

1995

# Annual Report of the Municipal Officers of the Town of Carthage For The Year 1995

Carthage (Me.)

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Annual Report  
of the  
Municipal Officers  
of the  
Town of Carthage

Year Ending December 31, 1995



**THE TOWN WOULD LIKE TO DEDICATE  
THIS 1995 TOWN REPORT  
TO  
STEPHEN H. BROWN**

As Downeast anecdotes continue to thrive, the implication lives on that unless you were born in Maine, you'll never be a Mainer. But in Carthage we know this is not always true. First Selectman Steve Brown is a case in point. Although Steve was born in North Hampton, Massachusetts on August 8, 1943 and moved to Carthage in 1978, the local citizenry quickly upgraded him to "native" status. Carthage knows a good man when it sees one.

By that time, Steve had already accomplished more than many of us do in a lifetime. With a bachelor's degree in psychology from the University of Massachusetts and a master's degree in Physiological psychology from Rutgers, he was in the midst of doctoral work when he decided to temporarily leave academia for a brief stay here. Fortunately for the town and the state, Steve decided to remain in Carthage.

With his selfless devotion to the town government and the people of Carthage, Steve has amassed a long list of accomplishments during his eighteen years of service as first selectman. Steve demonstrates on a daily basis just what it means to be a dedicated, caring individual. His tireless efforts as president of the surrounding area's Med-Care Ambulance Service, as president of Franklin County Municipal Association, board member of Western Maine Community Action, member joint Municipal Board of Selectmen, board member of AVCOG (Androscoggin Valley Council of Government), continue to benefit the community. Behind his easy smile and compassionate eyes lies an active mind and creative intelligence that we, as citizens of Carthage, take this moment in time to gratefully acknowledge. THANKS STEVE!!!

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# **TOWN OFFICERS**

## **Clerk**

Deborah Swett

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

Stephen Brown '98

Kenneth C. Flagg, Jr. '97

George Averill, Jr. '96

## **Treasurer**

Dorothy Mason

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

Linda Jamison '96

Thomas Dean '97

Leisa Pulk '98

## **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 Sentor**

John Benoit P.O. Box 890 Rangeley, ME 04970 Tel. 207-864-5332

State Message Center 1-800-423-6900

## **State Representative**

Conrad Heeschen Star Rt. Box 2490 Dryden, ME 04225 Tel. 645-2155

House of Representatives Messge 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 4th day of March A.D. 1996, 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 of 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 1996 taxes.  
**Recommended: 10%, September 1st or 30 days after tax commitment whichever is latest**
- Article 12:** To see what sum the Town will vote to raise and appropriate for Wages and Salaries of Town Officials.  
**Recommended: \$15,000**
- Article 13:** 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 \$4000**
- Article 14:** To See what sum the Town will vote to raise and appropriate for the necessary Bonds of Town Officers.  
**Recommended: \$ 200**
- Article 15:** 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 \$8,000  
From Surplus \$2,000**
- Article 16:** 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 17:** To see what sum the Town will vote to raise and appropriate for Reconstruction and Tarring of Town Roads and Bridges.  
**Recommended: Raise \$10,000  
From Block Grant \$8,666**
- Article 18:** 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 \$38,059.76  
From Block Grant \$4,500**

- Article 19:** To see what sum the Town will vote to raise and/or appropriate, in addition to the \$4000 appropriated previously, towards replacing the Grover Bridge Deck with a concrete deck.  
**Recommended: Appropriate \$1,000 from Block Grant and \$3,000 from Surplus**
- Article 20:** To see what sum the Town will vote to raise and appropriate for the Carthage Fire Company.  
**Recommended: \$7,400**
- Article 21:** To see if the Town will vote to accept and appropriate the South Carthage Fire Co. balance of \$1292.03 plus interest for building the Fire House addition.  
**Recommended: Yes**
- Article 22:** To see if the Town will vote to authorize the Selectmen to deed the South Carthage Fire House property back to the Websters.  
**Recommended: Yes**
- Article 23:** To see what sum the Town will vote to raise and appropriate for street lighting services.  
**Recommended: \$1,700**
- Article 24:** To see what sum the Town will vote to raise and appropriate for animal control.  
**Recommended: \$500**
- Article 25:** To see if the Town will vote to raise and appropriate \$4,809 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: \$12,000**
- Article 27:** To see if the Town will vote to authorize the Selectmen to enter into agreements on behalf of the Town for disposal of solid waste.  
**Recommended: Yes**
- Article 28:** To see if the Town will vote to raise and appropriate \$390.73 for the Sandy River Waste Recycling Association.  
**Recommended: Yes**



- Article 29:** To see what sum the Town will vote to raise and appropriate for the care of cemeteries.  
**Recommended: \$ 300**
- Article 30:** To see what sum the Town will vote to raise and appropriate for care of the poor.  
**Recommended: \$ 500**
- Article 31:** To see if the Town will vote to raise and appropriate the sum of \$678 for dues to the Maine Municipal Association.  
**Recommended: Yes**
- Article 32:** To see if the Town will vote to appropriate \$396 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 33:** To see if the Town will vote to raise and appropriate \$415 for the Androscoggin Home Health Services, Inc.  
**Recommended: Yes**
- Article 34:** To see what sum the Town will vote to raise and appropriate for the Western Area Agency on Aging, Inc.  
**Requested: \$1412 Recommended: \$150**
- Article 35:** 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 36:** To see if the Town will vote to raise and appropriate \$200 for the Ludden Memorial Library.  
**Recommended: Yes**

**Article 37:** To see if the Town will vote to raise and appropriate \$787 for Forest Fire Fighting Insurance.  
**Recommended: Yes**

**Article 38:** To see what sum the Town will vote to raise and/or appropriate towards updating the Veterans Memorial.  
**Recommended: Appropriate \$1000 from surplus**

**Given under our hands at Carthage, this 7th day of February, A.D. 1996**

**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, 1995

## VITAL STATISTICS

Births records.....8  
    Male.....3  
    Females..... 5  
Marriages recorded.....5  
Deaths recorded.....5

Name	Date of Death	Age	Place of Death
Helen A. Skidgell	3-18-95	81	Bangor, Maine
Ethel Cora Noyes	5-18-95	92	Canton, Maine
Theresa L. Downs	5-31-95	57	Lewiston, Maine
Ruth G. Virgin	8-04-95	68	Farmington, Maine
Raymond Reed White	12-22-95	95	Dixfield, Maine

## DOG LICENSES ISSUED

Male/Female	19
Neutered/Spayed	38
Kennel (under 10 dogs)	01
Kennel (over 10 dogs)	03

Respectfully submitted,  
Deborah Swett, *Town clerk*

## REPORT OF THE HEALTH OFFICER

For the year ending December 31, 1995

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, 1995**

**The following is my report as plumbing inspector for the year.**

**A total of 7 permits were issued and inspected.**

**1 was for internal plumbing.**

**6 were for subsurface waste water disposal systems.**

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

## **SANDY RIVER RECYCLING ASSOCIATION REPORT FOR 1995**

1995 has been a very good year for S.R.R.A. As an association we have taken in more revenue than ever. This means that we will be seeking less money from our member towns. While we are not self sufficient yet we have come closer to that goal this past year. The way S.R.R.A. is set up 75% of our revenues go towards the 1996 budget and 25% go into a reserve account to replace equipment when it wears out. We sold \$151,035. worth of recyclables in 1995 and processed 1407 tons of material. This means that the towns that recycle through Sandy River will pay their share of \$38,724 instead of the full \$153,000 budget for 1996. Even though our budget has increased every year that we have been in operation the amount of tax dollars each town pays for recycling has gone down. Our goals when S.R.R.A. began were first, to get the cost of recycling below disposal costs. We have done that. Second, to make Sandy River self sufficient so we don't have to operate on tax money. We are not there yet but close. Third we want recycling to start paying for trash disposal. This goal is pretty ambitious, but we can do it with your help. Everyone needs to recycle as much as they can. Every ton we process and sell brings us closer to this goal. Watch for some changes to make recycling easier in 1996. We also plan on adding more commodities as markets for them develop. We will still be offering backyard composting work shops in conjunction with the cooperative extension service. If you have any questions feel free to call 778-3254 and we will try to answer them.

**Respectfully Submitted  
Ron Slater, Mgr.**

Senator John W. Benoit  
District 17  
State House Station 3  
Augusta, Maine 04333



THE MAINE SENATE  
117th Legislature

P.O. Box 890  
Rangeley, Maine 04970

## **ANNUAL REPORT**

### **A Message from Senator John W. Benoit**

Dear Friends:

By the time you read this, the Second Session of the Maine Legislature will be in progress. As Senate Chair of the Criminal Justice Committee, and, as a member of the Human Resources Committee, I'm looking forward to working on issues specific to those areas. However, the Maine Legislature will once again address serious issues concerning the direction of State government. The basic questions are: How can government best serve Mainers? How can we pay for that government without diminishing productivity in Maine's economy?

Key issues in the Second Session of the Maine Legislature are: health care, education, State government, and the State budget. Here's a short summary of each:

The Legislature will consider a bill to improve our health care system step-by-step, and another to provide protection to patients and providers in managed health care plans.

Three items will likely dominate debate on education: school choice, the Education Commissioner's downsizing ideas presented to the Productivity Realization Task Force, and the establishment of Statewide long-range education goals and measurable standards for school/student performance.

Legislators will continue to address the size, scope, and efficiency of State government. This will be, in part, through the work of the Productivity Realization Task Force, and, the recommendations of the Special Commission on Governmental Restructuring.

Overshadowing all these issues is the State budget. Revenue projections, as of this writing, are below the Administration's predictions. The Legislature will most likely have to deal with a budget gap in the Second Session.

As always, I encourage your thoughts and questions on these or any other issues. Please feel free to contact me any time.

Sincerely,

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

John W. Benoit  
State Senator



HOUSE OF REPRESENTATIVES  
STATE HOUSE AUGUSTA 04333-0002  
287-1400

Rep. Conrad Heeschen  
Star Route 2490  
Dryden, Maine 04225

REPORT TO THE CITIZENS OF CARTHAGE  
MARCH 1996

As your state representative, I welcome your continuing input on issues confronting our State and Legislature. Our government belongs to the citizens of Maine, and I believe that your voices are important in ensuring that elected officials make informed decisions at all levels.

The Second Regular Session of the 117th Maine Legislature convened on January 3rd, and will adjourn by mid-April. About 100 bills carried over from last year will be considered along with about 200 bills introduced this session. Notices of hearings appear in the major weekend papers. Copies of the complete Public Laws from this session will be available later this year at your town office.

During the session I can nearly always be reached at the State House at 287-1400, or at my home on the Weld Road in Wilton, 645-2155 (evenings are the best time to call). You can also call the toll-free message center at the State House at 1-800-423-2900 to leave a message for me to call you. In addition, I am available in Carthage as often as the Legislative schedule permits.

Please feel free to contact me at any time. I will do my best to help resolve problems or answer any questions relating to State government agencies, and I do appreciate hearing your concerns about issues.

In closing I want to note that this will be my last letter to appear in the Carthage Annual Report. It has been my great honor and privilege to have been your representative to the Maine Legislature for the past eight years. Thank you for giving me that opportunity, and my best wishes to all of you.

Sincerely,

Conrad Heeschen

District 77 Avon, Carthage, Phillips, Strong, Temple and  
Wilton and Perkins and Washington Townships

Printed on recycled paper



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

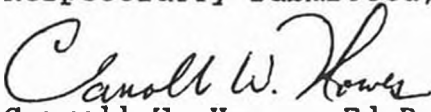
The procedures for adopting school budgets in the State of Maine are spelled out by statute. The law requires the School Administrative District No. 21 Board of Directors to prepare a budget for the 1996-1997 school year and the law determines the requirements for its content.

The State of Maine School Finance Act of 1995 has a significant change that will impact the local appropriation. The local share percentage for School Administrative District No. 21 will be based on 85% of the property value (valuation) and 15% on the median Household Income of the towns of Canton, Carthage, and Dixfield.

The new formula places a higher tax commitment on the towns in our District. As you are aware, over the past few years there has been a shift of funding education from the state to the local taxpayer. This has resulted in many cut backs in programs as well as the way we do business in our school district. The question remains as to how much further can we cut without creating a negative impact on the students that we have a responsibility to educate. On the one hand a dilemma exist regarding spiraling taxes and on the other hand a concern exists regarding the decimation of traditional school programs. Our school district will continue to make a strong effort to hold budgets at an acceptable level while providing students with a quality program. We will make necessary cuts wherever possible while at the same time it is inevitable that local taxpayers will be asked to fund an increase in the budget. The children need your support.

A special thank you to the citizens of Canton, Carthage, and Dixfield for their support of the School Administrative District Number 21 school program. You can take great pride in your commitment to our children.

Respectfully Submitted,

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

School Administrative District No. 21  
103 Weld Street  
Dixfield, Maine 04224-9517  
Phone: 207-562-7254



# COMPLETE LIST OF TAXES ASSESSED IN 1995

\*(paid after books closed-December 31, 1995)

\*\* (partially paid after books closed)

VE (Veterans Exemption deducted: \$100.00)

TG (included land classified under Tree Growth Law)

NAME		PAID	UNPAID
AT&T INFORMATION SYSTEMS		47.34	
ALEXANDER, SANDRA			129.80
ALFIERI, LEE PAUL & JANET	TG		686.80
ANDREWS, JAMES		338.40	
ARSENAULT, ALTON & BEVERLY		601.40	
ARSENAULT, CAROL			506.00
AVERILL, BARRY & PAMELA			274.20
AVERILL, GEORGE E. JR.		87.40	
AVERILL, GEORGE E, JR.		784.00	
AVERILL, GEORGE E. SR.	VE	491.00	
AVERILL, GEORGE E. SR.		552.00	
AVERILL, JACQUELINE		31.00	
AVERILL, LYNN & EVELYN		233.80	
AVERILL, RHONDA		89.52	* 350.28
BARNETT, LOIS J.		669.20	
BARNETT, LOIS J.		57.40	
BELANGER, EVELYN FAYE		312.80	
BELANGER, MAURICE & BERNADETTE		457.00	
BENNER, PAUL R.			533.00
BENNER, PHILIP		204.80	
BENNER, PHILIP	VE	718.60	
BENTINCK-SMITH, PETER	TG	1117.20	
BENTINCK-SMITH, PETER	TG	35.60	
BERGENDAHL, PETER & GERMAIN		834.60	
BERGENDAHL, PETER & GERMAIN		66.40	
BERGMAN, FRANCINE LAKE & IRVING LAKE		255.20	
BERRY, BERNARD			138.00
BERRY, EDMOND		217.20	
BERRY, EDMOND SR. & DONNA		922.40	
BERRY, EDMOND SR. & DONNA	TG	394.40	
BERRY, GEORGIA A. & GLENWOOD BERRY		377.20	
BERRY, JANICE	VE	290.92	* 110.48
BERRY, JOSEPH		133.40	
BERRY, ROGER & BARBARA			416.60
BERRY, SCOTT B.			** 249.40
BERRY, WILLIS C.			276.00
BISSONNETTE, THOMAS L.		205.00	
BLAISDELL, EUGENE		15.60	
BLODGETT, MINNIE E.	VE	417.40	
BLODGETT, NANCY		396.40	
BLOUIN, LARRY & SIMONE		1046.60	
BOWIE, BENNIE JR.		100.00	72.40
BOWIE, BENNIE SR.			794.40



BRADBURY, CALVIN		1053.00	
BRADBURY, DANNY F.			215.20
BRADBURY, GUNNAR		118.40	
BRADEEN, DONALD R. JR. & SHIRLEY		506.00	
BRADEEN, DONALD R. SR. & LILLIAN		253.00	
BRADEEN, DONALD R. SR. & LILLIAN		120.00	
BRADEEN, DONALD R. SR. & LILLIAN	VE	404.00	
BRADEEN, VELDESSOR & BARBARA			* 427.80
BROWN, ASA		236.80	
BROWN, ELWIN A.	TG	49.80	
BROWN, ELWIN & LINDA	TG	1142.80	
BROWN, ELWIN & LINDA	TG	130.40	
BROWN, STEPHEN		205.40	
BROWN, STEPHEN; JAMES & LAURIE KENNEDY R & A KEITH; P & S KEITH	TG	3195.20	
BUCK, ELBRIEDGE L.	TG	328.60	
BURNHAM, FRANK & JANYCE		138.00	
BURNHAM, FRANK M.; RUEL & ALICE		898.20	
BURNHAM, FRANK M. & JANYCE; RONALD & ARLENE GAUTHIER	TG	99.40	
BURNHAM, FRANK M. & JANYCE		110.80	
C.E.D. INC.			92.00
CAMERON, ROBERT C. JR.		56.20	
CARRIER, BERNADETTE E.		32.20	
CARRIER, LEO & CLARICE	VE/TG	998.60	
CARTER, HEIDI		354.00	
CARVER, DONALD B. JR.		328.60	
CARVER, HAROLD E. & EDDA H.	TG	410.20	
CARVER, ROBERT KEITH		293.00	
CARVER, ROBERT L. & BRENDA		360.20	
CENTRAL MAINE POWER		5524.80	
CHARLES, BRUCE & LINDA J. CUNNINGHAM		209.60	
CHILD, JOHN C. & LORNA		379.20	
CLARK, NELSON BARRIE			15.60
CLARKE, NORINE		133.80	
CLAYTON, BARTHOLOMEW & MARTA RIEMAN		900.60	
CLEMENS, ALFRED S. & DORIS	VE	487.20	
COFFIN, DAVID G.		48.60	
COLLINS, PETER J. & ELIZABETH	TG	1136.60	
COLLINS, PETER J. & ELIZABETH		367.00	
CONLEY, PAUL W. & PAMELA		262.40	
COULOMBE, ROGER L. & TINA L.		553.40	
DAIGLE, DONNA T.		371.20	
DAIGLE, PRISCILLA J.		224.20	
DAILEY, KIM E. & MARY M.		674.20	
DALRYMPLE, BRENT D.		71.60	
DAMON, V. LEWIS		1368.80	
DAMON, V. LEWIS		91.00	
DAOUST, RODNEY J.			600.60
DEBIASIO, EARNEST & SHERRY		246.60	
DEPALMA, ROBERT R. & GAYLENE			148.80
DEAN, THOMAS L. & BONNIE	TG	1417.60	

DICKSON, ROBERT K.			* 28.80
DICKSON, VICTORIA, P. P. GREEN; E.G. STANDEN & J.G. SENGLMANN	TG	1306.40	
DOIRON, EDWARD	TG	190.80	
DOIRON, EDWARD & EUGENE DUBORD		35.00	
DOVE, CURT N. & SUSAN E.			837.60
DOWN, GEORGE		313.40	
DRISCOLL, JACK		92.00	
DRURY, BERNARD & WARREN DRURY	TG	485.60	
DUBORD, EUGENE R. & EDWARD DOIRON	TG	850.80	
DUFAULT, NELSON		34.40	
DUPUIS, JACQUES & ANDREW		119.00	
EDWARDS, EARL E. & HELEN		986.80	
ELLIOTT, GLENN & NANCY		184.00	
ELLIOTT, MAYNARD & JOYCE			608.20
ELLIS, GRACE	VE	514.00	
ELLIS, KENNETH & MARY	VE	195.80	
ELLIS, MARTIN G. & LYNN	TG	395.00	
ELLIS, RONALD M. JR.		166.00	
ELLIS, RONALD M. SR. & GLORIA			169.80
FAHSHOLTZ, WALTER & MONDA		88.20	
FALLON, STANLEY P. & JEANNE		186.40	
FLAGG, KENNETH C. JR		383.60	
FLAGG, KENNETH C. SR. (HEIRS OF)		8.00	
FLAGG, LYNDA C.			566.80
FLAGG, MINOT		152.60	
FLAGG, SIDNEY		863.60	
FLAGG, SIDNEY		31.00	
FLAGG, SIDNEY & THEODORE		165.00	
FLAGG, THEODORE & WANDA B.		723.80	
FROST, SUE ANN			15.20
FROST, SUE ANN			151.20
GALANIF, EDWARD A. & HELEN		1058.20	
GALLANT, ROBERT & ROLAND SAMSON	TG	167.60	
GALLO, DORIS H.		247.00	
GALLO, DORIS H.		54.20	
GEIS, DOUGLAS		950.20	
GEIS, DOUGLAS		299.80	
GILL, ERLON J.		146.80	
GILVEY, JOHN & FREDERICA	TG	82.20	
GIRARDIN, EDWARD E. & JANICE			621.00
GLEASON, EDWIN A. & IRENE		483.00	
GOODWIN, ANDREW R. & KATHLEEN		745.00	
GORDON, ANNABELLE		217.00	
GORDON, ETHEL		163.33	* 46.67
GORDON, MARJORIE S.		229.60	
GORDON, MARY ANN		253.00	
GORDON, MARY ANN		464.00	
GORDON, MICHAEL E. & SHEILA		376.80	
GRANT, NICHOLAS J. JR.; JONATHAN R.H. KATHERINE M. & LYNN GRANT & ANNE DUFFY	TG	1313.40	

GRANT, NICHOLAS J. JR.; JOHATHAN R. H.		
KATHERINE M. & LYNN GRANT & ANNE		
DUFFY	TG	138.80
GRAY, PENNY		497.60
GREEN, PHILIP P. III; V. M. G. DICKSON,		
E.G. STANDEN & J.G. SENGLMANN	TG	1306.40
HAINES, VIRGIL (HEIRS OF)		139.20
HALL, CHARLES R.	TG	263.40
HALL, CHARLES R.	TG	81.40
HARKNESS, TIMOTHY		865.00
HARRIS, BRENT & MADELYN		214.40
HAYNES, CLIFFORD R. & IRENE		254.80
HENRY, BRIAN		
		284.40
HEWETT, WAYNE K.		165.00
HILL, PHILIP & YVONNE		312.00
HILL, PHILIP & YVONNE		147.60
HITT, MARSHALL & PATRICIA		638.99
		227.21
HODSON, DUANE		51.60
HOLMES, LAWRENCE & WILMIA		920.80
HOOLEY, ROBERT P. & JANET	TG	1091.40
HOOVER, MELODY A.		455.40
HORROCKS, JOHN T. & GERTRUDE A.		647.20
HORROCKS, JOHN T. & GERTRUDE A.		121.80
HORROCKS, JOHN T. & GERTRUDE A.		589.80
HOUGHTON, CHARLES B. JR.		136.40
HOUGHTON, CHARLES B. SR. & FRANCIS M.		1022.40
HOUGHTON, CLIFTON WYN		458.40
HOUGHTON, CONRID R. JR.		774.40
HOUGHTON, CONRID SR. & DAVEEN		97.05
		219.15
HOUGHTON, DONALD		87.60
HOUGHTON, EMERAL		
		78.60
HOUGHTON, EMERAL		
		336.60
HOUGHTON, EMERAL & MARY	VE	94.35
		670.25
HOUGHTON, JOHN L. & TAMMY J.		
		459.40
HOUGHTON, KERMIT R. SR.		403.60
HOUGHTON, LAWRENCE		177.00
HOUGHTON, LEO		
		252.80
HOUGHTON, PETER A. & JUDITH J.		
		555.20
HOUGHTON, WILLIAM S. & TRACY L.		894.00
HUTCHINSON, ARTHUR	VE	260.00
HUTCHINSON, ARTHUR		144.80
HUTCHINSON, ARTHUR		62.00
HUTCHINSON, BARRY		299.00
HUTCHINSON, CYNTHIA L.		
		* 274.80
HUTCHINSON, DAVID I. & GLORIA		1057.40
HUTCHINSON, EARL (HEIRS OF)		133.20
HUTCHINSON, FRANK III	TG	
		133.60
HUTCHINSON, FRANK III	TG	
		768.80
HUTCHINSON, FRANK III		414.00
HUTCHINSON, GARY A.		
		268.20
HUTCHINSON, JAMES & LINDA		
		192.60
HUTCHINSON, JAN & LINDA		1593.40

HUTCHINSON, JON & CYNTHIA L.		758.40	
HUTCHINSON, LEE G. & SUSAN			705.40
HUTCHINSON, LEONARD		585.40	
HUTCHINSON, LORNA & JON		718.80	
HUTCHINSON, MARY			360.60
HUTCHINSON, RICHARD B. & JEANINE I.		48.20	
HUTCHINSON, RICHARD B. & JEANINE I.		426.40	
HUTCHINSON, RICHARD B. & JEANINE I.		86.00	
HUTCHINSON, STEPHEN B.		144.80	
HUTCHINSON, WILHELMINA		710.40	
HUTCHINSON, WILHELMINA		41.40	
IRISH, JAMES B. & TERRI L.		631.20	
JACKSON, DAVID	TG	1743.20	
JACKSON, DAVID		553.20	
JACKSON, EVANGELINE			181.60
JACKSON, ROBERT & LISA		300.80	
JAMISON, NORMAN K.		828.80	
JAMISON, NORMAN K.			50.60
JOHNSON, RICHARD ARLEN		714.00	
JOHNSTON, CARL R. JR.		28.80	
KEITH, DOUGLAS A.		753.40	
KELLEHER, J. MICHAEL & VALERIA E.		160.40	
KELLERMAN, PAUL		340.80	
KELLEY, JAMES		133.80	
KELLEY, MARION		183.00	
KNOX, MELVIN C. & MARY			489.20
KNOX, SHERRY M.			536.80
KNOX, THEODORE			* 59.60
KOLICHE, SUZANNE; KATHERINE, TERRY & DEBORAH	TG	250.80	83.60
LABRIE, RUSSELL T. & APRIL			304.60
LAMONTAGNE, ARTHUR & JOAN			349.60
LAVOIE, THOMAS A. & HELEN		92.00	
LAMBERT, EUGENE			* 4.00
LANE, ALBERT R.			136.00
LEMAY, LEONARD H. & HELEN H.		302.20	
LEVESQUE, THOMAS & VICTORIA J.		291.80	
LIBBY, CLAYTON		140.80	
LILL, ARTHUR H.		135.80	
LOEHMANN, EDWARD R. & HARRIET A.		250.60	
LOWE, RICHARD W.	TG	496.40	
MACDONALD, JOHN N.		11.40	
MAILLET, DANIEL		136.80	
MAILLET, SHARON		101.40	
MAILLET, SHARON		57.40	
MAILLET, SHARON		43.40	
MAILLET, WILLIAM & SHARON		1102.80	
MAILLET, WILLIAM J.		57.00	
MANDILE, LAWRENCE J.		112.80	
MARION, JAMES & MARY	VE	752.20	
MARION, JAMES PAUL TRUST	TG	85.40	
MASON, DOROTHY	VE	1033.60	

MASON, DOROTHY		99.60	
MASTERMAN, GLADYS		331.20	
MATTHEWS, FRANK H.		62.60	
MAWHINNEY, THOMAS A.	TG	284.80	
MAY, MELVIN G. & JUDITH NORTHRUP		204.80	
MCCARTHY, RONALD S.		76.00	
MCCORMACK, JOHN E. & JOHN A. MEDAILLEU		52.00	
MCGILL, JAMES E. & JOAN K.		1434.20	
MCGUIRE, SALLY & THOMAS		157.60	
MCINTYRE, PHILLIP			524.80
MCINTYRE, PHILLIP A. & JANET F.			1737.80
MCKAY, SHEILA F.	TG		501.60
MCKELLAR, MICHAEL & SHARON		116.20	
MCLAUGHLIN, ROBERT & MARY MCINNES		52.20	
MELCHER, MICHAEL W. & YVONNE		640.60	
MENTHE, ADELINE J.		684.40	
MERRILL, ROYCE E. & JACQUELINE G.		190.40	
MICHLEWSKI, MARJORIE A.		275.00	
MILLAY, ROBERT		88.00	
MITCHELL, DANIEL O.		93.80	
MOODY, RUSSELL T.		476.00	
MURPHY, SCOTT & CYNTHIA		34.80	
NOLET, DONALD D.		235.20	
NOLET, DONALD D. & LUCINDA		229.40	
NOYES, DANIEL & DEAN WHITMAN		121.00	
NOYES, HURCHIAL E.		430.00	
NOYES, HURCHIAL E.		671.60	
NOYES, HURCHIAL E.		203.00	
NOYES, HURCHIAL E.	TG	387.60	
NOYES, HURCHIAL E.		4.00	
OUIMET, RUSSELL		174.80	
OXFORD PAPER COMPANY	TG	536.80	
PACKARD, ARTHUR	VE	255.00	
PANDORA, EDWARD		939.20	
PARENT, ROBERT, WILLIAM & ANNA		246.40	
PARENT, WILLIAM & SUSAN		92.00	
PARR, DAVID & MARYANN		553.00	
PARR, WALTER R. (HEIRS), RHONDA PARR		32.20	
PEARSON, DAVID		465.20	
PLANTE, ARTHUR		62.00	
PLANTE, ARTHUR & JOSEPH CARRIER		100.60	
POIRIER, EDWARD			122.00
POMPEI, JOSEPH E. & JUDITH A.		343.00	
PRELLWITZ, RONALD & JEANNE			136.20
PULK, EDWIN JR. & JACQUELINE			683.80
PULK, EDWIN SR.	VE	24.40	
PULK, ELIZABETH			713.00
PULK, FLOYD		132.80	
PULK, TIMOTHY L.			* 630.80
PULK, TIMOTHY L. & DALENE			* 52.00

PULK, WILLIAM			** 571.20
PUTNAM, MURRAY L. & CYNTHIA PELLETIER			606.80
RATHBUN, WAYLAND		181.60	
RICHARDSON, ROBERT C. & LINDA L.		35.80	
RICHARDSON, STANLEY & BARBARA		183.80	
RIDGECREST ENTERPRISES, INC.	TG	281.00	
RIDGECREST ENTERPRISES, INC.	TG	62.80	
RIZZO, JERRY		131.98	* 3.22
ROBBINS, E.R.		44.00	
ROBBINS, PAUL		17.60	
ROBICHAUD, MICHAEL & CHRISTINE			194.40
ROBINSON, JAMES R. & MARCIE D.		864.60	
ROBINSON, RICHARD & WANDA	TG	99.40	
ROGERS, JOANN		1121.80	
ROULEAU, FRANCES & SALLY		170.60	
RUFF, NOMAN	VE	197.40	
SALTONSTALL, GEORGE L.	VE	221.60	
SANTELLA, RICHARD & STEPHEN SANTELLA		135.00	
SCOTT, JAMES			31.60
SENGELMANN, JULIETTE G.; P.P. GREEN III			
V.M.G. DICKSON & E.G. STANDEN	TG	1306.40	
SEYMOUR, WALTER & PETER SEYMOUR HEIRS		142.00	
SIMARD, DENNIS R.		230.00	
SKELTON, ALFRED & HEIRS OF C. ROBINSON			130.40
SKIDGELL, DANIEL		177.20	
SKIDGELL, DUANE			274.80
SKIDGELL, HELEN (HEIRS OF)			295.60
SKIDGELL, MICHAEL & GEORGETTE		911.40	
SKIDGELL, ROLAND & NANCY			* 319.60
SKIDGELL, ROLAND & NANCY			* 829.60
SKIDGELL, ROLAND & NANCY			* 459.40
SKIDGELL, WILLIAM AMZY TRUST		272.20	
SKIDGELL, WILLIAM R. & BRENDA N.		1233.60	
SKIDGELL, WILLIAM R. & BRENDA N.		48.60	
SKIDGELL, WILLIAM R. & BRENDA N.		365.60	
SMITH, CHARLES R.			* 216.40
SMITH, EDNA PULK		326.60	
SMITH, LEE HENRY & MARY ELIZABETH		5.00	
SMITH, LEWIS W.		29.60	
SMITH, MELVIN		98.13	* 75.67
SMITH, MELVIN	TG	11.60	
SMITH, MELVIN	TG	38.60	
SMITH, MELVIN	TG	92.00	
SMITH, MILDRED (HEIRS OF)		838.00	
SMITH, RUSSELL & LAURIE		385.80	
SMITH, RUTH M.		243.80	
SNELL, JOHN A. & RUTH E.		621.00	
SNELL, JOHN A. & RUTH E.		393.60	
SNOWMAN, LARRY R., HARRY L. SNOWMAN & CAROL COCHRAN		288.80	



SPAULDING, CAROLE L.		393.00	
SPAULDING, MERWIN C. & CAROLE L.		1012.00	
SPAULDING, MERWIN C. & CAROLE L.		562.00	
SPAULDING, MERWIN C. & CAROLE L.			149.40
SPAULDING, SCOTT M. & ALICIA M.			437.00
ST.CYR, GERARD F. & SHIRLEY J.			*691.20
STANDEN, ELIZABETH G.; P.P. GREEN III			
V.M.G. DICKSON & J.G. SENNELMANN	TG	1306.40	
STEARNS, MARILYN J.		260.60	
STONE, ALTON		299.00	
STONE, OSCAR		46.00	
SWETT, CLAYTON F. JR.		859.20	
SWETT, CLAYTON F. JR.	TG	116.20	
SWETT, CLAYTON F. JR.	TG	392.20	
SWETT, HARRIET C.	VE	930.80	
SWETT, JEANETTE		263.80	
SWETT, PAUL G. & NANCY		78.40	
THERIAULT, SHARON & ADRIAN	TG	374.80	
THOMPSON, RACHEL D.		502.60	
THOMPSON, BRUCE A. & EVA K.		230.40	
TIMBERLANDS, INC.	TG	13,088.00	
TOLEOS, NICHOLAS J. & ELIZABETH A.		472.00	
TOOTHAKER, DARRELL, RUSSELL & MARK			
TOOTHAKER & SUZANNE KENNEY		114.40	
TOOTHAKER, DARRELL R.		11.40	
TOOTHAKER, DARRELL, RUSSELL & MARK			
TOOTHAKER & SUZANNE KENNEY		268.80	
TURNER, KATHERINE & LEO			131.40
TURNER, PEGGY S.		96.80	
TURNER, STEWART			212.40
TWITCHELL, EVANGELINE B.		98.20	
TWITCHELL, SCOTT & KIMBERLY LEMIEUX		92.00	
UNITED TIMBER CORP.	TG	520.40	
UNITED TIMBER CORP.	TG	57.00	
VANCEDARFIELD, ERNEST & REBECCA		756.00	
VARANELLI, ARTHUR & CAROLE		198.60	
VIITALA, RICHARD L. & BRENDA L.		105.80	
VIRGIN, CHERYL A.		95.90	145.30
VIRGIN, ILEANE M.		192.10	244.90
VIRGIN, RALPH JR.			496.80
VIRGIN, RALPH SR.		90.92	* 403.48
VIRGIN, STEPHEN P.			65.00
WAINWRIGHT, DAVID A. II		237.40	
WALKER, BRUCE & LEE		245.60	
WALER, GERALD & JOANN		122.08	740.32
WALKER, HAROLD		238.40	
WATSON, WALTER P.		246.00	
WEBB RIVER LAND CO.	TG	281.20	
WEBB RIVER LAND CO.	TG	110.40	

WEBB RIVER LAND CO.	TG	283.80	
WEBSTER FAMILY TRUST		34.40	
WEBSTER, EDWIN C. & LISA D.			447.00
WEBSTER, JOHN R. & IRENE B.		117.20	
WEBSTER, JOHN R. & IRENE B.		171.00	
WELCH, BENJAMIN N. & OLIVER RAE		82.80	
WELKER, DANNY R. & LAURA J.		37.00	
WEST, DAVID J. & JAMES KARVEL		211.20	
WESTON, ROBERT B.			888.40
WHITE, BILLY R. & JEANETTE		224.40	
WHITE, DALE & PATRICIA			222.80
WHITE, ELIJAH SR.		594.40	
WHITE, JAMES & KELLY J.		475.40	
WHITE, LYLE R. & ESTHER		1021.80	
WHITE, WAYNE S.		1090.80	
WHITTEMORE, DONALD W. & JOYCE H.		66.20	
WILCOX, DAVID J. & LORRAINE		92.00	
WILK, JOSEPH M. & SUZANN		4.00	
WILLIAMSON, GALAN E. JR.			336.40
WILLIAMSON, GALAN E. SR. & NANCY	TG	325.59	664.21
WILLIAMSON, GARY			56.40
WING, MARGUERITE		185.00	
WORDEN, JON C. & JOSEPHA P.	TG	62.60	
WRIGHT, RONALD C.			* 444.60
YORK, THE V. B. -REVOCABLE TRUST	TG	82.40	

#### TREE GROWTH WITHDRAWAL PENALTY TAXES

WELCH, BENJAMIN & OLIVE PAID 283.66

#### OUTSTANDING LIENS 1994

ALFIERI, LEE & JANET	585.68	HUTCHINSON, JAMES & LINDA	178.87
ARSENAULT, CAROL	440.22	HUTCHINSON, MARY	313.72
AVERILL, PAMELA & BARRY	* 254.91	KNOX, MELVIN & MARY	425.60
AVERILL, JACQUELINE	26.05	POIRIER, ROBERT	81.80
BENNER, PAUL R.	463.71	PULK, EDWIN JR. & JACQUELINE	586.90
BERRY, BERNARD	120.06	PULK, ELIZABETH	620.31
BOWIE, BENNIE SR.	691.13	SCOTT, JAMES	27.49
DAOUST, RODNEY JR.	522.52	SKIDGELL, DUANE	256.30
FLAGG, LYNDA C.	515.39	TURNER, STEWART	223.59
FROST, SUE ANN	139.20	WESTON, ROBERT & ANITA	602.44
HENRY, BRIAN	210.37	WILLIAMSON, GALAN JR.	222.55
HOUGHTON, LEO	210.02	WRIGHT, RONALD	* 386.80
HUTCHINSON, GARY	225.85	TOTAL	8331.48



## 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.	200.00
Fire Chief	
Kenneth C. Flagg, Jr.	500.00
Health Officer	
Carole Spaulding	50.00
Moderator	
Minot Flagg	40.00
Election Warden	
Deborah C. Swett	61.60
Election Clerks	
Donna Berry	61.60
Krystal Child	61.60
Social Security & Medicare Tax (Town share)	
Internal Revenue Service	1,815.78
Unemployment Insurance	
Unemployment Compensation Division	237.08
Workmen's Compensation Insurance	
Maine Municipal Association	1,006.00
Maine Workers Compensation Residual Market Pool	204.15

### 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)	1,633.93
Franklin County Treasurer (County Tax)	10,700.00
Kyes/Philbrick Ins. Agency (Bonds-Treasurer & Tax Collector)	200.00
Ludden Memorial Library	200.00
Maine Municipal Association (Dues)	678.00
Med-Care (ambulance subsidy)	5,301.50
Sandy River Recycling Association	679.18
School Administrative District #21	112,218.27
Webb River Valley Snowmobile Club	390.00
Western Area Agency on Aging	150.00

### Current Expense

Ames (film)	4.76
AT&T (phone)	21.00
Bartash's (film developing, photo enlargement)	10.95
Joseph Berry (mileage)	17.60
Susan A. Black, Register of Deeds (transfers, recording)	369.00
Bradbury's M & D (donuts, milk, film)	8.97
Stephen Brown (mileage)	370.70
Carthage Variety Store (trash bags, oil, paper towels)	6.85
Central Maine Power (electricity)	843.36
Dead River Oil Co. (fuel oil)	2,211.83
Direct Line Software (computer programs)	138.00
Kenneth C. Flagg Jr. (mileage)	50.60
Franklin County Municipal Association (dues)	15.00
Emeral Houghton (mower)	125.00
Hutchins Brothers (tax receipts, warrants)	44.45
Kyes Insurance Agency (fire & liability insurance)	459.30
Maine Municipal Association (State/Munic. conferences, manual)	57.00
Maine State Treas.(table,chairs,computers,cabinets,printer,etc.)	451.00
MCI (phone)	14.05
Edward J. McInnis (auditor)	1,320.00
Maine Town & City Clerk's Assoc.(dues, workshop)	35.00
Marden's (brooms, brushes, paper towels)	15.34
Marks Printing House (forms)	24.30
Dorothy Mason (fees, notarizing, postage, mileage, toll calls)	387.26
National Market Reports (excise book)	32.00
NOVA (tax law course)	65.00
NYNEX (phone)	899.15
Postmaster-Dixfield (stamps, certified mail)	516.00
Printing Express (town reports)	544.50
Radio Shack (phone battery, installed)	39.48
Robbins Heating (furnace tune-ups,nozzles,strainers,filter)	113.00

William R. Skidgell (plowing)	500.00
Staples (paper, envelopes, cartridges, calculators, fold tables)	416.68
Sun-Journal Sunday (notice)	48.90
Deborah C. Swett (fees, mileage)	276.50
T & H (fax)	1.50
Towle's Hardware (wax, cleaners, keys, elec. cords)	75.24
Walmart (computer mouse)	13.15
Wilton Electric (circuit repair)	19.00

#### Care of Cemeteries

Arsenault's Construction (fix stone wall)	125.00
Emeral Houghton (mower, weed wacker, truck)	170.00

#### Fire Department

Ber-Mac Inc. (light, bulbs, brake fluid, absorber)	61.54
Blaisdell's Variety (gas)	88.89
Larry Blouin (training fee reimbursement)	60.00
Bradbury's Market (gatorade, ice soda)	15.08
Carthage Variety (batteries, ice, food, gatorade)	76.87
Central Maine Power (electricity)	311.08
Bentley Crosby (water heater, toilet)	60.00
Dead River Co. (fuel oil)	1,068.31
Town of Dixfield (gas)	42.11
Dorler Communications (repairs, batteries, coil, housing kit)	269.16
Farmington Regional Account (dispatch equipment assessment)	200.00
Fire Tech & Safety (air refills, brooms, gloves, turnout gear)	1,363.47
Kenneth Flagg Jr. (mileage)	13.20
Franklin County Firemen's Assoc. (dues)	20.00
A.J. Hall (windows)	396.00
Hussey Communications Inc. (repair pagers, tone encoders)	325.50
Kyes Insur. Agency ('96 truck insurance minus '95 refunds)	537.90
Kyes Insur. Agency (bldg. fire & liability insur.)	418.70
Maine State Federation of Fire Fighters (dues 26 men)	130.00
Maine State Treasurer (protective clothing, ventilator fan)	422.20
Morrison Motors Inc. (clamp)	1.28
NAPA (oil)	23.76
National Fire Protection Assoc. (Life Safety Code)	43.65
Puiia's Home Center (nails)	75.98
Robbins Heating Service (furnace tune-up, nozzle, strainer etc.)	75.00
Superior Fire Systems (fire extinguishers)	106.00
Twin Rivers (Part of siding/roofing, insulation, doors, lumber)	2,175.42
Webb River Valley Snowmobile Club (gas)	10.90
William R. Skidgell (plowing)	250.00
T & H Sport Center (gaskets, plug, repairs)	15.93
Towles (paint, fittings, bulbs, caulk, nails, blade, tools)	73.86

## Fire House Addition

Highland Lumber Co. (lumber)	137.29
Twin Rivers Lumber (part of metal siding & roofing)	2,993.43

## Old Town Hall

Central Maine Power (electricity)	144.21
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## Animal Control

McKenna's (cat/dog board, vaccinate, layaway, trap, mileage)	293.11
Bennie Bowie Sr. (travel expenses, toll calls)	175.00
Countryside Animal Hospital (euthanasia, cremation)	120.00

## Sanitation

Stephen Brown (mileage)	233.20
Bottle Depot (recycling bags)	23.00
Kenneth C. Flagg Jr. (mileage)	99.44
Donald Houghton (labor, truck)	2,850.43
Town of Jay (tipping fees @58/ton)	5,921.26
Maine State Treasurer (ladder)	6.00
William R. Skidgell (plowing)	180.00
Wayne White (truck with crane)	150.00
Scott Berry (welding)	80.00
Blaisdell's Variety Store (gas)	251.42
Carthage Variety Store (trans. fluid, oil, film)	8.76
Claude's Repair (repair, new exhaust, flap, inspection)	301.79
Town of Dixfield (gas)	65.02
Irving (gas)	14.18
Kyes Insurance Agency (truck insur.)	510.30
Morrison Motors Inc. (clamp)	4.41
Walmart (oil)	11.76
Asa Brown (gas space heater)	60.00
Elwin Brown (dozer)	200.00
Child & Houghton (building)	160.00
Griffen Gas Service (regulator, hose)	19.90
Puiia's Home Center (lumber, T111, plywood, roofing, nails)	448.03
William R. Skidgell (utility box in place)	750.00
(excavator, dozer, welder, labor)	450.00
Sun-Journal Sunday (notices)	91.10
Towles (tarp, 2x4s, strapping, screws, hinges, propane, lockset)	98.23
United Timber Corp. (land lease)	10.00

## Snow Removal

Ron Cushman (push S.C. banks back)	77.00
Earthway Landscaping/Tom Dean (plowing and sanding)	3,410.00
(loader)	100.00
Granite State Minerals (salt)	3,506.07
Donald Houghton (truck)	30.00
William R. Skidgell (sand,trucks,stockpile)	4,340.00
(plowing and sanding)	28,614.54
Blue Rock Industries (cold mix)	209.16
Hurchial Noyes (lumber for salt shed)	281.75
Puiia's Home Center (nails, bolts, rope)	40.22
Towle's Hardware (nails)	17.10

## Summer Roads

Jody Brown (truck, rock raking)	301.20
Stephen Brown (truck, rock raking)	53.60
Michael Burnham (backhoe)	60.00
Edmond Berry (gravel, backhoe/dozer)	544.00
Blaisdell's (gas for fire truck washing off bridges)	27.30
Claude's Repair (roller, rock rake tire repair)	85.00
Curt Dove (truck, saw)	160.00
Kenneth C. Flagg Jr. (skidder)	90.00
Farmington Farmers' Union (calcium)	863.00
R.C. Hazelton Co. (rock rake parts)	50.09
Donald Houghton (truck, labor)	79.05
John Houghton (labor)	11.12
Leonard Hutchinson (tractor)	150.00
Knox Loam & Gravel (gravel)	360.00
Maine State Treasurer (Paving workshop)	65.00
(nails)	15.00
Morrison Motors Inc. (nuts, bolts)	4.14
Rite-Aid (film developing)	24.83
W.H.Shurtleff Co. (culvert, calcium)	441.83
William R. Skidgell (back hoe, grader, roller)	4,481.50
T&H Sport Center (brush wacker repair)	10.00
Towle's Hardware (spikes)	3.00

## Reconstruction & Tarring

Arsenault's Construction (backhoe, truck, gravel)	893.00
George Averill Jr. (dozer)	1,150.50
Lester Averill (backhoe)	64.00
Roger Berry Sr.(labor)	13.90
Sidney Berry (labor)	13.90
Blue Rock Industries (cold patch)	559.08

Jody Brown (labor)	6.95
Burtco/Northeastern Culvert (concrete culverts)	163.84
Casey Flagg (labor)	44.46
Brian Jamison (labor)	13.90
Knox Loam & Gravel (screened gravel, bank run gravel)	5,240.00
H.E. Noyes (hemlock planks)	125.73
William Skidgell (screened gravel)	77.00
Towle's Hardware (spikes)	22.49
Walmart (sledge hammer)	13.97

**DEP Small Community Grant**

Arsenault's Construction (balance '94 system)	716.00
Steve Hamilton Associates (septic system designs)	350.00
Kimball's Excavation (install septic system)	4,810.00
Maine State Treasurer (variance)	30.00
North Country Soil Services (septic system design)	160.00
William R. Skidgell (install 3 systems)	10,260.00
Sun-Journal Sunday (bid notice)	40.75
W.M. Thorpe (permits, mileage)	280.00

TOWN OF CARTHAGE, MAINE  
Annual Financial Report  
For the Year Ended December 31, 1995

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Edward J. McInnis

Certified Public Accountant

21 BENTON AVENUE  
WINSLOW, MAINE 04901

January 15, 1996

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, 1995, 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, 1995, and the results of its operations and cash flows of its similar trust fund types for the year then ended.

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

Edward J. McInnis



TOWN OF CARTHAGE, MAINE  
 Combined Balance Sheet  
 All Fund Types and Account Groups  
For the Year Ended December 31, 1995

<u>Assets</u>	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Capital Projects</u>
<u>Assets:</u>		
Cash and Cash Equivalents	\$112,432.85	\$31,105.71
Taxes Receivables	32,953.54	.--
Tax Liens Receivable	8,331.48	.--
Due from Governmental Agencies	14,615.14	.--
Accounts Receivable	229.30	.--
Due from Other Funds	1,500.00	.--
Operating Property	.--	.--
<hr/>	<hr/>	<hr/>
Total Assets	<u>\$170,062.31</u>	<u>\$31,105.71</u>
<u>Liabilities and Fund Equity</u>		
<u>Liabilities:</u>		
Accounts Payable	\$ .40	\$ .--
Due to Other Funds	.--	1,500.00
Deferred Property Tax	35,579.43	.--
Total Liabilities	<u>35,579.83</u>	<u>1,500.00</u>
<u>Fund Equity:</u>		
Investment in General Fixed Assets	.--	.--
Fund Balances:		
<u>Reserved for:</u>		
Endowments	.--	.--
Sand and Salt Shed	.--	18,128.91
Solid Waste	.--	10,184.77
South Carthage Fire Department	.--	1,292.03
<u>Unreserved:</u>		
Designated for Subsequent Years' Revenues	82,325.97	.--
Designated for Subsequent Years' Expenditures	31,265.29	.--
Undesignated	20,891.22	.--
Total Fund Equity	<u>134,482.48</u>	<u>29,605.71</u>
Total Liabilities and Fund Equity	<u>\$170,062.31</u>	<u>\$31,105.71</u>

Fiduciary Fund Type	Account Group	Totals (Memorandum Only)	
		December 31, 1995	December 31, 1994
<u>Trust</u>	<u>General Fixed Assets</u>		
\$ 829.43	\$ .--	\$144,367.99	\$136,102.15
.--	.--	32,953.54	30,034.84
.--	.--	8,331.48	8,260.96
.--	.--	14,615.14	.--
.--	.--	229.30	.--
.--	.--	1,500.00	.--
.--	58,159.58	58,159.58	58,159.58
<u>\$ 829.43</u>	<u>\$58,159.58</u>	<u>\$260,157.03</u>	<u>\$232,557.53</u>
\$ .--	\$ .--	\$ .40	\$ .--
.--	.--	1,500.00	.--
.--	.--	35,579.43	35,511.70
.--	.--	37,079.83	35,511.70
.--	58,159.58	58,159.58	58,159.58
334.10	.--	334.10	334.10
.--	.--	18,128.91	17,350.41
.--	.--	10,184.77	11,182.55
.--	.--	1,292.03	1,226.55
.--	.--	82,325.97	75,252.10
.--	.--	31,265.29	17,878.33
495.33	.--	21,386.55	15,662.21
829.43	58,159.58	223,077.20	197,045.83
<u>\$ 829.43</u>	<u>\$58,159.58</u>	<u>\$260,157.03</u>	<u>\$232,557.53</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 Revenues, Expenditures and Changes in Fund Equity**  
**All Governmental Fund Types**  
**For the Year Ended December 31, 1995**

	<u>Governmental Fund Types</u>		<u>Totals</u> (Memorandum Only)	
	<u>General</u>	<u>Capital Projects</u>	<u>12/31/95</u>	<u>12/31/94</u>
<u>Revenues</u>				
Taxes	\$212,094.03	\$ .--	\$212,094.03	\$167,697.89
Intergovernmental Revenues	60,424.00	.--	60,424.00	53,441.02
Charges for Services	690.38	.--	690.38	1,926.00
Interest Earned	7,169.09	1,346.20	8,515.29	7,029.04
Miscellaneous	<u>2,752.20</u>	<u>.--</u>	<u>2,752.20</u>	<u>2,845.00</u>
Total Revenues	283,129.70	1,346.20	284,475.90	232,938.95
<u>Other Financing Sources</u>				
Operating Transfers	<u>1,500.00</u>	<u>.--</u>	<u>1,500.00</u>	<u>3,600.00</u>
Total Revenues and Other Financing Sources	<u>284,629.70</u>	<u>1,346.20</u>	<u>285,975.90</u>	<u>236,538.95</u>
<u>Expenditures</u>				
General Government	31,915.91	.--	31,915.91	31,367.05
Protection	19,554.19	.--	19,554.19	17,790.34
Health and Sanitation	31,242.02	.--	31,242.02	20,780.52
Public Works	51,511.52	.--	51,511.52	66,670.02
Cemeteries	325.16	.--	325.16	382.71
Special Assessment	122,943.74	.--	122,943.74	97,554.91
General Assistance	501.96	.--	501.96	700.00
Unclassified	<u>465.00</u>	<u>.--</u>	<u>465.00</u>	<u>3,564.22</u>
Total Expenditures	258,459.50	.--	258,459.50	238,809.77
<u>Other Financing Uses</u>				
Operating Transfers	<u>.--</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>3,600.00</u>
Total Expenditures and Other Financial Uses	<u>258,459.50</u>	<u>1,500.00</u>	<u>259,959.50</u>	<u>242,409.77</u>
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	26,170.20	(153.80)	26,016.40	(5,870.82)
Fund Equity - Beginning of Year	<u>108,312.28</u>	<u>29,759.51</u>	<u>138,071.79</u>	<u>143,942.61</u>
Fund Equity - End of Year	<u>\$134,482.48</u>	<u>\$29,605.71</u>	<u>\$164,088.19</u>	<u>\$138,071.79</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 Revenues, Expenditures and Changes in Fund Equity**  
**Budget and Actual - Governmental Fund Type - General**  
**For the Year Ended December 31, 1995**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
<b>Taxes:</b>			
General Property Taxes	\$173,818.34	\$173,750.61	\$ (67.73)
Excise Taxes	31,920.99	38,059.76	6,138.77
Supplemental Taxes	.--	283.66	283.66
<b>Intergovernmental Revenue:</b>			
State Revenue Sharing	18,787.43	19,790.70	1,003.27
Highway Block Grant	13,884.00	14,166.00	282.00
Tree Growth	9,913.52	10,872.95	959.43
Snowmobile	390.00	396.00	6.00
Veteran's Exemption	254.86	254.86	.--
Education Tax Relief	157.91	.--	(157.91)
Fire Protection Grant	328.35	328.35	.--
Septic System Grant	14,615.14	14,615.14	.--
Property Tax Relief	1,157.69	.--	(1,157.69)
<b>Charges for Services:</b>			
Licenses and Fees	.--	79.38	79.38
Plumbing Fees	525.00	525.00	.--
Animal Control	86.00	86.00	.--
<b>Interest:</b>			
Interest on Trust Funds	30.16	30.16	.--
Interest on Delinquent Taxes	.--	4,858.40	4,858.40
Interest on Operating Funds	.--	2,280.53	2,280.53
<b>Miscellaneous:</b>			
Septic Program	2,333.20	2333.20	.--
Insurance Refund	419.00	419.00	.--
Sanitation Reserve	1,500.00	1,500.00	.--
<b>Total Revenues</b>	<u>270,121.59</u>	<u>284,629.70</u>	<u>14,508.11</u>

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Total Revenues	<u>\$270,121.59</u>	<u>\$284,629.70</u>	<u>\$ 14,508.11</u>
<u>Expenditures</u>			
General Government	31,822.00	31,915.91	(93.91)
Protection	15,216.35	19,554.19	(4,337.84)
Health and Sanitation	31,690.34	31,242.02	448.32
Public Works	68,804.99	51,511.52	17,293.47
Cemeteries	330.16	325.16	5.00
Special Assessment	127,167.75	122,943.74	4,224.01
General Assistance	500.00	501.96	(1.96)
Unclassified	<u>590.00</u>	<u>465.00</u>	<u>125.00</u>
Total Expenditures	<u>276,121.59</u>	<u>258,459.50</u>	<u>17,662.09</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,000.00)	26,170.20	32,170.20
Fund Equity - Beginning of Year	<u>108,312.28</u>	<u>108,312.28</u>	<u>.--</u>
Fund Equity - End of Year	<u>\$102,312.28</u>	<u>\$134,482.48</u>	<u>\$ 32,170.20</u>

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

TOWN OF CARTHAGE, MAINE  
Statement of Revenues, Expenditures and Changes in Fund Equity  
All Similar Trust Funds  
For the Year Ended December 31, 1995

	<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>	
	<u>Nonexpendable Trust</u>	<u>12/31/95</u>	<u>12/31/94</u>
<u>Operating Revenues</u>			
Interest	\$ 45.13	\$ 45.13	\$ 33.56
<u>Operating Expenses</u>			
Care of Cemeteries	<u>30.16</u>	<u>30.16</u>	<u>33.25</u>
Net Income	14.97	14.97	.31
Fund Equity - Beginning of Year	<u>814.46</u>	<u>814.46</u>	<u>814.15</u>
Fund Equity - End of Year	<u>\$ 829.43</u>	<u>\$ 829.43</u>	<u>\$ 814.46</u>

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

TOWN OF CARTHAGE, MAINE  
Statement of Cash Flows, Increase in Cash and Cash Equivalents  
All Similar Trust Funds  
For the Year Ended December 31, 1995

	<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>	
	Nonexpendable <u>Trust</u>	<u>12/31/95</u>	<u>12/31/94</u>
<u>Cash Flows from Operating Activities</u>			
Operating Income (Loss)	\$ 14.97	\$ 14.97	\$ .31
Net Increase in Cash and Cash Equivalents	14.97	14.97	.31
Cash and Cash Equivalents - January 1, 1995	<u>814.46</u>	<u>814.46</u>	<u>814.15</u>
Cash and Cash Equivalents - December 31, 1995	<u>\$ 829.43</u>	<u>\$ 829.43</u>	<u>\$ 814.46</u>

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

TOWN OF CARTHAGE, MAINE  
Summary of Significant Accounting Policies  
and Notes to the Financial Statements  
For the Year Ended December 31, 1995

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:



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 1995, 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.

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.

## 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.

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.

D. Fixed Assets

Fixed assets acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and have been capitalized in the General Fixed Assets Account Group. Routine maintenance and repairs are not capitalized. Additionally, fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, and lighting systems, have not been capitalized. Such assets are normally immovable and of value only to the Town. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets. No provision for depreciation has been recorded.

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations, is employed in the governmental funds during the year.

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.

## 2. Deposits and Investments (continued)

At December 31, 1995, cash and cash equivalents consisted of:

	Carrying Amount	Bank Balance	Category		
			<u>1</u>	<u>2</u>	<u>3</u>
Demand and Time Deposit	<u>\$144,367.99</u>	<u>\$139,790.99</u>	<u>\$139,790.99</u>	<u>\$.--</u>	<u>\$.--</u>

### 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 August 20, 1995, on the assessed value listed as of April 1, 1995, for all real and personal property located in the Town. Payment of taxes was due August 31, 1995, with interest at 10% on all tax bills unpaid as of the due date.

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, 1995, upon which the levy for the year ended December 31, 1995, was based, was \$8,690,917.00. 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 overlay, and amounted to \$4,249.48 for the year ended December 31, 1995.

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 MRS.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, 1995, the Town was in compliance with these provisions.

6. Operating Expenses

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>1-1-95</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12-31-95</u>
Land	\$ 2,800.00	\$ .--	\$ .--	\$ 2,800.00
Building	32,859.58	.--	.--	32,859.58
Equipment	1,000.00	.--	.--	1,000.00
Vehicles	<u>21,500.00</u>	<u>.--</u>	<u>.--</u>	<u>21,500.00</u>
Totals	<u>\$58,159.58</u>	<u>\$ .--</u>	<u>\$ .--</u>	<u>\$58,159.58</u>

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:

	<u>Net Debt</u> <u>Outstanding</u> <u>12/31/95</u>	<u>Percentage</u> <u>Applicable</u> <u>to the Town</u>	<u>Town's</u> <u>Proportionate</u> <u>Share of Debt</u>
School Administration			
District #21	\$1,830,907.00	9.96%	\$182,358.34
Franklin County	\$ 405,000.00	.53%	\$ 2,146.50

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, 1995:

Tree Growth Tax	\$ 9,913.51	
Excise Taxes	38,059.76	
State Revenue Sharing	19,790.70	
Snowmobile	396.00	
Highway Block Grant	<u>14,166.00</u>	
		<u>\$82,325.97</u>

9. General Fund - Fund Equity

The General Fund total fund equity reflected a net increase of \$26,170.20 for the current year as follows:

Balance - January 1, 1995		\$108,312.28
Increase:		
Departmental Balances	\$17,662.09	
Estimated Revenue	<u>14,508.11</u>	\$32,170.20
Decrease:		
Transfer (per Town Vote) to Various Accounts		<u>6,000.00</u>
Net Increase		<u>26,170.20</u>
Balance - December 31, 1995		<u>\$134,482.48</u>

10. 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.



11. Compensated Absences

Vested or accumulated vacation leave that is expected to be 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 are 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, 1995 for compensated absences.

12. Interfund Balances

Individual interfund receivable and payable balances at December 31, 1995 were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$1,500.00	\$ .--
Capital Projects	<u>.--</u>	<u>1,500.00</u>
Totals	<u>\$1,500.00</u>	<u>\$1,500.00</u>



**TOWN OF CARTHAGE, MAINE**

**SUPPLEMENTAL INFORMATION**

**December 31, 1995**

**TOWN OF CARTHAGE, MAINE**  
**Valuation, Assessment and Collection**  
**For the Year Ended December 31, 1995**

	<u>Real Estate</u>	<u>Personal Property</u>	<u>Total</u>
<b><u>Valuation:</u></b>			
Resident and Non-Resident	<u>\$8,688,550.00</u>	<u>\$ 2,367.00</u>	<u>\$8,690,917.00</u>
<b><u>Assessment:</u></b>			
Valuation		\$8,690,917.00	
Tax Rate		<u>.02</u>	
Total Tax Commitment			\$ 173,818.34
<b><u>Collection and Credits:</u></b>			
Cash Receipts		140,581.54	
Supplementals		<u>283.66</u>	
Total Collection and Credits			<u>140,865.20</u>
1995 Taxes Receivable - December 31, 1995			<u>\$ 32,953.14</u>

**Computation of Assessment**

<b><u>Available</u></b>			
Tax Commitment		\$ 173,818.34	
Excise Taxes		31,920.99	
Highway Block Grant		13,884.00	
Tree Growth Tax		9,913.52	
Snowmobile		390.00	
Veteran's Tax Exemption		254.86	
State Revenue Sharing		18,787.43	
Other Estimated Revenue		21,152.45	
Fund Equity		<u>6,000.00</u>	
Total Available			\$ 276,121.59
<b><u>Requirements:</u></b>			
Town Appropriations		148,953.84	
County Tax		10,700.00	
Education - S.A.D. #21		<u>112,218.27</u>	
Total Requirements			<u>271,872.11</u>
Overlay			<u>\$ 4,249.48</u>

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

**TOWN OF CARTHAGE, MAINE**  
**Analysis of Taxes Receivable and Tax Liens**  
**For the Year Ended December 31, 1995**

**Taxes Receivable:**

1995

**\$32,953.14****Tax Liens:**

1994

**\$ 8,331.48**

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

TOWN OF CARTHAGE, MAINE  
 Schedule of Departmental Operations  
 For the Year Ended December 31, 1995

	<u>Balance</u> <u>1-1-95</u>	<u>Appropriations</u>
<b><u>GENERAL GOVERNMENT</u></b>		
Salaries - Town Officials	\$ .--	\$ 15,944.00
Bonus	.--	4,000.00
Bonds	.--	200.00
Maine Municipal Association	.--	678.00
Town Hall Repair	202.41	.--
Administration	.--	10,000.00
ADVOG	.--	1,000.00
	<u>202.41</u>	<u>31,822.00</u>
 <b><u>PROTECTION</u></b>		
Street Lights	21.38	1,600.00
Ambulance Subsidy	892.50	5,302.00
Civil Emergency Preparedness	200.00	.--
Fire Department - South Carthage	1,990.30	.--
Fire Department	2,441.75	7,728.35
Fire House Additions	1,140.42	.--
Animal Control	.--	586.00
	<u>6,686.35</u>	<u>15,216.35</u>
 <b><u>HEALTH AND SANITATION</u></b>		
Recycling	.--	680.00
Solid Waste	287.55	13,500.00
Androscoggin Home Health	.--	412.00
Western Area Agency on Aging Inc.	.--	150.00
Septic Systems	(6.74)	16,948.34
	<u>280.81</u>	<u>31,690.34</u>
 <b><u>PUBLIC WORKS</u></b>		
Summer Roads	.--	10,000.00
Reconstruction and Tarring	.--	14,384.00
Snow Removal	2,110.23	42,420.99
Grover Bridge Deck	2,000.00	2,000.00
Berry Mills Bridge	2,861.10	.--
	<u>6,971.33</u>	<u>68,804.99</u>
 <b><u>CEMETERIES</u></b>		
Newman Cemetery	.--	30.16
General Care	286.57	300.00
	<u>286.57</u>	<u>330.16</u>

<u>Available</u>	<u>Total Expenditures</u>	<u>Variances</u>	
		<u>Lapsed</u>	<u>Carried Forward</u>
\$ 15,944.00	\$ 15,944.00	\$ .--	\$ .--
4,000.00	4,000.00	.--	.--
200.00	200.00	.--	.--
678.00	678.00	.--	.--
202.41	144.21	.--	58.20
10,000.00	9,949.70	50.30	.--
<u>1,000.00</u>	<u>1,000.00</u>	<u>.--</u>	<u>.--</u>
<u>32,024.41</u>	<u>31,915.91</u>	<u>50.30</u>	<u>58.20</u>
1,621.38	1,621.38	.--	.--
6,194.50	5,301.50	.--	893.00
200.00	.--	.--	200.00
1,990.30	1,990.30	.--	.--
10,170.10	8,914.59	.--	1,255.51
1,140.42	1,140.42	.--	.--
<u>586.00</u>	<u>586.00</u>	<u>.--</u>	<u>.--</u>
<u>21,902.70</u>	<u>19,554.19</u>	<u>.--</u>	<u>2,348.51</u>
680.00	679.18	.82	.--
13,787.55	13,104.09	.--	683.46
412.00	412.00	.--	.--
150.00	150.00	.--	.--
<u>16,941.60</u>	<u>16,896.75</u>	<u>.--</u>	<u>44.85</u>
<u>31,971.15</u>	<u>31,242.02</u>	<u>.82</u>	<u>728.31</u>
10,000.00	7,783.58	.--	2,216.42
14,384.00	3,195.57	.--	11,188.43
44,531.22	40,532.37	.--	3,998.85
4,000.00	.--	.--	4,000.00
<u>2,861.10</u>	<u>.--</u>	<u>.--</u>	<u>2,861.10</u>
<u>75,776.32</u>	<u>51,511.52</u>	<u>.--</u>	<u>24,264.80</u>
30.16	30.16	.--	.--
<u>586.57</u>	<u>295.00</u>	<u>.--</u>	<u>291.57</u>
<u>616.73</u>	<u>325.16</u>	<u>.--</u>	<u>291.57</u>

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

TOWN OF CARTHAGE, MAINE  
 Schedule of Departmental Operations  
For the Year Ended December 31, 1995

	Balance <u>1-1-95</u>	<u>Appropriations</u>
<u>SPECIAL ASSESSMENT</u>		
County Tax	\$ .--	\$ 10,700.00
Education - S.A.D. #21	.--	112,218.27
Overlay	.--	4,249.48
	<u>        </u>	<u>        </u>
	.--	<u>127,167.75</u>
 <u>GENERAL ASSISTANCE</u>		
Welfare	<u>1,250.86</u>	<u>500.00</u>
	<u>1,250.86</u>	<u>500.00</u>
 <u>UNCLASSIFIED</u>		
Grange Hall	2,325.00	.--
Snowmobile Club	.--	390.00
Library	.--	200.00
Recreation	(125.00)	.--
	<u>2,200.00</u>	<u>590.00</u>
 TOTAL	 <u>\$17,878.33</u>	 <u>\$276,121.59</u>

<u>Available</u>	<u>Total Expenditures</u>	<u>Variances</u>	
		<u>Lapsed</u>	<u>Carried Forward</u>
\$ 10,700.00	\$ 10,700.00	\$ .--	\$ .--
112,218.27	112,218.27	.--	.--
4,249.48	25.47	4,224.01	.--
<u>127,167.75</u>	<u>122,943.74</u>	<u>4,224.01</u>	<u>.--</u>
<u>1,750.86</u>	<u>501.96</u>	<u>.--</u>	<u>1,248.90</u>
<u>1,750.86</u>	<u>501.96</u>	<u>.--</u>	<u>1,248.90</u>
2,325.00	.--	.--	2,325.00
390.00	390.00	.--	.--
200.00	200.00	.--	.--
(125.00)	(125.00)	.--	.--
<u>2,790.00</u>	<u>465.00</u>	<u>.--</u>	<u>2,325.00</u>
<u>\$293,999.92</u>	<u>\$258,459.50</u>	<u>\$ 4,275.13</u>	<u>\$31,265.29</u>

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

**TOWN OF CARTHAGE, MAINE**  
**Schedule of Estimate and Actual Revenue**  
**For the Year Ended December 31, 1995**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>Taxes:</b>			
General Property Taxes	\$173,818.34	\$173,750.61	\$ (67.73)
Excise Taxes	31,920.99	38,059.76	6,138.77
Supplemental Taxes	.--	283.66	283.66
<b>Intergovernmental Revenue:</b>			
State Revenue Sharing	18,787.43	19,790.70	1,003.27
Highway Block Grant	13,884.00	14,166.00	282.00
Tree Growth	9,913.52	10,872.95	959.43
Snowmobile	390.00	396.00	6.00
Veteran's Exemption	254.86	254.86	.--
Education Tax Relief	157.91	.--	(157.91)
Fire Protection Grant	328.35	328.35	.--
Septic System Grant	14,615.14	14,615.14	.--
Property Tax Relief	1,157.69	.--	(1,157.69)
<b>Charges for Services:</b>			
Licenses and Fees	.--	79.38	79.38
Plumbing Fees	525.00	525.00	.--
Animal Control	86.00	86.00	.--
<b>Interest:</b>			
Interest on Trust Funds	30.16	30.16	.--
Interest on Delinquent Taxes	.--	4,858.40	4,858.40
Interest on Operating Funds	.--	2,280.53	2,280.53
<b>Miscellaneous:</b>			
Septic Program	2,333.20	2333.20	.--
Insurance Refund	419.00	419.00	.--
Sanitation Reserve	1,500.00	1,500.00	.--
Fund Equity	<u>6,000.00</u>	<u>6,000.00</u>	<u>.--</u>
<b>Total</b>	<b><u>\$276,121.59</u></b>	<b><u>\$290,629.70</u></b>	<b><u>\$14,508.11</u></b>

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



