

2001

Annual Report of the Municipal Officers of the Town of Carthage Year Ending December 31, 2001

Carthage (Me.)

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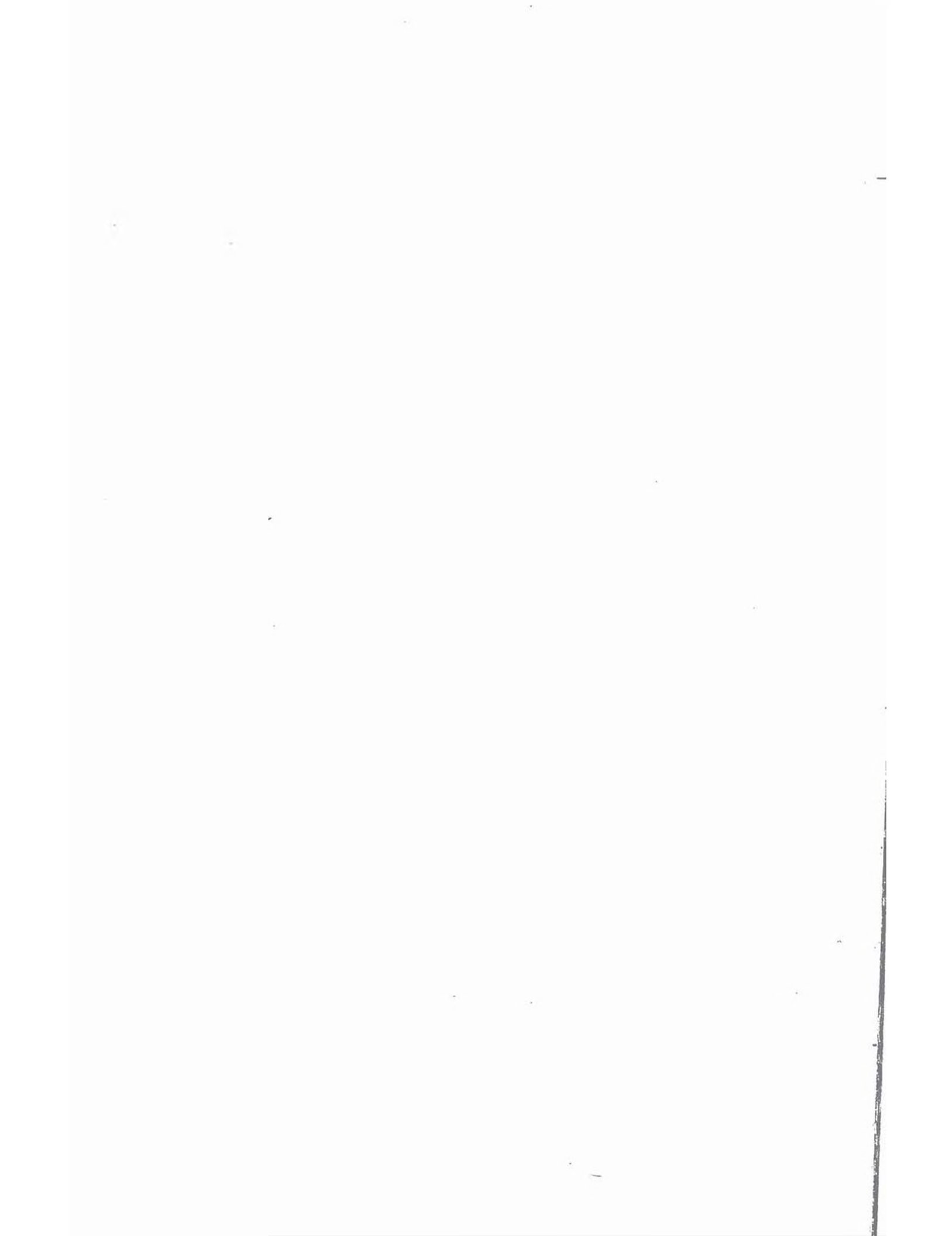
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Annual Report
of the
Municipal Officers
of the
Town of Carthage

Year Ending December 31, 2001



THE TOWN WOULD LIKE TO DEDICATE
THE 2001 TOWN REPORT TO
MINOT M. FLAGG JR.



Minot Mitchell Flagg Jr. was born in Avon on June 5th 1931, son of Minot and Mabel Hinkley Flagg.

Minot worked at the paper mill in Rumford for the Oxford Paper Co., Ethyl Corp., Boise Cascade and Mead retiring on May 21st 1993 after 35 years.

He has served and continues to serve his community in many ways. He is a Mason and a Shriner. A founder of the Webb River Valley Snowmobile Club, he has held every office at one time or another and is currently secretary and representative to the State Snowmobile Association.

Minot spent many days camping and fishing with Gracie, the partner he was devoted to for 35 years. Grace Virgin Ellis passed away May 13th 2000.

He also enjoys ATVing and hunting, including bagging a number of bear - one he got just last year right in his back yard in Berry Mills where he lives with Joyce Demo Shaw whom he married on July 11th 2001.

Minot was a Selectman in 1974 and a budget committee member for many years since then. In 1995 he was co-initiator of the first S.H.A.R.E. bulk food purchasing program for community service volunteers in Franklin County. For many years he has also volunteered his assistance at the quarterly Federal Surplus Food Distributions. A long time member of the Carthage Volunteer Fire Department, he still plays an active role directing traffic.

For over twenty-five years (starting at the 1975 Town Meeting) Minot has been elected Moderator for our Town Meetings. In 1998 our State Representative "clocked" the meeting at 32 minutes!

MINOT - we will see and HEAR you at the next Town Meeting and be assured no one will miss a word you say and we really appreciate that!

THANK YOU MINOT for all you have done for us.

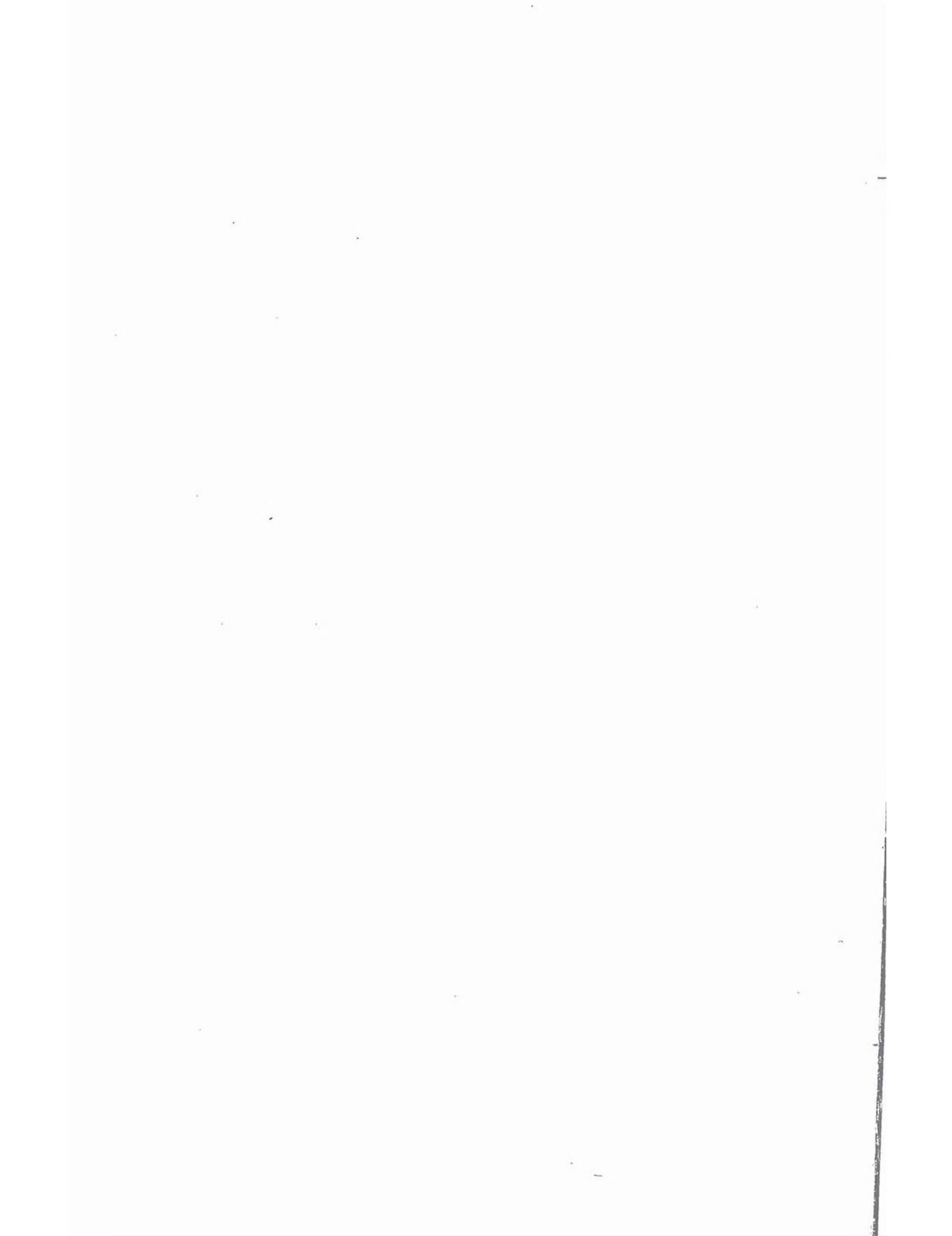


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TOWN OFFICERS

Clerk

Donna Berry

Selectmen, Assessors and Overseers of the Poor

Stephen Brown '04 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 '04

Superintendent of Schools

David P. Pierce

Tax Collector

Donna Berry

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 11th day of March A.D. 2002, 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 2002 taxes.

Recommended: 6%, September 1st or 30 days after tax commitment whichever is latest

Artical 12: To see if the Town will vote to increase by \$250 each the salaries of the Clerk, the Treasurer, the Tax Collector, the Fire Chief and the Animal Control Officer.

Recommended: Yes

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

Recommended: \$18,250

Article 14: To see what sum the Town will vote to raise and appropriate as a bonus in recognition of the time devoted in behalf of the Town.

Recommended: \$9500 for the 1st Selectman

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

Recommended: \$300

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

Recommended: \$14,000

Article 17: To see if the Town will vote to raise and appropriate \$1000 to be combined with the balance of \$2918.93 remaining after the painting of the Town Office Building to fund a Maintenance Account for that building.

Recommended: Yes

Article 18: 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 19: 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 \$5,757
Raise \$12,000

Article 20: 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 \$52,064.98

Article 21: To see what sum the Town will vote to raise and/or appropriate (in addition to the previously appropriated \$40,344 plus interest) for the sand and salt storage building project.

Recommended: From Block Grant \$4000

Article 22: To see what sum the Town will vote to raise and/or appropriate for Town Bridges.

Recommended: From Block Grant \$4,691

Article 23: To see if the Town will vote to transfer the remaining balance of \$3320.34 in the Grover Bridge Deck Account to the Town Bridges Account.

Recommended: Yes

Article 24: To see what sum the Town will vote to raise and appropriate for the Carthage Fire Company.

Recommended: \$17,500 (includes \$2850 match for a dry hydrant grant and \$4000 set-up of donated truck)

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

Recommended: \$1,600

Article 26: To see what sum the Town will vote to raise and appropriate for animal control.

Recommended: \$600

Article 27: To see if the Town will vote to raise and appropriate \$3640 to subsidize ambulance service for the Town of Carthage.

Recommended: Yes

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

Recommended: \$21,000

Article 29: To see what sum the Town will vote to raise and appropriate for the sanitation truck replacement reserve fund.

Recommended: \$1000

Article 30: To see if the Town will vote to raise and appropriate \$706.50 for the Sandy River Waste Recycling Association.

Recommended: Yes

Article 31: To see what sum the Town will vote to raise and appropriate for the care of cemeteries.

Recommended: \$300

Article 32: To see what sum the Town will vote to raise and appropriate for care of the poor.

Recommended: \$500

Article 33: To see if the Town will vote to raise and appropriate the sum of \$989 for dues to the Maine Municipal Association.

Recommended: Yes

Article 34: To see if the Town will vote to appropriate \$513.92 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 35: To see if the Town will vote to raise and appropriate \$482 for the Androscoggin Home Care and Hospice Foundation (formerly known as the Androscoggin Home Health Service).

Recommended: Yes

Article 36: To see if the Town will vote to raise and appropriate \$100 for SeniorsPlus (formerly know as the Western Area Agency on Aging).

Recommended: Yes

Article 37: To see if the Town will vote to raise and appropriate \$230 for SAVES (Sexual Assault Victims Emergency Services, Inc.).

Recommended: Yes

Article 38: To see if the Town will vote to raise and appropriate \$200 for the Abused Women's Advocacy Project.

Recommended: Yes

Article 39: 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 40: To see if the Town will vote to raise and appropriate \$200 for the Ludden Memorial Library.

Recommended: Yes

Article 41: To see if the Town will vote to raise and appropriate \$1326 for Forest Fire Fighting Insurance.

Recommended: Yes

Article 42: To see what sum the Town will vote to raise and/or appropriate in addition to the \$3400 appropriated previously towards updating the Veterans Memorial.

Recommended: Raise \$200

Article 43: To see what sum the Town will vote to raise and/or appropriate for the River Valley Growth Council.

Recommended: Raise \$750

From Hometown Leader Award \$250

Article 44: Shall the Town vote to authorize the Board of Selectmen, on behalf of the Town, to join with other participating municipal and quasi-municipal employers in a Multiple Employer Welfare Arrangement for the provision of employee health benefits, as authorized by 24-A M.R.S.A. sec. 6601 et seq., said Arrangement to be known as the "Maine Municipal Employees Health Trust" (Health Trust); and for that purpose and in consideration of the mutual covenants and agreements among participating employers, to authorize the Board of Selectmen to enter into a Participation Agreement on behalf of the Town and take whatever other actions may be necessary. The authority granted herein shall continue until revoked.

Recommended: Yes. There is no cost to the Town.

Article 45: To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to take whatever actions are necessary for the Town to become a member of the Maine Municipal Association Property and Casualty Pool Program, including but not limited to the execution of any contract required for such membership and the payment of any required fees or charges. The authority granted herein shall be continued until revoked.

Recommended: Yes

Note: Passage of this article does not commit participation but rather allows the option to join.

Given under our hands at Carthage, this 25th day of
February, A.D. 2002

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, 2001

Births Recorded.....5

 Males.....3

 Females.....2

Marriages Recorded.....4

Deaths Recorded.....7

| <u>NAME</u> | <u>DATE</u> | <u>AGE</u> | <u>PLACE</u> |
|------------------|-------------|------------|--------------|
| Philip Benner * | 8/18/00 | 78 | Farmington |
| Kirtley Woodcock | 1/19/01 | 59 | Carthage |
| Curt Dove | 2/21/01 | 52 | Carthage |
| Earland Snowman | 2/21/01 | 87 | Farmington |
| Conrid Houghton | 2/24/01 | 70 | Carthage |
| Jeanette Swett | 3/07/01 | 88 | Canton |
| Annabelle Gordon | 6/28/01 | 88 | Farmington |

* Death Certificate not received until Feb.'02. Was filed in the wrong town.

DOG LICENSES ISSUED

Male/Female.....22

Spayed/Neutered.....46

Kennel.....09

Respectly Submitted,

Donna Berry, Town Clerk

REPORT OF THE HEALTH OFFICER

For the year ending December 31,2001

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, 2001

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

A total of 10 permits were issued and inspected.
One was for internal plumbing.
Nine 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 Statehouse:

The tragic events of September 11th have intensified the spirit of cooperation and good will here in Maine just as in the rest of our great country. This spirit has worked well with the unique structure in the Maine State Senate we commonly know as "power sharing". I have enjoyed working with people of various opinions on public policy for the benefit of the people of Maine.

The First Regular Session (also my first session as your Senator) adjourned on June 22, 2001. There were 1852 bills considered by the Legislature, of which approximately 590 were enacted into law. Some highlights of the session include increasing General Purpose Aid to local education by five percent, giving military retirees a \$6,000 tax exemption on their pensions, addressing the needs of Maine nursing homes and low paid workers who care for our elderly, and providing time to move from state liquor stores to a system of agency stores.

The Second Regular Session of the 120th Legislature, having convened on January 2, 2002 will face significant challenges this year. The state budget office expects a deficit of approximately \$300 million for the biennium. There is already discussion and debate about raising taxes and fees in order to compensate for the revenue shortfall. I do not believe that it is prudent to consider increasing taxes. Maine citizens are already overburdened, ranking among the most highly taxed in America. We need to take a close look at state spending and to rethink 'nonessential' purchases and streamline the services provided by state government.

I hope you will continue to keep me informed of your views and suggestions. Please do not hesitate to call me at my home (778-6220) or, when the Senate is in session, at our 24 hour toll-free line (1-800-423-6900). You can also send me email at cewoodcock@yahoo.com.

I remain 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 am eager to continue working for the issues that you care about most: a tax structure that is less burdensome, a strong economy, an excellent educational system, access to affordable health care and prescription drugs, and a safety net for our most vulnerable citizens. It is an honor to be your Senator. Thank you for the opportunity to represent you in the Maine State Senate.



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: repccl@somtel.com

Annual Report To The Citizens of Carthage

Dear Friends:

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

During the 118th, 119th and the First Regular Session of the 120th Maine 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 five years, I helped to bring more than \$450 million dollars per year of tax relief to Maine citizens.

Today, we are faced with a significant shortfall in the budget. The Maine economy, like the national economy has slowed down, and the effects of the national tragedy on September 11 have created new security costs for State and local governments. We will have to continue 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.

Finally, an editorial. Although America has rarely been faced with more difficult times, I have never been more proud to call myself an American. It is common for Democrats to argue with Republicans, for rural residents to disagree with urban dwellers, and in general for Americans to argue with one another. But make no mistake, when America itself is threatened, we speak with one voice--UNITED WE STAND!

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 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

S.A.D. #21 continues to strive for "Excellence in Education". Our new administrators, Mr. Dan Hart, Dirigo High School Principal, and Mr. Tom Starratt, T.W. Kelly Dirigo Middle School Principal, have brought many new ideas and practices to our District. A mentoring program for teachers as well as after school programs for students, long part of the elementary schools, have now been adopted into the middle and high schools.

The teachers' union and the Board have been working long and hard to come up with a salary and benefit package that will be acceptable to all parties. With 1/3 of our teachers getting ready to retire, both parties have an interest in getting wages competitive and attractive to new replacements. Health insurance costs have skyrocketed. All employees will have to help out with costs, which is new to most of our teachers and has been a "speed bump" in the negotiation process. At this writing, talks are continuing and will come to a conclusion.

The Dirigo Middle School was renamed the T.W. Kelly Dirigo Middle School in honor of its founding Principal, Tim Kelly, who retired last year after 33 years in S.A.D. #21.

The T.W. Kelly Dirigo Middle School roof was completely replaced last summer with a structural upgrade as well. All of the bids came in much lower than expected; therefore, the 30% local amount to repay over 5 years at 0% interest is a bit of a windfall. The State Revolving Renovation Fund monies cover the remaining 70%.

The storage building on the Arsenault lot was replaced due to the original building collapsing under heavy, wet snow last spring. The contractor did an excellent job with the replacement, which has provided much needed space for the district's supplies and equipment.

The school board continues its professional development initiative with outside facilitator, Dick Babb. This initiative was started three years ago with regular sessions to improve communication, define roles, and maximize effort to provide the best for S.A.D. #21.

The Board has always worked hard to keep local assessments realistic and not over burden any one of our three communities. They will continue this effort and still provide quality programs for our students.

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 2001

2001 has been another good year for the Sandy River Recycling Association (S.R.R.A.). You have recycled 2060 tons in 2000 and 2102 tons in 2001 an increase of 42 tons. The revenue for recyclable materials is down substantially this year. Sales in 2000 were \$143,128.30 and in 2001 were \$66,548.26 a decrease of \$76,723.04. This was because we have had very poor markets this year and the last quarter of 2000. This along with an overall poor economy has not been kind to recycling markets. The Board of Directors of S.R.R.A. took a different approach to allocations this year. In order to try and keep allocations a little more consistent the Directors decided to try and keep the cost per ton at a set dollar figure. \$45. per ton was the figure decided upon. In order to do this the Directors decided to use \$22,548.31 of our capital reserve to add to our revenue generated from the sale of materials.

S.R.R.A. was also able to come in \$9,522.02 under budget for 2001 and we used, in addition to the \$22,548.31, \$50,319.00 from our capital reserve to purchase a new van truck to replace the aging one we have been using.

As we have in the past couple of years S.R.R.A. has helped member towns participate in the Androscoggin Valley Council of Government (A.V.C.O.G.) yearly Household Hazardous Waste collection day. This year we had 7 towns participate and delivered over 100 5gallon units to Auburn.

This year we began collecting fluorescent light bulbs and mercury containing products, from residents, for recycling. Mercury containing products include thermostats, thermometers, and mercury switches. We received some grant money from State Planning's Recycling and Waste Management program to pay for construction of a storage building to keep these products until we have enough to ship to a facility that recycles them. We are also going to be recycling cathode ray tubes (CRT's) and computers, from residents, beginning sometime this spring. CRT's are computer monitors and television sets. Watch the local newspapers for the date when the CRT recycling program is scheduled to begin.

S.R.R.A. is still offering Backyard Composting classes and still have a few Composters for sale at a reduced price for attending one of these classes.

We at S.R.R.A. are still trying to keep the cost of solid waste down in your town by recycling. Recycling with S.R.R.A. costs about \$45. per ton(this includes transportation) and throwing recyclables in the trash costs about \$65+ per ton. You can help keep your taxes down 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.

COMPLETE LIST OF TAXES ASSESSED IN 2001

*(paid after interest started January 17, 2002)
 **(partially paid after January 17, 2002)
 V(Veterans Exemption deducted: \$88.35)
 B(Blind Exemption deducted: \$70.68)
 H(Homestead Exemption deducted: \$123.69)
 P(Parsonage Exemption deducted: \$353.40)
 T(Included land classified under Tree Growth Law)
 O(Included land classified under Open Space Law)

| NAME | | PAID | UNPAID |
|------------------------------------|----|---------|--------|
| Alexander, Sandra | H | 0.00 | |
| Alfieri, Lee Paul & Janet | O | 1104.20 | |
| Andrews, Cherilea | HV | 140.03 | |
| Arsenault, Alton & Beverly | H | 996.70 | |
| Averill, Barry & Pamela | H | 654.61 | |
| Averill, George Jr. | | 86.53 | |
| Averill, George Jr. | H | 1138.31 | |
| Averill, George Sr. & Glennis | HV | 471.96 | |
| Averill, Glennis & George Sr. | H | 603.06 | |
| Averill, Lynn & Evelyn | | 273.52 | |
| Baril, Mark & Patricia | | 63.78 | * |
| Barnett, James & Don Hamann | | | 103.72 |
| Barnett, Jason | | 648.85 | |
| Barnett, Lois J. | | 37.05 | |
| Beals, David R. | | 350.34 | |
| Belanger, Maurice & Bernadette | | 537.70 | |
| Benner, Paul | H | | 555.94 |
| Benner, Rose | HV | 802.56 | |
| Benner, Philip A. Jr. | | 49.42 | * |
| Bentinck-Smith, Peter | T | 1330.95 | |
| Bentinck-Smith, Peter | T | 48.32 | |
| Bergendahl, Peter & Germaine | | 1034.26 | * |
| Bergendahl, Peter & Germaine | | 82.48 | * |
| Bergman, Francine & Irving Lake Jr | Jr | 364.31 | |
| Berry, Alton J. | | 136.57 | |
| Berry, Alton & Glenwood | | 104.88 | |
| Berry, Bernard | | | 142.50 |
| Berry, Edmond Jr. | H | 802.92 | * |
| Berry, Edmond Sr.& Jr. & Scott | | 165.87 | * |
| Berry, Edmond Sr.& Jr. & Scott | T | 159.73 | * |
| Berry, Edmond Sr.& Jr. & Scott | T | 336.83 | * |
| Berry, Edmond Sr.& Jr. & Scott | T | 1112.85 | * |
| Berry, Edmond Sr.& Jr. & Scott | T | 84.04 | * |
| Berry, Edmond Sr.& Jr. & Scott | T | 348.78 | * |
| Berry, Edmond Sr.& Jr. & Scott | | 74.56 | * |
| Berry, Edmond Sr.& Jr. & Scott | T | 121.62 | * |

| | | | | |
|---|-----|---------|----|---------|
| Berry, Edmond Sr.& Jr. & Scott | T | 70.68 | * | |
| Berry, Edmond Sr.& Jr. & Scott | T | 317.41 | * | |
| Berry, Edmond Sr. & Donna | H | 1237.81 | | |
| Berry, Edmond Sr. & Donna | T | 423.83 | | |
| Berry, Glenwood | H | 349.41 | | |
| Berry, Janice | HV | 485.18 | | |
| Berry, Joseph | H | 118.37 | | |
| Berry, Roger Sr. & Barbara | H | | | 392.73 |
| Berry, Roger Jr. | H | 344.98 | | |
| Berry, Scott | H | | | 258.70 |
| Berry, Sherwood | H | 0.00 | | |
| Berry, Willis | H | | | 282.91 |
| Blaisdell, Eugene | | 19.38 | | |
| Blodgett, Minnie | HV | 429.21 | | |
| Blodgett, Nancy & Lawrence | H | 266.63 | | |
| Bowie, Bennie Jr. | | | | 213.75 |
| Bowie, Bennie Sr. | H | | | 860.76 |
| Bowie, Melody | H | | | 322.05 |
| Bradbury, Calvin | H | 1171.81 | | |
| Bradbury, Calvin | | 2709.93 | | |
| Bradbury, Candice | H | 35.87 | * | |
| Bradbury, Clinton G. | T | 362.12 | | |
| Bradbury, Danny | H | 596.39 | ** | 102.85 |
| Bradeen, Archie A. | H | | | 172.23 |
| Bradeen, Donald Jr. & Shirley | H | | | 417.81 |
| Bradeen, Donald Sr. & Lillian | HV | 561.45 | | |
| Bradeen, Veldessor & Barbara | H | | | 848.50 |
| Brousseau, Garry & Melodye | | 158.54 | * | |
| Brown, Asa | H | 816.81 | | |
| Brown, Elwin | T | 60.67 | | |
| Brown, Elwin & Linda | HT | 1323.22 | | |
| Brown, Elwin & Linda | T | 155.46 | | |
| Brown, Mark & Tammy | H | 1143.42 | | |
| Brown, Mark & Tammy | | 10.26 | | |
| Brown, Stephen | | 246.43 | | |
| Brown, S; Kennedy, James & Laurie R & A Keith; P & S Keith | HT | 3877.65 | * | |
| Buck, Elbriedge | T | 337.06 | | |
| Burgess, Scott & Bethany | H | | | 265.81 |
| Burgess, Scott & Bethany | | | | 215.46 |
| Burnham, Frank & Janyce | | | | 171.00 |
| Burnham, Frank & Janyce | H | | | 1024.86 |
| Burnham, Frank | | | | 42.75 |
| Burnham, Frank & Janyce; Ronald & Arlene Gauthier | T | | | 179.85 |
| Burnham, Frank & Janyce | | | | 137.37 |
| Cameron, Robert C. Jr. | | 95.06 | | |
| Carrier, Clarice | HVT | 1052.14 | | |

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|-----------------------------------|----|---------|-----------|
| Carrier-Demarkles, Bernadette | | 32.05 | |
| Carter, Heidi | H | 73.78 | |
| Carter, Heidi & Wayne Hewett | | 1165.37 | |
| Carver, Donald B. Jr. | | 371.64 | |
| Carver, Harold & Edda | T | 477.93 | |
| Carver, Robert Keith | H | 220.29 | |
| Carver, Robert L. & Brenda | H | 322.90 | |
| Central Maine Power | | 6835.36 | |
| Charles, Bruce & Linda Cunningham | | 232.86 | |
| Child, John & Lorna | HV | 179.76 | |
| Clemens, Alfred & Doris | HV | 505.21 | |
| Coffin, David G. | | 60.42 | |
| Collins, Peter & Elizabeth | HT | 1269.90 | |
| Conley, Paul & Pamela | H | 220.36 | |
| Cote, Richard & Melody | | 169.75 | |
| Coulombe, Roger & Tina | H | 450.24 | |
| Crutchfield, David & Katherine | H | 996.23 | |
| Daigle, Priscilla J. | | 260.38 | * |
| Dailey, Kim & Mary | H | 1086.10 | |
| DeBiasio Earnest & Sherry | | 291.27 | |
| DeMars, Kenneth | | | 85.02 |
| DePalma, Robert & Gaylene | HV | 0.00 | |
| Dean, Thomas & Bonnie | HT | 1679.75 | * |
| Dickson, Robert K. | | 35.91 | |
| Dillon, Thomas | T | 3708.00 | |
| Dillon, Thomas | T | 47.58 | |
| Dillon, Thomas | T | 128.16 | |
| Dillon, Thomas | T | 333.81 | |
| Doiron, Edward & Eugene Dubord | | 43.51 | |
| Dove, Curt & Susan | H | | 845.88 |
| Downs, George | H | 264.80 | |
| Driscoll, Jack | | 114.00 | * |
| Drury, Bernard & Warren Drury | O | 818.24 | |
| Dufault, Lucienne | | 42.75 | |
| Duguay, John & Elaine | | 245.33 | |
| Dupuis, Jacques & Andrew Dupuis | | 147.63 | |
| Duquette, Dean | | 29.64 | |
| Dwinal, Victor | H | 6.33 | |
| Edwards, Earl & Helen | H | 394.15 | ** 822.74 |
| Elliott, Glenn & Nancy | | 228.00 | |
| Elliott, Maynard & Joyce | H | 702.90 | ** 5.04 |
| Ellis, John O. Sr. | | 300.00 | 455.25 |
| Ellis, Kenneth | HV | 108.97 | |
| Ellis, Ronald Jr. | H | 1006.79 | |
| Ellis, Ronald Sr. & Gloria | H | 59.68 | * |
| Evans, Mary | H | | 323.46 |
| Fahsholtz, Walter & Monda | | 109.44 | |
| Fallon, Stanley & Jeanne | | 272.56 | |

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|--|-----|---------|--------|--------|
| Fallon, Stanley | | 120.16 | | |
| Fitzherbert, Gordon G. | H | | 754.91 | |
| Fitzherbert, Gordon G. | | | 89.93 | |
| Flagg, Kenneth C. Jr. | | | 484.21 | |
| Flagg, Kenneth C. Sr. (heirs) | | | 9.96 | |
| Flagg, Lynda C. | H | | 573.13 | |
| Flagg, Minot | | | 243.66 | |
| Flagg, Sidney & Brenda | H | 1000.00 | 294.41 | |
| Flagg, Theodore & Wanda | H | 777.14 | | |
| Frank, Norman | H | 1200.23 | | |
| Frost, Nelson Jr. & Crystal | | 173.56 | | |
| Galanif, Edward & Helen | HV | 1365.53 | | |
| Gallant, Rina & Roland Sampson | T | 172.82 | | |
| Gallo, Doris H. | | 291.08 | | |
| Gallo, Doris H. | | 92.55 | | |
| Geis, Douglas | H | 1049.16 | | |
| Geis, Jessie | | 411.46 | | |
| Gill, Erlon & Ronald Gill | | 270.29 | | |
| Gilvey, John & Frederica | T | 94.98 | * | |
| Girardin, Edward & Janice | H | 607.81 | * | |
| Goodine, Joelle & James Ellis | | 178.28 | | |
| Goodwin, Andrew & Kathleen | H | 736.95 | | |
| Gordon, Annabelle | HVB | 0.00 | | |
| Gordon, Ethel | H | 99.90 | | |
| Gordon, Marjorie S. | | 266.11 | | |
| Gordon, Mary Ann | H | 537.76 | ** | 4.31 |
| Gordon, Mary Ann | | 73.22 | ** | 176.76 |
| Gordon, Michael & Sheila | H | 228.19 | | |
| Gorham, Patrick K. | | 744.42 | * | |
| Grant, Jonathan; Anne Duffy; Katharine & Lynn Grant | T | 1593.71 | ** | 12.32 |
| Gray, Penny | T | 310.42 | | |
| Gray, Penny | H | 188.86 | | |
| Gray, Penny | | 70.11 | | |
| Green Woodlot Limited | T | 5310.97 | | |
| Haines, Virgil (heirs) | | 135.17 | | |
| Hall, Charles R. | T | 327.75 | | |
| Hall, Rodney | T | 83.39 | | |
| Hallock, Daniel & Richard Hallock | | 348.04 | | |
| Harkness, Timothy | H | 948.48 | | |
| Harris, Brent & Madelyn | H | 101.95 | | |
| Hartenstein, Lor;naRae Belanger | | 308.56 | | |
| Haynes, Clifford & Irene | | 310.46 | | |
| Helmstadter, Pamela & John | | 143.18 | | |
| Henry, Brian | H | | 166.44 | |
| Henry, William | H | 0.00 | | |
| Hileman, Janet M. | | 52.86 | * | |
| Hill, Philip & Yvonne | HV | 125.59 | | |

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|---------------------------------|----|---------|-----------|
| Hill, Philip & Yvonne | | 171.57 | |
| Hodson, Duane | | 89.47 | |
| Holland, Austin | H | | 145.81 |
| Hooley, Robert & Janet | HT | 1199.81 | |
| Hoover, Melody A. | H | 1052.41 | |
| Horrocks, John & Gertrude | | 98.41 | ** 728.77 |
| Horrocks, John & Gertrude | | 88.90 | * |
| Houghton, Charles B. Jr. | | 761.98 | |
| Houghton, Charles Sr. & Francis | HV | 1078.44 | |
| Houghton, Clifton Wyn | H | 328.02 | |
| Houghton, Conrid Jr. | H | 836.19 | |
| Houghton, Daveen | H | 190.66 | * |
| Houghton, Donald | H | 0.00 | |
| Houghton, Emeral | | | 97.47 |
| Houghton, Emeral | | 213.75 | 143.64 |
| Houghton, Emeral & Mary | HV | 821.94 | |
| Houghton, John Sr. | H | | 474.24 |
| Houghton, Kermit R. Sr. | H | 465.18 | |
| Houghton, Lawrence | H | 70.77 | |
| Houghton, Leo | H | | 239.40 |
| Houghton, Peter & Judy | H | | 591.28 |
| Houghton, William & Tracy | H | 950.57 | * |
| Hutchinson, Arthur | V | 357.96 | |
| Hutchinson, Arthur | | 179.55 | |
| Hutchinson, Arthur | | 76.95 | |
| Hutchinson, Barry | H | | 246.81 |
| Hutchinson, Carol | H | | 503.31 |
| Hutchinson, Cynthia L. | | 317.13 | |
| Hutchinson, David & Gloria | H | 1200.99 | |
| Hutchinson, Earl (heirs) | | 156.75 | * |
| Hutchinson, Frank III | HT | 765.53 | |
| Hutchinson, Gary A. | | | 18.92 |
| Hutchinson, Gary A. | HV | | 194.07 |
| Hutchinson, Greg | H | 942.21 | |
| Hutchinson, James & Linda | | | 135.62 |
| Hutchinson, James | H | | 161.80 |
| Hutchinson, Jan & Linda | H | 1882.99 | * |
| Hutchinson, Jean-Paul | | 120.84 | |
| Hutchinson, Jon & Cynthia | H | 529.64 | |
| Hutchinson, Lee & Susan | H | | 626.13 |
| Hutchinson, Leonard | H | 550.34 | |
| Hutchinson, Lorna & Jon | H | 767.22 | |
| Hutchinson, Nancy | HT | | 1140.99 |
| Hutchinson, Richard & Jeanine | | 59.85 | |
| Hutchinson, Richard & Jeanine | H | 363.58 | |
| Hutchinson, Stephen B. | | 133.95 | |
| Hutchinson, Wilhelmina | H | 756.67 | |
| Hutchinson, Wilhelmina | | 51.30 | |

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|-------------------------------|----|---------|--------|
| Irish, James & Terri | H | 820.13 | |
| Irish, James & Terri | | 318.57 | |
| Jackson, David | HT | 2572.88 | |
| Jackson, Evangeline | H | 172.71 | * |
| Jackson, Robert & Lisa | H | 973.54 | |
| Jamison, Norman K. | H | 1270.72 | |
| Johnson, Richard Arlen | | 884.79 | |
| Karlgren, Steven & Priscilla | T | 942.12 | |
| Keene, Richard & Pamela | | | 119.70 |
| Keith, Douglas A. | | 956.46 | |
| Kelleher, Michael & Valeria | | 198.93 | |
| Kellerman, Paul | | 338.92 | |
| Kelly, Marion | | 143.07 | |
| Kelly, Warren N. | | 150.19 | |
| Kenney, Patrick | H | 437.76 | |
| Knox, Melvin C. | H | | 482.79 |
| Knox, Sherry M. | H | | 484.69 |
| LaBrie, Russell & April | | | 344.09 |
| LaMontagne, Arthur & Joan | H | | 574.56 |
| LaVoie, Thomas & Helen | | | 114.00 |
| Lambert, Eugene H. | | | 5.13 |
| Lane, Albert | | | 79.61 |
| Lane, Albert | H | | 264.42 |
| Lanyi, Terry D. | T | 188.48 | |
| LeBlanc, Paula D. | | 266.00 | |
| Levesque, Thomas & Victoria | | 472.80 | |
| Libby, Clayton | | 159.71 | |
| Lill, Arthur H. | | 153.63 | |
| Loehmann, Edward R. | | 46.87 | * |
| Loehmann, Edward & Harriet | | 343.60 | * |
| Lowe, Richard W. | T | 561.91 | |
| MacDonald, John Norman | | 14.25 | |
| Maillet, Sharon | | 125.69 | |
| Maillet, Sharon | | 71.25 | |
| Maillet, Sharon | | 76.95 | |
| Maillet, Sharon | | 10.26 | |
| Maillet, William & Sharon | H | 1375.12 | |
| Maine Conference Seventh-Day | P | 906.87 | |
| Marion, James & Mary | HV | 838.47 | |
| Marion, James Paul-Trust | T | 86.34 | |
| Marshalll, Keith A. | | 670.93 | |
| Mason, Dorothy | HV | 1192.72 | |
| Mason, Dorothy | | 123.54 | |
| Masterman, Gladys | | 410.40 | |
| Mathers, Russell & S. Langton | H | | 534.55 |
| Matthews, Frank H. | | 102.96 | |
| May, Melvin & Judith Northrup | | 226.40 | |
| McCarthy, Ronald S. | | 94.45 | |

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|-----------------------------------|----|---------|----|---------|
| McCormick, Earl & Anna | H | 724.64 | * | |
| McGill, James & Joan | H | 1635.99 | | |
| McGuire, Sally & Thomas | | 195.51 | | |
| McGuire, Thomas & Sally | | 427.50 | | |
| McIntyre, Phillip | | | | 650.37 |
| McIntyre, Phillip & Janet | H | | | 2009.82 |
| McKay, Sheila | T | 496.74 | | |
| McLaughlin, Robert & Mary McInnes | | 90.19 | | |
| McLaughlin, Theodore & Cathy | | | | 177.88 |
| McLeod, Bruce A. | H | | | 1181.76 |
| Mead Oxford Corporation | T | 585.66 | | |
| Melcher, Michael & Yvonne | H | 575.62 | | |
| Merrill, Royce & Jacqueline | | 174.42 | | |
| Michlewski, Marjorie | H | 173.64 | | |
| Millay, Robert | | | | 103.45 |
| Mitchell, Daniel O. | | 116.28 | | |
| Morgan, Thomas | H | 465.40 | | |
| Murphy, Scott & Cynthia | | | | 68.97 |
| New River-Franklin Ltd | T | 7613.57 | | |
| New River-Franklin Ltd | T | 581.36 | | |
| New River-Franklin Ltd | T | 705.70 | | |
| Nolet, Alan D. | OT | | | 1088.49 |
| Nolet, Donald D. & Lucinda | | 275.88 | | |
| Norris, David & Sarah Goodyear | | | | 133.27 |
| Noyes, Hurchial E. | | 722.76 | | |
| Noyes, Hurchial E. | H | 564.93 | | |
| Noyes, Hurchial E. | | 474.30 | | |
| Noyes, Hurchial E. | T | 5.13 | | |
| Ouimet, Russell | | | | 222.59 |
| Pagurko, Melinda | H | 154.75 | | |
| Pandora, Edward | H | 1097.31 | * | |
| Parent, Robert, William & Anna | | 284.24 | | |
| Parent, William & Susan | | 114.00 | | |
| Parr, David & Maryann | | 799.14 | | |
| Parr, Walter (heir) & Rhonda Parr | | 39.90 | | |
| Payne, Robert | H | | | 187.36 |
| Pearson, David | | 432.33 | | |
| Plante, Arthur | | 76.95 | | |
| Plant, Arthur & Joseph Carrier | | 124.83 | | |
| Poirier, Edward | | 132.39 | * | |
| Pompei, Joseph & Judith | | | | 398.24 |
| Prellwitz, Ronald & Jeanne | | 127.24 | | |
| Price, Lisa L. | | 364.32 | | |
| Pulk, Edwin Jr. & Jacqueline | H | 95.99 | ** | 601.84 |
| Pulk, Edwin Sr. | HV | 0.00 | | |
| Pulk, Elizabeth | H | 721.81 | | |
| Pulk, Floyd | H | 0.00 | | |
| Pulk, Scott Alan | H | 0.00 | | |

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| Pulk, Timothy L. | H | 681.99 | |
| Pulk, Timothy L. & Dalene | | | 88.41 |
| Pulk, William | H | | 589.78 |
| Pulk William Maurice | | 58.14 | |
| Putnam, M & Pelletier | HV | 247.76 | ** 292.31 |
| Raymond, Lynn | T | 380.61 | |
| Richardson, Robert | | 44.46 | |
| Richardson, Stanley & Barbara | | 281.01 | |
| Rizzo, Jerry | | 158.46 | |
| Robbins, Bradley | H | 241.20 | |
| Robbins, E. R. | | 54.72 | |
| Robbins, Paul | | 16.80 | |
| Robichaud, Michael & Christine | H | | 161.18 |
| Robinson, Richard & Wanda | T | 111.95 | |
| Rogers, Joann S. | H | 1170.00 | 96.60 |
| Rouleau, Sally | | 211.47 | |
| Roy, Holly A. | | | 279.76 |
| Saltonstall, George L. | HV | 186.67 | |
| Santella, Richard & Stephen Santella | | 129.20 | |
| Sauchuk, Phiedra J. | | 19.38 | * |
| Scott, James | | 47.88 | |
| Seymour, Betty & P.Seymour(heirs) | | 160.30 | |
| Shaw, John & Priscilla | T | 79.38 | |
| Simard, Dennis R. | | 669.75 | * |
| Simmons, Dennis R. | | 103.51 | |
| Skelton, Alfred & C.Robinson(heirs) | | | 177.82 |
| Skidgell, Daniel | H | 422.94 | |
| Skidgell, Karen | H | 6.66 | 532.24 |
| Skidgell, Michael & Georgette | H | 1005.90 | |
| Skidgell, Michael & Georgette | | 102.60 | |
| Skidgell, Roland Sr. & Nancy | | 376.66 | * |
| Skidgell, Roland Sr. & Nancy | H | 880.84 | * |
| Skidgell, Roland Jr. | H | 949.43 | |
| Skidgell, William R. & Brenda | H | 1339.08 | |
| Skidgell, William R. & Brenda | | 39.90 | |
| Skidgell, William R. & Brenda | | 478.80 | |
| Smith, Edna Pulk | H | 180.00 | 58.26 |
| Smith, Lewis W. | | 36.77 | |
| Smith, Melvin | | 33.34 | |
| Smith, Melvin | | 119.70 | |
| Smith, Melvin | | 277.02 | |
| Smith, Mildred (heirs) | H | 914.85 | |
| Smith, Russell & Laurie | H | 364.55 | |
| Snell, John & Ruth | H | 717.06 | |
| Snell, John & Ruth | | 487.92 | |
| Snowman, Larry, Harry, Cochran C. | H | 235.43 | |
| Spaulding Carole | | 459.31 | |
| Spaulding, Merwin & Carole | HV | 1041.96 | |

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| Spaulding, Merwin & Carole | | 696.52 | |
| Spaulding, Merwin & Carole | | | 139.65 |
| Spaulding, Scott & Alicia | H | | 417.81 |
| Spencer, Ralph & Constance | H | 512.54 | |
| St.Cyr, Gerard & Shirley | | | 913.60 |
| Stone, Alton | HV | 158.46 | |
| Stone, Oscar | | | 169.42 |
| Stratton, Schuyler & David Keener | | 382.47 | |
| Swett, Clayton & Deborah | H | 1036.64 | |
| Swett, Clayton & Deborah | T | 151.77 | |
| Swett, Clayton & Deborah | T | 462.21 | |
| Swett, Jason & Jennifer | H | | 931.57 |
| Swett, Paul & Nancy | | 85.27 | |
| Tacheny, Alan & Carrie | H | 398.81 | |
| Taylor Robert M. | | 34.77 | |
| Theriault, Sharon & A.Theriault | T | 270.33 | |
| Thompkins, Rachel D. | HV | 421.42 | |
| Tilton, Harvey | H | 28.82 | * |
| Toleos Trust | | 531.01 | |
| Toothaker, Darrell; Mark Toothaker; Russ. Toothaker & Suzanne Kenney | | 106.02 | |
| Toothaker, Darrell R. | | 14.25 | |
| Toothaker, Lydania; Suzanne Kenney; Mark, Darrell & Russell Toothaker | | 221.20 | |
| Turner, Anita L. | H | | 197.41 |
| Turner, Katherine & Leo | H | | 87.21 |
| Turner, Stewart | H | | 115.58 |
| Twitchell, Scott & Kimberly Lemieux | | 114.00 | |
| United Timber Corp. | T | 81.03 | |
| VanCedarfield, Ernest & Rebecca | | 689.65 | ** 255.09 |
| Varanelli, Arthur & Carole | | 246.24 | |
| Viitala, Richard & Brenda | | | 120.95 |
| Virgin, Cheryl A. | H | | 303.81 |
| Virgin, Ileana | H | 417.81 | |
| Virgin, Ralph Jr. | H | | 579.46 |
| Virgin, Ralph Sr. | | | 578.55 |
| Virgin, Stephen P. | H | 0.00 | |
| Walker, Bruce & Lee | | | 280.17 |
| Walker, Gerald & JoAnn | H | | 945.06 |
| Walker, Gerald & JoAnn | | | 256.86 |
| Webb River Acres Common | | 0.00 | |
| Webster Family Trust | | 145.35 | |
| Webster Family Trust | | 211.96 | |
| Webster Family Trust | | 42.75 | |
| Webster, Edwin | H | 398.30 | |
| Welch, Benjamin | | 231.99 | |
| Welker, Danny & Laura | | 68.86 | |
| Weston, Robert & Anita | H | | 1043.86 |

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|--------------------------------|---|---------|--------|
| White, Beverly B. | | | 312.53 |
| White, Billy & Jeannette | | 259.92 | |
| White, Dale & Patricia | | 238.43 | |
| White, Duane E. | | 275.58 | |
| White, Elijah Sr. | H | 612.90 | |
| White, Leland & Bette-Jean | | | 275.99 |
| White, Lyle & Esther | | 47.88 * | |
| White, Wayne S. | H | 1313.57 | |
| Wilk, Joseph & Suzann | | 7.98 | |
| Williamson, Galan Jr. | H | | 218.31 |
| Worden, Jon & Josepha | T | 65.17 | |
| Wright, Ronald C. | H | 541.39 | |
| Wurmlinger Tim P. | | 86.77 | |
| York, The V.B.-Revocable Trust | T | 92.91 | |

TREE GROWTH WITHDRAWAL TAXES

| | | | |
|---|--|---------|---------|
| Berry, Edmond R. Sr., Edmond R. Berry Jr. and Scott B. Berry | | 3451.52 | |
| Carver, Harold & Edda | | 37.96 | |
| Smith, Melvin | | | 1201.84 |

OUTSTANDING 2000 Liens

| | |
|----------------------------------|----------|
| Benner, Paul | 521.25 |
| Berry, Bernard | 134.25 |
| Berry, Roger & Barbara | 367.49 |
| Berry, Scott | 195.58 |
| Berry, Willis | 264.02 |
| Bowie, Bennie Jr. | 82.34 |
| Bowie, Melody | 300.90 |
| Bradeen, Archie | 256.87 |
| Burgess, Scott & Beth | 247.91 |
| Burgess, Scott & Beth | 202.99 |
| Evans, Mary | 302.22 |
| Flagg, Lynda | 537.45 |
| Holland, Austin | 134.86 |
| Houghton, Emeral | 135.32 |
| Houghton, Emeral | 91.83 |
| Houghton, John | 444.28 |
| Houghton, Leo | 223.03 |
| Houghton, Peter & Judy | 548.60 |
| Hutchinson, Bruce | 17.83 |
| Hutchinson, Gary | 174.15 |
| Hutchinson, James | 149.93 |
| Hutchinson, James & Linda | 127.77 |
| Hutchinson, Nancy | 1,082.38 |
| Keene, Richard & Pamela | 112.77 |
| Knox, Melvin | 143.37 |
| Knox, Sherry | 454.12 |
| Lane, Albert | 246.61 |
| Mathers, Russell & Susie Langton | 501.09 |
| McIntyre, Phillip & Janet | 547.62 |
| McIntyre, Phillip & Janet | 612.72 |
| Norris, David & Sarah Goodyear | 125.55 |
| Robichaud, Christina | 95.64 |
| Skidgell, Karen | 505.19 |
| Stone, Heirs of Oscar | 159.61 |
| St.Cyr, Gerard & Shirley | 741.67 |
| Tilton, Harvey | 143.68 |
| Turner, Leo & Kathy | 79.66 |
| Turner, Stewart | 106.38 |
| Virgin, Ralph Jr. | 543.41 |
| Walker, Gerald & JoAnn | 887.84 |
| Williamson, Galan Jr. | 203.16 |

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 |
| Bradeen, Archie | | 255.43 |
| Burgess, Scott & Bethany | | 201.85 |
| Burgess, Scott & Bethany | bal | 26.07 |
| Evans, Mary | | 267.46 |
| Evans, Mary | | 300.54 |
| Houghton, Emeral | | 91.31 |
| Houghton, Emeral | bal | 134.57 |
| Houghton, John | bal | 420.36 |
| Houghton, Leo | | 221.79 |
| Hutchinson, James & Linda | | 44.13 |
| Hutchinson, Nancy | | 626.21 |
| Labrie, Russell & April | | 322.36 |
| Mathers, Russell & Susie Langton | | 498.29 |
| McCormick, Earl & Anna | | 676.38 |
| McIntyre, Phillip | | 609.29 |
| McIntyre, Phillip & Janet | | 1,747.79 |
| Packard, Heirs of Arthur | | 293.88 |
| Skidgell, Duane & Karen | | 62.97 |
| Virgin, Ralph Jr. | | 522.57 |
| Williamson, Galan Jr. | | 237.78 |

OUTSTANDING 1999 TAX

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|------------------------------|--|--------|
| Bradeen, Veldessor & Barbara | | 792.42 |
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OUTSTANDING 1998 TAX

| | | |
|---------------------------|-----|--------|
| McIntyre, Phillip & Janet | bal | 388.60 |
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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 | |
| Donna Berry | 1,250.00 |
| Tax Collector | |
| Donna Berry | 2,250.00 |
| 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 Warden / Registrar of Voters | |
| Donna Berry | 56.65 |
| Election Clerks | |
| Florence Noyes | 56.65 |
| Nancy Skidgell | 56.65 |
| Social Security & Medicare Tax (Town share) | |
| Internal Revenue Service | 1,945.05 |
| Unemployment Insurance | |
| Unemployment Compensation Division | 234.01 |
| Workmen's Compensation Insurance | |
| Maine Municipal Association | 698.00 |
| Maine Workers Comp. Residual Market Pool | 44.11 |

MISCELLANEOUS

| | |
|---|------------|
| Abused Women's Advocacy Project | 200.00 |
| Androscoggin Home Care & Hospice | 489.00 |
| Androscoggin Valley Council of Governments | 1,000.00 |
| AVCOG (computers) | 100.00 |
| Stephen Brown (bonus) | 9,500.00 |
| Central Maine Power Company (Street lights) | 1,570.50 |
| Franklin County Treasurer (County Tax) | 15,640.00 |
| Kyes/Philbrick Ins.(Bonds-Treas.& Tax Collectors) | 300.00 |
| Kyes/Philbrick Ins. (Forest Fire Fighting Insur.) | 1,030.00 |
| Ludden Memorial Library | 200.00 |
| Maine Municipal Association | 965.00 |
| Med-Care (ambulance subsidy) | 3,759.00 |
| National Center for Small Communities | 100.00 |
| River Valley Growth Council | 1,000.00 |
| Sandy River Recycling Association | 501.15 |
| School Administrative District #21 | 161,888.98 |
| Seniors Plus | 287.28 |
| Sexual Assault Victims Emergency Services | 230.00 |
| Webb River Valley Snowmobile Club | 473.04 |

SANITATION

| | |
|--|-----------|
| AVCOG (hazardous waste collection) | 22.00 |
| Ber-Mac Inc. (oil) | 17.28 |
| Bradbury's M&D (trans. fluid, oil, Heet, tape) | 10.82 |
| Stephen Brown (mileage) | 13.10 |
| Town of Dixfield (diesel) | 376.78 |
| Theodore Flagg (repair gate) | 25.00 |
| Grimmel Industries ('00 & '01 bulky goods) | 5,443.14 |
| Donald Houghton (attendant, driver) | 3,823.52 |
| Town of Jay (tip fees @ 74.23/ton) | 12,314.09 |
| Kyes Insurance (truck insurance) | 408.00 |
| M/T Pockets (new clutch, inspec., U-jt., switches) | 1,061.95 |
| Me. Environmental Protection Fund (license fee) | 193.00 |
| Me. State Treasurer (Annual Report Fee) | 100.00 |
| H.E. Noyes & Sons (dozer) | 45.00 |
| Noyes Sand & Gravel (plowing) | 340.00 |
| E & W White (truck with crane) | 250.00 |

CURRENT EXPENSE

| | |
|---|----------|
| Al Clemens (plumbing & heating repairs) | 739.00 |
| AT&T (phone) | 201.03 |
| Bangor Savings Bank (checks, deposit slips) | 192.50 |
| Donna Berry (notarizing, mileage, lien fees) | 387.90 |
| Joseph Berry (mileage) | 37.40 |
| Harold A. Blake CPA (auditor) | 1,385.00 |
| Bob's Discount (fans, t. paper, paper towels) | 61.17 |
| Bradbury's M&D (film, bulbs, bags, paper towels) | 38.80 |
| Stephen Brown (mileage) | 851.84 |
| Central Maine Power (electricity) | 1,285.20 |
| Peter & Elizabeth Collins (property) | 1.00 |
| Dead River Oil Co. (fuel oil) | 2,787.86 |
| Kenneth C. Flagg Jr. (mileage) | 66.00 |
| Franklin County Municipal Assoc. (dues) | 15.00 |
| Franklin County Reg. Deeds (transfers, recording) | 886.13 |
| Goings Electric Supply (flag light bulbs) | 25.66 |
| Melody Hoover (mileage) | 24.64 |
| Clifton Houghton (brush/blaze town lines) | 720.20 |
| William Houghton (mileage, brush/blaze town line) | 1,651.76 |
| Donald Houghton (mileage) | 13.20 |
| Hutchins Brothers (receipts, cash sheets, warrants) | 103.60 |
| Intertec Publishing (Bluebook) | 38.00 |
| Kyes Insurance Agency (fire & liability insur.) | 1,064.36 |
| Maine Locksmith Services (lock change) | 15.00 |
| MMTCTA (dues, workshops) | 185.00 |
| Maine Municipal Association (manuals, convention) | 201.00 |
| Maine State Treas. (computer accessories, faxpaper) | 93.50 |
| Maine Town & City Clerk's Assoc. (dues, workshops) | 135.00 |
| Marden's (floor mats, film, toilet paper) | 32.24 |
| Mark's Printing House (ledger sheets, applications) | 87.75 |
| Dorothy Mason (fees, mileage, phone) | 278.00 |
| Megalink (internet server 19 months) | 349.65 |
| F.L. Michaud (Land use Laws) | 28.00 |
| Noyes Sand & Gravel (plowing) | 340.00 |
| Postmaster-Dixfield/Weld (stamps, certified mail) | 718.97 |
| Puia's (floor wax) | 28.78 |
| Edwin Pulk Jr. (mower, truck) | 237.00 |
| Wayne Putnam (mileage) | 35.76 |
| Redlon & Johnson (3 reg. & 2 handicap toilets, rails) | 721.94 |
| Riteaid (film devel.) | 10.12 |
| Staples (paper, cartridges, office supplies) | 427.17 |
| Sun-Journal Sunday (notices) | 138.08 |
| Towles Hardware (light bulbs, keys) | 21.12 |
| Verizon (phone) | 804.03 |
| Walmart (film/developing, cameras) | 61.79 |
| Wilton Printed Products (town reports) | 599.75 |

TOWN OFFICE BUILDING

| | |
|---|----------|
| Color Designs/Robert Chapdelaine | |
| (cleaning, painting, repairs) | 3,797.87 |
| H.E.Noyes & Sons (lumber) | 20.00 |
| Twin Rivers(T-111, plywood, boards, nails,screws) | 263.20 |

SNOW REMOVAL

| | |
|--|----------|
| Michael Burnham (plowing/sanding) | 4,710.00 |
| Aaron Child (flagging) | 12.00 |
| Jonathan Hutchinson (flagging) | 12.00 |
| Dave McDonald (dozer pushing back banks) | 250.00 |
| Morton International (salt) | 6,737.56 |
| Noyes Sand & Gravel (loader pushing back banks) | 600.00 |
| William R. Skidgell (haul, mix & stockpile,sand) | 5,320.00 |
| (plowing & sanding) | 6,500.00 |
| (clean-up, repile sand) | 640.00 |

SUMMER ROADS/STORMS

| | |
|--------------------------------------|-----------|
| Berry Logging (back-hoe) | 190.00 |
| Bob's Discount (two shovels) | 11.00 |
| Eric Hoke (labor) | 19.57 |
| Charles Noyes (truck) | 12.00 |
| H.E.Noyes (truck) | 12.00 |
| Edwin Pulk (rock raking) | 74.03 |
| W.H.Shurtleff Co. (calcium) | 1,009.00 |
| W.R.Skidgell (grader, gravel, dozer) | 10,677.00 |

RECONSTRUCTION & TARRING

| | |
|---|-----------|
| Bruce A. Manzer Inc.(fine grade, 3inches hot mix) | 13,380.00 |
| W.Skidgell Excav. (backhoe, truck, gravel, labor) | 2,637.00 |
| W.Skidgell Excavation (excavator, truck, labor) | 1,740.00 |

GROVER BRIDGE DECK

| | |
|---|----------|
| Aubuchon (roof cement) | 35.68 |
| George E. Averill Jr. Logging | |
| (excavator, truck/crane, dump truck, tools) | 1,965.00 |
| Sherwood Berry (labor) | 190.47 |
| Willis Berry (labor) | 190.47 |
| Bradbury's M & D (coffee and donuts) | 15.86 |
| N.H. Bragg (carriage bolts) | 281.50 |
| Dimension Lumber Co. (hemlock) | 4,734.80 |
| Kenneth C. Flagg Jr. (foreman) | 328.99 |
| Eric Hoke (labor) | 171.43 |
| T & H Sport Center (saw chain) | 14.50 |
| Leo Turner (labor) | 194.29 |
| Towle's (roof cement,drill bits,plywood,scrapers) | 170.89 |
| Twin Rivers (spikes, roofing paper) | 265.78 |

CARE OF CEMETERIES

| | |
|---------------------------------------|--------|
| Eric Hoke (labor) | 34.28 |
| Earl McCormick (cemetery maintenance) | 70.00 |
| Edwin Pulk II (cemetery maintenance) | 191.79 |

ANIMAL CONTROL

| | |
|--|--------|
| Countryside Animal Hospital (feline cremation) | 19.00 |
| Peter Houghton (travel & phone expense) | 100.00 |
| Maine Animal Control Assoc. (dues) | 25.00 |
| McKennel's (cat euthanasia & cremation) | 30.00 |
| McKennel's (6 months subsidy) | 220.98 |

DEP SMALL COMMUNITY SEPTIC GRANT

| | |
|---|--------|
| Main-Land Development Inc.(soil eval. & design) | 250.00 |
|---|--------|

FIRE DEPARTMENT

| | |
|--|--------------------|
| Battery Zone (radio & pager batteries) | 156.00 |
| Benedix (nozzle, filter, repair) | 74.75 |
| Ber-Mac Inc.(bulbs, coupler) | 101.80 |
| Central Maine Power (electricity) | 612.78 |
| Dead River Co. (fuel oil) | 1,453.00 |
| Town of Dixfield (gas, diesel) | 143.30 |
| East Dixfield Fire Dept. ('01) | 800.00 |
| Dynamic Designs (lettering truck) | 100.00 |
| Fire Tech & Safety (turnout gear, strainer jet siphon, suction hose, boots) | 3,378.50 |
| Fontaine's Inc. (bushing) | 5.73 |
| Franklin County Firemen's Assoc. (dues) | 20.00 |
| G.V.C. Chemical Corp. (shine On) | 344.66 |
| Hussey Commun. (pager batteries) | 106.50 |
| Kenneth Flagg Jr. (mileage) | 133.32 |
| Kyes Insur. Agency(bldg. fire & liability insur.) (vehicle insurance) | 276.64 1,594.00 |
| ME State Federation of Fire Fighters(dues 25 men) | 150.00 |
| Maine State Treasurer (cutting tools) | 233.50 |
| Morrison Motors (iron, kit) | 54.44 |
| Noyes Sand & Gravel (plowing) | 170.00 |
| Wayne Putnam (septic permit 75%) | 75.00 |
| Treasurer State of Maine (septic permit 25%) | 25.00 |
| Redlon & Johnson (water pump & tank) | 368.63 |
| Reliance Equipment (part set-up of Amer.Lafrance) | 2,000.00 |
| Towles(hardware, paint, glue, circuit breaker, sakrete, plumbing fittings, bulbs) | 293.53 |
| Twin Rivers (plywood, sheetrock) | 113.40 |
| VIP (swivel jack) | 62.99 |
| Virgin's Auto Electric (alternator repair) | 194.85 |
| E&W White (work on fire truck) | 150.00 |

Harold A. Blake, C.P.A.

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TOWN OF CARTHAGE, MAINE
FINANCIAL AND OPERATING REPORT
For the Year Ended December 31, 2001

ACCOUNTING - AUDITING - CONSULTING - TAX SERVICES

**TOWN OF CARTHAGE, MAINE
FINANCIAL AND OPERATING REPORT
For the Year Ended December 31, 2001**

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HAROLD A. BLAKE, C.P.A.

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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, 2001, and have issued my report thereon dated February 27, 2002. 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, 2001, 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 27, 2002

Page 1

Exhibit A

TOWN OF CARTHAGE, MAINE
COMBINED BALANCE SHEET - ALL FUND TYPES
 For the Year Ended December 31, 2001

| | Governmental Fund Types | | Fiduciary Fund Types | Account Group | Totals (Memoranda Only) | |
|--|-------------------------|----------------------|------------------------|----------------------|-------------------------|---------------------|
| | General Fund | Capital Reserve Fund | Trust and Agency Funds | General Fixed Assets | 2001 | 2000 |
| Assets | | | | | | |
| Cash & Equivalents | \$81,694.71 | \$11,075.64 | \$820.08 | \$0.00 | \$93,590.43 | \$160,755.08 |
| Petty Cash | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 |
| Investments | 50.00 | 5,769.62 | 0.00 | 0.00 | 5,819.62 | 5,520.08 |
| Due from Other Funds | 0.00 | 26,524.13 | 0.00 | 0.00 | 26,524.13 | 21,524.13 |
| Taxes Receivable | 119,099.44 | 0.00 | 0.00 | 0.00 | 119,099.44 | 58,506.26 |
| Tax Liens | 22,006.82 | 0.00 | 0.00 | 0.00 | 22,006.82 | 20,742.89 |
| Tax Acquired Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 541.85 |
| Accounts Receivable | 10,308.61 | 0.00 | 0.00 | 0.00 | 10,308.61 | 4,302.65 |
| Land, Buildings, and Equipment | 0.00 | 0.00 | 0.00 | 255,765.00 | 255,765.00 | 249,090.00 |
| Total Assets | \$233,259.58 | \$43,369.39 | \$820.08 | \$255,765.00 | \$533,214.05 | \$521,082.94 |
| Liabilities & Fund Balance | | | | | | |
| Liabilities: | | | | | | |
| Accounts Payable | \$4,154.21 | \$0.00 | \$0.00 | \$0.00 | \$4,154.21 | \$4,636.00 |
| Deferred Tax Revenue | 61,755.15 | 0.00 | 0.00 | 0.00 | 61,755.15 | 61,941.31 |
| Deferred Revenues | 121,905.27 | 0.00 | 0.00 | 0.00 | 121,905.27 | 115,008.59 |
| Due to Other Funds | 26,524.13 | 0.00 | 0.00 | 0.00 | 26,524.13 | 21,524.13 |
| Prepaid Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Liabilities | 214,338.76 | 0.00 | 0.00 | 0.00 | 214,338.76 | 203,110.03 |
| Fund Equity: | | | | | | |
| Investment in Fixed Assets | 0.00 | 0.00 | 0.00 | 255,765.00 | 255,765.00 | 249,090.00 |
| Fund Balance-Reserved | 0.00 | 0.00 | 790.00 | 0.00 | 790.00 | 790.00 |
| Designated | 18,675.16 | 43,369.39 | 30.08 | 0.00 | 62,074.63 | 76,299.04 |
| Undesignated | 245.66 | 0.00 | 0.00 | 0.00 | 245.66 | (8,206.13) |
| Total Fund Equity | 18,920.82 | 43,369.39 | 820.08 | 255,765.00 | 318,875.29 | 317,972.91 |
| Total Liabilities and Fund Equity | \$233,259.58 | \$43,369.39 | \$820.08 | \$255,765.00 | \$533,214.05 | \$521,082.94 |

See Independent Auditor's Report.
 The Notes are an integral part of the financial statements.

TOWN OF CARTHAGE, MAINE
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
For the Year Ended December 31, 2001

| | <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>2001</u> | <u>2000</u> |
| | | <u>Fund</u> | <u>Agency Funds</u> | | |
| Revenues: | | | | | |
| Property Taxes | \$205,772.23 | \$0.00 | \$0.00 | \$205,772.23 | \$170,186.78 |
| Excise Taxes | 43,646.16 | 0.00 | 0.00 | 43,646.16 | 53,915.22 |
| Charges for Services | 15,339.73 | 0.00 | 0.00 | 15,339.73 | 760.50 |
| Intergovernmental | 95,333.87 | 0.00 | 0.00 | 95,333.87 | 117,398.27 |
| Interest | 2,504.20 | 874.52 | 38.26 | 3,416.98 | 5,434.67 |
| Miscellaneous | 40,251.21 | 0.00 | 0.00 | 40,251.21 | 32,858.44 |
| Transferred In | 37.53 | 5,000.00 | 0.00 | 5,037.53 | 33,964.86 |
| Total Revenues | <u>402,884.93</u> | <u>5,874.52</u> | <u>38.26</u> | <u>408,797.71</u> | <u>414,518.74</u> |
| Expenditures: | | | | | |
| General Government | 53,144.31 | 0.00 | 0.00 | 53,144.31 | 46,417.70 |
| Protection | 20,748.45 | 0.00 | 0.00 | 20,748.45 | 31,961.83 |
| Public Works | 86,880.39 | 0.00 | 0.00 | 86,880.39 | 108,547.88 |
| Health & Sanitation | 26,108.77 | 0.00 | 0.00 | 26,108.77 | 34,783.40 |
| Cemeteries | 333.60 | 0.00 | 0.00 | 333.60 | 266.86 |
| Special Assessment | 177,528.98 | 0.00 | 0.00 | 177,528.98 | 162,167.71 |
| General Assistance | 2,010.64 | 0.00 | 0.00 | 2,010.64 | 1,633.99 |
| Unclassified | 42,777.66 | 0.00 | 0.00 | 42,777.66 | 17,447.04 |
| Transferred Out | 5,000.00 | 0.00 | 37.53 | 5,037.53 | 33,964.86 |
| Total Expenditures | <u>414,532.80</u> | <u>0.00</u> | <u>37.53</u> | <u>414,570.33</u> | <u>437,191.27</u> |
| Excess Revenues (Expenditures) | (11,647.87) | 5,874.52 | 0.73 | (5,772.62) | (22,672.53) |
| Beginning Fund Balance | 30,568.69 | 37,494.87 | 819.35 | 68,882.91 | 91,555.44 |
| 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>\$18,920.82</u> | <u>\$43,369.39</u> | <u>\$820.08</u> | <u>\$63,110.29</u> | <u>\$68,882.91</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, 2001**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|-----------------------------------|----------------------|--------------------|---|
| Revenues: | | | |
| Property Taxes | \$202,534.41 | \$205,772.23 | \$3,237.82 |
| Excise Taxes | 43,646.16 | 43,646.16 | 0.00 |
| Charges for Services | | 15,339.73 | 15,339.73 |
| Intergovernmental | 87,926.56 | 95,333.87 | 7,407.31 |
| Interest | | 2,504.20 | 2,504.20 |
| Miscellaneous | | 40,251.21 | 40,251.21 |
| Transferred In | | 37.53 | 37.53 |
| Total Revenues | <u>334,107.13</u> | <u>402,884.93</u> | <u>68,777.80</u> |
| Expenditures: | | | |
| General Government | 60,092.73 | 53,144.31 | 6,948.42 |
| Protection | 20,261.49 | 20,748.45 | (486.96) |
| Roads | 93,971.73 | 86,880.39 | 7,091.34 |
| Health | 27,405.73 | 26,108.77 | 1,296.96 |
| Education | 161,888.98 | 161,888.98 | 0.00 |
| County Taxes | 15,640.00 | 15,640.00 | 0.00 |
| Cemeteries | 854.93 | 333.60 | 521.33 |
| Unclassified | 20,240.04 | 44,788.30 | (24,548.26) |
| Transferred Out | 5,000.00 | 5,000.00 | 0.00 |
| Total Expenditures | <u>405,355.63</u> | <u>414,532.80</u> | <u>(9,177.17)</u> |
| Excess Revenues (Expenditures) | (71,248.50) | (11,647.87) | 59,600.63 |
| Beginning Fund Balance | 30,568.69 | 30,568.69 | 0.00 |
| Adjustments | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Ending Fund Balance | <u>(\$40,679.81)</u> | <u>\$18,920.82</u> | <u>\$59,600.63</u> |

See Independent Auditor's Report.

The Notes are an integral part of the financial statements.

TOWN OF CARTHAGE, MAINE
STATEMENT OF CASH FLOWS -- FIDUCIARY FUNDS
For the Year Ended December 31, 2001

| | <u>Fiduciary Fund Types</u> | |
|---|-----------------------------|-----------------|
| | <u>2001</u> | <u>2000</u> |
| <u>Cash Flow from Investing Activities</u> | | |
| Interest | \$38.26 | \$36.42 |
| Other sources of cash | | 0.00 |
| Other uses of cash | <u>(37.53)</u> | <u>(36.86)</u> |
| Net Cash provided/(used) by Investing Activities | <u>\$0.73</u> | <u>(\$0.44)</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, 2001

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.

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. 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.

HAROLD A. BLAKE, C.P.A.

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 | \$ 81,694.71 |
| Savings account | 0.00 |
| Petty Cash | <u>100.00</u> |
| Total General Fund | <u><u>\$ 81,794.71</u></u> |

Capital Reserve Fund Cash:

| | |
|------------------------|---------------------------|
| Savings accounts | \$11,075.64 |
| Certificate of Deposit | <u>5,769.62</u> |
| Total Capital Reserve | <u><u>\$16,845.26</u></u> |

Trust Fund Cash:

| | |
|-----------------|------------------------|
| Savings account | <u><u>\$820.08</u></u> |
|-----------------|------------------------|

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

C. Property Taxes (continued)

The year end balances of Property Taxes Receivable 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, 2001, 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.

Schedule of Deferred Tax Revenue

| Tax Year | Amount Deferred | |
|----------------------------|-----------------|---------------------------|
| Taxes Receivable: | | |
| 2001 | \$38,955.91 | |
| 1999 | <u>792.42</u> | |
| Total Taxes Deferred | | \$41,198.42 |
| Tax Liens: | | |
| 2000 | \$12,753.34 | |
| 1999 | 8,864.88 | |
| 1998 | <u>388.60</u> | |
| Total Liens Deferred | | <u>22,006.82</u> |
| Total Deferred Tax Revenue | | <u><u>\$61,755.15</u></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 | \$36,670.98 | \$35,862.82 | \$36,670.98 | \$35,862.82 |
| Tree Growth Reim. | 19,968.23 | 17,562.87 | 18,765.55 | 18,765.55 |
| Excise Taxes | 43,173.12 | 52,064.98 | 43,173.12 | 52,064.98 |
| Snowmobile Refund | 473.04 | 513.92 | 473.04 | 513.92 |
| Home Town Award | 750.00 | 0.00 | 500.00 | 250.00 |
| 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>\$115,483.37</u> | <u>\$120,452.59</u> | <u>\$114,030.69</u> | <u>\$121,905.27</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. Some of the balances that the Board of Selectmen have chosen to carry forward are negative, that is, the accounts have expended more than was available for them. The result of carrying a negative balance is to understate the total of the carried accounts and, therefore, to overstate the Undesignated Fund Balance. An examination of Support Schedule 3 will make this clear.

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. Some of the amounts represented by the Capital Reserve Funds' Designated Fund Balances are funds deposited in the Funds' accounts and some is represented by amounts due to the fund from the General Fund; in effect these funds are borrowed from the Capital Reserve Fund to operate the General Fund.

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's 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. It should be pointed out that the Undesignated Fund Balance of the General Fund is overstated due to the inclusion of negative (i.e., deficit) balances in the carried account balances.

G. Accounts Receivable:

1. General Fund -

| | |
|---------------------------|--------------------|
| Individuals | \$257.95 |
| Tax Collector/Clerk, past | 5,370.42 |
| Homestead Reimbursement | <u>4,680.24</u> |
| | <u>\$10,308.61</u> |

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.

| | <u>Due from Other Fund</u> | <u>Due to Other Fund</u> |
|-----------------------|--------------------------------|------------------------------|
| General Fund | | \$26,524.13 |
| Capital Reserve Funds | | |
| Sand & Salt Shed | \$23,524.13 | |
| Compactor | <u>3,000.00</u> | |
| | <u>\$26,524.13</u> | <u>\$26,524.13</u> |

I. Accounts Payable:

Accounts Payable represent current obligations of the Town to pay.

1. General Fund --

| | |
|--------------------|-------------------|
| Maine, IFS/game | \$3,197.50 |
| Maine, IFW/rv | 919.50 |
| Tax Collector, net | <u>37.21</u> |
| | <u>\$4,154.21</u> |

**TOWN OF CARTHAGE, MAINE
COMBINING BALANCE SHEET - CAPITAL RESERVE FUND
For the Year Ended December 31, 2001**

| | Sanitation Truck Reserve | Salt Shed Reserve | Compactor Fund | Totals | |
|--|--------------------------------|-------------------------|-------------------|--------------------|--------------------|
| | | | | 2001 | 2000 |
| ASSETS | | | | | |
| Cash | \$11,075.64 | \$0.00 | \$0.00 | \$11,075.64 | \$10,500.66 |
| Investments | 0.00 | 5,769.62 | 0.00 | 5,769.62 | 5,470.08 |
| Due from Other Funds | 0.00 | 23,524.13 | 3,000.00 | 26,524.13 | 21,524.13 |
| Total Assets | \$11,075.64 | \$29,293.75 | \$3,000.00 | \$43,369.39 | \$37,494.87 |
| LIABILITIES & EQUITY | | | | | |
| Liabilities: | | | | | |
| Due to Other Funds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Equity: | | | | | |
| Reserved | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Designated | 11,075.64 | 29,293.75 | 3,000.00 | 43,369.39 | 37,494.87 |
| Total Fund Equity | 11,075.64 | 29,293.75 | 3,000.00 | 43,369.39 | 37,494.87 |
| Total Liabilities & Fund Equities | \$11,075.64 | \$29,293.75 | \$3,000.00 | \$43,369.39 | \$37,494.87 |

TOWN OF CARTHAGE, MAINE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
& CHANGES IN FUND BALANCE - CAPITAL RESERVE FUNDS
For the Year Ended December 31, 2001

| | Sanitation Truck Reserve | Salt Shed Reserve | Compactor Fund | Totals | |
|-----------------------------------|--------------------------------|-------------------------|-------------------|--------------------|--------------------|
| | | | | 2001 | 2000 |
| Revenues: | | | | | |
| Interest | \$574.98 | \$299.54 | \$0.00 | \$874.52 | \$776.70 |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transferred In | 0.00 | 4,000.00 | 1,000.00 | 5,000.00 | 17,448.00 |
| Total Revenues | <u>574.98</u> | <u>4,299.54</u> | <u>1,000.00</u> | <u>5,874.52</u> | <u>18,224.70</u> |
| Expenditures: | | | | | |
| Service Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transferred Out | 0.00 | 0.00 | 0.00 | 0.00 | 18,480.00 |
| Total Expenditures | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>18,480.00</u> |
| Excess Revenues (Expenditures) | 574.98 | 4,299.54 | 1,000.00 | 5,874.52 | (255.30) |
| Beginning Fund Balance | <u>10,500.66</u> | <u>24,994.21</u> | <u>2,000.00</u> | <u>37,494.87</u> | <u>37,750.17</u> |
| Ending Fund Balance | <u>\$11,075.64</u> | <u>\$29,293.75</u> | <u>\$3,000.00</u> | <u>\$43,369.39</u> | <u>\$37,494.87</u> |

Schedule 3

TOWN OF CARTHAGE, MAINE
STATEMENT OF DEPARTMENTAL OPERATIONS
For the Year Ended December 31, 2001

| | Beginning Balances | Appropriation: | Other Credits | Total Available | Expended | Other Debits | Total Expenditures | Balances | |
|------------------------------|-------------------------------|-----------------------|--------------------------|----------------------------|------------------|-------------------------|-------------------------------|-----------------|-----------------|
| | | | | | | | | Lapsed | Carried |
| General Government: | | | | | | | | | |
| Current Expense | (\$1,837.00) | \$11,500.00 | \$6,229.66 | \$15,892.66 | \$18,352.14 | | \$18,352.14 | | (\$2,459.48) |
| Wages & Salaries | 100.90 | 17,000.00 | 1,107.69 | 18,208.59 | 18,008.60 | | 18,008.60 | | 199.99 |
| Bonus | 0.00 | | 9,500.00 | 9,500.00 | 9,500.00 | | 9,500.00 | 0.00 | |
| Bonds | 0.00 | 300.00 | 50.00 | 350.00 | 300.00 | | 300.00 | | 50.00 |
| MMA | 0.00 | 965.00 | | 965.00 | 965.00 | | 965.00 | 0.00 | |
| AVCOG | 0.00 | 1,000.00 | | 1,000.00 | 1,000.00 | | 1,000.00 | 0.00 | |
| Computers | 2,875.82 | | | 2,875.82 | 100.00 | | 100.00 | | 2,775.82 |
| Comp. Plan/Maps | 5,000.00 | | | 5,000.00 | 0.00 | | 0.00 | | 5,000.00 |
| NatL Ctr. Small Cor | 0.00 | 100.00 | | 100.00 | 100.00 | | 100.00 | 0.00 | |
| Paint/Siding | 6,000.00 | 1,000.00 | | 7,000.00 | 4,081.07 | | 4,081.07 | | 2,918.93 |
| Old Town Hall | 0.00 | | 200.66 | 200.66 | 200.66 | | 200.66 | 0.00 | |
| | <u>12,139.72</u> | <u>31,865.00</u> | <u>17,088.01</u> | <u>61,092.73</u> | <u>52,607.47</u> | <u>0.00</u> | <u>52,607.47</u> | <u>0.00</u> | <u>8,485.26</u> |
| Protection | | | | | | | | | |
| Street Lights | 286.52 | 1,700.00 | | 1,986.52 | 1,570.50 | | 1,570.50 | | 416.02 |
| Fire Department | 676.62 | 10,600.00 | 643.35 | 11,919.97 | 13,993.97 | | 13,993.97 | | (2,074.00) |
| Forest Fire Fighters | 0.00 | 1,030.00 | | 1,030.00 | 1,030.00 | | 1,030.00 | 0.00 | |
| Animal Control | 178.00 | 200.00 | 97.00 | 475.00 | 394.98 | | 394.98 | | 80.02 |
| Civil Emergency Pro | 200.00 | | | 200.00 | | | 0.00 | | 200.00 |
| Ambulance | 893.00 | 3,759.00 | | 4,652.00 | 3,759.00 | | 3,759.00 | | 893.00 |
| | <u>2,234.14</u> | <u>17,289.00</u> | <u>740.35</u> | <u>20,263.49</u> | <u>20,748.45</u> | <u>0.00</u> | <u>20,748.45</u> | <u>0.00</u> | <u>(484.96)</u> |
| Health and Sanitation | | | | | | | | | |
| Sanitation | 4,377.06 | 21,000.00 | 321.24 | 25,698.30 | 24,151.34 | | 24,151.34 | | 1,546.96 |
| SRRA-Recycling | 0.00 | 501.15 | | 501.15 | 501.15 | | 501.15 | 0.00 | |
| Andros. Home Heal | 0.00 | 489.00 | | 489.00 | 489.00 | | 489.00 | 0.00 | |
| Seniors Plus | 0.00 | 287.00 | | 287.00 | 287.00 | | 287.00 | 0.00 | |
| S.A.V.E.S. | 0.00 | 230.00 | | 230.00 | 230.00 | | 230.00 | 0.00 | |
| A.W.A.P. | 0.00 | 200.00 | | 200.00 | 200.00 | | 200.00 | 0.00 | |
| Septic Grant | 0.00 | | | 0.00 | 250.00 | | 250.00 | | (250.00) |
| | <u>4,377.06</u> | <u>22,707.15</u> | <u>321.24</u> | <u>27,405.45</u> | <u>26,108.49</u> | <u>0.00</u> | <u>26,108.49</u> | <u>0.00</u> | <u>1,296.96</u> |

Highways and Bridges

| | | | | | | | | | |
|--------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------------|-------------|-----------------|
| Summer Roads | 315.15 | 10,000.00 | 2,719.52 | 13,034.67 | 12,366.50 | | 12,366.50 | | 668.17 |
| Reconstruction & T | 0.00 | 12,000.00 | 3,000.00 | 15,000.00 | 17,757.00 | | 17,757.00 | | (2,757.00) |
| Snow Removal | 1,935.50 | | 46,294.16 | 48,229.66 | 48,197.23 | | 48,197.23 | | 32.43 |
| Grover Bridge Deck | 11,880.00 | | | 11,880.00 | 8,559.66 | | 8,559.66 | | 3,320.34 |
| Berry Mills Bridge | (1,966.90) | | 4,326.96 | 2,360.06 | | | 0.00 | | 2,360.06 |
| Storms '98 | 3,467.34 | | | 3,467.34 | | 3,467.34 | 3,467.34 | | 0.00 |
| Storm '00 | (1,357.80) | | 1,357.80 | 0.00 | | | 0.00 | | 0.00 |
| | <u>14,273.29</u> | <u>22,000.00</u> | <u>57,698.44</u> | <u>93,971.73</u> | <u>86,880.39</u> | <u>3,467.34</u> | <u>90,347.73</u> | <u>0.00</u> | <u>3,624.00</u> |

Special Assessment

| | | | | | | | | | |
|------------|-------------|-------------------|-------------|-------------------|-------------------|---------------|-------------------|-----------------|-------------|
| County Tax | 0.00 | 15,640.00 | | 15,640.00 | 15,640.00 | | 15,640.00 | | 0.00 |
| SAD # 21 | 0.00 | 161,888.98 | | 161,888.98 | 161,888.98 | | 161,888.98 | | 0.00 |
| Overlay | 0.00 | 7,922.56 | | 7,922.56 | | 539.89 | 539.89 | | 7,382.67 |
| | <u>0.00</u> | <u>185,451.54</u> | <u>0.00</u> | <u>185,451.54</u> | <u>177,528.98</u> | <u>539.89</u> | <u>178,068.87</u> | <u>7,382.67</u> | <u>0.00</u> |

Cemeteries

| | | | | | | | | | |
|-----------------|---------------|---------------|--------------|---------------|---------------|-------------|---------------|-------------|---------------|
| General Care | 517.40 | 300.00 | | 817.40 | 296.07 | | 296.07 | | 521.33 |
| Newman Cemetery | 0.00 | | 37.53 | 37.53 | 37.53 | | 37.53 | | 0.00 |
| | <u>517.40</u> | <u>300.00</u> | <u>37.53</u> | <u>854.93</u> | <u>333.60</u> | <u>0.00</u> | <u>333.60</u> | <u>0.00</u> | <u>521.33</u> |

General Assistance

| | | | | | | | | | |
|---------|-----------------|---------------|-----------------|-----------------|-----------------|-------------|-----------------|-------------|-----------------|
| Welfare | 1,963.21 | 500.00 | 1,310.00 | 3,773.21 | 2,010.64 | | 2,010.64 | | 1,762.57 |
| | <u>1,963.21</u> | <u>500.00</u> | <u>1,310.00</u> | <u>3,773.21</u> | <u>2,010.64</u> | <u>0.00</u> | <u>2,010.64</u> | <u>0.00</u> | <u>1,762.57</u> |

Unclassified

| | | | | | | | | | |
|---------------------|-----------------|---------------|------------------|------------------|------------------|-------------|------------------|-------------|-----------------|
| Grange Hall | 0.00 | | | 0.00 | | | 0.00 | | 0.00 |
| Snowmobile Club | 0.00 | | 4,473.04 | 4,473.04 | 4,473.04 | | 4,473.04 | | 0.00 |
| River Valley Growth | 0.00 | 500.00 | 500.00 | 1,000.00 | 1,000.00 | | 1,000.00 | 0.00 | |
| Ludden Mem. Libra | 0.00 | 200.00 | | 200.00 | 200.00 | | 200.00 | | 0.00 |
| Veteran's Memorial | 3,200.00 | 200.00 | | 3,400.00 | | | 0.00 | | 3,400.00 |
| SHARE | 70.00 | | 11,097.00 | 11,167.00 | 11,097.00 | | 11,097.00 | | 70.00 |
| | <u>3,270.00</u> | <u>900.00</u> | <u>16,070.04</u> | <u>20,240.04</u> | <u>16,770.04</u> | <u>0.00</u> | <u>16,770.04</u> | <u>0.00</u> | <u>3,470.00</u> |

Totals

| | | | | | | | | | |
|--|--------------------|---------------------|--------------------|---------------------|---------------------|-------------------|---------------------|-------------------|--------------------|
| | <u>\$38,774.82</u> | <u>\$281,012.69</u> | <u>\$93,265.61</u> | <u>\$413,053.12</u> | <u>\$382,988.06</u> | <u>\$4,007.23</u> | <u>\$386,995.29</u> | <u>\$7,382.67</u> | <u>\$18,675.16</u> |
|--|--------------------|---------------------|--------------------|---------------------|---------------------|-------------------|---------------------|-------------------|--------------------|

**TOWN OF CARTHAGE, MAINE
STATEMENT OF TAXES RECEIVABLE, TAX LIENS,
AND TAX ACQUIRED PROPERTY
For the Year Ended December 31, 2001**

| | <u>2001</u> | <u>2000</u> |
|---|----------------------------|---------------------------|
| <u>Taxes Receivable</u> | | |
| 2001 | \$118,307.02 | \$0.00 |
| 2000 | 0.00 | 57,692.81 |
| 1999-1996 | <u>792.42</u> | <u>813.45</u> |
| Total Taxes Receivable | <u><u>\$119,099.44</u></u> | <u><u>\$58,506.26</u></u> |
| <u>Tax Liens</u> | | |
| 2000 | \$12,753.34 | \$0.00 |
| 1999 | 8,864.88 | 15,788.33 |
| 1998 | <u>388.60</u> | <u>4,954.56</u> |
| Total Tax Liens | <u><u>\$22,006.82</u></u> | <u><u>\$20,742.89</u></u> |
| <u>Tax Acquired Property</u> | | |
| | <u><u>\$0.00</u></u> | <u><u>\$0.00</u></u> |

TOWN OF CARTHAGE, MAINE
Calculation of Undesignated Fund Balance - General Fund
For the Year Ended December 31, 2001

| | | |
|---|------------------|------------------------|
| Total Assets | | \$233,259.58 |
| Less: | | |
| Total Liabilities | | <u>214,398.76</u> |
| Total Fund Balance | | 18,860.82 |
| Less: | | |
| Designated Fund Balance | \$18,675.16 | |
| Reserved Fund Balance | <u>0.00</u> | |
| Total Reductions | | <u>(18,675.16)</u> |
| Undesignated Fund Balance (a.k.a. "Surplus") | | <u><u>\$185.66</u></u> |
| | | |
| Components of Undesignated Fund Balance: | | |
| Cash and Equivalents | | \$81,694.71 |
| Less: | | |
| Designated Fund Balance | \$18,675.16 | |
| Due to Other Funds | 26,524.13 | |
| Deferred Revenues | 121,905.27 | |
| Accounts Payable | <u>4,214.21</u> | |
| Total Cash Committed Elsewhere | | <u>(171,318.77)</u> |
| Cash Component of Undesignated Fund Balance | | (\$89,624.06) |
| | | |
| Other Elements of Undesignated Fund Balance: | | |
| Prepaid Expenditures | \$0.00 | |
| Investments | 50.00 | |
| Accounts Receivable | 10,308.61 | |
| Tax Liens | 0.00 | |
| Taxes Receivable | <u>79,451.11</u> | |
| Total Other Elements | | <u>89,809.72</u> |
| Undesignated Fund Balance (a.k.a. "Surplus") | | <u><u>\$185.66</u></u> |

Schedule 6

TOWN OF CARTHAGE
Scheduel of Due to and Due From Other Funds
For the Year Ended December 31, 2001

| <u>Descriptions</u> | <u>Due from Other Funds</u> | <u>Due to Other Funds</u> |
|---------------------------|---------------------------------|-------------------------------|
| General Fund: | | |
| Capital Reserve Fund - | | |
| Sand & Salt Shed Fund | \$0.00 | \$23,524.13 |
| Compactor Fund | 0.00 | 3,000.00 |
| Capital Reserve Fund: | | |
| General Fund | 26,524.13 | |
| Trust Fund | _____ | _____ |
| Totals | \$26,524.13 ===== | \$26,524.13 ===== |

