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1942

## Annual Report Plantation of Carroll Maine for the year 1941-1942

Carroll (Me.)

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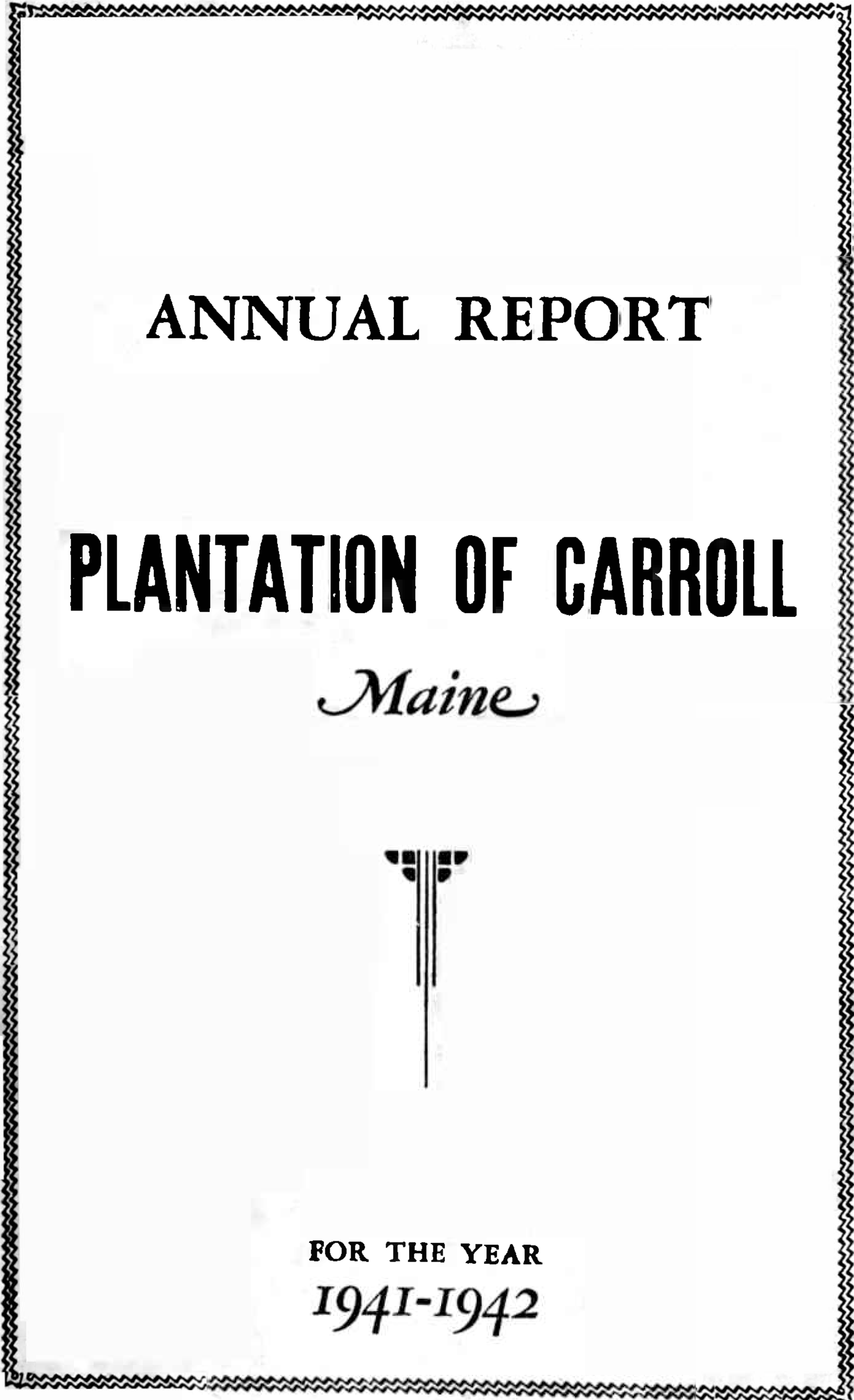
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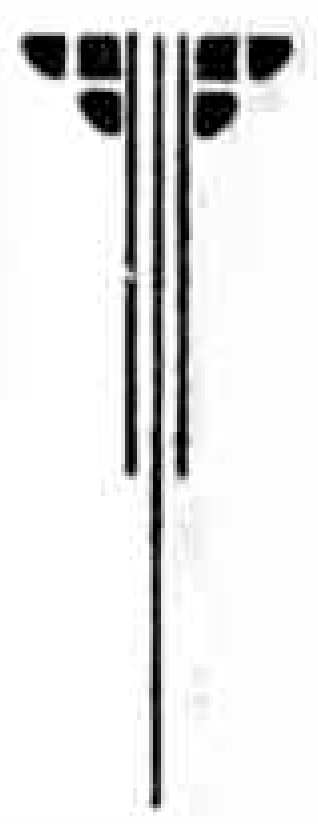
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**ANNUAL REPORT**

**PLANTATION OF CARROLL**

*Maine*



**FOR THE YEAR**  
*1941-1942*

# PLANTATION OFFICERS

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## *Assessors*

C. A. OSGOOD

R. A. THIBODEAU

O. O. SUTHERLAND

## *Plantation Clerk*

EVA M. BISHOP

## *Plantation Treasurer*

CARRIE E. TOLMAN

## *Collector of Taxes*

F. M. TOLMAN

## *School Committee*

DORA HEBB

MYRTLE WORSTER

PAULINE THIBODEAU

## *Superintendent of Schools*

R. B. ANDREWS

## *Road Commissioner*

RUSSELL OSGOOD

## *Health Officer*

ELMER STEVENS

## *Constable*

F. M. TOLMAN

## WARRANT

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STATE OF MAINE

PENOBSCOT, SS.

*To Fred Tolman, a Constable of the Plantation of Carroll*

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Plantation of Carroll, qualified by law to vote in Plantation affairs, to assemble at the Grange Hall in said Plantation on the 30th day of March, A. D. 1942 at ten o'clock in the forenoon to act on the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a Plantation clerk.

Art. 3. To hear reports of Plantation officers.

Art. 4. To choose three assessors for the ensuing year.

Art. 5. To see if the Plantation will accept the lowest bid for the collection of taxes and have the collector give bonds to settle in full with the Plantation one year from date of commitment.

Art. 6. To choose a collector of taxes for the ensuing year.

Art. 7. To choose a Plantation treasurer for the ensuing year.

Art. 8. To choose one or more constables for the ensuing year.

Art. 9. To choose a member of the school committee for three years.

Art. 10. To choose one or more road commissioners for the ensuing year.

Art. 11. To choose all other necessary Plantation officers.

Art. 12. To see what sum of money the Plantation will raise and appropriate for common schools for the ensuing year.

Art. 13. To see what sum of money the Plantation will vote and raise for secondary school tuition for the ensuing year.

Art. 14. To see what sum of money the Plantation will vote and raise for repair of schoolhouses for the ensuing year.

Art. 15. To see what sum of money the Plantation will vote and raise for the patrol of roads for the ensuing year.

Art. 16. To see what sum of money the Plantation will vote and raise for defraying Plantation charges for the ensuing year.

Art. 17. To see if the Plantation will vote and raise twenty dollars (\$20.00) for public health nurse for the ensuing year.

Art. 18. To see what sum of money the Plantation will vote and raise for incidental expenses for the ensuing year.

Art. 19. To see what sum of money the Plantation will vote and raise for the maintenance of third class roads.

Art. 20. To see what sum of money the Plantation will vote and raise for the maintenance of special resolve road for the ensuing year.

Art. 21. To see what sum of money the Plantation will vote and raise for the bush law, so-called, for the ensuing year.

Art. 22. To see what sum of money the Plantation will vote and raise for the care of cemeteries for the ensuing year.

Art. 23. To see if the Plantation will vote and raise the sum of \$72.00 to pay the interest on Carroll school fund for the ensuing year.

Art. 24. To see what sum of money the Plantation will vote and raise for snow plowing the roads for the ensuing year.

Art. 25. To see what sum of money the Plantation will vote and raise for the care of ways, highways and bridges for the ensuing year.

Art. 26. To see what sum of money the Plantation will vote and raise for state aid road construction in addition to amounts regularly raised for the care of ways, highways and bridges under the provision of Section 19, Chapter 28, Revised Statutes of 1930 or under the provisions of Section 3, Chapter 229, Public Laws of 1937.

Art. 27. To see if the Plantation will vote and raise \$375.00 for snow fence bought in 1941.

Art. 28. To see how much money the Plantation will vote and raise for snow fence for the ensuing year.

Art. 29. To see if the Plantation will vote to insure school buildings and raise money for same.

Art. 30. To see what action the Plantation will take relative to authorizing the Plantation treasurer to borrow money for the present municipal year in anticipation of and to be paid out of taxes of current municipal year 1942-43 not exceeding (\$3,000) three thousand dollars and to execute and deliver the negotiable promissory notes of the Plantation therefor.

Art. 31. To see if the Plantation will vote to authorize the assessors on behalf of the Plantation to sell and dispose of any real estate acquired by the Plantation for non-payment of taxes thereon by such terms as they deem advisable and to execute quit claim deeds for such property.

Art. 32. To see what action the Plantation will take regarding the establishing of a sinking fund for the building of a centralized schoolhouse and raising money for same.

Art. 33. To transact any other business that may legally come before said meeting.

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The assessors will be in session at the Grange Hall at 9:00 o'clock in the forenoon for the purpose of revising and correcting the list of voters on said day of meeting.

Given under our hands at said Carroll this 16th day of March, A. D. 1942.

C. A. OSGOOD,  
R. A. THIBODEAU,  
O. O. SUTHERLAND,

*Assessors of Carroll.*

# REPORT OF MUNICIPAL OFFICERS

## ASSESSORS' REPORT

*To the Inhabitants of the Plantation of Carroll:*

We hereby submit our annual report showing the financial standing of the Plantation of Carroll as it existed on the 12th day of March, 1942.

Amount of inventory as taken by assessors on April 1, 1941:

Real Estate—Resident	\$28,469.00	
Real Estate—Non-Resident	46,812.00	
	<hr/>	
Total Real Estate		\$75,281.00
Personal Estate—Resident	\$ 7,446.50	
Personal Estate—Non-Resident	1,208.00	
	<hr/>	
Total Personal Estate		8,654.50
		<hr/>
Grand Total Amount		\$83,935.50

Amount raised by Plantation at its annual Plantation meeting March 31, 1941:

Common Schools	\$ 1,200.00
Secondary School Tuition	700.00
Patrol of Roads	260.00
Plantation Charges	850.00
Public Health Nurse	20.00
Incidental Expenses	250.00



Maintenance Third Class Roads	318.00	
Maintenance Special Resolve	100.00	
Bush Law, so-called	200.00	
Cemeteries	45.00	
School Fund, Interest on	72.00	
Snow Plowing Roads	800.00	
Ways, Highways and Bridges	800.00	
State Aid Road Construction	450.00	
School Repairs	100.00	
	<hr/>	
Total Amount Raised by Plantation		\$6,165.00
State Tax	\$ 722.58	
County Tax	175.22	
Supplementary Tax	9.00	
Overlay	291.03	
	<hr/>	
Total		1,197.83
		<hr/>
Total Committed for Collection		\$7,362.83
Total Tax on Real and Personal Estate	\$7,143.83	
Polls, 73 @ \$3.00	219.00	
	<hr/>	
Total Committed for Collection		\$7,362.83
Rate of Taxation, \$85.00 per \$1,000.00.		

### COMMON SCHOOLS

#### Public School Account (Elementary)

#### RECEIPTS

Unexpended balance, March 1941	\$ 302.06	
Raised by the Plantation	1,200.00	
Local School Fund	72.00	
State School Fund	993.97	
State Equalization Fund	844.00	
Tuition	135.00	
	<hr/>	
Total		\$3,547.03

## EXPENDITURES

Teachers' Wages	\$1,384.00	
Fuel	77.00	
Janitor Service	64.70	
Conveyance	1,355.45	
Textbooks	115.32	
Tuition to Lakeville	54.00	
Supplies	191.23	
	<hr/>	
Total		3,241.70
		<hr/>
Unexpended Balance, March 1942		\$ 305.33

## Public School Account (Secondary)

## RECEIPTS

Unexpended Balance, March 1941	\$408.50	
State School Fund	500.00	
Raised by the Plantation	700.00	
	<hr/>	
Total		\$1,608.50

## EXPENDITURES

Eastern Maine Institute	\$720.00	
Lee Academy	345.00	
City of Brewer	77.00	
	<hr/>	
Total		1,142.00
		<hr/>
Unexpended Balance, March 1942		\$ 466.50

## Repairs Account

## RECEIPTS

Unexpended Balance, March 1941	\$ 82.76
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Appropriation	100.00	
Total		\$182.76
Disbursements		24.95
Unexpended Balance, March 1942		\$157.81

### THIRD CLASS ROAD CONSTRUCTION

#### RECEIPTS

Unexpended Balance	\$ 72.82	
Apportioned by the State	795.14	
Total		\$867.96

#### EXPENDITURES

Expended by Plantation in 1941	\$794.66	
Expended for Unpaid Balance in 1940	76.00	
Total		870.66
Overexpended		\$ 2.70

### STATE AID ROAD CONSTRUCTION

#### RECEIPTS

Raised by Plantation	\$ 450.00	
Apportioned by State	1,533.24	
Unexpended 1940	33.96	
Total Receipts		\$2,017.20

#### EXPENDITURES

Expended for Construction		1,919.98
Unexpended Balance		\$ 97.22

## MAINTENANCE OF UNIMPROVED ROADS

Apportioned by State		\$263.11
Expended		263.11

## MAINTENANCE OF SPECIAL RESOLVE ROADS

Raised by Plantation		\$100.00
Expended	\$75.51	
Transfer to Net Debt and Surplus	24.49	
	<hr/>	
Total		\$100.00

## MAINTENANCE OF THIRD CLASS ROAD

Raised by Plantation	\$318.00	
Unexpended in 1940	112.36	
	<hr/>	
Total		\$430.36
Expended		299.65
		<hr/>
Unexpended Balance		\$130.71

## PATROL MAINTENANCE

Raised by Plantation	\$260.00	
Unexpended in 1940	49.50	
	<hr/>	
Total		\$309.50
Expended	\$250.50	
Transfer Net Debt and Surplus	59.00	
	<hr/>	
Total		\$309.50

## 50-50 ROAD

Received from State	\$49.99	
Transfer Net Debt and Surplus	49.98	
	<hr/>	
Total		\$99.97
Expended		\$99.97

## WAYS, HIGHWAYS AND BRIDGES

Raised by Plantation		\$800.00
Expended	\$664.60	
Transfer Net Debt and Surplus	135.40	
	<hr/>	
Total		\$800.00

## BUSH LAW, SO-CALLED

Raised by Plantation		\$200.00
Expended	\$153.54	
Transfer Net Debt and Surplus	46.46	
	<hr/>	
Total		\$200.00

## CEMETERIES

Raised by Plantation		\$45.00
Expended	\$21.75	
Transfer to Net Debt and Credit	23.25	
	<hr/>	
Total		\$45.00

## SNOW REMOVAL

## RECEIPTS

Raised by Plantation	\$ 800.00	
Received from State	1,616.39	
		<hr/>
Total Available		\$2,416.39

## EXPENDITURES

Expended		3,479.26
		<hr/>
Overexpended		\$1,062.87

## INCIDENTAL ACCOUNT

## RECEIPTS

Raised by Plantation	\$250.00	
Received from Excise Tax	279.41	
Received from Overlay	291.03	
Received from Earl Dicker, rent	19.50	
Received from Faye Keith, rent	12.00	
Received from Albion Wiley, rent	4.00	
Received from State of Maine, rent	20.00	
Received from Dog Licenses	40.80	
Received from State, Bank Stock	9.91	
Received from Cost and Int. on Liens	16.18	
Received from Dog Tax Refund	14.98	
Received from Bear Bounty	50.00	
Received from Porcupine Bounty, Refund	14.25	
		<hr/>
Total		\$1,022.06

## EXPENDITURES

William J. Currier, Auditor	\$ 71.32
Cobb's Express	14.11
Bemis Express	13.12
Register of Deeds	1.50
Marks Printing House	26.75

Treasurer of State	40.80	
Lincoln Trust Co.	3.57	
Maine Fireworks Specialty Co.	1.13	
Baskahegan Grange	20.00	
Angus Hamm, reports	25.00	
Henry Lord & Co., bonds	25.00	
Carrie Tolman, report and justice work	14.60	
Clifford Osgood	37.96	
W. A. Bishop	1.00	
Carl Noble	100.00	
Ralph Thibodeau	5.00	
Osgood Sutherland	6.00	
F. M. Tolman	38.49	
Frank Young	20.00	
Blake Moores	20.00	
Roy Webster	10.00	
Net Debt and Surplus	526.71	
	<hr/>	
Total		\$1,022.06

## OFFICERS' SALARIES

## RECEIPTS

Raised by Plantation	\$850.00	
Transfer from School Nurse Account	20.00	
	<hr/>	
Total Available		\$870.00

## EXPENDITURES

C. A. Osgood, assessor	\$103.75
R. A. Thibodeau, assessor	59.50
Osgood Sutherland, assessor	63.00
Carrie Tolman, treasurer	65.78
Eva Bishop, clerk	59.90
John Stevens, moderator	4.00
John Stevens, election clerk	5.00
G. R. Bishop, ballot clerk	2.50
C. B. Noble, sealer weights and measures	5.50

Roland Andrews, superintendent of schools	200.90	
F. M. Tolman, constable	7.50	
F. M. Tolman, percent on 1941 taxes	131.86	
F. M. Tolman, percent on 1940 taxes	39.92	
F. M. Tolman, percent on 1937-38-39 tax	9.31	
Treasurer of State, Health Nurse	40.00	
Transfer Net Debt and Surplus	71.58	
	<hr/>	
Total		\$870.00

## 1940 TAX LIENS

Susie McLaughlin Heirs	\$ 82.00	
F. L. Severance	14.00	
F. L. Severance	12.80	
F. L. Merrill	20.16	
H. G. Gardiner	51.60	
Leslie Severance	25.20	
Edward Ogden	14.64	
William Boyle	11.80	
Herbert Oliver	3.20	
	<hr/>	
Total		\$235.40

## PLANTATION OWNED PROPERTY

Acquired from		
Georgia Lowell	\$477.09	
Walter Beach	23.84	
Allen Munson	201.11	
P. H. Smith	22.81	
Arthur Russell	33.18	
J. C. Maines	89.24	
George Foss	31.90	
Lawrence Danforth	5.28	
F. L. Severance	12.80	
	<hr/>	
Total		\$897.25



## FINANCIAL STANDING OF PLANTATION OF CARROLL

on March 12th, 1942

Cash on hand	\$1,265.70	
1937 Taxes Uncollected	6.00	
1938 Taxes Uncollected	49.70	
1939 Taxes Uncollected	136.12	
1940 Taxes Uncollected	291.08	
1941 Taxes Uncollected	1,966.50	
1940 Tax Liens	235.40	
Town Owned Real Estate	897.25	
Town Owned Personal Property	1,000.00	
Due from State on Snow Removal Acct.	1,281.16	
		<hr/>
Total Assets		\$7,128.91

Given under our hands this 12th day of March, A. D. 1942.

C. A. OSGOOD,

R. A. THIBODEAU,

O. O. SUTHERLAND,

*Assessors of Carroll Plantation.*

## REPORT OF TREASURER

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### RECEIPTS

March 8, 1941, Cash balance in the treasury at settlement	\$3,009.18
Treasurer of State, snow removal	195.00
Eva M. Bishop, dog licenses	40.80
Urban Moores, 1939 tax lien and cost, A. Moores	9.90
Treasurer of State, Nolan Downs rent	20.00
Treasurer of State, snow removal	195.00
Treasurer of State, bank stock	9.91
Earl Dicker, rent to April 10, 1942	19.50
Albion Wiley, rent of house	4.00
Faye Keith, rent to March 1, 1942	12.00
Treasurer of State, bear bounty	50.00
Federal Land Bank, Susie McLaughlin lien and costs	89.67
Treasurer of State, porcupine bounty	14.25
Federal Land Bank, Leslie Severance lien and costs	28.21
Carl Maines, payment on Plt. owned property	46.84
F. L. Severance, payment 1939 tax lien and cost	15.50
Treasurer of State, snow removal	795.42
Treasurer of State, 50-50 highway	49.99
Allen Munson, payment on Plt. owned property	10.00
Vernon Clough, payment on Plt. owned property	21.78
P. H. Smith, payment on Plt. owned property	45.00
Arthur Russell payment on Plt. owned property	4.00
Carl Maines, payment on Plt. owned property	22.37

Urban Moores, 1940 tax lien, Raymond Bowker	29.90
Treasurer of State, State Aid	1,533.24
Treasurer of State, school fund	1,508.95
Treasurer of State, equalization fund	844.00
Treasurer of State, third class rd. const.	235.00
F. M. Tolman, for excise tax	279.41
Treasurer of State, Kossuth tuition	135.00
Treasurer of State, third class	560.14
Treasurer of State, maintenance unimp. roads	263.11
Hiram Gardner, payment on 1940 tax lien	10.00
Fred M. Tolman, 1936 taxes	23.05
Fred M. Tolman, 1937 taxes	33.17
Fred M. Tolmon, 1938 taxes	81.89
Fred M. Tolman, 1939 taxes	382.00
Fred M. Tolman, 1940 taxes	1,786.18
Fred M. Tolman, 1941 taxes	5,396.33
Treasurer of State, snow removal	430.97
	<hr/>
Total Receipts	\$18,240.66
<b>EXPENDITURES</b>	
Warrants #1 to #44 inclusive	16,974.96
	<hr/>
Balance on hand at settlement	\$ 1,265.70

Respectfully submitted,

CARRIE E. TOLMAN,  
*Treasurer.*

## TAX COLLECTOR'S REPORT

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### RESIDENT UNPAID FOR 1937

Lile Clough	\$3.00	
Vaughn Smith	3.00	
	<hr style="width: 100%;"/>	
Total		\$ 6.00

### RESIDENT UNPAID FOR 1938

Lile Clough	\$3.00	
Cecil Cole	3.00	
Leslie Severance	10.70	
Richard Smith	3.00	
Earl Phillips	3.00	
	<hr style="width: 100%;"/>	
Total		\$22.70

### NON-RESIDENT FOR 1938

Lawrence Danforth		\$27.01
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### RESIDENT UNPAID TAXES FOR 1939

Cecil Cole	\$ 3.00	
W. L. Danforth	22.96	
H. G. Gardiner	46.20	
Susie McLaughlin	33.76	

Leo Merrill	3.00	
F. L. Severance	11.32	
Lile Clough	3.00	
E. Harris	3.00	
Leslie Severance	6.88	
William Smith	3.00	
	<hr/>	
Total		\$136.12

## RESIDENT UNPAID TAXES FOR 1940

Walter Beach	\$ 2.40	
LeOscar Cole	7.84	
Chester Clough	42.00	
W. L. Danforth	57.64	
H. G. Gardiner	14.64	
Leslie Lewis	7.82	
G. B. Lewis	67.44	
Susie McLaughlin	39.44	
Allen Munson	9.78	
E. O. Ogden	11.04	
Arthur Russell	1.60	
F. L. Severance	13.00	
P. H. Smith	1.44	
Harold Sawtelle	3.00	
Leslie Severance	6.72	
	<hr/>	
Total		\$285.80

## NON-RESIDENT UNPAID FOR 1940

Lawrence Danforth		\$ 5.28
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## RESIDENT UNPAID TAXES FOR 1941

William Boyle	\$ 19.55	
Walter Beach	3.40	

Leo Bowker	11.05
W. A. Bishop	214.39
Blaine Bowker	3.00
LeOscar Cole	15.13
Joel Clark	16.58
Chester Clough	45.59
Lile Clough	6.40
Anna Cole Estate	13.60
W. L. Danforth	56.98
H. G. Gardiner	75.48
Baskahegan Grange	34.26
Paul Goodwin	3.00
Martha Gardner	49.91
David Hebb	70.53
M. V. Judkins	99.28
Susie King Est.	90.19
Leslie Lewis	15.30
G. B. Lewis	66.13
E. E. McLaughlin	72.70
Solomon McLaughlin	8.50
J. W. McLaughlin	112.88
Romeo Martin	25.50
Harry McGrath	3.00
Kenneth Merrill	3.00
Allen Munson	22.10
H. L. Moores	70.38
Leo Merrill	5.10
E. O. Ogden	27.46
A. W. Sutherland	42.51
Clayton Sutherland	3.00
H. S. Stevens	12.75
F. E. Stevens	41.69
Lawrence Severance	4.28
Augustus Severance	3.00
Leslie Severance	28.48
F. L. Severance	48.88
Clifton Stanley	16.15

Harold Sawtelle	3.00	
Roy Smith Heirs	20.49	
Ida Thibodeau	11.90	
G. F. Thibodeau	68.94	
Milo Worster	4.38	
Ervin Worster	3.00	
A. L. Wiley	3.00	
F. E. Young	122.06	
Charlie Clark	5.95	
	<hr/>	
Total		\$1,703.83

## NON-RESIDENT UNPAID TAXES FOR 1941

Etta Abbott	\$21.08	
Burr and Boyce Heirs	28.90	
Charles Boyce Heirs	18.28	
Lawrence Danforth	5.61	
Galen Gates	31.45	
Moses McLaughlin	3.40	
Herbert Oliver	3.83	
J. C. Peet	150.12	
	<hr/>	
Total		\$262.67

## REPORT OF SUPERINTENDENT OF SCHOOLS

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*To the Superintending School Committee and Citizens of Carroll:*

It is my privilege to submit, herewith, the annual report of the public schools of Carroll for the fiscal year ending March 1942.

### FINANCIAL STATEMENT

#### Public School Account (Elementary)

##### RECEIPTS

Unexpended balance, March 1941	\$ 302.06	
Raised by the Plantation	1,200.00	
Local School Fund	72.00	
State School Fund	993.97	
State Equalization Fund	844.00	
Tuition	135.00	
	\$3,547.03	
Total		\$3,547.03

##### EXPENDITURES

Teachers' Wages	\$1,384.00	
Fuel	77.00	
Janitor Service	64.70	
Conveyance	1,355.45	
Textbooks	115.32	



Supplies	191.23	
Tuition to Lakeville	54.00	
	<hr/>	
Total		3,241.70
		<hr/>
Unexpended Balance, March 1942		\$ 305.33

## Public School Account (Secondary)

## RECEIPTS

Unexpended balance, March 1941	\$408.50	
State School Fund	500.00	
Raised by the Plantation	700.00	
	<hr/>	
Total		\$1,608.50

## EXPENDITURES

Eastern Maine Institute	\$720.00	
Lee Academy	345.00	
City of Brewer	77.00	
	<hr/>	
Total		1,142.00
		<hr/>
Unexpended balance, March 1942		\$ 466.50

## Repairs Account

## RECEIPTS

Unexpended balance, March 1941	\$ 82.76	
Appropriation	100.00	
	<hr/>	
Total		\$ 182.76

## EXPENDITURES

Foundation, Lindsay School	\$16.55	
General repairs	8.40	
	<hr/>	
Total		24.95
		<hr/>
Unexpended balance, March 1942		\$ 157.81

## Superintendent's Account

## RECEIPTS

Unexpended balance, March 1941	\$ 49.51	
Received from Incidental Account	151.39	
	<hr/>	
Total		\$200.90

## EXPENDITURES

Paid R. B. Andrews, salary		\$200.90
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## Expenditures in Detail

## Teachers' Wages

Bruce Kinney	\$720.40	
Charlotte Haskell	3.60	
Phyllis McKay	136.00	
Virginia Sawyer	512.00	
Maude Cobb	12.00	
	<hr/>	
Total		\$1,384.00

## Conveyance

Milo Worster	\$571.10	
Orie Oliver	304.00	
T. C. Tracy	161.20	
Leo Bowker	72.00	

Insurance	25.51	
Gasoline, Oil, Grease, Anti-freeze	173.96	
Battery	11.28	
Incidentals	36.40	
	<hr/>	
Total		\$1,355.45

### ESTIMATE OF SCHOOL BUDGET (1942-43)

#### Estimated Expenditures

Teachers' Wages	\$1,600.00	
Fuel	85.00	
Janitor Service	80.00	
Conveyance	1,500.00	
Tuition	81.00	
Textbooks	150.00	
Supplies	225.00	
	<hr/>	
Total		\$3,721.00

#### Receipts in Prospect

Balance 1942	\$ 300.00	
State School Fund	1,300.00	
State Equalization Fund	840.00	
Local Fund	72.00	
	<hr/>	
Total		2,512.00
		<hr/>
Necessary to Raise		\$1,209.00

#### Secondary School Account 1942-43

Estimated Tuition	\$1,600.00
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## Estimated Receipts

Balance March 1942	\$466.50	
State School Fund	500.00	
	<hr/>	
Total		966.50
		<hr/>
Necessary to Raise		\$ 633.50

## Suggested Appropriations

Elementary School	\$1,200.00	
Secondary School Tuition	700.00	
Repairs	100.00	
	<hr/>	
Total		\$2,000.00

Respectfully submitted,

R. B. ANDREWS,  
*Superintendent of Schools.*

Dated March 6, 1942.

## AUDITOR'S REPORT

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Bangor, Maine, March 17, 1942.

*To the Inhabitants of the Plantation of Carroll:*

In accordance with your instructions, I have made an examination of the accounts of your town officials for the municipal year ending March 12, 1942.

My report, herewith submitted, was prepared from your town records, and to the best of my knowledge and belief, properly reflects the true financial condition of your municipality as of above mentioned date.

The data obtained by me is summarized in the following exhibits and schedules:

	Comments
Exhibit A.	Comparative Balance Sheet
	B. Report of Treasurer
	C. 1941 Valuation and Commitment
	D. Appropriation Accounts
Schedules 1.	Reconcilement of Treasurer's Cash Balance
	2. Uncollected Taxes
	3. Tax Liens
	4. Trust Fund Investment
	5. Notes Payable
	6. Excise Tax
	7. Dog Tax
	8. Analysis of Change in Net Debt or Surplus

Respectfully submitted,

By WILLIAM J. CURRIER,  
*Public Accountant—Auditor.*

**COMMENTS****TREASURER:**

All cash received as recorded appeared to be properly accounted for and supported by receipts on file. The check book balance was in agreement with cash book balance and reconciled with the bank statement as at the close of the year. The expenditures were made from warrants authorized by the Selectmen, and vouchers covering the various warrants were on file.

**TAXES:**

The tax commitment was checked with the Assessors' records and found to be in agreement. Taxes committed were accounted for either in cash, tax liens, or taxes still outstanding. Your uncollected taxes carried as assets are subject to a possible shrinkage. A reserve account has been set up for uncollected taxes for the years 1939-40 in addition to the reserve set up for years 1937-38.

**GENERAL:**

With the exception of cash, no external verification was made of your asset and liability accounts.

**RECOMMENDATIONS***First:*

I would recommend that insurance be placed on school buildings and contents. In case of a fire loss, the replacement cost would become a burden upon the town which might have been saved had insurance been carried upon the property.

*Second:*

I would recommend that uncollected taxes for years 1937-38-39, if found to be uncollectible, be abated.

*Third:*

According to the ruling of the new State Assessor taxes must be assessed on all town owned property taken by tax lien process against the owner or occupant. I would recommend that this be done.

*Fourth:*

I would recommend that interest be charged on all uncollected taxes.

**PLANTATION OF CARROLL  
COMPARATIVE BALANCE SHEET**

**ASSETS**

Subsidiary Schedules:	March 8, 1941	March 12, 1942
1. Cash	\$3,009.18	\$1,265.70
Tax Accounts:		
2.    Uncollected Taxes	\$3,065.99	\$2,449.40
Less: Res. for Taxes	196.81	482.90
	<u>2,869.18</u>	<u>1,966.50</u>
3.    Tax Liens	147.78	235.40
Town Acquired Property	756.18	625.37
	<u>3,773.14</u>	<u>2,827.27</u>
Total Assets	<u>\$6,782.32</u>	<u>\$4,092.97</u>
Overdraft Balances		
Combined Assets and Over-		
draft Balances	<u>\$6,782.32</u>	<u>\$4,092.97</u>

**LIABILITIES**

5. Notes Payable		
Individuals	\$2,000.00	
Trust Fund Reserves:		
Minst'l. School Fund	1,180.17	\$1,180.17
	<u>\$3,180.17</u>	<u>\$1,180.17</u>
Unexpended Balances (Exhibit D)	1,461.96	(Net) 92.00
	<u>\$4,642.13</u>	<u>\$1,272.17</u>
8. Surplus	2,140.19	2,820.80
	<u>\$4,642.13</u>	<u>\$1,272.17</u>
Combined Liabilities, Un-		
expended Balances and Surplus	<u>\$6,782.32</u>	<u>\$4,092.97</u>

**TREASURER'S ACCOUNT****Year Ended March 12, 1942**

Cash on hand, March 8, 1941	\$3,009.18
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**RECEIPTS**

## Property and Poll Taxes:

Current Year	\$5,396.33
Prior Year	2,306.29
Tax Liens	167.00
	<u>\$7,869.62</u>

Excise Tax (Schedule 6)	279.41
Dog Licenses	40.80

## Departmental—

## From State:

Highways	\$4,257.87
Rent	20.00
Education	2,472.97
Bounties	64.25
Dog Tax Refund	14.98
Bank Stock	9.91
	<u>6,839.98</u>

## From Other Sources:

Miscellaneous	195.24
Interest on Tax Liens	6.43
	<u>201.67</u>

Total Receipts	<u>15,231.48</u>
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Total Available	<u>18,240.66</u>
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## Total Warrants Paid—

Appropriation Accts. (Exhibit D)	\$14,974.96
Long Term Note	2,000.00
	<u>16,974.96</u>

Cash Balance, March 12, 1942 (Exhibits A and B)	<u>\$1,265.70</u>
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## SCHEDULE 8

## ANALYSIS OF CHANGE IN SURPLUS OR NET DEBT

Year Ended March 12, 1942

Surplus—March 8, 1941		\$2,140.19
Increase:		
1941 Supplemental Tax	\$ 9.00	
Unexpended Balances (Exhibit D)	886.89	
Adjustment of School Account to agree with Supt. of Schools Acct.	400.00	
	<hr/>	
Total Increase		\$1,295.89
Decrease:		
1936 Tax Abatement	\$ 3.00	
Overdraft Balances (Exhibit D)	326.19	
Adj. Res. for Taxes	286.09	
	<hr/>	
Total Decrease		615.28
		<hr/>
Net Increase		680.61
		<hr/>
Surplus—March 12, 1942 (Exhibit A)		\$2,820.80

RESTRICTED CIRCULATION  
INQUIRE AT DESK