

1997

# Annual Report of the Municipal Officers of the Town of Carthage Year Ending December 31, 1997

Carthage (Me.)

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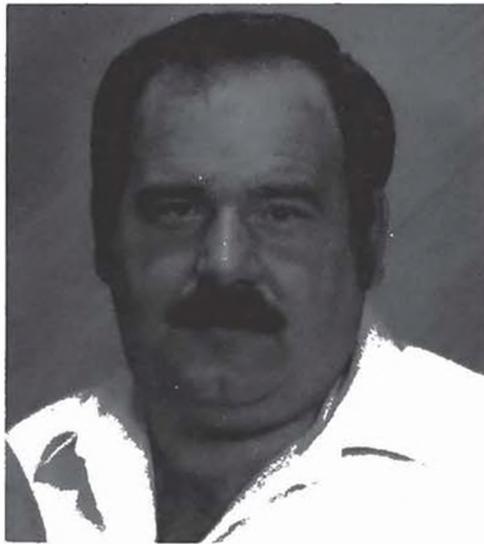
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Annual Report  
of the  
Municipal Officers  
of the  
Town of Carthage

Year Ending December 31, 1997

Printed by:  
Wilton Printed Products  
P.O. Box 485 • 343 Main St.  
Wilton, ME 04294



**THE TOWN WOULD LIKE TO DEDICATE  
THE TOWN REPORT THIS YEAR TO  
KENNETH C. FLAGG JR.**

Kenneth C. Flagg Jr. was born November 14, 1953 to Kenneth Cummings and Emma Joy Thomas Flagg.

Kenneth graduated from Dirigo High School in 1973. "Stump" played center for the football team.

Ken has been involved in town affairs for over 20 years. He was Police Chief for 5 years in the early eighties and has been Fire Chief since 1979. He has been the 2nd Selectman for 13 years and the Civil Emergency Preparedness Director since 1993. In 1991 he became a founding director for the Sandy River Recycling Association representing the Town of Carthage.

Besides his official town roles, Kenny is active in other community organizations. He is the sextant for the Newman Cemetery Association, President of the Webb River Valley Snowmobile Club and President of the Heritage Day Committee.

He is one of the local coordinators of the SHARE bulk food purchasing program, making monthly trips to Unity in the middle of the night to pick up food packages for anyone willing to volunteer two hours a month to help others in our community.

For a number of years now Kenny has been suspiciously missing when Santa Claus arrives in our area delivering presents for our regional Community Action Agency...but that guy in the red suit has a rather familiar shape...hmmm?

In his spare time "Stump" for many years has worked for Skidgell Excavation in the summer and logged in the winter.

**THANK YOU KENNY** for your enduring willingness to accept these responsibilities.

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**TOWN OFFICERS**

**Clerk**

Melody Hoover

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

Stephen Brown '98                      Kenneth C. Flagg, Jr. '00  
William Houghton '99

**Treasurer**

Dorothy Mason

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

Linda Jamison '99    Thomas Dean '97    Lydia Hutchinson '98

**Superintendent of Schools**

David P. Pierce

**Tax Collector**

Melody Hoover

**Fire Chief**

Kenneth C. Flagg, Jr.

**Animal Control Officer**

Peter Houghton Sr.

**Transfer Station Attendant**

Donald Houghton

**Health Officer**

Carole Spaulding

**Plumbing Inspector**

William Thorpe

**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**

John W. Benoit P.O. Box 890 Rangeley, ME 04970 Tel. 864-5332  
Senate Message Center 1-800-423-6900

**State Representative**

Charles C. LaVerdiere P.O.Box 670 Wilton, ME 04294 Tel. 778-6714  
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 2nd day of March A.D. 1998, 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 1997 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 recognition of the time devoted in behalf of the Town.

**Recommended: For the 1st Selectman  
From Surplus \$6000**

**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 \$8000, From Surplus \$2000**

**Article 16:** To see what sum the Town will vote to raise and/or appropriate for repainting and/or siding the Town Office Building in addition to the \$2000 appropriated in 1997.

**Recommended: Raise \$1000, From Surplus \$1000**

**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/or appropriate for Reconstruction and Tarring of Town Roads and Bridges.

**Recommended: From Block Grant \$10,000**

**Article 19:** To see what sum the Town will vote to raise and/or appropriate for the purpose of Plowing and Sanding Winter Roads in the Town of Carthage.

**Recommended: From Excise Tax \$39,429.79  
Raise \$6000**

**Article 20:** To see what sum the Town will vote to appropriate (to be invested with the previously appropriated \$15,000 plus interest) for building a sand and salt storage building.

**Recommended: From Block Grant \$2,448**

**Article 21:** To see what sum the Town will vote to appropriate to offset its future obligation for the Newman Bridge Approaches project.

**Recommended: From Block Grant \$2000**

**Article 22:** To see what sum the Town will vote to raise and appropriate for the Carthage Fire Company.

**Recommended: \$8,600**

**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: 0**

**Article 25:** To see if the Town will vote to raise and appropriate \$4,131 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: \$14,000**

**Article 27:** To see what sum the Town will vote to raise and/or appropriate (to be invested with the \$1000 appropriated in 1997) for the sanitation truck replacement reserve fund.

**Recommended: Raise \$2000, From Surplus \$1000**

**Article 28:** To see if the Town will vote to raise and appropriate \$663.79 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 \$748 for dues to the Maine Municipal Association.

**Recommended: Yes**

**Article 32:** To see if the Town will vote to appropriate \$534 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 \$419 for the Androscoggin Home Health Services, Inc.

**Recommended: Yes**

**Article 34:** To see what sum the Town will vote to raise and appropriate \$419 for the Western Area Agency on Aging, Inc.

**Recommended: Yes**

**Article 35:** To see what sum the Town will vote to raise and appropriate for SAVES (Sexual Assault Victims Emergency Services, Inc.).

**Requested: \$200      Recommended: \$100**

**Article 36:** To see what sum of money the Town will vote to raise and appropriate for the Abused Women's Advocacy Project.

**Requested: \$500      Recommended: \$200**

**Article 37:** 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 38:** To see if the Town will vote to raise and appropriate \$200 for the Ludden Memorial Library.

**Recommended: Yes**

**Article 39:** To see if the Town will vote to raise and appropriate \$887 for Forest Fire Fighting Insurance.

**Recommended: Yes**

**Article 40:** To see what sum the Town will vote to raise and/or appropriate in addition to the \$1700 appropriated previously towards updating the Veterans Memorial.

**Recommended: Raise \$1000**

Given under our hands at Carthage, this 15th day of February, A.D. 1998

*Stephen Brown*

Stephen Brown

*Kenneth C. Flagg, Jr.*

Kenneth C. Flagg, Jr.

*William Houghton*

William Houghton

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 1997

VITAL STATISTICS

Births recorded .....3  
Males .....2  
Females .....1

Marriages recoded.....10

Deaths recorded.....2

Name	Date	Age	Place
Theodore Knox	10-7-97	72	Peru
Arthur Packard	10-8-97	67	Rumford

DOG LICENSES ISSUED

Male/Female.....30  
Spayed/Neutered.....44  
Kennel.....8

Submitted by Town Clerk,  
Melody Hoover

**REPORT OF THE HEALTH OFFICER**  
For the year ending December 31, 1997

One case of chicken pox 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  
Phone: 562-4447

**REPORT OF THE PLUMBING INSPECTOR**  
Fiscal year ending: December 31, 1997

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

A total of 16 permits were issued and inspected.  
7 were for internal plumbing.  
9 were for subsurface waste water disposal systems.

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

SANDY RIVER WASTE RECYCLING ASSOCIATION  
REPORT FOR 1997

1997 has been a good year for S.R.R.A. we recycled 64.5 tons more in 1997 than in 1996. Revenues were about \$79,900. this was about \$28,750. more than in 1996. We also managed to come in \$2,805. under our operating budget for 1997. Our operating budget for 1998 is up about \$9,000. over the 1997 budget the increase is mainly in maintenance, fuel & oil, and wages. This means that, although S.R.R.A. is not yet self supporting, our costs per ton are still well below the cost of just throwing this material away.

S.R.R.A. also welcomes Mount Vernon as a new member. Mount Vernon joined our association in September. The town of Sidney has also been recycling through S.R.R.A. since August. Their town meeting isn't until March so we have been receiving their material on a per ton basis.

We have a new program that is up and running as of January 1. We received a grant from the Maine Community Foundation's Western Mountain Fund to collect and recycle used antifreeze. We have distributed some white plastic barrels, which we purchased from a farm, to the transfer stations. When these barrels are full we will bring them to S.R.R.A. and when we have enough a company named Drigo Services will come to our site and recycle the antifreeze and put it in clean barrels. The recycled antifreeze, that is supposed to be as good as new, will then be sold back to the towns at our cost which should be substantially lower than buying new antifreeze.

We are also are looking into a textile program and a battery collection program. These two materials are currently being done at other centers and we are trying to see if they will work at S.R.R.A. We also may try and recycle tires if there is any way we can save your town some money. All towns have to pay to get rid of tires but by collecting them regionally we may be able to lower the cost. If you have any questions feel free to call the S.R.R.A. office at 778-3254.

Respectfully Submitted,



Ron Slater mgr. S.R.R.A.

Senator John W. Benoit  
District 17  
3 State House Station  
Augusta, Maine 04333  
(207) 287-1540



THE SENATE OF MAINE  
118th Legislature

PO Box 890  
Rangeley, Maine 04970  
(207) 864-5332

## ANNUAL REPORT A Message from Senator John Benoit

Dear Friends:

It is my sincere privilege to serve as your State Senator in the 118th Maine State Legislature. I look forward to working with you during the second term covering the calendar year 1998. Having served previously in the 117th session of the Maine Senate, I stand ready to respond quickly should you need assistance in dealing with the complexities of our agency structure of government.

As you are aware, the Legislature has the task of deciding how best to allocate, what is becoming, a \$250 million dollar surplus. Due to the fact we passed a law in 1997 requiring that 75% of any surplus be used for tax relief, I expect much of the discussion this year will focus on which taxes should be cut. Many have suggested reducing the sales tax to 5% as was promised when it was raised "temporarily" in 1991. That's a \$110 million tax cut each year. Other suggestions call for income and property tax relief. Whatever the case, by the end of session in April 1998, the Legislature will have -- hopefully -- provided each and every one of you with a tax break which should put more of your hard earned money in your pocket.

The session will also give us the opportunity to revisit forestry issues as well, as once again you told us that the Governor's Compact was not what you wanted. I viewed the defeat of the Compact as a vote of confidence for the Legislature, and I look forward to debating the issues and various forestry proposals.

In order for me to effectively represent your concerns on these and other policy issues, we need to communicate often. Please do not hesitate to call my home at 864-5332. The Senate also has a 24 hour toll-free line at (800) 423-6900. I look forward to hearing from you.

Sincerely,

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

John Benoit  
State Senator



# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1400  
TTY: (207) 287-4469

Charles C. LaVerdiere

1000 Orchard Drive  
P. O. Box 670  
Wilton, ME 04294  
Residence: (207) 778-6714  
Business: (207) 645-4963  
Fax: (207) 645-2017

## Annual Report To The Citizens of Carthage

Dear Friends:

As the Second Regular Session of the 118th Maine Legislature begins, I am honored to be serving you in the Maine House of Representatives. Although we have many challenging issues before us, with your continued help, we can make Maine a better place to live.

During the First Regular and First Special Sessions of the 118th Legislature, we enacted legislation dealing with the restructuring of the electric industry, welfare reform, education, and environmental protection. In addition, we passed a budget that increased our financial commitment to public education, paid our bills on time, increased state revenue sharing to municipalities to relieve the property tax burden, and eliminated taxes on nursing home patients and hospitals. It was a busy and productive time.

During the Second Regular Session, we will be dealing with higher than expected State revenues (the "budget surplus"); the education funding formula; ways in which we can promote economic development in rural areas such as Franklin County; resolving our Corrections issues; and several bills regarding forestry.

I encourage your comments, suggestions and opinions on these and other important issues. During the Session, I can be reached at the State House by dialing 287-1400, or by calling the toll-free message center at 1-800-423-2900. You can also reach me at home at 645-5330 or by writing to me at State House Station #2, Augusta, Maine 04333.

Serving as your Representative to the Legislature is a privilege and an honor, and I appreciate your support and encouragement.

Sincerely,

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

Charles C. LaVerdiere  
State Representative  
District 77

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

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

This has been a busy but exciting school year. Our faculty has been examining our curriculum in an effort to bring it in line with Maine's Learning Results. All workshop activity has been directed to this initiative with plans for next year's work to center around developing local assessments.

Our volunteer faculty grant writers: Lee Graham, Sally Holt, and Nancy Carr, have once again successfully obtained \$30,000.00 in Goals 2000 grant monies. This money will be used to cover costs of further curriculum work and staff development.

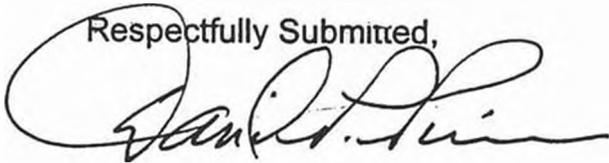
The Dirigo High School construction project is inching along. The early winter snow and the ice storm took its toll on the construction schedule but the crews are now going full speed and hope to get caught up. The Gladys Conant/Dr. Carroll Howes Student & Community Center addition is taking shape and will be closed in very soon. Next December a celebration will be held in the facility for a formal dedication to these two individuals. This is a very complex project in that virtually no part of the existing building is going untouched. The faculty and students have operated under difficult conditions yet everyone has been positive and cooperative in this venture.

The politicians are struggling with the funding of education at this writing. However, the good news is that the partisan groups are in agreement that there must be more help given the communities who have for the last decade dug deeper in their pockets to support their children's education.

Parent volunteers and area businesses have generously reached out to help defray losses this district has felt over the last several years. This is very much appreciated and has helped greatly with the children's education.

The spirit in MSAD #21 continues to be positive and supportive. The atmosphere of excellence in and among all facets of the communities is energizing and is reflected in the community schools.

Respectfully Submitted,



David P. Pierce  
Superintendent of Schools

COMPLETE LIST OF TAXES ASSESSED IN 1997

\*(paid after books closed - December 31, 1997)

\*\* (partially paid after books closed)

VE (Veterans Exemption deducted: \$92.50)

BE (Blind Exemption deducted: \$74)

TG (Included land classified under Tree Growth Law)

NAME		PAID	UNPAID
AT&T Information Systems, Inc.		43.79	
Alexander, Sandra			120.21
Alfieri, Lee Paul & Janet	TG	890.46	
Andrews, James		337.25	
Arsenault, Alton & Beverly		803.64	
Arsenault, Steve James		323.53	
Averill, Barry & Pamela		322.71	
Averill, George Jr.			* 84.25
Averill, George Jr.		831.68	* 80.37
Averill, George Sr. & Glennis	VE	620.67	
Averill, George Sr. & Glennis		666.00	
Averill, Lynn & Evelyn		266.33	
Baril, Mark & Patricia		62.10	
Barnett, Lois		807.52	
Barnett, Lois		70.11	
Belanger, Evelyn Faye		300.44	
Belanger, Maurice & Bernadette		523.55	
Benner, Paul			643.25
Benner, Philip		247.23	
Benner, Philip	VE	895.40	
Bentinck-Smith, Peter	TG	1310.97	
Bentinck-Smith, Peter	TG	39.63	
Bergendahl, Peter & Germaine		1007.07	
Bergendahl, Peter & Germaine		80.31	
Bergman, Francine & Irving Lake Jr		335.77	
Berry, Alton J.		132.98	
Berry, Bernard		138.75	
Berry, Edmond			406.43
Berry, Edmond Sr. & Donna		1293.30	
Berry, Edmond Sr. & Donna	TG	432.53	
Berry, Glenwood		460.65	
Berry, Janice	VE	540.20	
Berry, Joseph		142.95	
Berry, Roger & Barbara		502.83	
Berry, Roger Jr.		286.13	** 272.98
Berry, Scott			314.52
Berry, Willis			333.00
Bissonnette, Thomas (heirs)		262.40	
Blaisdell, Eugene		18.87	

Blodgett, Minnie	VE	531.88	
Blodgett, Nancy		361.55	
Bowie, Bennie Jr.			208.12
Bowie, Bennie Sr.			958.52
Bradbury, Calvin		1242.90	
Bradbury, Calvin		1116.99	
Bradbury, Candice			129.00
Bradbury, Danny			220.58
Bradeen, Donald Jr. & Shirley			527.25
Bradeen, Donald Sr, & Lillian		305.25	
Bradeen, Donald Sr. & Lillian		228.75	
Bradeen, Donald Sr. & Lillian	VE	515.78	
Bradeen, Veldessor & Barbara		571.98	
Brousseau, Garry & Melodye		154.36	
Brown, Asa		327.45	
Brown, Elwin	TG	54.87	
Brown, Elwin & Linda	TG	1356.62	
Brown, Elwin & Linda	TG	140.90	
Brown, Stephen		239.94	
Brown, S.; James & Laurie Kennedy; R. & A. Keith; P. & S. Keith	TG	3689.95	
Buck, Elbriedge	TG	341.10	
Burgess, Scott & Bethany		154.02	* 82.58
Burnham, Frank & Janyce			166.50
Burnham, Frank & Janyce			1118.33
Burnham, Frank			41.62
Burnham, Frank & Janyce; Ronald & Arlene Gauthier	TG		117.70
Burnham, Frank & Janyce			133.75
Cameron, Robert C. Jr.		67.89	
Carrier, Leo & Clarice	VE/TG	1209.05	
Carrier-Demarkles, Bernadette		31.19	
Carter, Heidi		366.82	
Carver, Donald B. Jr.		361.86	
Carver, Harold & Edda	TG	442.65	
Carver, Robert Keith		334.92	
Carver, Robert L. & Brenda		434.84	
CMP Property Tax Dept.		5633.82	
Charles, Bruce & Linda Cunningham		226.74	
Child, John & Lorna	VE	288.99	
Clark, Nelson Barrie (heirs)		18.87	
Clark, Norine		161.50	
Clemens, Alfred & Doris	VE	605.88	
Coffin, David G.		58.83	
Collins, Peter & Elizabeth	TG	1344.36	
Collins, Peter & Elizabeth		387.67	
Conley, Paul & Pamela		316.50	
Cote, Richard & Melody		156.95	

Coulombe, Roger & Tina		596.59	
Crutchfield, David & Katherine		1081.18	
Daigle, Donna T.		436.86	
Daigle, Priscilla J.		253.52	
Dailey, Kim & Mary		1302.73	
Damon, V. Lewis		1553.76	
Damon, V. Lewis		109.89	
DeBiasio, Earnest & Sherry		283.60	
DePalma, Robert & Gaylene	VE	79.73	
Dean, Thomas & Bonnie	TG	1756.46	
Dickson, Robert K.		34.96	
Dickson, Victoria M.G.	TG		391.31
Doiron, Edward & Eugene Dubord		42.36	
Dove, Curt & Susan			969.03
Downs, George		378.27	
Driscoll, Jack			111.00
Drury, Bernard & Warren Drury	TG	527.92	
Dubord, Eugene & Edward Doiron	TG	905.56	
Dufault, Lucienne		41.62	
Duguay, John & Elaine		238.87	
Dupuis, Jacques & Andrew Dupuis		143.75	
Edwards, Earl & Helen		1046.37	* 258.93
Elliott, Glenn & Nancy		222.00	
Elliott, Maynard & Joyce		817.24	
Ellis, Grace	VE	642.88	
Ellis, Kenneth & Mary	VE	220.06	
Ellis, Ronald Jr.		169.24	
Ellis, Ronald Sr. & Gloria			178.51
Evans, Mary			435.38
Evans, Mary			277.98
Fahsholtz, Walter & Monda		104.79	1.77
Fallon, Stanley & Jeanne		265.38	
Flagg, Kenneth C. Jr.			471.47
Flagg, Kenneth C. Sr. (heirs)		9.69	
Flagg, Lynda C.			678.49
Flagg, Minot		217.82	
Flagg, Sidney		1264.01	
Flagg, Sidney		74.92	
Flagg, Sidney & Theodore Flagg		110.20	
Flagg, Theodore & Wanda		867.87	
Frost, Nelson Jr. & Crystal		163.45	
Frost, Sue Ann			18.41
Frost, Sue Ann			156.18
Galanif, Edward & Helen		1332.55	
Gallant, Robert & Roland Sampson	TG	174.68	
Gallo, Doris H.		278.79	
Gallo, Doris H.		65.45	
Geis, Douglas		1141.99	

Geis, Douglas		400.64	
Gill, Erlon & Ronald Gill		240.06	
Gilvey, John & Frederica	TG	87.82	
Girardin, Edward & Janice			* 721.50
Gleason, Edwin & Irene		582.75	
Goodwin, Andrew & Kathleen		893.49	
Gordon, Annabelle	BE	180.39	
Gordon, Ethel		217.71	
Gordon, Marjorie S.		259.11	
Gordon, Mary Ann			305.25
Gordon, Mary Ann		643.25	
Gordon, Michael & Sheila		342.62	
Gorham, Patrick K.		724.83	
Grant, Nicholas Jr.; Anne Duffy; Jon., Kath. & Lynn Grant	TG		1470.21
Grant, Nicholas Jr.; Anne Duffy; Jon., Kath. & Lynn Grant	TG		149.63
Gray, Penny		600.51	
Green Woodlot Limited Liability		4176.69	
Green, Philip P.	TG		389.94
Haines, Virgil (heirs)		131.61	
Hall, Charles R.	TG	280.70	
Hall, Rodney	TG	84.45	
Hallock, Daniel & Richard Hallock		338.88	
Hanson, W. Timothy		68.27	
Harkness, Timothy		1043.95	
Harris, Brent & Madelyn		219.71	
Haynes, Clifford & Irene			293.04
Helmstadter, Pamela & John		139.42	
Henry, Brian			* 282.50
Hewett, Wayne K.		226.99	
Hill, Philip & Yvonne		328.75	
Hill, Philip & Yvonne		167.05	
Hodson, Duane		62.47	
Hooley, Robert & Janet	TG	1264.11	
Hoover, Melody A.		549.45	
Horrocks, John & Gertrude		805.42	
Horrocks, John & Gertrude		139.73	
Horrocks, John & Gerturde		716.45	
Houghton, Charles B. Jr.		164.71	
Houghton, Charles Sr. & Francis		1261.51	
Houghton, Clifton Wyn		521.66	
Houghton, Conrid Jr.		934.62	
Houghton, Conrid Sr. & Daveen			295.44
Houghton, Donald		105.86	
Houghton, Emeral			94.91
Houghton, Emeral			347.98
Houghton, Emeral & Mary	VE		950.90

Houghton, John Sr. & Tammy		582.19
Houghton, Kermit R. Sr.	452.94	
Houghton, Lawrence	189.35	
Houghton, Leo		305.25
Houghton, Peter & Judy	669.88	
Houghton, William & Tracy	282.89 *	767.54
Hutchinson, Arthur	VE 342.06	
Hutchinson, Arthur	174.82	
Hutchinson, Arthur	74.92	
Hutchinson, Barry		* 360.75
Hutchinson, Carol		610.50
Hutchinson, Cynthia L.	308.78	
Hutchinson, David & Gloria	1289.82	
Hutchinson, Earl (heirs)		160.95
Hutchinson, Frank III	TG 144.00	
Hutchinson, Frank III	TG 956.86	
Hutchinson, Frank III	499.50	
Hutchinson, Gary A.	VE	206.94
Hutchinson, James & Linda		197.71
Hutchinson, Jan & Linda	1958.89	
Hutchinson, Jean-Paul	103.78	
Hutchinson, Jon & Cynthia	762.22	
Hutchinson, Lee & Susan	10.32	730.09
Hutchinson, Leonard	630.72 *	4.76
Hutchinson, Lorna & Jon Hutchinson	867.46	
Hutchinson, Nancy		1177.28
Hutchinson, Richard & Jeanine	58.27	
Hutchinson, Richard & Jeanine	469.81	
Hutchinson, Stephen B.	130.42	
Hutchinson, Wilhelmina	857.20	
Hutchinson, Wilhelmina	49.95	
Irish, James & Terri	817.24	
Irish, James & Terri	310.19	
Jackson, David	TG	2374.27
Jackson, David		669.02
Jackson, Evangeline		219.22
Jackson, Robert & Lisa	361.66	
Jamison, Norman K.	1083.36	
Johnson, Richard Arlen	861.51	
Johnson, Carl R. Jr.	112.52	
Keene, Richard & Pamela		90.58
Keith, Douglas A.	917.41	
Kelleher, Michael & Valeria	193.69	
Kellerman, Paul	330.00	
Kelly, James	147.52	
Kelly, Marion	139.31	
Knox, Melvin C.		590.52
Knox, Sherry M.		597.92

Knox, Theodore		46.18	
Kolliche, Hannan, Kolliche & Kolliche TG			346.25
LaBrie, Russell & April			335.03
LaMontagne, Arthur & Joan			668.77
LaVoie, Thomas & Helen		111.00	
Lambert, Eugene H.			* 5.00
Lane, Albert		77.52	
Lane, Albert			358.47
Levesque, Thomas & Victoria		447.03	
Libby, Clayton		155.51	
Lill, Arthur H.		149.59	
Loehmann, Edward R.		45.64	
Loehmann, Edward & Harriet		320.66	
Lowe, Richard W.	TG	552.02	
MacDonald, John Norman		13.88	
Maillet, Daniel		126.60	
Maillet, Sharon		122.38	
Maillet, Sharon		69.38	
Maillet, Sharon		52.45	
Maillet, Sharon		74.92	
Maillet, William & Sharon		1330.59	
Maillet, William		100.99	
Marion, James & Mary	BE/VE	856.37	
Marion, James Paul-Trust	TG	89.45	
Mason, Dorothy	VE	1275.32	
Mason, Dorothy		120.29	
Masterman, Gladys		399.60	
Mathers, Russell & Susie Langton		635.32	5.58
Matthews, Frank H.		75.59	
Mawhinney, Thomas A.	TG	295.69	
May, Melvin & Judith Northrup		220.45	
McCarthy, Rhonda			470.18
McCarthy, Ronald S.		91.96	
McCormack, John & John Medailleu		62.90	
McCormack, Earl & Anna			826.01
McGill, James & Joan		1704.13	
McGuire, Sally & Thomas		190.36	
McIntyre, Phillip			633.27
McIntyre, Phillip & Janet			2069.04
McKay, Sheila	TG	542.07	3.75
McLaughlin, Robert & Mary McInnes		63.14	
McLeod, Bruce A.		1125.00	157.20
Mead Oxford Corporation	TG	575.13	
Melcher, Michael & Yvonne		801.79	
Merrill, Royce & Jacqueline		169.83	
Michlewski, Marjorie		289.51	
Millay, Robert		106.26	
Mitchell, Daniel O.		113.22	

Murphy, Scott & Cynthia		* 67.16
Nolet, Donald D.	261.18	
Nolet, Donald D. & Lucinda	268.62	
Norris, David & Sarah Goodyear	129.76	
Norris, Ralph S.	TG 205.74	
Noyes, Daniel & Dean Whitman		8.31
Noyes, Hurchial E.	546.67	
Noyes, Hurchial E.	824.17	
Noyes, Hurchial E.	318.81	
Noyes, Hurchial E.	TG 447.87	
Noyes, Hurchial E.	5.00	
Ouimet, Russell	216.73	
Packard, Arthur	VE 335.96	
Pandora, Edward	1188.85	
Parent, Robert, William & Anna	276.76	
Parent, William & Susan	111.00	
Parr, David & Maryann	778.11	
Parr, Walter (heir) & Rhonda Parr	38.85	
Pearson, David	432.05	
Plante, Arthur	74.92	
Plant, Arthur & Joseph Carrier	121.54	
Poirier, Edward		109.96
Pompei, Joseph & Judith	387.76	
Prellwitz, Ronald & Jeanne	123.89	
Pulk, Edwin Jr. & Jacqueline	811.26	
Pulk, Edwin Sr.	VE 48.43	
Pulk, Elizabeth		832.50
Pulk, Floyd	122.97	
Pulk, Timothy L.	775.21	
Pulk, Timothy L. & Dalene	86.06	
Pulk, William	22.52	** 666.66
Putnam, Murray & Cynthia Pelletier		732.32
Raymond, Lynn	TG 423.45	
Richardson, Robert & Linda	43.29	
Richardson, Stanley & Barbara	273.62	
Ridgecrest Enterprises, Inc.	TG	67.34
Rizzo, Jerry		* 154.29
Robbins, E. R.	53.28	
Robbins, Paul	16.35	
Robichaud, Micael & Christine		221.87
Robinson, James & Marcy	1043.40	
Robinson, Richard & Wanda	TG 106.49	
Rogers, Joann S.	1353.70	
Ross, Daron & Toni	1100.73	
Rouleau, Frances	205.91	
Saltonstall, George L.	VE 295.72	
Santella, Richard & Stephen Santella	125.80	
Scott, James	38.29	

Sengelmann, Green, Dickson	391.31	
Seymour, Walter & P. Seymour (heirs)	156.08	
Shaw, John & Priscilla	TG 297.91	
Simard, Dennis R.	638.25	
Skelton, Alfred & C. Robinson (heirs)		144.47
Skidgell, Daniel		532.25
Skidgell, Duane		645.15
Skidgell, Michael & Georgette	1099.86	
Skidgell, Roland Sr. & Nancy	366.74	
Skidgell, Roland Sr. & Nancy	996.22	
Skidgell, Roland Jr.		189.61
Skidgell, William Amzy	860.64	
Skidgell, William R. & Brenda	1424.28	
Skidgell, William R. & Brenda	58.83	
Skidgell, William R. & Brenda	441.22	
Smith, Charles R.		288.99
Smith, Edna	414.49	
Smith, Lewis W.		35.80
Smith, Melvin	32.45	
Smith, Melvin	116.55	
Smith, Melvin	269.73	
Smith, Mildred (heirs)	1011.23	
Smith, Russell & Laurie	398.51	
Smith, Ruth M.	152.10	* 142.05
Snell, John & Ruth	818.62	
Snell, John & Ruth	475.08	
Snowman, Larry & Harry Snowman	349.67	
Spaulding, Carole L.	447.22	
Spaulding, Merwin & Carole		1221.00
Spaulding, Merwin & Carole	678.17	
Spaulding, Merwin & Carole		135.97
Spaulding, Scott & Alicia		527.25
Spencer, Ralph & Constance	337.44	
St. Cyr, Gerard & Shirley	889.54	
Standen, Elizabeth G.	TG	391.81
Stone, Alton	VE 268.25	
Stone, Oscar	164.96	
Swett, Clayton & Deborah	1008.99	
Swett, Clayton & Deborah	TG 125.30	
Swett, Clayton & Deborah	TG 484.87	
Swett, Harriet C.	VE 1187.35	
Swett, Jeanette		* 274.54
Swett, Paul & Nancy	83.03	
Theriault, Sharon & A. Theriault	TG	414.20
Thompkins, Rachel D.	612.16	
Thompson, Bruce & Eva		259.48
Timberlands Inc.	TG 14100.63	
Toleos, Nicholas & Elizabeth	507.79	

Toothaker, Darrell; Mark Toothaker;			
Russ. Toothaker & Suzanne Kenney	103.23		
Toothaker, Darrell R.	13.88		
Toothaker, Lydania; Suzanne Kenney;			
Mark, Darrell & Russell Toothaker	215.38		
Turner, Katherine & Leo			205.35
Turner, Stewart			232.97
Twitchell, Scott & Kimberly Lemieux	111.00		
United Timber Corporation	TG 551.71		
United Timber Corporation	TG 59.11		
VanCedarfield, Ernest & Rebecca	919.88		
Varanelli, Arthur & Carole	239.76		
Viitala, Richard & Brenda			117.77
Virgin, Cheryl A.			346.88
Virgin, Ralph Jr.			599.40
Virgin, Ralph Sr.			563.32
Virgin, Stephen P.		*	86.97
Virgin, Ilene M.		**	527.25
Walker, Bruce & Lee			272.80
Walker, Gerald & JoAnn	507.15		533.47
Walker, Harold	246.42		
Watson, Walter P.	274.60		
Webb River Land Co.	TG 302.99		
Webb River Land Co.	TG 117.75		
Webb River Land Co.	TG 306.19		
Webster Family Trust	41.62		
Webster, Edwin & Lisa	481.52		
Webster, John & Irene	141.53		
Webster, John & Irene	206.39		
Welch, Benjamin & Olive	225.88		
Welker, Danny & Laura	67.03		
Weston, Robert & Anita			1085.93
White, Billy & Jeannette	253.08		
White, Dale & Patricia	232.16		
White, Duane E.	169.46		
White, Elijah Sr.	717.21		
White, James & Kelly	573.57		
White, Lyle R. & Esther	1237.08		
White, Wayne S.			1399.41
Wilcox, David & Lorraine	111.00		
Wilk, Joseph & Suzann	5.00		
Williamson, Galan Jr.			405.96
Worden, Jon & Josepha	TG 65.79		
Wright, Ronald C.	536.56		
York, The V.B.-Revocable Trust	TG 86.06		

OUTSTANDING 1996 LIENS

Arsenault, Carole		543.95
Benner, Paul		573.13
Berry, Willis	bal	216.51
Bowie, Bennie Jr.		185.44
Bowie, Bennie Sr.		854.04
Bradeen, Donald Jr. & Shirley		469.77
Burnham, Frank	bal	21.28
Ellis, Ronald Sr. & Gloria		182.88
Flagg, Lynda		609.48
Flagg, Sidney	bal	366.02
Grant, Nicholas et al	**	1,493.95
Grant, Nicholas et al	**	159.44
Houghton, Emeral	*	84.56
Houghton, Leo		271.97
Hutchinson, Gary		288.64
Hutchinson, James & Linda		207.20
Hutchinson, Mary		387.43
Jackson, Evangeline		195.33
LaMontagne, Arthur & Joan	bal	414.67
Lane, Albert	bal	30.19
Poirier, Edward		131.34
Robichaud, Michael & Christine		209.04
Virgin, Ralph Jr.		534.06
Virgin, Steven	*	70.11
Walker, Bruce & Lee		264.19
Walker, Gerald & Joann	bal	864.91
Williamson, Galan Jr. & Jennifer		361.72
Williamson, Galan Sr. & Nancy	bal	766.82

OUTSTANDING 1996 TAXES

Houghton, John Sr. & Tammy	**	518.73
Skidgell, Duane	bal	105.00
Webster, Edwin & Lisa	bal	21.03

OUTSTANDING 1995 LIEN

Houghton, John & Tammy	*	448.29
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DETAILS OF EXPENDITURES

WAGES AND SALARIES

Selectmen	
Stephen Brown, 1st	4,000.00
Kenneth C. Flagg Jr., 2nd	1,250.00
William Houghton, 3rd	1,250.00
Treasurer	
Dorothy B. Mason	1,250.00
Town Clerk	
Melody Hoover	956.00
Donna Berry, Deputy	44.00
Tax Collector	
Melody Hoover	1,911.00
Donna Berry, Deputy	89.00
Animal Control Officer	
Peter Houghton	200.00
Fire Chief	
Kenneth C. Flagg, Jr.	500.00
Health Officer	
Carole Spaulding	50.00
Moderator	
Minot Flagg	40.00
Election Wardens / Registrar of Voters	
Melody Hoover	115.64
Donna Berry	69.53
Election Clerks	
Donna Berry	51.06
Flornece Noyes	48.69
Nancy Skidgell	66.95
Alethea Turner	66.95
Social Security & Medicare Tax (Town share)	
Internal Revenue Service	1,352.37
Unemployment Insurance	
Unemployment Compensation Division	270.00
Workmen's Compensation Insurance	
Maine Municipal Association	801.00
Maine Workers Compensation Residual Market Pool	46.96

MISCELLANEOUS

Abused Women's Advocacy Project	200.00
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)	1,658.72
Franklin County Treasurer (County Tax)	12,669.00
Kyes/Philbrick Ins.(Bonds-Treas.& Tax Collectors)	300.00
Kyes/Philbrick Ins. (Forest Fire Fighting Insur.)	846.00
Ludden Memorial Library	200.00
Maine Municipal Association (Dues)	712.00
Med-Care (ambulance subsidy)	4,417.50
Sandy River Recycling Association	667.00
School Administrative District #21	145,206.87
Sexual Assault Victims Emergency Services	100.00
Webb River Valley Snowmobile Club	474.00
Western Area Agency on Aging	150.00

CURRENT EXPENSE

AT&T (phone)	14.29
Bell Atlantic (phone)	210.77
B&S Industries Inc. (50ft. steel tape)	14.95
Donna Berry (mileage, fees, recording)	414.61
Joseph Berry (mileage)	26.40
Susan Black-Register/Deeds (transfers, recording)	671.67
Bradbury's M&D (bags, markers, p.towels, tape)	41.67
Stephen Brown (mileage)	623.70
Central Maine Power (electricity)	1,027.53
Alfred Clemens(faucets, strainer, trap, plumbing)	449.85
Corliss Electric (outside light)	45.00
Dead River Oil Co. (fuel oil)	2,260.44
Kenneth C. Flagg Jr. (mileage)	13.20
Franklin County Municipal Association (dues)	15.00
Melody Hoover (mileage, recording)	57.58
William Houghton (mileage)	46.20
Hutchins Brothers (tax & treasurer receipts)	60.20
Kyes Insurance Agency (fire & liability insur.)	587.69
MMTCTA (dues)	10.00
Maine Municipal Association (lien manual)	7.50
ME State Treas. (election conf., weapon permits)	170.00
Edward J. McInnis (auditor)	1,455.00
Maine Chiefs of Police Assoc. (forms, booklets)	20.00
Maine Town & City Clerk's Assoc.(dues, workshop)	95.00
Marks Printing House (clerk's record book, forms)	217.50
Dorothy Mason (fees, notarizing, mileage, phone)	273.00
National Market Reports (excise books)	86.00
NYNEX (phone)	604.48
Portland Glass (plexiglass for front doors)	145.08
Postmaster-Dixfield (stamps, certified mail)	504.49
Postmaster-Rumford (stamped envelopes)	128.00
Edwin Pulk Jr. (mower)	225.00
SAM'S (p. towels, trash bags)	31.14
Shop & Save (developing)	10.82
William R. Skidgell (plowing)	420.00
Staples (paper,cartridge, W-2's, office supplies)	221.38
Sun-Journal Sunday (notices)	86.47
Towles Hardware (wax, padlocks)	126.50
Watkins Products (cleaners)	22.87
Wilton Printed Products (town reports)	743.82

FIRE DEPARTMENT

B&S Industries (hoods, flash lights)	297.56
Central Maine Power (electricity)	251.89
Corliss Electric (electrical work)	500.00
Dead River Co. (fuel oil)	632.61
Fire Tech & Safety (chimfex, airtank/reg. repair)	289.40
Kenneth Flagg Jr. (mileage)	8.80
G.V.C. Chemical Corp. (soap)	689.13
Andrew Goodwin (mileage)	48.62
Jake's Garage (tail pipe)	50.00
Kyes Insur. Agency (truck insurance)	1,240.00
Kyes Insur. Agency(bldg. fire & liability insur.)	362.67
ME State Federation of Fire Fighters(dues 20 men)	120.00
Maine State Treasurer (pouches, boots)	14.00
Darren Pollis (weld tank, fix lights, oil change)	60.00
Puila's Home Center (flares,paint,clamp,adaptor)	37.22
William R. Skidgell (plowing)	190.00
Towle's (shipping, padlocks, insulation, elec.)	470.98
Tri-State Police & Fire Equipment	84.80
Twin Rivers Supply (part. board, plywood, nails)	668.42
V.I.P. (wiring)	24.52

ANIMAL CONTROL

Countryside Animal Hospital (feline cremation)	10.00
Peter Houghton (travel & phone expense)	122.00
McKennel's (cat board)	20.00

SANITATION

A&A(flat,bolts,lights,studs,bearings,seals,labor)	516.43
Archie's Inc. (roll-off rental, hauling)	400.00
AVCOG (hazardous waste collection)	63.00
Bradbury's M & D (gas,oil,fluids,propane,sealer)	55.57
Claude's Repair (inspection)	30.00
Cogley's Auto Parts (wheel)	50.00
Town of Dixfield (gas)	447.07
Kenneth C. Flagg Jr. (mileage)	78.10
Frost Motor Supply (bulbs)	9.54
Donald Houghton (attendent, driver, mileage)	3,099.89
Knox Loam & Gravel (screened gravel)	155.00
Town of Jay (tipping fees @60/ton)	7,057.17
Kyes Insurance (truck insurance)	555.00
MT Pockets Enterprises (towing)	50.00
Sam's (fire extinguisher, anti-freeze, oil)	39.02
William R. Skidgell (plowing)	340.00
Harry J. Smith (spring hanger)	75.99
Stratham Tire Inc. (tires & tubes)	433.45
Leo Turner (truck)	15.00
VIP (headlight, gas cap, lock deicer)	18.19
E&W White (truck repair, cable posts)	180.00
White & Bradstreet Inc. (left rear hub, nuts)	106.00
United Timber Corp. (land lease renewal)	10.00

SNOW REMOVAL

Earthway Landscaping/Tom Dean (plow. and sanding)	3,570.00
(loader)	125.00
Morton International (salt)	4,317.22
William R. Skidgell (sand, trucks, stockpile)	6,096.00
(plowing and sanding)	29,003.88

SUMMER ROADS

Roger Berry Sr. (saw)	12.00
Michael Burnham (backhoe, truck)	378.00
Town of Dixfield (grader)	94.50
Theodore Flagg (rock raking)	96.00
Donald Houghton (truck, labor)	96.00
Lawrence Houghton (rock raking)	24.00
Peter Houghton (rock raking)	78.00
James Hutchinson (rock raking)	36.00
Knox Loam & Gravel (screened gravel)	1,785.00
Maine Concrete Pipe (concrete culverts)	817.32
Noyes Sand & Gravel (excavator, trucks, gravel)	1,932.50
W.H.Shurtleff Co. (magnesium chloride)	440.51
William Skidgell (grader)	3,013.00
T&H Sport Center (brush wacker head, labor)	57.50
Timberlands Inc. (erosion blanket)	75.00
Towles's Hardware (paint, flag tape)	63.88
Leo Turner (labor, saw)	81.40
Robert Weston (rock raking)	72.00
E&W White (truck with crane)	122.50

RECONSTRUCTION & TARRING

George Averill Jr. (dozer)	926.84
Elwin Brown (skidder)	70.00
Commercial Paving Co. Inc. (chip seal)	2,522.00
Jean Paul Hutchinson (cutting trees)	23.98
Knox Loam & Gravel (screened gravel)	1,955.00
Roland Skidgell Sr. (truck with crane)	120.00
William Skidgell (excavator, trucks, graded gravel)	1,904.00

CARE OF CEMETERIES

Emeral Houghton (mower, truck, maintenance)	185.00
Anna McCormack (cemetery maintenance)	70.00
Knox Loam & Gravel (gravel)	70.00

**TOWN OF CARTHAGE, MAINE  
FINANCIAL AND OPERATING REPORT  
For the Year Ended December 31, 1997**

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**HAROLD A. BLAKE CPA**

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Readfield, ME 04355-0308  
(207) 685-4654

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Selectmen  
Town of Carthage  
Carthage, Maine

I have audited the general purpose financial statements of the Town of Carthage, Maine, as of and for the year ended December 31, 1997, and have issued my report thereon dated February 20, 1998. These general purpose financial statements are the responsibility of the Town of Carthage, Maine, 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 misstatements. 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 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, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Town of Carthage, Maine, taken as a whole. The accompanying supporting schedules are presented for the purposes of additional analysis and are not required parts of the general purpose financial statements. The information in these schedules has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements, taken as a whole.

*Harold A. Blake, C.P.A.*

Harold A. Blake, C.P.A.  
February 20, 1998

**EXHIBIT A**

**TOWN OF CARTHAGE, MAINE  
COMBINED BALANCE SHEET - ALL FUND TYPES  
For the Year Ended December 31, 1997**

	<u>Governmental Fund Types</u>		<u>Fiduciary</u>	<u>Account</u>	<u>Totals</u>	
	<u>General</u>	<u>Capital</u>	<u>Trust and</u>	<u>Group</u>	<u>(Memoranda Only)</u>	
	<u>Fund</u>	<u>Reserve</u>	<u>Agency</u>	<u>General</u>	<u>1997</u>	<u>1996</u>
		<u>Fund</u>	<u>Funds</u>	<u>Fixed</u>		
				<u>Assets</u>		
<b>Assets</b>						
Cash & Equivalents	\$111,343.11	\$32,398.13	\$924.31	\$	\$144,665.55	\$121,784.56
Petty Cash	50.00				50.00	
Due from Other Funds	1,500.00				1,500.00	1,500.00
Taxes Receivable	45,817.68				45,817.68	42,515.33
Tax Liens	11,206.36				11,206.36	9,726.04
Tax Acquired Property					0.00	0.00
Prepaid Expenditures	553.32				553.32	0.00
Accounts Receivable	9,951.81				9,951.81	0.00
Land, Buildings, and Equipment				58,159.58	58,159.58	58,159.58
<b>Total Assets</b>	<b>\$180,422.28</b>	<b>\$32,398.13</b>	<b>\$924.31</b>	<b>\$58,159.58</b>	<b>\$271,904.30</b>	<b>\$233,685.51</b>

## **Liabilities & Fund Balance**

### **Liabilities:**

Accounts Payable	\$	\$
Deferred Tax Revenue	43,024.08	
Deferred Revenues	91,486.17	
Due to Other Funds		1,500.00
Notes Payable		
Total Liabilities	<u>134,510.25</u>	<u>1,500.00</u>

### **Fund Equity:**

Investment in Fixed Assets		
Fund Balance- Reserved		
Designated	33,185.33	30,898.13
Undesignated	12,726.70	
Total Fund Equity	<u>45,912.03</u>	<u>30,898.13</u>

Total Liabilities and Fund Equity	<u>\$180,422.28</u>	<u>\$32,398.13</u>
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See Independent Auditor's Report.

The Notes are an integral part of the financial statements.

\$	\$	\$0.00	\$22.97
		43,024.08	45,152.22
		91,486.17	86,101.07
		1,500.00	1,500.00
		0.00	
<u>0.00</u>	<u>0.00</u>	<u>136,010.25</u>	<u>132,776.26</u>
	58,159.58	58,159.58	58,159.58
334.10		334.10	28,584.10
590.21		64,673.67	7,233.35
		12,726.70	6,932.22
<u>924.31</u>	<u>58,159.58</u>	<u>135,894.05</u>	<u>100,909.25</u>
<u>\$924.31</u>	<u>\$58,159.58</u>	<u>\$271,904.30</u>	<u>\$233,685.51</u>

Exhibit B

**TOWN OF CARTHAGE, MAINE  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
For the Year Ended December 31, 1997**

	<u>Governmental Fund Types</u>		<u>Fiduciary</u>	<u>Totals</u>	
	<u>General</u>	<u>Capital</u>	<u>Fund Types</u>	<u>(Memoranda Only)</u>	
	<u>Fund</u>	<u>Reserve</u>	<u>Trust and</u>	<u>1997</u>	<u>1996</u>
		<u>Fund</u>	<u>Agency Funds</u>		
<b>Revenues:</b>					
Property Taxes	\$208,896.80	\$	\$	\$208,896.80	\$220,067.42
Excise Taxes	38,174.83			38,174.83	
Charges for Services	1,192.00			1,192.00	1,097.10
Intergovernmental	53,052.45			53,052.45	55,294.78
Interest	5,562.38	1,791.45	49.40	7,403.23	6,931.37
Miscellaneous	15,726.43			15,726.43	
Transferred In	143.32	1,000.00		1,143.32	2,822.50
<b>Total Revenues</b>	<u>322,748.21</u>	<u>2,791.45</u>	<u>49.40</u>	<u>325,589.06</u>	<u>286,213.17</u>
<b>Expenditures:</b>					
General Government	33,923.96			33,923.96	30,833.48
Protection	17,360.61			17,360.61	15,903.67
Public Works	61,953.55			61,953.55	93,057.06
Health & Sanitation	15,201.18			15,201.18	25,989.13
Cemeteries	325.00			325.00	260.83
Special Assessment	157,875.87			157,875.87	148,273.40
General Assistance	626.67			626.67	931.73
Unclassified	12,137.31			12,137.31	4,208.25
Transferred Out	1,000.00	143.32		1,143.32	2,822.50
<b>Total Expenditures</b>	<u>300,404.15</u>	<u>143.32</u>	<u>0.00</u>	<u>300,547.47</u>	<u>322,280.05</u>
<b>Excess Revenues (Expenditures)</b>	<b>22,344.06</b>	<b>2,648.13</b>	<b>49.40</b>	<b>25,041.59</b>	<b>(36,066.88)</b>
<b>Beginning Fund Balance</b>	<b>13,624.76</b>	<b>28,250.00</b>	<b>874.91</b>	<b>42,749.67</b>	<b>78,816.55</b>
<b>Adjustments</b>	<u>9,943.21</u>			<u>9,943.21</u>	<u>0.00</u>
<b>Ending Fund Balance</b>	<u><u>\$45,912.03</u></u>	<u><u>\$30,898.13</u></u>	<u><u>\$924.31</u></u>	<u><u>\$77,734.47</u></u>	<u><u>\$42,749.67</u></u>

See Independent Auditor's Report.

The Notes are an integral part of the financial statements.

Exhibit C

**TOWN OF CARTHAGE, MAINE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL – GENERAL FUND**  
**For the Year Ended December 31, 1997**

	<u>Budget</u>	<u>Actual</u>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Property Taxes	\$206,995.18	\$208,896.80	\$1,901.62
Excise Taxes	38,174.83	38,174.83	0.00
Charges for Services		1,192.00	1,192.00
Intergovernmental	48,531.75	53,052.45	4,520.70
Interest		5,562.38	5,562.38
Miscellaneous		15,726.43	15,726.43
Transferred In		143.32	143.32
Total Revenues	<u>293,701.76</u>	<u>322,748.21</u>	<u>29,046.45</u>
<b>Expenditures:</b>			
General Government	32,912.00	33,923.96	(1,011.96)
Protection	17,603.84	17,360.61	243.23
Roads	72,622.86	61,953.55	10,669.31
Health	26,270.10	15,201.18	11,068.92
Education	145,206.87	145,206.87	0.00
County Taxes	12,669.00	12,669.00	0.00
Cemeteries	630.74	325.00	305.74
Unclassified	9,572.56	12,763.98	(3,191.42)
Transferred Out	1,000.00	1,000.00	0.00
Total Expenditures	<u>318,487.97</u>	<u>300,404.15</u>	<u>18,083.82</u>
Excess Revenues (Expenditures)	(24,786.21)	22,344.06	47,130.27
Beginning Fund Balance	13,624.76	13,624.76	0.00
Adjustments	<u>9,943.21</u>	<u>9,943.21</u>	<u>0.00</u>
Ending Fund Balance	<u>(\$1,218.24)</u>	<u>\$45,912.03</u>	<u>\$47,130.27</u>

See Independent Auditor's Report.

The Notes are an integral part of the financial statements.

**Exhibit D**

**TOWN OF CARTHAGE, MAINE  
STATEMENT OF CASH FLOWS – FIDUCIARY FUNDS  
For the Year Ended December 31, 1997**

	<u>Fiduciary Fund Types</u>	
	<u>1997</u>	<u>1996</u>
<b><u>Cash Flow from Investing Activities</u></b>		
Interest	\$49.40	\$45.48
Other sources of cash	0.00	0.00
Other uses of cash	<u>0.00</u>	<u>0.00</u>
Net Cash provided by Investing Activities	<u>\$49.40</u>	<u>\$45.48</u>

See Independent Auditor's Report.  
The 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, 1997**

The Town of Carthage, Maine, operated under a Selectmen form of government. The Town provides the following services as authorized by its law:

Public Safety/Protection  
Public Works  
Recreation/Leisure  
Education  
Community Development  
Welfare/Public Assistance

**I. Summary of Significant Accounting Policies**

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 significant elements of these policies.

**A. Reporting Entity**

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

**B. Basis of Presentation - Fund Accounting**

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

**1. Governmental Fund Types**

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

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

b. **Capital Reserve Fund** - The Capital Reserve Fund is the Governmental Fund used to account for resources restricted to use for the acquisition of or for the construction of capital facilities and other capital assets. In this case it represents funds set aside by the Town of Carthage for the acquisition of a sand and salt shed land and building, sanitation facilities, and the acquisition of a compactor equipment.

## 2. Fiduciary Fund Types

Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent.

a. Trust and Agency Funds - Trust funds include expendable trust funds and nonexpendable trust funds. Nonexpendable trust funds and pension trust funds are reported as proprietary funds. Expendable trust funds are reported as governmental funds.

## 3. Account Groups

Account Groups are used to establish accounting control and accountability for the Town's general fixed assets.

a. General Fixed Assets Account Group - These are assets that are not available for expenditure and are, therefore, not accounted for in the Governmental Funds or Fiduciary Funds. It is used to account for assets with useful lives that cover more than the current period.

## C. Basis of Accounting

The modified accrual basis of accounting is followed by governmental funds, expendable trust funds, and agency funds. Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when they are paid.

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

## D. Investments

Investments are composed of Certificates of Deposit and are recorded at their original investment value.

## E. General Fixed Assets

General fixed assets are recorded as expenditures in the governmental funds and capitalized at cost in the General Fixed Assets account group. Contributed fixed assets, if any, are recorded at their estimated fair market value at the time received.

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

**F. Total Columns**

Total columns on the combined statements are captioned "Memoranda Only" to indicate that they contain data presented only to facilitate financial analysis. Data in these columns do not present the financial position, the results of operations, or changes in financial position in conformity with generally accepted accounting principles. Such data are not comparable to consolidation since interfund eliminations have not been made.

**II. Notes to the Financial Statements**

**A. Budgetary Procedures and Budgetary Accounting**

At least 30 days prior to the Town Meeting, the Board of Selectmen examine a proposed operating budget for the General Fund for the fiscal year commencing January 1. The operating budget includes proposed expenditures and the means of financing them. Public meetings are conducted to obtain citizen comments on the proposed budget. The budget is legally adopted through passage of appropriation articles at the Town Meeting.

**B. Cash and Investments**

The Town's deposits at year end were covered by Federal Depository Insurance Corporation or were fully collateralized as required by Maine law. 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.

**General Fund Cash:**

Checking account	\$81,242.97
Savings account	30,050.14
Petty Cash	<u>50.00</u>
Total General Fund	<u>\$111,343.11</u>

**Capital Reserve Fund Cash:**

Savings accounts	<u>\$32,398.13</u>
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**Trust Fund Cash:**

Savings account	<u>\$924.31</u>
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### C. Property Taxes

The Town's property tax was levied on the assessed valuation of property located in the Town. Assessed values are established annually by the Town at an estimated 100% of current market value. For 1997, real estate and personal property were valued at \$11,188,931.00. The Town's operating tax rate is currently 18.5 mills.

### D. Deferred Tax Revenues

Revenues from property taxes are recognized when they become both measurable and available. Accordingly, taxes receivable and collected during the year and estimated to be collectable during the 60 day period immediately following December 31, 1997, are recognized as revenues for the year. Taxes Receivable estimated to be collectible subsequent to the 60 day period, are reflected as Deferred Tax Revenues.

<u>Schedule of Deferred Tax Revenue</u>		
<u>Tax Year</u>	<u>Amount Deferred</u>	
Taxes Receivable:		
1997	\$31,621.25	
1996	<u>644.76</u>	
Total Taxes Deferred		\$32,266.01
Tax Liens:		
1996	<u>\$10,758.07</u>	
Total Tax Liens Deferred		<u>10,758.07</u>
Total Deferred Tax Revenue		<u>\$43,024.08</u>

### E. Deferred Revenues

Revenues are deferred if a government receives resources before it has earned them or before the citizenry or its representatives have authorized the acceptance or use of such funds. The following schedule outlines the deferred revenues of the Town of Carthage, Maine.

<u>Description</u>	<u>Beginning Balances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Balances</u>
State Revenue				
Sharing	\$22,686.80	\$26,528.77	\$22,686.80	\$26,528.77
Tree Growth Reim.	10,791.44	11,367.78	11,079.61	11,079.61
Excise Taxes	38,174.83	39,429.79	38,174.83	39,429.79
DOT Block Grant	<u>14,448.00</u>	<u>14,448.00</u>	<u>14,448.00</u>	<u>14,448.00</u>
Totals	<u>\$86,101.07</u>	<u>\$91,774.34</u>	<u>\$86,389.24</u>	<u>\$91,486.17</u>

**F. Types of Fund Balances:**

**1. Reserved Fund Balance**

a. Trust Funds - This is the principal of the trusts and is, unless otherwise stated in the Trust documents, not expendable.

**2. Designated Fund Balance**

a. General Fund - The Designated Fund Balance of the General Fund contains account balances that the Town has decided to carry forward and which are outlined in the Statement of Departmental Operations in Support Schedule 3 as Carried Balances.

b. Capital Reserve Funds - The Designated Fund Balance of the Capital Reserve Funds contains the funds designated by the Town for use in pre-approved capital acquisition or construction projects.

c. Trust Funds - The Designated Fund Balance of the Trust Funds contains those funds, usually the interest earnings of the principal, that may be expended at the direction of the Board of Selectmen as directed by the Trust documents.

**3. Undesignated Fund Balance**

a. General Fund - The Undesignated Fund Balance of the General Fund is the net value of the General Fund Assets obtained by subtracting from its total asset value all liabilities and the amount of the Designated Fund Balance, the value of those assets whose use has been previously designated. For an analysis of the assets that compose the General Fund's Undesignated Fund Balance (a.k.a. Surplus) turn to Support Schedule No. 5.

**G. Accounts Receivable:**

**1. General Fund -**

Small Community Grant	\$9,943.21	
Miscellaneous	<u>8 60</u>	
Total Accounts Receivable		<u>\$9,951.81</u>

**H. Adjustments to Fund Balance:**

**1. General Fund -**

Removal of Small Community Grant	<u>\$9,943.21</u>
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The Small Community Grant had been carried as a negative carried account balance in the previous fiscal year.

Schedule 1

**TOWN OF CARTHAGE, MAINE  
COMBINING BALANCE SHEET - CAPITAL RESERVE FUND  
For the Year Ended December 31, 1997**

	Sanitation Truck Reserve	Salt Shed Reserve	Sanitation Fund	Totals	
				1997	1996
<b>ASSETS</b>					
Cash	\$1,001.69	\$20,092.66	\$11,303.78	\$32,398.13	\$29,750.00
Investments				0.00	0.00
Due from Other Funds				0.00	0.00
<b>Total Assets</b>	<b>\$1,001.69</b>	<b>\$20,092.66</b>	<b>\$11,303.78</b>	<b>\$32,398.13</b>	<b>\$29,750.00</b>
<b>LIABILITIES &amp; FUND EQUITY</b>					
<b>Liabilities:</b>					
Due to Other Funds	\$	\$	\$1,500.00	\$1,500.00	\$1,500.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>Fund Equity:</b>					
Reserved				0.00	
Designated	1,001.69	20,092.66	9,803.78	30,898.13	28,250.00
<b>Total Fund Equity</b>	<b>1,001.69</b>	<b>20,092.66</b>	<b>9,803.78</b>	<b>30,898.13</b>	<b>28,250.00</b>
<b>Total Liabilities &amp; Fund Equities</b>	<b>\$1,001.69</b>	<b>\$20,092.66</b>	<b>\$11,303.78</b>	<b>\$32,398.13</b>	<b>\$29,750.00</b>

Schedule 2

**TOWN OF CARTHAGE, MAINE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
& CHANGES IN FUND BALANCE - CAPITAL RESERVE FUNDS  
For the Year Ended December 31, 1997**

	Sanitation Truck Reserve	Salt Shed Reserve	Sanitation Fund	Totals	
				1997	1996
<b>Revenues:</b>					
Interest	\$1.69	\$1,145.11	\$644.65	\$1,791.45	\$700.97
Miscellaneous				0.00	1,000.00
Transferred In	1,000.00			1,000.00	3,915.00
<b>Total Revenues</b>	<u>1,001.69</u>	<u>1,145.11</u>	<u>644.65</u>	<u>2,791.45</u>	<u>5,615.97</u>
<b>Expenditures:</b>					
Service Charges				0.00	0.00
Miscellaneous				0.00	0.00
Transferred Out		91.72	51.60	143.32	0.00
<b>Total Expenditures</b>	<u>0.00</u>	<u>91.72</u>	<u>51.60</u>	<u>143.32</u>	<u>0.00</u>
Excess Revenues (Expenditures)	1,001.69	1,053.39	593.05	2,648.13	5,615.97
Beginning Fund Balance	<u>0.00</u>	<u>17,539.27</u>	<u>10,710.73</u>	<u>28,250.00</u>	<u>20,495.00</u>
<b>Ending Fund Balance</b>	<u><u>\$1,001.69</u></u>	<u><u>\$18,592.66</u></u>	<u><u>\$11,303.78</u></u>	<u><u>\$30,898.13</u></u>	<u><u>\$26,110.97</u></u>

Schedule 3

**TOWN OF CARTHAGE, MAINE**  
**STATEMENT OF DEPARTMENTAL OPERATIONS**  
For the Year Ended December 31, 1997

	<u>Beginning Balances</u>	<u>Appropriation</u>	<u>Other Credits</u>	<u>Total Available</u>	<u>Expended</u>	<u>Other Debits</u>	<u>Total Expenditures</u>	<u>Balances</u>	
								<u>Lapsed</u>	<u>Carried</u>
<b>General Government:</b>									
Current Expense		\$8,000.00	\$4,773.19	\$12,773.19	\$12,773.19		\$12,773.19	\$0.00	
Wages & Salaries		15,000.00	841.00	15,841.00	15,668.37		15,668.37	172.63	
Bonus			4,000.00	4,000.00	4,000.00		4,000.00	0.00	
Bonds		200.00	100.00	300.00	300.00		300.00		0.00
MMA		712.00		712.00	712.00		712.00	0.00	
AVCOG		1,000.00		1,000.00	1,000.00		1,000.00	0.00	
Paint/Siding		2,000.00		2,000.00			0.00		2,000.00
Old Town Hall			171.76	171.76	171.76				
	0.00	26,912.00	9,885.95	36,797.95	34,625.32	0.00	34,453.56	172.63	2,000.00
<b>Protection</b>									
Street Lights	43.04	1,700.00		1,743.04	1,658.72		1,658.72		84.32
Fire Department	1,613.30	7,400.00	1,644.06	10,657.36	10,286.91		10,286.91		370.45
Fire House Addition				0.00			0.00		
Forest Fire Fighters Ins.		846.00		846.00	846.00		846.00		
Animal Control	491.00		178	669.00	152.00		152.00		517.00
Civil Emergency Pre.	200.00			200.00			0.00		200.00
Ambulance	893.00	4,417.50		5,310.50	4,417.50		4,417.50		893.00
	3,240.34	14,363.50	1,822.06	19,425.90	17,361.13	0.00	17,361.13	0.00	2,064.77
<b>Health and Sanitation</b>									
Sanitation	(97.78)	14,000.00	666.90	14,569.12	13,672.18		13,672.18		896.94
SRRA-Recycling		667.00		667.00	667.00		667.00		
Androscoggin Home Health		412.00		412.00	412.00		412.00		
West. Area Agency on Age		150.00		150.00	150.00		150.00		
S.A.V.E.S.		100.00		100.00	100.00		100.00		
A.W.A.P.		200.00		200.00	200.00		200.00		
	(97.78)	15,529.00	666.90	16,098.12	15,201.18	0.00	15,201.18	0.00	896.94

**Highways and Bridges**

Summer Roads	10,000.00	2,245.96	12,245.96	11,319.63		11,319.63		926.33	
Reconstruction & Tarring	10,000.00	3,448.00	13,448.00	7,521.82		7,521.82		5,926.18	
Snow Removal		45,394.83	45,394.83	43,112.10		43,112.10		2,282.73	
Grover Bridge Deck	7,880.00	4,000.00	11,880.00			0.00		11,880.00	
Berry Mills Bridge	2,861.10		2,861.10			0.00		2,861.10	
Storm Damage	(695.82)	696.00	0.18			0.00	0.18		
DEP Septic Systems	(9,943.21)	9,943.21	0.00			0.00			
	<u>102.07</u>	<u>20,000.00</u>	<u>65,728.00</u>	<u>85,830.07</u>	<u>61,953.55</u>	<u>0.00</u>	<u>61,953.55</u>	<u>0.18</u>	<u>23,876.34</u>
<b>Special Assessment</b>									
County Tax		12,669.00	12,669.00	12,669.00		12,669.00			
SAD # 21		145206.87		145206.87					
Overlay		6,698.56	6,698.56		177.12	177.12	6,521.44		
	<u>0.00</u>	<u>164,574.43</u>	<u>0.00</u>	<u>19,367.56</u>	<u>157,875.87</u>	<u>177.12</u>	<u>12,846.12</u>	<u>6,521.44</u>	<u>0.00</u>
<b>Cemeteries</b>									
General Care	330.74	300.00	630.74	325.00		325.00		305.74	
	<u>330.74</u>	<u>300.00</u>	<u>0.00</u>	<u>630.74</u>	<u>325.00</u>	<u>0.00</u>	<u>325.00</u>	<u>0.00</u>	<u>305.74</u>
<b>General Assistance</b>									
Welfare	1,617.17	500.00	351.04	2,468.21	626.67	626.67		1,841.54	
	<u>1,617.17</u>	<u>500.00</u>	<u>351.04</u>	<u>2,468.21</u>	<u>626.67</u>	<u>0.00</u>	<u>626.67</u>	<u>0.00</u>	<u>1,841.54</u>
<b>Unclassified</b>									
Grange Hall	500.00		500.00			0.00		500.00	
Snowmobile Club			3,824.70	3,824.70	3,824.70	3,824.70		0.00	
Ludden Mem. Library		200.00	200.00	200.00		200.00			
Veteran's Memorial	1,000.00	700.00	1,700.00			0.00		1,700.00	
SHARE			7,975.00	7,975.00	7,975.00	7,975.00		0.00	
	<u>1,500.00</u>	<u>900.00</u>	<u>11,799.70</u>	<u>14,199.70</u>	<u>11,999.70</u>	<u>0.00</u>	<u>11,999.70</u>	<u>0.00</u>	<u>2,200.00</u>
<b>Totals</b>	<u>\$6,692.54</u>	<u>\$243,078.93</u>	<u>\$90,253.65</u>	<u>\$194,818.25</u>	<u>\$299,968.42</u>	<u>\$177.12</u>	<u>\$154,766.91</u>	<u>\$6,694.25</u>	<u>\$33,185.33</u>

Schedule 4

**TOWN OF CARTHAGE, MAINE  
STATEMENT OF TAXES RECEIVABLE, TAX LIENS,  
AND TAX ACQUIRED PROPERTY  
For the Year Ended December 31, 1997**

	<u>1997</u>	<u>1996</u>
<b><u>Taxes Receivable</u></b>		
1997	\$45,173.22	\$
1996	<u>644.46</u>	<u>42,515.33</u>
 Total Taxes Receivable	 <u>\$45,817.68</u>	 <u>\$42,515.33</u>
 <b><u>Tax Liens</u></b>		
1996	\$10,758.07	\$
1995	448.29	9,210.65
1994	<u>                    </u>	<u>515.39</u>
 Total Tax Liens	 <u>\$11,206.36</u>	 <u>\$9,726.04</u>

Schedule 5

**TOWN OF CARTHAGE, MAINE**  
**Calculation of Undesignated Fund Balance - General Fund**  
**For the Year Ended December 31, 1997**

Total Assets		\$180,422.28
Less:		
Total Liabilities		<u>134,510.25</u>
Total Fund Balance		45,912.03
Less:		
Designated Fund Balance	\$33,185.33	
Reserved Fund Balance		
Total Reductions		<u>(33,185.33)</u>
Undesignated Fund Balance (a.k.a. "Surplus")		<u><u>\$12,726.70</u></u>
Components of Undesignated Fund Balance:		
Cash and Equivalents		\$111,393.11
Less:		
Designated Fund Balance	\$33,185.33	
Due to Other Funds		
Deferred Revenues	91,486.17	
Accounts Payable		
Total Cash Committed Elsewhere		<u>(124,671.50)</u>
Cash Component of Undesignated Fund Balance		(\$13,278.39)
Other Elements of Undesignated Fund Balance:		
Prepaid Expenditures	\$553.32	
Due from Other Fund	1,500.00	
Accounts Receivable	9,951.81	
Tax Liens	447.99	
Taxes Receivable	13,551.97	
Total Other Elements		<u>26,005.09</u>
Undesignated Fund Balance (a.k.a. "Surplus")		<u><u>\$12,726.70</u></u>

