

1993

Annual Report of the Municipal Officers of the Town of Carthage For The Year 1993

Carthage (Me.)

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

Repository Citation

Carthage (Me.), "Annual Report of the Municipal Officers of the Town of Carthage For The Year 1993" (1993). *Maine Town Documents*. 6033.

<https://digitalcommons.library.umaine.edu/towndocs/6033>

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

**Annual Report
of the
Municipal Officers
of the
TOWN OF CARTHAGE
For the Year 1993**

COVER PICTURE

The cover picture is an enlargement of a 3 1/2 inch by 11 inch Panoramic Penny Postcard which was saved for many years by Jeannette Swett. Handwritten on the back is "The Grover Bridge & the home of Mr. & Mrs. Fred Smith." The house is now the home of James and Joan McGill.

The steel bridge was built in 1906. It was the last of four steel bridges built between 1901 and 1906 to replace wooden bridges over the Webb River. It was used until its replacement in 1980. The following accounting was printed in the "Annual Report for the year ending March 1, 1907":

New Bridge

Town raised	\$1,500.00
Paid for bridge	\$791.00
Plank for bridge	52.55
F.W. Brown, on account of abbutments and wing walls	316.00
F.W. Brown for labor taking out pier and work around bridge	4.65
V.O. Hutchinson	5.25
R. C. Swett	2.00
I.H. Beals	2.70
Alfred Burgess do, and hauling plank	4.00
Frank Brown	9.06
E.H. Staples, cutting down river bank, making fording place etc.	8.75
E.H. Staples, damage for crossing corner of field while b'dge was up	10.00
Due Eastman Judkins, damage for crossing land while bridge was up	2.25
	\$1,208.21
Unexpended	\$ 291.79



**THE TOWN WOULD LIKE TO DEDICATE
THE TOWN REPORT THIS YEAR TO
AARON G. WILLIAMSON**

Aaron, son of Galan and Nancy Williamson, was born July 27, 1971. After graduating from Dirigo High School in 1989 he joined the Army, volunteering for the Rangers.

On October 3rd, 1993 in the east African country of Somalia Rangers, including Aaron, and other U.S. special operations soldiers carried out the successful but costly capture of militia leaders blamed for attacks on U.S. and other United Nations troops involved in international humanitarian efforts to help Somalia recover from famine and civil war.

Eighteen service men were killed, including Sgt. Thomas Field of Lisbon and Master Sgt. Gary Gorden of Lincoln. Michael Durant from Berlin N.H., the pilot of the Black Hawk helicopter Aaron regularly flew on, was wounded and held captive for eleven days. Over seventy service men were wounded including Sgt. Aaron Williamson.

Aaron received his Purple Heart and is the youngest member ever to be inducted into the Joshua L. Chamberlain Chapter 1865 of the Military Order of the Purple Heart. He is in the process of re-enlisting.

Our thoughts were and continue to be with you, Aaron.

TABLE OF CONTENTS

Town Officers	5
Town Warrant	6
Report of Town Clerk	11
Report of Health Officer	12
Report of Plumbing Inspector	12
School Administrative District No. 21	13
Representative's Letter	15
Senator's Letter	16
List of Taxpayers	17
Details of Expenditures	27
Auditor's Report	34

TOWN OFFICERS

Clerk

Deborah Swett

Selectmen, Assessors and Overseers of the Poor

Stephen Brown '95 Kenneth C. Flagg, Jr. '94
George Averill, Jr. '96

Treasurer

Dorothy Mason

Board of Directors S.A.D. #21

Linda Jamison '96 Thomas Dean '94 Roger Alexander '94

Superintendent of Schools

Carroll W. Howes

Tax Collector

Deborah Swett

Fire Chief

Kenneth C. Flagg, Jr.

Animal Control Officer

Bennie Bowie, Sr.

Health Officer

Carole Spaulding

Civil Emergency Preparedness Director

Kenneth C. Flagg, Jr.

Budget Committee

Elwin Brown
Minot Flagg
Douglas Geis
Jan Hutchinson

Hurchial Noyes
Roland Skidgell
William Skidgell
Lyle White

State Senator

Ida M. Luther 160 Granite Street, Mexico, ME 04257 Tel. 364-7650
Senate Message Center 1-800-423-6900

State Representative

Conrad Heeschen Star Route, Box 2490 Dryden, ME 04225 Tel. 645-2155
House of Representatives Message Center 1-800-423-2900

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 7th day of March A.D. 1994, 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 have printed in the Town Report the true list or every taxpayer's account.

Recommended: Yes

Article 8: To see if the Town will vote to use monies from overlay to apply on overdrawn accounts.

Recommended: Yes

Article 9: To see if the Town will vote to authorize the Selectmen at their discretion to lapse unused departmental balances to surplus.

Recommended: Yes

Article 10: 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 11: To see what rate and what date the Town will vote to set for charging interest on all remaining unpaid 1994 taxes.

Recommended: 10%, October 1st

Article 12: To see what percent and final date to be allowed for discount of taxes on the 1994 commitment; to see what sum the Town will vote to appropriate for Discount of Taxes.

Recommended: 1 1/2% August 1st, From Surplus \$700

Article 13: To see what sum the Town will vote to raise and appropriate for Wages and Salaries of Town Officials.

Recommended: \$15,000

Article 14: 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 \$4,000

Article 15: To see what sum the Town will vote to raise and appropriate for the necessary Bonds of Town Officers.

Recommended: \$200

Article 16: To see what sum the Town will vote to raise and/or appropriate for Current Expenses, Office Supplies and Maintenance of Town Buildings.

Recommended: Raise \$6,500, From Surplus \$2,000

Article 17: To see what sum the town will vote to raise and appropriate for Winter Roads, Culverts and Repair of Summer Roads and Bridges.

Recommended: \$10,000

Article 18: To see what sum the Town will vote to raise and appropriate for Reconstruction and Tarring of Town Roads and Bridges.

Recommended: Raise \$8,500, From Block Grant \$5,742

Article 19: 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 \$29,781.22

From Block Grant \$9,000

Raise \$3,000

Article 20: To see what sum the Town will vote to raise and/or appropriate for the Berry Mills Bridge Account.

Recommended: Appropriate \$2,000 from Block Grant

Article 21: To see what sum the Town will vote to raise and/or appropriate towards replacing the Grover Bridge Deck.

Recommended: Raise \$2,000

Article 22: 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

South Carthage Fire Co. \$400

Article 23: To see what sum the Town will vote to raise and appropriate for street lighting services.

Recommended: \$1,600

Article 24: To see if the Town will vote to raise and appropriate \$5,725 to subsidize ambulance service for the town of Carthage.

Recommended: Yes

Article 25: To see what sum the Town will vote to raise and appropriate for Sanitation.

Recommended: \$10,000

Article 26: To see what sum the Town will vote to raise and/or appropriate to replenish the Solid Waste Reserve Account.

Recommended: Appropriate \$3,600 From Surplus

Article 27: To see if the Town will vote to raise and appropriate \$1,248 for the Sandy River Waste Recycling Association.

Recommended: Yes

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

Recommended: \$300

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

Recommended: \$500

Article 30: To see if the Town will vote to raise and appropriate the sum of \$646 for dues to the Maine Municipal Association.

Recommended: Yes

Article 31: To see if the Town will vote to appropriate \$372 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 while snow covered, 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 \$412 for the Androscoggin Home Health Services, Inc.

Recommended: Yes

Article 33: To see if the Town will vote to raise and appropriate \$150 for the Western Area Agency On Aging, Inc.

Recommended: Yes

Article 34: To see if the Town will vote to raise and appropriate \$1,000 for dues to the Androscoggin Valley Council of Governments.

Recommended: Yes

Article 35: To see if the Town will vote to raise and appropriate \$200 for the Ludden Memorial Library.

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	\$21,000
Local Road Assistance	17,000
State Aid to Education (including Federal pass-through funds and property tax relief)	150
Civil Emergency Funds	735
Snowmobile Registration Money	350
Tree Growth Tax Loss Reimbursement	9,000
General Assistance Reimbursement	0
Veterans Exemption Reimbursement	200
State Grants of Other Funds (This category includes all funds received from the State that are not included in the items above)	0

Given under our hands at Carthage, this 1st day of February, A.D. 1994

Stephen Brown
Kenneth C. Flagg, Jr.
George Averill, Jr.
Selectmen of Carthage

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

TOWN CLERK'S REPORT
For the year ending December 31, 1993

VITAL STATISTICS

Births recorded 4

Male 3

Female 1

Marriages Recorded 8

Deaths recorded 6

Name	Date of Death	Age	Place of Death
Alice Berry Whittemore	01-01-93	79	Rumford
Velma M. Carlton	05-03-93	98	Carthage
Francis E. Saltonstall	05-21-93	70	Carthage
Eleanor L. Ruff	07-29-93	64	Lewiston
Emma Joy Burns	09-14-93	58	Carthage
Thelma E. Houghton	11-08-93	64	Lewiston

DOG LICENSES ISSUED

Male/Female (23)
Spayed/Neutered (22)
Kennel (over 10 dogs) (1)
Kennel (under 10 dogs) (1)

Respectfully Submitted,

Deborah C. Swett
Town Clerk

REPORT OF THE HEALTH OFFICER

For the year ending December 31, 1993

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

REPORT OF THE PLUMBING INSPECTOR

Fiscal year ending December 31, 1993

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

A total of 14 permits were issued and inspected.

5 were for internal plumbing.

9 were for subsurface waste water disposal systems.

Respectfully,

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

SCHOOL ADMINISTRATIVE DISTRICT NO. 21

Dr. Carroll W. Howes
Superintendent of Schools

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

In 1985 the State adopted a new funding formula that computed school district subsidies on annual changes in property value and pupil counts. Each year the Commissioner of Education submits a recommended funding level based on the previous year's expenditures. For the last three years there has been a deviation from the formula and the State has not paid their full share of the recommended funding level. The new funding level has often been referred to as level funding.

Level funding has meant a decrease of state funding in Maine by 13% since 1990. Costs that were once the responsibility of the State have been shifted to the local property owner. S.A.D. #21 experienced a \$282,255.66 decrease in state funding during the 1993-1994 school year. In order to cushion the funding shortfall the impact was spread over 2 years. As we commence preparing for the 1994-1995 budget we know in advance that state aid will be reduced another \$141,112.83.

State mandated programs no longer have the same priority as they did in 1985. This does not mean that mandated programs should not have a high priority by our school district. The question that needs to be answered - how much can we expect property owners to pay for programs that the State has abandoned? School Administrative District No. 21 is faced with many difficult decisions as we plan for the future of our children. There is a need to establish spending priorities for the 1994-1995 school year. If positions and programs are eliminated, what will be the process used to determine priorities. Consolidation and restructuring of programs at all grade levels must be explored. We need to look at how we can remove barriers that are preventing efficiency. Sharing of services with other school districts must become a reality. We cannot afford to duplicate programs when and if it is not necessary. Our goal must be that of providing quality education programs for our students at a reduced cost. Our theme of "building on excellence" must continue to be the driving force for meeting each student's individual needs.

The school team cannot do it alone. To be successful our school needs the help and support of all citizens.

I want to personally thank the Board of Directors and the citizens of the Towns of Canton, Carthage and Dixfield for their continued commitment to provide students in School Administrative District No. 21 with a quality educational program.

Respectfully Submitted,

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



STATE OF MAINE
HOUSE OF REPRESENTATIVES
AUGUSTA, MAINE 04333-0002

REPORT TO THE CITIZENS OF CARTHAGE

JANUARY 1994

As your state representative, I welcome your input on the many issues before us. Your voices continue to be important in shaping the future of your government.

During session, I can nearly always be reached at the Capitol at 287-1400 or at my home, 645-2155. There is also a 24-hour, toll-free message center at the Capitol at 1-800-423-2900. In addition, I will do my best to help resolve problems or answer questions relating to State government agencies.

The 116th Legislature convened on January 5, 1994, for the Second Regular Session. The session should continue until April. Notice of public hearings on all bills appears each weekend in the major newspapers of the State. Please contact me directly to let me know your feelings about any legislation, and if you want copies of any bills.

I am proud to represent Carthage in the Maine Legislature.

Sincerely,

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

Conrad Heeschen
State Representative

Senator M. Ida Luther
District 8
State House Station 3
Augusta, Maine 04333



THE MAINE SENATE
116th Legislature

160 Granite Street
Mexico, Maine 04257

January 24, 1994

Dear Friends:

The Second Regular Session of the 116th Legislature is well under way and the various committees of the Legislature are considering legislation concerning a variety of issues. Among these issues are affordable health care, property tax relief, education and jobs for Maine people, to name a few.

As we consider these and other matters, your advice and opinions are appreciated. I welcome any comments or questions you may have on these or other issues of concern to you and your community. My job here in Augusta is made easier when I receive input from the people I represent. I believe that together we can work to build a better future for all of Maine's citizens.

As always, my door is open to municipal officials and the citizens of my district. It is a privilege for me to be serving you in the Maine Senate and I urge you to contact me if you need assistance or information. If I can be of assistance in any way, please write me at the above locations. You may also call me toll free during the session (1-800-423-6900), or at home (364-7650).

Best wishes for a healthy and prosperous 1994!

Sincerely,

A handwritten signature in cursive script that reads "Ida".

M. Ida Luther
State Senator

COMPLETE LIST OF TAXES ASSESSED IN 1993

*(paid after books closed - December 31, 1993)

Ve (Veterans Exemption deducted: \$77)

Ds (1.5% discount paid from surplus for payment by August 1, 1993)

Tg (included land classified under Tree Growth Law)

Residents:	Paid		Unpaid
Alexander, Sandra	\$ 84.27		
Arsenault, Alton & Beverly	413.35	Ds	
Arsenault, Carol A.			389.62
Averill, Barry			283.59
Averill, George E. Jr.	67.38		
Averill, George E. & Rhonda	757.02		
Averill, George E. Sr. & Glennis P.	803.19	Ve Ds	
Barnett, Lois J.	559.63		
Benner, Paul & Cynthia			410.52
Benner, Philip	719.25	Ve Ds	
Berry, Bernard			106.26
Berry, Edmond	135.41		
Berry, Edmond & Donna	862.44	Tg	
Berry, Georgia A. & Glenwood	290.44	Ds	
Berry, Janice	309.08	Ve	
Berry, Joseph	108.96	Ds	
Berry, Roger & Barbara			303.20
Berry, Scott			202.19
Berry, Willis			212.52
Bissonnette, Thomas	138.77		
Blodgett, Minnie	321.48	Ve	
Blodgett, Nancy	290.81		
Blouin, Larry & Simone	735.06		
Bowie, Bennie Sr.			611.73
Bowie, Bennie Jr.			132.82
Bradbury, Calvin	831.85		
Bradbury, Danny F.			170.63
Bradeen, Donald R. Jr. & Shirley A.			389.62
Bradeen, Donald R. Sr. & Lillian	598.46	Ve Ds	
Bradeen, Veldessor & Barbara			347.33
Brown, Asa	105.20		
Brown, Elwin	135.51	Tg	
Brown, Elwin & Linda	876.15	Tg	

Residents:	Paid		Unpaid
Brown, Stephen	\$ 133.18	Ds	\$
Brown, Stephen; Kennedy, James & Laurie; Keith, Philip & Sandra;			
Keith, Robert & Anne	2,431.89	Ds Tg	
Buckingham, Cynthia L.	211.86		
Burnham, Frank & Janyce	106.26	Tg	
Burnham, Frank Michael & Janyce M., Gauthier, Ronald J. & Arlene A.	17.51	Tg	
Burnham, Frank M.	691.72		
Carrier, Leo & Clarice	907.43	Ve Ds Tg	
Carter, Heidi	312.77	Ds	
Carver, Robert Keith	227.47		
Carver, Robert L. & Brenda F.	277.52		
Child, John C. & Lorna N.	303.83		
Clayton, Bartholomew R. & Marta E. Clayton-Rieman	693.55	Ds	
Clemens, Alfred S. & Doris	434.60	Ds	
Collins, Peter J. & Elizabeth M.	1,126.30	Ds Tg	
Conley, Paul W. & Pamela A.	186.63	Ds	
Coulombe, Roger L. & Tina L.	469.18		
Dailey, Kim E. & Mary M.	176.55		
Damon, Charlotte V. & V. Lewis	1,145.77	Ds	
Daoust, Rodney J.			462.59
Dean, Thomas & Bonnie L.	1,082.16	Ds Tg	
Dove, Curt N. & Susan E.			671.56
Downs, George	241.41	Ds	
Elliott, Maynard N. & Joyce E.	415.31		
Ellis, Grace	395.86	Ve Ds	
Ellis, Kenneth & Mary	162.44	Ve	
Ellis, Ronald M. Sr. & Gloria M.			141.96
Ellis, Ronald M. Jr.	143.57		
Flagg, Kenneth C. Jr.			227.92
Flagg, Kenneth C. Sr. (Heirs)			6.19
Flagg, Lynda C.			456.41
Flagg, Minot M.	117.59	Ds	
Flagg, Sidney	297.63		367.37
Flagg, Sidney & Jacqueline Averill	47.82	Ds	
Flagg, Sidney & Theodore Flagg	139.59	Ds	
Flagg, Theodore & Wanda B.	162.13		
Frost, Sue Ann			66.20
Geis, Douglas	962.80		

Residents:	Paid		Unpaid
Giradin, Edward E. & Janice L.	\$		\$ *460.46
Gleason, Edwin A. & Irene J.	371.91	Ds	
Gordon, Annabelle			184.65
Gordon, Ethel			172.65
Gordon, Mary Anne	534.49		
Gordon, Michael E. & Sheila	290.29	Ds	
Gray, Penny	180.64		
Harkness, Timothy	669.44		
Henry, Brian			186.31
Hill, Philip W. & Yvonne	345.51		
Hooley, Robert P. & Janet L.	832.94	Tg	
Hoover, Melody A.	350.66		
Houghton, Charles B. Jr.		Tg	50.93
Houghton, Charles B. Sr.	787.39		
Houghton, Clifton Wyn	366.57		
Houghton, Conrid R. Jr.	596.47		
Houghton, Conrid R. Sr. & Daveen			255.56
Houghton, Donald	67.56		
Houghton, Emeral			319.84
Houghton, Emeral & Mary		Ve	588.90
Houghton, John L. & Tammy J.			265.30
Houghton, Kermit R. Sr. & Thelma	321.58	Ds	
Houghton, Lawrence	146.50		
Houghton, Leo			177.10
Houghton, Peter A. & Judith J.	427.52		
Houghton, William S. & Tracy L.	661.65		
Hutchinson, Arthur	359.73	Ve	
Hutchinson, Barry			230.23
Hutchinson, David I. & Gloria	725.76	Ds	
Hutchinson, Earl (Heirs)			102.72
Hutchinson, Frank III	247.94	Tg	603.79
Hutchinson, Gary A.			200.00
Hutchinson, James & Linda			158.45
Hutchinson, Jan & Linda	1,198.97		
Huthchinson, Jon & Cynthia L.	640.07		
Hutchinson, Lee G. & Susan			519.43
Hutchinson, Leonard			456.32
Hutchinson, Lorna & John Hutchinson	553.61	Ds	
Hutchinson, Mary			277.86
Hutchinson, Richard B.	31.88		
Hutchinson, Richard B. & Jeanine I.	395.67		

Residents:	Paid		Unpaid
Huchinson, Viola (Heirs)	\$ 175.99		\$
Hutchinson, Wilhelmina	578.95		
Irish, James B. & Terri L.	468.44		
Jackson, Evangeline	80.00		59.91
Jackson, Robert & Lisa			263.62
Jamison, Norman K.			588.68
Keith, Douglas A.	580.18		
Knox, Melvin C. & Mary A.			376.87
Knox, Sherry M.	448.89		
Knox, Theodore	45.97		
Maillet, Sharon	203.69		
Maillet, William & Sharon	849.19		
Maillet, William J.	129.96		
Marion, James & Mary	579.33	Ve	
Marion, James Paul Trust	64.25	Tg	
Mason, Dorothy	872.70	Ve Ds	
McCarthy, Ronald S.	58.69		
McGill, James E. & Joan K.	998.12		
McIntyre, Phillip Alden & Janet Faye	1,211.01		
Melcher, Michael	563.15		
Menthe, Adeline	527.16		
Michlewski, Majorie A.	221.45		
Moody, Russell T.	366.60	Ds	
Noyes, Hurchial E.	1,219.51	Tg	
Ouimet, Russell	145.44	Ds	
Packard, Arthur	187.59	Ve	
Pandora, Edward	721.54		
Pulk, Edwin Jr. & Jacqueline			519.52
Pulk, Edwin Sr.	54.32	Ve	
Pulk, Floyd	35.40	Ve	
Pulk, Elizabeth	513.59		
Pulk, Timothy L.	423.90	Ds	
Pulk, Timothy L. & Dalene	40.16	Ds	
Pulk, William M.	386.71	Ds	
Putnam, Murray L. & Cynthia Pelletier			467.37
Robinson, James R. & Marcie D.	621.62		
Rogers, JoAnn S.	863.92		
Rossie, Michael K.	667.07		
Ruff, Norman & Eleanor	164.69	Ve	
Saltonstall, George L.	170.77	Ve Ds	
Skidgell, Duane			239.21

Residents:	Paid		Unpaid
Skidgell, Helen	\$		\$ 186.31
Skidgell, Michael & Georgette	245.83		
Skidgell, Roland & Nancy	1,233.41		
Skidgell, The William Amzy Trust	150.54		
Skidgell, William & Brenda N.	1,260.34		
Smith, Edna Pulk	98.20		144.50
Smith, Charles R.	166.72		
Smith, Melvin	241.39	Ds Tg	
Smith, Mildred (Heirs)	444.47	Ds Tg	
Smith, Ruth M.	187.73	Ds	
Snell, John A. & Ruth	745.95	Ds	
Snowman, Earland	222.56	Ds	
Spaulding, Carole L.	337.64		
Spaulding, Merwin & Carole L.	1,212.06		115.12
Spaulding, Scott & Alicia			336.49
St. Cyr, Gerard F. & Shirley J.	532.29		
Stearns, George R. & Marilyn J.	213.71		
Stone, Alton	230.23	Ds	
Stone, Oscar	108.03		
Swett, Clayton F. Jr.	1,043.20	Ds Tg	
Swett, Harriett C.	716.76	Ve Ds	
Swett, Jeannette A.	215.26	Ds	
Thompkins, Francis L. & Rachel D. Thompkins	387.14	Ds	
Turner, Stewart			214.46
Virgin, Cheryl A.	177.10		
Virgin, Ralph Jr.			373.68
Virgin, Ralph Sr.	93.34	Ve	210.42
Virgin, Steven P.			52.88
Virgin-Brooks, MaryAnn			336.49
Walker, Gerald & JoAnn			619.85
Walker, Harold	195.16	Ds	
Webster, Ed	296.82		
Weston, Robert B. & Anita			670.02
White, Elijah Sr.	457.72		
White, James A. & Kelly J.	366.06	Ds	
White, Lyle R. & Esther M.	20.02		
White, Wayne S.	839.99		
Williamson, Galan E. & Nancy		Tg	776.51
Williamson, Galan E. Jr.	188.25		
Wright, Ronald C.			342.43

Non-Residents:	Paid		Unpaid
Alfieri, Lee P. & Janet M.	\$	Tg	\$ 527.05
Andrews, James	234.83		
AT&T Information Systems, Inc.	36.45		
Averill, Lynn & Evelyn	180.18	Ds	
Belanger, Evelyn Faye	240.86	Ds	
Belanger, Maurice A. & Bernadette Belanger	352.07	Ds	
Bentinck-Smith, Peter	879.48	Ds Tg	
Bergendahl, Peter & Germaine	693.95		
Bergman, Francine Lake & Irving R. Lake Jr.	147.41	Tg	
Blaisdell, Eugene	12.04		
Buck, Elbriedge L.	246.22	Ds Tg	
Cameron, Robert C. Jr.	43.34		
Carrier, Bernadette E.	24.79		
Carver, Donald B. Jr. & Raymond G. Carver	253.25		
Carver, Harold & Edda H.	307.69	Tg	
C.E.D. Inc.	70.84		
Central Maine Power	3,821.86	Ds	
Clark, Nelson Barrie	12.04		
Clarke, Norine	103.07		
Coffin, David G.	37.55		
Cummings, Lawrence E. & Patricia Baumgarner	193.22	Ds	
Daigle, Priscilla J.	172.77		
Dalrymple, Jesse Jr. & George F. Loehfelm	55.26	Ds	
Dalton, Eddie D. & Patricia A. Ritzen-Dalton	217.03	Tg	
Day, Steven L.	88.18	Tg	
DeBiasio, Earnest & Sherry	162.87		
DePalma, Robert R. & Gaylene R. DePalma	118.01		
Dickson, Robert K.	22.31	Ds	
Dickson, Victoria M. G.	980.82	Ds Tg	
Doiron, Edward	143.14	Tg	
Doiron, Edward N. & Eugene Dubord	27.04		
Dowd, Charles (Mrs.)			206.50
Driscoll, Jack			70.84
Drury, Benard & Warren Drury	364.90	Tg	
Dubord, Eugene R. & Edward Doiron	637.85	Tg	
Dufault, Nelson	26.57		
Dupuis, Jacques & Andrew M. Dupuis	34.10	Tg	
Edwards, Earl E. & Helen C.	559.47	Ds	
Elliott, Glen D. & Nancy	141.68	Ds	
Ellis, Martin G. & Lynn C.	298.54	Ds Tg	
Fahsholtz, Walter S. & Monda S.	68.01		

Non-Residents:	Paid		Unpaid
Fallon, Stanley P. & Jeanne	\$ 153.06		\$
Galanif, Edward A. & Helen M.	797.30		
Gallant, Robert & Ronald Samson	125.68	Tg	
Gallo, Doris H.	180.63		
Gill, Erlon J. & Ronald Gill	113.16	Ds	
Gilvey, John P. & Frederica	59.94	Tg	
Gordon, George	251.48		
Gordon, Marjorie S.	176.96	Ds	
Grant, Nicholas J. Jr.	1,114.46	Ds Tg	
Green, Phillip P. III	980.82	Ds Tg	
Haines, Virgil (Heirs)			107.32
Hall, Charles R.	258.57	Tg	
Hamilton, Michael H.; Stephen Miller; Manual Rocha & Keith Sylvester		Tg	284.42
Haynes, Clifford R. & Irene F.	196.23		
Haynes, Herbert C. Inc.	51.91	Ds Tg	
Hewett, Walter F. & Rita R.	56.32	Ds	
Hodson, Duane	39.87		
Horrocks, John T. & Gertrude A.	796.68	Ds	
Hutchinson, Stephen B.	97.41		
Jackson, David	246.82	Tg	
Johnson, Richard Arlen	549.81		
Johnston, Carl R. Jr.	22.21		
Kelleher, J. Michael & Valeria E.	123.82	Ds	
Kellerman, Paul	262.60		
Kelley, James	103.21		
Kelley, Marion	140.97	Ds	
Koliche, Suzanne, Katherine Hannah; Terry Koliche & Deborah Koliche	250.34	Tg	
LaBrie, Russell T. & April E.	225.79	Ds	
Lambert, Eugene H.	3.19		
LaVoie, Thomas A. & Helen M.	70.84		
Lee, Michael			3.19
Lemay, Leonard H. & Helen	232.80		
Levesque, Thomas E. & Victoria J.	224.82		
Libby, Clayton	108.60		
Lill, Arthur H.	104.70		
Lowe, Richard W.	372.68	Tg	
MacDonald, John Norman	8.86		
Mandile, Charlene & James C. Hay	161.52		
Mandile, Lawrence J. & Charlene	86.92		

Non-Residents:	Paid		Unpaid
Masterman, Gladys	\$ 109.72	Tg \$	
Matthews, Frank H.	48.25		
May, Melvin G. & Judith Northrup	157.83		
McCormack, John E. & John A. Medailleu	40.15	Ds	
McGuire, Sally & Thomas	121.49		
McKay, Sheila F.		Tg	383.44
McKellar, Michael & Sharon	89.57		
McLaughlin, Robert & Mary T. McInnes	40.30		
Merrill, Royce & Jacqueline G.	146.64		
Millay, Robert	67.82		
Mitchell, Daniel O.	72.26		
Moore, Robert & Nila	177.45		
Nolet, Donald D.	160.88	Ds	
Nolet, Donald D. & Lucinda A.	176.75	Ds	
Oxford Paper Company	403.17	Ds Tg	
Parent, Robert; William Parent & Anna Parent	189.85	Ds	
Parent, William & Susan	70.84	Ds	
Parr, David & Maryann	425.93		
Parr, Walter R. & Rhonda Parr	24.79		
Pearson, David	358.45		
Plante, Arthur	19.53	Tg	
Plante, Arthur & Joseph Carrier	22.11	Tg	
Poirier, Edward			74.52
Pompei, Joseph E. & Judith A.	264.23		
Prellwitz, Ronald George & Jeanne	110.33		
Rathbun, Wayland	139.99		
Richardson, Stanley & Barbara	141.68		
Rickards, Robert N. (Heirs)	285.98		
Ridgecrest Enterprises, Inc.	258.66	Tg	
Rizzo, Jerry			* 104.13
Robbins, E.R.	34.00		
Robbins, Paul	15.66		
Robinson, Richard W. & Wanda J.	74.87	Ds Tg	
Rouleau, Frances & Sally	131.41		
Santella, Richard & Stephen Santella	104.13		
Scott, James			24.44
Sengelmann, Juliette G.	980.82	Tg	
Seymour, Walter	78.63	Ds	
Simard, Dennis R.	177.10		
Skelton, Alfred W. & Heirs of Carlton Robinson			100.45
Smith, Lee Henry & Mary Elizabeth	30.82		

Non-Residents:	Paid	Unpaid
Smith, Lewis W.	\$ 22.85	\$
Standen, Elizabeth G.	980.82	Tg
Swett, Georgette M.	60.49	
Theriault, Sharon & Adrian Theriault	281.97	Tg
Toleos, Nicholas J. & Elizabeth A.	304.52	Ds Tg
Timberlands, Inc.	9,814.73	Ds Tg
Toothaker, Darrell R.	8.86	
Toothaker, Darrell; Russell Toothaker; Mark Toothaker & Suzanne Davis	88.20	
Toothaker, Lydania; Mark Toothaker; Darrell Toothaker, Russell Toothaker & Suzanne Davis	207.07	
Turner, Katherine & Leo	101.30	
Turner, Peggy S.	74.66	
Twitchell, Evangeline B.	75.61	
Twitchell, Scott & Kimberly Lemieux	70.84	Ds
United Timber Corporation	390.44	Ds Tg
VanCedarfield, Ernest & Rebecca M.	546.88	
Varanelli, Arthur & Carole	153.01	
Viitala, Richard L. & Brenda L.		81.68
Wainwright, David A. II		183.04
Walker, Bruce & Lee Walker	66.42	122.82
Watson, Walter P.	189.42	
Webb River Land Co.	506.61	Ds Tg
Webster, John R. & Irene B.	310.63	Ds
Welch, Benjamin N. & Olive Rae	27.35	Tg
Welker, Danny R. & Laura J.	28.61	Ds
West, David J. & James Karvel	162.65	
West, David J.	42.75	Tg
White, Dale & Patricia	70.84	Ds
White, Billy R. & Jeanette C.	162.65	
Whittemore, Donald W. & Joyce H.	51.00	
Wilcox, David J. & Lorraine G.	70.84	
Williamson, Gary		43.57
Wilson, Harold	567.35	
Wing, Margurite	142.57	
Worden, Jon & Josepha P.	47.15	Ds Tg
York, The V.B. - Revocable Trust	61.77	Ds Tg

Tree Growth Withdrawal Penalty Taxes	Paid	Unpaid
Ellis, Martin G. & Lynn C.	72.95	
Plante, Arthur	166.80	
Plante, Arthur & Joseph Carrier	189.04	
Toleos, Nicholas J. & Elizabeth A.	289.12	

1992 Outstanding Liens

Residents:

		Unpaid
Arsenault, Carole	balance	343.92
Bowie, Bennie Jr.		133.69
Ellis, Ronald & Gloria		142.88
Henry, Brian		187.52
Houghton, Emeral		321.92
Houghton, John L. Sr. & Tammy J.	balance	267.02
Hutchinson, Cheryl		124.09
Hutchinson, Gary		198.03
Hutchinson, Heirs of Earl	balance	44.05
Hutchinson, James		159.48
Hutchinson, Leonard		235.76
Hutchinson, Mary		386.62
Knox, Melvin & Mary		379.32
Pulk, Edwin Jr. & Jacqueline		551.04
Turner, Stuart		232.45
Virgin, Steven		22.30
Walker, Gerald & JoAnn	balance	71.12
Wright, Ronald C.	balance	277.19

Non-Residents:

Hamilton, Miller, Rocha & Sylvester	balance	32.09
Haynes, Clifford & Irene		197.50
Poirier, Robert	balance	28.77
Skelton, Alfred & Heirs of Carlton Robinson		101.11
Wainwright, David II		184.23

DETAILS OF EXPENDITURES

Wages and Salaries

Selectmen

Stephen Brown, 1st	\$ 4,000.00
Kenneth C. Flagg, Jr., 2nd	1,250.00
George Averill Jr., 3rd	1,250.00

Treasurer

Dorothy B. Mason	1,250.00
------------------	----------

Town Clerk

Deborah C. Swett	1,000.00
------------------	----------

Tax Collector

Deborah C. Swett	2,000.00
------------------	----------

Animal Control Officer

Bennie Bowie, Sr.	175.00
-------------------	--------

Carthage Fire Chief

Kenneth C. Flagg, Jr.	500.00
-----------------------	--------

Health Officer

Carole Spaulding	50.00
------------------	-------

Moderator

Minot Flagg	40.00
-------------	-------

Election Warden

Deborah C. Swett	48.40
------------------	-------

Election Clerks

Donna Berry	48.40
Florence Noyes	48.40

Social Security & Medicare Tax (Town share)

Internal Revenue Service	1,236.02
--------------------------	----------

Workmen's Compensation Insurance

Commercial Union Insur. Company	(104.00)
Maine Employers' Mutual Insur. Company	1,363.75

Miscellaneous

Androscoggin Home Health	412.00
Androscoggin Valley Council of Governments	1,000.00
Stephen Brown (bonus)	4,000.00
Central Maine Power Company (Street lights)	1,507.13
Discount (1 1/2%) on '93 taxes paid by August 1st	703.34
Franklin County Treasurer (County Tax)	9,721.80
Kyes/Philbrick Insurance Agency (Bonds - Treasurer & Tax Collector)	200.00
Maine Municipal Association (Dues)	619.00
School Administrative District #21	76,625.50
Webb River Valley Snowmobile Club	324.00
Sandy River Waste Recycling Association	1,244.89

Current Expense

AT&T (phone)	7.04
George Averill Jr. (mileage)	8.80
Joseph Berry (mileage)	17.60
Bernard Berry (wooden letters)	31.50
Raymond Berry (mower)	100.00
Susan A. Black, Register of Deeds (transfers, recording)	493.75
Elwin Brown (mileage)	13.20
Stephen Brown (mileage, film, rubber stamp, postage)	292.43
Carthage Variety Store (film, donuts, milk)	12.68
Central Maine Power (electricity)	671.06
Clemens Plumbing (plumbing & heating repairs)	282.50
Dead River Oil Co. (fuel oil)	1,836.20
Kenneth C. Flagg, Jr. (mileage)	13.20
Minot Flagg (mileage)	11.00
Franklin County Municipal Association (dues)	15.00
Green's Stationery (stamp ink)	5.60
Hutchins Brothers (receipts, tax bills)	40.45
Kyes Insurance Agency (fire & liability insurance)	435.00
MacLean Hunter Market Report (excise books)	27.00
Edward J. McInnis (auditor)	1,155.00
Maine State Treasurer (balance plumbing fees)	4.25
Maine Town & City Clerk's Assoc. (dues, workshop, seminar)	80.00

Marks Printing House (notices, forms, valuation books)	184.21
Dorothy Mason (fees, notarizing, postage, mileage, toll calls)	369.16
New England Telephone (phone)	804.05
Town of Peru (used Rita Computer)	300.00
Postmaster-Dixfield (stamps)	145.00
Pulsifer Computer Services (program modifications)	100.00
Quill Corp. (copy paper, office supplies)	120.91
Radio Shack-Dyers Electronics (surge suppressor)	16.95
Service Merchandise Inc. (copier cartridge)	98.96
William R. Skidgell (plowing)	220.00
Deborah C. Swett (fees, postage, mileage, fax, deposit stamp)	447.58
Towle's Hardware (furnace filters, knife, bulb adaptor)	7.16
Wilton Electric (moving flag light)	84.60
Wilton Printed Products (Town Reports)	544.00

Care of Cemeteries

Raymond Berry (mower)	125.00
J.P. Marion (maintenance)	70.00

Fire Department

Anton Enterprises (helmet, coat, books)	459.90
Averill's (windshield)	55.00
Raymond Berry (mower)	25.00
Blaisdell's Variety (gas)	177.50
Carthage Variety (rock salt, light bulbs, cheese)	18.86
Central Maine Power (electricity)	276.28
Dead River Co. (fuel oil)	994.23
Town of Dixfield (22 HB Virus immunizations & enerix-B)	1,023.40
Fire Tech & Safety of New England (Scott Air-pak test & repair)	201.51
Franklin County Firemen's Association (dues)	20.00
Henry Desroches (gas, dry gas)	162.20
Kyes Insur. Agency ('93 and part '94 truck insurance)	2,654.48
Kyes Insur. Agency (Bidg. fire & liability insur.)	203.00
Don Lane Fire Equip. (Adaptor, hose, letters, numbers)	796.42
Maine Employer's Mutual Insur. Co. (workmen's comp. insur.)	592.27
Maine Fire Training & Education/SMTC (training books)	55.00
Maine State Federation of Fire Fighters (dues)	105.00
William R. Skidgell (plowing)	110.00
Steego Auto Pars (exhaust parts, batteries, bolts)	128.85
T & H Sport Center (oil, dry gas)	18.86

South Carthage Fire Department

Central Maine Power (electricity)	123.48
Kyes Insurance Agency (bldg. fire & liability insurance)	192.00
Maine Employer's Mutual Insur. Co. (workmen's comp. insur.)	22.98
Maine State Federation of Fire Fighters Inc. (dues)	20.00

Animal Control

McKennel's (cat & dog board, 5' Snarem)	174.59
---	--------

Sanitation

Archie's Inc. (roll-off rent & hauling)	615.00
AVCOG (compost kit)	16.00
George Averill Jr. (mileage, truck with crane)	71.00
Bottle Baby Redemption Center (recycling bags)	17.00
Stephen Brown (mileage, labor)	309.00
Kenneth C. Flagg Jr. (mileage, labor)	218.35
Donald Houghton (labor)	2,238.75
Internal Revenue Service (part social security-medicare taxes)	40.30
Town of Jay (tipping fees 50/ton)	3,893.04
LaVerdiere's (extension cord)	9.53
MMWAC (tipping fee)	123.88
William R. Skidgell (plowing)	165.00
Towle's Hardware (tarps, rope, speedy dry, plug, cord, staples)	65.46
Unemployment Compensation Division (unemployment insurance)	181.07
A & A (fire extinguisher, reflectors)	23.43
Blaisdell's Variety Store (gas)	38.72
A. Earl Brown ('76 GMC 6000-PAKMOR 16 cu. yd. compactor truck)	2,000.00
Stephen Brown (reimb. tolls, brake fluid, brake repair, film)	42.07
Claude's Repair (king pin, brake lines, other repairs)	729.34
Henry Desroches (gas)	323.65
Hunt Auto Sales (inspection, tire mounting)	80.00
Kyes Insurance Agency (truck insur.)	550.00
Morrison Motors Inc. (lens, cap, park brake shoes & springs)	86.81
William R. Skidgell (mileage, tolls)	35.52
Steege Auto Parts (engine heater, oil, brake parts)	127.45
Stratham Tire (tires)	274.32
VIP (gas cap, floor & rocker panels, grease gun, grease)	87.05
Wholesale Depot (jack, oil, power steering fluid)	28.95
Arsenault Construction (dozer)	24.00
George Averill Jr. (truck with crane)	240.00

Roger Berry (tractor)	60.00
Sherwood Berry (labor)	27.00
Elwin Brown (dozer)	1,650.00
Carthage Variety Store (film, batteries)	12.03
Farmington Farmer's Union (seed, lime, fertilizer)	480.00
Emeral Houghton (mower)	30.00
Lawrence Houghton (reimbursement)	40.00
William R. Skidgell (excavator, trucks, dozer)	2,539.00

Snow Removal

Daoust Logging (pushing banks back)	100.00
Earthway Landscaping/Tom Dean (stockpiling sand) (plowing and sanding)	3,410.00
Granite State Minerals (salt)	3,739.62
Donald Houghton (truck)	85.50
William R. Skidgell (stockpiling & trucking sand) (plowing and sanding)	26,044.89
Walton's Mountain Crushing (sand)	1,190.00

Summer Roads

Arsenault Construction (backhoe)	100.00
George Averill Jr. (truck with crane)	280.00
Scott Berry (welding)	25.00
Sherwood Berry (labor)	27.00
Jody Brown (grader, rock raking)	1,372.50
Stephen Brown (labor, mileage)	74.75
Henry Desroches (saw gas & oil, tire repair)	6.62
Town of Dixfield (winging back banks, grader, screened rocks)	522.00
Kenneth C. Flagg Jr. (labor, mileage, truck)	140.80
R.C. Hazelton Co. Inc. (rock rake parts)	116.04
William Henry (labor)	40.50
Home Quarters Warehouse (3 shovels)	21.51
Conrid Houghton Sr. (rock raking)	72.00
Donald Houghton (truck, labor, rock raking)	168.82
James Hutchinson (labor)	13.50
Marden's (2 sledge hammers)	19.98
H.E. Noyes & Sons (truck with crane, hemlock 8x8's, planks)	569.24
Towle's Hardware (spikes, flag tape, bolts, hacksaw)	73.32
Melvin Theriault (backhoe, graded gravel)	100.00
Roland Skidgell (truck with crane)	30.00
William Skidgell (grader, truck, loader, gravel, dozer, B. Hoe)	4,103.20
Walmart (trailer coupler & ball)	23.11

Reconstruction & Tarring

Burtco/Northeastern Culvert (culverts)	828.42
William Henry (labor)	55.04
Donald Houghton (truck)	30.00
Knox Loam & Gravel (screened gravel)	480.00
William R. Skidgell (excavator, dozer, b. hoe, gravel, labor)	9,477.53
Mark Smith (cutting R/W)	500.00

Storm Damage '92

William Skidgell (trucks, dozer, grader, backhoe)	5,871.57
Walton's Mountain Crushing (crushed gravel)	4,626.00

Storm Damage '93

Arsenault Construction (dozer)	200.00
George Averill Jr. (labor)	81.00
Edmond Berry (truck, gravel)	38.77
Elwin Brown (dozer)	765.00
Jody Brown (grader)	86.00
Stephen Brown (labor)	104.62
Burtco, Inc. (culverts)	762.56
Earthway Landscaping/Tom Dean (loader)	16.00
Kenneth C. Flagg Jr. (labor)	20.25
Knox Loam & Gravel (screened gravel)	1,956.00
H.E. Noyes & Sons (bridge planks)	32.40
Ardene Proctor (screened gravel)	24.00
William Skidgell (excavator, truck, b. hoe, grader, labor)	899.38
Unemployment Comp. Division (unemployment insurance)	78.77

TOWN OF CARTHAGE, MAINE
Annual Financial Report
For the Year Ended December 31, 1993

TABLE OF CONTENTS

Independent Auditor's Report

FINANCIAL SECTION

Exhibits

General Purpose Financial Statements

Combined Balance Sheet - All Fund Types and Account Groups

A

Statement of Revenues, Expenditures and Changes
in Fund Equity - All Governmental Fund Types

B

Statement of Revenues, Expenditures and Changes in Fund
Equity - Budget and Actual - Governmental Fund Type -
General

C

Statement of Revenues, Expenditures and Changes
in Fund Equity - All Similar Trust Funds

D

Statement of Cash Flows, Increase in Cash and Cash
Equivalents - All Similar Trust Funds

E

Summary of Significant Accounting Policies and Notes to
the Financial Statements

SUPPLEMENTAL SECTION

Schedules

Valuation, Assessment and Collection

1

Analysis of Taxes Receivable and Tax Liens

2

Schedule of Departmental Operations

3

Schedule of Estimated and Actual Revenue

4

Edward J. McInnis
Certified Public Accountant

Edward J. McInnis

Certified Public Accountant

21 BENTON AVENUE
WINSLOW, MAINE 04901

January 3, 1993

EDWARD J. McINNIS
Certified Public Accountant

Independent Auditor's Report

TELEPHONE
207-872-8878

Board of Selectmen
Town of Carthage
Carthage, Maine 04224

I have audited the accompanying general purpose financial statements of the Town of Carthage, Maine, as of December 31, 1993, and for the year then ended. These general purpose financial statements are the responsibility of the Town's 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, 1993, and the results of its operations and cash flows of its similar trust fund types for the year then ended.

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

1 of 20

TOWN OF CARTHAGE, MAINE
 Combined Balance Sheet
 All Fund Types and Account Groups
For the Year Ended December 31, 1993

<u>Assets</u>	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Capital Projects</u>
Assets:		
Cash and Cash Equivalents	\$113,486.73	\$26,553.88
Taxes Receivables	20,413.48	.--
Tax Liens Receivable	4,622.10	.--
Due from Governmental Agencies	735.00	.--
Due from Other Funds	1,600.00	.--
Operating Property	.--	.--
Total Assets	<u>\$140,857.31</u>	<u>\$26,553.88</u>
<u>Liabilities and Fund Equity</u>		
Liabilities:		
Due to Other Funds	\$.--	\$ 1,600.00
Deferred Property Tax	21,868.58	.--
Total Liabilities	<u>21,868.58</u>	<u>1,600.00</u>
Fund Equity:		
Investment in General Fixed Assets	.--	.--
Fund Balances:		
<u>Reserved for:</u>		
Endowments	.--	.--
Sand and Salt Shed	.--	16,625.58
Solid Waste	.--	7,149.24
South Carthage Fire Department	.--	1,179.06
<u>Unreserved:</u>		
Designated for Subsequent Years' Revenues	78,006.16	.--
Designated for Subsequent Years' Expenditures	15,412.17	.--
Undesignated	25,570.40	.--
Total Fund Equity	<u>118,988.73</u>	<u>24,953.88</u>
Total Liabilities and Fund Equity	<u>\$140,857.31</u>	<u>\$26,553.88</u>

Edward J. McInnis
 Certified Public Accountant

Fiduciary Fund Type	Account Group	Totals (Memorandum Only)	
		December 31, 1993	December 31, 1992
<u>Trust</u>	<u>General Fixed Assets</u>		
\$ 814.15	\$.--	\$140,854.76	\$146,051.95
.--	.--	20,413.48	22,914.44
.--	.--	4,622.10	4,435.37
.--	.--	735.00	.--
.--	.--	1,600.00	.--
<u>.--</u>	<u>70,300.00</u>	<u>70,300.00</u>	<u>68,300.00</u>
<u>\$ 814.15</u>	<u>\$70,300.00</u>	<u>\$238,525.34</u>	<u>\$241,701.76</u>
\$.--	\$.--	\$ 1,600.00	\$.--
.--	.--	21,868.58	19,210.51
<u>.--</u>	<u>.--</u>	<u>23,468.58</u>	<u>19,210.51</u>
.--	70,300.00	70,300.00	68,300.00
334.10	.--	334.10	790.00
.--	.--	16,625.58	11,091.45
.--	.--	7,149.24	10,404.23
.--	.--	1,179.06	.--
<u>.--</u>	<u>.--</u>	<u>78,006.16</u>	<u>80,400.70</u>
.--	.--	15,412.17	21,735.58
480.05	.--	26,050.45	29,769.29
<u>814.15</u>	<u>70,300.00</u>	<u>215,056.76</u>	<u>222,491.25</u>
<u>\$ 814.15</u>	<u>\$70,300.00</u>	<u>\$238,525.34</u>	<u>\$241,701.76</u>

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

Edward J. McInnis
Certified Public Accountant

Exhibit B

TOWN OF CARTHAGE, MAINE
Statement of Revenues, Expenditures and Changes in Fund Equity
All Governmental Fund Types
For the Year Ended December 31, 1993

	<u>Governmental Fund Types</u>		<u>Totals</u> (Memorandum Only)	
	<u>General</u>	<u>Capital Projects</u>	<u>12/31/93</u>	<u>12/31/92</u>
<u>Revenues</u>				
Taxes	\$152,565.42	\$.--	\$152,565.42	\$154,981.39
Licenses and Permits	206.00	.--	206.00	113.00
Intergovernmental Revenues	55,310.84	1,179.06	56,489.90	52,074.32
Interest Earned	5,771.12	879.14	6,650.26	6,194.42
Miscellaneous	620.00	.--	620.00	.--
Total Revenues	214,473.38	2,058.20	216,531.58	213,363.13
<u>Other Financing Sources</u>				
Operating Transfers	3,600.00	5,000.00	8,600.00	11,495.68
Total Revenues and Other Financing Sources	218,073.38	7,058.20	225,131.58	224,858.81
<u>Expenditures</u>				
General Government	28,776.81	.--	28,776.81	25,670.97
Protection	15,815.94	.--	15,815.94	16,356.64
Health and Sanitation	19,338.41	.--	19,338.41	17,371.26
Public Works	73,606.07	.--	73,606.07	47,260.26
Cemeteries	195.00	.--	195.00	348.40
Special Assessment	86,347.30	.--	86,347.30	83,731.88
Charities	549.25	.--	549.25	(150.00)
Unclassified	1,027.34	.--	1,027.34	988.31
Total Expenditures	225,656.12	.--	225,656.12	191,577.72
<u>Other Financing Uses</u>				
Operating Transfers	5,000.00	3,600.00	8,600.00	.--
Total Expenditures and Other Financial Uses	230,656.12	3,600.00	234,256.12	191,577.72
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(12,582.74)	3,458.20	(9,124.54)	33,281.09
Fund Equity -				
Beginning of Year	131,571.47	21,495.68	153,067.15	119,786.06
Fund Equity - End of Year	118,988.73	24,953.88	143,942.61	153,067.15

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

3 of 20

Edward J. McInnis
 Certified Public Accountant

TOWN OF CARTHAGE, MAINE
Statement of Revenues, Expenditures and Changes in Fund Equity
Budget and Actual - Governmental Fund Type - General
For the Year Ended December 31, 1993

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues			
Taxes:			
General Property Taxes	\$124,724.36	\$122,066.29	\$ (2,658.07)
Excise Taxes	28,645.48	29,781.22	1,135.74
Supplemental Taxes	.--	717.91	717.91
Licenses and Permits	.--	206.00	206.00
Intergovernmental Revenue:			
State Revenue Sharing	17,477.24	20,729.43	3,252.19
Highway Block Grant	13,600.00	14,742.00	1,142.00
Tree Growth	9,077.09	8,287.69	(789.40)
Snowmobile	324.00	372.00	48.00
Veteran's Exemption	199.29	199.29	.--
Education Tax Relief	377.50	1,304.43	926.93
Jobs Bond Grant	8,110.00	.--	(8,110.00)
F.E.M.A.	9,676.00	9,676.00	.--
Interest:			
Interest on Delinquent Taxes	.--	3,209.61	3,209.61
Interest on Operating Funds	.--	2,561.51	2,561.51
Miscellaneous:			
Hall Rent	.--	620.00	620.00
Total Revenues	<u>212,210.96</u>	<u>214,473.38</u>	<u>2,262.42</u>
Other Financing Sources			
Transfer from Capital Reserves	<u>3,600.00</u>	<u>3,600.00</u>	<u>.--</u>
Total Revenue and Other Financing Sources	<u>215,810.96</u>	<u>218,073.38</u>	<u>2,262.42</u>
Expenditures			
General Government	28,819.00	28,776.81	42.19
Protection	17,525.00	15,815.94	1,709.06
Health and Sanitation	15,407.00	19,338.41	(3,931.41)
Public Works	72,231.48	78,606.07	(6,374.59)
Cemeteries	300.00	195.00	105.00
Special Assessment	90,704.48	86,347.30	4,357.18
Charities	500.00	549.25	(49.25)
Unclassified	<u>1,924.00</u>	<u>1,027.34</u>	<u>896.66</u>
Total Expenditures	<u>227,410.96</u>	<u>230,656.12</u>	<u>(3,245.16)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,600.00)	(12,582.74)	(982.74)
Fund Equity - Beginning of Year	<u>131,571.47</u>	<u>131,571.47</u>	<u>.--</u>
Fund Equity - End of Year	<u>\$119,971.47</u>	<u>\$118,988.73</u>	<u>\$ (982.74)</u>

Edward J. McInnis
Certified Public Accountant

Exhibit D

TOWN OF CARTHAGE, MAINE
Statement of Revenues, Expenditures and Changes in Fund Equity
All Similar Trust Funds
For the Year Ended December 31, 1993

	<u>Fiduciary</u> <u>Fund Types</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
	<u>Nonexpendable</u> <u>Trust</u>	<u>12/31/93</u>	<u>12/31/92</u>
<u>Operating Revenues</u>			
Interest	\$ 34.31	\$ 34.31	\$ 117.19
<u>Operating Expenses</u>			
Care of Cemeteries	<u>(344.26)</u>	<u>(344.26)</u>	<u>.--</u>
Net Income	(309.95)	(309.95)	117.19
Fund Equity - Beginning of Year	<u>1,124.10</u>	<u>1,124.10</u>	<u>1,006.91</u>
Fund Equity - End of Year	<u>\$ 814.15</u>	<u>\$ 814.15</u>	<u>\$1,124.10</u>

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

5 of 20

Edward J. McInnis
Certified Public Accountant

TOWN OF CARTHAGE, MAINE
Statement of Cash Flows, Increase in Cash and Cash Equivalents
All Similar Trust Funds
For the Year Ended December 31, 1993

	<u>Fiduciary</u> <u>Fund Types</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
	<u>Nonexpendable</u> <u>Trust</u>	<u>12/31/93</u>	<u>12/31/92</u>
<u>Cash Flows from Operating Activities</u>			
Operating Income (Loss)	\$ (309.95)	\$ (309.95)	\$ 117.19
Net Increase in Cash and Cash Equivalents	(309.95)	(309.95)	117.19
Cash and Cash Equivalents - January 1, 1993	<u>1,124.10</u>	<u>1,124.10</u>	<u>1,006.91</u>
Cash and Cash Equivalents - December 31, 1993	<u>\$ 814.15</u>	<u>\$ 814.15</u>	<u>\$1,124.10</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
Summary of Significant Accounting Policies
and Notes to the Financial Statements
For the Year Ended December 31, 1993

1. Summary of Significant Accounting Policies

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

A. Basis of Presentation

The accounts of the Town are organized on the basis of funds and 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, reserves, fund equity/retained earnings, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are reported by type in the financial statements. Amounts in the "totals - memorandum only" columns in the preceding financial statements represent a summation of the combined financial statement line items of the fund type and account groups, and are presented only for analytical purposes. The summation includes fund types and account groups that use different bases of accounting and interfund transactions that have not been eliminated. Consequently, amounts shown in the "totals-memorandum only" columns are not comparable to a consolidation and do not represent the total resources available, or the total revenues and expenditures/expenses of the Town. The Town uses the following fund categories, fund types, and account groups:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

7 of 20

Edward J. McInnis
Certified Public Accountant

1. Summary of Significant Accounting Policies (Continued)

General Fund - This fund accounts for all financial transactions except those required to be accounted for in another fund.

Capital Projects - Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the town in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. During the fiscal year 1993, the Town did not maintain an Agency Fund.

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt. The following are the Town's account groups:

General Fixed Assets 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.

B. Basis of Accounting

A fundamental concept in accounting for any kind of entity's finances is the time at which economic events are recorded in its accounting records. For a town, the basis of accounting used for any individual fund depends on the type of fund and purpose for which it was established. From an accounting standpoint, the purpose of establishing any individual fund is either to measure the flow of resources or to determine net income or loss. The accrual basis of accounting is recognized as the superior method of measuring an entity's net income. This method is used in the Town's nonexpendable trust funds. Under the accrual basis of accounting, revenues are recognized when earned, and expenses are accrued when incurred.

8 of 20

Edward J. McInnis
Certified Public Accountant

1. Summary of Significant Accounting Policies (Continued)

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All of the Town's governmental funds are accounted for on a pending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". The governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they present a summary of sources and uses of "available spendable resources" during the period. Governmental fund financial reporting, under generally accepted accounting principles (GAAP), is not intended to provide cost of services information. Neither is it intended to indicate those costs which should be financed currently. Rather, it is intended to facilitate effective control over a government's "available spendable resources" by reporting its detailed sources and uses of net current assets.

The basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The basis of accounting as it applies to the financial statements in this report is consistent with the basis upon which the budget is prepared, except for certain appropriations which are budgeted on a net basis. The budget for the General Fund is formally adopted each year through the passage of warrant articles. The Town's other funds do not have legally adopted budgets.

The application of the accrual basis in those funds having a flow of resources measurement objective differs somewhat from those whose purpose is the determination of net income. This difference requires an accounting method called the modified accrual basis.

There are several modifications of the accrual basis of accounting that are unique to governmental funds:

- (1) Revenues are recognized (recorded) in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current fiscal period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. This contrasts with the method used by private-sector entities, where revenues are recorded when earned.
- (2) Prepaid expenses are generally not recorded.

9 of 20

Edward J. McInnis
Certified Public Accountant

1. Summary of Significant Accounting Policies (Continued)

- (3) Disbursements for the purpose of capital assets providing further benefits are considered expenditures. Appropriations for capital projects are carried forward until such time as the project is completed or terminated.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are essentially two types of intergovernmental revenues currently being received by the Town:

- (1) Monies must be spent for the specific purpose, or project, before any amounts will be paid to the Town. These revenues are recognized based upon the expenditures recorded.
- (2) Monies are virtually unrestricted as to purpose, and are usually revocable only for failure to comply with prescribed compliance requirements. The resources are reflected as revenues at the time of receipt, or earlier, if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received.

The nonexpendable trust funds are accounted for on a cost of services measurement focus. This means that all liabilities (whether current or noncurrent) associated with this activity are included on their balance sheets.

Although measurement focus and basis of accounting are closely related, they are distinctly separate accounting conventions. The measurement focus determines what is measured, while the basis of accounting determines when transactions are recognized. The basis of accounting determines the timing of transaction recognition regardless of the measurement focus applied.

C. Budgetary Accounting

A budget is formally adopted for the General Fund, only, through the passage of a Town warrant, and is prepared on a basis consistent with generally accepted accounting principles.

10 of 20

Edward J. McInnis
Certified Public Accountant

1. Summary of Significant Accounting Policies (continued)

In the General Fund, the level of control (level at which expenditures may not exceed budget and applied levels) is the accounts within each department. Generally, unexpended appropriations and unexpended revenues are lapsed to fund balance at the close of the calendar year. Once adopted, the budget can only be amended by the townspeople at a special Town meeting.

2. Deposits and Investments

The Town's policy is to invest all available funds at the highest possible rates, in conformance with legal and administrative guidelines, while avoiding unreasonable risk.

A. Deposits

The Town's deposits are categorized as follows to give an indication of the level of risk assumed by the Town at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the Town or by the Town's agent in the Town's name; category 2 includes uninsured deposits covered by collateral held by the pledging financial institution's trust department or agent in the Town's name; category 3 includes uninsured and uncollateralized deposits.

At December 31, 1993, cash and cash equivalents consisted of:

	Carrying Amount	Bank Balance	Category		
			<u>1</u>	<u>2</u>	<u>3</u>
Demand and Time Deposit	\$140,754.76	\$135,180.63	\$135,180.63	\$.--	\$.--

B. Investment

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.

3. Property Taxes

Property taxes for the current year were committed on July 19, 1993, on the assessed value listed as of April 1, 1993, for all real and personal property located in the Town. Payment of taxes was due October 1, 1993, with interest at 10% on all tax bills unpaid as of the due date.

11 of 20

Edward J. McInnis
Certified Public Accountant

3. Property Taxes (Continued)

Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. The last revaluation was completed for the list of April 1, 1990. The assessed value for the list of April 1, 1993, upon which the levy for the year ended December 31, 1993, was based, was \$8,098,985.00. This assessed value was 100% of the estimated market value.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as over-lay, and amounted to \$4,357.18 for the year ended December 31, 1993.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

4. Contingent Liabilities

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

5. Statutory Debt Limits

In accordance with 30 M.R.S.A., 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, 1993, the Town was in compliance with these provisions.

6. Operating Expenses

A summary of changes in general fixed assets follows:

	Balance 1-1-93	Additions	Retirements	Balance 12-31-93
Land	\$ 2,800.00	\$.--	\$.--	\$ 2,800.00
Building	28,000.00	.--	.--	28,000.00
Equipment	1,000.00	.--	.--	1,000.00
Vehicles	36,500.00	.--	2,000.00	38,500.00
Totals	<u>\$68,300.00</u>	<u>\$.--</u>	<u>\$2,000.00</u>	<u>\$70,300.00</u>

12 of 20

Edward J. McInnis
Certified Public Accountant

7. Overlapping Debt

The Town's proportionate share of debt of all local government units boundaries, and which must be borne by properties in the Town is summarized as follows:

	Net Debt Outstanding <u>12/31/93</u>	Percentage Applicable to the Town	Town's Proportionate Share of Debt
School Administration			
District #21	\$2,879,204.00	9.00%	\$25,912.84
Franklin County	\$ 535,000.00	.005%	\$ 2,675.00

8. Designated for Subsequent Year's Revenues

The portion of the General Fund fund equity which has been designated for subsequent year's revenues represents amounts received during the current accounting period that are to be budgeted as revenues in the subsequent year. These accounts were as follows at December 31, 1993:

Tree Growth Tax	\$ 9,077.08
Excise Taxes	29,781.22
State Revenue Sharing	20,729.43
Snowmobile	372.00
Highway Block Grant	16,742.00
Education Tax Relief	<u>1,304.43</u>
	<u>\$78,006.16</u>

9. General Fund - Fund Equity

The General Fund total fund equity reflected a net decrease of \$12,582.74 for the current year as follows:

Balance - January 1, 1993	\$131,571.47
Increase:	
Estimated Revenue	\$ 2,262.42
Decrease:	
Transfer (per Town Vote) to Various Accounts	\$11,600.00
Departmental Balances	<u>3,245.16</u> <u>14,845.16</u>
Net Decrease	<u>(12,582.74)</u>
Balance - December 31, 1993	<u>\$118,988.73</u>

13 of 20

Edward J. McInnis
Certified Public Accountant

11. Reporting of Component Units

This report includes all funds and account groups of the Town. An analysis of the criteria presented in the National Council of Governmental Accounting (NCGA) Statement 3, "Defining the Governmental Reporting Entity", was made to determine if other governmental units should be included in this report.

The criteria evaluated were (1) Manifestations of Oversight, (2) Accountability for Fiscal Matters, (3) Scope of Public Service, and (4) Special Financial Relationships.

It is the Town's judgment, based on all pertinent facts derived from the analysis of these criteria, that there are no entities within the Town that should be included as part of these financial statements.

12. Compensated Absences

Vested or accumulated vacation leave that is expected to liquidated with expendable available financial resources is reported in an expenditure and fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditures is reported for these amounts. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. There is no liability as of December 31, 1993 for compensated absences.

14 of 20

Edward J. McInnis
Certified Public Accountant

TOWN OF CARTHAGE, MAINE
Valuation, Assessment and Collection
For the Year Ended December 31, 1993

	<u>Real Estate</u>	<u>Personal Property</u>	<u>Total</u>
<u>Valuation:</u>			
Resident and Non-Resident	<u>\$8,096,618.00</u>	<u>\$ 2,367.00</u>	<u>\$8,098,985.00</u>
<u>Assessment:</u>			
Valuation		\$8,098,985.00	
Tax Rate		<u>.0154</u>	
Total Tax Commitment			\$ 124,724.36
<u>Collection and Credits:</u>			
Cash Receipts		102,993.58	
Discounts and Abatements		703.34	
Supplementals		<u>644.96</u>	
Total Collection and Credits			<u>104,341.88</u>
1992 Taxes Receivable - December 31, 1993			<u>\$ 20,382.48</u>

Computation of Assessment

<u>Available</u>			
Tax Commitment		\$ 124,724.36	
Excise Taxes		28,645.48	
Highway Block Grant		13,600.00	
Tree Growth Tax		9,077.09	
Snowmobile		324.00	
Veteran's Tax Exemption		199.29	
State Revenue Sharing		17,477.24	
Other Estimated Revenue		21,763.50	
Fund Equity		<u>11,600.00</u>	
Total Available			\$ 227,410.96
<u>Requirements:</u>			
Town Appropriations		136,706.48	
County Tax		9,721.80	
Education - S.A.D. #21		<u>76,625.50</u>	
Total Requirements			<u>223,053.78</u>
Overlay			<u>\$ 4,357.18</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 and Tax Liens
For the Year Ended December 31, 1993

<u>Taxes Receivable:</u>		
1993	\$20,382.48	
1992	<u>31.00</u>	
Total Taxes Receivable		<u>\$20,413.48</u>
<u>Tax Liens:</u>		
1992		<u>\$ 4,622.10</u>

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

17 of 20

Edward J. McInnis
Certified Public Accountant

TOWN OF CARTHAGE, MAINE
Schedule of Departmental Operations
For the Year Ended December 31, 1993

	<u>Balance</u> <u>1-1-93</u>	<u>Appropriations</u>
<u>GENERAL GOVERNMENT</u>		
Salaries - Town Officials	\$.--	\$ 14,500.00
Bonus	.--	4,000.00
Bonds	.--	200.00
Maine Municipal Association	.--	619.00
Town Hall Repair	264.68	.--
Administration	.--	8,500.00
ADVOG	.--	1,000.00
	<u>264.68</u>	<u>28,819.00</u>
<u>PROTECTION</u>		
Street Lights	30.57	1,500.00
Ambulance Subsidy	892.50	5,725.00
Civil Emergency Preparedness	200.00	.--
Fire Department - South Carthage	371.41	900.00
Fire Department	677.76	7,400.00
Fire House Additions	4,000.00	2,000.00
Animal Control	86.74	.--
	<u>6,258.98</u>	<u>17,525.00</u>
<u>HEALTH AND SANITATION</u>		
Recycling	.--	1,245.00
Sanitation	3,934.19	13,600.00
Androscoggin Home Health	.--	412.48
Western Area Agency on Aging Inc.	.--	150.00
	<u>3,934.19</u>	<u>15,407.00</u>
<u>PUBLIC WORKS</u>		
Sand and Salt Shed Reserve	.--	5,000.00
Summer Roads	.--	7,200.00
Reconstruction and Tarring	3,256.78	8,110.00
Snow Removal	.--	42,245.48
Storm Damage	4,645.57	9,676.00
Berry Mills Bridge	861.10	.--
	<u>8,763.45</u>	<u>72,231.48</u>
<u>CEMETERIES</u>		
General Care	264.28	300.00
	<u>264.28</u>	<u>300.00</u>

Edward J. McAnnis
Certified Public Accountant

<u>Available</u>	<u>Total Expenditures</u>	<u>Variances</u>	
		<u>Lapsed</u>	<u>Carried Forward</u>
\$ 14,500.00	\$ 14,500.00	\$.--	\$.--
4,000.00	4,000.00	.--	.--
200.00	200.00	.--	.--
619.00	619.00	.--	.--
264.68	.--	.--	264.68
8,500.00	8,457.81	42.19	.--
1,000.00	1,000.00	.--	.--
<u>29,083.68</u>	<u>28,776.81</u>	<u>42.19</u>	<u>264.68</u>
1,530.57	1,507.13	.--	23.44
6,617.50	5,725.00	.--	892.50
200.00	.--	.--	200.00
1,271.41	358.46	.--	912.95
8,077.76	8,077.76	.--	.--
6,000.00	.--	.--	6,000.00
86.74	147.59	(60.85)	.--
<u>23,783.98</u>	<u>15,815.94</u>	<u>(60.85)</u>	<u>8,028.89</u>
1,245.00	1,244.89	.11	.--
17,534.19	17,531.52	2.67	.--
412.00	412.00	.--	.--
150.00	150.00	.--	.--
<u>19,341.19</u>	<u>19,338.41</u>	<u>2.78</u>	<u>.--</u>
5,000.00	5,000.00	.--	.--
7,200.00	7,869.71	(669.71)	.--
11,366.78	11,366.78	.--	.--
42,245.48	39,558.01	.--	2,687.47
14,321.57	14,811.57	(490.00)	.--
861.10	.--	.--	861.10
<u>80,994.93</u>	<u>78,606.07</u>	<u>(1,159.71)</u>	<u>3,548.57</u>
564.28	195.00	.--	369.28
<u>564.28</u>	<u>195.00</u>	<u>.--</u>	<u>369.28</u>

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

Edward J. McAnnis
 Certified Public Accountant

TOWN OF CARTHAGE, MAINE
 Schedule of Departmental Operations
 For the Year Ended December 31, 1993

	<u>Balance</u> <u>1-1-93</u>	<u>Appropriations</u>
<u>SPECIAL ASSESSMENT</u>		
County Tax	\$.--	\$ 9,721.80
Education - S.A.D. #21	.--	76,625.50
Overlay	.--	4,357.18
	<u> </u>	<u>90,704.48</u>
	.--	
 <u>CHARITIES</u>		
Welfare	<u>750.00</u>	<u>500.00</u>
	750.00	500.00
 <u>UNCLASSIFIED</u>		
Grange Hall	1,500.00	1,000.00
Snowmobile Club	.--	324.00
Discount	.--	600.00
	<u>1,500.00</u>	<u>1,924.00</u>
 TOTAL	 <u>\$21,735.58</u>	 <u>\$227,410.96</u>

Edward J. McInnis
 Certified Public Accountant

Schedule 3
Continued

<u>Available</u>	<u>Total Expenditures</u>	<u>Variances</u>	
		<u>Lapsed</u>	<u>Carried Forward</u>
\$ 9,721.80	\$ 9,721.80	\$.--	\$.--
76,625.50	76,625.50	.--	.--
<u>4,357.18</u>	<u>.--</u>	<u>4,357.18</u>	<u>.--</u>
<u>90,704.48</u>	<u>86,347.30</u>	<u>4,357.18</u>	<u>.--</u>
<u>1,250.00</u>	<u>549.25</u>	<u>.--</u>	<u>700.75</u>
<u>1,250.00</u>	<u>549.25</u>	<u>.--</u>	<u>700.75</u>
2,500.00	.--	.--	2,500.00
324.00	324.00	.--	.--
600.00	703.34	(103.34)	.--
<u>3,424.00</u>	<u>1,027.34</u>	<u>(103.34)</u>	<u>2,500.00</u>
<u>\$249,146.54</u>	<u>\$230,656.12</u>	<u>\$ 3,078.25</u>	<u>\$15,412.17</u>

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

19 of 20

Edward J. McInnis
Certified Public Accountant

TOWN OF CARTHAGE, MAINE
Schedule of Estimate and Actual Revenue
For the Year Ended December 31, 1993

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Taxes:			
General Property Taxes	\$124,724.36	\$122,066.29	\$ (2,658.07)
Excise Taxes	28,645.48	29,781.22	1,135.74
Supplemental Taxes	.--	717.91	717.91
Licenses and Permits	.--	206.00	206.00
Intergovernmental Revenue:			
State Revenue Sharing	17,477.24	20,729.43	3,252.19
Highway Block Grant	13,600.00	14,742.00	1,142.00
Tree Growth	9,077.09	8,287.69	(789.40)
Snowmobile	324.00	372.00	48.00
Veteran's Exemption	199.29	199.29	.--
Education Tax Relief	377.50	1,304.43	926.93
Jobs Bond Grant	8,110.00	.--	(8,110.00)
F.E.M.A.	9,676.00	9,676.00	.--
Interest:			
Interest on Delinquent Taxes	.--	3,209.61	3,209.61
Interest on Operating Funds	.--	2,561.51	2,561.51
Miscellaneous:			
Hall Rent	.--	620.00	620.00
Capital Reserves	3,600.00	3,600.00	.--
Fund Equity	11,600.00	11,600.00	.--
Total	<u>\$227,410.96</u>	<u>\$229,673.38</u>	<u>\$ 2,262.42</u>

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

Edward J. McInnis
 Certified Public Accountant

