for current expenses, office supplies and maintenance of town buildings.

**Recommended: \$7,000.00**

**Article 19:** To see what sum the Town will vote to raise and/or appropriate for Winter Roads, Culverts and repair of Summer Roads and Bridges.

**Recommended: Raise \$4,000.00  
From Excise Tax \$2,500.00**

**Article 20:** To see what sum the Town will vote to appropriate toward reconstruction and tarring of Town roads and bridges.

**Recommended: From Block Grant \$6,849.70**

**Article 21:** To see what sum the Town will vote to appropriate for the purpose of Plowing and Sanding Winter Roads in the Town of Carthage.

**Recommended: From excise tax \$21,398.01  
From Block Grant \$6,849.70**

**Article 22:** To see what sum the Town will vote to appropriate for building a sand and salt storage building.

**Recommended: From Excise Tax \$2,500.00**

**Article 23:** To see what sum the Town will vote to raise and appropriate for the Carthage Fire Company and the South Carthage Fire Company.

**Recommended: Carthage Fire Co. \$5,500.00  
South Carthage Fire Co. \$1,800.00**

**Article 24:** To see what sum the Town will vote to raise and appropriate for street lighting services.

**Recommended: \$1,100.00**

**Article 25:** To see if the Town will vote to raise and appropriate \$1,379.70 to subsidize ambulance service for the Town of Carthage.

**Recommended: Yes**

**Article 26:** To see what sum the Town will vote to raise and appropriate for sanitation.

**Recommended: \$5,000.00**

**Article 27:** To see what sum the Town will vote to raise and appropriate for the care of cemeteries.

**Recommended: \$250.00**

**Article 28:** To see what sum the Town will vote to raise and appropriate for the care of the poor.

**Recommended: \$200.00**



**Article 29:** To see if the Town will vote to raise and appropriate the sum of \$476.00 for dues to the Maine Municipal Association.

**Recommended: Yes**

**Article 30:** To see if the Town will vote to appropriate \$384.00 out of the money received from the registration of snowmobiles to the Webb River Valley Snowmobile Club for the purpose of maintaining their snowmobile trails, to be open to the use of the public at all times, and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose.

**Recommended: Yes**

**Article 31:** To see if the Town will vote to raise and appropriate \$368.90 for the Androscoggin Home Health Services, Inc.

**Recommended: Yes**

**Article 32:** To see if the Town will vote to raise and appropriate \$100.00 for the Western Area Agency on Aging, Inc.

**Recommended: Yes**

**Article 33:** To see if the Town will vote to raise and appropriate \$379.00 for dues to the Androscoggin Valley Council of Government.

**Recommended: Yes**

Given under our hands at Carthage, this 8th day of February, A.D. 1988.

STEPHEN BROWN

KENNETH C. FLAGG JR.

DONALD HOUGHTON  
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 THE TOWN CLERK**  
**For the year ending December 31, 1987**

**Dog Licenses Issued**

26 Males		\$143.00
13 Females		71.50
17 Spayed Females	[	\$2 each for Town
8 Neutered Males		Animal Control Account
		16.00
		<b>\$264.50</b>

**Vital Statistics**

**Marriages:**

James Michael Weaver and Susan Jean Lindberg, May 30, 1987  
 Thomas William Golden and Caroline Locke Kostopoulos,  
August 29, 1987  
 Thomas L. Dean and Bonnie L. McClenahan, September 13, 1987

**Births:**

Emma Mae Warren, May 13, 1987  
 Felicia Marie Hutchinson, August 9, 1987  
 Brandon Everett Conant, August 11, 1987  
 Ryan Charles Flagg, August 31, 1987  
 Donald Ray Bradeen, III, September 15, 1987

**Deaths:**

Mildred Elenaor Smith, January 12, 1987  
 Thelma Bernice Houghton, January 12, 1987  
 Pearl W. Hutchinson, September 10, 1987  
 Nellie Louise Frost, November 1, 1987

Respectfully Submitted,  
 Rhonda Averill  
 Town Clerk

**REPORT OF THE HEALTH OFFICER**  
**For the year ending December 31, 1987**

Two cases of Scarlet Fever reported  
 No complaints of improper sewerage

Residents are encouraged to contact the Health Officer to **report communicable diseases** and sewerage disposal situations that may present health hazards. Information on obtaining help in the case of poisoning is also available.

Respectfully submitted,  
 Carole Spaulding  
 Local Health Officer

**ANDROSCOGGIN HOME HEALTH SERVICES, INC.**

**MUNICIPAL FUNDING REQUEST FOR 1988**

MUNICIPALITY:       CARTHAGE

AMOUNT REQUESTED:    \$368.90

FORMULA:              434 X \$.85/capita  
  POPULATION

\* \* \* \* SERVICES PROVIDED \* \* \* \*

	1987	1986	1985
NUMBER OF RESIDENTS SERVED	5	9	8
NURSING VISITS	160	182	148
HOME HEALTH AIDE VISITS	9	51	137
PHYSICAL THERAPY VISITS	29	45	11
OCCUPATIONAL THERAPY VISITS			
SPEECH THERAPY VISITS			
MEDICAL SOCIAL WORK VISITS			
HOMEMAKER HOURS	43		
LONG TERM CARE HOURS	8		58
TOTAL VISITS	199	278	296
TOTAL HOURS	51		58

NOTE: 1987 Service information is estimated for the last quarter of "87".

In 1987, in addition to the services described above, Androscoggin Home Health Services provided services to children through the Maternal and Child Health Program, Maine Medicaid Preventive Health Program, and School Therapy Program. Flu shots were provided for 662 individuals in the Tri-County Region; Foot Care was provided to patients who attended Footcare Clinics; and the Sexually transmitted disease clinic located in Lewiston served 896 people.

**TO THE BOARD OF DIRECTORS AND CITIZENS OF  
SCHOOL ADMINISTRATIVE DISTRICT NO. 21**

As we commence budget planning for the 1988-1989 school year our focus should be on quality public education. We know that education is an investment in our youth and not an expense.

We expect a great deal from our schools in School Administrative District No. 21 . . . and we should! We expect our schools to provide positive learning experiences for the severely and profoundly handicapped. We expect our schools to prepare students for the technical world of the 1990's. We expect our schools to address the special needs of students who are advanced beyond their grade level. We expect our schools to provide a solid foundation in the three R's. In summary, we expect our schools to provide comprehensive programs for all, not just the chosen few.

Our schools in School Administrative District No. 21 have a responsibility to assure our students that they are prepared to meet the demands of society. They must acquire technical, critical and social skills. We are prepared and dedicated to meet the challenge of providing excellence in education.

The Maine Educational Assessment program is a comprehensive state wide testing program that is administered to students in grades 4, 8 and 11. School Administrative District No. 21 students scored above the state average in most subject areas that were tested. We recognize that test scores are just one indicator of quality, but performance results provide a data base to build on.

The Board of Directors, Administrators, teachers and all classified staff are an integral part of the commitment to excellence. The citizens in our three small towns (Canton, Carthage and Dixfield) have collaborated since 1964 for the purpose of providing the financial framework to administer a sound school program. Every person who has contributed and has made a commitment to above average public education in S.A.D. #21 is to be commended. Your support is the most important ingredient in maintaining excellence.

Respectfully Submitted,

Carroll W. Howes, Ed.D.  
Superintendent of Schools



State of Maine  
Senate Chamber

Augusta, Maine 04333

January 20, 1988

Dear Friends:

Best wishes for a healthy and prosperous 1988! It has been an honor and a privilege to serve you in the Maine Senate for the last five years. Your support is deeply appreciated, and I will continue to do the best job I can for the citizens of Franklin and Oxford Counties.

As we enter the Second Regular Session of the 113th Maine Legislature, complex and vital issues are facing municipalities. Recently enacted workers' compensation reform will ease the crunch on municipal insurance policies, but more work lies ahead in this area. For the first time, many Maine municipalities are facing the problems associated with growth. Local management and planning efforts will require assistance from state government. Property tax pressures will again be addressed, and education reform needs and costs continue to demand our attention.

As the Legislature deals with these and other important issues, I will seek your assistance. Your input and advice are important to me. I need to know your concerns in order to offer you the best representation possible and, I will make sure our region's voice is heard.

A partnership between municipal, state, and federal governments is necessary to meet the needs of our people. By working together, we can provide a better future for all.

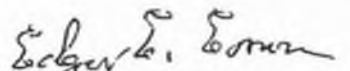
As always, my door is open to you. I may be contacted at:

Maine State Senate  
Station #3  
Augusta, ME 04333  
(289-1515)(Toll free--session only 1-800-423-6900)

633 Washington Street  
or: Rumford, ME 04276  
(364-4768)

Thanks again for your assistance, and best wishes for the new year!

Sincerely,

  
Edgar F. Erwin  
Senator, District Eight

EEE/msd



# HOUSE OF REPRESENTATIVES

STATE HOUSE AUGUSTA 04333

289-1400

Richard W. Armstrong

P.O. Box 481  
Wilton, Maine 04294

To the Inhabitants of the Town of Carthage:

1987 was a very busy year for area Legislators. The First Regular Session of the 113th Legislature commenced quickly with the swearing-in ceremony on December 3, 1986, and ran pretty much non-stop until we recessed on June 18, 1987. During that time we considered some 1883 bills and passed 690 of them. The dust had barely settled before we were called back into session on June 30th to consider unfinished business.

During that First Regular Session, I sponsored or co-sponsored 22 bills. As the Minority Leader on the Economic Development Committee, I was very pleased to see five of my primary bills pass into public laws. These new initiatives hopefully will go far to improve the economic development climate of Maine and ensure a greater prosperity for our great state.

Just after the Legislature adjourned, I and several other legislators who had voiced concerns over the proposed purchase of electricity from Quebec by Central Maine Power Company were invited by Hydro-Quebec to tour their L.G. 2 hydro-electric project near James Bay, Canada. This massive power project covers an area the size of New England. The Canadians have the potential to export great amounts of surplus electricity, but opposition has been voiced in Maine about the effects that the required high-voltage, direct-current transmission lines may have on our health and our environment; on Maine's becoming dependent on foreign power sources; and on the out-flow of U. S. dollars to make these purchases. These matters remain unresolved.

In August I was selected as one of Maine's delegates to the Eastern Regional Conference of State Legislatures held in Wilmington, Delaware. Problems such as drug testing in the workplace, AIDS, solid waste disposal, and contracting out various state services to the private sector were among the topics discussed. A number of states, for instance, are looking into using private contractors to run state prisons.

Governor John R. McKernan, Jr. asked me to serve on the Blaine House Conference on Economic Development in September. The conference sought to develop a statewide strategy for long term economic development. I was also appointed to a legislative study committee which met during the summer in various parts of the State to study Maine's regional economies. This committee has just presented its findings to the full Legislature.

District 54 Carthage, Dixfield, Temple and Wilton



# HOUSE OF REPRESENTATIVES

STATE HOUSE      AUGUSTA 04333  
289-1400

Richard W. Armstrong  
P.O. Box 481  
Wilton, Maine 04294

On October 9th the Legislature was called back to Augusta for a Special Session to fund State employees' contracts. Shortly after we resolved that issue, we were called into yet another Special Session on October 23rd to address the crisis facing employers and employees by the pending loss of Maine's Workers Compensation market. That complex issue was debated in hearings before two Joint Standing Committees before the full Legislature was recalled on November 19th to debate and resolve the final bill.

In addition to the work going on in Augusta, I spent time during the summer and fall months traveling throughout my district and listening to people's ideas and concerns. I attended a number of meetings in Dixfield, Wilton and Temple on the Hydro-Quebec power purchase proposal and the concern about the route and the effects of the massive transmission lines that would link Quebec to the DC-AC conversion plant in Jay.

Other major issues of concern to people throughout this district are the ongoing strike at IP; the 3rd initiated referendum to close Maine Yankee; and the announced lay-offs at the Diamond Brands plant in Peru and at the Irving Tanning Company plant in East Wilton.

This new year will bring many challenges to Maine, to people here in District 54 and to the Legislature. I look forward to serving you in Augusta during this Second Regular Session. If there is anything you would like to discuss with me, please feel free to contact me at home evenings or weekends at 645-2333. You can reach me in Augusta at either 289-1440 or the toll free information line at 1-800-423-2900.

Sincerely,

Richard W. Armstrong

District 54    Carthage, Dixfield, Temple and Wilton

## COMPLETE LIST OF TAXES ASSESSED IN 1986

\*(paid after books closed)

\*\* (partially paid after books closed)

Veterans' Exemptions deducted: WWI-\$117 WWII-\$78

Residents:	Paid	Unpaid
Alexander, Sandra	\$	\$ 92.78
Arsenault, Alton & Beverly	326.62	
Arsenault, Carol		302.25
Arsenault's Store	458.25	
Averill, Barry	78.00	
Averill, George, Jr.		487.22*
Averill, George Sr. & Glennis	705.90	
Averill, Sandra, Errol Hammond & Beverly Adams	243.75	
Barnett, Lois	460.20	
Barr, Harold & Ruth	148.43	
Benner, Philip	940.87	
Berry, Edmond & Donna	689.56	
Berry, Georgia	218.40	
Berry, Janice (WWII)	214.50	
Berry, Joseph	111.15	
Berry, Roger		247.65
Berry, Willis		78.00*
Blodgett, Minnie	315.90	
Blodgett, Nancy	291.62	
Blouin, Larry & Simone	559.65	
Bowie, Bennie		488.96
Bradbury, Calvin	626.44	
Bradbury, Danny	108.17	
Bradeen, Donald Sr. (WWII)	1,011.57	
Brown, Elwin	134.53	
Brown, Elwin & Linda	847.72	
Brown, Stephen	97.50	
Brown, Stephen; Kennedy, James & Laurie; Keith, Robert & Anne		
Keith, Philip & Sandra	1,520.69	
Burnham, Michael	499.69	
Burnham, Frank & Janyce	97.50	
Burns, Emma	153.70	
Carrier, Leo & Clarice (WWII)	568.33	
Carver, Robert Keith	163.31	
Carver, Robert & Brenda	213.04	
Child, John & Lorna	363.19	



	<b>Paid</b>	<b>Unpaid</b>
Conant, Keith	\$ 19.40	\$
Daoust, Rodney	368.06	
Dean, Thomas & McClenahan, Bonnie	862.25	
Downs, George	349.40	
Elliot, Maynard & Joyce		152.98
Ellis, Grace (WWII)	306.15	
Ellis, Kenneth & Mary (WWII)	136.89	
Ellis, Ronald & Gloria		145.92
Flagg, Freda & Flagg, John (WWI)	74.37	
Flagg, Kenneth, Sr. (Heirs of)		6.82
Flagg, Kenneth, Jr.	53.62	191.35
Flagg, Lynda		354.41
Flagg, Lynda & Penley, Judy	369.04	
Flagg, Sidney	447.52	
Flagg, Sidney & Jacqueline	91.65	
Geis, Douglas	581.59	
Girardin, Edward		380.25
Gleason, Edwin & Irene	302.25	
Gordon, Annabelle	189.66	
Gordon, Ethel		151.77
Gordon, Michael & Sheila	254.77	
Harkness, Timothy	269.46	200.00
Henry, Brian		154.05
Hill, Philip & Yvonne	304.01	
Hiscock, Gilbert & Florence		246.19
Holt, Richard	408.33	
Hood, Alice	89.90	
Hooley, Robert & Janet	694.82	
Houghton, Charles	633.75	
Houghton, Conrid, Jr. & Vicki	480.19	
Houghton, Conrid, Sr.	259.37	
Houghton, Donald	63.38	
Houghton, Emeral		326.14
Houghton, Emeral & Mary		546.00
Houghton, Kermit & Thelma	207.83	
Houghton, Lawrence	142.29	
Houghton, Peter & Judith	294.94	
Houghton, William & Tracy		521.62*
Hutchinson, Arthur (WWII)		363.18*
Hutchinson, Barry		130.65
Hutchinson, Cecil (WWII)	226.92	
Hutchinson, Earl (Heirs of)	87.75	
Hutchinson, Frank, III		610.67

	<b>Paid</b>	<b>Unpaid</b>
Hutchinson, Gary	\$	\$209.62
Hutchinson, James & Linda		154.97
Hutchinson, Jan & Linda	1,108.04	
Hutchinson, Jon	443.14	
Hutchinson, Lee & Susan		218.30
Hutchinson, Leonard		68.25
Hutchinson, Mary		306.15
Hutchinson, Richard	35.10	
Hutchinson, Richard & Jeanine	373.95	
Hutchinson, Wilhelmina		471.42*
Irish, James & Terri	350.02	
Jackson, Evangeline	117.00	
Jamison, Norman		189.54*
Knox, Theodore	22.23	
Lee, Priscilla		29.25
Maillet, Sharon	125.52	
Maillet, William	29.25	
Maillet, William & Sharon	633.75	
Marion, James & Mary	538.69	
Marion, James Paul (Trust)	57.92	
Mason, Dorothy (WWII)	651.67	
McCarthy, Ronald & Brenda	460.20	
Moody, Russell	86.78	
Noyes, Hurchial	747.83	
Packard, Arthur	204.75	
Paine, Bertram & Virginia (WWII)	444.91	
Pearson, Nathaniel	108.85	
Penney, Bobby Ray, Sr. & Veronica	545.51	
Pulk, Elizabeth		419.25
Pulk, Timothy	33.60	304.39
Pulk, William		109.69
Ruff, Norman & Eleanor (WWII)	146.39	
Saltonstall, George & Francis (WWII)	124.80	
Skidgell, Helen		154.11
Skidgell, Michael		357.53
Skidgell, Roland	549.96	
Skidgell, William	723.94	
Smith, Melvin	255.18	
Smith, Mildred (Heirs)	374.24	
Smith, Robert	157.95	
Snell, John	370.50	
Snell, John & Ruth	122.26	
Snowman, Earland	211.18	

	<b>Paid</b>	<b>Unpaid</b>
Spaulding, Merwin & Carole	\$ 694.20	\$
Spaulding, Scott & Alicia		174.95*
Stearns, George & Marilyn	172.36	
Stone, Alton	185.25	
Stone, Oscar	97.50	
Swett, Clayton, Jr.	531.86	
Swett, Harriet (WWII)	433.89	
Swett, R. Douglas	198.41	
Swett, R. Douglas & Clayton, Sr.	209.38	
Tibbetts, Linwood; Lawrence Robbins, and Marion Adams	136.50	
Turner, June	87.79	
Varanelli, Guido & Lorraine	487.50	
Virgin, Ralph, Jr.	294.45	
Virgin, Ralph, Sr. (WWII)	218.40	
Virgin, Steven		48.75
Virgin-Brooks, Mary Ann	100.00	143.75
Walker, Gerald & JoAnn	487.50	
Walker, Harold	198.20	
Wardwell, Evelyn (WWII)	172.07	
Warren, Peter & Deborah	569.40	
Weaver, James & Susan Lindberg		728.81**
Weston, Robert & Anita		499.69
White, Elijah, Sr.	349.54	
White, E. & W.	48.75	
White, Hurchial	295.42	
White, Lyle R.	892.44	
White, Wayne		661.54
Whittermore, Walter & Alice	175.50	
Williamson, Galan & Nancy	960.86	
<b>Non-residents:</b>		
AT&T Information Systems, Inc.	46.16	
Alfieri, Lee		416.36
Allen, John & Earl Fowler	222.50	
Andrews, James	181.06	
Ashley, Paul & Camilla	123.08	
Averill, Lynn & Evelyn	91.40	
Basham, John & Barbara	28.28	
Belanger, Evelyn; White, Dale & Lund, Janice	163.80	
Belanger, Henry	287.24	
Bentinck-Smith, Peter	774.99	

	<b>Paid</b>	<b>Unpaid</b>
Bergendahl, Peter & Germaine	\$ 73.87	\$
Blaisdell, Eugene	25.84	
Blanchard, Robert W.		265.69
Boise Cascade	388.07	
Bradeen, Harris & Jean	49.96	
Buck, Elbriedge		223.24*
Buckingham, Cynthia	36.56	
Cameron, Robert, Jr.	46.68	
Cantin, Leon	91.42	
Carrier, Michele	37.54	
Carrier-Chase, Bernadette & Dennis Chase; Michele Carrier; Peter & Germaine Bergendahl		494.81
Carver, Raymond & Donald		201.73
Carver, Harold & Edda	292.19	
Central Maine Power	2,674.99	
Ceriani, Paula		51.56
Chadbourne, Philip	58.68	
Charron, Evelyn	43.29	
Chase, Bernadette Carrier	35.59	
Clark, Nelson Barrie	25.84	
Clemens, Alfred	194.59	
Cholewa, Victor & Janice	29.25	
Corson, Earl	29.25	
Cummings, Lawrence	110.66	
Daigle, Charles & Priscilla	61.64	
Dalrymple, Jesse, Jr.	24.38	
Damon, Lewis & Charlotte	499.68	
DeBiasio, Ernest & Sherry	36.56	
Diamond Occidental Forests, Inc.	351.68	
Dickson, Robert	43.88	
Dickson, Thomas, Sr. (Heirs of)	208.44	
Dowd, Charles	153.56	
Driscoll, Jack	39.00	
Drury, Bernard & Warren	351.20	
Dufault, Nelson	29.25	
Dupuis, Jacques & Andrew	35.20	
Elliot, Glen & Nancy	58.50	
Fahsholtz, Walter & Monda		684.94*
Feer, Michael	103.16	
Fish, Cameron	19.50	
Gallant, Robert & Sampson, Roland	113.51	
Gallo, Doris	113.20	

	<b>Paid</b>	<b>Unpaid</b>
Garneau, David & Beverly	\$ 29.25	\$
Gatchell, Edward	72.54	
Gill, Erlon & Ronald	96.72	
Gilvey, John & Frederica	61.37	
Gordon, Marjorie	72.52	
Gordon, Mary Ann	271.54	
Grant, Nicholas, Jr. & Susan; Jonathan, Katherine & William Grant & Anne Duffy	1,057.27	
Green, Mary-Trust	3,809.54	
Haines, Virgil	76.67	
Hall, Charles	241.04	
Hamilton, Michael; Stephen Miller, Manual Rocha, Keith Sylvester and John Holmer		219.14
Harmon, George & Jeannette	185.64	
Haynes, Clifford & Irene		107.95
Hill, John & Lilly	31.69	
Hodson, Duane	44.25	
Holmes, Bruce & Pia	119.44	
Hunt, Alberta	60.94	
Hutchinson, Laurel Dawn	70.94	
Johnson, Richard Arlen	438.75	
Kelleher, Michael and Valeria	90.19	
Kellerman, Paul	204.69	
Kelly, Jack	97.89	
Knox, Donald (Heirs of)	43.68	
Koliche, Suzann		332.86
LaBrie, Russell & April	177.35	
Lambert, Eugene	35.74	
LeBlanc, Rene & Geraldine	29.25	
Lemay, Helen & Leonard		150.64*
Libby, Clayton	87.61	
Lowe, Harry (Heirs of)	366.60	
Maine State Housing Authority		304.69*
Mandile, Lawrence & Charlene	90.19	
Mason, Marigold	68.25	
Masterman, Gladys	105.01	
Matthews, Frank	49.12	
Mawhinney, Thomas		197.75
McCormack, John & John Medailleu	44.25	
McDonald, John & Norma		42.90
McQuire, Sally & Thomas	90.19	
McKay, Clayton & Sheila	272.88	

	<b>Paid</b>	<b>Unpaid</b>
McKellar, Michael & Sharon	\$	\$ 50.21
McLaughlin, Robert & Mary McInnes	44.25	
Merrill, R. E.	119.34	
Millay, Robert & Rebecca	47.54	
Mitchell, Clayton & Helen	63.38	
Moore, Robert & Nila	110.76	
Nolet, Donald	126.77	
Nolet, William	133.09	
Norcross, Malcolm, Jr.	24.38	
Parent, Robert & William & Anna	116.61	
Parent, William & Susan	29.25	
Parr, David & Maryann	183.32	
Parr, Walter & Battista, Vito	14.62	
Patten Corporation of Maine	41.81	
Pearson, David	270.37	
Pease, Guy & Constance		24.38
Peters, Russell I.		31.69
Pion, Darrell	116.69	
Plante, Arthur	18.56	
Plante, Arthur & Carrier, Joseph	21.04	
Poirier, Edward		72.31
Pompei, Joseph & Judith	158.03	
Quimby, Erwin & Dorothy	23.40	
Rathbun, Wayland	112.05	
Rice, Lillian	407.55	
Richardson, Stanley & Barbara	115.34	
Rickards, Robert	111.05	
Ridgecrest Enterprises	237.18	
Rizzo, Jerry	85.21	
Robbins, E. R.	33.15	
Robbins, Paul	31.36	
Robinson, Richard & Wanda	70.55	
Rogers, Don & Harold	29.25	
Rogers, Joann & Terence	750.75	
Rouleau, Frances & Sally	85.31	
Safford, R. E.	39.00	
Santella, Richard & Gwendolyn	82.58	
Scott, James	31.69	
IV Seasons Securities, Inc.	343.69	
Seymour, Peter & Walter	51.48	
Shapira, Eyal	78.00	
Simard, Dennis	117.00	
Skilton, Alfred & Carl Robinson		69.28

	<b>Paid</b>	<b>Unpaid</b>
Smith, Lewis	\$ 45.34	
Sullivan, Theodore	57.56	
Swett, Georgette	53.51	
Thurlow, Carroll		304.69*
Toothaker, Darrell	25.84	
Toothaker, Rupert & Lydania; Mark, Darrell & Russell Toothaker; Suzanne Davis	164.35	
Tripp, Brent & Annette	150.00	7.74
Twitchell, Ronald (Heirs of)	82.88	
Timberlands, Inc.	9,351.79	
Varanelli, Arthur & Carole	117.00	
Vaughn, Lawrence & Gertrude	119.11	
Viitala, Richard		40.33
Virgin, Cheryl	29.25	
Walker, Bruce & Lee	104.36	
Webb River Land	577.40	
Webster, John & Irene	262.77	
Welch, Benjamin & Olive Rae	24.76	
West, David	38.82	
West, David & Karvel, James	106.39	
Whittermore, Donald & Joyce	56.16	
Wilcox, David & Lorraine	39.00	
Wing, Margurite	114.46	
Worden, Jon & Josepha	42.37	
York, Virginia	1,107.07	

### **Supplemental Tax**

Holt, Richard (Tree Growth Withdrawal)	93.00
--	-------

### **1986 Outstanding Liens**

Arsenault, Carol	256.50
Berry, Roger & Barbara	212.80
Bowie, Bennie	419.42
Elliot, Maynard & Joyce	149.06*
Girardin, Edward	351.50
Houghton, Emeral	322.52
Houghton, Emeral & Mary	226.51
Hutchinson, Frank, III	564.98*
Hutchinson, Gary	204.25
Hutchinson, James & Linda	150.99

Hutchinson, Mary  
Jamison, Norman & Cynthia  
Koliche, Suzann

**Unpaid**  
\$317.30  
184.68\*  
361.95

**Tax Acquired Property**

Virgin, Wallace

140.25



## DETAILS OF EXPENDITURES

### Wages and Salaries

Selectmen	
Stephen Brown, 1st	\$2,100.00
Kenneth C. Flagg, Jr., 2nd	1,000.00
Donald Houghton, 3rd	1,000.00
Treasurer	
Dorothy Mason	1,000.00
Town Clerk	
Rhonda Averill	700.00
Tax Collector	
JoAnn Walker	1,400.00
Police Chief	
William Houghton	300.00
Carthage Fire Chief	
Kenneth C. Flagg, Jr.	200.00
South Carthage Fire Chief	
Thomas Dean	100.00
Health Officer	
Carole Spaulding	50.00
Social Security & Medicare Tax	
Treasurer of State	350.00

### Miscellaneous

Androscoggin Home Health	\$ 219.00
Androscoggin Valley Council of Governments	372.00
Central Maine Power (street lights)	1,243.90
Franklin County Treasurer (County Tax)	6,206.00
Keegan's Inc. (ambulance subsidy)	1,379.70
Kyes Insurance Agency (bonds for treasurer and tax collector)	100.00
Maine Municipal Association (dues)	367.00
School Administrative District #21	69,202.33
Webb River Valley Snowmobile Club	378.00
Western Area Agency on Aging	114.00

### Current Expense

Arsenault's Store (paper, notebooks, pens, film, batteries)	\$ 39.32
A T & T (phone lease)	20.25
Rhonda Averill (election warden, recording vital statistics, voting list, postage, toll calls)	97.78
Benedix Bros. (fuel oil)	1,112.82
E. H. Benedix & Son , Inc. (furnace repairs, nozzle, filter, valves, expansion tanks)	251.23
Raymond Berry (mower)	37.00
Minnie Blodgett (ballot clerk)	50.00
Stephen Brown (mileage, toll calls, copies, postage, film developing)	139.58
Bureau of Employment Security (unemployment insurance)	42.00
Central Maine Power (electricity)	332.93
Dixfield Postmaster (stamps)	110.00
Dorion Printing Service (property cards)	68.00
Kenneth C. Flagg (mileage, fuel oil)	55.93
Minot Flagg (moderator)	40.00
Franklin County Municipal Association (dues)	15.00
William Houghton (mileage)	16.72
Hutchins Bros. Printers (tax bills)	27.60
Jim's Office Machines & Supplies (check writer repair)	30.00
Kyes Insurance Agency (fire & liability insurance)	506.74
Lewiston Sun-Journal (newspaper notices)	31.91
Maine Chiefs of Police Assoc. (concealed weapon booklets)	12.50
Maine Municipal Association (workshop fees, road manual)	37.50
Maine National Bank (checks, service charge)	30.85
Maine Tax Collector & Clerk Assoc. (clerk's workshop fee)	35.00
Marks Printing House (Town books, ledgers, forms, oaths, application, deeds, envelopes)	246.61
Dorothy Mason (mileage, postage, toll calls, notarizing, notebook, lien fees)	300.84
New England Telephone (phone)	689.24
Radio Shack (phone)	79.99
Screen Printing Co., Inc. (town reports)	530.40
William R. Skidgell (plowing)	90.00
Ruby Stinchfield (Register of deeds: transfers & lien fees)	301.50
Towle's Hardware (signs, keys, maps)	15.36
Treasurer of State (auditor)	726.56
JoAnn Walker (postage, toll calls, lien fees, mileage, ballot clerk)	475.21

## Carthage Fire Department

Benedix Bros., Inc. (fuel oil)	\$ 573.90
Raymond Berry (mower)	17.00
Blanchard Associates, Inc. (chimfex, swivel gaskets, recoupled hose)	114.13
Campbell, Payson & Noyes (workmen's compensation insurance)	277.44
Central Maine Power (electricity)	195.57
Dixfield Fire Co., Inc. (assistance)	124.50
Franklin County Firemen's Association (dues)	10.00
Frost Motor Supply, Inc. (filling extinguishers)	30.00
Henry's Service Station (gas)	139.15
Don Hinckley (portable pump)	300.00
Kyes Insurance Agency ('87 truck insurance)	891.00
Kyes Insurance Agency (building insurance)	167.38
Don Lane Fire Equipment (hoses, spanners, nozzle, chemicals, mileage)	1,193.91
Dick Lidstone (work on LaFrance)	90.00
Maine State Federation of Fire Fighters, Inc. (dues)	92.00
Northeast Alarm (burglar alarm)	122.00
Puiia Hardware & Lumber (garage door panels)	276.50
Radio Shack (CB antenna bracket)	7.95
William R. Skidgell (plowing)	60.00
Steego Auto Parts (oil, solenoid, headlights, brake fluid, switch)	73.25
Towle's Hardware (UPS, glass, rope)	32.85
Treasurer of State (surplus goods)	19.00
Tri-County Communications, Inc. (two channel radio)	508.00
Elijah White, Sr. (parts)	115.00

## South Carthage Fire Department

The Ted Berry Co. (two indian tanks, center cap)	222.62
Campbell, Payson & Noyes (workmen's compensation insurance)	46.24
Central Maine Power (electricity)	637.23
Kyes Insurance Agency (building insurance)	158.38
Kyes Insurance Agency ('87 truck insurance)	461.00
Kyes Insurance Agency ('88 truck insurance)	406.00
Maine Line Fire Equipment (license signs)	48.62
Maine State Federation of Fire Fighters (dues)	16.00

## Town Dump

Arsenault's Construction (pushing and covering)	\$ 325.00
Stephen Brown (labor)	49.11
T. L. Dickson, Jr. (pushing)	22.29
Bureau of Employment Security (unemployment insurance)	6.36
Donald Houghton (labor)	133.45
Leonard Hutchinson (pushing, leveling gravel)	210.00
Arthur Packard	1,896.00
William R. Skidgell (pushing and plowing)	90.00

## Care of Cemeteries

Raymond Berry (mower)	66.00
Sheila Gordon (maintenance)	30.40
Ronald S. McCarthy (maintenance)	63.00
Towle's Hardward (paint)	5.38
Twin Rivers Lumber (boards)	2.50
Rita Walker (fence paint)	75.43

## Snow Removal

Town of Dixfield (wing back S. Carthage Roads)	17.13
Dragon Products, Inc. (screened sand)	1,057.00
Sheila Gordon (labor and truck-snow fence)	27.51
Donald Houghton (labor and truck —snow fence)	60.19
Merle Knox, Jr. (sand)	140.80
Ronald S. McCarthy (plowing & sanding)	4,125.55
Ronald Poirier (labor-snow fence)	25.85
W. H. Shurtleff, Co. (salt)	1,569.11
William R. Skidgell (plowing and sanding, winging back South Carthage roads)	15,002.36

## Grover Bridge

C. A. & T. Lumber Co., Inc. (hemlock 8X8's)	441.73
Roland Skidgell (truck with crane)	35.00

### Summer and Winter Roads

Arsenault's Construction (backhoe, dozer, truck)	\$ 660.00
Art's Exxon (tire tubes for calcium spreader)	16.95
Asa Brown (labor)	25.85
Bureau of Employment Security (unemployment insurance)	34.59
C. A. & T. Lumber Co., Inc. (hemlock 8X8's)	176.84
Campbell, Payson & Noyes (workmen's compensation insurance)	158.00
Town of Dixfield (grader)	214.00
Kenneth Flagg, Jr. (rock raking, labor, lime spreading)	342.19
Henry's Service Station (gas)	28.15
Charles Houghton, Jr. (labor)	25.85
Donald Houghton (labor, truck)	136.08
James Hutchingon, (labor)	22.37
Internal Revenue Service (medicare tax)	39.41
Daniel Noyes (truck with crane)	210.00
Puiia Hardware & Lumber (calcium, bridge spikes)	309.42
W. H. Shurtleff, Co. (culverts)	3,453.35
Roland Skidgell (trucking culverts)	105.00
William R. Skidgell (backhoe, truck)	280.00
Towle's Hardware (potatoe hook)	13.35
E&W White (work on rock rake)	38.00

### Reconstruction and Tarring

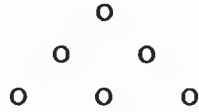
Arsenault's Construction (backhoe, dozer, truck)	745.00
Stephen Brown (labor, truck)	256.66
Bureau of Employment Security (unemployment insurance)	332.04
Campbell, Payson & Noyes (workmen's compensation insurance)	74.32
Commercial Paving, Co., Inc. (cold mix)	240.00
Kenneth C. Flagg, Jr. (labor, rock raking)	86.68
Donald Houghton (labor, lime spreading)	50.90
Leonard Hutchinson (bucket loader)	90.00
Internal Revenue Service (medicare tax)	308.87
Ronald S. McCarthy (rock raking)	96.00
Daniel Noyes (truck with crane)	70.00
Palmer Construction Co., Inc. (blasting rocks)	204.50
Robert Poirier (labor)	10.34
W. H. Shurtleff & Co. (calcium)	406.50
William R. Skidgell (backhoe, dozer, gravel)	1,257.00
David W. Smith, Jr. (grader)	840.00
Timberlands, Inc. (dozer, grader)	621.25
Vaughn & Sons Trucking (cold mix stumpage)	148.50

## Harry Rand Bridge

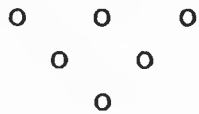
Arsenault's Store (kerosene)	\$ 8.00
Richard Arsenault (mason)	1,305.00
George Averill, Sr. (welder, labor)	2,590.17
Roger Berry, Jr. (labor)	51.70
Donald Bradeen (tractor, air compressor, generator, electricity and tools)	360.00
Jody Brown (labor)	41.36
Stephen Brown (foreman, truck, saw)	2,469.39
Bureau of Employment Security (unemployment insurance)	275.27
Commercial Paving Co., Inc. (cold mix)	720.00
Dragon Products Co. (concrete)	3,064.35
Kenneth Flagg, Jr. (labor)	15.51
Henry's Service Station (gas)	56.60
Donald Houghton (labor)	10.34
Stephen & Warren Hutchinson (labor)	1,506.40
Norman Jamison (power skreed)	40.00
Maine Line Fence (road guard rails)	1,778.15
Maine Oxy-Acetylene Supply Co. (gases)	45.46
Morrison Motors, Inc. (steel)	21.75
Daniel Noyes (truck with crane)	17.50
Hurchial Noyes (truck with crane)	175.00
Oxford Hills Rentals, Inc. (air compressor)	55.00
Paige Welding, Co., Inc. (shear connectors, applied)	900.00
Puiia Hardware & Lumber (lumber, materials)	611.05
Richardson Lumber (spruce 2X6's)	319.20
Ripley & Fletcher, Co. (form oil)	10.80
Daniel Skidgell (labor)	51.70
Roland Skidgell (truck with crane)	402.50
William R. Skidgell (gravel, dozer)	4,788.00
Steego Auto Parts (never seize)	11.98
Melvin Theriault (truck)	140.00
Timberlands, Inc. (dozer)	130.12
Clifford Virgin (labor)	51.70

## Flood Repair

Arsenault's Construction (backhoe, dozer, truck)	\$2,642.50
Barry Averill (working foreman)	28.48
George Averill, Jr. (labor)	34.79
Jody Brown (labor)	25.85
Stephen Brown (foreman, labor, administration)	
In culverts: \$659.79 + 260.59	
Robert Carson (labor)	39.76
Commercial Paving Co., Inc. (paving, cold mix)	4,560.00
Town of Dixfield (grader)	508.25
Kenneth Flagg, Jr. (foreman, labor, meetings)	922.72
Sheila Gordon (labor, truck)	289.66
Conrid Houghton, Sr. (foreman, skidder, saw, dozer)	219.84
Donald Houghton (foreman, labor, dozer operator)	789.10
Peter Houghton (labor, spruce logs)	69.70
James Hutchinson (labor)	449.78
Burt Knox (labor)	39.76
M. Knox (skidder)	120.00
Ronald S. McCarthy (tractor)	20.00
Clayton McKay (gravel)	79.50
Hurchial Noyes (truck with crane)	1,000.00
Palmer Construction Co., Inc. (blasting rocks)	204.50
Ardene Proctor (graded gravel)	50.00
Roland Skidgell (truck with crane)	105.00
William R. Skidgell (backhoe, dozer, gravel)	25,578.00
David W. Smith, Jr. (grader)	222.00
Melvin Therriault (truck)	140.00
Marlin Thurston (lumber)	84.80
Timberlands, Inc. (grader)	205.59



AUDIT REPORT  
TOWN OF CARTHAGE  
YEAR ENDED  
DECEMBER 31, 1987





TOWN OF CARTHAGE  
ANNUAL FINANCIAL REPORT  
YEAR ENDED DECEMBER 31, 1987

TABLE OF CONTENTS

Auditors' Report on Financial Statements

Exhibit

Financial Statements:

Combined Balance Sheet - All Fund Types	A
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds and Fiduciary Fund - Trust	B
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General and Special Revenue Funds	C
Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Fund	D
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - All Trust Funds	E

Notes to Financial Statements

Schedule

Supplemental Information:

Statement of Cash Receipts, Disbursements and Reconciliation of Cash Balance - General Fund	1
Valuation, Assessment and Collection of Taxes	2



STATE OF MAINE  
DEPARTMENT OF AUDIT  
STATE HOUSE STATION 64  
AUGUSTA, MAINE 04333

Area Code 207  
Tel. 289-2201

RODNEY L. SCRIBNER, CPA  
STATE AUDITOR

Board of Selectmen  
Town of Carthage  
Carthage, Maine


We have examined the financial statements of the Town of Carthage as of and for the year ended December 31, 1987, as listed in the 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.

The town's financial statements do not include the general fixed assets group of accounts, which should be included to conform with generally accepted accounting principles. The effect of this departure is that an incomplete financial presentation results. The amount that should be recorded in the general fixed assets account group is not known, but would include the cost of all land, buildings and equipment owned by the town.

The town has adopted the net budget method for the general fund, which does not conform with generally accepted accounting principles. The net budget method of budgeting and accounting results in dedicated or earmarked funds being recorded in the general fund. Generally accepted accounting principles require that dedicated or earmarked revenues be budgeted and accounted for in special revenue funds and not in the general fund. The amounts that should be removed from the general fund and recorded in special revenue funds are not known.

In our opinion, except for the effects of not recording general fixed assets and not recording dedicated or earmarked revenues in special revenue funds as discussed in the preceding two paragraphs, the financial statements referred to in the first paragraph present fairly the financial position of the Town of Carthage at December 31, 1987, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The accompanying supplemental information is not necessary for a fair presentation of the financial statements, but is presented per statutory requirements and as additional analytical data. The information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

  
Rodney L. Scribner, CPA  
State Auditor

February 1, 1988

TOWN OF CARTHAGE  
 COMBINED BALANCE SHEET - ALL FUND TYPES  
 DECEMBER 31, 1987

<u>ASSETS</u>	Governmental	Fiduciary	Totals	
	<u>Fund Type</u>	<u>Fund Type</u>	(Memorandum Only)	
	<u>General</u>	<u>Trust</u>	<u>1 9 8 7</u>	<u>1 9 8 6</u>
Cash on Hand and in Bank:				
Demand Deposits	\$24,364.14	\$	\$24,364.14	\$25,855.79
Petty Cash	50.00		50.00	50.00
Investments	2,777.34	790.00	3,567.34	49,355.66
Taxes Receivable	17,652.18		17,652.18	16,195.26
Tax Liens	3,722.46		3,722.46	3,187.35
Tax Acquired Property	140.25		140.25	71.06
<b>TOTAL</b>	<b><u>\$48,706.37</u></b>	<b><u>\$790.00</u></b>	<b><u>\$49,496.37</u></b>	<b><u>\$94,715.12</u></b>
 <u>LIABILITIES AND FUND BALANCE</u> 				
Liabilities:				
Deferred Credits	\$61,924.15	\$	\$61,924.15	\$48,746.55
Deferred Tax Revenues	17,660.00		17,660.00	15,913.27
Accounts Payable	19.75		19.75	
<b>Total Liabilities</b>	<b><u>79,603.90</u></b>		<b><u>79,603.90</u></b>	<b><u>64,659.82</u></b>
Fund Balance:				
Reserved for Endowments		790.00	790.00	790.00
Designated for Subsequent				
Year's Expenditures	( 41,309.64)		( 41,309.64)	10,809.87
Undesignated	10,412.11		10,412.11	18,455.43
<b>Total Fund Balance</b>	<b><u>( 30,897.53)</u></b>	<b><u>790.00</u></b>	<b><u>( 30,107.53)</u></b>	<b><u>30,055.30</u></b>
<b>TOTAL</b>	<b><u>\$48,706.37</u></b>	<b><u>\$790.00</u></b>	<b><u>\$49,496.37</u></b>	<b><u>\$94,715.12</u></b>

See accompanying notes to financial statements.

TOWN OF CARTHAGE  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 GOVERNMENTAL FUNDS AND FIDUCIARY FUND - TRUST  
 YEAR ENDED DECEMBER 31, 1987

	Governmental Fund Types		Fiduciary	Totals	
	General	Special Revenue	Fund Type Trust	(Memorandum Only)	
				1987	1986
<b>REVENUES:</b>					
Taxes	\$110,599.39	\$	\$	\$110,599.39	\$101,860.37
Licenses and Permits	120.00			120.00	140.00
Intergovernmental Revenue	28,970.94			28,970.94	55,138.89
Charges for Services	3,525.69			3,525.69	2,617.56
Investment Income	1,561.10	182.77	65.80	1,809.67	4,838.04
<b>TOTAL REVENUES</b>	<b>144,777.12</b>	<b>182.77</b>	<b>65.80</b>	<b>145,025.69</b>	<b>164,594.86</b>
<b>EXPENDITURES:</b>					
General Government	14,978.37			14,978.37	16,160.86
Protection	10,050.22			10,050.22	9,141.63
Health and Sanitation	3,065.21			3,065.21	2,914.89
Highways and Bridges	58,301.78			58,301.78	85,151.04
Charities	49.06			49.06	23.36
Cemeteries	481.47		65.80	547.27	509.61
Education	69,202.33			69,202.33	61,807.38
Special Assessments	6,206.00			6,206.00	5,045.25
Unclassified	41,041.55			41,041.55	1,944.91
<b>TOTAL EXPENDITURES</b>	<b>203,375.99</b>		<b>65.80</b>	<b>203,441.79</b>	<b>182,698.93</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>( 58,598.87)</b>	<b>182.77</b>	<b>-</b>	<b>( 58,416.10)</b>	<b>( 18,104.07)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating Transfers In	11,762.36			11,762.36	21,493.11
Operating Transfers Out		( 11,762.36)		( 11,762.36)	( 21,493.11)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>11,762.36</b>	<b>( 11,762.36)</b>		<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>( 46,836.51)</b>	<b>( 11,579.59)</b>	<b>-</b>	<b>( 58,416.10)</b>	<b>( 18,104.07)</b>
<b>FUND BALANCE - January 1, 1987</b>	<b>17,685.71</b>	<b>11,579.59</b>	<b>790.00</b>	<b>30,055.30</b>	<b>47,823.91</b>
<b>ADJUSTMENTS IN DEFERRED TAX REVENUES</b>	<b>( 1,746.73)</b>			<b>( 1,746.73)</b>	<b>335.46</b>
<b>FUND BALANCE (DEFICIT) - December 31, 1987</b>	<b>(\$ 30,897.53)</b>	<b>\$ -</b>	<b>\$790.00</b>	<b>(\$ 30,107.53)</b>	<b>\$ 30,055.30</b>

See accompanying notes to financial statements.

TOWN OF CARHAGE  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 GENERAL AND SPECIAL REVENUE FUNDS  
 YEAR ENDED DECEMBER 31, 1967

	Governmental Fund Types						Totals (Memorandum Only)		
	General Fund			Special Revenue Funds			Budget	Actual	Variance Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)			
<b>REVENUES:</b>									
Taxes -									
General Property	\$ 87,465.33	\$ 88,835.94	\$ 1,370.61	\$	\$	\$	\$ 87,465.33	\$ 88,835.94	\$ 1,370.61
Supplemental		93.00	93.00					93.00	93.00
Interest and Penalties		2,044.52	2,044.52					2,044.52	2,044.52
Excise	<u>19,625.93</u>	<u>19,625.93</u>					<u>19,625.93</u>	<u>19,625.93</u>	
	<u>107,091.26</u>	<u>110,599.39</u>	<u>3,508.13</u>				<u>107,091.26</u>	<u>110,599.39</u>	<u>3,508.13</u>
Licenses and Permits		<u>120.00</u>	<u>120.00</u>					<u>120.00</u>	<u>120.00</u>
Intergovernmental Revenue -									
State of Maine:									
Snowmobile Refund	378.00	378.00					378.00	378.00	
Revenue Sharing	13,468.58	13,468.58					13,468.58	13,468.58	
Tree Growth Tax	1,881.56	1,881.56					1,881.56	1,881.56	
Highway Block Grants	<u>13,242.80</u>	<u>13,242.80</u>					<u>13,242.80</u>	<u>13,242.80</u>	
	<u>28,970.94</u>	<u>28,970.94</u>					<u>28,970.94</u>	<u>28,970.94</u>	
Charges for Services -									
General Government		405.00	405.00					405.00	405.00
Protection		50.00	50.00					50.00	50.00
Highways and Bridges		1,210.69	1,210.69					1,210.69	1,210.69
Special Assessment		1,800.00	1,800.00					1,800.00	1,800.00
Unclassified		<u>60.00</u>	<u>60.00</u>					<u>60.00</u>	<u>60.00</u>
		<u>3,525.69</u>	<u>3,525.69</u>					<u>3,525.69</u>	<u>3,525.69</u>
Other Revenues -									
Interest on Investments		1,495.30	1,495.30		182.77	182.77		1,678.07	1,678.07
Trust Fund Income		<u>65.80</u>	<u>65.80</u>					<u>65.80</u>	<u>65.80</u>
		<u>1,561.10</u>	<u>1,561.10</u>		<u>182.77</u>	<u>182.77</u>		<u>1,743.87</u>	<u>1,743.87</u>
<b>TOTAL REVENUES</b>	<u>136,062.20</u>	<u>144,777.12</u>	<u>8,714.92</u>		<u>182.77</u>	<u>182.77</u>	<u>136,062.20</u>	<u>144,959.89</u>	<u>8,897.69</u>

General Fund

	<u>Budget</u>	<u>Actual</u>
EXPENDITURES:		
General Government	\$ 15,100.00	\$ 14,978.37
Protection	10,915.39	10,050.22
Health and Sanitation	5,635.30	3,065.21
Highways and Bridges	48,270.18	58,301.78
Charities	200.00	49.06
Cemeteries	739.81	481.47
Education	67,402.33	69,202.33
Special Assessments	6,206.00	6,206.00
Unclassified	<u>4,165.42</u>	<u>41,061.55</u>
TOTAL EXPENDITURES	<u>158,634.43</u>	<u>203,375.99</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	( <u>22,572.23</u> )	( <u>58,598.87</u> )
OTHER FINANCING SOURCES (USES):		
Operating Transfers In	11,762.36	11,762.36
Operating Transfers Out	<u>          </u>	<u>          </u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>11,762.36</u>	<u>11,762.36</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	( <u>\$ 10,809.87</u> )	( <u>46,836.51</u> )
FUND BALANCE - January 1, 1987		17,685.71
INCREASE IN DEFERRED TAX REVENUES		( <u>1,746.73</u> )
FUND BALANCE (DEFICIT) - December 31, 1987		( <u>\$ 30,897.53</u> )

See accompanying notes to financial statements.

EXHIBIT C  
(Cont'd.)

Governmental Fund Types

Variance Favorable (Unfavorable)	Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 121.63	\$	\$	\$	\$ 15,100.00	\$ 14,978.37	\$ 121.63
865.17				10,915.39	10,050.22	865.17
2,570.09				5,635.30	3,065.21	2,570.09
( 10,031.60)				48,270.18	58,301.78	( 10,031.60)
150.94				200.00	49.06	150.94
258.34				739.81	481.47	258.34
( 1,800.00)				67,402.33	69,202.33	( 1,800.00)
				6,206.00	6,206.00	
( 36,876.13)				<u>4,165.42</u>	<u>41,041.55</u>	( 36,876.13)
( 44,741.56)				<u>158,634.43</u>	<u>203,375.99</u>	( 44,741.56)
( 36,026.64)		<u>182.77</u>	<u>182.77</u>	( <u>22,572.23</u> )	( <u>58,416.10</u> )	( <u>35,843.87</u> )
		( <u>11,762.36</u> )	( <u>11,762.36</u> )	11,762.36	11,762.36	( <u>11,762.36</u> )
		( <u>11,762.36</u> )	( <u>11,762.36</u> )	<u>11,762.36</u>	-	( <u>11,762.36</u> )
( <u>\$36,026.64</u> )	<u>\$ -</u>	( <u>11,579.59</u> )	( <u>\$11,579.59</u> )	( <u>\$ 10,809.87</u> )	( 58,416.10)	( <u>\$47,606.23</u> )
		11,579.59			29,265.30	
					( 1,746.73)	
		<u>\$ -</u>			<u>(\$ 30,897.53)</u>	

TOWN OF CARTHAGE  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 1987

	<u>Federal Revenue Sharing</u>
REVENUES:	
Investment Income	\$ <u>182.77</u>
OTHER FINANCING USES:	
Transferred to General Fund	
Operating Accounts -	
Protection:	
Carthage Fire Department	5,000.00
South Carthage Fire Department	1,800.00
Health and Sanitation:	
Town Dump	<u>4,962.36</u>
TOTAL OTHER FINANCING USES	<u>11,762.36</u>
EXCESS OF REVENUES OVER (UNDER) OTHER USES	( 11,579.59)
FUND BALANCE - January 1, 1987	<u>11,579.59</u>
FUND BALANCE - December 31, 1987	<u><u>\$ -</u></u>

See accompanying notes to financial statements.



TOWN OF CARTHAGE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
ALL TRUST FUNDS  
YEAR ENDED DECEMBER 31, 1987

	<u>Principal</u>	<u>Unexpended Income</u>		<u>Fund</u>
		<u>Earned</u>	<u>Expended</u>	<u>Balance</u>
				<u>12/31/87</u>
CEMETERY TRUST FUNDS:				
I. P. Staples	\$ 50.00	\$ 4.14	\$ 4.14	\$ 50.00
Flora Maxwell White	75.00	6.25	6.25	75.00
William E. Putnam	200.00	16.64	16.64	200.00
Frank and Nellie Hutchinson	100.00	8.32	8.32	100.00
Frank W. Brown	200.00	16.64	16.64	200.00
Ada Smith	115.00	9.67	9.67	115.00
Tyler Hutchinson	<u>50.00</u>	<u>4.14</u>	<u>4.14</u>	<u>50.00</u>
TOTAL	<u>\$790.00</u>	<u>\$65.80</u>	<u>\$65.80</u>	<u>\$790.00</u>

See accompanying notes to financial statements.

TOWN OF CARTHAGE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1987

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Carthage conform to generally accepted accounting principles as applicable to governmental units, except that the town does not record the general fixed assets group of accounts and uses the net budget method of budgeting and accounting for the general fund.

A. Basis of Presentation

The accounts of the town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. The various funds are grouped by type in the financial statements.

Governmental Funds

General Fund - The general fund is the general operating fund of the town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Fund - Special revenue funds are used to account for revenue derived from specific taxes or other earmarked revenue sources, including federal revenue sharing funds.

Fiduciary Funds

Trust Funds - Trust funds are used to account for assets held in trust by the town for others.

B. Basis of Accounting

The modified accrual basis of accounting is followed by the governmental funds and trust funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash except for property tax revenues which are recorded as deferred tax revenues unless collectible within sixty days following the year end. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred.

C. General Fixed Assets

The town does not maintain a record of its general fixed assets. Expenditures for property and equipment are charged against departmental operations whenever such items are purchased.

2. Property Tax

The town's property tax for the current year was levied June 16, 1987 on the assessed value listed as of April 1, 1987 for all real and personal property located in the town. Taxes were due December 1, 1987 with interest at 11% on taxes paid after the due date. Discounts of 3% were authorized on taxes paid by August 20, 1987.

3. Deferred Tax Revenues

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized to the extent it will be collected within sixty days following the year end.

At December 31, 1987, deferred tax revenues amounted to \$17,660.00, an increase of \$1,746.73 as compared to the previous year.

4. Deferred Credits

Deferred credits represent items received during the current accounting period that are to be used as revenue in the subsequent year. These accounts were as follows at December 31, 1987:

Excise Taxes	\$26,398.01
State Revenue Sharing	15,705.16
Tree Growth Tax	2,507.07
Snowmobile Registration	384.00
Highway Block Grant	13,699.40
Veteran's Tax Exemption	225.56
Education Relief Act	<u>3,004.95</u>
Total	<u>\$61,924.15</u>

5. General Fund Budget

The town operates on a net budget as compared with a gross budget. All revenues are not estimated, but are credited to the particular operating account. Certain revenues are dedicated for particular purposes by vote of the townspeople at the annual town meeting or at special town meetings.

At the annual town meeting, held in March of each year, the townspeople vote on various articles, on which amounts for appropriations have been recommended by the Board of Selectmen and/or the Budget Committee.

6. Designated for Subsequent Year's Expenditures

Historically, the townspeople vote to allow the Board of Selectmen to carry certain unexpended departmental balances and/or overdrafts forward to the following year for expenditure. This is usually in lieu of additional appropriations in any particular account.

At December 31, 1987, the following operating account balances were carried forward:

General Government	\$ 500.00
Protection	915.17
Health and Sanitation	2,570.09
Highways and Bridges	( 8,820.91)
Cemeteries	324.14
Unclassified	( 36,798.13)
Total	<u>(\$41,309.64)</u>

7. Undesignated General Fund Balance (Surplus)

The undesignated general fund balance reflected a net increase of \$3,536.27 for the current year as follows:

Balance - January 1, 1987	\$ 6,875.84
Increase:	
Departmental Balances Lapsed (Net)	\$5,283.00
Decrease:	
Adjustment - Current Year's Deferred Tax Revenues	<u>1,746.73</u>
Net Increase	<u>3,536.27</u>
Balance - December 31, 1987	<u>\$10,412.11</u>

8. Trust Funds

Trust funds of \$790.00 for cemetery perpetual care were held in trust by the town. This amount, which represented a principal of \$790.00, was invested in a certificate of deposit.

9. Departmental Operations

Title 30, Section 5253, M.R.S.A. of 1964, as amended, requires that the audit report contain a statement of departmental operations. The revised Exhibit C fulfills this requirement.

10. General

The townspeople authorized appropriations from federal revenue sharing funds and the use of excise tax revenues. The voters also authorized the Board of Selectmen to use the overlay to cover overdrafts in the operating accounts.

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

### General Fixed Assets

We noted that the town does not maintain a record of its general fixed assets and does not include a statement of general fixed assets in its financial statements. Generally accepted accounting principles require that the town maintain a record of its general fixed assets.

We recommend that the town maintain a record of its general fixed assets. This record should be of a perpetual nature and include at actual cost or historical cost if actual cost is not available, all capital items, land and buildings. Deletions should be at actual or historical cost as a result of sale, trade-in or discard. In addition, a town official should be designated to perform periodic inventory checks to ascertain that the items are properly accounted for and adequately safeguarded.

### Net Budget Method of Budgeting and Accounting

We noted that the town has adopted the net budget method of budgeting and accounting, which results in dedicated or earmarked funds being recorded in the general fund. Generally accepted accounting principles require that dedicated or earmarked funds be budgeted and accounted for in special revenue funds and not the general fund.

We recommend that the town consider adopting the gross method of budgeting and accounting under which dedicated or earmarked funds are recorded in special revenue funds and not the general fund.

TOWN OF CARTHAGE  
SUPPLEMENTAL INFORMATION  
DECEMBER 31, 1987

TOWN OF CARTHAGE  
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS  
AND RECONCILIATION OF CASH BALANCE  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 1987

CASH BALANCE - January 1, 1987		\$ 25,855.79
CASH RECEIPTS:		
Tax Collections -		
Current Year	\$69,990.06	
Prior Years	<u>10,713.29</u>	
		\$ 80,703.35
Excise Tax Collections		26,398.01
Tax Liens		4,927.67
Departmental Accounts		6,494.94
State of Maine -		
Revenue Sharing	15,705.16	
Snowmobile Refund	384.00	
Tree Growth Tax	2,507.07	
Veteran's Tax Exemption	75.88	
Highway Block Grants	13,699.40	
Education Relief Aid	<u>3,004.95</u>	
		35,376.46
Investments Redeemed -		
General Fund	35,000.00	
Federal Revenue Sharing	<u>11,762.36</u>	
		46,762.36
Miscellaneous Transfer		<u>76.50</u>
TOTAL CASH RECEIPTS		<u>200,739.29</u>
TOTAL		226,595.08
CASH DISBURSEMENTS:		
Departmental Accounts	\$202,094.94	
Tax Refund	59.50	
Miscellaneous Transfer	<u>76.50</u>	
TOTAL CASH DISBURSEMENTS		<u>202,230.94</u>
CASH BALANCE - December 31, 1987		<u>\$ 24,364.14</u>

RECONCILIATION OF CASH BALANCE

Maine National Bank, Dixfield, Maine	
Balance per Statement - December 31, 1987	\$24,123.64
Add - Deposits in Transit	<u>300.00</u>
	24,423.64
Deduct - Outstanding Checks	<u>59.50</u>
Cash Balance - December 13, 1987	<u>\$24,364.14</u>



TOWN OF CARTHAGE  
VALUATION, ASSESSMENT AND COLLECTION OF TAXES  
YEAR ENDED DECEMBER 31, 1987

VALUATION:		
Real Estate		\$4,543,822.00
Personal Estate		<u>11,867.00</u>
TOTAL VALUATION		<u>\$4,555,689.00</u>
ASSESSMENT:		
Valuation x Rate -		
\$4,555,689.00 x .0195	\$88,835.94	
Supplemental Taxes	<u>93.00</u>	
TOTAL ASSESSMENT CHARGED TO COLLECTOR		\$88,928.94
COLLECTION AND CREDITS:		
Cash Collections	\$69,990.06	
Less - Refunds	<u>9.50</u>	
		69,980.56
Discounts		1,232.38
Abatements and Adjustments (Net)		<u>63.82</u>
TOTAL COLLECTION AND CREDITS		<u>71,276.76</u>
1987 TAXES RECEIVABLE - December 31, 1987		<u>\$17,652.18</u>

COMPUTATION OF ASSESSMENT

TAX COMMITMENT	\$88,835.94	
ADD - State Revenue Sharing	13,468.58	
- Tree Growth Tax	<u>1,881.56</u>	
		\$104,186.08
REQUIREMENTS:		
Appropriations	26,451.70	
School Administrative District No. 21	67,402.33	
County Tax	<u>6,206.00</u>	
TOTAL REQUIREMENTS		<u>100,060.03</u>
OVERLAY		<u>\$ 4,126.05</u>





