

2000

Annual Report of the Municipal Officers of the Town of Carthage Year Ending December 31, 2000

Carthage (Me.)

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Annual Report
of the
Municipal Officers
of the
Town of Carthage

Year Ending December 31, 2000



THE TOWN WOULD LIKE TO DEDICATE
THE 2000 TOWN REPORT TO
CONRID HOUGHTON SR.

Conrid Ralph Houghton Sr. was born on July 2, 1930 in Carthage and has lived his life here. He is the son of Leo R. and Thelma B. Houghton. He married Daveen Marie Hutchinson on November 15, 1951 and they raised five children, Conrid Jr., Linda Jamison, Darlene Furrow, William and Peter. They have ten grandchildren and one great grandson.

Conrid was a member of the Maine National Guard for about nine years. He served his town of Carthage in many ways; as the Constable for six years during the '60s and '70s, as Fire Chief, as a Budget Committee Member for seven years in the '80s and even as Plumbing Inspector! He was one of the main workers when the Grover and Berry Mills bridges were replaced in 1980 and 1982.

Conrid spent most of his life working in the woods and loved it. He enjoys stock car racing and worked on Tiger White's crew and Tommy Tompkins' crew. His main hobbies are coyote and deer hunting and he got the largest moose rack in Maine in 1992.

As we prepared to go to press with this town report--
Conrid passed away, February 24, 2001
We miss you Conrid

TABLE OF CONTENTS

Town Officers	6
Town Warrant	7
Town Clerk's Report	13
Health Officer's Report	14
Plumbing Inspector's Report.....	14
Senator Chandler Woodcock	15
Representative Charles LaVerdiere	16
S.A.D. # 21	17
Sandy River Waste Recycling Association	18
Letter from the River Valley Growth Council	19
Property Taxes	20
Details of Expenditures	32
Auditor's Report.....	35

TOWN OFFICERS

Clerk

Melody Hoover

Selectmen, Assessors and Overseers of the Poor

Stephen Brown '01 Kenneth C. Flagg, Jr. '03
William Houghton '02

Treasurer

Dorothy Mason

Board of Directors S.A.D.#21

Linda Jamison '02 Tammy Brown '03 David Crutchfield '01

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

Wayne Putnam

Civil Emergency Preparedness Director

Kenneth C. Flagg, Jr.

Budget Committee

George Averill Jr.

Elwin Brown

Minot Flagg

Douglas Geis

Jan Hutchinson

Hurchial Noyes

Roland Skidgell

William Skidgell

State Senator

Chandler E. Woodcock 259 Middle St. Farmington ME 04938 778-6220

Senate Message Center 1-800-423-6900

State Representative

Charles C. LaVerdiere P.O.Box 670 Wilton, ME 04294 Tel. 645-5330

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 5th day of March A.D. 2001, 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 2001 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: \$17,000

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 \$9500

Article 14: To see what sum the Town will vote to raise and appropriate for the necessary Bonds of Town Officers.

Recommended: \$300

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 \$11,500
From Surplus \$1000

Article 16: To see what sum the Town will vote to appropriate for repainting and/or siding the Town Office Building in addition to the \$6000 appropriated in 1997, 1998, 1999 and 2000.

Recommended: 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 \$3,000
Raise \$12,000

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 \$43,173.12
From Block Grant \$3,121.04

Article 20: To see what sum the Town will vote to raise and/or appropriate (in addition to the previously appropriated \$36,344 plus interest) for the sand and salt storage building project.

Recommended: From Block Grant \$4000

Article 21: To see what sum the Town will vote to raise and/or appropriate for Town Bridges.

Recommended: From Block Grant \$4326.96

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

Recommended: \$10,600

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: \$200

Article 25: To see if the Town will vote to raise and appropriate \$3759 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: \$21,000

Article 27: To see what sum the Town will vote to appropriate for the sanitation truck replacement reserve fund.

Recommended: From Surplus \$1000

Article 28: To see if the Town will vote to raise and appropriate \$501.15 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 \$965 for dues to the Maine Municipal Association.

Recommended: Yes

Article 32: To see if the Town will vote to appropriate \$473.04 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 \$489 for the Androscoggin Home Care and Hospice Foundation (formerly known as the Androscoggin Home Health Service).

Recommended: Yes

Article 34: To see if the Town will vote to raise and appropriate \$287.28 for SeniorsPlus (formerly known as the Western Area Agency on Aging).

Recommended: Yes

Article 35: To see if the Town will vote to raise and appropriate \$230 for SAVES (Sexual Assault Victims Emergency Services, Inc.).

Recommended: Yes

Article 36: To see if the Town will vote to raise and appropriate \$200 for the Abused Women's Advocacy Project.

Recommended: Yes

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 \$1030 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 \$3200 appropriated previously towards updating the Veterans Memorial.

Recommended: Raise \$200

Article 41: To see what sum the Town will vote to raise and/or appropriate for the River Valley Growth Council.

Recommended: Raise \$500

From Hometown Leader Award \$500

Article 42: To see if the Town will vote to raise and appropriate \$100 for the National Center for Small Communities.

Recommended: Yes

Article 43: To see if the Town will vote to accept Gary A. Hutchinson's offer to donate to the Town his triangular parcel of land containing 0.37 acre and located on the south side of the Judkins Road and east side of Hutchinson Brook (described in deeds recorded in the Franklin County Registry of Deeds, Book 1261, Pages 163-166) to provide access to Hutchinson Brook for daytime, non-motorized and non-destructive public use.

Article 44: To see if the Town will vote to accept Peter and Elizabeth Collins' offer to donate to the Town the old "Lillian Rice" buildings along with a piece of land extending out to the Storer Hill Road and authorize the Selectmen to lease the property to the Carthage Historical Society, Inc.

Article 45: To see if the Town will vote to direct the Selectmen to arrange for a conservation easement to preserve in their natural state the woods and land of Lot 8 Range 4 & Lot 8 Range 5 (the "Town Lots" on Saddleback Mountain) for traditional recreational uses if ownership can be confirmed.

Given under our hands at Carthage, this 26th day of
February, A.D. 2001

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 2000

VITAL STATISTICS

Births recorded6

 Males5

 Females1

Marriages recorded.....2

Deaths recorded.....5

Name	Date	Age	Place
Harriet Swett	01-17-00	83	Carthage
Oscar Stone	03-24-00	88	Canton
Grace Ellis	05-13-00	80	Rumford
Mary Ellis	05-18-00	76	Lewiston
Harold Walker	06-13-00	79	Carthage

DOG LICENSES ISSUED

Male/Female.....18

Spayed/Neutered.....43

Kennel.....8

Submitted by Town Clerk,
Melody Hoover

REPORT OF THE HEALTH OFFICER

For the year ending December 31,2000

No 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
Phone: 562-4447

REPORT OF THE PLUMBING INSPECTOR

Fiscal year ending: December 31, 2000

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

A total of 4 permits were issued and inspected.

None were for internal plumbing.

Four were for subsurface waste water disposal systems.

Respectfully,
Wayne Putnam
L.P.I. #0577



Senator Chandler E. Woodcock

3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

259 Middle Street
Farmington, ME 04938
(207) 778-6220

ANNUAL REPORT TO THE TOWN OF CARTHAGE
Message from Senator Chandler E. Woodcock

Greetings from the State House,

I want to thank you for providing me the opportunity to represent your best interests in Augusta as the State Senator of District 17. I am honored that you have entrusted me with this responsibility and I look forward to serving you in the Senate. I will also be serving on the Inland Fisheries and Wildlife Committee and the Committee for Legal and Veterans' Affairs.

The first regular session of the 120th Legislature is now underway. It is sure to be an extremely busy six months in Augusta with over 2,300 bills submitted for consideration. We will consider such issues as increasing state aid to schools by \$130 million over two years, amending the school funding formula, improving access to health care and reviewing election practices. The Legislature must now decide how to fund essential services at current levels, instead of deciding how to best use a state revenue surplus as in past years.

I am convinced that the general role of the legislature is in the governing process, but the individual must remain the priority. I will work to prevent government from usurping the individual's importance.

I hope you will continue to keep me informed of your views and suggestions. Please do not hesitate to call me at my home at 778-6220 or, when the Senate is in session, at our 24 hour toll-free line at (800) 423-6900. Thank you.

Sincerely yours,

Chandler E. Woodcock
State Senator



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

Charles C. LaVerdiere

P. O. Box 670

Wilton, ME 04294

Telephone: (207) 645-5330

Business: (207) 645-4963

Fax: (207) 645-2017

E-Mail: repcccl@somtel.com

Annual Report To The Citizens of Carthage

Dear Friends:

As the First Regular Session of the 120th Maine Legislature begins, I am honored to be serving you in the Maine House of Representatives.

During the 118th and 119th Legislatures, I worked hard to lower the Sales Tax from 6% to 5%; to eliminate the Hospital Sick Tax and the Nursing Home Tax; to institute the Homestead Exemption that helps all Maine families with their property tax bill; to significantly increase the amount of State aid to local schools thus decreasing the need to rely on local property taxes, and to change the School Funding formula to bring equity to schools in rural areas. In all, during the last four years, I helped to bring over \$450 million dollars of tax relief to Maine citizens.

In addition to lowering taxes, the Legislature also worked to institute welfare reform, to expand health services and prescription drugs for our elderly and our children, and continued to protect our environment. It was a busy and productive time.

During the 120th Legislature, we will be faced with a possible shortfall in the budget as the economy slows down and State revenues decrease. We will have to fight hard against efforts from southern Maine to change the school funding formula again -- this time to take money away from rural schools and to give it to wealthier schools along the coast. Although we have many challenging issues before us, with your continued help, we can continue to make Maine a better place to live.

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,

Charles C. LaVerdiere
State Representative
District 77

District 77 Avon, Carthage, Phillips, Strong, Temple and Wilton, plus
the unorganized territories of Perkins and Washington Townships



SCHOOL ADMINISTRATIVE DISTRICT NO.21

David P. Pierce
Superintendent of Schools

Canton • Carthage • Dixfield

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

This has been a "bitter sweet" school year with the loss of David Cox our High School Principal early in his tenure. Dan Deshaies, the Assistant Principal, stepped up to the plate along with Harvey Hayden filling in as interim Principal. This team along with an excellent staff pulled the school through until a new head could be in place. Dan Hart took over the reins January 16, 2001. Dan is a "rising star" and a wonderful addition to the administrative team.

Our faculty continues their effort to streamline curriculum and develop a local assessment plan that will guide instruction, provide accountability, and ensure that students measure up to Maine's Learning Results. Not only do we teach the 3R's but civility, courtesy, respect, and citizenship are emphasized at all levels. Testimony to this effort are our high school students who exhibit these qualities daily.

For the past two years our school board and administration have been working with a professional facilitator from the Center for Educational Services, to define roles and responsibilities; develop a vision and mission; and in general maximize effort to provide the best for S.A.D. #21.

There is a bill before Legislature, *LD #1 To eliminate the median household income factor from subsidy calculations*. This elimination would be helpful to most rural school districts as it does not take into account the number of family members who are working to establish the household income to say nothing of the sample size. Let's hope that our legislators can muster the support for LD #1.

The middle school roof project will be completed this summer. This project will be 70% funded by the state and we will pay the remaining 30% over 5 years at 0% interest.

The School Board has always worked hard to keep local assessments realistic and not overburden any one of our three communities. However, this will be a particularly difficult year as they will have to get in balance rising insurance costs and the need to make our teacher wages competitive with surrounding communities.

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 our community schools.

Respectfully submitted,

David P. Pierce
Superintendent of Schools

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

Sandy River Recycling Association Report for 2000

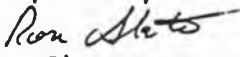
2000 has been another good year for the Sandy River Recycling Association. Tonnage is down a little from last year but revenue is up. You recycled 2076.8 tons in 1999 and 2060.0 tons in 2000, 16.8 tons less. This is not a lot of tons and I'm sure we will make it up next year. The revenue from the sale of recyclables is up substantially this year. Sales in 1999 were \$84,380.75 and in 2000 were \$143,128.30 which is an increase of \$58,747.55. This was because we had very strong markets from September 1999 right through October of 2000. What this means is that for 2001 all the member towns of S.R.R.A. will be paying on average \$30.49 for recycling 1 ton of material. This is just about half of what it costs to dispose of 1 ton of material at a commercial landfill or incinerator. This is a direct savings of your tax money. Most town's allocations for 2001 were almost half of what they were for 2000.

We were also able to come in \$7,929.03 under budget for operations this year and we used \$16,551.79 of our capital reserve to purchase a 1 new container and construct a new used oil storage facility.

As we have for the past couple of years we helped our towns participate in Androscoggin Valley Council of Governments annual Household Hazardous Waste collection day. S.R.R.A. had 6 towns participate again this year. We delivered 81 units to Lewiston. A unit is 5 gallons. Any town who wants to participate this year should call the S.R.R.A. office. S.R.R.A. also has been transporting fluorescent tubes and mercury containing devices for our towns. This is also a program run by A.V.C.O.G. , but there is a State program in the works. These are not free programs yet. Participants have to pay a A.V.C.O.G. but S.R.R.A. doesn't charge extra for the transportation service.

S.R.R.A. is still offering backyard composting workshops for any town who would like to hold one. We did a number of these in 2000 and still have some Composters for sale at a reduced price for people who come to a workshop. S.R.R.A. is still working hard to keep the cost of solid waste down in your town. You can help by recycling and keeping your recyclables clean and separated. If you have any questions about recycling, composting, or solid waste please feel free to call the S.R.R.A. office at 778-3254.

Respectfully Submitted


Ron Slater, mgr.



GROWTH COUNCIL

23 Hartford Street
Rumford, Maine 04276
207-369-0396

December 7, 2000

Town of Carthage
Selectmen
HC 67 Box 725
Carthage, ME 04224

Dear Selectmen,

The River Valley Growth Council is working very hard to diversify our economic development throughout our River Valley Region. Our region covers ten towns including not only Rumford, Mexico and Dixfield but also the outlying towns of Andover, Byron, Canton, Carthage, Hanover, Peru and Roxbury.

We are currently seeking to hire a full time Regional Economic Development Director. The employment process has already begun and we have some excellent candidates. The Growth Council is also working to bring a metal trades incubator system to our region which would train individuals and transitions them into good paying jobs within our region.

The Growth Council has also created an Economic Development Strategy for the River Valley with the help of AVCOG. This strategy focuses on six major goals, which are business development/attraction, business retention and expansion, education/training, infrastructure, marketing and recreation/tourism. Several organizations participated in creating this strategy and have committed to seeing it through completion.

We have created a 3-year budget to continue all of this positive work. We are asking all of the smaller outlying towns for an appropriation of \$1000.00. The larger towns have committed to \$8,000 a year for three years and we have a matching contribution from Mead Paper. Mead will match whatever the municipalities raise, including the smaller towns, up to \$50,000. We are also soliciting businesses, financial institutions and individuals both in the public and private sectors.

We have a power point presentation that explains in detail what our goals and strategies are. We would like to give your town the presentation at your earliest convenience.

Thank you for your time and consideration. Please call the office, 369-0396, with any questions or concerns or to set up an appointment for the presentation.

Sincerely,

Joseph P. Derouche
President, River Valley Growth Council

Richard Allen
Treasurer, River Valley Growth Council

COMPLETE LIST OF TAXES ASSESSED IN 2000

*(paid after books closed - December 31, 2000)

**(partially paid after books closed)

V(Veterans Exemption deducted: \$85.02)

B(Blind Exemption deducted: \$68.02)

H(Homestead Exemption deducted: \$119.04)

P(Parsonage Exemption deducted: \$340.10)

T(Included land classified under Tree Growth Law)

NAME		PAID	UNPAID
Alexander, Sandra	H	0.00	
Alfieri, Lee Paul & Janet	T	875.72	
Anctil, Gilles & Gisane	T	300.52	
Andrews, James	HV	127.63	
Arsenault, Alton & Beverly	H	936.49	
Averill, Barry & Pamela	H		* 567.63
Averill, George Jr.			* 81.52
Averill, George Jr.	H		* 1109.26
Averill, George Sr. & Glennis	HV	440.34	
Averill, Glennis & George Sr.	H	571.01	
Averill, Lynn & Evelyn		257.69	
Baril, Mark & Patricia		60.09	
Barnett, James & Don Hamann		97.72	
Barnett, Lois J.		611.28	
Barnett, Lois J.		67.84	
Beals, David R.		284.20	
Belanger, Evelyn Faye			* 290.70
Belanger, Maurice & Bernadette		506.57	
Benner, Paul	H		521.25
Benner, Philip	HV	751.80	
Benner, Philip A. Jr.			* 45.11
Bentinck-Smith, Peter	T	1270.04	
Bentinck-Smith, Peter	T	46.93	
Bergendahl, Peter & Germaine			974.39
Bergendahl, Peter & Germaine			77.70
Bergman, Francine & Irving Lake Jr		343.21	
Berry, Alton J.		128.67	
Berry, Alton & Glenwood		93.44	
Berry, Bernard			134.25
Berry, Edmond Jr.	H		736.03
Berry, Edmond Sr. & Jr., & Scott	T	334.69	
Berry, Edmond Sr. & Jr., & Scott	T	1185.73	
Berry, Edmond Sr. & Jr., & Scott	T	89.79	
Berry, Edmond Sr. & Jr.	T	324.80	
Berry, Edmond Sr. & Jr., & Scott		93.44	
Berry, Edmond Sr. & Jr., & Scott	T	71.73	
Berry, Edmond Sr. & Jr., & Scott	T	309.72	

Berry, Edmond Sr. & Donna	H	1163.64	
Berry, Edmond Sr. & Donna	T	417.00	
Berry, Glenwood	H	326.68	
Berry, Janice	HV	452.80	
Berry, Joseph	H	109.01	
Berry, Roger Sr. & Barbara	H		367.49
Berry, Roger Jr.	H	174.50	174.41
Berry, Scott	H		195.58
Berry, Sherwood			* 62.65
Berry, Willis	H		264.02
Blaisdell, Eugene		18.26	
Blodgett, Minnie	HV	400.06	
Blodgett, Nancy & Lawrence	H	248.68	
Bowie, Bennie Jr.	H		82.34
Bowie, Bennie Sr.	H		808.42
Bowie, Melody	H		300.90
Bradbury, Calvin	H	1092.51	
Bradbury, Calvin		2553.04	
Bradbury, Candice	H		31.29
Bradbury, Clinton G.	T		351.38
Bradbury, Danny	H		* 656.25
Bradeen, Archie A.	H		256.87
Bradeen, Donald Jr. & Shirley	H		391.12
Bradeen, Donald Sr. & Lillian	HV	524.65	
Bradeen, Veldessor & Barbara	H		796.87
Brousseau, Garry & Melodye			149.36
Brown, Asa	H		** 767.01
Brown, Elwin	T	58.64	
Brown, Elwin & Linda	HT	1256.81	
Brown, Elwin & Linda	T	151.00	
Brown, Mark & Tammy	H	1074.72	
Brown, Mark & Tammy		9.67	
Brown, Stephen		232.16	
Brown, S; Kennedy, James & Laurie R & A Keith; P & S Keith	HT	3394.00	
Buck, Elbriedge	T		* 345.94
Burgess, Scott & Bethany	H		247.91
Burgess, Scott & Bethany			202.99
Burnham, Frank & Janyce			161.10
Burnham, Frank & Janyce	H		963.02
Burnham, Frank & Janyce; Ronald & Arlene Gauthier	T		116.42
Burnham, Frank & Janyce			129.42
Cameron, Robert C. Jr.		89.55	
Carrier, Leo & Clarice	HVT	999.50	
Carrier-Demarkles, Bernadette		30.20	
Carter, Heidi	H	69.51	
Carter, Heidi & Wayne Hewett		1095.39	

Carver, Donald B. Jr.		350.12	
Carver, Harold & Edda	T	480.54	
Carver, Robert Keith	H	205.03	
Carver, Robert L. & Brenda	H	301.70	
Central Maine Power		5848.57	
Charles, Bruce & Linda Cunningham			* 219.38
Child, John & Lorna	HV	165.06	
Clark, Norine		156.27	
Clemens, Alfred & Doris	HV	471.66	
Cloutier, Rodney			* 142.73
Coffin, David G.		56.92	
Collins, Peter & Elizabeth	HT	1446.80	
Conley, Paul & Pamela	H	205.10	
Cote, Richard & Melody		159.92	
Coulombe, Roger & Tina	H	421.67	
Crutchfield, David & Katherine	H		* 927.09
Daigle, Priscilla J.		245.30	
Dailey, Kim & Mary	H		* 1020.71
Damon, V. Lewis		96.66	
DeBiasio, Earnest & Sherry		274.41	
DePalma, Robert & Gaylene	HV	0.00	
Dean, Thomas & Bonnie	HT	1585.06	
Dickson, Robert K.		33.83	
Doiron, Edward & Eugene Dubord		40.99	
Dove, Curt & Susan	H		794.40
Downs, George	H	246.97	
Driscoll, Jack			107.40
Drury, Bernard & Warren Drury	T	285.42	* 285.41
Dubord, Eugene & Edward Doiron	T	941.77	
Dufault, Lucienne		40.27	
Duguay, John & Elaine		231.12	
Dupuis, Jacques & Andrew Dupuis		139.08	
Dwinal, Victor			122.49
Edwards, Earl & Helen	H	630.00	513.94
Elliott, Glenn & Nancy		214.80	
Elliott, Maynard & Joyce	H	664.45	
Ellis, Grace	HV	507.46	
Ellis, Kenneth & Mary	HV	98.36	
Ellis, Ronald Jr.	H	946.00	
Ellis, Ronald Sr. & Gloria	H	53.72	
Evans, Mary	H		302.22
Fahsholtz, Walter & Monda		103.10	
Fallon, Stanley & Jeanne		256.78	
Fitzherbert, Gordon G.	H	628.15	
Flagg, Kenneth C. Jr.	H		337.15
Flagg, Kenneth C. Sr. (heirs)			9.38
Flagg, Lynda C.	H		537.45
Flagg, Minot		229.55	

Flagg, Sidney & Brenda	H		1216.97
Flagg, Theodore & Wanda	H	729.64	
Frank, Norman	H	1119.29	
Frost, Nelson Jr. & Crystal		163.52	
Galanif, Edward & Helen	HV	1282.18	
Gallant, Robert & Roland Sampson	T	176.94	
Gallo, Doris H.		269.75	
Gallo, Doris H.		87.19	
Geis, Douglas	H	985.91	
Geis, Douglas		387.64	
Gill, Erlon & Ronald Gill			254.65
Gilvey, John & Frederica	T	92.35	
Girardin, Edward & Janice	H		* 570.12
Goodwin, Andrew & Kathleen	H	691.78	
Gordon, Annabelle	HVB	0.00	
Gordon, Ethel	H	91.61	
Gordon, Marjorie S.		250.71	
Gordon, Mary Ann	H		508.18
Gordon, Mary Ann			168.83
Gordon, Michael & Sheila	H	212.47	
Gorham, Patrick K.		701.32	
Grant, Jonathan; Anne Duffy; Katharine & Lynn Grant	T	1468.68	
Grant, Jonathan; Anne Duffy; Katharine & Lynn Grant	T	163.25	
Gray, Penny		302.81	
Gray, Penny	H	175.42	
Gray, Penny & Nancy Gray		66.05	
Green Woodlot Limited	T	5896.78	
Haines, Virgil (heirs)		127.34	
Hall, Charles R.	T	318.33	
Hall, Rodney	T		85.71
Hallock, Daniel & Richard Hallock		327.89	
Harkness, Timothy	H	891.06	
Harris, Brent & Madelyn	H	93.55	
Haynes, Clifford & Irene		292.49	
Helmstadter, Pamela & John		134.89	
Henry, Brian	H		154.30
Henry, William			8.95
Hill, Philip & Yvonne	HV	114.02	
Hill, Philip & Yvonne		161.64	
Hodson, Duane		84.29	
Holland, Austin	H		134.86
Hooley, Robert & Janet	HT	1143.72	
Hoover, Melody A.	H		988.97
Horrocks, John & Gertrude	H		** 660.26
Horrocks, John & Gertrude			83.75
Horrocks, John & Gerturde		459.76	

Houghton, Charles B. Jr.		159.38		
Houghton, Charles Sr. & Francis	HV	1011.71		
Houghton, Clifton Wyn	H	199.26	*	107.26
Houghton, Conrid Jr.	H	785.27		
Houghton, Conrid Sr. & Daveen	H			177.12
Houghton, Donald	H	0.00		
Houghton, Emeral				91.83
Houghton, Emeral		201.38		135.32
Houghton, Emeral & Mary	HV		*	770.06
Houghton, John Sr.	H			444.28
Houghton, Kermit R. Sr.	H		*	219.93
Houghton, Lawrence	H			64.17
Houghton, Leo	H			223.03
Houghton, Peter & Judy	H	5.94		548.60
Houghton, William & Tracy	H	893.03		
Hutchinson, Arthur	V	335.45		
Hutchinson, Arthur		169.16		
Hutchinson, Arthur		72.49		
Hutchinson, Barry	H		*	230.01
Hutchinson, Bruce				17.83
Hutchinson, Bruce				167.58
Hutchinson, Carol	H			471.66
Hutchinson, Cynthia L.		298.77		
Hutchinson, David & Gloria	H	1128.95		
Hutchinson, Earl (heirs)				147.67
Hutchinson, Frank III	HT	817.98		
Hutchinson, Gary A.	HV			174.15
Hutchinson, Gregory L.	H	880.21		4.94
Hutchinson, James & Linda				127.77
Hutchinson, James	H			149.93
Hutchinson, Jan & Linda	H	1771.47		
Hutchinson, Jean-Paul		113.84		
Hutchinson, Jon & Cynthia	H	491.10		
Hutchinson, Lee & Susan	H			587.37
Hutchinson, Leonard	H	526.71		
Hutchinson, Lorna & Jon	H		*	720.30
Hutchinson, Nancy	HT			1082.38
Hutchinson, Richard & Jeanine		56.38		
Hutchinson, Richard & Jeanine	H	340.03		
Hutchinson, Stephen B.		126.19		
Hutchinson, Wilhelmina	H	710.36		
Hutchinson, Wilhelmina		48.33		
Irish, James & Terri	H	770.15		
Irish, James & Terri		300.13		
Jackson, David	HT		*	2193.72
Jackson, David			**	647.32
Jackson, Evangeline	H	105.00	*	49.83
Jackson, Robert & Lisa	H	236.71		

Jamison, Norman K.	H	1114.10	
Johnson, Richard Arlen			* 833.57
Johnson, Carl R. Jr.		167.96	
Keene, Richard & Pamela			112.77
Keith, Douglas A.		901.09	
Kelleher, Michael & Valeria		187.41	
Kellerman, Paul		319.30	
Kelly, Marion		134.79	
Kelly, Warren N.		141.50	
Knox, Melvin C.	H		** 452.33
Knox, Sherry M.	H		454.12
LaBrie, Russell & April			324.17
LaMontagne, Arthur & Joan	H		530.74
LaVoie, Thomas & Helen		107.40	
Lambert, Eugene H.			4.83
Lane, Albert		75.00	
Lane, Albert	H		246.61
LeBlanc, Paula D.		107.40	
Levesque, Thomas & Victoria			445.42
Libby, Clayton		150.47	
Lill, Arthur H.		144.74	
Loehmann, Edward R.		44.16	
Loehmann, Edward & Harriet		323.70	
Lowe, Richard W.	T	557.08	
MacDonald, John Norman			* 13.42
Maillet, Sharon		118.41	
Maillet, Sharon		67.12	
Maillet, Sharon		72.49	
Maillet, Sharon		9.67	
Maillet, William & Sharon	H	1293.01	
Maine Conference Seventh-Day	P	847.21	
Marion, James & Mary	HVB	717.61	
Marion, James Paul-Trust	T	90.54	
Mason, Dorothy	HV	1119.38	
Mason, Dorothy		116.39	
Masterman, Gladys		386.64	
Mathers, Russell & S. Langton	H		501.09
Matthews, Frank H.		97.00	
May, Melvin & Judith Northrup		213.30	
McCarthy, Ronald S.		88.98	
McCormack, John & John Medailleu		84.72	
McCormick, Earl & Anna	H		680.18
McGill, James & Joan	H	1538.77	
McGuire, Sally & Thomas		184.19	
McGuire, Thomas & Sally		402.75	
McIntyre, Phillip			612.72
McIntyre, Phillip & Janet	H		1890.96
McKay, Sheila	T	516.43	

McLaughlin, Robert & Mary McInnes		84.97	
McLeod, Bruce A.	H		1110.84
Mead Oxford Corporation	T	587.60	
Melcher, Michael & Yvonne	H	539.79	
Merrill, Royce & Jacqueline		164.32	
Michlewski, Marjorie	H	161.08	
Millay, Robert			97.47
Mitchell, Daniel O.			* 109.55
Morgan, Thomas		554.99	
Murphy, Scott & Cynthia		64.98	
New River-Franklin Ltd	T	7649.15	
New River-Franklin Ltd	T	3670.13	
New River-Franklin Ltd	T	572.60	
New River-Franklin Ltd	T	109.80	
New River-Franklin Ltd	T	693.54	
New River-Franklin Ltd	T	47.81	
New River-Franklin Ltd	T	124.48	
New River-Franklin Ltd	T	323.92	
Nolet, Alan D.	T	252.71	
Nolet, Donald D.		301.72	
Nolet, Donald D. & Lucinda		259.91	
Norris, David & Sarah Goodyear			125.55
Norris, Ralph S.	T		* 224.47
Noyes, Hurchial E.		528.94	
Noyes, Hurchial E.	H	678.41	
Noyes, Hurchial E.		308.47	
Noyes, Hurchial E.	T	434.18	18.74
Noyes, Hurchial E.			4.83
Ouimet, Russell		209.70	
Pagurko, Melinda	H		* 143.29
Pandora, Edward	H	1031.27	
Parent, Robert, William & Anna		267.78	
Parent, William & Susan			107.40
Parr, David & Maryann			* 752.87
Parr, Walter (heir) & Rhonda Parr			* 37.59
Payne, Robert	H	174.01	
Pearson, David		418.04	
Plante, Arthur		72.49	
Plant, Arthur & Joseph Carrier		117.60	
Poirier, Edward		124.73	
Pompei, Joseph & Judith		375.18	
Prellwitz, Ronald & Jeanne		119.88	
Primestar, Inc.		15.14	
Pulk, Edwin Jr. & Jacqueline	H		654.93
Pulk, Edwin Sr.	HV	0.00	
Pulk, Elizabeth	H	677.51	*
Pulk, Floyd	H	0.00	
Pulk, Scott Alan	H	0.00	

Pulk, Timothy L.	H	640.00	
Pulk, Timothy L. & Dalene		83.29	
Pulk, William	H		* 553.13
Putman, M. & Pelletier, C.	H		589.54
Raymond, Lynn	T	42.30	* 384.51
Richardson, Robert		41.89	
Richardson, Stanley & Barbara			* 264.74
Rizzo, Jerry		149.29	
Robbins, Bradley	H	252.52	
Robbins, E. R.		51.55	
Robbins, Paul		15.82	
Robichaud, Michael & Christine	H		95.64
Robinson, Richard & Wanda	T	111.28	
Rogers, Joann S.	H	1190.76	
Rouleau, Frances		199.23	
Roy, Holly A.			265.01
Saltonstall, George L.	HV	171.57	
Santella, Richard & Stephen Santella		121.72	
Sauchuk, Phiedra J.		18.26	
Scott, James			* 45.11
Seymour, Betty & P. Seymour (heirs)		151.02	
Shaw, John & Priscilla	T		* 78.99
Simard, Dennis R.		630.98	
Skelton, Alfred & C. Robinson (heirs)			167.53
Skidgell, Daniel	H		395.95
Skidgell, Duane	H		505.19
Skidgell, Michael & Georgette	H		* 945.16
Skidgell, Roland Sr. & Nancy		354.85	
Skidgell, Roland Sr. & Nancy	H	827.34	
Skidgell, Roland Jr.	H	365.25	
Skidgell, William Amzy	H	547.02	
Skidgell, William R. & Brenda	H	1259.05	
Skidgell, William R. & Brenda		56.92	
Skidgell, William R. & Brenda		451.08	
Smith, Edna Pulk	H	220.00	* 1.96
Smith, Lewis W.			* 34.64
Smith, Melvin		31.41	
Smith, Melvin		112.77	
Smith, Melvin		260.98	
Smith, Mildred (heirs)	H	859.38	
Smith, Russell & Laurie	H		* 366.65
Snell, John & Ruth	H	673.04	
Snell, John & Ruth		459.67	
Snowman, L. & H.; & C. Cockran	H	219.29	
Spaulding, Carole L.			432.71
Spaulding, Merwin & Carole	H		1062.37
Spaulding, Merwin & Carole			656.20
Spaulding, Merwin & Carole			131.56

Spaulding, Scott & Alicia	H		391.12
Spencer, Ralph & Constance		581.50	
St.Cyr, Gerard & Shirley	H		741.67
Stone, Alton	HV	144.99	
Stone, Oscar	H		159.61
Stratton, Schuyler & David Keener		360.33	
Swett, Clayton & Deborah	H	557.05	
Swett, Clayton & Deborah	T	148.02	
Swett, Clayton & Deborah	T	444.78	
Swett, Jason & Jennifer			* 984.50
Swett, Jeanette	H	146.60	
Swett, Paul & Nancy		80.34	
Tacheny, Alan & Carrie		483.30	
Theriault, Sharon & A.Theriault	T		* 277.36
Thompkins, Rachel D.	HV	392.73	
Tilton, Harvey			143.68
Toleos Trust		500.27	
Toothaker, Darrell; Mark Toothaker;			
Russ. Toothaker & Suzanne Kenney		99.88	
Toothaker, Darrell R.		13.42	
Toothaker, Lydania; Suzanne Kenney;			
Mark, Darrell & Russell Toothaker		208.39	
Turner, Anita L.	H		176.31
Turner, Katherine & Leo	H		79.66
Turner, Stewart	H		106.38
Twitchell, Scott & Kimberly Lemieux		107.40	
United Timber Corp.	T	89.45	
VanCedarfield, Ernest & Rebecca		890.04	
Varanelli, Arthur & Carole		231.98	
Viitala, Richard & Brenda			113.95
Virgin, Cheryl A.	H		* 270.29
Virgin, Ileana	H	391.12	
Virgin, Ralph Jr.	H		543.41
Virgin, Ralph Sr.		315.19	229.86
Virgin, Stephen P.	H	0.00	
Walker, Bruce & Lee		24.92	* 239.03
Walker, Gerald & JoAnn	H		887.84
Walker, Harold	H		* 122.96
Webb River Acres Common		0.00	
Webster Family Trust		136.94	
Webster Family Trust		199.69	
Webster Family Trust		40.27	
Webster, Edwin	H		372.73
Welch, Benjamin		218.56	
Welker, Danny & Laura		64.87	
Weston, Robert & Anita	H		980.92
White, Beverly B.	H		294.44
White, Billy & Jeannette			* 244.87

White, Dale & Patricia			** 224.63
White, Duane E.		259.62	
White, Elijah Sr.	H	574.91	
White, Leland & Bette-Jean			260.02
White, Lyle & Ester		45.11	
White, Wayne S.	H	1235.01	
Wilk, Joseph & Suzann		7.52	
Williamson, Galan Jr.	H		203.16
Worden, Jon & Josepha	T	66.53	
Wright, Ronald C.	H	400.14	
York, The V.B.-Revocable Trust	T	88.64	

OUTSTANDING 1999 LIENS

Benner, Paul		500.54
Berry, Bernard		133.50
Berry, Roger & Barbara		365.43
Berry, Willis		222.50
Bowie, Bennie Jr.		81.88
Bowie, Bennie Sr.		803.90 *
Bradeen, Archie		255.43
Burgess, Scott & Bethany		201.85
Burgess, Scott & Bethany	bal	26.07
Burnham, Frank		40.05
Burnham, Frank & Janyce		160.20
Burnham, Frank & Janyce		957.64
Burnham, Frank & Janyce		128.69
Burnham, F.& J.; Gauthier, R.& A.		115.08
Driscoll, Jack		106.80
Dwinal, Victor		121.81
Dove, Curt & Susan		789.96
Evans, Mary		267.46
Evans, Mary		300.54
Flagg, Kenneth	bal	135.26
Henry, Brian		153.44
Houghton, Emeral		91.31
Houghton, Emeral	bal	134.57
Houghton, Emeral	bal	350.29 *
Houghton, John	bal	420.36
Houghton, Leo		221.79
Hutchinson, Carole		469.03
Hutchinson, Heirs of Earl		154.86
Hutchinson, James & Linda		44.13
Hutchinson, Nancy		1,015.12
Jackson, David	bal	108.33 *
Knox, Melvin		449.81 *
Labrie, Russell & April		322.36
Mathers, Russell & Susie Langton		498.29
McCormick, Earl & Anna		676.38
McIntyre, Phillip		609.29
McIntyre, Phillip & Janet		1,880.39
Packard, Heirs of Arthur		293.88
Skidgell, Duane & Karen		502.37
Virgin, Ralph Jr.		522.57
Walker, Gerald & JoAnn		882.88
Williamson, Galan Jr.		272.25

OUTSTANDING 1999 TAX		
Bradeen, Veldessor & Barbara		792.42
Keene, Richard & Pamela		112.14 *

OUTSTANDING 1998 LIENS		
Benner, Paul	bal	105.95
Berry, Bernard		139.50
Driscoll, Jack		111.60
Evans, Mary		316.65 *
Evans, Mary		279.48 *
Houghton, Leo		234.36
Hutchinson, Carole	bal	176.64 *
Hutchinson, James & Linda		77.69 *
Keene, Richard & Pamela	bal	4.68 *
Knox, Melvin		472.63 *
McIntyre, Phillip & Janet	bal	1,197.75
Robichaud, Michael & Christine		101.98
Virgin, Ralph Jr.		523.40
Walker, Gerald & JoAnn		925.16 *
Williamson, Galan Jr.		287.09

OUTSTANDING 1996 TAX		
Webster, Edwin & Lisa	bal	21.03

DETAILS OF EXPENDITURES

WAGES AND SALARIES

Selectmen	
Stephen Brown, 1st	4,250.00
Kenneth C. Flagg Jr., 2nd	1,500.00
William Houghton, 3rd	1,500.00
Treasurer	
Dorothy B. Mason	1,500.00
Town Clerk	
Melody Hoover	1,233.00
Donna Berry, Deputy	17.00
Tax Collector	
Melody Hoover	2,216.00
Donna Berry, Deputy	34.00
Animal Control Officer	
Peter Houghton	400.00
Fire Chief	
Kenneth C. Flagg, Jr.	750.00
Health Officer	
Carole Spaulding	50.00
Moderator	
Minot Flagg	40.00
Election Wardens / Registrar of Voters	
Melody Hoover	194.41
Donna Berry	190.56
Election Clerks	
Florence Noyes	182.83
Nancy Skidgell	182.83
Alethea Turner	23.18
Anita Turner	23.18
Social Security & Medicare Tax (Town share)	
Internal Revenue Service	1,880.91
Unemployment Insurance	
Unemployment Compensation Division	298.68
Workmen's Compensation Insurance	
Maine Municipal Association	388.00
Maine Workers Comp. Residual Market Pool	39.63

MISCELLANEOUS

Abused Women's Advocacy Project	200.00
Androscoggin Home Care & Hospice	413.00
Androscoggin Valley Council of Governments	1,000.00
Berry Logging (Land for Sand/salt & Transfer)	18,480.00
Stephen Brown (bonus)	6,000.00
Central Maine Power Company (Street lights)	1,582.16
Franklin County Treasurer (County Tax)	14,784.00
Kyes/Philbrick Ins. (Bonds-Treas. & Tax Collectors)	300.00
Kyes/Philbrick Ins. (Forest Fire Fighting Insur.)	908.00
Ludden Memorial Library	200.00
Ludden Memorial Library Expansion	500.00
Maine Municipal Association	908.00
Med-Care (ambulance subsidy)	3,745.00
National Center for Small Communities	100.00
River Valley Growth Council	500.00
Sandy River Recycling Association	1,018.76
School Administrative District #21	147,383.71
Seniors Plus	228.00
Sexual Assault Victims Emergency Services	200.00
Webb River Valley Snowmobile Club	584.79

SANITATION

AVCOG (hazardous waste collection)	72.00
Ber-Mac Inc. (switch, terminal kit)	11.03
Bradbury's M&D (brake fluid, anti-freeze, stopleak)	7.25
Stephen Brown (mileage)	70.71
Claude's Repair (service, inspec., fuel lines)	359.67
Town of Dixfield (diesel)	439.42
Kenneth C. Flagg Jr. (mileage)	13.20
Eric Hoke (labor)	42.78
Donald Houghton (attendant, driver)	3,684.08
Town of Jay (tip fees @ 72.75/ton)	11,789.46
Jeanne's Bottle Depot (plastic bags)	22.70
Kyes Insurance (truck insurance)	419.00
Noyes Sand & Gravel (plowing)	160.00
Towle's Hardware (stove pipe)	12.14
VIP (weasel p.)	4.19
E & W White (truck with crane)	50.00

CURRENT EXPENSE

Ames (envelopes)	5.25
AT&T (phone)	191.88
David Austin (recording deed)	13.00
Bangor Savings Bank (checks)	95.50
Bell Atlantic (phone)	661.07
Donna Berry (notarizing)	32.00
Joseph Berry (mileage)	66.00
Harold A. Blake CPA (auditor)	1,577.50
Bradbury's M&D (film, marker, tape)	37.26
Stephen Brown (mileage)	784.52
Carthage Fire Dept. (donation, floor tile labor)	100.00
Central Maine Power (electricity)	1,279.79
Dead River Oil Co. (fuel oil)	3,702.97
Dyer's Electronics (phone battery)	9.99
Kenneth C. Flagg Jr. (mileage)	17.60
Franklin County Reg. Deeds (transfers, recording)	442.43
Home Depot (floor tiles, adhesive)	144.87
Melody Hoover (mileage, fees, recording)	209.80
Clifton Houghton (brush/blaze town lines)	1,737.73
William Houghton (mileage, brush/blaze town line)	2,183.96
Hutchins Brothers (receipts)	40.80
Jim's Office Machines (clean copier)	51.50
Kyes Insurance Agency (fire & liability insur.)	918.98
MMTCTA (dues, workshops)	180.00
Maine Municipal Association (workshop, convention)	107.00
Maine State Treas. (door knobs, cords)	19.50
Maine Town & City Clerk's Assoc. (dues, workshops)	225.00
Dorothy Mason (fees, mileage, phone)	227.00
Mason (coffee maker)	20.00
Megalink (internet server)	19.95
S.L. Michaud (Land use Laws)	26.00
Noyes Sand & Gravel (plowing)	160.00
Postmaster-Dixfield/Weld (stamps, certified mail)	775.95
Puila's (yard light)	25.99
Edwin Pulk Jr. (mower)	225.00
Wayne Putnam (mileage)	51.84
Riteaid (film devel.)	12.49
Sam's Club (trash bags)	9.48
Staples (paper, cartridges, office supplies)	439.67
Sun-Journal Sunday (notices)	34.66
T&H Sport Center (mower repair)	97.42
Towles Hardware (light bulbs)	14.22
USDAgriculture (aerial photo series)	224.00
Verizon (phone)	226.75
Walmart (film/devel., phone, clock, sharpener, cart.)	184.25
Watkins (cleaner)	20.48
Wilton Printed Products (town reports)	533.07

SNOW REMOVAL

Michael Burnham (plowing/sanding)	942.00
Earthway Landscaping/Tom Dean (plow. and sanding)	3,568.00
W.J.Maillet Excavation (wing back banks)	280.00
Maine State Treasurer (water tests)	36.00
Morton International (salt)	5,435.67
Noyes Sand & Gravel (screened sand)	1,282.75
(plowing and sanding)	29,056.06
William R. Skidgell (haul, mix & stockpile,sand)	4,207.50
Blue Rock (hot top)	142.92
Gordon Fitzherbert (spikes)	19.00
H.E.Noyes (hemlock planks, cedar poles)	772.00
Roland Skidgell Sr. (truck/crane)	100.00
William Skidgell Excavation (backhoe, labor)	2,047.50
Towle's Hardware (nails)	2.12
Twin Rivers Bldg. Supply (metal roofing, screws)	137.50

SUMMER ROADS

George Averill Jr. Logging (excavator, gravel)	300.00
Berry Logging (back-hoe)	150.00
Willis Berry (labor, truck)	82.88
Blue Rock Industries (hot top)	328.68
Bradbury's M & D (WD40, film)	8.88
Thomas Bradeen (labor)	76.81
Jody Brown (labor)	15.42
Burnham Excavation (backhoe, truck)	884.00
Town of Dixfield (grader)	105.00
Earthway/Tom Dean (tractor)	30.00
Theodore Flagg (tractor)	260.00
Hazelton Co. Inc. (rock rake parts)	115.96
Eric Hoke (labor)	35.37
Charles Houghton (backhoe)	297.50
Donald Houghton (rock raking)	15.00
Peter Houghton (truck)	18.00
N. Hutchinson (rock raking)	96.00
New England Pipe (concrete culverts)	861.16
H.E.Noyes (truck)	36.00
W.H.Shurtleff Co. (metal culvert)	514.00
Roland Skidgell (truck/crane)	225.00
W.R.Skidgell (grader, truck, gravel, dozer, excavator)	6,227.87
Towles's Hardware (grass seed, shovels, paint)	154.97
Stuart Turner (rock raking)	68.00

RECONSTRUCTION & TARRING

George Averill Jr. (excavator, truck, dozer, gravel)	6,263.34
Eric Hoke (labor)	39.30
Knox Loam & Gravel (gravel)	2,145.00
Noyes Sand & Gravel (1 1/2" stone)	50.00
William Skidgell (excavator, trucks, dozer, gravel)	8,167.13
E & W White (truck/crane)	150.00

BERRY MILLS BRIDGE

Bruce A. Manzer (paving)	3,900.00
Nicom Coatings Corp. (sheet membrane)	928.00

STORM '00

Geo. Averill Logging (excavator, truck, dozer, gravel)	2,011.16
Burnham Excavation (backhoe, truck)	341.00
Knox Loam & Gravel (gravel)	3,277.50
New England Pipe (concrete culverts)	237.84
Noyes Sand & Gravel (gravel)	72.00
Roland Skidgell Sr. (truck/crane)	100.00
William Skidgell (excavator, trucks, gravel)	3,012.50

CARE OF CEMETERIES

Emeral Houghton (mower, maintenance)	125.00
Anna McCormick (cemetery maintenance)	70.00
Edwin Pulk II (cemetery maintenance)	35.00

ANIMAL CONTROL

Peter Houghton (travel & phone expense)	100.00
Maine Animal Control Assoc. (dues)	25.00
McKenna's (cat & dog board & care)	70.00

COMPUTERS

AVCOG (computers, printers, fax)	60.00
Dyers Electronics (keyboard, adaptor)	25.21
Chris Hutchinson (software)	30.00
Walmart (discs)	8.97

DEP SMALL COMMUNITY SEPTIC GRANT

Main-Land Development Inc. (3 designs)	750.00
G. Averill Jr. Logging (install 2 systems, 1 field)	14,400.00
Sun-Journal (bid notices)	21.80
Franklin County Registry of Deeds (rec. easements)	24.00
Treasurer of State (3 permits)	78.75
Wayne Putnam (3 permits)	236.25

FIRE DEPARTMENT

Anton Enterprises (freeze-up evaluation)	134.00
Ber-Mac Inc. (batteries, oil, anti-freeze, speedydry)	109.86
Brushmarx (lettering '73 Ford)	125.00
Jan Hutchinson (mileage)	57.86
Central Maine Power (electricity)	562.74
Dead River Co. (fuel oil)	1,773.09
Town of Dixfield (gas)	167.58
Dixfield Fire Department (training)	210.00
East Dixfield Fire Dept. ('00)	800.00
Farris Equipment (radio battery)	92.00
Fire Tech & Safety (turnout gear, fittings, pump grips, brass grips)	1,264.43
Franklin County Firemen's Assoc. (dues)	20.00
G.V.C. Chemical Corp. (shine On)	919.09
Hanscom's Truck Center (diesel)	77.69
Hussey Commun. (reprograming)	453.70
Kenneth Flagg Jr. (mileage)	19.80
Kyes Insur. Agency (bldg. fire & liability insur.) (vehicle insurance)	297.02 1,389.00
ME State Federation of Fire Fighters (dues 22 men)	132.00
Maine State Treasurer (box sockets, mittens, boots)	125.50
Town of Mexico ('73 Ford Ward LaFrance)	10,000.00
Morrison Motors (metal, switch, tubing, clutch, center bearing bushing)	1,147.01
Nash Electric Co. (electrical work)	176.02
Noyes Sand & Gravel (plowing)	60.00
Osgood's (nuts and bolts)	11.72
Pilot Travel Center (diesel)	33.00
Puiaa's (hitch, tape, caster plate, bushing)	20.47
Reggie's Door Service (2 overhead doors)	3,342.00
Kenny Robbins (metal, labor)	335.51
William R. Skidgell (trailer)	150.00
Towles (plywood, pine, batteries, sealant, lumber etc)	335.43
Wentzell's Auto Body (20' weatherstrip)	27.56

HAROLD A. BLAKE CPA

Blake Accounting Services

133 Broadway, Suite 3

Farmington, ME 04938

Telephone (207) 778-5483

TOWN OF CARTHAGE, MAINE
FINANCIAL AND OPERATING REPORT

For the Year Ended December 31, 2000

ACCOUNTING - AUDITING - CONSULTING - TAX SERVICES

**TOWN OF CARTHAGE, MAINE
FINANCIAL AND OPERATING REPORT
For the Year Ended December 31, 2000**

TABLE OF CONTENTS

	<u>Exhibits</u>	<u>Page</u>
Independent Auditor's Report		1
Combined Balance Sheet - All Fund Types and Account Groups	A	2-3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Fund Types	B	4
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual - General Fund	C	5
Statement of Cash Flows - Fiduciary Funds	D	6
Summary of Significant Accounting Policies and Notes to the Financial Statements		7-12
	<u>Support Schedule</u>	
Combining Balance Sheet - Capital Reserve Funds	1	13
Combining Statement of Revenues, Expenditures, & Changes in Fund Balance - Capital Reserve Funds	2	14
Statement of Departmental Operations	3	15-16
Schedule of Taxes Receivable, Tax Liens	4	17
Calculation of Undesignated Fund Balance -- General Fund	5	18
Schedule of Inter Fund Receivables	6	19

HAROLD A. BLAKE CPA

Blake Accounting Services

133 Broadway, Suite 3

Farmington, ME 04938

(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, 2000, and have issued my report thereon dated February 2, 2001. 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, 2000, 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.
February 2, 2001

ACCOUNTING - AUDITING - CONSULTING - TAX SERVICES

Liabilities & Fund Balance

Liabilities:

Accounts Payable	\$4,636.00	\$0.00
Deferred Tax Revenue	61,941.31	0.00
Deferred Revenues	115,008.59	0.00
Due to Other Funds	21,524.13	0.00
Prepaid Taxes	0.00	0.00
Total Liabilities	<u>203,110.03</u>	<u>0.00</u>

Fund Equity:

Investment in		
Fixed Assets	0.00	0.00
Fund Balance-		
Reserved	0.00	0.00
Designated	38,774.82	34,462.87
Undesignated	<u>(8,206.13)</u>	<u>0.00</u>
Total Fund Equity	<u>30,568.69</u>	<u>34,462.87</u>

Total Liabilities and

Fund Equity	<u>\$233,678.72</u>	<u>\$34,462.87</u>
-------------	---------------------	--------------------

See Independent Auditor's Report.

The Notes are an integral part of the financial statements.

\$0.00	\$0.00	\$4,636.00	\$1,915.55
0.00	0.00	61,941.31	43,154.85
0.00	0.00	115,008.59	127,318.19
0.00	0.00	21,524.13	24,556.13
0.00	0.00	0.00	0.00
<u>0.00</u>	<u>0.00</u>	<u>203,110.03</u>	<u>196,944.72</u>

0.00	249,090.00	249,090.00	72,279.03
790.00	0.00	790.00	790.00
29.35	0.00	73,267.04	75,822.15
0.00	0.00	(8,206.13)	14,943.29
<u>819.35</u>	<u>249,090.00</u>	<u>314,940.91</u>	<u>163,834.47</u>

<u>\$819.35</u>	<u>\$249,090.00</u>	<u>\$518,050.94</u>	<u>\$360,779.19</u>
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Exhibit A

**TOWN OF CARTHAGE, MAINE
COMBINED BALANCE SHEET - ALL FUND TYPES
For the Year Ended December 31, 2000**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Account Group</u>	<u>Totals (Memoranda Only)</u>	
	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Trust and Agency Funds</u>	<u>General Fixed Assets</u>	<u>2000</u>	<u>1999</u>
<u>Assets</u>						
Cash & Equivalents	\$149,435.07	\$7,734.68	\$819.35	\$0.00	\$157,989.10	\$197,754.78
Petty Cash	100.00	0.00	0.00	0.00	100.00	100.00
Investments	50.00	5,204.06	0.00	0.00	5,254.06	50.00
Due from Other Funds	0.00	21,524.13	0.00	0.00	21,524.13	24,556.13
Taxes Receivable	58,506.26	0.00	0.00	0.00	58,506.26	42,689.54
Tax Liens	20,742.89	0.00	0.00	0.00	20,742.89	12,427.65
Tax Acquired Property	0.00	0.00	0.00	0.00	0.00	820.36
Prepaid Expenditures	541.85	0.00	0.00	0.00	541.85	158.49
Accounts Receivable	4,302.65	0.00	0.00	0.00	4,302.65	9,943.21
Land, Buildings, and Equipment	0.00	0.00	0.00	249,090.00	249,090.00	72,279.03
Total Assets	<u>\$233,678.72</u>	<u>\$34,462.87</u>	<u>\$819.35</u>	<u>\$249,090.00</u>	<u>\$518,050.94</u>	<u>\$360,779.19</u>

Exhibit B

TOWN OF CARTHAGE, MAINE
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
For the Year Ended December 31, 2000

	<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>2000</u>	<u>1999</u>
		<u>Fund</u>	<u>Agency Funds</u>		
Revenues:					
Property Taxes	\$170,186.78	\$0.00	\$0.00	\$170,186.78	\$186,966.02
Excise Taxes	53,915.22	0.00	0.00	53,915.22	41,441.40
Charges for Services	760.50	0.00	0.00	760.50	15,461.46
Intergovernmental	117,398.27	0.00	0.00	117,398.27	91,928.06
Interest	4,621.55	776.70	36.42	5,434.67	8,177.43
Miscellaneous	32,858.44	0.00	0.00	32,858.44	14,538.90
Transferred In	18,516.86	15,448.00	0.00	33,964.86	11,040.82
Total Revenues	<u>398,257.62</u>	<u>16,224.70</u>	<u>36.42</u>	<u>414,518.74</u>	<u>369,554.09</u>
Expenditures:					
General Government	46,417.70	0.00	0.00	46,417.70	38,862.90
Protection	31,961.83	0.00	0.00	31,961.83	18,951.08
Public Works	108,547.88	0.00	0.00	108,547.88	73,097.38
Health & Sanitation	34,783.40	0.00	0.00	34,783.40	22,182.81
Cemeteries	266.86	0.00	0.00	266.86	434.80
Special Assessment	162,167.71	0.00	0.00	162,167.71	166,223.52
General Assistance	1,633.99	0.00	0.00	1,633.99	1,205.78
Unclassified	17,447.04	0.00	0.00	17,447.04	28,004.32
Transferred Out	15,448.00	18,480.00	36.86	33,964.86	11,040.82
Total Expenditures	<u>418,674.41</u>	<u>18,480.00</u>	<u>36.86</u>	<u>437,191.27</u>	<u>360,003.41</u>
Excess Revenues (Expenditures)	(20,416.79)	(2,255.30)	(0.44)	(22,672.53)	9,550.68
Beginning Fund Balance	50,985.48	39,750.17	819.79	91,555.44	82,004.76
Adjustments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ending Fund Balance	<u>\$30,568.69</u>	<u>\$37,494.87</u>	<u>\$819.35</u>	<u>\$68,882.91</u>	<u>\$91,555.44</u>

See Independent Auditor's Report.

The Notes are an integral part of the financial statements.

HAROLD A. BLAKE, C.P.A.

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Property Taxes	\$188,817.42	\$170,186.78	(\$18,630.64)
Excise Taxes	49,870.52	53,915.22	4,044.70
Charges for Services		760.50	760.50
Intergovernmental	94,156.30	117,398.27	23,241.97
Interest		4,621.55	4,621.55
Miscellaneous	4,250.00	32,858.44	28,608.44
Transferred In	18,480.00	18,516.86	36.86
Total Revenues	<u>355,574.24</u>	<u>398,257.62</u>	<u>42,683.38</u>
Expenditures:			
General Government	35,289.96	46,417.70	(11,127.74)
Protection	20,010.38	31,961.83	(11,951.45)
Roads	45,088.25	108,547.88	(63,459.63)
Health	23,059.76	34,783.40	(11,723.64)
Education	147,383.74	147,383.71	0.03
County Taxes	14,784.00	14,784.00	0.00
Cemeteries	747.40	266.86	480.54
Unclassified	15,619.63	19,081.03	(3,461.40)
Transferred Out	15,448.00	15,448.00	0.00
Total Expenditures	<u>317,431.12</u>	<u>418,674.41</u>	<u>(101,243.29)</u>
Excess Revenues (Expenditures)	38,143.12	(20,416.79)	(58,559.91)
Beginning Fund Balance	50,985.48	50,985.48	0.00
Adjustments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ending Fund Balance	<u>\$89,128.60</u>	<u>\$30,568.69</u>	<u>(\$58,559.91)</u>

See Independent Auditor's Report.

The Notes are an integral part of the financial statements.

HAROLD A. BLAKE, C.P.A.

TOWN OF CARTHAGE, MAINE
STATEMENT OF CASH FLOWS -- FIDUCIARY FUNDS
For the Year Ended December 31, 2000

	<u>Fiduciary Fund Types</u>	
	<u>2000</u>	<u>1999</u>
<u>Cash Flow from Investing Activities</u>		
Interest	\$36.42	\$37.55
Other sources of cash		0.00
Other uses of cash	<u>(36.86)</u>	<u>(40.82)</u>
Net Cash provided by Investing Activities	<u>(\$0.44)</u>	<u>(\$3.27)</u>

HAROLD A. BLAKE, C.P.A.

TOWN OF CARTHAGE, MAINE
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
AND NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

The Town of Carthage, Maine, operates 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 land and construction of a sand and salt storage facility, sanitation facilities, and the acquisition of compactor equipment, and improvement of the Newman Bridge.

HAROLD A. BLAKE, C.P.A.

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 one Federal Savings Bond which is recorded at its original investment value. Accrued interest will be recognized when the bond is cashed and the interest is available to the Town.

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.

HAROLD A. BLAKE, C.P.A.

E. General Fixed Assets (continues)

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	\$ 68,073.12
Savings account	81,361.95
Petty Cash	<u>100.00</u>
Total General Fund	<u>\$149,535.07</u>

Capital Reserve Fund Cash:

Savings accounts	\$10,500.66
Certificate of Deposit	<u>5,470.08</u>
Total Capital Reserve	<u>\$15,970.74</u>

HAROLD A. BLAKE, C.P.A.

B. Cash and Investments (continued)

Trust Fund Cash:

Savings account	<u>\$819.35</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 2000, real estate and personal property were valued at \$10,584,460.00. The Town's operating tax rate is currently 17.9 mills.

The year end balances are presented in summary in Exhibit A, the Combined Balance Sheet, in the General Fund. The specific details of the unpaid balances are presented in the support Schedule 4.

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, 2000, 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:		
2000	\$40,384.97	
1999	792.42	
1996	<u>21.03</u>	
Total Taxes Deferred		\$41,198.42
Tax Liens:		
1999	\$15,788.33	
1998	<u>4,954.56</u>	
Total Liens Deferred		<u>20,742.89</u>
Total Deferred Tax Revenue		<u>\$61,941.31</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.

HAROLD A. BLAKE, C.P.A.

E. Deferred Revenues (continued)

<u>Description</u>	<u>Beginning Balances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Balances</u>
State Revenue				
Sharing	\$37,866.39	\$36,670.98	\$37,866.39	\$36,670.98
Tree Growth Reim.	20,023.27	19,913.19	19,968.23	19,968.23
Excise Taxes	42,698.34	43,173.12	49,870.52	42,698.34
Snowmobile Refund	584.79	473.04	584.79	473.04
Home Town Award	5,000.00	0.00	4,250.00	750.00
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>\$127,318.19</u>	<u>\$114,678.33</u>	<u>\$126,987.93</u>	<u>\$115,008.59</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 -

Individuals	\$257.95
Tax Collector/Clerk	<u>4,044.70</u>
	<u>\$4,302.65</u>

HAROLD A. BLAKE, C.P.A.

H. Due from & Due to Other Funds:

These are inter-fund receivables and payables; that is, they are owed to one fund from or by another. The inter fund amounts are specifically outlined in the supporting schedules presented following the Notes to the Financial Statements.

I. Prepaid Expenditures:

Prepaid Expenditures are amounts paid during 2000, the year under audit, for services that will be rendered in 2001. Specifically, they are for that portion of the insurance policies that cover 2000.

HAROLD A. BLAKE, C.P.A.

TOWN OF CARTHAGE

SUPPORT SCHEDULES

For the Year Ended December 31, 2000

Schedule 1

TOWN OF CARTHAGE, MAINE
COMBINING BALANCE SHEET - CAPITAL RESERVE FUND
For the Year Ended December 31, 2000

	Newman Bridge Reserve	Sanitation Truck Reserve	Salt Shed Reserve	Compactor Fund	Totals	
					2000	1999
ASSETS						
Cash	\$0.00	\$10,500.66	\$0.00	\$0.00	\$10,500.66	\$15,194.04
Investments	0.00	0.00	5,470.08	0.00	5,470.08	0.00
Due from Other Funds	0.00	0.00	19,524.13	2,000.00	21,524.13	24,556.13
Total Assets	<u>\$0.00</u>	<u>\$10,500.66</u>	<u>\$24,994.21</u>	<u>\$2,000.00</u>	<u>\$37,494.87</u>	<u>\$39,750.17</u>
LIABILITIES & FUND EQUITY						
Liabilities:						
Due to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fund Equity:						
Reserved	0.00	0.00	0.00	0.00	0.00	0.00
Designated	0.00	10,500.66	24,994.21	2,000.00	37,494.87	39,750.17
Total Fund Equity	<u>0.00</u>	<u>10,500.66</u>	<u>24,994.21</u>	<u>2,000.00</u>	<u>37,494.87</u>	<u>39,750.17</u>
Total Liabilities & Fund Equities	<u>\$0.00</u>	<u>\$10,500.66</u>	<u>\$24,994.21</u>	<u>\$2,000.00</u>	<u>\$37,494.87</u>	<u>\$39,750.17</u>

HAROLD A. BLAKE, C.P.A.

Schedule 2

**TOWN OF CARTHAGE, MAINE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
& CHANGES IN FUND BALANCE - CAPITAL RESERVE FUNDS
For the Year Ended December 31, 2000**

	Newman Bridge Reserve	Sanitation Truck Reserve	Salt Shed Reserve	Compactor Fund	Totals	
					2000	1999
Revenues:						
Interest	\$0.00	\$510.68	\$266.02	\$0.00	\$776.70	\$975.74
Miscellaneous	0.00	0.00	0.00	0.00	0.00	2,448.00
Transferred In	0.00	0.00	16,448.00	1,000.00	17,448.00	6,000.00
Total Revenues	<u>0.00</u>	<u>510.68</u>	<u>16,714.02</u>	<u>1,000.00</u>	<u>18,224.70</u>	<u>9,423.74</u>
Expenditures:						
Service Charges	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
Transferred Out	2,000.00	0.00	18,480.00	0.00	20,480.00	5,000.00
Total Expenditures	<u>2,000.00</u>	<u>0.00</u>	<u>18,480.00</u>	<u>0.00</u>	<u>20,480.00</u>	<u>5,000.00</u>
Excess Revenues (Expenditures)	(2,000.00)	510.68	(1,765.98)	1,000.00	(2,255.30)	4,423.74
Beginning Fund Balance	<u>2,000.00</u>	<u>9,989.98</u>	<u>26,760.19</u>	<u>1,000.00</u>	<u>39,750.17</u>	<u>35,326.43</u>
Ending Fund Balance	<u><u>\$0.00</u></u>	<u><u>\$10,500.66</u></u>	<u><u>\$24,994.21</u></u>	<u><u>\$2,000.00</u></u>	<u><u>\$37,494.87</u></u>	<u><u>\$39,750.17</u></u>

HAROLD A. BLAKE, C.P.A.

Schedule 3

TOWN OF CARTHAGE, MAINE
STATEMENT OF DEPARTMENTAL OPERATIONS
For the Year Ended December 31, 2000

	Beginning Balances	Appropriations	Other Credits	Total Available	Expended	Other Debits	Total Expenditures	Balances	
								Lapsed	Carried
General Government:									
Current Expense	\$0.00	\$10,500.00	\$5,839.15	\$16,339.15	\$18,176.15	\$0.00	\$18,176.15		(1,837.00)
Wages & Salaries	481.96	17,000.00	384.00	17,865.96	17,765.06	0.00	17,765.06		100.90
Bonus	0.00	0.00	6,000.00	6,000.00	6,000.00	0.00	6,000.00	0.00	
Bonds	0.00	300.00	0.00	300.00	300.00	0.00	300.00		0.00
MMA	0.00	908.00	0.00	908.00	908.00	0.00	908.00	0.00	
AVCOG	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	
Computers	0.00	0.00	3,000.00	3,000.00	124.18	0.00	124.18		2,875.82
Comp. Plan/Maps	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00		5,000.00
Natl. Ctr. Small Comm	0.00	100.00	0.00	100.00	100.00	0.00	100.00	0.00	
Paint/Siding	5,000.00	0.00	1,000.00	6,000.00	0.00	0.00	0.00		6,000.00
Old Town Hall	0.00	0.00	161.53	161.53	161.53	0.00	161.53	0.00	
	<u>5,481.96</u>	<u>29,808.00</u>	<u>21,384.68</u>	<u>56,674.64</u>	<u>44,534.92</u>	<u>0.00</u>	<u>44,534.92</u>	<u>0.00</u>	<u>12,139.72</u>
Protection									
Street Lights	168.68	1,700.00	0.00	1,868.68	1,582.16	0.00	1,582.16		286.52
Fire Department	1,595.70	10,600.00	14,012.59	26,208.29	25,531.67	0.00	25,531.67		676.62
Forest Fire Fighters Ins	0.00	908.00	0.00	908.00	908.00	0.00	908.00	0.00	
Animal Control	0.00	200.00	173.00	373.00	195.00	0.00	195.00		178.00
Civil Emergency Pre.	200.00	0.00	0.00	200.00	0.00	0.00	0.00		200.00
Ambulance	893.00	3,745.00	0.00	4,638.00	3,745.00	0.00	3,745.00		893.00
	<u>2,857.38</u>	<u>17,153.00</u>	<u>14,185.59</u>	<u>34,195.97</u>	<u>31,961.83</u>	<u>0.00</u>	<u>31,961.83</u>	<u>0.00</u>	<u>2,234.14</u>
Health and Sanitation									
Sanitation	0.00	21,000.00	249.60	21,249.60	16,872.54	0.00	16,872.54		4,377.06
SRRA-Recycling	0.00	1,018.76	0.00	1,018.76	1,018.76	0.00	1,018.76	0.00	
Andros. Home Health	0.00	413.00	0.00	413.00	413.00	0.00	413.00	0.00	
W. A. A. A.	0.00	228.00	0.00	228.00	228.00	0.00	228.00	0.00	
S.A.V.E.S.	0.00	200.00	0.00	200.00	200.00	0.00	200.00	0.00	
A.W.A.P.	0.00	200.00	0.00	200.00	200.00	0.00	200.00	0.00	
Septic Grant	0.00	0.00	15,850.80	15,850.80	15,850.80	0.00	15,850.80	0.00	
	<u>0.00</u>	<u>23,059.76</u>	<u>16,100.40</u>	<u>39,160.16</u>	<u>34,783.10</u>	<u>0.00</u>	<u>34,783.10</u>	<u>0.00</u>	<u>4,377.06</u>

Highways and Bridges

Summer Roads	2,068.05	10,000.00	499.40	12,567.45	12,252.30	0.00	12,252.30	315.15
Reconstruction & Tar	1,811.76	13,000.00	2,000.00	16,811.76	16,811.76	0.00	16,811.76	0.00
Snow Removal	0.00	0.00	49,964.52	49,964.52	48,029.02	0.00	48,029.02	1,935.50
Grover Bridge Deck	11,880.00	0.00	0.00	11,880.00	0.00	0.00	0.00	11,880.00
Berry Mills Bridge	2,861.10	0.00	0.00	2,861.10	4,828.00	0.00	4,828.00	(1,966.90)
Storms '98	3,467.34	0.00	0.00	3,467.34	0.00	0.00	0.00	3,467.34
Storm '00	0.00	0.00	6,789.00	6,789.00	8,146.80	0.00	8,146.80	(1,357.80)
	<u>22,088.25</u>	<u>23,000.00</u>	<u>59,252.92</u>	<u>104,341.17</u>	<u>90,067.88</u>	<u>0.00</u>	<u>90,067.88</u>	<u>0.00</u>
								<u>14,273.29</u>

Special Assessment

County Tax	0.00	14,784.00	0.00	14,784.00	14,784.00	0.00	14,784.00	0.00
SAD # 21	0.00	147,383.74	0.00	147,383.74	147,383.71	0.00	147,383.71	0.03
Overlay	0.00	8,802.43	0.00	8,802.43	0.00	3,108.48	3,108.48	5,693.95
	<u>0.00</u>	<u>170,970.17</u>	<u>0.00</u>	<u>170,970.17</u>	<u>162,167.71</u>	<u>3,108.48</u>	<u>165,276.19</u>	<u>5,693.98</u>
								<u>0.00</u>

Cemeteries

General Care	447.40	300.00	0.00	747.40	230.00	0.00	230.00	517.40
Newman Cemetery	0.00	0.00	36.86	36.86	36.86	0.00	36.86	0.00
	<u>447.40</u>	<u>300.00</u>	<u>36.86</u>	<u>784.26</u>	<u>266.86</u>	<u>0.00</u>	<u>266.86</u>	<u>0.00</u>
								<u>517.40</u>

General Assistance

Welfare	2,097.20	500.00	1,000.00	3,597.20	1,633.99	0.00	1,633.99	1,963.21
	<u>2,097.20</u>	<u>500.00</u>	<u>1,000.00</u>	<u>3,597.20</u>	<u>1,633.99</u>	<u>0.00</u>	<u>1,633.99</u>	<u>0.00</u>
								<u>1,963.21</u>

Unclassified

Grange Hall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Snowmobile Club	0.00	0.00	5,025.79	5,025.79	5,025.79	0.00	5,025.79	0.00
River Valley Growth	0.00	250.00	250.00	500.00	500.00	0.00	500.00	0.00
Ludden Mem. Library	0.00	700.00	0.00	700.00	700.00	0.00	700.00	0.00
Veteran's Memorial	3,000.00	200.00	0.00	3,200.00	0.00	0.00	0.00	3,200.00
SHARE	70.00	0.00	11,097.00	11,167.00	11,097.00	0.00	11,097.00	70.00
	<u>3,070.00</u>	<u>1,150.00</u>	<u>16,372.79</u>	<u>20,592.79</u>	<u>17,322.79</u>	<u>0.00</u>	<u>17,322.79</u>	<u>0.00</u>
								<u>3,270.00</u>

Totals

<u>\$36,042.19</u>	<u>\$265,940.93</u>	<u>\$128,333.24</u>	<u>\$430,316.36</u>	<u>\$382,739.08</u>	<u>\$3,108.48</u>	<u>\$385,847.56</u>	<u>\$5,693.98</u>	<u>\$38,774.82</u>
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HAROLD A. BLAKE, C.P.A.

**TOWN OF CARTHAGE, MAINE
STATEMENT OF TAXES RECEIVABLE, TAX LIENS,
AND TAX ACQUIRED PROPERTY
For the Year Ended December 31, 2000**

	<u>2000</u>	<u>1999</u>
<u>Taxes Receivable</u>		
2000	\$57,692.81	\$0.00
1999	792.42	42,668.81
1996	<u>21.03</u>	<u>20.73</u>
Total Taxes Receivable	<u>\$58,506.26</u>	<u>\$42,689.54</u>
<u>Tax Liens</u>		
1999	\$15,788.33	\$0.00
1998	4,954.56	12,427.65
1996	<u>0.00</u>	<u>0.00</u>
Total Tax Liens	<u>\$20,742.89</u>	<u>\$12,427.65</u>
<u>Tax Acquired Property</u>		
	<u>\$0.00</u>	<u>\$820.36</u>

HAROLD A. BLAKE, C.P.A.

Schedule 5

TOWN OF CARTHAGE, MAINE
Calculation of Undesignated Fund Balance - General Fund
For the Year Ended December 31, 2000

Total Assets		\$233,678.72
Less:		
Total Liabilities		<u>203,110.03</u>
Total Fund Balance		30,568.69
Less:		
Designated Fund Balance	\$38,774.82	
Reserved Fund Balance	<u>0.00</u>	
Total Reductions		<u>(38,774.82)</u>
Undesignated Fund Balance (a.k.a. "Surplus")		<u><u>(\$8,206.13)</u></u>

Components of Undesignated Fund Balance:

Cash and Equivalents		\$149,535.07
Less:		
Designated Fund Balance	\$38,774.82	
Due to Other Funds	21,524.13	
Deferred Revenues	115,008.59	
Accounts Payable	<u>4,636.00</u>	
Total Cash Committed Elsewhere		<u>(179,943.54)</u>
Cash Component of Undesignated Fund Balance		(\$30,408.47)

Other Elements of Undesignated Fund Balance:

Prepaid Expenditures	\$541.85	
Investments	50.00	
Accounts Receivable	4,302.65	
Tax Liens	20,742.89	
Taxes Receivable	<u>(3,435.08)</u>	
Total Other Elements		<u>22,202.31</u>
Undesignated Fund Balance (a.k.a. "Surplus")		<u><u>(\$8,206.16)</u></u>

HAROLD A. BLAKE, C.P.A.

Schedule 6

TOWN OF CARTHAGE
Scheduel of Due to and Due From Other Funds
For the Year Ended December 31, 2000

<u>Descriptions</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund:		
Capital Reserve Fund -		
Newman Bridge Fund		\$0.00
Sand & Salt Shed Fund		19,524.13
Compactor Fund		2,000.00
Capital Reserve Fund:		
General Fund	\$21,524.13	
Trust Fund		
Totals	<u>\$21,524.13</u>	<u>\$21,524.13</u>

HAROLD A. BLAKE, C.P.A.