

2011

# Annual Report of the Municipal Officers of the Town of Carthage Year Ending December 31, 2011

Carthage (Me.)

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**Annual Report**  
**Of the**  
**Municipal Officers**  
**Of the**  
**Town of Carthage**

**Year Ending December 31, 2011**

**Town Officers**

**Clerk**

*Linda Berry*

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

*Stephen Brown '13 Lawrence Blodgett '12 Banaman R. Weston '14*

**Treasurer**

*Nancy Blodgett*

**Tax Collector**

*Linda Berry*

**Board of Directors R.S.U.#10**

*Ronnie Hutchinson '12*

**Superintendent of Schools**

*Dr. Thomas Ward*

**Fire Chief**

*Kenneth C. Flagg, Jr.*

**Animal Control Officer**

*Darcy Berry*

**Transfer Station Attendant**

*Edwin Pulk II*

**Health Officer**

*Timia Seager*

**Plumbing Inspector**

*David Errington*

**Civil Emergency Preparedness Director**

*Kenneth C. Flagg, Jr.*

**Budget Committee**

*George Averill Jr.*

*Hurchial Noyes*

*Douglas Geis*

*Jan Hutchinson*

*Kim Dailey*

*James Irish*

*Roland Skidgell Sr.*

*Sidney Flagg*

**State Senator District 18**

*Thomas Saviello 60 Applegate Lane Wilton, Me 04294 287-1505*

*State Message Center 1-800-423-6900*

*[drtom16@hotmail.com](mailto:drtom16@hotmail.com)*

**State Representative District 93**

*Sheryl J. Briggs 72 Poplar Hill Road Mexico, Me 04257 364-5665*

*House of Representative Message Center 1-800-423-2900*

*[RepSheryl.Briggs@legislature.maine.gov](mailto:RepSheryl.Briggs@legislature.maine.gov)*

## **TOWN WARRANT**

COUNTY OF FRANKLIN, ss.

STATE OF MAINE

To Peter A. Houghton Sr., 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 Carthage Town Office Building, in said Town on the 17th day of December A.D. 2012, 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 2012 taxes.

**Recommended: 7%, 30 days after tax commitment**

**Article 12:** To see what sum the Town will vote to raise and appropriate for Wages and Salaries of Town Officials.

**Recommended: \$26,500**

**Article 13:** 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: \$19,000 for the 1st Selectman**

**Article 14:** To see what sum the Town will vote to raise and appropriate for Current Expenses, Office Supplies and Operation of Town Buildings.

**Recommended: \$23,000**

**Article 15:** To see what sum the Town will vote to raise and/or appropriate for maintenance of the Town Office Building.

**Recommended: \$2,000 from surplus**

**Article 16:** To see what sum the Town will vote to raise and/or appropriate for computer/office equipment for the Town Office Building.

**Recommended: \$500 from surplus**

**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: \$11,000**

**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 \$13,448**

**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: Raise \$22,000**

**From Excise Tax \$70,319.88**

**Article 20:** To see what sum the Town will vote to raise and/or appropriate for Town Bridges.

**Recommended: From Block Grant \$1000**

**Article 21:** To see what sum the Town will vote to raise and/or appropriate for the Carthage Fire Company.

**Recommended: Raise \$15,000; \$5,000 from surplus**

**Article 22:** To see what sum the Town will vote to raise and appropriate for street lighting services.

**Recommended: \$1,600**

**Article 23:** To see what sum the Town will vote to raise and appropriate for animal control.

**Recommended: \$750**

**Article 24:** To see if the Town will vote to raise and appropriate \$9456 to subsidize ambulance service for the Town of Carthage.

**Recommended: Yes**

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

**Recommended: Raise \$34,000**

**Article 26:** To see what sum the Town will vote to raise and/or appropriate for the sanitation truck replacement reserve fund.

**Recommended: \$1000 from surplus**

**Article 27:** To see if the Town will vote to raise and appropriate \$733.20 for the Sandy River Waste Recycling Association.

**Recommended: Yes**

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

**Recommended: \$600**

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

**Recommended: \$1000**

**Article 30:** To see if the Town will vote to raise and appropriate the sum of \$1247 for dues to the Maine Municipal Association.

**Recommended: Yes**

**Article 31:** To see if the Town will vote to appropriate monies received from the State for 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 (\$622.28)**

**Article 32:** To see what sum the Town will vote to raise and appropriate for youth recreation.

**Recommended: \$1200**

**Article 33:** To see if the Town will vote to raise and appropriate \$325 for Safe Voices (Abused Women's Advocacy Project).

**Recommended: Yes**

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

**Recommended: Yes**

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

**Recommended: Yes**

**Article 36:** To see what sum the Town will vote to raise and/or appropriate in addition to the \$8000 appropriated previously towards updating the Veterans Memorial.

**Recommended: Raise \$500; from surplus \$2000**

**Article 37:** To see if the Town will vote to raise and appropriate \$500 for the River Valley Growth Council.

**Recommended: Raise \$500**

**Article 38:** To see if the Town will vote to raise and appropriate \$250 for the Franklin County Chamber of Commerce.

**Recommended: Yes**

**Article 39:** To see if the Town will vote to raise and appropriate \$150 for the River Valley Chamber of Commerce.

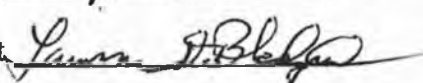
**Recommended: Yes**

**Article 40:** To see if the Town will vote to raise and appropriate the sum of \$1,040 for Community Concepts, Inc. to provide a local match and help defray the cost and maintain services provided to residents of the town.

**Recommended: Yes**

Given under our hands at Carthage, this 3rd day of  
December, A.D. 2012

Stephen H. Brown 

Lawrence D. Blodgett 

Banaman R. Weston 

SELECTMEN OF CARTHAGE

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



**REPORT OF THE TOWN CLERK  
FOR THE YEAR ENDING DECEMBER 31, 2011**

**DOG LICENSES ISSUED**

KENNEL'S..... 0  
SPAYED/ NEUTERED..... 48  
MALE/ FEMALE..... 14

**VITAL STSTISTICS**

BIRTHS RECORDED..... 6  
MALES..... 4  
FEMALES..... 2  
  
MARRIAGES RECORDED.....5  
  
DEATHS RECORDED..... 4

**RESPECTLY SUBMITTED  
LINDA BERRY  
TOWN CLERK**

**REPORT OF THE HEALTH OFFICER**

For the year ending December 31, 2011

No communicable diseases reported.

No complaints of improper sewerage.

Residents are encouraged to contact the Health Office  
to **report communicable diseases** and sewerage  
disposal situations that may present health hazards.

Respectfully submitted,  
Timia Seager  
Local Health Officer  
Phone: 562-4987

**REPORT OF THE PLUMBING INSPECTOR**

Fiscal year ending: December 31, 2011

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

A total of six permits were issued and inspected.  
None were for internal plumbing.  
Six were for subsurface wastewater disposal systems.

Respectfully,  
David Errington  
L.P.I. #0769

**REPORT OF THE SHORELAND CODE ENFORCEMENT  
OFFICER**

For the year ending December 31, 2011

There were no shoreland zoning permit applications

Respectfully,  
Banaman R. Weston

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2523  
(202) 224-2693 [FAX]

## United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:  
HOMELAND SECURITY AND  
GOVERNMENTAL AFFAIRS,  
RANKING MEMBER  
APPROPRIATIONS  
ARMED SERVICES  
SPECIAL COMMITTEE  
ON AGING

February 3, 2012

Town of Carthage  
703A Carthage Road  
Carthage, ME 04224

Dear Friends,

As we begin a new year, I welcome this opportunity to share some of my recent work for the people of our great state.

The economy and jobs remain my highest priorities. More efficient transportation is essential to our economic growth. After a years-long, hard-fought battle, I successfully pushed through Congress a bill I wrote to allow the heaviest trucks to travel on Maine's federal interstates, instead of forcing them to use our secondary roads and downtown streets. This will make our streets safer, reduce fuel consumption, and allow our businesses to be more competitive. I was pleased to have the support of many Maine groups, from the Maine State Police and the Parent-Teacher Association to the Maine Motor Transport Association and many others that helped me advocate for this sensible change.

I was also successful in my efforts to prevent the federal government from limiting certain vegetables, including Maine's potatoes, in school meal programs. Nationwide this ill-conceived proposal would have cost our schools, the states, and families an estimated \$6.8 billion over five years. I built support from both sides of the aisle and from across the country to ensure that schools maintain the flexibility they need to serve students healthy and affordable meals. This proposed rule was a prime example of excessive Washington regulation.

In my effort to protect jobs, I also introduced bipartisan legislation to ensure that the proposed EPA regulations known as the "Boiler MACT" rules protect the environment and public health without jeopardizing jobs in our state, particularly in the forest products industry. I also continued to help advance the development of deep water, off-shore wind energy at the University of Maine, which has the potential to provide clean energy and to create thousands of new jobs.

On the Armed Services Committee, I worked to secure funding for shipbuilding at Bath Iron Works, submarine overhauls at Portsmouth Naval Shipyard, and the manufacturing of aircraft engines at Pratt and Whitney, as well as to strengthen the 101st Air Refueling Wing in Bangor and the Maine Military Authority in Limestone. The new defense funding bill also includes my amendment to expedite the claims of veterans with



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severe disabilities like the soldier I met who is suffering from ALS, also known as Lou Gehrig's disease.

Last year, the President signed legislation I coauthored creating a national plan for combating Alzheimer's disease, which affects more than five million Americans and their families. In another health-related development, at my urging, the Food and Drug Administration allowed clinical trials to begin on the artificial pancreas, a device that could dramatically improve the health and quality of life for people with Type I diabetes.

Many Mainers have contacted me to express concern about the Postal Service, which is the linchpin of a nearly \$1 trillion mailing industry that employs 8.6 million people. I've sponsored bipartisan legislation to rescue the U.S. Postal Service from financial failure next year. This bill provides flexibility to the USPS to restructure itself in an effort to save billions of dollars and preserve universal postal service for all Americans, no matter where they live.

In December, I cast my 4,825<sup>th</sup> consecutive vote, making me the longest currently serving Senator never to have missed a vote. I am grateful for the opportunity to serve the Town of Carthage and Maine in the United States Senate.

If ever I can be of assistance to you, please contact my Lewiston state office at (207) 784-6969, or visit my website at <http://collins.senate.gov>. May 2012 be a good year for your family, your community, and our state.

Sincerely,

A handwritten signature in black ink that reads "Susan Collins". The signature is fluid and cursive, with the first name "Susan" and last name "Collins" clearly distinguishable.

Susan M. Collins  
United States Senator

OLYMPIA J. SNOWE  
MAINE  
154 RUSSELL SENATE OFFICE BUILDING  
(202) 224-5344  
Web Site: <http://snowe.senate.gov>  
DEPUTY WHIP

# United States Senate

WASHINGTON, DC 20510-1903

January 3, 2012

COMMITTEES:  
COMMERCE, SCIENCE, AND  
TRANSPORTATION

OCEANS, ATMOSPHERE, FISHERIES AND  
COAST GUARD SUBCOMMITTEE

FINANCE

INTELLIGENCE

RANKING MEMBER, SMALL BUSINESS

*Dear Friends:*

*I want to thank you for the opportunity to extend my warm greetings to the people of Carthage, and take just a moment to offer a few thoughts about the past year as we look ahead to the year to come. Indisputably, as we continue to face historic challenges as a nation, as a state, and as individual towns and cities, our economy remains of paramount concern, and justifiably so, as we are still plagued by the worst economic downturn since World War II. Indeed, as countless Mainers have conveyed to me in roundtable discussions and on Main Street tours, the crushing job creation drought that too many have endured for far too long must not become the new normal.*


*Thankfully, there are steps that Congress and the Administration can take right now to expand our private sector. We can best unleash the genius and innovation that have made our country the most exceptional in human history, I believe, by addressing the following three pro-growth pillars, consisting of a balanced budget amendment, regulatory reform, and tax code overhaul, all of which I have championed in the Senate.*

*It is long past time that Congress bridge the partisan divide and unite around a pro-growth jobs agenda to pass a balanced budget amendment to the Constitution just as Maine and 48 other states already have, to end the regulatory rampage in Washington that has hamstrung our economy, and to overhaul the far-too-complicated, unwieldy tax code. American taxpayers expend 7.6 billion hours and spend \$140 billion – or one percent of GDP – just struggling to comply with tax filing requirements – and that burden must end.*

*The fundamental question is, what kind of country do we want America to be? Mainers, like all Americans, are rightly frustrated and angry that we have an expansionist government and a record accumulation of debt, and yet they don't see any positive difference in their own lives. I share that frustration and anger. And I hope you will work with me to forge a brighter future worthy of the greatest nation on Earth, bearing in mind as we move forward that economic and homeland security cannot be mutually exclusive. In that light, we remember today – and every day – the extraordinary service and sacrifice of our brave servicemen and women in Iraq, Afghanistan, and around the world who comprise the finest defense force on the planet.*

*Please be assured, I will continue to work tirelessly on behalf of the people of Maine and America. I encourage you to visit my Senate website at [www.snowe.senate.gov](http://www.snowe.senate.gov) for additional details on how you can join with me in these efforts, obtain helpful government information, and share any concerns or legislative input you may have. You may also visit with members of my staff at my Regional Office located at Two Great Falls Plaza, Suite 7B, in Auburn or by calling 786-8292 or toll free in Maine at 1-800-432-1599.*

Sincerely,

  
OLYMPIA J. SNOWE  
United States Senator

AUBURN  
TWO GREAT FALLS PLAZA  
SUITE 7B  
AUBURN, ME 04210  
(207) 786-2451

AUGUSTA  
40 WESTERN AVENUE, SUITE 408C  
AUGUSTA, ME 04330  
(207) 622-8292

BANGOR  
202 HARLOW STREET, SUITE 214  
BANGOR, ME 04401  
(207) 945-0432

BIDDEFORD  
227 MAIN STREET  
BIDDEFORD, ME 04005  
(207) 282-4144

PORTLAND  
3 CANAL PLAZA, SUITE 601  
PORTLAND, ME 04101  
(207) 874-0883  
MAINE RELAY SERVICE  
TDD 1-955-3323

PRESQUE ISLE  
169 ACADEMY STREET, SUITE 3  
PRESQUE ISLE, ME 04769  
(207) 764-5124

IN MAINE CALL TOLL-FREE 1-800-432-1599

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MICHAEL H. MICHAUD  
2ND DISTRICT, MAINE

WASHINGTON OFFICE  
1724 LONGWORTH HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
PHONE: (202) 225-6306  
FAX: (202) 225-2943  
[www.house.gov/michaud](http://www.house.gov/michaud)

**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515**

January 2012

COMMITTEES:  
**VETERANS' AFFAIRS**  
SUBCOMMITTEE ON HEALTH  
CHAIRMAN

TRANSPORTATION AND INFRASTRUCTURE  
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT  
SUBCOMMITTEE ON RAILROADS, PIPELINES  
AND HAZARDOUS MATERIALS  
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,  
PUBLIC BUILDINGS AND  
EMERGENCY MANAGEMENT  
**SMALL BUSINESS**  
SUBCOMMITTEE ON AGRICULTURE AND TECHNOLOGY  
SUBCOMMITTEE ON RURAL AND URBAN  
ENTREPRENEURSHIP  
SUBCOMMITTEE ON TAX AND FINANCE

Dear Carthage residents and friends:

These days I'm as frustrated as anyone with the partisan gridlock in Washington. Even the most routine congressional functions, such as passing budgets, are caught up in irresponsible political games. One way to stop this is a bill I am pushing that would make sure members of Congress wouldn't get paid if they fail to pass budget and appropriation bills on time. It is time for Congress to get serious and show some common sense.

Yet, despite congressional dysfunction, I'm pleased to report progress on a number of initiatives important to Maine. Last year, Congress passed the Small Business Jobs Act, which included my amendment to ensure Maine small business lending agencies qualified for funding under the bill. As a result, Maine received \$13.2 million last September to support small business development. Since a requirement of the funding was to match every federal dollar with 10 additional dollars, that one investment is expected to spur \$132 million in small business lending in our state.

My work in support of our nation's veterans continues to be very important to me. Last October, the House passed a measure I authored to ensure that severely disabled and elderly veterans are able to get the care they need at Maine's state veterans' homes. I'm pleased that it passed unanimously in the House, and I'm hopeful the Senate acts on it soon.

We still have much work to do to create jobs and grow our national and state economies. Last year, I visited many Maine manufacturers and received a tremendous amount of valuable feedback. After these visits, and having heard back from over 85 Maine companies that filled out an online survey I created, it was made clear to me that legislative action is needed at the federal level to do more to boost our manufacturers and the positive impact they have on our economy.

My highest priority has always been ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website ([www.house.gov/michaud](http://www.house.gov/michaud)), where you can email me, sign up for email updates, and connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud  
Member of Congress

**BANGOR:**  
23 WATER STREET  
BANGOR, ME 04401  
PHONE: (207) 942-6935  
FAX: (207) 942-5907

**LEWISTON:**  
179 LISBON STREET, GROUND FLOOR  
LEWISTON, ME 04240  
PHONE: (207) 782-3704  
FAX: (207) 782-5330

**PRESQUE ISLE:**  
445 MAIN STREET  
PRESQUE ISLE, ME 04769  
PHONE: (207) 764-1036  
FAX: (207) 764-1060

**WATERVILLE:**  
16 COMMON STREET  
WATERVILLE, ME 04901  
PHONE: (207) 873-5713  
FAX: (207) 873-5717





## **Annual Report to Carthage**

### **A Message from Senator Saviello**

January 17, 2012

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the trust you have placed in me to work for the citizens of Carthage and our region.

When Republicans of the 125<sup>th</sup> Legislature took their oath of office last December, we promised to move Maine in a new direction and to make our beloved state more prosperous, affordable and responsive to all Mainers. During those first months, lawmakers were burdened with dire budget projections of a billion dollar shortfall created by years of neglect by previous legislatures. Many thought that this would limit our ability to pass significant legislation. Instead, we chose to view the many difficult challenges facing Maine as opportunities to fix long standing problems. Over the months that ensued, the Legislature approved a number of significant reform measures to our health insurance market, tax policies, and state regulations. We worked hard affect the change we promised, and we succeeded.

While the Legislature dealt with some very contentious issues, the most dramatic improvements resulted from working together in a bipartisan fashion. Difficult decisions were made in an atmosphere of respect and consensus building. I am proud to say that the state budgets and the initiative to promote job creation through regulatory reform and fairness passed with overwhelming support from both sides of the aisle. As a result, Maine citizens will see the largest tax cut in Maine history, increased aid to education, pension reform that will protect pensions while reducing the unpaid liability by \$1.7 billion, and welfare reform that promotes greater independence and protects those unable to take care of their own basic needs.

Though great progress has been made, we still face the daunting task of addressing a staggering \$120 million shortfall within the Department of Health and Human Services and its MaineCare program. In terms of all spending, MaineCare accounts for 32 percent of the state budget and enrollment is expected to grow at more than three times the rate of our revenues over the next four years. Difficult structural changes to the MaineCare program must be made soon to ensure that MaineCare returns to a sustainable and quality system that protects Maine's most at-risk citizens.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to help in any way that I can. I can be reached in Augusta at 287-1505 or by e-mail at [drtom16@hotmail.com](mailto:drtom16@hotmail.com).

Sincerely,

Thomas Saviello  
Maine State Senator





## MESSAGE TO THE CITIZENS OF CARTHAGE

December, 2011

Dear Neighbors:

It is an honor to continue to serve as your representative to the Maine Legislature. Continued budget constraints and reductions in federal funding have demanded further searches for efficiencies and the need for more difficult choices this year. As the Legislature finishes the first half of session, I hope to hear from many of you with comments, suggestions and opinions on the many tough decisions our state must make.

As a member of the Inland Fisheries and Wildlife Committee, I am very concerned about the future of our outdoors economy in light of the significant budget shortfall that Maine faces today. Just as we are all tightening our budgets at home and looking for ways to spend our personal dollars more effectively, state government is going to have to find further efficiencies and rethink the way we support our outdoor heritage.

Aside from my work on the Legislature's Inland Fisheries and Wildlife Committee and in considering the hundreds of bills that are moving through the House each day, I also feel it's my responsibility to bring ideas from our community to the State House. For instance, I was very proud to introduce legislation to honor Vietnam veterans.

I am deeply humbled by your trust in me to be your representative in Augusta. Please feel free to contact me directly to share your concerns and opinions about pending legislation. You may reach me at home at 364-5665, or in Augusta at 1-800-423-2900. Your input allows me to more accurately represent your views, as we discuss these vital issues.

Sincerely,

A handwritten signature in cursive script that reads "Sheryl J. Briggs".

Sheryl J. Briggs  
State Representative



# **Sandy River Recycling Association**

## **Report for 2011**

The Member Towns of the Sandy River Recycling Association (SRRA) recycled 1077.0 tons of material for 2011 down 205.9 tons from 2010. The economic downturn seemed a little better in 2011 with prices for material starting to rise in the 1st quarter. Revenue for 2011 was \$157,189.94 up from \$137,574.79 an increase of \$19,615.15. With this increase in revenue the

Directors decided to keep the allocations at the current price of \$52.00 per ton. Operating costs for 2011 were \$206,914.85, \$3,085.15 under our budget of \$210,000.00. We also spent \$40,999.67 from our Capital Reserve for container repair and a new skid steer loader and new solid tires.

Our Food Residual Composting Project is still working well. We composted 26.9 tons of material from Aramark (UMF) and 4.5 tons from the Mallett School. This tonnage does not include the manure we removed from the Fair Grounds or any leaves we may use as an amendment. We sold over \$250. worth of compost to area residents this year and will have a fair amount to sell in the spring. Our compost committee is actively looking into ways to make the operation more efficient while taking in more material.

We began to collect recyclable materials from the seven schools in the Mt Blue Regional School Unit (RSU 9) in September. To date we have collected more than five tons. In 2011, in response to a survey to membership, we geared up and began to collect #1, #3, #4, #5 and #7 plastics from our member towns.

Our web site [sandyriverrecycling.org](http://sandyriverrecycling.org) is up and running with updates every couple of months. Please visit it and feel free to call 778-3254 the SRRA office or e-mail [srra@myfairpoint.net](mailto:srra@myfairpoint.net) if you have any questions about recycling, composting, or municipal solid waste.

Respectfully Submitted  
Ron Slater mgr. SRRA

COMPLETE LIST OF TAX PAYERS 2011			
* (paid after interest started February 6,2012)			
** (partially paid after February 6,2012)			
V (Veterans Exemption deducted: \$91.20)			
H (Homestead Exemption deducted:\$152.00)			
B (Blind Exemption deducted: \$60.80)			
T (Included land classified under Tree Growth Law)			
O (Included land classified under Open Space Law)			
NAME		PAID	UNPAID
Ackley, Allen L.		454.19	
Adams, Bruce & Maureen	T	1086.17	
Akerley, Jeffrey & Susan	T		* 329.96
Alfieri, Lee Paul & Janet	O		* 2069.78
Andziulewicz, Mary Ann			* 221.62
Andziulewicz, Mary Ann	H	1394.95	
Arsenault, Alton & Beverly	H	1634.44	
Arsenault, Alton & Beverly		352.07	
Austin, Stephen M.		1478.90	
Averill, Barry & Pamela	H	940.63	
Averill, George Jr.	H	1917.68	
Averill, George Jr.		682.30	
Averill, George Jr.		117.57	
Averill, George Jr.		188.62	
Averill, Jennifer	H		* 515.90
Baptist, William/Jayne Simmons			713.98
Baril, Mark/Patricia			168.61
Barnett, Jason K.			* 784.38
Barnett, Troy & Alice	T	174.01	
Barry, John & Patricia		500.40	
Beck Inc, Beck &		570.30	
Belanger, Maurice & Bernadette		1192.17	
Benner, Paul	H	1032.99	
Benner, Phillip Jr./ Heirs of		25.52	
Benner, Rose/ Heirs of	H	1478.26	
Bernard, John W.	H	1037.02	* 159.14
Berry, Alton		293.29	
Berry, Candice & Sidney	H	1404.98	
Berry, Donna	T	519.55	
Berry, Donna	T	1635.84	
Berry, Donna	T	124.37	
Berry, Donna	T	549.24	
Berry, Donna & Edmond		1340.43	
Berry, Edmond Jr. & Darcy			* 681.41
Berry, Edmond Jr. & Darcy	H		* 2127.09
Berry, Edmond Jr. & Darcy			* 271.85
Berry, Edmond Sr. & Jr. & Scott		778.89	
Berry, Edmond Sr. & Jr. & Scott	T	858.24	
Berry, Edmond & Donna		475.88	

Berry, Edmond & Donna	H	2265.95		
Berry, Edmond sr.		235.34		
Berry, Edmond Sr. & Jr. & Scott		905.54		
Berry, Edmond Sr. & Jr. & Scott		398.78		
Berry, Edmond Sr. & Jr. & Scott	T	117.57		
Berry, Edmond Sr. & Jr. & Scott	T	510.44		
Berry, Edmond Sr. & Jr. & Scott	T	972.15		
Berry, Edmond Sr. & Jr. & Scott	T	59.73		
Berry, Edmond Sr. & Jr. & Scott	T	388.51		
Berry, Edmond Sr. & Jr. & Scott		752.42		
Berry, Glenwood	H	658.04		
Berry, Glenwood		380.61		
Berry, Joseph	H	250.18		
Berry, Paul & Deborah	H	600.00	*	418.84
Berry, Roger Jr. & Kelly	H	943.67		
Berry, Roger Sr. & Barbara	H		**	783.99
Berry, Scott & Linda	H	2180.49		
Berry, Sherwood	H		*	0.36
Berry, Wanda	H	92.72		
Berry, Wayne & Judith		388.84		
Berry, Willis	H			647.11
Bisson, James & Cindy			*	730.67
Blaisdell, Scott/ Bruce/ Jay/ Joy			*	257.34
Blodgett, Minnie	HV	1030.23		
Blodgett, Nancy & Lawrence	H		*	656.84
Bond, Robert & Ang	T	687.21		
Bott, John		329.60		
Bowie, Benjamin Sr. & Gertrude	H		*	1454.26
Bowie, Brandon	H		*	299.44
Bowie, Melody	H			573.92
Bradbury, Inc. Clinton		284.57		
Bradbury, Calvin				3998.31
Bradbury, Clinton		255.21		
Bradbury, Clinton		248.29		
Bradbury, Clinton	T	680.96		
Bradbury, Danny & Leann	H		*	831.93
Bradbury, Marlene	H		*	2021.07
Bradeen, Adam				106.26
Bradeen Archie A.			*	368.53
Bradeen, Archie Jr.		130.89		
Bradeen, Archie & Virginia		1.00	*	33.40
Bradeen, Donald Jr.				13.32
Bradeen, Thomas				106.26
Bradeen, Valdessor & Barbara	H	1671.41		
Brousseau, Garry & Melodye				318.71
Brown, April & Berton			*	612.15
Brown, Asa	H	1338.06		
Brown, Elwin	T	102.27		
Brown, Elwin & Linda	T	248.58		
Brown, Elwin & Linda	TH	2381.86		

Brown, Mark & Tammy		22.19		
Brown, Mark & Tammy	H	2550.59		
Brown, Stephen/Kennedy/Keiths	T	1328.64		
Brown, Stephen		548.96		
Brown, Stephen		196.13		
Buck, Llewellyn & Wayne	T	561.02		
Burgess, Scott & Bethany	H			558.60
Burgess, Scott & Bethany				466.03
Burky, Elton A. Trustee		166.39		
Burky, Elton A. Trustee		1080.89		
Burnham, Alan	H	390.93		
Burnham, Alice/ Heirs				320.39
Burnham, Frank & Janyce	H			1677.95
Burnham, Frank				9.10
Burnham, Frank & Janyce				307.34
Burnham, Frank&Janyce/Gauthier	T			353.99
Burnham, Harold P. II	T	156.07		
Buxbaum, Donald & Kristen				1142.11
Cameron, Robert Jr.		229.82		
Carrier, Charlene		1768.73		
Carrier, Clarice	HVT	1814.76		
Carrier, Germaine	H			1909.80
Carrier-Demarkles, Bernadette		79.54		
Carver, Donald & Raymond		787.95		
Carver, Harold & Edda	T	852.80		
Carver, Monica		0.00		
Carver, Robert Keith	H	454.83		
Carver, Robert & Brenda	H	600.00	*	18.76
Casey, Gene		952.73		
Central Maine Power		7696.45		
Cerullo Sr., Joseph M. & Ellen		378.98		
Child, Patricia	H		*	648.29
Clark, Patricia	H	157.35		
Clemens A. Jr/Libby/Marceau	HV	1042.66		
Closson, Siong Chin P.		337.20		
Cochran, Douglas	H	1391.84		
Cochran, Keith & Christine	H		**	1638.01
Coffin, David		222.98		
Coffin, Shanon Rose			*	532.09
Coletti, Peter & Cathy		380.90		
Collins, Peter & Elizabeth		186.94		
Collins, Peter & Elizabeth		68.45		
Conley, Paul& Pamela	H	415.51		
Coulombe, Roger & Tina	H	808.34		
Couture, Brian/Tonya King		393.53		
Cox, Michael & Michelle			*	699.20
Crutchfield, David & Katherine	H	1847.04		
Curtis, Joseph & Shelly		157.53		
Daigle,B&G&G/Madero/Desr./Hutch.			*	545.36
Daigle, Gary & Pamela		336.09		

Dailey, Kim & Mary	H	1802.52		
Daley, Thomas & Linda			*	389.12
Davis, Dale & Wendy		1266.59		
Deane, Wilfred Jr & Teresa		440.50		
DeBiasio, Earnest & Sherry		629.45		
DeMars, Kenneth & Lisa	H			639.16
DePalma, Kenneth	HV	183.11		
DePalma, Robert & Wanda	H	713.99		
Dickson, Robert			*	77.67
DirectTV Inc.		166.62		
Dish Network LLC		54.01		
Doherty Thomas & Phoebe		464.86		
Dove-Jordan, Susan	H	1108.20		
Downs, George	H	523.28		
Driscoll, Jack		324.88		
Drury, Bernard & Michael	T	1193.85		
DuBois, David & Banks, Carol		772.59		
Duemler, Virgil & Dianna	T	273.27		
Dwinal, Victor	H			231.62
Edwards, Earl & Helen		312.00	*	1822.30
Elliott, Glenn & Nancy		651.09		
Elliott, Maynard & Joyce		883.09		
Elliott, Maynard & Joyce	H			1387.97
Ellis, John Sr.	H	1640.90		
Ellis, Ronald & Gidget	H	1885.65		
Ellis, Ronald Sr. & Gloria	HV		*	88.67
Ellis, Shon		222.98		
Ellis, Shon	H	1128.17		
ESE LLC	T	1897.85		
Evans, Mary	H		*	515.13
Felipe, Leonel & Teresinha		583.65		
Ferdinando, Francis	T	120.93		
Fickett, Jason		45.02		
First Data Merchant		2.43		
Fisher, Brian & Monique		868.10		
Fitzherbert, Gordon		575.58		
Flagg, Brenda			*	349.72
Flagg, David		1310.56		
Flagg, David		301.77		
Flagg, Joseph	H		*	1336.89
Flagg, Kenneth Jr.	H	1918.74		
Flagg, Kenneth Sr. Heirs		21.28		
Flagg, Sidney	H	1000.00	*	737.09
Flagg, Theodore & Wanda	H	1495.73		
Flynn, James Jr. & Ann		1698.45		
Flynn, James Jr. & Ann	T	124.04		
Forbes, Darrell & Melissa		480.00		
Francis, Louis/Eric/Keith	T	893.96		
Frank, Judith A.	H	2266.38		
Frizzell, Mark & Sandra		549.94		

Frost, Nelson Jr. & Crystal		430.40		
Galanif, Edward & Helen	HV	2616.68		
Gallant, Gloria	H		*	424.41
Gallant, Rina/Roland Samson	T	335.66		
Gallo, Doris		224.38		
Gallo, Doris		625.40		
Garritty, Richard/Marianne Young	H	2020.62		
Garuti, Christopher & Kelly, Jessica		1728.37		
GCN Holding, LLC		1.37		
Geis, Douglas	H	2177.93		
Geis, Jessie		735.35		
Gianquinto, Nina M.			**	879.26
Gilbert, Eric/Wayne/M.Banville		678.18		
Gill, Erlon/ Ronald Heirs		468.07		
Gill, Michael & David			*	1474.40
Girardin, Edward & Janice	H	1004.31		
Goodine, Joelle	H	1024.48		
Goodyear, Sarah		275.47		
Gordon, Ethel	H	262.10		
Gordon, Michael & Sheila	HT	995.13		
Gorham, Patrick		1263.50		
Grant, Jon./Kath./LGrant/ADuffy	T		*	480.73
Gray, Penny	H	376.40		
Gray, Penny	T	500.70		
Gray, Penny	T	539.51		
Gray, Penny & Nancy		176.17		
Green Woodlot Limited	T	2701.04		
Grose, Margaret		366.96		
Grover, Chester & Michelle		335.20		
Grover, Paul & Indira	T	1019.69		
Haines, Virgil/ Heirs		280.46		
Hall, Charles	T	502.69		
Hall, Rodney	T	161.12		
Hallock, Daniel & Linda		565.43		
Hamlin, Randy		13.98		
Harkness, Timothy	HV	5.03		1554.78
Hartenstein,Lorna/Toni Webb/ Joe R. & Alfred(Sr) Belanger		609.21		
Hartford Dale P./ Dunn Cheryl		179.57		
Harvey, David & Katherine	T	669.36		
Harvey, John		1007.29		
Haynes, Clifford & Irene			*	814.31
Henry, Brian	H			332.07
Hewett, Heidi		159.56		
Hewett, Heidi & Wayne	H	1847.24		
Hileman, Janet		3.79	*	141.19
Hill, Philip & Yvonne	HV	304.50		
Hodson, Duane				217.73
Holland, Austin		713.31		
Holman, Wendell & Lisa		159.74		

Hoover, Melody	H	2027.83		
Horrocks, John & Gertrude		216.51		
Horrocks, John & Gertrude		1476.48		
Houghton, Charles Jr.	H	1705.49		
Houghton, Charles Sr. & Frances	HV	1955.50		
Houghton, Charles & Clifton		210.82		
Houghton, Charles & Clifton		572.33		
Houghton, Clifton	H	612.38		
Houghton, Conrid Jr./Tania Gage	H	1409.22		
Houghton, Daveen	H	333.64		
Houghton, Donald	H	73.65		
Houghton, Emeral	HV		*	1266.89
Houghton, Frances		511.53		
Houghton, Kermit Sr.		787.88		
Houghton, Lawrence & Leo			*	41.04
Houghton, Lawrence	H		*	216.59
Houghton, Lawrence				649.92
Houghton, Linwood & Jill	T	127.10		
Houghton, Peter & Judith	H	917.88		
Houghton, William & Tracy & Troy		38.84		
Houghton, William & Tracy	H	1570.27		
Hughes Network Systems		37.68		
Hutchinson, Arthur/ Heirs	V	388.36		
Hutchinson, Arthur/ Heirs		920.97		
Hutchinson, Barry	H		*	496.13
Hutchinson, Carole/Heirs	H	922.53		
Hutchinson, Cynthia		716.74		
Hutchinson, David		173.48		
Hutchinson, Earl/Heirs				256.09
Hutchinson, Evan	H			171.66
Hutchinson, Frank III	T	64.45		
Hutchinson, Frank III	HT	1318.34		
Hutchinson, Gary		51.14		
Hutchinson, Gary A.	HV	48.86	*	307.28
Hutchinson, Gregory	H	1760.81		
Hutchinson, James	H			388.86
Hutchinson, Jan & Linda	H	3522.71		
Hutchinson, Jean Paul		363.89		
Hutchinson, Jon & Cynthia	H	827.70		
Hutchinson, Jon & Cynthia		72.12		
Hutchinson, Jonathan	H	1123.28		
Hutchinson, Lee & Susan	H		*	1058.35
Hutchinson, Leonard	H	1010.53		
Hutchinson, Lorna & Jonathan	H	1202.64		
Hutchinson, Nancy	HT	1417.28		
Hutchinson, Richard & Jeanine		127.68		
Hutchinson, Richard & Jeanine	HV	458.01		
Hutchinson, Warren & Ronnie	H	1756.03		
Hutchinson, Wilhelmina		110.96		
Hutchinson, Wilhelmina	HV	1147.20		

Irish, James & Terri	H			1517.34
Irish, James & Terri			*	471.13
Irish, James & Terri			**	417.09
Jackson, David	HT	3587.12		
Jackson, Evangeline	H	604.52		
Jackson, Robert & Lisa	H	1679.39		
Jamison, Norman & Linda	H	2035.13		
Jamison, Tami & Jeff	H	3603.60		
Jensen, Dorothy		957.43		
Jochum, John & Diane				342.41
Joco Realty Trust/ Lowes		905.19		
Johnson, Darrell & Deborah	H	1260.50		
Jones, Kevin & Sheryl	T	332.82		
Karlgren, Steven & Priscilla	T	1614.95		
Kazarosian, Paula	HT	3122.49	*	136.34
Kazarosian, Paula	T		*	149.60
Kazarosian, Paula	T		*	332.77
Keene, Richard & Pamela				289.56
Keener, David M Sr./ Stratton		974.78		
Keith Trust		1642.79		
Keith, Douglas		1629.30		
Keith, Robert & Ann		2515.86		
Kelley, Brian/ James	H	1997.26		
Kelly, Michael & Nichole			*	180.24
Kelly, Warren		1200.00	*	694.22
Kennedy, Laurie	H	2103.32		
Kenyon, Doug & Ginger	T	181.61		
Killen, Barton S./Ann E.Claffey				198.07
Knox, Dustin	H			96.66
Knox, Melvin	H			890.39
Knox, Sherry	H			757.00
Koerner-Brown, Steffi & Albert		328.32		
Kuras, Paul & Kathleen		1535.49		
Labbe, Barbara E.		95.72		
Lake, Irving Jr./Kenneth B.Lake		743.78		
Lane, Albert	H	751.43		
Larson, William & Jill			*	547.17
Lee, Kevin	H	189.35		
Lee, Korina	H	311.63		
Lee, Walter & Mary	H	1363.30		
Leighton, Toby			*	582.51
Levesque Irrevocable Trust		1343.92		
Lewitt, James S. Sr.		766.48		
Lill, Arthur		273.03		
Loehmann, Edward		849.92		
Loehmann, Edward		116.96		
Loehmann, Edward & Harriet		794.85		
Loewen, Frederick, & Marie				287.95
Maillet, Sharon		572.23		
Maillet, Sharon		271.85		



Maillet, Sharon		22.19		
Maillet, Sharon	H	2543.02		
Manca, David		766.95		
Mancine, Betsy L.			*	634.74
Marion, James Paul/Trust	T	170.57		
Marion, Mary/James/Anthony	H	1512.76		
Marion, Mary		7.43		
Mason, Dorothy Trust/ Etahn Child	HV	2312.48		
Masterman, Gladys Heirs		887.68		
Mathers, Jodi	H			1131.39
Matolesy, Aranka			*	516.42
May Melvin		406.49		
McArthur, Michael	B	2051.36		
McAuliffe, Jana		712.20		
McCarthy, Ronald		204.12		
McCormick, Earl	H	1232.60		
McFarland, Charles & Deborah		191.92		
McGill, James & Joan	H	3043.69		
McGuire, Sally & Thomas		1113.48		
McIntyre, Phillip & Janet	H	16.68	*	3175.05
McKay, Adam	T	976.71		
McLaughlin, Cathy	H			143.69
McLaughlin, Robert/Mary McInnis		219.28		
McLeod, Bruce	H		*	2030.73
Melcher, Michael & Yvonne	H	151.24		
Melcher, Michael & Yvonne	T	987.18		
Melzar, Cheryl		469.71		
Merrill, Royce & Jacqueline			*	377.32
Metze, Lester & Susan	H	422.80		
Michlewski, Marjorie	H	435.63		
Millette, Mark & Sheila		349.40		
Mitchell, Daniel		677.60		
Mitchell, Richard & Jan				1091.06
Moose Mountain Acres LLC	T	9501.95		
Moose Mountain Acres LLC		806.45		
Moose Mountain Acres LLC	T	348.56		
Morgan, Thomas	H	843.45		
Mowbray, Burton & Rebecca		2061.90		
Mulligan, George & Cecile		503.83		
Mulligan, Jeff & Heather		541.07		
Mullins, Robert		328.32		
Nolet, Alan	T		*	1608.60
Nolet, Donald & Lucinda		544.92		
Noyes, Daniel	T		*	308.09
Noyes, Hurchial & Florence	H	1723.98		
Noyes, Hurchial		11.10		
Noyes, Hurchial		1056.75		
Ocean State Mooring		1592.85		
Packard, Raymond & Carrie		243.47		
Padios, Phiedra			*	322.35

Palleschi, Hartley A		903.93		
Palleschi, John			*	796.20
Palmer, Michael	H	25.22	**	533.20
Pandora, Edward	H	1782.14		
Parr, David & Maryann		1331.84		
Parr, Walter (Heirs)		89.20		
Payne, Robert			*	607.76
Payne, Robert	H		*	1134.80
Pearson, David		900.60		
Pitney Bowes Inc.			*	1.58
Plante, Arthur		179.74		
Plante, Arthur/Joseph Carrier		286.23		
Poirier, Edward/Robert Poirier			*	265.76
Pompei, Joseph & Judith		762.26		
Potts, Keith & Karen		420.69		
Potts, Keith & Karen		253.96		
Powers, Jean		643.33		
Prellwitz, Ronald & Jeanne			*	1234.42
Pulk, Edwin Jr. & Jacqueline	H	600.00	*	1043.38
Pulk, Edwin Sr.	HV	0.00		
Pulk, Elizabeth	H	1072.12		
Pulk, John			*	101.87
Pulk, Scott Alan	H		*	69.62
Pulk, Stephen & Crystal		572.06		
Pulk, Timothy & Dalene		900.08		
Pulk Timothy & Dalene	H	1356.98		
Pulk, William	H		*	1260.78
Pulk, William Maurice			*	494.22
Putnam, Murr-ray/ Pelletier	HV	1213.11		
Rawlinson, Douglas		330.94		
Rawlinson, Douglas		283.43		
Rawlinson, Douglas	H	1288.87		
Richardson, Libby		580.52		
Richardson, Robert		120.69		
Ripa, Paul & Melinda		1168.61		
Robbins, Sally Jean	H	606.80		
Robbins, Samantha		104.12		
Robichaud, Becky/ Libby		337.55		
Robichaud, Peter / Becky/ Earnest	H	2789.40		
Robinson, Wanda	T	198.77		
Rocco, Richard & Kelly		602.32		
Rogers, Joann	H	2127.04		
Rouleau, Sally		500.38		
Santella, Richard/Stephen		268.33		
Schoenstein, William	H	2740.15		
Schoenstein, William		86.44		
Schoenstein, William & Dorothy		937.17		
Scott, James			*	134.22
Selene, Finance				1352.86
Seymour, William		282.36		

Sheltra, Roy & Jayne		785.46		
Simard, Dennis				1127.16
Skelton, Alfred		340.34		
Skidgell, Daniel	H	1152.69		
Skidgell, Michael & Georgette			*	1193.75
Skidgell, Michael & Georgette	H		*	1929.88
Skidgell, Michael & Georgette			*	333.94
Skidgell, Roland & Nancy	T	270.74		
Skidgell, Roland & Nancy	H	1780.42		
Skidgell, Roland Jr.	H	1725.85		
Skidgell, William/ Lincoln	H	3367.81	*	15.28
Skidgell, William & Brenda				82.54
Skidgell, William & Brenda	T			124.29
Skidgell, William & Brenda		1195.03		
Slack, Steven Sr.		355.00	*	350.50
Small, Stacy & Vencis Robert		2.11		
Smith, Edna	H	754.21		
Smith, Lewis		104.04		
Smith, Melvin		72.12		
Smith, Melvin		599.18		
Smith, Melvin		258.87		
Smith, Mildred/Heirs	HV	1617.96		
Snowman, Larry/Harry/C.Cochran	H	504.29		
Spaude, Cynthia	H		*	1140.36
Spaulding, Merwin & Carole			**	1021.28
Spaulding, Merwin & Carole			*	267.18
Spaulding, Merwin & Carole	HV			1632.08
Spaulding, Scott & Alicia	H		**	1540.53
Spencer, Ralph & Constance	HV	1221.40		
Stickney, Travis & Benjamin	T			740.36
Stone, Alton	HV	462.89		
Stone, Dayle			**	635.76
Stuart, Melinda		1553.97		
Swett, Clayton Jr.	T	46.62		
Swett, Clayton Jr.	T	776.95		
Swett, Clayton Jr.	T	96.52		
Tacheny, Alan & Carrie	H	874.61		
Taylor, Robert		180.52		
Theriault, Peter	H	747.43		
Thompkins, Rachel/R. Arsenault	HV	797.76		
Tilton, Harvey	H		*	63.87
Timpson, Donald		466.21		
Timber Meadow Inc.	T	6450.09		
Toleos Trust				1096.12
Tompkins, Clarence				257.18
Thompkins, Cricket/ Davis Jeff	H	1241.35		
Toothaker, D.& R.& M./ S.Kenney			*	198.88
Toothaker, Darrell R.		38.82		
Toothaker, L.&M.&D.&R./S.Kenney			*	269.42
Turner, Alethea	H			31.69

Turner, Anita	H			159.25
Turner, Kathrine & Leo	H			398.97
Turner, Pam			*	214.62
Turner, Stewart	H			219.34
Vanover, Jacqueline	T		*	354.46
Varenalli, Arthur & Carole	T	266.76		
Varnum, Diamond	H		*	188.89
Verizon Wireless		1368.00		
Viitala, Richard Jr.			*	286.23
Virgin, Dwayne	H	0.00		
Virgin, Ralph Jr.	H		*	937.64
Virgin, Ralph Sr./Brian/Cheryl	HV	735.77		
Virgin, Steven	H			106.19
Virgin-Brooks, Jasmin & Brielle	H		*	709.73
Vishlitzky, Miryam & Natan	T	6461.64		
Vishlitzky, Miryam & Natan	T	90.06		
Vishlitzky, Miryam & Natan	T	204.91		
Walker, Bruce/Lee Walker		240.69		
Walker, Gerald & JoAnn	H			1529.88
Walker, Sonja/ Lambert Trust Heir				11.10
Walueff, George		194.13		
WebbRiver Acres Common Area		0.00		
Weber, Albert & Maryann		785.63		
Webster, Edwin				894.88
Wells, Charles Jr.	T	375.97		
Weston, Robert & Anita	H	963.78		
White, Allan & Catherine	T	179.07		
White, Bette-Jean/Richard White			**	577.65
White, Duane		568.24		
White Elijah Sr. Heirs	H	1246.39		
White, Wayne	H	1969.59		
White, Wayne		176.43		
Whittemore, Donald		495.76		
Wild Blue Communications		15.40		
Wilk, Joseph & Suzann		9.87		
Williamson, Galan Jr.				277.02
Wilson, Scott & Lisa			*	909.29
Winslow, Alan & Deborah	H			1611.98
Wurmlinger, Tim & Joann		1338.72		
York, V. B.- Revocable Trust	T	164.13		

**Outstanding 2010Tax Liens***as of Dec. 31, 2011*

<b>TOTAL</b>	<b>\$34,777.53</b>
Ackley, Allen	\$319.10
Baptist, William	\$690.50
Baril, Mark & Patricia	\$163.07
Berry, Roger	\$758.20 *
Berry, Willis	\$625.82
Bowie, Melody	\$555.04 *
Bradbury, Calvin	\$1,954.59 *
Bradbury, Calvin	\$4,013.79
Bradeen, Adam	\$102.77
Brousseau, Gary	\$216.56 *
Bradeen, Thomas	\$102.77 **
Burgess, Scott	\$540.23
Burgess, Scott	\$450.70
Burnham, Alice	\$309.85
Burnham, Frank	\$1,622.75 *
Burnham, Frank	\$8.80 *
Burnham, Frank	\$297.23 *
Burnham, Frank	\$338.79 *
Buxbaum, Donald	\$1,104.54 *
Carrier, Germaine	\$1,514.27 *
Cochran, Keith	\$323.67 *
Demars, Kenneth & Lisa	\$618.14
Gallant, Gloria	\$410.45 *
Henry, Brian	\$321.15
Hodson, Duane	\$210.56
Houghton, Emerald	\$1,074.09 *
Houghton, Lawrence	\$628.54
Hutchinson, Earl Heirs of	\$247.67 **
Hutchinson, Evan	\$166.01
Hutchinson, James	\$376.07
Keene, Richard & Pamela S.	\$280.04
Killen, Barton & Claffey, Ann	\$191.56 *
Knox, Melvin C	\$861.10
Knox, Sherry	\$732.10
Loewen, Fredrick & Marie	\$272.65
Mathers, Russell	\$1,094.18 **
McLaughlin, Cathy	\$138.96
Mitchell, Richard	\$1,055.17
Skidgell, William R.	\$93.35
Skidgell, William R.	\$1,155.72 *
Skidgell, William R.	\$108.24
Spaulding, Merwin & Carol	\$1,578.40 *
Spaulding, Merwin & Carol	\$928.40 *
Tilton, Harvey	\$61.77 *
Toleos Trust	\$1,060.06 **
Virgin, Ralph	\$533.51 *
Virgin, Stephen	\$102.69 **
Walker, Gerald & Joann	\$1,479.56
Welch, Benjamin	\$331.15 *
White, Bette-Jean	\$558.64 *
White, John	\$269.70 **
Williamson, Galan	\$267.91
Winslow, Alan	\$1,558.95

<b>Outstanding 2009 Tax Liens</b>	<i>as of Dec. 31, 2011</i>	
<b>TOTAL</b>	<b>\$14,683.83</b>	
Baptist, William	\$643.52	*
Baril, Mark & Patricia	\$135.87	*
Berry, Roger	\$471.79	*
Berry, Willis	\$542.15	*
Bradbury, Calvin	\$3,740.74	*
Bradeen, Adam	\$95.78	*
Brousseau, Gary	\$26.63	*
Bradeen, Thomas	\$95.78	*
Burgess, Scott	\$462.38	*
Burgess, Scott	\$420.04	*
Burnham, Frank	\$658.76	*
Burnham, Frank	\$8.20	*
Burnham, Frank	\$277.01	*
Burnham, Frank	\$312.28	*
Carver, Monica	\$41.10	*
Demars, Kenneth & Lisa	\$534.99	*
Henry, Brian	\$258.20	*
Hodson, Duane	\$179.20	
Houghton, Lawrence	\$585.78	
Hutchinson, James	\$309.39	*
Keene, Richard & Pamela S.	\$260.99	*
Knox, Melvin C	\$761.42	*
Mathers, Russell	\$19.90	*
Mitchell, Richard	\$983.39	*
Virgin, Stephen	\$54.61	*
Walker, Gerald & Joann	\$1,337.81	*
Webster, Edwin	\$60.96	*
Winslow, Alan	\$1,411.80	*

<b>Outstanding 2008 Tax Liens</b>	<i>as of Dec. 31, 2011</i>	
<b>TOTAL</b>	<b>\$739.87</b>	
Hodson, Duane	\$185.64	
Houghton, Lawrence	\$554.23	

<b>Outstanding 2007 Tax Liens</b>	<i>as of Dec. 31, 2011</i>	
<b>TOTAL</b>	<b>\$593.46</b>	
Houghton, Lawrence	\$593.46	

<b>Outstanding 2006 Tax Liens</b>	<i>as of Dec. 31, 2011</i>	
<b>TOTAL</b>	<b>\$560.49</b>	
Houghton, Lawrence	\$560.49	

<b>Outstanding 2005 Tax Lien</b>	<i>as of Dec. 31, 2011</i>	
<b>TOTAL</b>	<b>\$552.46</b>	
Houghton, Lawrence	\$552.46	

<b>Outstanding 2004 Tax Liens</b>	<i>as of Dec. 31, 2010</i>	
<b>TOTAL</b>	<b>\$467.28</b>	
Houghton, Lawrence	\$467.28	

\* Paid after books closed

\*\* Partial Payments after books closed

## DETAILS OF EXPENDITURES 2010

### WAGES AND SALARIES

#### Selectmen

<i>Stephen Brown, 1st</i>	\$4,250.00
<i>Lawrence Blodgett, 2nd</i>	\$2,000.00
<i>Banaman R. Weston, 3rd</i>	\$2,000.00

#### Treasurer

<i>Nancy S. Blodgett</i>	\$2,000.00
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#### Town Clerk

<i>Linda Berry</i>	\$1,750.00
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#### Tax Collector

<i>Linda Berry</i>	\$2,750.00
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#### Deputy Tax Collector/Town Clerk

<i>Nicole Berry</i>	\$150.00
<i>Donna Berry</i>	\$37.50

#### Animal Control Officer

<i>Darcy Berry</i>	\$650.00
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#### Fire Chief

<i>Kenneth C. Flagg, Jr.</i>	\$1,000.00
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#### Health Officer

<i>Timia Seager</i>	\$50.00
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#### Moderator

<i>Philip McIntyre</i>	\$40.00
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#### Election Wardens

<i>Linda Berry, Registrar of Voters</i>	\$153.75
<i>Donna Berry</i>	\$168.75

#### Election Clerks

<i>Florence Noyes</i>	\$159.22
<i>Susan Dove-Jordan</i>	\$95.53
<i>Nichole Berry</i>	\$67.50

#### Social Security & Medicare Tax (Town share)

<i>Internal Revenue Service</i>	\$3,909.92
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#### Unemployment Insurance

<i>Unemployment Compensation Division</i>	\$178.92
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#### Workmen's Compensation Insurance

<i>Maine Municipal Association</i>	\$1,819.00
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**MISCELLANEOUS**

<i>Abused Women's Advocacy Project</i>	<i>\$300.00</i>
<i>Accounts Payable (RSU 10, Bonus, Medcare, Rhino, tax refund)</i>	<i>\$96,727.23</i>
<i>Androscoggin Valley Council of Governments</i>	<i>\$1,000.00</i>
<i>Linda Berry (clerk fees)</i>	<i>\$2,727.85</i>
<i>Linda Berry (office assistant)</i>	<i>\$1,500.00</i>
<i>Nancy Blodgett (office assistant)</i>	<i>\$1,500.00</i>
<i>Stephen Brown (bonus)</i>	<i>\$19,000.00</i>
<i>Central Maine Power Company (Street lights)</i>	<i>\$1,635.30</i>
<i>Community Concepts</i>	<i>\$1,040.00</i>
<i>Franklin County Treasurer (County Tax)</i>	<i>\$29,777.00</i>
<i>Franklin County Chamber</i>	<i>\$250.00</i>
<i>Ludden Memorial Library</i>	<i>\$200.00</i>
<i>Maine Municipal Association (dues)</i>	<i>\$1,217.00</i>
<i>Med-Care (ambulance subsidy)</i>	<i>\$8,533.98</i>
<i>River Valley Chamber of Commerce</i>	<i>\$150.00</i>
<i>River Valley Growth Council</i>	<i>\$1,250.00</i>
<i>Sandy River Recycling Association</i>	<i>\$738.40</i>
<i>RSU #10</i>	<i>\$277,121.19</i>
<i>Webb River Valley Snowmobile Club (grant &amp; registrations)</i>	<i>\$9,362.56</i>

**CURRENT EXPENSE**

<i>AAA Fire Extinguisher Co, Inc (fire extinguishers)</i>	<i>\$234.45</i>
<i>Bangor Savings Bank (service charges)</i>	<i>\$117.89</i>
<i>Central Maine Power Co. (electricity)</i>	<i>\$1,925.42</i>
<i>Community Energy (heating fuel)</i>	<i>\$7,027.02</i>
<i>Danny Bradbury (lawn maintenance)</i>	<i>\$300.00</i>
<i>Dave Errington (sewer permits, mileage)</i>	<i>\$787.50</i>
<i>Dixfield Discount Fuel (clean furnace)</i>	<i>\$212.98</i>
<i>FairPoint (telephone &amp; internet)</i>	<i>\$1,668.07</i>
<i>Franklin County Registry of Deeds (discharges &amp; copying)</i>	<i>\$663.92</i>
<i>Franklin County Municipal Officers Assn (dues)</i>	<i>\$15.00</i>
<i>Holiday Inn (conference)</i>	<i>\$213.90</i>
<i>Larry Campbell CPA(audit)</i>	<i>\$4,000.00</i>
<i>Hughes Network (broadband)</i>	<i>\$159.98</i>
<i>Hutchins Bros (printing)</i>	<i>\$159.75</i>
<i>Kaynor &amp; Kreckel, PA (legal work)</i>	<i>\$155.00</i>
<i>Kenneth Flagg (mileage)</i>	<i>\$119.84</i>
<i>Larry Blodgett (mileage)</i>	<i>\$79.20</i>
<i>Linda Berry (liens)</i>	<i>\$56.00</i>
<i>Linda Berry (30 day Notices)</i>	<i>\$231.00</i>
<i>Linda Berry (travel)</i>	<i>\$168.44</i>
<i>US Post Office</i>	<i>\$746.24</i>
<i>Walmart (Office supplies)</i>	<i>\$32.10</i>
<i>Office Max (Office supplies)</i>	<i>\$10.49</i>
<i>Franklin County Registry of Deeds (liens)</i>	<i>\$728.00</i>
<i>Maine Municipal Association (dues)</i>	<i>\$80.00</i>
<i>MMA (property &amp; liability insurance)</i>	<i>\$3,038.34</i>
<i>MMTCTA (workshop, membership dues)</i>	<i>\$200.00</i>
<i>MTCCA (notary workshop, moderator workshop, dues)</i>	<i>\$40.00</i>
<i>Nancy Blodgett (notary, checks, mileage, postage)</i>	<i>\$589.01</i>
<i>Puiia Lumber Co (supplies)</i>	<i>\$69.45</i>



<i>Personnel Concepts</i>	\$25.90
<i>Oxford Networks (e-mail)</i>	\$10.02
<i>Pam Turner (labor)</i>	\$80.00
<i>Paper Talks Magazine (subscription)</i>	\$192.00
<i>Peter Houghton (posting warrants)</i>	\$17.60
<i>Postmaster (certified mailings, postage)</i>	\$396.00
<i>Price Digest (red book)</i>	\$41.00
<i>QT Bookkeeping &amp; Tax Service (W2s)</i>	\$128.50
<i>Rita Richards (labor)</i>	\$280.00
<i>Roland Skidgell (plowing)</i>	\$330.00
<i>Staples (office supplies)</i>	\$429.66
<i>Stephen Brown (reimbursement for office supply purchases)</i>	\$94.15
<i>Stephen Brown (travel)</i>	\$553.52
<i>Towle's Hardware (antifreeze, ladder, paint, cords, bolts)</i>	\$80.08
<i>State of Maine (permits)</i>	\$507.50
<i>Printing Warehouse (print town reports)</i>	\$856.50

#### **DECLARATORY JUDGMENT**

<i>Kaynor &amp; Kreckel, PA (legal work)</i>	\$3,133.70
<i>David Austin, Esq. (mediation)</i>	\$300.00

#### **SANITATION**

<i>AAA Interstate Septic Services (portable toilet)</i>	\$110.00
<i>Big Rig Shop (parts)</i>	\$55.00
<i>Central Maine Power Company (power)</i>	\$596.44
<i>Donald Houghton (attendant, driver)</i>	\$42.00
<i>Edwin Pulk II (attendant, driver)</i>	\$5,439.70
<i>Grimmel Industries</i>	\$4,718.55
<i>Kenneth Flagg (mileage)</i>	\$19.80
<i>George Averill (piling bulky &amp; metal, dozer, plowing)</i>	\$212.50
<i>Larry Blodgett (mileage)</i>	\$39.60
<i>Laurie Kennedy (mileage)</i>	\$40.00
<i>Leonard Hutchinson (labor)</i>	\$143.63
<i>M/T Pockets (repairs)</i>	\$412.54
<i>MMA (insurance)</i>	\$702.32
<i>Poly Portables (portable toilet)</i>	\$1,925.00
<i>Roland Skidgell, Sr. (plowing)</i>	\$570.00
<i>Ted Flagg (bushhog old dump site)</i>	\$90.00
<i>Stephen Brown (mileage, supplies)</i>	\$222.28
<i>Towle's Corner Store (gas)</i>	\$53.49
<i>Towle's Hardware (supplies)</i>	\$196.76
<i>Town of Dixfield (fuel)</i>	\$1,266.26
<i>Town of Jay (tip fees)</i>	\$18,656.45
<i>Treasurer, State of Maine (fees, license)</i>	\$379.00

#### **SAND & SALT BUILDING**

<i>AVCOG</i>	\$7,652.08
<i>Crawford Construction (repairs on building)</i>	\$5,000.00

**FIRE DEPARTMENT**

AAA Fire Extinguisher Co. (recharging & repairs)	\$234.45
Central Maine Power (electricity)	\$816.71
Community Energy (fuel oil)	\$5,689.50
Dyer's Electronics (supplies)	\$44.99
E. W. Electric (yard light and generation installation)	\$149.12
Franklin County Firemen's Assoc. (dues)	\$120.00
Maine Municipal Assoc. (liab. & building ins.)	\$3,893.34
ME State Federation of Fire Fighters (dues-21)	\$128.00
Morrison Motors (truck repair and parts)	\$154.23
Personel Concepts (supplies)	\$19.95
Portland Glass (garage door)	\$141.44
Puiia Lumber Company, Inc (garage door)	\$995.00
Roland Skidgell, Sr. (work on fire truck)	\$110.00
Stratham Tire, Inc (tires for fire truck)	\$1,137.68
Towle's Hardware (supplies)	\$30.52
Town of Dixfield ( diesel)	\$179.96
U S Cellular (cell phone)	\$498.43

**STORM 2011**

George Averill, Jr. (grading)	\$364.00
Roland Tyler (gravel)	\$216.00
Kenneth Flagg (labor, mileage)	\$122.18
Daniel Skidgell (labor)	\$97.18
Alan Tacheny (labor)	\$97.18
Larry Blodgett (labor, mileage)	\$122.18
Kevin Blodgett (labor)	\$97.18

**SUMMER ROADS**

GeorgeAverillJr.Excav.(BH,grader,excavator,trucks,gravel)	\$7,724.00
Bert Knox (labor)	\$120.00
Berry Logging(grading)	\$256.00
Erik Designs (signs)	\$180.00
Farmington Farmer's Union (calcium)	\$1,737.34
John Steele (grading)	\$195.00
Roland Tyler (gravel)	\$426.00
Towle's Comer Store (gas)	\$226.95
Leonard Hutchinson (tractor)	\$400.00

**RECONSTRUCTION & TARRING**

George Averill (reconditioning of roads)	\$1,960.00
Berry Logging (reconditioning of roads)	\$2,900.00
Danny Anctil (reconditioning of roads)	\$500.00

**HIGHWAYS & BRIDGES**

Daniel Poulin (labor)	\$544.21
George Averill, Jr. (equipment & labor)	\$4,520.00
John White (labor)	\$2,994.02
Kodiak Steel Co. (steel)	\$6,668.00
Larry Blodgett (labor)	\$116.62
Tall Pines Lumber (materials)	\$2,049.60
Twin Rivers Inc (materials)	\$49.96

#### **SNOW REMOVAL**

<i>Roland Skidgell, Sr. (plowing/sanding)</i>	<i>\$51,976.00</i>
<i>(haul, mix &amp; pile sand)</i>	<i>\$679.00</i>
<i>John Steele (plowing, sanding)</i>	<i>\$8,140.00</i>
<i>Jesse Berry (labor)</i>	<i>\$325.55</i>
<i>Stephen Brown (mileage)</i>	<i>\$24.99</i>
<i>Morton International (salt)</i>	<i>\$10,821.90</i>
<i>Roland H. Tyler (sand)</i>	<i>\$6,570.00</i>
<i>Towle's Hardware (supplies)</i>	<i>\$358.80</i>

#### **CARE OF CEMETERIES**

<i>Danny Bradbury (cemetery maintenance)</i>	<i>\$100.00</i>
<i>Edwin Pulk II (cemetery maintenance)</i>	<i>\$30.00</i>
<i>Victor Dwinal (cemetery maintenance)</i>	<i>\$200.00</i>
<i>Austin Skidgell (cemetery maintenance)</i>	<i>\$28.31</i>

#### **BUILDING MAINTENANCE**

<i>Calvin Jackson (labor)</i>	<i>\$190.00</i>
<i>E. W. Electric (electrical work)</i>	<i>\$153.42</i>
<i>Ber-Mac, Inc (supplies)</i>	<i>\$24.34</i>
<i>Jessie J. Berry (labor)</i>	<i>\$43.73</i>
<i>Willis Berry (labor)</i>	<i>\$35.00</i>

#### **RECREATION**

<i>Mary Lee (mowing)</i>	<i>\$140.00</i>
<i>Town of Dixfield Recreation department (baseball program)</i>	<i>\$1,200.00</i>

#### **ANIMAL CONTROL**

<i>Darcy Berry (mileage)</i>	<i>\$65.12</i>
<i>Maine Animal Control Association (dues)</i>	<i>\$70.00</i>
<i>McKennel's (subsidy)</i>	<i>\$622.80</i>

#### **GENERAL ASSISTANCE**

<i>Towle's Corner Store (gas for trucking food)</i>	<i>\$430.00</i>
<i>Central Maine Power Co. (assistance)</i>	<i>\$582.58</i>
<i>Dixfield Discount Fuel (assistance)</i>	<i>\$449.90</i>
<i>Doyon's Septic Service (assistance)</i>	<i>\$210.00</i>
<i>ECUHEAT (assistance)</i>	<i>\$1,200.00</i>
<i>Hometown Energy (assistance)</i>	<i>\$436.00</i>
<i>Good Shepard Food Bank (food)</i>	<i>\$130.72</i>
<i>WMAC (assistance)</i>	<i>\$500.00</i>
<i>Naples Packing Co. (food)</i>	<i>\$367.00</i>
<i>Save-a-lot (food)</i>	<i>\$367.00</i>
<i>Stephen Brown (mileage)</i>	<i>\$40.01</i>

**Town of Carthage, Maine  
Financial Statements  
With  
Certified Public Accountants' Audit Report**

**For the Years Ended December 31, 2011 and 2010**

Town of Carthage, Maine

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# Larry L. Campbell

*Certified Public Accountant*

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Email: cpaaub33@aol.com

Board of Selectmen  
Carthage, Maine

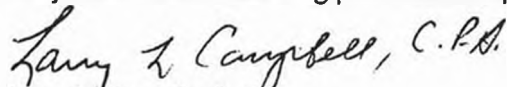
## INDEPENDENT AUDITORS' REPORT

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Carthage, Maine, as of and for the years ended December 31, 2011 and 2010, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of Carthage, Maine. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and the major fund, of Carthage, Maine, as of December 31, 2011 and 2010, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles general accepted in the United States of America.

The Town has chosen not to present Management's Discussion and Analysis that is required supplemental information required by accounting principles generally accepted in the United States of America. The budgetary comparison schedule is supplementary information required by accounting principles generally accepted in the United States of America and has been subjected to the auditing procedures applied in the audit of the basic financial statements.

  
Larry L. Campbell, CPA

Certified Public Accountant

June 28, 2012

Town of Carthage, Maine  
**STATEMENTS OF NET ASSETS**  
December 31, 2011 and 2010

	Government Wide	
<b>ASSETS</b>	2011	2010
Current Assets:		
Cash	\$ 33,041.74	\$ 5,643.49
Taxes Receivable	381,171.84	359,786.53
Tax Liens	52,374.92	44,509.47
Prepaid Expenditures	475.02	10,800.00
Accounts Receivable	3,725.23	71,436.12
Total Current Assets	<u>470,788.75</u>	<u>492,15.61</u>
Capital Assets:		
Infrastructure	938,201.32	938,201.32
Land	266,144.70	266,144.70
Buildings	311,885.42	311,885.42
Vehicles and Equipment	72,448.75	72,448.75
Less: Accumulated Depreciation	<u>(992,037.31)</u>	<u>(925,90.71)</u>
Total Capital Assets (net)	<u>596,642.88</u>	<u>662,770.48</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>1,067,431.63</u></b>	<b>\$ <u>1,154,946.09</u></b>
<b>LIABILITIES</b>		
Accounts Payable	\$ 45,417.17	\$ 97,800.73
Deferred Revenues	0.00	151,546.37
Prepaid Taxes	693.36	387.10
Total Liabilities	<u>46,110.53</u>	<u>249,734.20</u>
<b>NET ASSETS</b>		
Invested in Capital Assets	596,642.88	783,691.01
Restricted for:		
Capital Projects	12,875.88	11,875.88
Balances Carried Forward to 2012	275,170.10	95,518.71
Unrestricted	136,632.24	14,126.29
Total Net Assets	<b>\$ <u>1,021,321.10</u></b>	<b>\$ <u>905,211.89</u></b>

See accompanying independent auditors' report and notes to the financial statements

Town of Carthage, Maine  
**STATEMENTS OF ACTIVITIES**  
For the Years Ended December 31, 2011 and 2010

	Program Revenues			Net (Expenses) Revenue	
	Expenses	Charge for Services	Operating Grants	2011	2010
Functions/Programs					
General Government	\$ 83,133.58	\$	\$	\$ (83,133.58)	\$ (128,895.96)
Protection	32,890.25			(32,890.25)	(31,836.94)
Public Works	194,606.52		18,744.95	(175,861.57)	(104,228.64)
Health & Sanitation	38,325.98			(38,325.98)	(34,642.36)
Cemeteries	400.15			(400.15)	(609.46)
County Tax	29,777.00			(29,777.00)	
Education	303,314.82			(303,314.82)	(266,252.46)
General Assistance	4,886.33			(4,886.33)	(3,988.03)
Unclassified	12,552.56			(12,552.56)	(54,601.39)
<b>Total Government Activities</b>	<b>699,887.19</b>		<b>18,744.95</b>	<b>(681,142.24)</b>	<b>(690,314.02)</b>
General Revenues:					
Property Taxes				437,311.42	
Excise Taxes				70,319.88	
Charges for Services				0.00	54,929.72
Intergovernmental				107,489.47	110,113.65
Interest Earned				5,899.73	
Miscellaneous				27,978.61	3,921.06
Total Revenues				648,999.11	661,451.19
Change in Net Assets				(32,143.13)	(28,862.83)
Net Assets, Beginning of year				905,211.89	782,073.87
Add: Period Adjustment				148,252.34	152,000.85
Net Assets, End of Year				\$ 1,021,321.10	\$ 905,211.89

See accompanying independent auditors' report and notes to the financial statements



➤ Town of Carthage, Maine  
 ➤ **BALANCE SHEETS – GOVERNMENTAL FUND TYPE**  
 ➤ December 31, 2011 and 2010

			TOTALS	
	General Fund	Capital Reserve Fund	2011	2010
<b>ASSETS</b>				
Cash	\$ 33,041.74	\$	\$ 33,041.74	\$ 5,643.49
Due From Other Funds		12,875.88	12,875.88	11,875.88
Taxes Receivable	381,171.84		381,171.84	359,786.53
Tax Liens	52,374.92		52,374.92	44,509.47
Prepaid Expenditures	475.02		475.02	10,800.00
Accounts Receivable	3,725.23		3,725.23	71,436.12
Total Assets	\$ 470,788.75	\$ 12,875.88	\$ 483,664.63	\$ 504,051.49
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 45,417.17	\$	\$ 45,417.17	\$ 97,800.73
Deferred Tax Revenue	122,982.08		122,982.08	90,038.29
Due to Other Funds	12,875.88		12,875.88	11,875.88
Prepaid Taxes	693.36		693.36	387.10
Total Liabilities	181,968.49		181,968.49	351,648.37
Fund Balance:				
Designated	275,170.30		275,170.30	107,394.59
Undesignated	13,649.96	12,875.88	26,525.84	45,008.53
Total Fund Balance	288,820.26	12,875.88	301,696.14	152,403.12
TOTAL LIABILITIES AND FUND BALANCE	\$ 470,788.75	\$ 12,875.88	\$ 483,664.63	\$ 504,051.49

See accompanying independent auditors' report and notes to the financial statements

Town of Carthage, Maine  
**Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets** December 31,  
 2011 and 2010

	2011	2010
	\$	\$
Total fund balance – total governmental funds	301,696.14	152,403.12
Amounts reported for governmental activities in the statement of net assets are different because:		
Deferred tax revenue eliminated in the government wide statement of net assets	122,982.08	90,038.29
Capital assets of \$1,588,680.20 net of accumulated depreciation of \$992,037.31 are not financial Resources and, therefore, are not reported in the funds	596,642.88	662,770.48
Net assets of governmental activities	\$ 1,021,321.10	\$ 905,211.89

See accompanying independent auditors' report and notes to the financial statements

Town of Carthage, Maine  
**STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –GOVERNMENTAL  
 FUNDS TYPE**

For the Years Ended December 31, 2011 and 2010

			TOTALS	
	General Fund	Capital Reserve Fund	2011	2010
Revenues:				
Property Taxes	\$ 404,367.63	\$	\$ 404,367.63	\$ 426,950.82
Excise Taxes	70,319.88		70,319.88	69,818.82
Charges for Services	0.00		0.00	55,154.72
Intergovernmental	126,234.42		126,234.42	65,973.70
Interest Earned	5,899.73		5,899.73	6,132.94
Miscellaneous	27,978.61		27,978.61	3,504.85
Total Revenues	<u>634,800.27</u>		<u>634,800.27</u>	<u>627,535.85</u>
Expenditures:				
General Government	82,057.67		82,057.67	82,076.58
Protection	25,270.52		25,270.52	38,053.41
Public Works	137,199.54		137,199.54	112,424.64
Health & Sanitation	38,300.98		38,300.98	34,624.36
Cemeteries	400.15		400.15	609.46
County Tax	29,777.00		29,777.00	
Education	303,314.82		303,314.82	
General Assistance	4,886.33		4,886.33	3,988.03
Unclassified	12,552.56		12,552.56	9,870.28
Total Expenditures	<u>633,759.57</u>		<u>633,759.57</u>	<u>587,565.80</u>
Excess of Revenues over Expenditures	1,040.70		1,040.70	39,970.05
Operating Transfers:				
In		1,000.00	1,000.00	1,000.00
Out	(1,000.00)		(1,000.00)	(1,000.00)
Fund Balance, Beginning of Year	140,527.24	11,875.88	152,403.12	112,433.02
Add: Prior Period Adjustment	148,252.32		148,252.32	
Fund Balance, End of Year	\$ <u>288,820.26</u>	\$ <u>12,875.88</u>	\$ <u>301,696.14</u>	\$ <u>152,403.12</u>

See accompanying independent auditors' report and notes to the financial statements

Town of Carthage, Maine  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of  
 Governmental Funds to the Statement of Activities**  
 For the Years Ended December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Net change in fund balances-total governmental funds	\$ 1,040.70	\$ 39,970.10
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:		
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net assets, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds	(66,127.62)	(65,258.78)
The change in Deferred Revenue year over year	32,943.79	(10,765.62)
Protection expenditures in the Government Wide Statement were reduced to reflect the investment in Capital Assets		5,991.47
General Government expenditures in the Government Wide Statement were reduced to reflect the investment in Capital Assets		1,200.00
	\$ <u>(32,143.13)</u>	\$ <u>(28,862.83)</u>

See accompanying independent auditors' report and notes to the financial statements

Town of Carthage, Maine  
**STATEMENTS OF NET ASSETS – FIDUCIARY FUND**  
December 31, 2011 and 2010

		TOTALS	
		2011	2010
	ASSETS		
Cash		\$ 793.23	\$ 828.99
Total Assets		<u>\$ 793.23</u>	<u>\$ 828.99</u>
	FUND BALANCE		
Reserved		\$ 790.00	\$ 790.00
Designated		3.23	38.99
Total Fund Balance		<u>\$ 793.23</u>	<u>\$ 829.99</u>

See accompanying independent auditors' report and notes to the financial statements

Town of Carthage, Maine  
**STATEMENTS OF CHANGES IN NET ASSETS – FIDUCIARY FUND**  
For the Years Ended December 31, 2011 and 2010

	TOTALS	
	2011	2010
Additions:		
Interest	\$ 4.39	\$ 7.70
Change in Net Assets	<u>4.39</u>	<u>7.70</u>
Net Assets, beginning of year	\$ 828.99	\$ 821.29
Less: transfer to general fund	<u>(40.15)</u>	
Net Assets, end of year	\$ <u>793.23</u>	\$ <u>828.99</u>

See accompanying independent auditors' report and notes to the financial statements

**Town OF CARTHAGE, MAINE**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**AND NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2010**

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 (GAAP). The Government Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments.

**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. Basic Financial Statements – Government-wide Statements**

The Town's basic financial statements include both government-wide (reporting on the Town as a whole) and fund financial statements (reporting the Town's major funds). The government-wide financial statements utilize full accrual accounting, similar to the accounting principles applied to a business enterprise. As a result, all receivables, less an estimated amount for those receivables deemed to be doubtful accounts, are accrued as revenues. Likewise, funds received that were not budgeted for use by the Town are deferred until some future period when the people of the Town decide to use them to pay expenditures.

**C. Basic Financial Statements – Fund Financial Statements**

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

**TOWN OF CARTHAGE, MAINE**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**AND NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2010**

The following fund types are used by the Town of Carthage:

**1. Governmental Funds:**

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 construction of a sand and salt storage facility, sanitation facilities, and the acquisition of compactor equipment.

**2. Fiduciary Fund Types**

Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent. As such, they are reported separately and not as Town governmental funds.

**a. Trust and Agency Funds** - Trust funds include expendable trust funds and nonexpendable trust funds. Nonexpendable trust funds represent the principal of the trusts and, as such, are not expendable. Expendable trust funds are the earnings of the trust principal and may be expended at the direction of the Selectmen in a manner consistent with the trust's founding documentation.

**D. Basis of Accounting**

**1. Accrual:**

Both governmental and business-type activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.



**TOWN OF CARTHAGE, MAINE**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**AND NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2010**

**2. Modified Accrual:**

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 incurred or 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.

**E. Investments**

The Town of Carthage, Maine, has no investments other than its capital assets ( general fixed assets).

**F. Capital Assets**

Capital assets are recorded as expenditures in the governmental funds and are no longer capitalized at cost in the General Fixed Assets account group. Instead, capital assets appear in the government-wide statements along with their depreciation.

**G. 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 inter-fund 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 present 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.

**TOWN OF CARTHAGE, MAINE**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**AND NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2011 and 2010**

**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:	2011	2010
Checking Account	\$ 32,936.43	\$ 5,538.18
Savings Account	5.31	5.31
Petty Cash	100.00	100.00
Total General Fund Cash	\$ <u>33,041.74</u>	\$ <u>5,643.49</u>
Trust Fund Cash:		
Savings Account	\$ <u>793.23</u>	\$ <u>828.99</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 90% of current market value. The year end balances of Property Taxes Receivable are presented in summary in the Combined Balance Sheet, in the General Fund and in the government-wide statement of net assets. The specific details of the unpaid balances are presented:

	2011	2010
Taxes Receivable		
2011	\$ 381,165.36	\$ 0.00
2010	0.00	359,779.98
2009	6.55	6.55
Total Taxes Receivable	\$ <u>381,171.81</u>	\$ <u>359,786.53</u>
Tax Liens		
2010	\$ 34,777.53	\$ 0.00
2009	14,683.83	31,038.24
2008	739.87	11,297.54
2007	593.46	593.46
2006	560.49	560.49
2005	552.46	552.46
2004	467.28	467.28
Total Tax Liens	\$ <u>53,419.51</u>	\$ <u>44,509.47</u>

**TOWN OF CARTHAGE, MAINE**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**AND NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2011 and 2010**

**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 or which were collected or are estimated to be collectable during the 60 day period immediately following December 31, 2011 and 2010, are recognized as revenues for the year. Taxes Receivable collectible subsequent to the 60 day period after year end are reflected as Deferred Tax Revenues. Since the Government Accounting Standards Board had decreed that such receipts were to be accrued as revenue these figures did not appear in the Government Wide statement last year; however, the Town has chosen to continue the practice of deferring tax revenues in the fund financial statements.

**Schedule of Deferred Tax Revenue**

	2011	2010
Amount Deferred:		
Taxes Receivable: 2011	\$ 70,600.61	\$ 0.00
2010	0.00	45,522.27
2009	6.55	6.55
Total Taxes Receivable Deferred	\$ 70,607.16	\$ 45,528.82
 Tax Liens: 2010	 34,777.53	 0.00
2009	14,683.83	31,038.24
2008	739.87	11,297.54
2007	593.46	593.46
2006	560.49	560.49
2005	552.46	552.46
2004	467.28	467.28
Total Tax Liens Deferred	52,374.92	44,509.47
 Total Tax Deferred Revenue	 \$ 122,982.08	 \$ 90,038.29

**TOWN OF CARTHAGE, MAINE**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**AND NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2011 and 2010**

**E. Deferred Revenues**

Prior to January 01, 2011 the Management of the Town of Carthage chose to report the following revenues as deferred revenue (liability account) on the balance sheet:

	2010
State Revenue Sharing	\$ 35,858.87
Tree Growth Reimbursement	32,182.59
Excise Tax	69,056.91
Urban Renewal Improvement Program	14,448.00
 Total Deferred Revenue	 \$ 151,546.37

Subsequent to December 31, 2010, the Management will recognize the revenues in the year received and report it as part of the balance carried forward to the subsequent year. The reasoning for this is at budget time the Board of Selectmen will know exactly how much revenue can be used to reduce the tax commitment.

**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 Schedule of Departmental Operations as "Carried Balances" following these notes.

**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. The amounts represented by the Capital Reserve Funds' Designated Fund Balances are funds deposited in the Funds' accounts, earned by these balances, and/or owed to the Capital Reserve Funds by the General Fund.

**c. Trust Funds** - The Designated Fund Balance of the Trust Funds contains the earnings of 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.

**TOWN OF CARTHAGE, MAINE**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**AND NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2011 and 2010**

**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, Calculation of Undesignated Fund Balance – General Fund, on the last page of this report.

**G. Accounts Receivable:**

**1. General Fund –**

	2011	2010
Homestead Reimbursement	\$ 3,358.23	\$ 4,253.14
William Skidgell	0.00	900.00
Fire Department Auxillary	0.00	464.51
State of Maine for Sand and Salt Shed	0.00	65,818.47
United Way	367.00	0.00
 Total Accounts Receivable	 \$ 3,725.23	 \$ 71,436.12

**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 receivables as of December 31, 2010, total \$11,875.88 and represent money borrowed from the Capital Reserve Funds by the General Fund.

**I. Accounts Payable:**

Accounts Payable represent current obligations of the Town to pay suppliers, contractors, and others. As of December 31, 2011 and 2010, the Town's accounts payable were:

	2011	2010
Steve Brown	\$ 19,000.00	\$ 19,000.00
RSU #10	26,193.63	73,076.43
Reconstruction and Tarring	0.00	5,700.00
Joann Rogers	0.00	6.10
Med-Care Ambulance	0.00	18.00
 Total Accounts Payable	 \$ 45,193.63	 \$ 97,800.53

**TOWN OF CARTHAGE, MAINE**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**AND NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2011 and 2010**

**J. Prepaid Taxes:**

Prepaid taxes represent money paid to the Town prior to the assessment of taxes. As of December 31, 2011 and 2010, the Town had prepaid taxes in the amount of \$693.36 and \$387.10 respectively.

**K. Adjustments to Net Assets:**

Net assets in the Government Wide statement were adjusted to reflect changes in capital assets. Pursuant to Government Accounting Standards Board, Town land value was adjusted to equal its acquisition value of \$32,694.70 or a decrease of \$86,250.00. The purchase of a new tank truck following the sale of the old tank truck and the removal of it and its related, accumulated depreciation resulted in a further increase in the portion of net assets that reflects investment in capital assets of \$4,800.85; also, the purchase of two generators for \$1,200.00 each adds another \$2,400.00. Deferred revenues were remove from the liabilities and added to the net assets to adjust for prior years' accounting practices in the amount of \$168,031.61. Therefore, total net assets increased \$88,982.46.

➤ Town of Carthage, Maine  
 ➤ **STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
 ➤ **BUDGET TO ACTUAL – GENERAL FUND**  
 ➤ For the Years Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Property Taxes	\$ 437,311.42	\$ 404,367.63	\$ (32,943.79)
Excise Taxes	69,056.91	70,319.88	1,262.97
Intergovernmental	82,489.46	126,234.42	43,744.96
Interest		5,899.73	5,899.73
Miscellaneous		27,978.61	27,978.61
 Total Revenues	 <u>588,857.79</u>	 <u>634,800.27</u>	 <u>45,942.48</u>
Expenditures:			
General Government	83,160.92	82,057.67	1,103.25
Protection	30,972.22	25,270.52	5,701.70
Public Works	202,281.78	137,199.54	65,082.24
Health and Sanitation	41,602.47	38,300.98	3,301.49
General Assistance	2,291.28	4,886.33	(2,595.05)
Education	303,314.82	303,314.82	0.00
County Taxes	29,777.00	29,777.00	0.00
Cemeteries	659.12	400.15	258.97
Unclassified	11,926.81	12,552.56	(625.75)
 Total Expenditures	 <u>705,986.42</u>	 <u>633,759.57</u>	 <u>72,226.85</u>
 Excess Revenues(Expenditures)	 <u>(117,128.63)</u>	 1,040.70	
 Operating Transfers Out		 (1,000.00)	
 Beginning Fund Balance		 \$ 140,527.24	
 Prior Period Adjustment		 <u>148,252.32</u>	
 Ending Fund Balance		 <u>\$ 288,820.26</u>	

# Larry L. Campbell

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## **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Selectmen  
Carthage, Maine

I have audited the financial statements of the governmental activities, each major fund as of and for the year ended December 31, 2011, which collectively comprise the Town of Carthage, Maine's basic financial statements and have issued my report thereon dated June 28, 2012. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States.

In planning and performing my audit, I considered the Town of Carthage, Maine's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Carthage, Maine's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Town of Carthage, Maine's internal control over financial reporting.

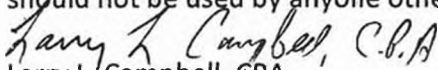
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Municipalities financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control over financial reporting was for the limited purpose described in the paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses, as defined above.



As part of obtaining reasonable assurance about whether the Town of Carthage, Maine's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Selectmen, others within the Municipality, and Federal awarding agencies and pass-through entities and is not intended to and should not be used by anyone other than the specified parties.

  
Larry L. Campbell, CPA

June 28, 2012



