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Annual Report Plantation of Carroll Maine for the year 1948-1949

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Maine
352
C 236
1948/49

STATE OF
COLLECTION
STATE OF MAINE
COLLECTIONS

ANNUAL REPORT
PLANTATION OF
CARROLL
MAINE



FOR THE YEAR
1948 - 1949

PLANTATION OFFICERS

Assessors

CLIFFORD OSGOOD OSGOOD O. SUTHERLAND
MURRAY C. DANFORTH

Plantation Clerk
EVA M. BISHOP

Plantation Treasurer
CARRIE E. TOLMAN

Collector of Taxes
FRED M. TOLMAN

School Committee
DORIS BOWKER EARL DICKER
EDNA KING

Superintendent of Schools
MERLE S. GOODWIN

Constables
FRED TOLMAN EARL DICKER

Health Officer
EDWARD T. WALSH

WARRANT

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 said Plantation of Carroll, qualified by law to vote in Plantation affairs, to assemble at the Grange Hall in said Plantation on the 28th day of March, A. D. 1949, 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. *John Stevens*

Art. 2. To choose a Plantation clerk. *Avis Sanford*

Art. 3. To hear reports of Plantation officers.

Art. 4. To choose three Assessors for the ensuing year. *Clifford Osborn
Osborn Luther
Earl Welch*

Art. 5. To see if the Plantation will vote to 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 the date of commitment.

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

- Art. 7. To choose a Plantation treasurer for the ensuing year. *Carrie Tolman*
- Art. 8. To choose one or more constables for the ensuing year. *Fred Tolman
John Steven*
- Art. 9. To choose one member of the school committee for three years. *Earl Dicker*
- Art. 10. To choose one member of the school committee for two years. *Edna King*
- Art. 11. To choose one member of the school committee for one year. *Blake Grant*
- Art. 12. To choose one or more road commissioners for the ensuing year. *Carlton King*
- Art. 13. To choose all other necessary Plantation officers.
- Art. 14. To see what sum of money the Plantation will vote and raise for common schools for the ensuing year.
- Art. 15. To see what sum of money the Plantation will vote and raise for the secondary school tuition for the ensuing year.
- Art. 16. To see what sum of money the Plantation will vote and raise for the repair of schoolhouses for the ensuing year.
- Art. 17. To see if the Plantation will vote and raise the sum of seventy-two dollars (\$72.00) to pay interest on the Carroll school fund for the ensuing year.
- Art. 18. To see if the Plantation will vote and raise the sum of six hundred and thirty-three dollars (\$633.00) for payment on the school bus.

Art. 19. To see if the Plantation will vote and raise twenty dollars (\$20.00) for public health nurse for the ensuing year.

Art. 20. To see what sum of money the Plantation will vote and raise for officers' salaries for the ensuing year.

Art. 21. To see what sum of money the Plantation will vote and raise for incidental expenses for the ensuing year.

Art. 22. To see what sum of money the Plantation will vote and raise for third class road maintenance for the ensuing year.

Art. 23. To see what sum of money the Plantation will vote and raise for maintenance of special resolve road for the ensuing year.

Art. 24. To see what sum of money the Plantation will vote and raise for cutting bushes.

Art. 25. To see what sum of money the Plantation will vote and raise for snow removal for roads for the ensuing year.

Art. 26. 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. 27. To see what sum of money the Plantation will vote and raise for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, R. S. 1944 as amended.

Art. 28. To see what sum of money the Plantation will vote and raise for the care of cemeteries for the ensuing year.

Art. 29. To see what sum of money the Plantation will vote and raise for fire fighting for the ensuing year.

Art. 30. To see for what purpose the Plantation will vote to appropriate its Capital Reserve Fund.

Art. 31. To see what sum of money the Plantation will vote and raise to add to its capital reserve fund.

Art. 32. 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 the current municipal year 1949-50, not exceeding three thousand dollars (\$3,000.00) and execute and deliver the negotiable promissory notes of the Plantation therefor.

Art. 33. 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. 34. To see whether or not the Plantation will vote to raise and appropriate the sum of twenty-five dollars (\$25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95 of the Revised Statutes of Maine.

Art. 35. To see if the Plantation of Carroll will vote to become a part of the Maine Forestry District in accordance with provisions of Section 86, Chapter 32, Revised Statutes 1944.

Art. 36. To see if the Plantation will vote to build a consolidated school house.

Art. 37. To choose a Health Officer for the ensuing year.



The Assessors will be 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 8th day of March, 1949.

CLIFFORD A. OSGOOD

OSGOOD O. SUTHERLAND

MURRAY C. DANFORTH

Assessors of Carroll.

ASSESSORS' REPORT

To the Inhabitants of the Plantation of Carroll:

We hereby submit our annual report showing the financial standing of the Plantation as it existed on the 8th day of March, 1949.

VALUATION AND ASSESSMENTS

1948

	Real Estate	Personal Property	Total
Resident	\$28,190.00	\$9,090.00	\$37,280.00
Non-Resident	44,310.00	795.00	45,105.00
	<hr/>	<hr/>	<hr/>
Total	\$72,500.00	\$9,885.00	\$82,385.00
Town Tax		\$7,232.00	
State Tax		761.90	
County Tax		189.00	
Overlay		229.60	
Supplemental Tax		15.00	
		<hr/>	
Tax Commitment			\$8,427.50
Tax rate \$100 times Valuation		\$8,238.50	
58 Polls at \$3.00		174.00	
Supplemental Tax		15.00	
		<hr/>	
Total			\$8,427.50

APPROPRIATIONS VOTED MARCH 29, 1948
RECOMMENDATIONS OF ASSESSORS, 1949

Appro. 1948		Article 1949	Recom. 1949
\$2,400.00	(14)	Common Schools	\$3,000.00
400.00	(15)	Secondary Schools	400.00
200.00	(16)	School Repairs	200.00
72.00	(17)	Interest on School Fund	72.00
	(18)	School Bus	633.00
20.00	(19)	Health Nurse	20.00
1,000.00	(20)	Officers' Salaries	1,000.00
365.00		Patrol of Roads	
250.00	(21)	Incidental Expenses	350.00
225.00	(22)	Third Class Maintenance	200.00
100.00	(23)	Special Resolve Maintenance	200.00
100.00	(24)	Bush Cutting	000.00
900.00	(25)	Snow Removal	750.00
700.00	(26)	Ways, Highways and Bridges	700.00
450.00	(27)	State Aid Construction	600.00
50.00	(28)	Care of Cemeteries	000.00
<hr/>			<hr/>
\$7,232.00			\$7,925.00

COMMON SCHOOLS

Elementary School Account

Receipts

Unexpended balance March, 1948	\$ 380.92	
Raised by Plantation	2,400.00	
Interest on School Fund	72.00	
State School Fund	1,187.79	
Equalization Fund	209.00	
Refunds	29.19	
	<hr/>	
Total	\$4,278.90	
Overdraft March, 1949	2,085.61	
	<hr/>	
Total		\$6,364.51

Expenditures

Teachers' Wages	\$2,934.48	
Janitor	314.42	
Conveyance	1,858.24	
Fuel	526.60	
Textbooks	112.97	
Supplies	617.80	
	<hr/>	
Total		\$6,364.51

Tuition

Receipts

Unexpended balance March 1948	\$525.95	
Raised by the Plantation	400.00	
State School Fund	722.24	
	<hr/>	
Total		\$1,648.19

Expenditures

Lee Academy	\$1,200.00	
Town of Springfield	120.00	
Lakeville Plantation	110.00	
	<hr/>	
Total	\$1,430.00	
Unexpended Balance	218.19	
	<hr/>	
Total		\$1,648.19

School Repairs

Receipts

Unexpended balance March 1948	\$ 39.52	
Raised by Plantation	200.00	
Appropriation from Reserve Fund	190.97	
	<hr/>	
Total	\$430.29	
Overdraft March 1949	88.31	
	<hr/>	
Total		\$518.60
Expended		\$518.60

School Building Insurance

Unexpended balance March 9, 1948	\$45.20
Available March 8, 1949	\$45.20

INCIDENTAL ACCOUNT

Receipts

Raised by the Plantation	\$250.00	
Bank Stock Tax	7.50	
Dog Tax Refund	14.66	
Bear Bounties	135.00	
Transfer from Surplus	129.64	
	<hr/>	
Total		\$536.80

Expenditures

Burr Printing Co., for Reports	\$67.97	
Sawyer and Sawyer, Audit	75.00	
L. C. Tyler and Sons, Inc., Surety Bonds	25.00	
Maine Municipal Ass'n Dues	15.00	
Baskahegan Grange, hall rent	60.00	
Marks Printing House, supplies	41.25	
Branham Printing Co., supplies	2.07	
Loring, Short & Harmon, supplies	.75	
Eva M. Bishop, supplies	1.00	
Lincoln Trust Co., bank charges	12.41	
Frank Young, bear bounty	45.00	
Duane Aldrich, bear bounty	15.00	
Roy Webster, bear bounty	30.00	
Cecil Young, bear bounty	30.00	
Murray Danforth, bear bounty	15.00	
Clifford Osgood, postage and travel	20.25	
Osgood Sutherland, travel	10.00	
Eva M. Bishop, postage	5.25	
Carrie Tolman, postage and Justice fee	12.13	
Clifford Osgood, interest on loan	33.33	
F. M. Tolman, miscellaneous items	20.39	
	<hr/>	
Total		\$536.80

OFFICERS' SALARIES

Receipts

Raised by Plantation	\$1,000.00	
Health Nurse Appropriation	20.00	
Transfer from Surplus	109.46	
	<hr/>	
Total		\$1,129.46

Expenditures

Clifford Osgood, Assessor	\$150.00	
Osgood Sutherland, Assessor	150.00	
Murray Danforth, Assessor	80.00	
Carrie Tolman, Treasurer	80.00	
Eva M. Bishop, Clerk	74.50	
Merle S. Goodwin, Supt. of Schools	251.64	
F. M. Tolman, Tax Collector	230.82	
F. M. Tolman, Constable	2.50	
Treas. of State, Health Nurse	20.00	
John Stevens, Moderator	10.00	
John Stevens, Election Clerk	15.00	
Herbert Stevens, Election Clerk	15.00	
Walter Danforth, Election Clerk	10.00	
Blake Grant, Election Clerk	5.00	
George O'Neil	5.00	
Clifford Osgood, School Committee	5.00	
Eva M. Bishop, School Committee	5.00	
Kenneth Merrill, School Committee	5.00	
Earl Dicker, School Committee	5.00	
Doris Bowker, School Committee	5.00	
Edna King, School Committee	5.00	
	<hr/>	
Total		\$1,129.46

HIGHWAYS

Ways, Highways and Bridges

Raised by the Plantation		\$700.00
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Expenditures

Foreman	\$167.00	
Trucks	250.50	
Teams	5.25	
Hand labor	199.89	
Plank	20.15	
Repairs to road machine	27.00	
Transfer to surplus	30.21	
	<hr/>	
Total		\$700.00

Third Class Maintenance

Receipts

Raised by the Plantation	\$225.00	
Transfer from Surplus	21.28	
	<hr/>	
Total		\$246.28

Expenditures

Foreman	\$ 68.50	
Hand labor	74.65	
Trucks	103.13	
	<hr/>	
Total		\$246.28

Town Road Improvement Fund

Receipts

Received from State	\$730.21	
From surplus (foreman's truck)	78.75	
From surplus (gravel)	41.20	
	<hr/>	
Total		\$850.16

Expenditures

Foreman	\$ 57.75	
Trucks	331.88	
Hand labor	186.03	
Shovel	186.05	
Gravel	41.20	
Culvert	47.25	
	<hr/>	
Total		\$850.16

State Aid Maintenance (Patrol)

Raised by the Plantation		\$365.00
Paid Treasurer of State	\$362.00	
Transfer to Surplus	3.00	
	<hr/>	
Total		\$365.00

Special Resolve Maintenance

Receipts

Raised by Plantation	\$100.00	
Transfer from Surplus	28.76	
	<hr/>	
Total		\$128.76

Expenditures

Foreman	\$26.50	
Hand labor	62.26	
Trucks	37.00	
	<hr/>	
Total		\$128.76

State Aid Road

Raised by Plantation	\$450.00
Available March 8, 1949	\$450.00

Cutting Bushes

Raised by the Plantation	\$100.00
Available March 8, 1949	\$100.00

Special Resolve Construction

Received from State	\$625.65	
From Surplus (foreman's truck)	85.50	
From Surplus (gravel)	35.30	
	<hr/>	
Total		\$746.45

Expenditures

Foreman	\$ 67.10	
Hand labor	180.42	
Trucks	287.33	
State shovel	125.05	
Gravel	35.30	
Culvert	51.25	
	<hr/>	
Total		\$746.45

Snow Removal

Receipts

Raised by Plantation	\$ 900.00	
Received from State	830.90	
Receivable from State	2,155.55	
	<hr/>	
Total		\$3,886.45

Expenditures

Snowplowing	\$2,295.00	
Sand Stockpiles	217.00	
Sanding	250.05	
Labor on snow fence	410.43	
Salt and sand	129.00	
Transfer to surplus	584.97	
	<hr/>	
Total		\$3,886.45

CEMETERIES

Unexpended balance March 1948	\$139.46	
Raised by the Plantation	50.00	
	<hr/>	
Total		\$189.46
Available March 8, 1949		\$189.46

FIRE PATROL

Received from the State	\$ 409.73	
Over-expended	1,816.77	
	<hr/>	
Total		\$2,226.50
Expended		\$2,226.50

STATE TAX

Assessed		\$761.90
Paid Treasurer of State		\$761.90

COUNTY TAX

Assessed		\$189.00
Paid Treasurer Penobscot County		\$189.00

OVERLAY

Assessed		\$229.60
To Surplus		\$229.60

EXCISE TAX

Deferred Revenue March 9, 1948	\$259.69	
1948 Excise Tax collected	167.66	
1949 Excise Tax collected	395.48	
	<hr/>	
Total		\$822.83
Transferred to surplus	\$427.35	
1949 Excise Tax (deferred revenue)	395.48	
	<hr/>	
Total		\$822.83

ABATEMENTS

Leslie Severance, 1947 tax	\$3.00	
Ed Ogden, 1947 tax	3.00	
Chester Sutherland, 1947 tax	3.00	
Cecil Russell, 1947 tax	3.00	
Ed Ogden, 1948 tax	3.00	
Frank Flewelling, 1948 tax	3.00	
Harold Tibbetts, 1948 tax	4.00	
Kingman Electric Co., 1948 tax	22.00	
Tax Acquired Property, 1948 tax	7.00	
	<hr/>	
Total		\$51.00
Transfer from surplus	\$47.00	
Transferred to tax acquired property	4.00	
	<hr/>	
		\$51.00

WITHHOLDING TAX

Withheld to March 9, 1948	\$ 65.70	
Withheld March 9-Dec. 31, 1948	194.70	
Withheld Jan. 1-March 8, 1949	68.10	
	<hr/>	
Total		\$328.50
Paid Collector of Internal Revenue	\$260.40	
Withholding Tax due March 8, 1949	68.10	
	<hr/>	
Total		\$328.50

MAINE TEACHERS' RETIREMENT FUND

Withheld to March 9, 1948	\$ 28.80	
Withheld March 9-Dec. 31, 1948	106.12	
Withheld Jan. 1-March 8, 1949	40.23	
	<hr/>	
Total		\$175.15
Paid Treasurer of State	\$134.92	
Due March 8, 1949	40.23	
	<hr/>	
Total		\$175.15

CAPITAL RESERVE FUND INVESTMENTS

Series G Government Bonds	\$2,000.00	
Lincoln Trust Savings Account	1,191.77	
	<hr/>	
Total		\$3,191.77
Appropriated for School Bus	\$1,001.00	
Appropriated for School Repairs	190.77	
Series G Government Bonds	2,000.00	
	<hr/>	
Total		\$3,191.77

CAPITAL RESERVE

Series G Government Bonds	\$2,000.00	
Lincoln Trust, Savings account	1,191.77	
Interest received on bonds, 1948	50.00	
	<hr/>	
Total		\$3,241.77
Appropriated for bus and school repairs	\$1,191.77	
Reserve Fund, March 8, 1949	2,050.00	
	<hr/>	
Total		\$3,241.77

ACCOUNTS RECEIVABLE

Receivable for snow removal, 1947	\$2,340.00	
Receivable for snow removal, 1948	2,155.55	
	<hr/>	
Total		\$4,495.55
Received from Treasurer of State	\$2,340.00	
Receivable from Treasurer of State	2,155.55	
	<hr/>	
Total		\$4,495.55

ACCOUNTS PAYABLE

1948 Reo school bus	\$4,325.00	
Insurance and carrying charges	424.70	
	<hr/>	
Total		\$4,749.70
Credit for 1939 Chevrolet bus	\$ 500.00	
Cash down payment	1,001.00	
Payment due Sept. 1949	1,082.90	
Payment due Sept. 1950	1,082.90	
Payment due Sept. 1951	1,082.90	
	<hr/>	
Total		\$4,749.70

NOTE PAYABLE

Clifford Osgood		\$2,000.00
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TAX LIENS

Reuben Severance, 1947 lien	\$11.88	
Ben Worster, 1947 lien	70.30	
Harold Tibbetts, 1947 lien	3.80	
Harold Tibbetts, 1946 lien	3.60	
	<hr/>	
Total		\$89.58
Liens outstanding	\$82.18	
Transfer to Tax Acquired Property	7.40	
	<hr/>	
Total		\$89.58

TAX ACQUIRED PROPERTY

Lawrence Danforth	\$71.24	
Leslie Severance	14.25	
Harold Tibbetts	11.40	
	<hr/>	
Total		\$96.89

Receipts

Leslie Severance	\$14.25	
Jessie Sutherland, Danforth lot	33.00	
Transfer from surplus	38.24	
	<hr/>	
Total	85.49	
Harold Tibbetts	11.40	
	<hr/>	
Total		\$96.89

SURPLUS

Credits

Balance March 9, 1948	\$3,072.76	
H. G. Haynes, Jr., snow plow	150.00	
Horace Wyman, snow plow	50.00	
Overlay	229.60	
1948 Excise tax	427.35	
Supplemental tax	47.66	
Unexpended patrol	3.00	
Unexpended, town roads	30.21	
Unexpended, snow removal	584.97	
	<hr/>	
Total		\$4,595.55

Debits

Abatements	\$ 47.00	
Tax Acquired Property	38.24	
Overdraft Incidental account	129.64	
Overdraft Officers' salaries	109.46	
Overdraft Special Resolve Maintenance	28.76	
Overdraft Third Class Maintenance	21.28	
Overdraft Town Road Improvement	119.95	
Overdraft Special Resolve Construction	120.80	
	<hr/>	
Total	\$615.13	
Balance March 8, 1949	3,980.42	
	<hr/>	
Total		\$4,595.55

1948 TAX

Commitment	\$8,412.50	
Supplemental	15.00	
	<hr/>	
Total		\$8,427.50
Collected	\$6,824.30	
Abatements	39.00	
Uncollected	1,564.20	
	<hr/>	
Total		\$8,427.50

1947 TAX

Uncollected March 9, 1948	\$1,210.86	
Supplemental	7.13	
	<hr/>	
Total		\$1,217.99
Collected	\$1,048.69	
Tax liens	85.98	
Abatements	12.00	
Uncollected March 8, 1949	71.32	
	<hr/>	
Total		\$1,217.99

1944-1946 TAX

Uncollected March 9, 1948	\$117.76	
Supplemental, 1946	8.10	
Supplemental, 1945	9.18	
Supplemental, 1944	8.28	
	<hr/>	
Total		\$143.32
Collected		\$143.32

CASH

Balance March 9, 1948	\$ 1,980.46	
Receipts	19,775.55	
	<hr/>	
Total		\$21,756.01
Warrants on Treasurer	\$20,914.07	
Balance March 8, 1949	841.94	
	<hr/>	
Total		\$21,756.01

Respectfully submitted,

CLIFFORD A. OSGOOD

OSGOOD O. SUTHERLAND

MURRAY C. DANFORTH

REPORT OF TREASURER

Receipts

Balance in the Treasury March, 1948	\$1,980.46
Treasurer of State—	
For Bear Bounty	135.00
For Equalization Fund	209.00
For State School Fund	1,924.69
For Snow Removal	3,170.90
For Bank Stock	7.50
For Town Road	730.21
For Special Resolve Road	625.65
For Fire Control	409.73
Treasurer of the United States—	
For Interest on Bonds	50.00
Lincoln Trust Company—	
For Savings and Interest	1,196.83
Sale of Plantation Property to Jessie Sutherland	33.00
Refunds from Overpaid School Bills	29.19
Withholding Tax from Warrants	262.80
Teachers' Retirement Fund	146.35
Sale of old Snow Plows	200.00
F. M. Tolman for Excise Tax	563.14
F. M. Tolman for 1944 Tax	8.28
F. M. Tolman for 1945 Tax	9.18
F. M. Tolman for 1946 Tax	125.86
F. M. Tolman for 1947 Tax	1,060.69

F. M. Tolman for 1948 Tax	6,863.30
Leslie Severance for Tax Lien and cost	14.25
Clifford Osgood for Loan	2,000.00
	<hr/>
Total	\$21,756.01

Expenditures

Warrants 1-50	\$20,914.07
Cash Balance	841.94
	<hr/>
Total	\$21,756.01

Respectfully submitted,

CARRIE E. TOLMAN,

Treasurer.

REPORT OF TAX COLLECTOR

RESIDENT UNPAID TAXES FOR 1947

Georgia Lowell	\$42.98	
Orris McAlpine	3.00	
Reuben Severance	8.08	
Harold Sawtelle	3.00	
Henry Suiter	4.75	
Benjamin Worster	9.50	
Total		\$71.31

RESIDENT UNPAID TAXES FOR 1948

Asa Bagley	\$ 3.00	
Chester Clough	50.50	
Jesse Dicker	49.50	
A. Duquette	3.00	
L. Glidden	3.00	
Clair King	43.50	
R. Lewis	32.50	
B. B. Lindsay Heirs	52.00	
Ward Lindsay	11.50	
Mrs. G. B. Lewis	31.00	
Georgia Lowell	52.00	
Kenneth Merrill	16.00	
Paul McCarthy	90.00	
H. L. Moores	67.50	
E. J. Ogden	30.50	
George O'Neil	65.00	
Fred Stevens	105.50	
Harold Sawtelle	3.00	

Henry Suiter	7.00	
Benjamin Worster	93.00	
Joe Worster	71.00	
Susie Worster	8.00	
Ivan Worster	10.00	
Leslie Worster	5.00	
Cecil Young	84.50	
Charlie Clark	10.00	
Reuben Severance	16.50	
Carroll Plantation	11.00	
	<hr/>	
Total		\$1,025.00

NON-RESIDENT UNPAID TAXES FOR 1948

Boyce Heirs	\$22.00	
C. Boyington	72.00	
E. Boyington	9.00	
William Farrar	31.00	
H. and A. Moores	24.00	
Adolphus Moores	6.00	
L. McKinnon	5.00	
W. Munson	9.50	
Allen Munson	37.50	
Ralph Thibodeau	24.00	
R. L. Young	35.00	
J. C. Peet	151.00	
B. Staples	15.00	
Kingman Electric Co.	22.00	
Hinch & Co.	44.50	
Hinch & Co.	31.70	
	<hr/>	
Total		\$539.20

Respectfully submitted,

F. M. TOLMAN,

Collector.

REPORT OF SUPERINTENDENT OF SCHOOLS

FINANCIAL STATEMENT

Resources

Unexpended balance	\$ 380.92	
Appropriated	2,400.00	
State School Fund	1,187.79	
Equalization Fund	209.00	
Interest on School Fund	72.00	
Returned Checks	29.19	
Total Resources		\$4,278.90

Expenditures

Elois Gray	\$ 396.00	
Bertha Smith	372.00	
Lois Goodwin	8.00	
Pearl Gusha	1,058.56	
Ariel Grant	1,099.92	
		\$2,934.48
Fuel:		
Henry Drew	\$214.51	
Earl Dicker	30.50	
Paul McCarthy	195.00	
Murray Danforth	7.00	
Kingman Elec.	48.29	
Fred Tolman	14.00	
Leo Bowker	17.30	
		\$526.60

Janitor and Cleaning:

Leo Bowker	\$240.00	
Clayton McLaughlin	7.50	
Ernest McLaughlin	6.50	
Earl Dicker	6.50	
Edna King	15.00	
Patrons Mutual Fire Ins. Co.	16.00	
State of Maine	.42	
William Bishop	1.50	
Bertha Smith	2.50	
Hubert Oliver	4.00	
J. F. McCormack	18.50	
	<hr/>	\$314.42

Conveyance:

Leo Bowker	\$870.00	
Lincoln Motor Co.	113.95	
Eugene Dicker	18.45	
Wallace Smith	25.85	
Geo. Gentle Co.	59.15	
E. R. Dysart	195.46	
O. H. Mahar	20.00	
Lee Motor Co.	13.25	
Fred Tolman	369.94	
Patrons Androscoggin Mutual Fire Ins. Co.	74.52	
Lakeville Plantation	55.00	
P. H. Bailey	42.67	
	<hr/>	\$1,858.24

Textbooks

112.97

Supplies

617.80

Total Expenditures

\$6,364.51

Overdraft

\$2,085.61

High School Tuition

Unexpended balance	\$525.95	
Appropriated	400.00	
State Reimbursement	722.24	
	<hr/>	
Total Available		\$1,648.19
Total Expenditures:		
Lee Academy	\$1,200.00	
Town of Springfield	120.00	
Lakeville Plantation	110.00	
Both Springfield and Lakeville Elementary Tuition		
	<hr/>	
Total Expended		1,430.00
		<hr/>
Unexpended balance		\$218.19
	Repairs	
Unexpended balance	\$ 39.52	
Appropriated	200.00	
Special Approp.	190.77	
	<hr/>	
Available		\$430.29
	Expenditures	
Earl Dicker	\$113.00	
Fred Tolman	30.44	
Webster's Mill	13.30	
Mallett's Mill	67.31	
Leo Bowker	150.45	
Jesse Dicker	4.00	
Jarvis Lincoln	24.00	
City of Bangor	20.00	
H. B. Johnson	12.10	
	<hr/>	
Total Expended		\$518.60
		<hr/>
Overdrawn		\$88.31

Superintendent's Account

Paid Merle S. Goodwin \$251.64

A number of things have contributed to the large overdraft this year:

1. Not as much money was received from the state as you had only high school graduates as teachers.
2. Everything has cost more.
3. A two year's wood bill has been paid.
4. More has been paid for teachers but the state will reimburse you for it.

You are very fortunate in having two well trained and experienced teachers this year and all the children have made excellent progress.

At a special town meeting you voted to form a school district. This bill has been approved by the House of Representatives and will probably become legal for you to build a new school building. Action must be taken on this matter within one year and ninety days after the legislature adjourns.

Respectfully submitted,

MERLE S. GOODWIN,

Superintendent of Schools.

AUDITOR'S REPORT

Milbridge, Maine, March 16, 1949

Board of Assessors,
Carroll Plantation, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, we have audited the accounts of the Plantation of Carroll for the period March 8, 1948 to March 8, 1949.

The examination was made in accordance with generally accepted standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Plantation appear to have been appropriately handled.

Exhibits and Schedules included in this report impartially present the financial position of the Plantation and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you, all of which is respectfully submitted.

Very truly yours,

SAWYER AND SAWYER

By A. P. Stewart

Accountants and Auditors

COMMENTS

Re: Audit of the Plantation of Carroll

March 8, 1948 to March 8, 1949

The financial status of the Plantation is presented on the Balance Sheet and comments regarding the various items thereon are as follows:

CASH:

The cash balance at the close of the year was on deposit at the Lincoln Trust Company, Lincoln, Maine. The check book balance was reconciled with the bank statement as of February 25, 1949 and found to be in agreement.

ACCOUNTS RECEIVABLE:

This receivable consists of \$2,155.55 due from the State on account of snow removal, for which the Plantation has not yet been reimbursed.

TAXES RECEIVABLE:

The records of the Tax Collector were examined and the warrant of commitment was in agreement with the Assessors' records. The commitment was accounted for by cash collections of \$6,863.30 and uncollected taxes amounting to \$1,564.20. Uncollected taxes for prior years amount to \$71.32.

TAX LIENS:

The tax liens on file with the Treasurer were examined and found to be properly recorded. Collections and credits were checked and found properly accounted for.

TAX ACQUIRED PROPERTY:

This account is represented by property acquired by foreclosure of tax liens. Sales of \$47.25 were made during the year which show a loss of \$38.24. The outstanding balance is represented by the 1946 tax liens transferred to this account.

CAPITAL RESERVE FUND:

During the year \$1,001.00 was withdrawn from this fund to apply on the purchase of a school bus and \$190.77 for school repairs, as voted at the special meeting of the Plantation. The balance of \$2,000.00 is invested in U. S. Government Series G bonds.

DUE GOVERNMENTAL AGENCIES:

Withholdings from salaries and wages on account of income taxes and teachers' retirement are held in the general fund until the proper dates of settlement with the proper agencies.

DUE TRUST FUNDS:

This account represents the Ministerial School Fund which has been used by the Plantation.

SURPLUS:

At the close of the year, the Plantation had a net deficit of \$2,246.49. This figure represents the difference between the net overdraft in the departmental operation accounts of \$2,987.84 and the unappropriated surplus of \$741.35. The overdrafts were occasioned by the forest fires and larger expenditures than anticipated in the school account. The unappropriated surplus was reduced by the notes on the school bus. An analysis of the change in surplus is presented on Exhibit E of this report.

GENERAL:

The fidelity bonds of the Treasurer and Collector were examined and found to be duly recorded.

Revenue obtained from excise taxes was checked and found properly accounted for. All income from the 1948 collection was applied to surplus, while that for 1949 was carried forward to the 1949 municipal year for proper application. Vouchers and payrolls were examined in part and those examined appeared to be proper charges to the accounts involved. All unexpended balances required by law to be carried forward have been carried to 1949 as well as some overdrafts which were carried in anticipation of appropriations to cover them in 1949.

The records were found in excellent condition.

COMPARATIVE BALANCE SHEET

Year Ended March 8, 1949

Assets

GENERAL FUND

	March 8, 1949	March 8, 1948
Cash:		
On hand and in Bank	\$ 841.94	\$1,980.46
Accounts Receivable	2,155.55	2,340.00
Taxes Receivable:		
Current Year	1,564.20	1,210.86
Prior Years	71.32	117.76
	1,635.52	1,328.62
Tax Liens	87.58	3.60
Tax Acquired Property	15.60	85.49
Capital Reserve Fund:		
Cash		1,186.71
Investments	2,000.00	2,000.00
Total Assets—General Fund	6,736.19	8,924.88

TRUST FUNDS

Due from General Fund	\$1,180.17	\$1,180.17
	\$1,180.17	\$1,180.17

Liabilities

GENERAL FUND

	March 8, 1949	March 8, 1948
Due Governmental Agencies	\$ 108.33	\$ 94.50
Due Trust Funds	1,180.17	1,180.17
Prepaid Excise Taxes	395.48	259.69
Notes Payable	5,248.70	
	<u>6,932.68</u>	<u>1,534.36</u>
Reserves:		
Capital Reserve Fund	2,000.00	3,186.71
Capital Reserve Fund Income	50.00	
Surplus:		
Appropriated	2,987.84	1,131.05
Unappropriated	741.35	3,072.76
	<u>2,246.49</u>	<u>4,203.81</u>
Total Liabilities, Reserves and Surplus—General Fund	<u>\$6,736.19</u>	<u>\$8,924.88</u>

TRUST FUNDS

Principals	<u>\$1,180.17</u>	<u>\$1,180.17</u>
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CELESTINE
MAR 19 1949
U.S. POSTAGE



Mrs. Ethel Jones

Hempfield, Pa

RFID