

1990

# Annual Report of the Municipal Officers of the Town of Carthage For The Year 1990

Carthage (Me.)

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**Annual Report**  
**of the**  
**Municipal Officers**  
**of the**  
**TOWN OF CARTHAGE**  
**For the Year 1990**

**THE TOWN WOULD LIKE TO DEDICATE  
THE TOWN REPORT THIS YEAR  
TO THE MEN AND WOMEN  
IN THE  
ARMED SERVICES**

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## **TOWN OFFICERS**

### **Clerk**

Deborah C. Swett

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

Stephen Brown '92      Kenneth C. Flagg, Jr. '91      Donald Houghton '93

### **Treasurer**

Dorothy Mason

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

Jennie Noyes '92      Corinne Chabot '91      Linda Jamison '91

### **Superintendent of Schools**

Carroll W. Howes

### **Tax Collector**

Deborah C. Swett

### **Carthage Fire Chief**

Kenneth C. Flagg, Jr.

### **South Carthage Fire Chief**

Thomas Dean

### **Animal Control Officer**

Bennie Bowie, Sr.

### **Health Officer**

Carole Spaulding

### **Civil Emergency Preparedness Director**

Melvin Smith

### **Budget Committee**

George Averill Jr.  
Elwin Brown  
Minot Flagg  
Douglas Geis

Jan Hutchinson  
Roland Skidgell  
William Skidgell  
Lyle White

### **State Senator**

Jeffrey N. Mills      RFD 1, Box 1647      Bethel, Maine 04217      Tel. 304-8434

### **State Representative**

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

## TOWN WARRANT

COUNTY OF FRANKLIN, ss.

STATE OF MAINE

To Joseph Berry, a resident 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 4th day of March, A.D. 1991, 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 rate and what date the Town will vote to set for charging interest on all remaining unpaid 1991 taxes.

**Recommended: 12%, October 1st**

**Article 13:** To see what per cent and final date to be allowed for discount of taxes on the 1991 commitment; to see what sum the Town will vote to appropriate for discount of taxes.

**Recommended: 1 1/2%, August 1st  
From Surplus \$1,000.00**

**Article 14:** To see what fee, if any, the Town will vote to charge for returned checks.

**Recommended: \$10**

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

**Recommended: \$13,500.00**

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

**Recommended: For the 1st selectman \$2000**

**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: \$8,000.00**

**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: \$7,200.00**

**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 \$7,477.50**

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

**Recommended: From excise tax \$28,578.33  
Raise \$1,500.00  
From Block Grant \$7,477.50**

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

**Recommended: \$2,500 to be invested with the \$7,500 appropriated in previous years to accrue interest for use on this project.**

**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. \$7,400.00  
South Carthage Fire Co. \$1,800.00**

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

**Recommended: \$1,100.00**

**Article 25:** To see if the Town will vote to raise and appropriate \$5,712.50 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: \$6,500.00**

**Article 27:** To see if the Town will direct its designated director of the Sandy River Wasts Recycling Association to vote to amend the Interlocal Agreement establishing the Association, and its charter, to (1) delete the provision that terminates the Agreement if the Association does not receive governmental grants in the amount of \$300,000 by December 31, 1991 (Sec. 8.1 (b)), and (2) delete the provision that requires that at least 25 votes be represented on the Board of Directors before assessments for initial capital costs may be made on member municipalities (Sec. 4.3 (c)).

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

**Recommended: \$100.00**

**Article 29:** To see what sum the Town will vote to raise and appropriate for the care of the poor.

**Recommended: \$200.00**

**Article 30:** To see what sum the Town will vote to raise and appropriate the sum of \$597.00 for dues to the Maine Municipal Association.

**Recommended: Yes**



**Article 31:** To see if the Town will vote to appropriate \$444 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 32:** To see if the Town will vote to raise and appropriate \$391.00 for the Androscoggin Home Health Services, Inc.

**Recommended: Yes**

**Article 33:** To see if the Town will vote to raise and appropriate \$150.00 for the Western Area Agency on Aging, Inc.

**Recommended: Yes**

**Article 34:** To see if the Town will vote to raise and appropriate \$706.00 for dues to the Androscoggin Valley Council of Governments.

**Recommended: Yes**

**Article 35:** To see if the Town will vote to use the \$606.46 received for Educator Certification/Tax Relief to reduce the tax commitment.

**Recommended: Yes**

**Article 36:** To see if the Town will vote to accept the categories of funds listed below as provided by the Maine State Legislature.

Categories	Informational Estimate
Municipal Revenue Sharing	\$17,000
Local Road Assistance	15,000
State Aid To Education (including Federal pass-through funds and property tax relief)	600
Civil Emergency Funds	0
Snowmobile Registration Money	400
Tree Growth Reimbursement	20,000
General Assistance Reimbursement	400
Veterans Exemption Reimbursement	160
State Grants or Other Funds (This category includes all funds received from the State that are not included in items 1 through 9 above)	0

Given under our hands at Carthage, this 15th day of February, a.d. 1991.

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.

**TOWN CLERK'S REPORT**  
**For the year ending December 31, 1990**

**Vital Statistics**

Births Recorded.....7

Male.....6

Female.....1

Marriges Recorded.....5

Deaths Recorded...3

Name	Date of Death	Age	Place of Death
Debora Virgin	5-7-90	24	Rumford
David Wright Pierce	8-19-90	49	Rumford
Roy Douglas Swett	8-25-90	81	Rumford

**Dog Licenses Issued**

Kennels (3)	\$ 60.00
Males (19)	104.50
Females (14)	<u>77.00</u>
ANIMAL WELFARE BOARD	\$241.50
Spayed Females (13)	\$ 26.00
Neutered Males (12)	<u>24.00</u>
TOWN ANIMAL CONTROL ACCOUNT	\$ 50.00

Respectfully Submitted,

Deborah C. Swett

## **REPORT OF THE HEALTH OFFICER**

**For the year ending December 31, 1990**

3 cases of Chicken Pox recorded

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

## **REPORT OF THE PLUMBING INSPECTOR**

**For the year ending December 31, 1990**

The following is my report as Plumbing Inspector for the year.

A total of 5 permits were issued and inspected.

3 were for internal plumbing.

2 were for subsurface waste water disposal systems.

Respectfully submitted,

William M. Thorpe, L.P.I. #351

**ANDROSCOGGIN HOME HEALTH SERVICES, INC.**

**MUNICIPAL FUNDING REQUEST FOR 1991**

MUNICIPALITY:       CARTHAGE

AMOUNT REQUESTED:   \$391.00

FORMULA:             434 (population) X \$.90/capita

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

	1990	1989	1988
NUMBER OF RESIDENTS SERVED	6	2	8
NURSING VISITS	21	19	78
HOME HEALTH AIDE VISITS	161	95	26
PHYSICAL THERAPY VISITS	1	0	50
OCCUPATIONAL THERAPY VISITS	0	1	0
SPEECH THERAPY VISITS	0	0	0
MEDICAL SOCIAL WORK VISITS	0	0	0
HOMEMAKER HOURS	26	0	0
LONG TERM CARE HOURS	353	1,009	0
TOTAL VISITS	183	115	1,004
TOTAL HOURS	379	1,009	0

NOTE: 1990 Service information is estimated for the last quarter of 1990.

In 1990, in addition to the services described above, Androscoggin Home Health Services provided services to children through the Maternal and Child Health Program and the Maine Medicaid Preventive Health Program. Flu shots were provided for individuals in the Tri-County Region; foot care was provided to patients who attended Foot care 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

With our economy in a state of flux, there is much uncertainty regarding school funding.

The Commissioner of Education has proposed a freeze on State subsidy for the next two years at the current level of state aide.

The question that we need to address is, "What implications will the freeze have on our school district"? I think we must first recognize that a serious funding problem confronts us. In order to meet the challenge it is important that we keep our priorities in order. We need to assure our young people that their educational program will continue to meet their individual needs.

We have a responsibility by law to make suitable provision, at district expense, for the support and maintenance of public schools.

The challenge facing School Administrative District No. 21 is to hold spending down without endangering the very reason we exist - to provide the best possible education to our students.

When building the 1991-92 budget, we will take a very active and responsible approach by involving many people. We will ask Board Members, staff, and citizens to provide input at our board meetings. We encourage community members to share their thoughts and ideas with the School Administrative District Board of Directors.

We have a school district that we can take great pride in. Together we will survive these tough times.

Again, this year, I want to personally thank the Board of Directors and the citizens in the town of Canton, Carthage and Dixfield for the commitment they have made over the years to provide students in School Administrative District No. 21 with a quality educational program.

Respectfully Submitted,

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

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

Senator Jeffery N. Mills  
District 8  
State House Station 3  
Augusta, Maine 04333



THE MAINE SENATE  
115th Legislature

RFD 1, Box 1647  
Bethel, Maine 04217

Dear Friends,

As you are undoubtedly aware, State and local governments are facing a particularly challenging time. Limited fiscal resources and increased responsibilities demand that we develop new and innovative strategies to maintain needed services and programs, as well as assure our quality of life. Let's work together to help Carthage and the State of Maine continue to be a wonderful place to live!

If you have questions about state legislation, problems relating to state government, or just want to express your opinion about a particular issue, please call me at the State House (289-1515) or the toll-free message center (1-800-423-6900). You may write to me at:

Senate Chamber  
State House Station #3  
Augusta, ME 04333

Please let me know if I may be of assistance to you. I welcome the continued opportunity to be of service and look forward to hearing from you.

Yours sincerely,

A handwritten signature in cursive script that reads "Jeff Mills".

SENATOR JEFFERY N. MILLS  
SENATE DISTRICT 8

JNM/lc



STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
AUGUSTA, MAINE 04333

REPORT TO THE CITIZENS OF CARTHAGE

January 1991

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 a 24-hour toll-free message center at the Capitol 1-800-423-2900. In addition, I am available in Carthage as often as my legislative schedule permits.

The 115th Legislature convened on December 5, 1990, for the First Regular Session. The session should continue until mid-June and consider more than 1,500 pieces of legislation. Notice of the public hearings on all bills and resolves appears each weekend in the major daily newspapers of the State. Please contact me directly to let me know your feelings about any legislation you are interested in and if you want copies of any bills.

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

I am proud to represent Carthage in the Maine Legislature.

Sincerely,

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

Conrad Heeschen  
State Representative

## COMPLETE LIST OF TAXES ASSESSED IN 1990

\*(paid after books closed--December 31, 1990)

\*\* (partially paid after books closed)

Veterans' Exemptions deducted: WWII-\$100

PP-personal property tax included

3% paid from surplus for payment by August 20th

T.G. Includes land classified under the Tree Growth Law

Residents:	Paid	Unpaid
Alexander, Sandra	\$	\$ 95.16
Arsenault, Alton & Beverly (3%)	446.00	
Arsenault, Carole A.		410.00
Averill, Barry		310.26
Averill, George E. Jr. (PP)	776.08	
Averill, George E. Sr. & Glennis P.	597.72	376.28*
Averill, Jacqueline P. (3%)	347.98	
Barnett, Lois J.		634.00
Barr, Harold & Ruth (3%)	163.74	
Benner, Philip (3%)	156.00	
Benner, Philip (WWII) (3%)	1018.00	
Berry, Bernard		90.00
Berry, Edmond		41.00*
Berry, Edmond & Donna	764.00	
Berry, Edmond & Donna (T.G.)	142.68	
Berry, Edmond Jr.		17.68
Berry, Georgia (3%)	298.00	
Berry, Janice (WWII)	326.00	
Berry, Joseph		113.04
Berry, Roger	310.00	
Berry, Scott		212.94
Berry, Willis		160.00
Blodgett, Minnie	440.00	
Blodgett, Nancy	319.60	
Blouin, Larry & Simone	798.00	
Bowie, Bennie	830.00	
Bradbury, Calvin (3%)	881.00	
Bradbury, Danny		182.94
Bradeen, Donald Jr. & Shirley		430.00
Bradeen, Donald Sr. & Lillian (WWII) (3%)	617.00	
Bradeen, Veldessor & Barbara		383.00
Brown, Asa		102.38
Brown, Elwin (T.G.) (3%)	208.84	



<b>Residents:</b>	<b>Paid</b>	<b>Unpaid</b>
Brown, Elwin & Linda (T.G.) (3%)	\$1143.54	\$
Brown, Stephen (3%)	120.00	
Brown, Stephen; Kennedy, James & Laurie; Keith, Robert & Anne; Keith, Philip & Sandra (T.G.) (3%)	2078.56	
Buckingham, Cynthia	227.24	
Burnham, Frank M.	773.00	
Burnham, Frank & Janyce	120.00	
Burnham, Frank & Janice and Ronald & Arlene Gauthier (T.G.)	16.30	
Carrier, Leo & Clarice (T.G.) (3%) (WWII)	967.42	
Carver, Robert Keith	231.48	
Carver, Robert & Brenda	294.00	
Chabot, Daniel R. & Corinne R. (3%)	767.00	
Child, John & Lorna (3%)	312.52	
Coulombe, Roger L. & Tina L.	599.08	
Damon, Lewis & Charlotte (3%)	909.00	
Daoust, Rodney		501.00
Dean, Thomas L. & Bonnie L. (3%) (T.G.)	1193.84	
Dove, Curt N. & Susan E.		743.00
Downs, George (3%)	300.92	
Elliot, Maynard & Joyce		459.00
Ellis, Grace (WWII) (3%)	424.00	
Ellis, Kenneth & Mary (WWII) (3%)	160.40	
Ellis, Ronald & Gloria		151.96
Ellis, Ronald M. Jr.		143.16
Flagg, Kenneth Sr. (Heirs of) (3%)	7.00	
Flagg, Kenneth, Jr.		220.50
Flagg, Lynda C.		483.00
Flagg, Minot (3%)	55.00	
Flagg, Sidney (3%)	694.00	
Flagg, Sidney & Jacqueline		44.00*
Flagg, Sidney & Theodore		157.64*
Geis, Douglas	970.36	
Geis, Douglas & Edmond Berry	283.34	
Girardin, Edward E. & Janice L.		510.00*
Gleason, Edwin & Irene (3%)	410.00	
Gordon, Annabelle	214.52	
Gordon, Ethel	156.16	
Gordon, Mary Ann	583.00	
Gordon, Michael & Sheila (3%)	308.22	

<b>Residents:</b>	<b>Paid</b>	<b>Unpaid</b>
Gray, Penny	\$ 194.00	\$
Harkness, Timothy		725.00
Henry, Brian		200.40
Hill, Philip & Yvonne (3%)	376.00	
Hood, Alice	126.94	
Hooley, Robert & Janet	897.82	
Houghton, Charles	834.00	
Houghton, Conrid, Jr. & Vicki L.	708.00	
Houghton, Conrid, Sr. & Daveen		278.02*
Houghton, Donald (3%)	76.00	
Houghton, Emeral		387.00
Houghton, Emeral & Mary		642.00
Houghton, Kermit & Thelma (3%)	333.16	
Houghton, Lawrence		156.94*
Houghton, Peter & Judith	447.00	
Houghton, William & Tracy		716.00*
Hutchinson, Arthur (WWII)	451.00	
Hutchinson, Barry		210.00
Hutchinson, Cecil (Heirs of)		371.28
Hutchinson, Earl (Heirs of) (3%)	116.00	
Hutchinson, Frank III (T.G.)		801.28
Hutchinson, Gary		206.96
Hutchinson, James & Linda		168.94
Hutchinson, Jan & Linda (T.G.)	1424.88	
Hutchinson, Lorna & Jon (3%)	615.00	
Hutchinson, Jon & Cynthia L. Buckingham	133.00	
Hutchinson, Lee & Susan		335.40
Hutchinson, Leonard	104.52	
Hutchinson, Mary		412.00
Hutchinson, Richard	12.00	
Hutchinson, Richard & Jeanine	438.78	
Hutchinson, Wilhelmina	639.00	
Irish, James & Terry	483.00	
Jackson, Evangeline	158.00	
Jackson, Robert		296.88
Jamison, Norman		384.40
Kierstead, Russell D. & Judith	386.00	
Knox, Melvin & Mary		409.00
Knox, Theodore	51.96	
Maillet, Sharon	154.50	
Maillet, William	133.16	

<b>Residents:</b>	<b>Paid</b>	<b>Unpaid</b>
Maillet, William & Sharon	\$ 939.00	\$
Marion, James & Mary (WWII) (3%)	633.00	
Marion, James Paul (Trust) (T.G.) (3%)	61.00	
Mason, Dorothy (WWII) (3%)	917.24	
McCarthy, Ronald (PP)	80.00	
McCarthy, Ronald & Brenda	638.00	
Melcher, Michael (3%)	34.02	
Moody, Russell	408.00	
Noyes, Hurchial (T.G.)	1275.98	
Noyes, Hurchial (PP)	200.00	
Packard, Arthur (3%)	270.00	
Pandora, Edward (3%)	801.00	
Pulk, Edna	80.00	
Pulk, Edward	40.00	558.00
Pulk, Elizabeth		570.00
Pulk, Timothy		256.18
Pulk, Timothy & Dalene L.		76.00
Pulk, William (3%)	239.00	
Putnam, Murray		499.00**
Rogers, JoAnn S. (3%)	951.00	
Rossie, Michael (3%)	677.00	
Ruff, Norman & Eleanor (WWII)	162.94	
Saltonstall, George & Frances (WWII) (3%)	168.00	
Skidgell, Everett	22.42	
Skidgell, Helen	175.28	
Skidgell, Michael		316.82
Skidgell, Roland	631.00	
Skidgell, Roland (PP)	80.00	
Skidgell, Roland & Nancy	249.84	
Skidgell, Roland, Jr.	389.00	
Skidgell, William & Brenda	1171.00	
Smith, Melvin (T.G.) (3%)	276.80	
Smith, Mildred (Heirs of) (3%)	478.62	
Smith, Ruth (3%)	202.00	
Snell, John (3%)	490.00	
Snell, John & Ruth (T.G.) (3%)	244.52	
Snowman, Earland (3%)	238.94	
Spaulding, Carole (3%)	430.30	
Spaulding, Merwin & Carole	870.00	130.00
Spaulding, Scott & Alicia		370.00
St. Cyr, Gerald F. & Shirley J.	593.00	

<b>Residents:</b>	<b>Paid</b>	<b>Unpaid</b>
Stearns, George & Marilyn	\$ 183.78	\$
Stone, Alton (3%)	250.00	
Stone, Oscar (3%)	122.00	
Swett, Clayton F. Jr. (T.G.) (3%)	1135.50	
Swett, Harriet (WWII) (3%)	707.00	
Swett, R. Douglas (3%)	232.50	
Turner, Stuart		298.08
Varanelli, Guido & Lorraine (WWII) (3%)	584.00	
Virgin, Ralph, Jr.		412.00
Virgin, Ralph, Sr. (WWII)		320.00**
Virgin, Steven		60.00
Virgin-Brooks, Mary Ann		370.00
Walker, Gerald & JoAnn		690.00**
Walker, Harold (3%)	210.40	
Weston, Robert & Anita		733.00
White, Elijah, Sr. (3%)	509.00	
White, Hurchial	404.00	
White, Lyle R. (T.G.) (3%)	1072.16	
White, Wayne		923.00
Williamson, Galan & Nancy (T.G.)	472.06	355.74*
Wright, Ronald C.		379.00
<b>Non-Residents:</b>		
Alfieri, Lee (T.G.)		539.04
Allen, John & Earl Fowler (T.G.)		266.78
Andrews, James	247.80	
AT&T Information Systems, Inc. (P.P.)	47.34	
Averill, Lynn & Evelyn (3%)	201.68	
Belanger, Evelyn; White, Dale and Lund, Janice (3%)	272.00	
Belanger, Henry & Maurice A. Belanger (3%)	396.40	
Bentinck-Smith, Peter (T.G.) (3%)	927.36	
Bergendahl, Peter & Germaine	52.00	
Blaisdell, Eugene	13.00	
Bradeen, Harris L. Jr. & Jean	100.00	86.00
Buck, Elbriedge (T.G.) (3%)	233.84	
Cameron, Robert C., Jr. (3%)	62.00	
Carrier-Chase, Bernadette E. & Dennis Chase; Michelle Carrier; Peter & Germain Bergendahl	694.00	
Carver, Donald & Raymond	246.60	

<b>Non-Residents:</b>	<b>Paid</b>	<b>Unpaid</b>
Carver, Harold & Edda H. (T.G.) (3%)	\$ 320.78	\$
C.E.D. Inc.		80.00*
Central Maine Power (3%)	3794.10	
Ceriani, Paula	68.00	
Chase, Bernadette Carrier (3%)	25.00	
Clark, Nelson Barrie (3%)	13.00	
Clemens, Alfred (3%)	323.00	
Coffin, David	37.00	
Collins, Peter J. & Elizabeth M. (T.G.) (3%)	709.54	
Cummings, Lawrence & Patricia Baumgarner	324.28	
Daigle, Charles & Priscilla	194.52	
Dalrymple, Jesse, Jr. (3%)	57.00	
Dalton, Eddie & Patricia Ritzen-Dalton	206.96	
DeBasio, Ernest & Sherry	183.44	
Dickson, Robert K. (3%)	21.00	
Dillon, T.R. Logging, Inc. (T.G.)	208.92	
Doiron, Edward	149.38	
Doiron, Edward N. & Eugene R. Dubord	33.00	
Dowd, Charles (Mrs.)		196.00
Driscoll, Jack		80.00
Drury, Bernard & Warren (T.G.)	383.08	
Dubord, Eugene R. & Edward Doiron	646.06	
Dufault, Nelson	30.00	
Dupuis, Jacques & Andrew (T.G.)	34.10	
Edwards, Earl E. & Helen C.	613.00	
Elliot, Glen & Nancy (3%)	160.00	
Fahsholtz, Walter S. & Monda S. (3%)	69.00	
Feer, Michael (3%)	122.32	
Gallanif, Edward A. & Helen M. (3%)	852.00	
Gallant, Robert & Roland Samson (T.G.) (3%)	119.34	
Gallo, Doris		215.80*
Gill, Erlon J. & Ronald Gill (3%)	124.80	
Gilvey, John & Frederica (T.G.)	61.84	
Gordon, Marjorie (3%)	193.84	
Grant, Nicholas, J. Jr. & Jonathan R.H. Grant, Katherine M. Grant, William D. Grant & Anne Duffy (3%)	1214.74	
Green, Mary (Trust) (T.G.) (3%)	4252.20	
Haines, Virgin (Heirs of)		121.20
Hall, Elaine L. (T.G.) (3%)	258.28	

<b>Non-Residents:</b>	<b>Paid</b>	<b>Unpaid</b>
Hamilton, Michael; Stephen Miller; Manual Rocha & Keith Sylvester	\$	\$ 306.90 221.60
Haynes, Clifford & Irene		
Haynes, Herbert C. Inc. (T.G.) (3%)	62.34	
Hill, John & Lilly	83.00	
Hodson, Duane (3%)	59.00	
Holmes, Bruce & Pia	174.00	
Horrocks, John & Gertrude	223.04	
Hunt, Alberta	102.00	
Hutchinson, David I. & Gloria A.	46.50	
Hutchinson, Laurel Dawn (T.G.) (3%)	83.20	
Jackson, Clifford & Phyllis (3%)	241.28	
Johnson, Richard Arlen (3%)	610.00	
Keith, Douglas (3%)	335.00	
Kelleher, J. Michael & Valeria E.	118.00	
Kellerman, Paul (3%)	279.16	
Kelly, Marion (3%)	159.20	
Knox, Donald (Heirs of)		67.20
Koliche, Suzanne; Katherine H. Koliche Terry L. Koliche & Deborah C. (T.G.) (3%)	237.80	
LaBrie, Russell & April		252.60
Lambert, Eugene	3.00	
Lavoie, Thomas & Helen	80.00	
Lee, Priscilla		3.00
Lemay, Helen & Leonard	261.00	
Lenger, David & Alan Svendsen		413.00
Levesque, Thomas E. & Victoria J.	243.90	
Libby, Clayton (3%)	122.04	
Lowe, Richard W. (3%)	415.60	
McIntyre, Phillip & Janet	127.68	
MacDonald, John Norman		24.00
Mandile, Lawrence J. & Charlene	92.76	
Masterman, Gladys (T.G.) (3%)	115.84	
Matthews, Frank H. (3%)	65.00	
May, Melvin G. & Judith Northrup	164.24	
McCormack, John & John Medailleu (3%)	59.00	
McGuire, Sally & Thomas (3%)	117.00	
McKay, Clayton & Sheila (T.G.) (3%) (PP)	538.32	
McKellar, Michael & Sharon	98.76	
McLaughlin Robert & Mary M. McLaughlin	59.00	
Merrill, Royce E. & Jacqueline G.	165.60	

<b>Non-Residents:</b>	<b>Paid</b>	<b>Unpaid</b>
Millay, Robert	\$	\$ 81.00
Mitchell, Daniel O.	68.00	
Moore, Robert & Nila	190.40	
Nolet, Donald	176.28	
Nolet, Vivian	154.50	
Oxford Paper Co. (3%)	405.32	
Parent, Robert, William & Anna (3%)	214.40	
Parent, William & Susan (3%)	80.00	
Parr, David & Maryann (3%)	337.90	
Parr, Walter & Vito Battista	39.00	
Pearson, David	394.20	
Pease, Guy & Constance	177.00	
Pion, Darrell; Norman & Joan M. Champigny	278.00	
Plante, Arthur (T.G.) (3%)	20.36	
Plante, Arthur & Joseph Carrier (T.G.) (3%)	23.08	
Poirier, Edward		116.24
Pompei, Joseph & Judith A. (3%)	288.40	
Prellwitz, Ronald & Jeanne; Carl R. Jr. & Carolyn Johnston	57.94	
Rathbun, Wayland	156.88	
Rice, Lillian (Heirs of) (3%)	301.00	
Richardson, David & Patricia A.	103.34	
Richardson, Stanley & Barbara (3%)	208.20	
Richards, Robert N. (Heirs of)	293.76	
Ridgecrest Enterprises (T.G.) (3%)	251.04	
Rizzo, Jerry	111.60	
Robbins, E.R. (3%)	36.00	
Robbins, Paul (3%)	17.68	
Robinson, Richard & Wanda (T.G.) (3%)	75.62	
Rogers, Don & Craig (3%)	30.00	
Rouleau, Frances & Sally (3%)	128.00	
Roux, Gregory & Catherine	31.00	
Safford, R. E.	80.00	
Santella, Richard	115.80	
Scott, James	27.00	
IV Seasons Securities, Inc. (3%)	479.00	
Seymour, Peter & Walter (3%)	88.80	
Simard, Dennis	190.00	
Skelton, Alfred & Carlton Robinson		92.84
Smith, Lee Henry & Mary Elizabeth	54.00	
Smith, Lewis W.	27.00	

<b>Non-Residents:</b>	<b>Paid</b>	<b>Unpaid</b>
Swett, Georgette M. (3%)	\$ 68.32	\$
Thurlow, Carroll	375.00	
Timberlands, Inc. (T.G.) (3%)	10,216.90	
Toleos, Nicholas J. & Elizabeth A. (3%)	330.68	
Toothaker, Darrell R.	24.00	
Toothaker, Darrell; Russell Toothaker Mark Toothaker & Susan Davis	99.60	
Toothaker, Rupert P. & Lydania; Mark R. Toothaker, Darrell R. Toothaker, Russell E. Toothaker & Suzanne Davis	239.84	
Tripp, Brent & Annette (T.G.)	162.72	
Twitchell, Ronald (Heirs of) (3%)	166.00	
United Timber Co. (3%)	384.86	
Van Cedarfield, Ernest & Rebecca	88.00	
Varanelli, Arthur & Carole (3%)	171.00	
Viitala, Richard		49.04
Virgin, Cheryl		80.00
Walker, Bruce & Lee		203.70
Webb River Land (T.G.) (3%)	643.16	
Webster, John & Irene (3%)	405.00	
Welch, Benjamin & Olive Rae (T.G.)	26.76	
Welker, Danny R. & Laura J.	45.00	
West, David (T.G.) (3%)	40.60	
West, David & James Karvel (3%)	183.68	
White, Billy R. & Jeannette C. (3%)	183.68	
Whittemore, Arthur E. & Cathleen	224.00	
Whittermore, Donald W. & Joyce H. (3%)	74.40	
Wilcox, David & Lorraine	80.00	
Williamson, Gary	45.00	
Wilson, Harold	630.00	
Wing, Marguerite	161.60	
Worden, Jon & Josepha (T.G.) (3%)	44.76	
York, Virginia (T.G.)	59.78	
<b>Supplemental Taxes (Tree Growth Withdrawal)</b>		
Stephen Brown, James & Laurie Kennedy, Robert & Anne Keith and Philip & Sandra Keith	411.60	
Hutchinson, Jan & Linda	57.54	
Roux, Gregory & Catherine	92.06	
Pulk, Edwin & Jacqueline		123.30
Swett, Harriett	1369.63	
Noyes, Hurchial	1018.11	



**1989 Outstanding Liens****Resident**

Arsenault, Carol	\$338.25
Bradeen, Donald R. Jr. & Shirley A.	354.75
Bradeen, Veldessor & Barbara	315.98
Daoust, Rodney J.	413.32
Elliot, Maynard & Joyce E.	378.68
Girardin, Edward E. & Janice L.	420.75*
Harkness, Timothy	619.58**
Houghton, Emeral	319.28
Hutchinson, Cecil (Heirs of)	311.26
Hutchinson, Frank III	671.96
Hutchinson, Gary	170.74
Hutchinson, James & Linda	139.38
Hutchinson, Mary	261.28
Turner, Stuart	261.28
Virgin, Ralph Jr.	339.90
Virgin, Steven	49.50

**Non-Resident**

Alfieri, Lee	452.79
Hamilton, Michael H.; Stephen P. Miller; Manual A. Rocha; Keith Sylvester and John K. Holmer	258.77
Knox, Donald (Heirs of)	55.44
LaBrie, Russell T. & April E.	208.40**
Pease, Guy & Constance	42.08
IV Seasons Securities, Inc.	395.18*
Walker, Bruce & Lee	168.05

**1988 Outstanding Liens**

Allen, John E. Sr. & Earl A. Fowler	238.09
Turner, Stuart	343.72

## DETAILS OF EXPENDITURES

### Wages and Salaries

Selectmen	
Stephen Brown, 1st	\$4,000.00
Kenneth C. Flagg, Jr., 2nd	1,250.00
Donald Houghton, 3rd	1,250.00
Treasurer	
Dorothy Mason	1,250.00
Town Clerk	
Deborah Swett	1,000.00
Tax Collector	
Deborah Swett	2,000.00
Animal Control Officer	
Bennie Bowie, Sr.	150.00
Carthage Fire Chief	
Kenneth C. Flagg, Jr.	500.00
South Carthage Fire Chief	
Thomas Dean	100.00
Health Officer	
Carole Spaulding	50.00
Moderator (2 Meetings)	
Minot Flagg	80.00
Deputy Clerk/Tax Collector	
Mary Virgin-Brooks	80.00
Election Warden	
Deborah Swett	94.00
Election Clerks	
Donna Berry	140.00
Shirley Bradeen	10.00
Paula Hutchinson	10.00
Florence Noyes	94.00
Social Security (Selectmen, Treasurer) & Medicare Tax	
Internal Revenue Service	706.94
Unemployment Insurance	
Bureau of Employment Security	45.50

### Miscellaneous

Androscoggin Home Health	\$ 391.00
Stephen Brown (Bonus)	2,000.00
Central Maine Power (Street Lights)	1,159.53
Discount (3%) on 130 taxes paid by August 20th	1,867.01
Franklin County Treasurer (County Tax)	8,229.50
Kyes Insurance Agency (Bonds for Treasurer and Tax Collector)	200.00
Maine Municipal Association (Dues)	570.00
Med-Care (Ambulance Subsidy)	3,570.00
School Administrative District #21	80,743.79
Webb River Valley Snowmobile Club	396.00
Western Area Agency on Aging	150.00

### Current Expense

E. H. Benedix & Son , Inc. (hi/lo limit control, repairs)	330.42
Donna Berry (election Clerk)	46.00
Joseph Berry (Mileage)	8.80
Raymond Berry (Mower)	75.00
Susan A. Black, Register of Deeds (transfers, lien recording & discharging fees)	489.50
Branham Publishers (vehicle reference books for collector)	48.20
Stephen Brown (Reimburse postage, supplies)	8.65
Carthage Variety Store (chalk, bulbs, draino, clorox, paper towels, coffee)	13.74
Central Maine Power (electricity)	579.79
E. Child (Insulation)	70.00
Dead River Co. (fuel oil)	1,967.13
Kenneth Flagg, Jr. (mileage)	8.80
Franklin County Municipal Association (dues)	15.00
Hutchins Brothers (tax bills, receipts)	41.00
Jim's Office Supply (copier paper typewriter repair)	86.00
John's Lock Shop (duplicate keys)	6.00
Kyes Insurance Agency (fire & Liability insurance)	410.78
Lewiston Sun-Journal (notices)	75.74

## Current Expense Continued

Maine Chiefs of Police Association (weapon permit books & permits)	20.00
MMTCTA (tax lien workshop)	30.00
Maine Town & City Clerk's Assoc. (dues)	10.00
Marks Printing House (ledger sheets, record books, binder, lien and 30 day notices, vital stats binder & index)	286.56
Dorothy Mason (notarizing, milage, postage, toll calls, lien fees)	332.00
Edward J. McInnis (auditor)	1,200.00
Michael Melcher (mileage)	26.40
New England Telephone (phone)	759.46
Florence Noyes (election clerk)	46.00
Postmaster-Dixfield (stamps)	150.00
Postmaster-Weld (stamps)	50.00
Puiia Hardware & Lumber Inc. (homosote, screws, insulation)	280.09
Quill Corporation (binders, envelopes, folders, transparent film, etc.)	138.67
Radio Shack (phone)	99.95
Richard's Lock & Key Service (office dead bolt, lock & keys)	36.20
Screen Printing Co., Inc. (Town Reports)	586.10
William Skidgell (plowing office)	200.00
Deborah Swett (mileage, reimburse postage & supplies, lien fees, oaths, vital statistics)	356.26
Towle's Hardware (paint, roof cement, grass seed, light timer, insulation, flagging tape)	38.24
Treasurer of State (fire proof file, notebooks, typewriter, chairs, safe)	172.20
West Publishing Co. (Maine Revised Statutes)	8.00

## Old School Repair

Michael Melcher (carpentry)	120.00
Puiia Hardware & Lumber Co. (clapboards, nails, paint)	115.32

## Carthage Fire Department

Raymond Berry (mower)	25.00
Blanchard Associates (gaskets)	5.80
Campbell, Payson & Noyes (Workmen's compensation insurance)	106.20
Carthage Variety Store (brake fluid)	3.18
Central Maine Power (electricity)	232.44
Dead River Co. (fuel oil)	1,302.63
Fire Tech & Safety (repair Scott Air-Packs, 5 nose cup assemblies)	513.91
Kenneth C. Flagg, Jr. (mileage, reimburse fire truck gas)	93.16
Franklin County Firemen's Association ('90 dues)	20.00
Henry's Service Station (gas)	183.45
Hussey Communications Inc. (2 radios)	516.00
Kyes Insurance Agency (truck insurance) (fire & liability insurance)	1,509.00 200.61
Don Lane Fire Equipment (path finders)	550.00
Maine State Federation of Fire Fighters, Inc. ( '90 dues, 26 members)	104.00
Mainline Fire Equipment Inc. (5 nomex hoods)	85.03
Morrison Motors, Inc. (valve, slave cylinder, clutch line)	167.84
Puiia Hardware & Lumber Co. (light switch & Bulbs)	10.41
Roberts Co. Inc. (tot finders, phone labels)	125.99
William R. Skidgell (plowing 10 times)	100.00
Steege Auto Parts (master cylinder)	82.16

## FIRE DISPATCH SYSTEM

Farmington Fire Dept. Regional Radio Account (initial fee for dispatch service)	550.00
Hussey Communications Inc. (radio, crystals, base antenna, cable service)	4,260.00

## South Carthage Fire Department

Central Maine Power (electricity, heat)	814.12
Hussey Communications, Inc. (2 radios)	516.00
Kyes Insurance Agency (fire & liability insurance) (truck insurance)	187.61 558.00
Maine State Federation of Fire Fighters ('90 dues)	16.00

### Animal Control

American Nameplate Co. (name plate)	6.45
McKenna's (boarding stray dogs)	60.00

### Care of Cemeteries

Raymond Berry (mower)	100.00
Puiia Hardware & Lumber Co. (nails)	6.25
Towle's Hardware (paint, roller, brush, grass seed)	33.15

### Town Dump

Elwin Brown (mileage-County meetings)	39.60
Stephen Brown (mileage-County meetings)	13.20
Bureau of Employment Security (unemployment insurance)	13.93
Campbell, Payson & Noyes (workmen's compensation ins.)	486.00
Carthage Variety Store (sign marker, propane)	10.05
Kenneth Flagg, Jr. (mileage-meetings)	26.40
Donald Houghton (labor, dozer operator)	443.51
Kermit Houghton Sr. (dozer, backhoe, truck)	2,589.98
Internal Revenue Service (medicare tax)	1.80
H. E. Noyes & Sons (truck with crane)	100.00
Arthur Packard	1,872.00
Puiia Hardware & Lumber (propane)	3.79
William R. Skidgell (plowing & gravel)	190.00

### Snow Removal

Stephen Brown (labor)	17.70
Town of Dixfield (wing back S. Carthage roads)	70.74
Dragon Products Co. (sand)	1,293.00
Donald Houghton (labor, truck)	55.10
Merle Knox, Jr. (trucking)	157.50
Ronald S. McCarthy (plowing & sanding)	3,280.18
Puiia Hardware & Lumber Co. (snow fence posts)	115.00
W.H. Shurtleff Co. (salt)	4,402.30
William R. Skidgell (plowing & sanding)	24,434.78
(trucking, sand)	4,457.60

## Summer Roads

John Bernard (labor)	\$ 56.05
Bernard Berry (labor)	16.95
Stephen Brown (truck)	18.00
Bureau of Employment Security (unemployment insurance)	27.50
Campbell, Payson & Noyes (workmen's compensation insurance)	633.80
Thomas Dean (bucket loader, truck)	40.00
P.C. Hazelton Co. Inc. (rock rake parts)	41.53
Henry's Service Station (gas)	51.05
Conrid Houghton, Sr. (rock raking)	180.00
Donald Houghton (labor, truck)	64.84
Kermit Houghton, Sr. (backhoe)	1,050.00
Internal Revenue Service (medicare tax)	13.99
H.E. Noyes & Sons (truck with crane)	220.00
W. H. Shurtleff Co. (calcium)	421.50
William R. Skidgell (grader, bank run & graded gravel, backhoe)	3,670.96
Towle's Hardware (sign bolts, potatoe hook, flagging tape, spikes)	19.79
Treasurer-State of Maine (workshop fees)	50.00
White Sign (road signs)	103.75
Steven Wing (labor)	53.10

## Reconstruction and Tarring

Gilbert Barnett (labor)	141.60
Sherwood Berry (labor)	82.60
Sidney Berry (labor)	88.50
Stephen Brown (labor, mileage)	137.10
Commercial Paving Co., Inc. (part of chip sealing Smith Road)	2,433.70
Henry's Service Station(gas)	16.90
Donald Houghton (labor, rock raking)	29.60
Kermit Houghton, Sr. (backhoe, truck, torch)	1,607.81
R. E. Lowell Lumber Inc. (hemlock 8X8X16s, 3" bridge planks)	921.98
Northeastern Culvert-Burtco (culverts)	264.11
Puiia Hardware & Lumber Co. (spikes, nails, flagging)	50.91
William R. Skidgell (grader, gravel)	1,410.54

## Storm Damage '89

Commercial Paving Co., Inc. (part of chip sealing Smith Road)	1,204.30
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# Edward J. McInnis

Certified Public Accountant

45-49 MAIN STREET  
WATERVILLE, MAINE 04901

January 7, 1991

EDWARD J. McINNIS  
Certified Public Accountant  
Board of Selectmen  
Town of Carthage  
Carthage, Maine

TELEPHONE  
207-872-8878

I have audited the accompanying general purpose financial statement of the Town of Carthage, Maine, as of December 31, 1990, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town of Carthage management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Carthage, Maine, as of December 31, 1990, and the results of its operations and changes in financial position of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statement of the Town of Carthage, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The accompanying supplemental schedules and related information presented on the following pages are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data. This information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Edward J. McInnis*

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TOWN OF CARTHAGE, MAINE  
Balance Sheet  
All Fund Types and Account Groups  
December 31, 1990

	<u>Governmental Fund Types</u>	<u>Proprietary Fund Type</u>
	<u>General</u>	<u>Trust Funds</u>
<b><u>ASSETS</u></b>		
<b><u>Assets</u></b>		
Cash in Bank and on Hand	\$ 85,599.72	\$ 992.89
Taxes Receivable	24,765.50	.--
Tax Liens Receivable	7,607.03	.--
Accounts Receivable	624.08	.--
Land, Buildings, Equipment and Vehicles	<u>.--</u>	<u>.--</u>
<b>Total Assets</b>	<b><u>\$118,596.33</u></b>	<b><u>\$ 992.89</u></b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>		
<b><u>Liabilities</u></b>		
Deferred Revenues	\$ 63,520.46	\$ .--
Deferred Property Tax	<u>26,712.04</u>	<u>.--</u>
<b>Total Liabilities</b>	<b><u>90,232.50</u></b>	<b><u>.--</u></b>
<b><u>Fund Equity</u></b>		
Investment in General Fixed Assets	.--	.--
Fund Balances:		
Reserve for Endowments	.--	790.00
Unreserved:		
Designated for Subsequent Years'		
Expenditures	21,555.78	.--
Undesignated	<u>6,808.05</u>	<u>202.89</u>
<b>Total Fund Equity</b>	<b><u>28,363.83</u></b>	<b><u>992.89</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$118,596.33</u></b>	<b><u>\$ 992.89</u></b>

Edward J. McInnis  
Certified Public Accountant

Account Group	Totals	
	Memorandum Only	
General Fixed Assets	1990	1989
\$ .--	\$ 86,592.61	\$ 54,042.70
.--	24,765.50	20,670.87
.--	7,607.03	6,500.85
.--	624.08	32,240.17
<u>68,300.00</u>	<u>68,300.00</u>	<u>68,300.00</u>
<u>\$68,300.00</u>	<u>\$187,889.22</u>	<u>\$181,754.59</u>
\$ .--	\$ 63,520.46	\$ 69,519.65
.--	26,712.04	20,764.63
<u>.--</u>	<u>90,232.50</u>	<u>90,284.28</u>
68,300.00	68,300.00	68,300.00
.--	790.00	790.00
.--	21,555.78	17,497.31
.--	7,010.94	4,883.00
<u>68,300.00</u>	<u>97,656.72</u>	<u>91,470.31</u>
<u>\$68,300.00</u>	<u>\$187,889.22</u>	<u>\$181,754.59</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

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Edward J. McInnes  
Certified Public Accountant

**TOWN OF CARTHAGE, MAINE**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Fund Types**  
**For the Year Ended December 31, 1990**

	<u>Governmental</u> <u>Fund Types</u>	<u>Fiduciary</u> <u>Fund Type</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
	<u>General</u>	<u>Trust</u> <u>Funds</u>	<u>1990</u>	<u>1989</u>
<b><u>Revenues</u></b>				
General Property Taxes	\$124,265.36	\$ .--	\$124,265.36	\$101,704.66
Non-property Taxes and Tax Penalties	35,374.93	.--	35,374.93	29,241.80
Intergovernmental Revenues	28,954.87	.--	28,954.87	45,460.00
Highway Block Grant	14,370.70	.--	14,370.70	.--
Licenses and Permits	203.00	.--	203.00	241.00
Investment Income	2,390.12	143.40	2,533.52	1,913.09
<b>Total Revenues</b>	<u>205,558.98</u>	<u>143.40</u>	<u>205,702.38</u>	<u>178,560.55</u>
<b><u>Expenditures</u></b>				
General Government	24,313.42	.--	24,313.42	23,707.69
Protection	17,585.52	.--	17,585.52	11,174.38
Health and Sanitation	6,331.26	.--	6,331.26	5,578.37
Public Works	52,866.55	.--	52,866.55	19,533.85
Cemeteries	139.40	.--	139.40	134.98
Special Assessment	90,636.41	.--	90,636.41	84,073.34
Unclassified	1,696.00	.--	1,696.00	2,317.64
<b>Total Expenditures</b>	<u>193,568.56</u>	<u>.--</u>	<u>193,568.56</u>	<u>146,520.25</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	11,990.42	143.40	12,133.82	32,040.30
<b>Fund Balances -</b>				
January 1, 1990	22,320.82	849.49	23,170.31	(2,464.86)
Adjustment - Note 7	<u>(5,947.41)</u>	<u>.--</u>	<u>(5,947.41)</u>	<u>(6,405.13)</u>
<b>Fund Balances - December 31, 1990</b>	<u>\$ 28,363.83</u>	<u>\$ 992.89</u>	<u>\$ 29,356.72</u>	<u>\$ 23,170.31</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

*Edward J. McInnis*  
Certified Public Accountant

TOWN OF CARTHAGE, MAINE  
Statement of General Funds  
Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 1990

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<b><u>Revenues</u></b>			
General Property Taxes	\$124,265.36	\$124,265.36	\$ .--
Excise Taxes	29,627.82	29,627.82	.--
Supplemental Taxes	.--	3,072.24	3,072.24
Interest & Penalties	.--	2,674.87	2,674.87
Permits and Licenses	.--	203.00	203.00
State of Maine-Tree Growth	8,209.22	8,209.22	.--
State of Maine-Veteran's Reimbursement	131.68	131.68	.--
State of Maine-Highway Block Grant	14,370.70	14,370.70	.--
State of Maine-Revenue Sharing	19,565.15	19,565.15	.--
State of Maine-Snowmobile	396.00	396.00	.--
State of Maine-Education Tax Relief	652.82	652.82	.--
Investment Income	.--	2,390.12	2,390.12
Total Revenues	<u>197,218.75</u>	<u>205,558.98</u>	<u>8,340.23</u>
<b><u>Expenditures</u></b>			
General Government	24,370.00	24,313.42	56.58
Protection	17,575.00	17,585.52	(10.52)
Health and Sanitation	8,293.00	6,331.26	1,961.74
Public Works	54,998.52	52,866.55	2,131.97
Cemeteries	150.00	139.40	10.60
Special Assessments	93,988.23	90,636.41	3,351.82
Charities	200.00	.--	200.00
Unclassified	1,696.00	1,696.00	.--
Total Expenditures	<u>201,270.75</u>	<u>193,568.56</u>	<u>7,702.19</u>
Excess of Revenue and Transfers Over (Under) Expenditures	(4,052.00)	11,990.42	16,042.42
Fund Balance - January 1, 1990	22,320.82	22,320.82	.--
Adjustments - Note 7	.--	(5,947.41)	(5,947.41)
Fund Balance - December 31, 1990	<u>\$ 18,268.82</u>	<u>\$ 28,363.83</u>	<u>\$10,095.01</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

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Edward J. McNitts  
Certified Public Accountant

TOWN OF CARTHAGE, MAINE  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 Trust Funds  
For the Year Ended December 31, 1990

	Cemetery Fund	
<u>Revenues</u>		
Investment Income	\$ 143.40	
 Excess of Revenues Over (Under) Expenditures		 \$ 143.40
 Fund Balances - January 1, 1990		 <u>849.49</u>
 Fund Balances - December 31, 1990		 <u>\$ 992.89</u>
  Fund Balance as of December 31, 1990 Consists of:		
Principal	\$ 790.00	
Unexpended Income	<u>202.89</u>	
 Total		 <u>\$ 992.89</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

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*Edward J. McInnis*  
 Certified Public Accountant

TOWN OF CARTHAGE, MAINE  
Statement of Changes in Financial Position  
Trust Funds  
For the Year Ended December 31, 1990

	<u>Fiduciary Fund Types</u>
<u>Sources of Cash and Investments</u>	<u>Trust Funds</u>
Operations:	
Net Income	\$ 143.40
Total Sources of Cash and Investments from Operations	\$ 143.40
Total Cash and Investments Provided	\$ 143.40
Net Increase (Decrease in Cash and Investments	143.40
Cash and Investments at Beginning of Year	849.49
Cash and Investments at End of Year	\$ 992.89

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

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*Edward J. McInnis*  
Certified Public Accountant

TOWN OF CARTHAGE, MAINE  
Summary of Significant Accounting Policies and  
Notes to the Financial Statements  
For the Year Ended December 31, 1990

1. Summary of Significant Accounting Policies

The Town of Carthage, Maine, was incorporated February 20, 1826 and operates under a Selectmen form of government and provides the following services as authorized by its charter; public safety, public works, culture, recreation, education, and community development.

The accounting policies of the Town Carthage, Maine conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

(A) REPORTING ENTITY

The Town's financial statements include the operations of all organizations for which the Selectmen exercises oversight responsibility. Oversight responsibility is demonstrated by financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

(B) BASIS OF PRESENTATION - FUND ACCOUNTING

The operations of the Town are recorded in the following fund types and account groups:

Governmental Fund Types

Governmental Funds are used to account for the Town's expendable financial resources and related liabilities (except those accounted for in proprietary and similar trust funds). The measurement focus is upon determination of changes in financial position. The following are the Town's governmental fund types.

General Fund - The general fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Fiduciary Fund Types

Trust and Agency Funds - Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent. Trust funds include expendable trust funds, nonexpendable trust funds, and pension trust funds. Nonexpendable trust funds and pension trust funds are reported as proprietary funds. Expendable trust funds are reported as governmental funds. Agency funds are custodial in nature and do not involve measurement of results of operations.

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*Edward J. McInnis*  
Certified Public Accountant

Account Groups

General Fixed Asset Account Group - This account group is used to account for all fixed assets of the Town, other than those accounted for in the proprietary funds and trust funds.

(C) BASIS OF ACCOUNTING

The modified accrual basis of accounting is followed by governmental funds, expendable trust funds, and agency funds. Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when the liability is incurred except for interest on general long-term obligations, which is recorded when due.

In applying the susceptible to accrual concept to intergovernmental revenues, there are essentially two types of revenues. In one, monies must be expended on the specified purpose or project before any amounts will be paid to the Town; therefore, revenues are recognized based upon the expenditures incurred. In the other, monies are virtually unrestricted and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Property taxes are recognized as revenue in the year for which taxes have been levied, provided they are collected within 60 days after year-end. Licenses and permits, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned.

(D) GENERAL FIXED ASSETS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Asset group, rather than in governmental funds. All fixed assets are valued at historical cost or estimated historical cost if accrual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. No depreciation has been provided on general fixed assets.

Certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized. Such assets normally are immovable and of value only to the Town. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets.

(E) TOTAL COLUMNS

Total columns on the combined 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. Such data is not comparable to a consolidation since interfund eliminations have not been made.

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*Edward J. McNitts*  
Certified Public Accountant



## 2. Budgetary Procedures and Budgetary Accounting

The Town follows these procedures in establishing the budgetary data reflected in the financial statements.

At least 30 days prior to December 31, the Board of Selectmen propose an operating budget for the General and Special Revenue Funds for the fiscal year commencing January 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted to obtain citizen comments on the proposed budget. The budget is legally adopted through passage of an appropriation ordinance at Town meeting.

## 3. Cash and Investments

The Town's deposits at year end were covered by Federal Depository Insurance. Maine statutes authorize the Town to invest funds in savings banks, trust companies and national banks within the state. Funds can also be invested with state or federal building and loan or savings and loan associations and credit unions located within the State of Maine.

Bank deposit balances at December 31, 1990, totaled \$86,592.61. Deposits fully insured totaled \$86,592.61.

## 4. Property Taxes

The Town's property tax was levied on June 5, 1990, on the assessed valuation of property location in the Town as of April 1, 1990. Assessed values are established annually by the Town at an estimated 100% of current market value. Real estate property in the Town for the 1990 levy was assessed at \$6,176,901.00 and personal property at \$36,367.00. The Town's operating tax rate is currently .20 mills. Taxes are due on December 1, 1990, and are delinquent after that date. Revenues from property taxes, however, are recognized when they become both measurable and available. Accordingly, those receivables collected during the year and during the sixty day period immediately following December 31, 1990, are recognized as revenues for the year. Receivables, estimated to be collectible subsequent to the sixty day period, are reflected as deferred revenues.

## 5. Contingent Liabilities

There is no litigation pending against the Town as of the date of this audit.

## 6. Statutory Debt Limit

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. At December 31, 1990, the Town was in compliance with these provisions.

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*Edward J. McInnis*  
Certified Public Accountant

7. Adjustments to Fund Balance - General Fund

The following are adjustments to the general fund equity account made during the year:

Decrease:		
Deferred Property Taxes	<u>\$5,947.41</u>	
Net Adjustments - Exhibit B and C		<u>\$(5,947.41)</u>

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*Edward J. McInnes*  
Certified Public Accountant

TOWN OF CARTHAGE, MAINE  
Valuation, Assessment and Collection  
For the Year Ended December 31, 1990

<u>Valuation - Town</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Total</u>
Resident and Non-Resident	<u>\$6,176,901.00</u>	<u>\$ 36,367.00</u>	<u>\$6,213,268.00</u>
 <u>Assessment</u>			
Valuation		\$6,213,268.00	
Rate		<u>.020</u>	
Total Tax Commitment			\$ 124,265.36
 <u>Collection and Credits</u>			
Cash Receipts		100,705.09	
Discount		1,867.01	
Supplementals		<u>(3,072.24)</u>	
Total Collection and Credits			<u>99,499.86</u>
1990 Taxes Receivable - December 31, 1990			<u>\$ 24,765.50</u>

Computation of Assessment

<u>Availability</u>			
Tax Commitment		\$ 124,265.36	
Excise Taxes		29,627.82	
Highway Block Grant		14,370.70	
Tree Growth Tax		8,209.22	
Snowmobile		396.00	
Veterans' Tax Exemption		131.68	
Education Tax Relief		652.82	
State Revenue Sharing		19,565.15	
Fund Balance		<u>4,052.00</u>	
Total Available			\$ 201,270.75
 <u>Requirements</u>			
Town Appropriations		107,282.52	
County Tax		8,229.50	
Education - S.A.D. #21		<u>80,743.80</u>	
Total Requirements			<u>196,255.82</u>
Overlay			<u>\$ 5,014.93</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

*Edward J. McInnis*  
Certified Public Accountant

TOWN OF CARTHAGE, MAINE  
 Analysis of Taxes Receivable, Tax Liens and Tax Acquired Property  
For the Year Ended December 31, 1990

Taxes Receivable

1990

\$24,775.50Tax Liens

1989

\$ 7,028.22

1988

581.81

Total Tax Lines

\$ 7,610.03

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

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*Edward J. McInnis*  
 Certified Public Accountant

TOWN OF CARTHAGE, MAINE  
 Schedule of Departmental Operations  
 For the Year Ended December 31, 1990

	Balance 1-1-90	Appropriation	Other Credits
<b><u>GENERAL GOVERNMENT</u></b>			
Salaries - Town Officials	\$ .--	\$ 13,100.00	\$ 1.34
Bonus	.--	2,000.00	.--
Bonds	.--	200.00	.--
Maine Municipal Association	.--	570.00	.--
Town Hall Repair	500.00	.--	.--
Administration	.--	8,500.00	982.86
	<u>500.00</u>	<u>24,370.00</u>	<u>984.20</u>
<b><u>PROTECTION</u></b>			
Fire Dispatch System	.--	5,000.00	.--
Street Lights	196.09	1,100.00	.--
Ambulance Subsidy	787.50	3,675.00	.--
Civil Emergency Preparedness	200.00	.--	.--
Fire Department - South Carthage	1,032.18	1,800.00	.--
Fire Department	11.05	6,000.00	233.50
Fire House Addition	2,000.00	.--	.--
Animal Control	138.80	.--	50.00
	<u>4,365.62</u>	<u>17,575.00</u>	<u>283.50</u>
<b><u>HEALTH AND SANITATION</u></b>			
Recycling	.--	2,752.00	.--
Dump	3,658.61	5,000.00	13.20
Androscoggin Home Health	.--	391.00	.--
Western Area Agency on Aging Inc.	.--	150.00	.--
	<u>3,658.61</u>	<u>8,293.00</u>	<u>13.20</u>
<b><u>PUBLIC WORKS</u></b>			
Summer Roads	.--	6,500.00	500.16
Reconstruction and Tarring	.--	7,185.35	.--
Snow Removal	227.60	38,813.17	183.00
Sand/Salt Building	5,000.00	2,500.00	.--
Berry Mills Bridge	861.10	.--	.--
Harry Rand Bridge	.--	.--	1,013.61
1987 Flood Repair	.--	.--	.27
1989 Storm Damage	912.30	.--	292.00
	<u>7,001.00</u>	<u>54,998.52</u>	<u>1,989.04</u>

Edward J. McNinis  
 Certified Public Accountant

Total Available	Expenditures	Other Charges	Total Expenditures	Balances	
				Lapsed	Carried
\$ 13,101.34	\$ 12,811.76	\$ .--	\$ 12,811.76	\$ 289.58	\$ .--
2,000.00	2,000.00	--	2,000.00	--	--
200.00	200.00	--	200.00	--	--
570.00	570.00	--	570.00	--	--
500.00	235.32	--	235.32	--	264.68
9,482.86	9,480.54	--	9,480.54	2.32	--
<u>25,854.20</u>	<u>25,297.62</u>	<u>--</u>	<u>25,297.62</u>	<u>291.90</u>	<u>264.68</u>
5,000.00	4,810.00	--	4,810.00	--	190.00
1,296.09	1,159.53	--	1,159.53	--	136.56
4,462.50	3,570.00	--	3,570.00	--	892.50
200.00	--	--	--	--	200.00
2,832.18	2,091.73	--	2,091.73	--	740.45
6,244.55	6,171.31	--	6,171.31	--	73.24
2,000.00	--	--	--	--	2,000.00
188.80	66.45	--	66.45	--	122.35
<u>22,224.12</u>	<u>17,869.02</u>	<u>--</u>	<u>17,869.02</u>	<u>--</u>	<u>4,355.10</u>
2,752.00	--	--	--	--	2,752.00
8,671.81	5,803.46	--	5,803.46	--	2,868.35
391.00	391.00	--	391.00	--	--
150.00	150.00	--	150.00	--	--
<u>11,964.81</u>	<u>6,344.46</u>	<u>--</u>	<u>6,344.46</u>	<u>--</u>	<u>5,620.35</u>
7,000.16	7,000.16	--	7,000.16	--	--
7,185.35	7,185.35	--	7,185.35	--	--
39,223.77	38,451.90	--	38,451.90	--	771.87
7,500.00	--	--	--	--	7,500.00
861.10	--	--	--	--	861.10
1,013.61	--	1,013.61	1,013.61	--	--
.27	--	.27	.27	--	--
1,204.30	1,204.30	--	1,204.30	--	--
<u>63,988.56</u>	<u>53,841.71</u>	<u>1,013.88</u>	<u>54,855.59</u>	<u>--</u>	<u>9,132.97</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

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Edward J. McInnis  
Certified Public Accountant

TOWN OF CARTHAGE, MAINE  
 Schedule of Departmental Operations  
 For the Year Ended December 31, 1990

	<u>Balance</u> <u>1-1-90</u>	<u>Appropriation</u>	<u>Other</u> <u>Credits</u>
<b><u>CEMETERIES</u></b>			
General Care	472.08	150.00	.--
	<u>472.08</u>	<u>150.00</u>	<u>.--</u>
<b><u>SPECIAL ASSESSMENT</u></b>			
County Tax	.--	8,229.50	.--
Education - S.A.D. #21	.--	80,743.80	.--
Overlay	.--	5,014.93	.--
	<u>.--</u>	<u>93,988.23</u>	<u>.--</u>
<b><u>CHARITIES</u></b>			
Welfare	.--	200.00	.--
	<u>.--</u>	<u>200.00</u>	<u>.--</u>
<b><u>UNCLASSIFIED</u></b>			
Grange Hall	1,500.00	.--	.--
Snowmobile Club	.--	396.00	.--
Discount on Taxes	.--	1,300.00	567.01
	<u>1,500.00</u>	<u>1,696.00</u>	<u>567.01</u>
<b>TOTAL EXPENDITURES</b>	<u><u>\$17,497.31</u></u>	<u><u>\$201,270.75</u></u>	<u><u>\$3,836.95</u></u>

Edward J. McNnis  
 Certified Public Accountant

Schedule 3  
Continued

<u>Total Available</u>	<u>Expenditures</u>	<u>Other Charges</u>	<u>Total Expenditures</u>	<u>Balances</u>	
				<u>Lapsed</u>	<u>Carried</u>
\$ 622.08	\$ 139.40	\$ .--	\$ 139.40	\$ .--	\$ 482.68
<u>622.08</u>	<u>139.40</u>	<u>.--</u>	<u>139.40</u>	<u>.--</u>	<u>482.68</u>
8,229.50	8,229.50	.--	8,229.50	.--	.--
80,743.80	80,743.79	.--	80,743.79	.01	.--
5,014.93	.--	1,663.12	1,663.12	3,351.81	.--
<u>93,988.23</u>	<u>88,973.29</u>	<u>1,663.12</u>	<u>90,636.41</u>	<u>3,351.82</u>	<u>.--</u>
200.00	.--	.--	.--	.--	200.00
<u>200.00</u>	<u>.--</u>	<u>.--</u>	<u>.--</u>	<u>.--</u>	<u>200.00</u>
1,500.00	.--	.--	.--	.--	1,500.00
396.00	396.00	.--	396.00	.--	.--
1,867.01	.--	1,867.01	1,867.01	.--	.--
<u>3,763.01</u>	<u>396.00</u>	<u>1,867.01</u>	<u>2,263.01</u>	<u>.--</u>	<u>1,500.00</u>
<u>\$222,605.01</u>	<u>\$192,861.50</u>	<u>\$4,544.01</u>	<u>\$197,405.51</u>	<u>\$3,643.72</u>	<u>\$21,555.78</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

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Edward J. McNitts  
Certified Public Accountant



TOWN OF CARTHAGE, MAINE  
 Schedule of Actual and Estimated Revenue  
 For the Year Ended December 31, 1990

	<u>Estimated</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
General Property Taxes	\$124,265.36	\$124,265.36	\$ .--
Excise Taxes	29,627.82	29,627.82	.--
Highway Block Grant	14,370.70	14,370.70	.--
Interest and Cost on Taxes	.--	2,674.87	2,674.87
Veteran's Reimbursement	131.68	131.68	.--
Supplemental Taxes	.--	3,072.24	3,072.24
Permits and Licenses	.--	203.00	203.00
Tree Growth	8,209.22	8,209.22	.--
Investment Income	.--	2,390.12	2,390.12
State Revenue Sharing	19,565.15	19,565.15	.--
Snowmobile	396.00	396.00	.--
Education Tax Relief	652.82	652.82	.--
Fund Balance	<u>4,052.00</u>	<u>4,052.00</u>	<u>.--</u>
<b>Total Revenues</b>	<u><b>\$201,270.75</b></u>	<u><b>\$209,610.98</b></u>	<u><b>\$8,340.23</b></u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

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Edward J. McJanis  
 Certified Public Accountant



