

1988

Annual Report of the Municipal Officers of the Town of Carthage For The Year 1988

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**Annual Report
of the
Municipal Officers
of the
TOWN OF CARTHAGE
For the Year 1988**

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



**THE TOWN WOULD LIKE TO DEDICATE
THE TOWN REPORT THIS YEAR TO
ARTHUR HUTCHINSON**

Mr. Arthur S. Hutchinson was born in Carthage September 23, 1924 on Potter Hill Farm to Laforiest L. and Cora Snowman Hutchinson. He married Wilhelmina Brown in 1948 and they have five children.

Arthur served the Town as road commissioner in 1948 and selectman in 1953 and has been elected a fence viewer since 1959.

He served in the Navy, and has been a trustee of the Newman Cemetery Association and a trustee of the Carthage Union Church for many years.

A member of the Webb River Grange No. 108 for 50 years, he has served on the executive committee and as master, steward and gate keeper. He is also an officer in Pomona Grange and on the agricultural committee of the State Grange.

Arthur has been to every Franklin County Fair since he was a baby and has followed and exhibited Milking Shorthorn Cattle at all Maine fairs and in New Hampshire, at the Eastern States Exposition in Massachusetts, and at the All American Dairy Show in Harrison, Pennsylvania. He has won many prizes along with his children showing their 4-H animals.

The Town of Carthage acknowledges the Arthur Hutchinson family's persistence in farming as a traditional part of life in Carthage.

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TOWN OFFICERS

Clerk

Deborah Swett

Selectmen, Assessors and Overseers of the Poor

Stephen Brown '89 Kenneth C. Flagg, Jr. '91 Donald Houghton '90

Treasurer

Dorothy Mason

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

Donna Berry '90 Yvonne Renee Melcher '89 Theresa Pandora '89

Superintendent of Schools

Carroll W. Howes

Tax Collector

JoAnn Walker

Police Chief

Michael Melcher

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

George Averill Jr.
Elwin Brown
Douglas Geis
Conrid Houghton, Sr.

Jan Hutchinson
Roland Skidgell
William Skidgell
Lyle White

State Senator

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

State Representative

Conrad Heeschen Star Route, Dryden, Maine 04225 Tel.645-2155

TOWN WARRANT

COUNTY OF FRANKLIN, ss.

To Michael Melcher, 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. 1989, 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 rate the Town will vote to charge beginning December the 1st next on all remaining unpaid taxes.

Recommended: 12%

Article 13: To see what per cent and final date to be allowed for discount of taxes on the 1989 commitment; to see what sum the Town will vote to appropriate for discount of taxes.

**Recommended: 3%, August 20th
From Surplus \$1,300.00**

Article 14: To see if the Town will vote to use the \$629.38 received for Educator Certification/ Tax Relief to reduce the tax commitment.

Recommended: Yes

Article 15: To see what sum the Town will vote to raise and appropriate for wages and salaries of Town Officials.

Recommended: \$10,000.00

Article 16: To see what sum the Town will vote to appropriate as a bonus in appreciation for time devoted in behalf of the Town during the past year.

**Recommended: For the 1st selectman
From Surplus \$3,000.00**

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

Recommended: \$200.00

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: Raise \$7,000.00 From surplus \$3,000.00

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 \$6,500.00

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 \$9,863.70

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 \$24,759.06
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: \$1,200.00

Article 25: To see if the Town will vote to raise and appropriate \$3,069.27 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: \$4,000.00
From surplus \$3,000.00**

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 \$521.00 for dues to the Maine Municipal Association.

Recommended: Yes

Article 30: To see if the Town will vote to appropriate \$378.00 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 \$390.60 for the Androscoggin Home Health Services, Inc.

Recommended: Yes

Article 32: To see if the Town will vote to raise and appropriate \$150.00 for the Western Area Agency on Aging, Inc.

Recommended: Yes

Article 33: To see if the Town will vote to raise and appropriate \$686.00 for dues to the Androscoggin Valley Council of Governments.

Recommended: Yes

Article 34: To see what sum the Town will vote to raise and/or appropriate for building an addition onto the Carthage Fire House.

Recommended: From surplus \$2,000.00

Article 35: To see what sum the Town will vote to raise and/or appropriate for repair of the Grange Hall foundation.

Recommended: From surplus \$1,500.00

Article 36: To see if the Town will vote to change the procedure for selecting the tax collector from appointment by the selectmen to election at Town Meeting.

Article 37: Shall the Town vote to accept State-Municipal Revenue Sharing funds as provided by the Maine State Legislature.

Estimate: \$18,000.00

Article 38: Shall the Town vote to accept Local Road Assistance funds as provided by the Maine State Legislature.

Estimate: \$14,000.00

Article 39: Shall the Town vote to accept Education Certification funds as provided by the Maine State Legislature.

Estimate: \$650.00

Article 40: Shall the Town vote to accept Snowmobile Registration funds as provided by the Maine State Legislature.

Estimate: \$400.00

Article 41: Shall the Town vote to accept Tree Growth Tax reimbursement funds as provided by the Maine State Legislature.

Estimate: \$12,000.00

Article 42: Shall the Town vote to accept Veterans Tax Exemption reimbursement funds as provided by the Maine State Legislature.

Estimate: \$120.00

Article 43: Shall the Town vote to accept General Assistance reimbursement funds as provided by the Maine State Legislature.

Estimate: \$200.00

Article 44: Shall the Town vote to accept Flood Repair reimbursement funds as provided by the Maine State Legislature.

Estimate: \$5,000.00

Article 45: Shall the Town vote to accept Bridge Construction reimbursement funds as provided by the Maine State Legislature.

Estimate: \$16,000.00

Article 46: Resolution Supporting Property Tax Reform.

WHEREAS Property Taxes statewide have risen significantly during the last ten years, and are a concern to the citizens of our community; and,

WHEREAS Property Taxes are the most regressive taxes because people earning less income must pay a larger share of their income on Property Taxes than do people with higher incomes; and,

WHEREAS people cannot afford to pay Property Taxes which consume an ever increasing share of their income; and,

WHEREAS targeted relief via the "circuit breaker" or similar rebate programs which are intended to help those people least able to afford Property Taxes are important, they do not help stabilize escalating Property Tax bills or help local governments fund necessary services; and,

WHEREAS excessive Property Taxes are hurting Maine's economic and business climate as well as the ability of local government to provide critical services; and,

WHEREAS the property tax is an outdated form of taxation that can no longer meet the demands of funding local government, but it still remains the primary source of revenue for Maine municipalities; and,

WHEREAS there is a STATEWIDE tax revolt brewing which could result in tax or spending caps which would hurt the ability of municipalities to provide the vital services necessary to guarantee good government and the public's health, safety, and welfare; and,

WHEREAS we believe Maine should move toward a more equitable tax system which places less emphasis on the regressive property tax, and which addresses long term reform - rather than offering stop-gap, short term relief,

NOW, THEREFORE, BE IT RESOLVED that the Municipality of Carthage endorses legislation and efforts to achieve comprehensive property tax reform.

It is also directed that copies of this Resolution be sent to our Senator(s) and Representative(s) to the 114th Legislature and to the Governor of the State of Maine.

Given under our hands at Carthage, this 10th day of February, a.d. 1989.

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, 1988

Dog Licenses Issued

3 Kennels	\$ 45.00
34 Males	\$187.00
9 Females	<u>49.50</u>
ANIMAL WELFARE BOARD	\$281.50
21 Spayed Females	\$ 42.00
16 Neutered Males	<u>32.00</u>
TOWN ANIMAL CONTROL ACCOUNT	\$ 74.00

Vital Statistics

Marriages	10
Births	4
Deaths	2
Cecil J. Hutchinson 2/8/88 in Lewiston, ME	
Prudence S. Kilbreth 3/29/88 in W. Paris, ME	

Respectfully Submitted,
 Deborah C. Swett
 Town Clerk

REPORT OF THE HEALTH OFFICER

For the year ending December 31, 1988

No cases of communicable diseases 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 1989

MUNICIPALITY: CARTHAGE

AMOUNT REQUESTED: \$390.60

FORMULA: 434 X \$.90/capita POPULATION

* * * * SERVICES PROVIDED * * * *

	1988	1987	1986
NUMBER OF RESIDENTS SERVED	2	5	9
NURSING VISITS	69	144	182
HOME HEALTH AIDE VISITS	8	8	51
PHYSICAL THERAPY VISITS	50	34	45
OCCUPATIONAL THERAPY VISITS			
SPEECH THERAPY VISITS			
MEDICAL SOCIAL WORK VISITS			
HOMEMAKER HOURS		43	
LONG TERM CARE HOURS		6	
TOTAL VISITS	127	186	278
TOTAL HOURS		49	

NOTE: 1988 Service information is estimated for the last quarter of "88".

In 1988, 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 790 individuals in the Tri-County Region; Foot Care was provided to patients who attended Footcare Clinics.



SCHOOL ADMINISTRATIVE DISTRICT NO. 21

Dr. Carroll W. Howes
Superintendent of Schools

Canton - Carthage - Dixfield

To the Board of Directors and Citizens of
School Administrative District No. 21

School Administrative District No. 21 received a very favorable report card for the 1987-1988 school year. The purpose of the report card that is sent to each district by the State Department of Education is to provide citizens with information regarding the performance of our schools and to communicate with the public about accomplishments, goals and plans for building on excellence. The report indicates that our enrollment has remained somewhat stable during the past three years. The District drop-out rate is significantly below state average. The average daily attendance is above the state average with 95% attendance recorded last year. The highest level of educational preparation obtained by the instructional staff shows 50 teachers with a Bachelors Degree, six teachers with a Masters Degree and two with Advanced Studies Degrees. Administrators have two with Masters Degrees, one with Advanced Studies Degree and one with a Doctorate. Staff turnover varies each year. In 1985-86 five teachers left the District and eight teachers left the District in 1986-87. The reasons for leaving are often retirement or moving to a new location. The Maine Educational Assessment average for the past three years for grades 4, 8 and 11 indicate that the students scored above average in most categories. The per pupil expenditure in 1985-86 was \$2,267.00 which was \$178.00 below the state average. In 1986-87 S.A.D. #21 per pupil expenditure was \$2,580.00 which was \$145.00 below the state average. The District's per pupil evaluation which indicates the property wealth of the District on a per pupil basis shows S.A.D. #21 as \$71,796.00 as compared to the state's \$153,239.00. The mills raised in S.A.D. #21 in 1986-87 was 12.08 which is slightly above the state average of 11.45. The financial figures reflect that although the District is less wealthy than most districts in the state our tax payers are making a commitment to public education. With this commitment S.A.D. #21 is still spending much less on a per pupil basis than the state average. The District received 78.03% of state funding for the school funding formula with the state average set at 55%.

The Board of Directors and staff in S.A.D. #21 are committed to excellence in education. Twenty-four years ago the towns of Canton, Carthage and Dixfield united for the purpose of forming a school district that would provide the financial framework for educating our youth. The three communities can feel very proud of the commitment they have made over the years to provide above average public education in S.A.D. #21.

Respectfully Submitted,

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

School Administrative District No. 21
103 Weld Street
Dixfield, Maine 04224
Phone: 207-562-7254



STATE OF MAINE
HOUSE OF REPRESENTATIVES
AUGUSTA, MAINE 04333
REPORT TO THE CITIZENS OF CARTHAGE

January 1989

The First Regular Session of the 114th Legislature convened on December 7, 1988, and should continue until late June. I am pleased to have been appointed to the Joint Standing Committee on State and Local Government, as well as to the Joint Standing Committee on Housing and Economic Development.

As your State Representative, my first concern is to be available to hear your feelings on proposed legislation which may have a direct effect on Carthage and its residents. During session, I can nearly always be reached at the Capitol at 289-1400 or at my home, 645-2155. There is also a 24-hour toll-free message center at the Capitol 1-800-423-2900. In addition, I am available to meet with people in Carthage when my legislative schedule permits.

I will do my best to help you resolve problems or answer questions relating to State government agencies. One of the services I provide is periodic mailings to your town officials and other interested residents. Should you desire to receive this legislative information, please let me know.

I am proud to be representing Carthage in the Maine Legislature; it is an honor to be able to serve you.

Sincerely,

A handwritten signature in cursive script that reads 'Conrad Heeschen'.

Conrad Heeschen
State Representative

District 54 Carthage, Dixfield, Temple and Wilton

COMPLETE LIST OF TAXES ASSESSED IN 1988

*(paid after books closed)

** (partially paid after books closed)

Veterans' Exemptions deducted: WWI-\$123 WWII-\$82

PP-personal property tax

3% paid from surplus for payment by August 20th

Residents:	Paid	Unpaid
Alexander, Sandra	\$	\$ 97.54
Arsenault, Alton & Beverly (3%)	345.42	
Arsenault, Carol		317.75
Arsenault's Store (3%)	481.75	
Averill, Barry		133.25
Averill, George Jr.		512.22*
*Averill, George Sr. & Glennis		742.10
Barnett, Lois	483.80	
Barr, Harold & Ruth (3%)	156.05	
Benner, Philip (WWII) (3%)	907.13	
Berry, Edmond & Donna (T.G.)	698.17	
Berry, Georgia (3%)	250.10	
Berry, Janice (WWII) (3%)	225.50	
Berry, Joseph	116.85	
Berry, Roger		305.45
Berry, Scott		36.14
Berry, Willis	123.00	
Blodgett, Minnie	332.10	
Blodgett, Nancy	306.58	
Blouin, Larry & Simone	608.85	
Bowie, Bennie		514.04
Bradbury, Calvin	658.56	
*Bradbury, Danny		162.98
Bradeen, Donald Jr. & Shirley		317.75
Bradeen, Donald Sr. & Lillian (WWII)	479.18	
Bradeen, Veldessor & Barbara		310.06
Brown, Elwin (T.G.)	141.74	
Brown, Elwin & Linda (T.G.)	898.29	
Brown, Stephen (3%)	102.67	
Brown, Stephen; Kennedy, James & Laurie; Keith, Robert & Anne;		
Keith, Philip & Sandra (T.G.) (3%)	1607.88	
Burnham, Frank M.	525.31	

Residents:	Paid	Unpaid
Burnham, Frank & Janyce	\$102.50	\$
Burnham, Frank & Janice and Robnald & Arlene Gauthier (T.G.) (3%)	16.09	
Carrier, Leo & Clarice (T.G.) (3%) (WWII)	732.55	
Carver, Robert Keith		173.74*
Carver, Robert & Brenda	223.96	
Child, John & Lorna (3%)	381.81	
Damon, Lewis & Charlott (3%)	689.32	
Daoust, Rodney		386.94
Dean, Thomas & McClenahan, Bonnie (3%) (T.G.)	908.05	
Downs, George (3%)	347.70	
Elliot, Maynard & Joyce	181.32	
Ellis, Grace (WWII) (3%)	321.85	
Ellis, Kenneth & Mary (WWII)	143.91	
Ellis, Ronald & Gloria		153.40
Flagg, Freda & Flagg, John (WWI)		78.19
Flagg, Kenneth Sr. (Heirs of)		7.18
Flagg, Kenneth, Jr.		193.46
Flagg, Lynda		372.59
Flagg, Minot (3%)	49.71	
Flagg, Sidney (3%)	511.48	
Flagg, Sidney & Jacqueline (3%)	45.10	
Flagg, Sidney & Flagg, Theodore (3%)	161.58	
Geis, Douglas	740.23	
Girardin, Edward		399.75
Gleason, Edwin & Irene (3%)	317.75	
Gordon, Annabelle (3%)	199.38	
Gordon, Ethel	159.55	
Gordon, Michael & Sheila	267.83	
Harkness, Timothy	653.44	
Henry, Brian		161.95
Hill, Philip & Yvonne (3%)	319.59	
Hiscock, Gilbert & Florence		258.81
Hood, Alice (3%)	94.50	
Hooley, Robert & Janet (T.G.)	739.29	
Houghton, Charles (3%)	656.00	
Houghton, Conrid, Jr. & Vicki	504.81	
Houghton, Conrid, Sr. & Daveen		272.67
Houghton, Donald (3%)	66.62	
Houghton, Emeral		342.86

Residents:	Paid	Unpaid
Houghton, Emeral & Mary	\$574.00	\$
Houghton, Kermit & Thelma	228.74	
*Houghton, Lawrence		149.59
Houghton, Peter & Judith (3%)	310.06	
Houghton, William & Tracy	548.38	
Hutchinson, Arthur (WWII)		381.82*
Hutchinson, Barry		137.35
Hutchinson, Cecil (Heirs of) (3%)	320.56	
Hutchinson, Earl (Heirs of) (3%)	92.25	
Hutchinson, Frank III (T.G.)		647.17
Hutchinson, Gary		220.38
Hutchinson, James & Linda		162.91
Hutchinson, Jan & Linda (T.G.)	1104.90	
Hutchinson, Jon (3%)	465.86	
Hutchinson, Lee & Susan		229.50
Hutchinson, Leonard		71.75*
Hutchinson, Mary		321.85
Hutchinson, Richard	36.90	
Hutchinson, Richard & Jeanine	413.63	
Hutchinson, Wilhelmina	495.58	
Irish, James & Terri	367.98	
Jackson, Evangeline		123.00
Jackson, Robert	335.18	
*Jamison, Norman		240.26
Knox, Melvin & Mary (3%)	311.09	
Knox, Theodore	23.37	
Maillet, Sharon	134.53	
Maillet, William	126.24	
Maillet, William & Sharon	704.69	
Marion, James & Mary	566.31	
Marion, James Paul (Trust) (T.G.)	63.04	
Mason, Dorothy (WWII) (3%)	705.59	
*McCarthy, Ronald & Brenda		483.80
Moody, Russell	310.58	
Noyes, Hurchial (T.G.)	1037.56	
Noyes, Hurchial (PP)	30.75	
Packard, Arthur (3%)	215.25	
Paine, Bertram & Virginia (WWII) (T.G.)	468.67	
Pandora, Edward (3%)	573.49	
Pearson, Nathaniel	114.43	
Pulk, Edna (3%)	112.44	

Residents:	Paid	Unpaid
Pulk, Elizabeth	\$	\$440.75
Pulk, Timoth (T.G.)	51.25	302.62
Pulk, William		115.31*
Putnam, Murray	300.00	87.96*
Ruff, Norman & Eleanor (WWII)	153.89	
Saltonstall, George & Frances (WWII) (3%)	131.20	
Skidgell, Everett (3%)		20.50
Skidgell, Helen		162.01
Skidgell, Michael		356.78
Skidgell, Roland (3%)	506.41	
Skidgell, Roland (PP) (3%)	82.00	
Skidgell, William	868.69	
Smith, Dean & Doreen	456.12	
Smith, Dean (PP)	82.00	
Smith, Melvin (T.G.) (3%)	276.27	
Smith, Mildred (Heirs of) (T.G.)	398.11	
Smith, Robert	166.05	
Snell, John (3%)	379.25	
Snell, John & Ruth (T.G.) (3%)	171.18	
Snowman, Earland (3%)	212.11	
Spaulding, Merwin & Carole	740.05	
Spaulding, Scott & Alicia	179.83	
Stearns, George & Marilyn	181.20	
Stone, Alton (3%)	194.75	
Stone, Oscar (3%)	102.50	
Swett, Clayton, Jr. (3%)	559.14	
Swett, Harriet (WWII) (T.G.) (3%)	458.87	
Swett, R. Douglas (3%)	208.59	
Swett, R. Douglas & Clayton, Sr. (T.G.) (3%)	226.48	
Turner, Stuart		343.72
Varanelli, Guido & Lorraine	512.50	
Virgin, Ralph, Jr.		309.55
Virgin, Ralph, Sr. (WWII)		229.60*
Virgin, Steven		51.25
Virgin-Brooks, Mary Ann	80.00	196.75**
Walker, Gerald & JoAnn	342.00	170.50
Walker, Harold (3%)	208.36	
Wardwell, Evelyn (WWII) (3%)	183.45	
Warren, Peter & Deborah (3%)	598.60	
Weaver, James & Susan Lindberg		545.81
Weston, Robert & Anita (3%)	535.56	

Residents:	Paid	Unpaid
White, Elijah, Sr.	\$367.46	\$
White, E. & W.	51.25	
White, Hurchial (3%)	310.58	
White, Lyle R. (T.G.)	870.88	
White, Wayne	705.71	
Whittermore, Walter & Alice (3%)	184.50	
Williamson, Galan & Nancy (T.G.)	666.04	
 Non-Residents:		
AT & T Information Systems, Inc. (PP) (3%)	48.52	
Alfieri, Lee (T.G.)		441.57
Allen, John & Fowler, Earl (T.G.)		238.09
Andrews, James	190.34	
Averill, Lynn & Evelyn		121.07*
Basham, John & Barbara	29.72	
Belanger, Evelyn; White, Dale & Lund, Janice (3%)	172.20	
Belanger, Henry	301.96	
Bentinck-Smith, Peter (T.G.) (3%)	823.77	
Bergendahl, Peter & Germain	36.65	
Blaisdell, Eugene	27.16	
Blanchard, Robert W. (3%)	279.31	
Boise Cascade (T.G.) (3%)	420.31	
Bradeen, Harris & Jean (3%)	52.52	
Buck, Elbriedge (T.G.) (3%)	243.25	
Buckingham, Cynthia	132.90	
Cameron, Robert, Jr. (3%)	49.08	
Carrier, Michele (3%)	39.46	
Carrier-Chase, Bernadette & Dennis Chase Michele Carrier & Peter &		
Germain Bergendahl	550.94	
Carver, Donald & Raymond		212.07
Carver, Harold & Edda (T.G.)	316.29	
Central Maine Power (3%)	3222.21	
Ceriani, Paula		54.20
Charron, Evelyn (3%)	45.51	
Chase, Bernadette Carrier	37.41	
Clark, Nelson Barrie (3%)	27.16	
Clemens, Alfred	217.81	
Coffin, David	25.62	
Correia, Ricardo & Jennifer		81.02*

Non-Residents:	Paid	Unpaid
Cummings, Lawrence (3%)	\$157.34	\$
Daigle, Charles & Priscilla (3%)	106.78	
Dalrymple, Jesse, Jr.	25.62	
DeBiasio, Ernest & Sherry (3%)	118.86	
Diamond Occidental Forest, Inc. (T.G.) (3%)	381.69	
Dickson, Robert (3%)	46.12	
Dowd, Charles	161.44	
Driscoll, Jack	41.00	
Drury, Bernard & Warren (T.G.) (3%)	379.33	
Dufault, Nelson (3%)	30.75	
Dupuis, Jacques & Andrew (T.G.) (3%)	38.25	
Elliot, Glen & Nancy (3%)	61.50	
Fahsholtz, Walter & Monda		699.56
Feer, Michael (T.G.) (3%)	109.80	
Fish, Cameron (3%)	20.50	
Gallant, Robert & Sampson, Roland (T.G.) (3%)	123.59	
Gallo, Doris	139.99	
Garneau, David & Beverly (3%)	30.75	
Gatchell, Edward (3%)	76.26	
Gill, Erlon & Ronald (3%)	101.68	
Gilvey, John & Frederica (T.G.)	66.36	
Gordon, Marjorie	119.47	
Gordon, Mary Ann	418.71	
Grant, Nicholas, Jr. & Susan; Jonathan, (3%) Katherine & William Grant & Anne Duffy (T.G.)	1136.34	
Green, Mary (Trust) (T.G.)	4110.58	
Haines, Virgil	80.61	
Hall, Charles (T.G.)	261.73	
Hamilton, Michael; Stephen Miller, (T.G.) Manual Rocha, Keith Sylvester & John Holmer		233.08**
Harmon, George & Jeannette (3%)	195.16	
Haynes, Clifford & Irene		113.49
*Haynes, Herbert (T.G.) (3%)	63.82	
Hill, John & Lilly	33.31	
Hodson, Duane	46.51	
Holmes, Bruce & Pia	125.56	
Horrocks, John & Gertrude	46.49	
Hunt, Alberta	64.06	
Hutchinson, Laurel Dawn (T.G.) (3%)	75.44	
Johnson, Richard Arlen (3%)	461.25*	

Non-Residents:	Paid	Unpaid
Keith, Douglas	\$ 46.12	\$
Kelleher, Michael & Valeria		94.81
Kellerman, Paul	215.19	
Kelly, Jack (3%)	102.91	
Knox, Donald (Heirs of)		45.92*
Koliche, Suzann (T.G.)		362.85
LaBrie, Russell & April		186.45
Lambert, Eugene	2.56	
Lavoie, Thomas & Helen	41.00	
Lee, Priscilla		30.75
Lemay, Helen & Leonard	158.36	
Lenger, David & Alan Svendson	27.55	292.76
Libby, Clayton	92.11	
Lowe, Harry (Heirs of) (T.G.) (3%)	394.83	
MacDonald, John		45.10
Mandile, Lawrence & Charlene (3%)	94.81	
Masterman, Gladys (T.G.) (3%)	113.59	
Matthews, Frank (3%)	51.64	
Mawhinney, Thonas (T.G.) (3%)	215.46	
May, Melvin & Northrup Judith	125.21	
McCormack, John & John Medailleu (3%)	46.51	
McDaid, Charles & Margaret (3%)	41.00	
McGuire, Sally & Thomas	94.81	
McKay, Clayton & Sheila (T.G.) (3%)	294.85	
McKellar, Michael & Sharon	92.15	
McLaughlin Robert & Mary McInnes (3%)	46.51	
Merrill, Royce & Jacqueline	125.46	
Millay, Robert & Rebecca		49.98
Mitchell, Daniel	66.62	
Moore, Robert & Nila	116.44	
Nolet, Donald (3%)	133.27	
Nolet Vivian	139.91	
Parent, Robert, William & Anna (3%)	122.59	
Parent, William & Susan (3%)	30.75	
Parr, David & Maryann (3%)	192.72	
Parr, Walter & Battista, Vito (3%)	15.38	
Pearson, David	284.23	
Pease, Guy & Constance		25.62
Peters, Russell I.	33.31	
Pion, Darrell	175.15	
Plante, Arthur (T.G.) (3%)	20.11	
Plante, Arthur & Carrier, Joseph (T.G.) (3%)	22.80	

Non-Residents:	Paid	Unpaid
Poirier, Edward	\$	\$ 76.01
Pompei, Joseph & Judith (3%)	186.63	
Prellwitz, Ronald & Jeanne	30.75	
Quimby, Erwin & Dorothy	24.60	
Rathbun, Wayland	117.79	
Rice, Lillian (3%)	274.70	
Richardson, David & Patricia		43.95
Richardson, Stanley & Barbara	121.26	
Rickards, Robert	116.75	
Ridgecrest Enterprises (T.G.) (3%)	257.15	
Rizzo, Jerry	89.58	
Robbins, E.R.	34.85	
Robbins, Paul (3%)	20.50	
Robinson, Richard & Wanda (T.G.) (3%)	76.46	
Rogers, Don & Craig (3%)	30.75	
Rogers, Joann & Terrence	789.25	
Rouleau, Frances & Sally	89.69	
Safford, R. E.	41.00	
Santella, Richard & Gwendolyn	86.82	
Scott, James		33.31
IV Seasons Securities, Inc.		361.31*
Seymour, Peter & Walter (3%)	68.88	
Simard, Dennis (3%)	123.00	
Skilton, Alfred & Robinson, Carl		72.84
Smith, Lewis	27.16	
Swett, Georgette (3%)	56.25	
Thurlow, Carroll	320.31	
Timberlands, Inc. (T.G.) (3%)	10121.85	
Toothaker, Darrell	24.60	
Toothaker, Rupert & Lydania; Mark, Darrell & Russell Toothaker; Suzanne Davis	172.77	
Tripp, Brent & Annette (T.G.)	170.03	
Twitchell, Ronald (Heirs of) (3%)	87.12	
Van Cedarfield, Ernest & Rebecca	41.00	
Varanelli, Arthur & Carole (3%)	123.00	
Viitala, Richard		42.39
Virgin, Cheryl		30.75
Walker, Bruce & Lee		156.54
Webb River Land (T.G.)		623.61
Webster, John & Irene (3%)	276.23	
Welch, Benjamin & Olive Rae (T.G.)	26.83	

Non-Residents:	Paid	Unpaid
West, David (T.G.)	\$ 42.33	\$
West, David & Karvel, James	111.85	
White, Billy & Jeannette	111.85	
Whittermore, Donald & Joyce	59.04	
Wilcox, David & Lorraine	41.00	
Wing, Margurite (3%)	120.34	
Worden, Jon & Josepha (T.G.)	46.10	
York, Virginia (T.G.)	1,200.25	
Supplemental Taxes (Tree Growth Withdrawal)		
Dickson, Thomas, Sr. (Heirs of)		129.15*
Hutchinson, Jan & Linda	46.50	
Alexander, Sandra		\$ 92.78
Arsenault, Carol		302.25**
Berry, Roger & Barbara		89.80
Ellis, Ronald & Gloria		145.92
Girardin, Edward		380.25
Henry, Brian		154.05
Hiscock, Gilbert & Florence		31.73
Houghton, Emeral		326.14
Hutchinson, Frank III		610.67
Hutchinson, Gary		209.62
Hutchinson, Leonard		68.25*
Hutchinson, Mary		306.15
Lee, Priscilla		29.25
Pulk, Timothy		197.43
Non-Resident		
Alfieri, Lee		416.36
Hamilton, Michael; Stephen Miller, Manual Rocha, Keith Sylvester & John Holmer		219.14
Koliche, Suzann		332.86
Pease, Guy & Constance		24.38

DETAILS OF EXPENDITURES

Wages and Salaries

Selectmen

Stephen Brown, 1st	\$3,000.00
Kenneth C. Flagg, Jr., 2nd	1,000.00
Donald Houghton, 3rd	1,000.00

Treasurer

Dorothy Mason	1,000.00
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Town Clerk

Deborah Swett	700.00
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Tax Collector

JoAnn Walker	1,400.00
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Police Chief

Michael Melcher	300.00
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Carthage Fire Chief

Kenneth C. Flagg, Jr.	200.00
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South Carthage Fire Chief

Thomas Dean	100.00
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Health Officer

Carole Spaulding	50.00
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Social Security (Selectmen, Treasurer)

Internal Revenue Service	450.60
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Unemployment Insurance (Tax Collector)

Bureau of Employment Security	82.60
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Miscellaneous

Androscoggin Home Health	\$ 368.90
Androscoggin Valley Council of Governments	379.00
Central Maine Power (street lights)	1,200.65
Discount (3%) on 117 taxes paid by August 20th	1,272.64
Franklin County Treasurer (County Tax)	7,241.60
Keegan's Inc. (ambulance subsidy)	516.47
Kyes Insurance Agency (bonds for treasurer and tax collector)	200.00

Miscellaneous Continued

Maine Municipal Association (dues)	476.00
Newman Cemetery Association (interest from trusts)	55.44
School Administrative District #21	70,006.24
Webb River Valley Snowmobile Club	384.00
Western Area Agency on Aging	100.00
Med-Care (ambulance subsidy)	1,995.00

Current Expense

Arsenault's Store (paper, bulbs, ribbon, scissors, coffee, etc.)	\$ 26.16
Aubuchon Hardware (electric heaters)	64.99
Rhonda Averill (file cabinets)	98.00
Susan A. Black (Register of deeds: transfers, lien fees)	56.00
E. H. Benedix & Son , Inc. (furnace liner, service)	324.55
Raymond Berry (mower)	50.00
Sherwood Berry (painting)	46.67
Stephen Brown (mileage, Reimburse paint, copies, film, developing, typewriter ribbon, painting voting booths)	279.25
Bureau of Employment Security (unemployment insurance)	10.89
Central Maine Power (electricity)	384.25
Dead River Co. (fuel oil)	1,324.39
Dixfield Postmaster (stamps)	50.00
William Houghton (mileage)	24.64
Hutchins Bros. Printers (warrants, liens, stationary, receipts, tax bills, envelopes)	146.90
Jim's Office Machines & Supplies (copy paper)	16.50
Kyes Insurance Agency (fire & liability insurance)	527.00
Lewiston Sun-Journal (newspaper notices)	109.00
Maine Municipal Association (clerk's directory)	5.00
Maine National Bank (service charges)	6.00
Maine Town & City Clerk's Assoc. (dues, clerk's workshop fee)	70.00
Marks Printing House (binder, index, Town books, licenses, record book, envelopes, forms)	292.52
Dorothy Mason (postage, phone, mileage, notarizing, lien fees)	271.50
Michael Melcher (mileage)	17.80
New England Telephone (phone)	
(\$776.31 -92.40 reimbursed by Med-Care Ambulance)	683.91

Current Expense Continued

Quill Corp. (mail scale, paper, folders, pens, binder)	72.56
Screen Printing Co., Inc. (250 Town Reports)	561.60
William R. Skidgell (plowing ten times)	200.00
Ruby Stinchfield (Register of deeds: transfers, lien fees)	221.00
Deborah Swett (mileage, postage, phone, money orders, bond boxes, notebook, files, recording vital stats., oaths)	249.76
Towle's Hardware (paint, bolts, broom)	42.52
Town of Dixfield (forms)	10.00
Treasurer of State (auditor)	975.00
Treasurer of State (road books)	10.00
JoAnn Walker (mileage, postage, phone, fees,)	402.59
Donna Berry (election clerk)	56.00
Barbara Bradeen (election clerk)	102.00
Shirley Bradeen (election clerk)	14.00
Paula Hutchinson (election clerk)	14.00
Deborah Swett (Election warden)	102.00
Minot Flagg (moderator, two Town Meetings)	80.00
JoAnn Walker (election clerk)	46.00

Carthage Fire Department

Arsenault's Store (forest fire food)	\$	48.65
Benedix Bros., Inc. (fuel oil)		173.90
E. H. Benedix & Sons Inc. (thermostat installed)		54.80
Raymond Berry (mower)		20.00
Ken Briggette Jr. (refill 2 fire extinguishers)		40.00
Campbell, Payson & Noyes		
(part of '88 workmen's compensation insurance)		394.00
(part of '89 workmen's compensation insurance)		328.00
Central Maine Power (electricity)		149.75
Dead River Co. (fuel oil)		855.43
Dixfield Fire Co., Inc. (assistance at forest fire)		104.00
Dyer's Electronics (CB amp service)		22.00
Fire Tech & Safety Inc. (vest, air tanks filled-tested-repaired, brooms)		124.88
Franklin County Firemen's Association (dues)		10.00
Henry's Service Station (gas)		25.15
Kyes Insurance Agency ('88 truck insurance)		1,108.00
(part '89 truck insurance)		795.88
(building insurance)		177.50
Don Lane Fire Equipment (2 helmets, coats, pants)		610.00
Leon's Radiator (starter and reel motor repairs)		96.10
Maine State Federation of Fire Fighters, Inc. (dues)		108.00
Morrison Motors, Inc. (3 switches, connector, hose)		77.26
Puiia Hardware & Lumber (pipe, elbows, clamps)		10.56
Roy's Service Station (gas)		21.00
William R. Skidgell (plowing 10 times)		100.00
Steege Auto Parts (battery, radiator cap, bulbs, dry gas)		64.79
Towle's Hardware (glass, labor, rope)		19.37
Tri-County Communications, Inc. (antenna, cable, crystals, switch)		71.00

South Carthage Fire Department

The Ted Berry Co. (1 gallon tank saver)		18.20
Campbell, Payson & Noyes		
(workmen's compensation insurance '88, 89 est.)		105.00
Central Maine Power (electricity, heat)		699.10
Kyes Insurance Agency (building insurance)		168.50
('89 truck insurance)		456.00
Maine State Federation of Fire Fighters (dues)		16.00

Town Dump

Arsenault's Store (sign markers, ribbons, kerosene)	\$ 38.81
Clifford Bradbury (bulldozer)	672.00
Elwin Brown (mileage County Dump Meeting)	13.20
Stephen Brown (labor, mileage County Dump Meetings)	304.15
Campbell, Payson & Noyes (workmen's compensation insurance)	317.00
T. L. Dickson, Jr. & Kermit Houghton Sr. (backhoe, dozer)	586.00
Bureau of Employment Security (unemployment insurance)	58.86
Kenneth Flagg Jr. (labor, mileage County Dump Meeting)	50.35
Henry's Service Station (gas for fire truck)	55.00
Donald Houghton (labor)	253.39
Peter Houghton (dozer)	425.00
Jan Hutchinson (mileage County Dump Meeting)	13.20
Internal Revenue Service (medicare tax)	91.75
Municipal Service Company (removing 36 tons of metal)	720.00
Arthur Packard (truck)	1,836.00
Roland Skidgell (skidder)	30.00
William R. Skidgell (gravel, truck, loader, grader, gas for fire truck)	309.00
(plowing ten times)	100.00

Care of Cemeteries

Raymond Berry (mower)	80.00
Stephen Brown (labor)	10.66
Bureau of Employment Security (unemployment insurance)	1.26
Campbell, Payson & Noyes (workmen's compensation insurance)	43.00
Donald Houghton (labor, truck)	15.66
Ronald S. McCarthy (maintenance)	63.00

Snow Removal

Alton Arsenault (backhoe)	35.00
Donald Houghton (labor, truck—snow fence)	56.94
Ronald S. McCarthy (½ '87 - '88 plowing & sanding)	1,576.55
(part of '88 - '89 plowing & sanding)	630.62
Robert Poirier (labor-snow fence)	21.96
The Poland Corporation ('88 - '89 sand: loading, hauling, screening, stacking, restacking)	1,939.70
W. H. Shurtleff, Co. (51.18 tons salt delivered)	1,874.20
Richard Swan (sand stumpage)	304.50
William R. Skidgell ('87 - '88 sand: loading, hauling, piling, repiling)	2,554.00
('87 - '88 plowing and sanding)	19,122.40
(trucking S. Carthage sand)	192.00
(part of '88 - '89 plowing and sanding)	4,662.00

Summer and Winter Roads

Gilbert Barnett (labor)	\$ 24.71
Jason Barnett (labor)	56.53
Sherwood Berry (labor)	18.66
Blue Rock Industries (3.11 tons cold mix)	107.76
Jody Brown (labor)	13.33
Stephen Brown (labor, saw, mileage, truck, rock raking)	517.91
Bureau of Employment Security (unemployment insurance)	33.03
Campbell, Payson & Noyes (workmen's compensation insurance)	266.00
T. L. Dickson Jr. & Kermit Houghton Sr. (backhoe)	350.00
Kenneth Flagg, Jr. (rock raking, mileage)	98.52
William Henry (labor)	53.82
Donald Houghton (labor, mileage)	187.48
Warren Hutchinson, (labor)	85.92
Internal Revenue Service (medicare tax)	20.67
Kyes Insurance Agency (workers compensation insurance)	226.00
H. E. Noyes & Sons (truck with crane)	175.00
Puiia Hardware (spikes)	48.50
Richardson Lumber (8x8x16's, bridge planks)	808.00
W. H. Shurtleff (culverts)	135.38
William R. Skidgell (grader, gravel, trucking, backhoe, loader)	5,317.00
Wayne Thurston (trucking lumber)	75.00
Towle's Hardware (ribbons, 2 brooms, sign bolts)	32.42
Treasurer-State of Maine (workshop fee, sweeping)	98.75
White Sign Co.(horse and children signs)	274.49

Reconstruction and Tarring

Commercial Paving Co., Inc. (part of chip sealing roads)	6,439.20
William R. Skidgell (gravel, small backhoe)	714.00

Flood Repair

Commercial Paving Co. Inc. (sealing part of River Road)	1,060.80
Globe Bag Co. Inc. (1000 burlap bags, shipping)	338.05
William R. Skidgell (490 yards gravel)	1,715.00

Recreation

Commercial Paving Co. Inc. (25 tons 50/50 cold mix, rolling)	1,060.80
William R. Skidgell (140 yards graded gravel, dozer, small loader)	930.00



INDEPENDENT AUDITOR'S REPORT

TOWN OF CARTHAGE

FOR THE YEAR ENDED

DECEMBER 31, 1988



TOWN OF CARTHAGE
ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 1988

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STATE OF MAINE
DEPARTMENT OF AUDIT
STATE HOUSE STATION 66
AUGUSTA, MAINE 04333
Area Code 207
Tel. 289-2201

Independent Auditor's Report

Board of Selectmen
Town of Carthage
Carthage, Maine

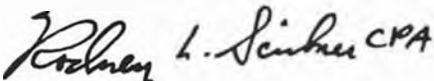
We have audited the general purpose financial statements of the Town of Carthage for the year ended December 31, 1988, as listed in the table of contents. These financial statements are the responsibility of the town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraphs, we conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The town's financial statements do not include the General Fixed Assets Account Group, 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 the Special Revenue Fund and not in the General Fund. The amounts that should be removed from the General Fund and recorded in the Special Revenue Fund are not known.

In our opinion, except for the effects of not recording the General Fixed Assets Account Group and not recording dedicated or earmarked revenues in the Special Revenue Fund, as discussed in the preceding two paragraphs, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Carthage as of December 31, 1988, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.


Rodney L. Scribner, CPA
State Auditor

February 5, 1989

TOWN OF CARTHAGE

COMBINED BALANCE SHEET - ALL FUND TYPES

Decmeber 31, 1988

Governmental
Fund Type
General

ASSETS

Cash	\$49,546.51
Taxes receivable	18,225.56
Tax liens	3,937.03
Tax acquired property	<hr/>
Total Assets	<u>\$71,709.10</u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Deferred credits (Note 4)	\$60,577.24
Deferred tax revenues (Note 3)	14,386.72
Accounts payable	<hr/>
Total Liabilities	<u>74,963.96</u>
Fund Balances:	
Reserve for endowments (Note 9)	
Designated for subsequent year's expenditures (Note 6)	(19,515.92)
Undesignated	<u>16,261.06</u>
Total Fund Balances	(<u>3,254.86</u>)
Total Liabilities and Fund Balances	<u>\$71,709.10</u>

Exhibit 1

Fiduciary Fund Type Nonexpendable Trust	Totals (Memorandum Only)	
	<u>1 9 8 8</u>	<u>1 9 8 7</u>
\$790.00	\$50,336.51	\$27,981.48
	18,225.56	17,652.18
	3,937.03	3,722.46
		140.25
<u>\$790.00</u>	<u>\$72,499.10</u>	<u>\$49,496.37</u>
\$	\$60,577.24	\$61,924.15
	14,386.72	17,660.00
		19.75
	<u>74,963.96</u>	<u>79,603.90</u>
790.00	790.00	790.00
	(19,515.92)	(41,309.64)
	<u>16,261.06</u>	<u>10,412.11</u>
<u>790.00</u>	(<u>2,464.86</u>)	(<u>30,107.53</u>)
<u>\$790.00</u>	<u>\$72,499.10</u>	<u>\$49,496.37</u>

TOWN OF CARTHAGE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUND TYPE
 For the Year Ended December 31, 1988

	Governmental Fund Type <u>General</u>
Revenues:	
Taxes	\$124,589.45
Licenses and permits	105.00
Intergovernmental revenue	65,207.51
Charges for services	2,008.67
Other revenue	<u>1,866.91</u>
Total Revenues	<u>193,777.54</u>
Expenditures:	
General government	17,685.35
Protection	11,178.64
Health and sanitation	6,342.61
Highways and bridges	49,147.95
Charities	
Cemeteries	269.02
Education	70,006.24
Special assessments	7,241.60
Unclassified	<u>7,536.74</u>
Total Expenditures	<u>169,408.15</u>
Excess of Revenues over (under) Expenditures	<u>24,369.39</u>
Other Financing Sources (Uses):	
Operating transfers in	
Operating transfers out	
Total Other Financing Sources (Uses)	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	24,369.39
Fund Balances (Deficit) - January 1, 1988	(30,897.53)
Adjustments in Deferred Tax Revenues	<u>3,273.28</u>
Fund Balances (Deficit) - December 31, 1988	(\$ <u>3,254.86</u>)

Exhibit 2

Totals (Memorandum Only)	
<u>1 9 8 8</u>	<u>1 9 8 7</u>
\$124,589.45	\$110,599.39
105.00	120.00
65,207.51	28,970.94
2,008.67	3,525.69
<u>1,866.91</u>	<u>1,809.67</u>
<u>193,777.54</u>	<u>145,025.69</u>
17,685.35	14,978.37
11,178.64	10,050.22
6,342.61	3,065.21
49,147.95	58,301.78
	49.06
269.02	547.27
70,006.24	69,202.33
7,241.60	6,206.00
<u>7,536.74</u>	<u>41,041.55</u>
<u>169,408.15</u>	<u>203,441.79</u>
<u>24,369.39</u>	(<u>58,416.10</u>)
	11,762.36
	(<u>11,762.36</u>)
	<u>-</u>
24,369.39	(58,416.10)
(30,897.53)	30,055.30
<u>3,273.28</u>	(<u>1,746.73</u>)
(\$ <u>3,254.86</u>)	(\$ <u>30,107.53</u>)

TOWN OF CARTHAGE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
 For the Year Ended December 31, 1988

	General Fu
	Budget
Revenues:	
Taxes -	
General property	\$ 96,285.12
Supplemental	
Interest and penalties	
Excise	26,398.01
	122,683.13
Licenses and permits	
Intergovernmental revenue -	
State of Maine:	
Snowmobile refund	384.00
Revenue sharing	15,705.16
Tree growth tax	2,507.07
Highway block grants	13,699.40
Flood repair reimbursement	
Veteran's tax exemption	225.56
Education block grant	3,725.32
Federal - flood repair reimbursement	
	36,246.51
Charges for services -	
General government	
Protection	
Highways and bridges	
Other revenues -	
Interest earned	
Trust fund income	
Unclassified	
Total Revenues	158,929.64
Expenditures:	
General government	16,200.00
Protection	9,779.70
Health and sanitation	5,468.90
Highways and bridges	4,000.00
Cemeteries	250.00
Education	67,001.29
Special assessments	7,241.60

Exhibit 3

<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 96,285.12	\$
175.65	175.65
1,730.67	1,730.67
<u>26,398.01</u>	
124,589.45	<u>1,906.32</u>
<u>105.00</u>	<u>105.00</u>
384.00	
15,705.16	
2,507.07	
13,699.40	
7,240.25	7,240.25
225.56	
3,725.32	
<u>21,720.75</u>	<u>21,720.75</u>
<u>65,207.51</u>	<u>28,961.00</u>
1,270.96	1,270.96
380.50	380.50
<u>357.21</u>	<u>357.21</u>
<u>2,008.67</u>	<u>2,008.67</u>
1,757.97	1,757.97
51.94	51.94
<u>57.00</u>	<u>57.00</u>
<u>1,866.91</u>	<u>1,866.91</u>
<u>193,777.54</u>	<u>34,847.90</u>
17,685.35	(1,485.35)
11,178.64	(1,398.94)
6,342.61	(873.71)
49,147.95	(45,147.95)
269.02	(19.02)
70,006.24	(3,004.95)
7,241.60	

Exhibit 3
Cont'd.

	<u>General Fund</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Expenditures (Cont'd.):			
Charities	\$ 200.00	\$	\$ 200.00
Unclassified	<u>855.00</u>	<u>7,536.74</u>	(<u>6,681.74</u>)
Total Expenditures	<u>110,996.49</u>	<u>169,408.15</u>	(<u>58,411.66</u>)
Excess of Revenues over (under) Expenditures	<u>\$ 47,933.15</u>	24,369.39	(<u>\$23,563.76</u>)
Fund Balances (Deficit) - January 1, 1988		(30,897.53)	
Decrease in Deferred Tax Revenues		<u>3,273.28</u>	
Fund Balances (Deficit) - December 31, 1988		(<u>\$ 3,254.86</u>)	

The notes to the financial statements are an integral part of this statement.

TOWN OF CARTHAGE
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES
 ALL NONEXPENDABLE TRUST FUNDS
 For the Year Ended December 31, 1988

	Fiduciary Fund Type Nonexpendable Trusts	Totals (Memorandum Only)	
		1 9 8 8	1 9 8 7
Operating Revenues:			
Interest income	\$ <u>51.94</u>	\$ <u>51.94</u>	\$ <u>65.80</u>
Total Operating Revenues	<u>51.94</u>	<u>51.94</u>	<u>65.80</u>
Operating Expenses:			
Cemetery care	<u>51.94</u>	<u>51.94</u>	<u>65.80</u>
Total Operating Expenses	<u>51.94</u>	<u>51.94</u>	<u>65.80</u>
Operating Income	-	-	-
Fund Balances - January 1, 1988	<u>790.00</u>	<u>790.00</u>	<u>790.00</u>
Fund Balances - December 31, 1988	<u>\$790.00</u>	<u>\$790.00</u>	<u>\$790.00</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF CARTHAGE
 FINANCIAL POSITION - ALL NONEXPENDABLE TRUST FUNDS
 For the Year Ended December 31, 1988

	Fiduciary Fund Type Nonexpendable Trusts	Totals (Memorandum Only)	
		<u>1 9 8 8</u>	<u>1 9 8 7</u>
		Sources of Working Capital:	
Operations -			
Interest income	\$ <u>51.94</u>	\$ <u>51.94</u>	\$ <u>65.80</u>
Total Sources of Working Capital	<u>51.94</u>	<u>51.94</u>	<u>65.80</u>
Uses of Working Capital:			
Cemetery care	<u>51.94</u>	<u>51.94</u>	<u>65.80</u>
Total Uses of Working Capital	<u>51.94</u>	<u>51.94</u>	<u>65.80</u>
Net Increase (Decrease) in Working Capital	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF CARTHAGE

NOTES TO FINANCIAL STATEMENTS

December 31, 1988

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.

Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a nonexpendable trust fund or an expendable trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

"Memorandum Only" Total Columns

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

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 July 5, 1988 on the assessed value listed as of April 1, 1988 for all real and personal property located in the town. Taxes were due December 1, 1988 with interest at 11% on taxes paid after the due date. Discounts of 3% were authorized on taxes paid by August 20, 1988.

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, 1988, deferred tax revenues amounted to \$14,386.72, a decrease of \$3,273.28 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, 1988:

Excise Taxes	\$27,259.06
State Revenue Sharing	17,868.08
Tree Growth Tax	626.62
Snowmobile Registration	378.00
Highway Block Grant	13,699.40
Veteran's Tax Exemption	116.70
Education Relief Act	<u>629.38</u>
Total	<u>\$60,577.24</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, 1988, the following operating account balances were carried forward:

General Government	\$ 500.00
Protection	1,970.73
Health and Sanitation	1,696.38
Highways and Bridges	(13,773.07)
Cemeteries	357.06
Unclassified	(10,267.02)
Total	<u>(\$19,515.92)</u>

7. Deficit Fund Balance

The general fund balance deficit is due to flood damage repairs made, in anticipation of reimbursement coming from the Federal Disaster Assistance Program.

8. Undesignated General Fund Balance (Surplus)

The undesignated general fund balance reflected a net increase of \$5,848.95 for the current year as follows:

Balances - January 1, 1988		\$10,412.11
Increase:		
Departmental Balances Lapsed	\$5,831.92	
Adjustment - Current Year's Deferred Tax Revenues	<u>3,273.28</u>	
Total Increase		\$9,105.20
Decrease:		
Utilization of Fund Balance		<u>3,256.25</u>
Net Increase		<u>5,848.95</u>
Balances - December 31, 1988		<u>\$16,261.06</u>

9. 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.

Trust fund balances at June 30, 1988 are as follows:

Nonexpendable Trusts:	
I. P. Staples	\$ 50.00
Flora Maxwell White	75.00
William E. Putnam	200.00
Frank and Nellie Hutchinson	100.00
Frank W. Brown	200.00
Ada Smith	115.00
Tyler Hutchinson	<u>50.00</u>
Total	<u>\$790.00</u>

10. Overlapping Debt

School Administrative District No. 21 has long-term debt in the amount of \$1,355,000.00, of which the Town of Carthage would be liable for 10.1487% on \$137,514.89 if the school district were to default on its debt.

11. General

The townspeople authorized appropriations from 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 does not conform to generally accepted accounting principles. This method of budgeting and accounting causes revenue to be credited against expenditure accounts.

We recommend that the town consider adopting the gross method of budgeting and accounting.

TOWN OF CARTHAGE
SUPPLEMENTAL INFORMATION
December 31, 1988

TOWN OF CARTHAGE

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND RECONCILIATION

OF CASH BALANCES - GENERAL FUND

For the Year Ended December 31, 1988

Cash Balances - January 1, 1988		\$ 27,191.48
Cash Receipts:		
Tax collections -		
Current year	\$77,078.34	
Prior years	<u>13,708.45</u>	
		\$ 90,786.79
Excise tax collections		27,259.06
Tax liens and tax acquired property		5,537.13
Departmental accounts		3,980.58
State of Maine -		
Revenue sharing	17,868.08	
Snowmobile refund	378.00	
Tree growth tax	626.62	
Veteran's tax exemption	116.70	
Highway block grants	13,699.40	
Education relief aid	1,349.75	
Flood damage	<u>28,961.00</u>	
		<u>62,999.55</u>
Total Cash Receipts		<u>190,563.11</u>
Total		217,754.59
Cash Disbursements:		
Departmental accounts		168,079.26
Accounts payable		19.75
Tax refund		<u>109.07</u>
Total Cash Disbursements		<u>168,208.08</u>
Cash Balances - December 31, 1988		<u>\$ 49,546.51</u>

RECONCILIATION OF CASH BALANCES

Maine National Bank, Dixfield, Maine		
Balance per statement - December 31, 1988	\$24,917.83	
Add - deposit in transit	<u>2,636.85</u>	
		\$27,554.68
Deduct - outstanding checks		<u>1,679.48</u>
		\$25,875.20
Casco Northern Bank, Rumford, Maine		
Balance per statement - December 31, 1988		23,621.31
Petty cash		<u>50.00</u>
Total		<u>\$49,546.51</u>

TOWN OF CARTHAGE

VALUATION, ASSESSMENT AND COLLECTION OF TAXES

For the Year Ended December 31, 1988

Valuation:		
Real estate		\$4,684,968.00
Personal estate		<u>11,867.00</u>
Total Valuation		<u>\$4,696,835.00</u>
Assessment:		
Valuation x rate - \$4,696,835.00 x .0205	\$96,285.12	
Supplemental taxes	<u>175.65</u>	
Total Assessment Charged to Collector		\$96,460.77
Collection and Credits:		
Cash collections	\$77,078.34	
Less - refunds	<u>109.07</u>	
		76,969.27
Discounts		<u>1,265.94</u>
Total Collection and Credits		<u>78,235.21</u>
1988 Taxes Receivable - December 31, 1988		<u>\$18,225.56</u>

COMPUTATION OF ASSESSMENT

Tax Commitment	\$96,285.12	
Add - state revenue sharing	15,705.16	
- tree growth tax	2,507.07	
- veteran's exemption reimbursement	225.56	
- education grant	<u>3,725.32</u>	
		\$118,448.23
Requirements:		
Appropriations	36,753.60	
School Administrative District No. 21	70,006.24	
County tax	<u>7,241.60</u>	
Total Requirements		<u>114,001.44</u>
Overlay		<u>\$ 4,446.79</u>

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