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STATE OF MAINE
COLLECTIONS

ANNUAL REPORT

PLANTATION OF

CARROLL

MAINE



FOR THE YEAR

1949 - 1950

PLANTATION OFFICERS

Assessors

CLIFFORD OSGOOD

OSGOOD SUTHERLAND

EARL DICKER

Plantation Clerk

AVIS DANFORTH

Plantation Treasurer

CARRIE E. TOLMAN

Collector of Taxes

FRED M. TOLMAN

School Committee

EARL DICKER

EDNA KING

BLAKE GRANT

Superintendent of Schools

MERLE S. GOODWIN

Constables

FRED TOLMAN

EARL DICKER

Health Officer

LUDA B. FENLASON

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 27th day of March, A. D. 1950, 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 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 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 one 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 a Health Officer for the ensuing year.

Art. 12. To choose all other necessary Plantation officers.

Art. 13. To see what sum of money the Plantation will vote and raise for common schools for the ensuing year.

Art. 14. To see what sum of money the Plantation will vote and raise for the secondary school tuition for the ensuing year.

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

Art. 16. To see if the Plantation will vote and raise the sum of seventy-two dollars (\$72) to pay interest on the Carroll school fund for the ensuing year.

Art. 17. To see if the Plantation will vote and raise the sum of six hundred and thirty-three dollars (\$633) for payment on the school bus.

Art. 18. To see if the Plantation will vote and raise twenty dollars (\$20) for public health nurse for the ensuing year.

Art. 19. To see what sum of money the Plantation will vote and raise for officers' salaries for the ensuing year.

Art. 20. To see what sum of money the Plantation will vote and raise for incidental expenses for the ensuing year.

Art. 21. To see what sum of money the Plantation will vote and raise for third class road maintenance for the ensuing year.

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

Art. 23. To see what sum of money the Plantation will vote and raise for snow removal for roads for the ensuing year.

Art. 24. 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. 25. To see what sum of money the Plantation will vote and raise for State Aid road construction (in addition to amounts regularly raised for care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, R. S. 1944 as amended.

Art. 26. To see what sum of money the Plantation will vote and raise for the care of cemeteries for the ensuing year.

Art. 27. To see for what purpose the Plantation will vote to appropriate the receipts from the 1950 excise taxes and overlay assessed for 1950.

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

Art. 29. 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 1950-51, not exceeding three thousand dollars (\$3,000.00) and execute and deliver the negotiable promissory notes of the Plantation therefor.

Art. 30. 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. 31. 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. 32. To see what action the Plantation will take in regard to petitioning the next Legislature for permission to form a school district.

Art. 33. To see if the Plantation will vote to discontinue the Smith road (so called) from its junction with route 16 north of Charles Bowker's residence north to its other end.

Art. 34. To see if the Plantation will vote to discontinue the Flander's road (so called) from its junction with the Brown road (so called) north of Joe Worster's residence, northwest to its other end.

Art. 35. To transact any other business that may legally come before said meeting.

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, 1950.

CLIFFORD A. OSGOOD

OSGOOD O. SUTHERLAND

EARL DICKER

Assessors of Carroll.

REPORT OF ASSESSORS

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 6th day of March, 1950.

VALUATION AND ASSESSMENT 1949

	Real Estate	Personal Property	Total
Resident	\$28,920.00	\$9,310.00	\$38,230.00
Non-Resident	44,020.00	755.00	44,775.00
	<hr/>	<hr/>	<hr/>
Total	\$72,940.00	\$10,065.00	\$83,005.00
Appropriated by the Plantation		\$8,625.00	
State Tax		761.83	
County Tax		210.00	
Overlay		107.97	
Supplemental Tax		15.00	
		<hr/>	
Tax Commitment			\$9,719.80
Tax Rate \$115 per \$1,000 Valuation			
Non-Resident Property Tax		\$5,149.18	
Resident Property Tax		4,396.62	
53 Polls @ \$3.00		159.00	
Supplemental Tax		15.00	
		<hr/>	
Total			\$9,719.80

APPROPRIATIONS VOTED MARCH 28, 1949
RECOMMENDATIONS OF ASSESSORS FOR 1950

Recom. 1950	Article 1950	Appro. 1949
\$3,000.00	(13) Common Schools	\$3,000.00
500.00	(14) Secondary Schools	400.00
100.00	(15) School Repairs	200.00
72.00	(16) Interest on School Fund	72.00
633.00	(17) School Bus	633.00
20.00	(18) Health Nurse	20.00
1,000.00	(19) Officers' Salaries	1,000.00
350.00	(20) Incidental Expenses	350.00
200.00	(21) Third Class Road Maintenance	200.00
200.00	(22) Special Resolve Road Maintenance	200.00
750.00	(23) Snow Removal	750.00
700.00	(24) Ways, Highways and Bridges	700.00
600.00	(25) State Aid Construction	600.00
	(28) Fire Fighting	500.00
<hr/>		<hr/>
\$8,125.00		\$8,625.00

SCHOOLS

Receipts

Unexpended High School Tuition, Mar. 8, 1949	\$ 218.19	
Appropriations of the Plantation—		
Common Schools	3,000.00	
High School Tuition	400.00	
School Bus	633.00	
Interest on School Fund	72.00	
State School Fund	3,145.00	
State Equalization Fund	905.00	
Owen Publishing Co., Refund	13.00	
Charles Merrill Co., Inc., Refund	.72	
		<hr/>
Total	\$8,386.91	
Overdraft, March 6, 1950	1,975.66	
		<hr/>
		\$10,362.57

Expenditures

Overdraft, Common Schools, March 8, 1949	\$2,085.61	
Teachers' Wages	3,033.48	
Conveyance	1,695.38	
Janitor	339.18	
Fuel and Lights	189.23	
Text Books	182.14	
Supplies	196.93	
High School Tuition	1,557.72	
Payment on School Bus	1,082.90	
		<hr/>
Total		\$10,362.57

SCHOOL REPAIRS

Raised by the Plantation		\$200.00
Overdraft, March 8, 1949	\$ 88.31	
Expenditures	24.15	
	<hr/>	
Total	\$ 112.46	
Unexpended Balance	87.54	
	<hr/>	
Total		\$200.00

SCHOOLHOUSE INSURANCE

Unexpended March 8, 1949		\$45.20
Patrons Androscoggin Fire Ins. Co.	\$ 14.00	
Unexpended Balance	31.20	
	<hr/>	
Total		\$45.20

HIGHWAYS

WAYS, HIGHWAYS AND BRIDGES

Raised by the Plantation		\$700.00
Expenditures		
Foreman	\$ 94.00	
Trucks	141.00	
Hand Labor	96.02	
Metal Culverts	117.21	
Culvert Plank	26.91	
Road Machine Repairs	3.75	
Unexpended, transferred to surplus	221.11	
	<hr/>	
Total		\$700.00

THIRD CLASS MAINTENANCE

Raised by the Plantation		\$200.00
	Expenditures	
Foreman	\$ 47.00	
Hand Labor	63.01	
Trucks	70.50	
Unexpended, transferred to surplus	19.49	
	<hr/>	
Total		\$200.00

TOWN ROAD IMPROVEMENT FUND

Received from State		\$880.88
	Expenditures	
Foreman	\$ 69.85	
Trucks	210.00	
Hand Labor	208.78	
Culverts	85.75	
Shovel	104.00	
Bull Dozer	201.50	
Transferred to Surplus	1.00	
	<hr/>	
Total		\$880.88

BUSH CUTTING

Unexpended Balance March 8, 1949		\$100.00
	Expenditures	
Hand Labor	\$ 88.88	
Unexpended, transferred to surplus	11.12	
	<hr/>	
Total		\$100.00

SPECIAL RESOLVE MAINTENANCE

Raised by the Plantation		\$200.00
	Expenditures	
Foreman	\$ 47.00	
Hand Labor	60.00	
Trucks	70.50	
Teams	21.00	
Unexpended, transferred to surplus	1.50	
Total		\$200.00

SNOW REMOVAL

	Receipts	
Raised by the Plantation	\$ 750.00	
Received from State	1,650.10	
Transferred to Accounts Receivable	1,908.50	
Total		\$4,308.60
	Expenditures	
Snow Plowing	\$2,767.50	
Stock Piles	210.50	
Sanding	501.70	
Snow Fence Labor	381.58	
Salt and Sand	137.50	
Transferred to Surplus	309.82	
Total		\$4,308.60

STATE AID CONSTRUCTION

Receipts

Appropriated in March, 1948	\$ 450.00	
Appropriated in March, 1949	600.00	
	<hr/>	
Total		\$1,050.00

Expenditures

Paid Treasurer of State		\$1,050.00
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CARE OF CEMETERIES

Unexpended Balance, March 8, 1949		\$189.46
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Expenditures

Expended for Labor	\$ 39.75	
Unexpended Balance, March 6, 1950	149.71	
	<hr/>	
Total		\$189.46

FIRE CONTROL

Overdraft March 8, 1949		\$1,816.77
Raised by the Plantation	\$ 500.00	
Overdraft March 6, 1950	1,316.77	
	<hr/>	
Total		\$1,816.77

**ADMINISTRATION
INCIDENTAL ACCOUNT**

Receipts

Raised by the Plantation	\$ 350.00	
Bank Stock Tax	3.75	
Dog Tax Refund	6.24	
Cost on Liens	1.50	
Costs on Liens Charged to Tax Acquired Property	21.70	
	\$ 383.19	
Overdraft transferred to surplus	41.42	
	\$ 424.61	
Total		\$424.61

Expenditures

Marks Printing House, Supplies	\$ 26.70	
Lincoln Trust Co., Bank Charges	7.10	
L. C. Tyler & Sons, Inc., Surety Bonds	25.00	
Burr Printing Co., Reports	82.22	
Sawyer & Sawyer, Audit	75.00	
Baskahegan Grange, Rent	10.00	
Osgood Sutherland, Travel	20.00	
Earl Dicker, Travel	10.00	
Carrie Tolman, Typing and Justice Fees	18.25	
Eva Bishop, Postage	.59	
Carrie Tolman, Postage	6.75	
Avis Danforth, Postage	5.00	
Clifford Osgood, Postage	3.50	
Osgood Sutherland, Postage	1.00	
F. M. Tolman, costs on Liens	23.50	
Clifford Osgood, Interest on Loan	100.00	
	\$ 424.61	
Total		\$424.61

BEAR BOUNTIES

Received from Treasurer of State		\$225.00
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Expenditures

Frank Mathews	\$ 15.00
Frank Young	60.00
Cecil Young	30.00
Roy Webster	45.00
Gunther Kleeberg	15.00
Charles Jones	15.00
Robert Rautkwick	15.00
Forest Bartlett	15.00
Edmund Daigle	15.00

Total		\$225.00
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OFFICERS' SALARIES

Receipts

Raised by the Plantation	\$1,000.00
Health Nurse Appropriation	20.00

Total	\$1,020.00
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Overdraft transferred to surplus	23.64
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Total		\$1,043.64
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Expenditures

Clifford Osgood, Assessor	\$ 130.00
Osgood Sutherland, Assessor	150.00
Earl Dicker, Assessor	70.00
Carrie Tolman, Treasurer	80.00

Avis Danforth, Clerk	20.00	
Eva Bishop, Clerk	4.00	
Merle Goodwin, Supt. of Schools	264.96	
Earl Dicker, School Committee	10.00	
Edna King, School Committee	10.00	
Blake Grant, School Committee	10.00	
F. M. Tolman, Constable	1.25	
John Stevens, Moderator	5.00	
F. M. Tolman, Tax Collector	268.43	
Treasurer of State, Health Nurse	20.00	
	<hr/>	
Total		\$1,043.64

1949 TAX

Commitment	\$9,704.80	
Supplemental	15.00	
	<hr/>	
Total		\$9,719.80
Collected	\$8,157.31	
Abatements, Tax Acquired Property—		
Reuben Severance	11.50	
Benjamin Worster	81.65	
Uncollected	1,469.34	
	<hr/>	
Total		\$9,719.80

1948 TAX

Uncollected March 8, 1949		\$1,564.20
Collected	\$1,068.70	
Abatements—		
Asa Bagley	3.00	
A. Duquette	3.00	

Tax Liens—

Benjamin Worster (Tax Acquired)	72.00	
Paul McCarthy	90.00	
Reuben Severance (Tax Acquired)	12.50	
Georgia Lowell	52.00	
Corace Boyington	30.00	
Corace Boyington	32.00	
Corace Boyington	10.00	
Susie Worster (Paid)	8.00	
Uncollected March 6, 1950	183.00	
	<hr/>	
Total		\$1,564.20

1947 TAX

Uncollected March 8, 1949		\$71.32
Collected	\$ 12.50	
Uncollected March 6, 1950	58.82	
	<hr/>	
Total		\$71.32

TAX ACQUIRED PROPERTY

Reuben Severance:

1947 Tax Lien and Costs	\$ 14.58	
1948 Tax Lien and Costs	15.60	
1949 Tax Abatement	11.50	
	<hr/>	
Total		\$41.68

Benjamin Worster:

1947 Tax Lien and Costs	\$ 73.00	
1948 Tax Lien and Costs	75.10	
1949 Tax Abatement	81.65	
	<hr/>	
Total		\$229.75

EXCISE TAX

Deferred Revenue March 8, 1949	\$ 395.48	
1949 Excise Tax Collected	178.09	
	<hr/>	
Transferred to Surplus		\$573.57
1950 Excise Tax Collected (Deferred Revenue)		\$443.51

ACCOUNTS RECEIVABLE

State of Maine for Snow Removal		\$1,908.50
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NOTES PAYABLE

Eastern Trust and Banking Co. for School Bus		\$2,165.80
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CAPITAL RESERVE

Cash Value of Government Bonds	\$1,898.00	
Interest not Appropriated	75.00	
	<hr/>	
Total		\$1,973.00
Appropriated for Surplus		\$1,973.00

WITHHOLDING TAX

Tax Withheld from 1949 Wages	\$ 264.50	
Tax Withheld from 1950 Wages	45.70	
	<hr/>	
Total		\$310.20
Paid to Collector of Internal Revenue	\$ 264.50	
Balance Due	45.70	
	<hr/>	
Total		\$310.20

MAINE TEACHERS' RETIREMENT FUND

Withheld from 1949 Wages	\$ 159.91	
Withheld from 1950 Wages	31.95	
	<hr/>	
Total		\$191.86
Paid to Treasurer of State	\$ 159.91	
Balance Due	31.95	
	<hr/>	
Total		\$191.86

SURPLUS

Credits

Balance March 8, 1949	\$ 741.35	
Cash value of Government Bonds	1,898.00	
1949 Supplemental Tax	15.00	
1949 Excise Tax	573.57	
Interest from Bonds	75.00	
Overlay	107.97	
Bus Payment	1,082.90	
Unexpended Town Roads	221.11	
Unexpended Special Resolve Maintenance	1.50	
Unexpended Third Class Maintenance	19.49	
Unexpended Cutting Bushes	11.12	
Unexpended Town Improvement Fund	1.00	
Unexpended Snow Removal	309.82	
	<hr/>	
Total		\$5,057.83

Debits

1948 Abatements	\$ 6.00	
Tax Acquired Property	4.20	
Overdraft Incidental Account	41.42	
Overdraft Officers' Salaries	23.64	
	<hr/>	
	\$ 75.26	
Balance March 6, 1950	4,982.57	
	<hr/>	
Total		\$5,057.83

BALANCE SHEET

Year Ended March 6, 1950

Assets

Cash on hand	\$1,705.13	
1949 Uncollected Taxes	1,469.34	
1948 Uncollected Taxes	183.00	
1947 Uncollected Taxes	58.82	
Tax Acquired Property	271.43	
Tax Liens	229.50	
Account Receivable (snow removal)	1,908.50	
Overdraft (Schools)	1,975.66	
Overdraft (Fire Control)	1,316.77	
	<hr/>	
Total		\$9,118.15

Liabilities

Due Collector of Internal Revenue	\$ 45.70	
Due Maine Teachers' Retirement Fund	31.95	
1950 Excise Tax (Deferred Revenue)	443.51	
Notes Payable (School Bus)	2,165.80	
Ministerial School Fund	1,180.17	
Unappropriated Surplus	4,982.57	
Unexpended Balance (School Repairs)	87.54	
Unexpended Balance (School Insurance)	31.20	
Unexpended Balance (Care of Cemeteries)	149.71	
	<hr/>	
Total		\$9,118.15

Respectfully submitted,

CLIFFORD A. OSGOOD

OSGOOD O. SUTHERLAND

EARL DICKER

REPORT OF TREASURER

Receipts

Balance in Treasury March, 1949	\$ 841.94
Treasurer of State--	
For Bear Bounty	225.00
For Equalization Fund	905.00
For State School Fund	3,151.24
For Snow Removal	3,805.65
For Bank Stock	3.75
For Road Improvement	880.88
Treasurer of United States--	
For Series G. Bonds	1,898.00
For Interest on Bonds	25.00
Withholding Tax from Warrants	242.10
Teachers' Retirement Fund	151.63
Refunds from Overpaid School Bills	13.72
Reuben Severance for H. Tibbets Property	11.40
Susie Worster, Tax Lien and Cost	9.50
Clifford Osgood, Loan	1,000.00
F. M. Tolman for Excise Taxes	621.60
F. M. Tolman for 1947 Taxes	12.50
F. M. Tolman for 1948 Taxes	1,074.70
F. M. Tolman for 1949 Taxes	8,250.46
Total	\$23,124.07

Expenditures

Warrants 1-37 inclusive	\$21,418.94	
Cash Balance	1,705.13	
	<hr/>	
Total		\$23,124.07

Respectfully submitted,

CARRIE E. TOLMAN,

Treasurer.

REPORT OF TAX COLLECTOR

RESIDENT UNPAID TAXES FOR 1947

Georgia Lowell	\$ 42.98	
Reuben Severance	8.08	
Orris McAlpine	3.00	
Henry Switter	4.75	
Total		\$58.81

RESIDENT UNPAID TAXES FOR 1948

Kenneth Merrill	\$ 8.00	
Edward Ogden	30.50	
Reuben Severance	4.00	
Henry Switter	4.00	
Benjamin Worster	21.00	
Cecil Young	84.50	
Total		\$158.00

NON-RESIDENT UNPAID TAXES FOR 1948

Boyce Heirs	\$ 22.00	
Ellwyn Boyington	9.00	
Total		\$31.00

RESIDENT UNPAID TAXES FOR 1949

Maurice Beach	\$ 8.75	
Charlie Clark	10.35	
Chester Clough	58.66	
William Fenlason	20.13	
Lester Fenlason	48.30	
Clair King	48.88	
Richard Lewis	31.63	
Earl Jones	3.00	
Raymond Jones	3.00	
Mrs. G. B. Lewis	36.80	
Georgia Lowell	59.80	
Clayton McLaughlin	7.60	
Kenneth Merrill	17.95	
Paul McCarthy	103.63	
H. L. Moores	79.96	
Miles McAlpine	3.00	
Edward Ogden	51.76	
Reuben Severance	10.48	
Benjamin Worster	17.38	
Joseph Worster	82.22	
Leslie Worster	12.08	
Susie Worster	8.63	
Ivan Worster	16.80	
Cecil Young	86.83	
	<hr/>	
Total		\$827.62

NON-RESIDENT UNPAID TAXES FOR 1949

Etta Abbott	\$ 28.75	
Charles Boyce, Heirs	25.30	
Corace Boyington	82.80	
Ellwyn Boyington	8.05	
Christopher Ham	5.75	
Harlan and Austin Moores	27.60	
Adolphus Moores	6.90	
Howard Mallet	17.25	
Wilbur Munson	10.93	
Allen Munson	43.70	
Reginald Myer	8.63	
J. C. Peet	180.55	
F. L. Severance	50.03	
Dicker and Webster	25.30	
P. H. Smith	14.38	
P. H. Sylvester	28.75	
Ralph Thibodeau	27.60	
Leslie Severance	49.45	
	<hr/>	
Total		\$641.72

Respectfully submitted,

F. M. TOLMAN,

Collector.

REPORT OF SUPERINTENDENT OF SCHOOLS

FINANCIAL STATEMENT

Resources

Appropriation	\$3,000.00	
High School Tuition	400.00	
Unexpended for Tuition	218.19	
State School Fund	2,915.69	
Extra State Fund	229.31	
Equalization Fund	905.00	
Returned Checks	13.72	
Interest on School Fund	72.00	
School Bus	633.00	
	<hr style="width: 100%;"/>	
Total Resources		\$8,386.91

Expenditures

Instruction:		
Ariel Grant	\$1,453.79	
Pearl Gusha	449.60	
Elois Marston	736.36	
Withholding Tax	242.10	
Teachers' Retirement	151.63	
	<hr style="width: 100%;"/>	
		\$3,033.48

Lights—Kingman Electric		56.78	
Fuel—Henry Drew		132.45	
Janitor and Cleaning:			
Leo Bowker	\$ 268.50		
State of Maine	13.08		
Blake Grant	13.50		
J. F. McCormack	4.50		
J. I. Holcomb Co.	7.65		
E. A. Weatherbee	1.95		
Mrs. Earl Dicker	20.00		
Earl Dicker	10.00		
		<u>339.18</u>	
Conveyance:			
Paid Note on School Bus	\$1,082.90		
Leo Bowker	895.00		
Wallace Smith	114.80		
Lincoln Motor Co.	112.62		
F. M. Tolman	434.33		
George Gentle	55.28		
Eugene Dicker	71.80		
Earl Smith	7.30		
Smith's Garage	4.25		
		<u>2,778.28</u>	
Tuition:			
Lee Academy	\$1,452.06		
Town of Lincoln	105.66		
		<u>1,557.72</u>	
Textbooks		182.14	
Supplies		196.93	
		<u>\$8,276.96</u>	
Unexpended Balance			109.95
Overdrawn Last Year			2,085.61
Present Overdraft			<u>\$1,975.66</u>

REPAIRS

Appropriated		\$200.00
Expended:		
E. A. Weatherbee Co.	\$ 15.05	
Haskell Lumber Co.	9.10	
	<hr/>	
Total Expended		24.15
		<hr/>
Unexpended Balance		\$175.85
Overdraft Last Year		88.31
		<hr/>
		\$ 87.54

SUPERINTENDENT'S ACCOUNT

Paid Merle S. Goodwin \$264.96

The State Department of Education has notified me that Carroll will receive \$1,227.00 in equalization money next December. This is an increase of \$322.00 over this year. Due to being allowed to enter the appropriation for the payment of the school bus note and making an appropriation of \$3,000.00 for schools you should receive a still greater equalization for the following year and wipe out the overdraft in the school account.

The attendance has not been good this winter but most of this is due to the poor condition of the Brown Road.

The average cost of schooling for your children is \$98.56, while the average cost in the state is \$101.31. This is \$2.75 per pupil cheaper than the average in the state.

Due to insufficient money being raised for tuition, your school account is overdrawn badly. This year you raised \$400.00 and you spent \$1,557.72 for high school tuition, making an overdraft in the tuition account of \$1,157.72. Next year there will be a possible increase of six high school pupils. If all thirteen pupils attend Lee Academy the necessary appropriation will be \$2,329.08.

Just to show the increase in tuition for the last four years I am making the following chart:

School year 1946-1947 tuition paid by Carroll	\$ 625.00
School year 1947-1948 tuition paid by Carroll	1,120.00
School year 1948-1949 tuition paid by Carroll	1,430.00
School year 1949-1950 tuition paid by Carroll	1,557.72
Needed for tuition next year	2,329.08

Respectfully submitted,

MERLE S. GOODWIN,

Superintendent of Schools.

REPORT OF PUBLIC HEALTH NURSE

January 1 to December 31, 1949

There is still need for immunization clinics for school children and for those preschool children who did not attend the child health conference in Springfield. Usually a series of three clinics are necessary to complete immunization against diphtheria, whooping cough and smallpox. The local health officer is responsible for engaging a doctor and arranging for the purchase of toxoid and vaccine. The other details of the clinics are carried out by the teachers and nurse whenever the health officer notifies the nurse that a clinic will be held.

During the summer some Carroll children attended the Springfield child health conferences. There were eight from Carroll examined, four vaccinated against smallpox, four immunized against diphtheria, whooping cough and tetanus and two immunized against diphtheria and tetanus.

Each year there are two regional tuberculosis diagnostic clinics held in Lincoln. These services are available to the people of Carroll who need chest x-rays for diagnostic purposes in the opinion of their doctor or who have been advised to be checked because of recent contact with an active case of tuberculosis. Children under six years of age will not be accepted at the clinics, but those under sixteen whose tuberculin test is positive will be

done. The practice of tuberculin testing school children routinely has been discontinued on a state wide basis except where unusual circumstances make it advisable. However anyone wishing to have their child or children tested can obtain the service by requesting it of the nurse. It is good practice to have this done where there has been any tuberculosis near the children in the home.

Respectfully submitted,

AGATHA KITTRICK,

Public Health Nurse.

AUDITOR'S REPORT

March 15, 1950

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 records of the Plantation of Carroll for the period March 8, 1949 to March 6, 1950.

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 the 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, 1949 to March 6, 1950

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

Cash:

The records of the Treasurer were examined and all money received by the Town was found to have been promptly deposited in the bank. All payments were made by check and authorized by Assessors' warrants. The check book balance was reconciled with the bank statement as of February 25, 1950 and found to be in agreement.

Accounts Receivable:

This receivable consists of money due from the State on account of snow removal costs 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 \$8,157.31, abatements handled as cash amounting to \$93.15 and uncollected 1949 taxes in the amount of \$1,469.34. The balance of taxes outstanding for prior years is \$241.81.

Tax Liens:

The tax liens on file with the Treasurer were recorded at the Registry of Deeds in Machias. Collections and credits were checked and found to be properly recorded. The balance of 1947 liens was transferred to the Tax Acquired Property account.

Tax Acquired Property:

This account represents property acquired by the Plantation by the foreclosure of tax liens. Some of this property was sold during the year and the entries were checked for proper postings.

Due Governmental Agencies:

Deductions from salaries and wages on account of income taxes and teachers' pensions since the last settlement date remain in the general fund until the end of the current withholding period.

Due Trust Funds:

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

Surplus:

At the close of the municipal year, the Plantation had a net surplus of \$1,958.58. This is the difference between the unappropriated surplus of \$4,982.56 and the net overdraft in the appropriation balances forward of \$3,023.98. An analysis of change in unappropriated surplus is presented in Exhibit E of this report.

General:

The copies of the excise tax receipts issued by the Collector were added and the total was in agreement with the deposits in the treasury. Revenue derived from the 1949 collection was credited to surplus and that for 1950 was carried forward to the 1950 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, as well as some overdraft balances for which appropriations are anticipated, were carried to 1950. These balances make up the amount shown on the Balance Sheet as Appropriated Surplus.

The records were found in excellent condition.

COMPARATIVE BALANCE SHEET

Year Ended March 6, 1950

ASSETS

	March 6, 1950	March 8, 1949
Cash: On Hand and in Bank	\$1,705.13	\$ 841.94
Accounts Receivable	1,908.50	2,155.55
Taxes Receivable:		
Current Year	\$1,469.34	\$1,564.20
Prior Years	241.81	71.32
	1,711.15	1,635.52
Total Taxes Receivable		
Tax Liens	229.50	87.58
Tax Acquired Property	271.43	15.60
Capital Reserve Fund		2,000.00
	\$5,825.71	\$6,736.19
Trust Funds		
Due from General Fund	\$1,180.17	\$1,180.17
	\$1,180.17	\$1,180.17
Total Assets—Trust Funds		

LIABILITIES

	March 6, 1950	March 8, 1949
Due Governmental Agencies:		
Withholding Tax	\$ 45.70	\$ 68.10
Teachers' Pensions	31.95	40.23
	<u>\$ 77.65</u>	<u>\$ 108.33</u>
Due Trust Funds	1,180.17	1,180.17
Notes Payable	2,165.80	5,248.70
Deferred Revenue:		
Prepaid Excise Taxes	443.51	395.48
	<u>443.51</u>	<u>395.48</u>
Total Liabilities	\$3,867.13	\$6,932.68
Reserves:		
Capital Reserve Fund		2,050.00
Surplus:		
Appropriated	3,023.98*	2,987.84*
Unappropriated	4,982.56	741.35
	<u>7,006.54</u>	<u>3,729.19</u>
Net Surplus	1,958.58	2,246.49*
	<u>1,958.58</u>	<u>2,246.49*</u>
Total Liabilities, Reserves and Surplus—General Fund	\$5,825.71	\$6,736.19
	<u>\$5,825.71</u>	<u>\$6,736.19</u>
	Trust Funds	
Principals	\$1,180.17	\$1,180.17
	<u>\$1,180.17</u>	<u>\$1,180.17</u>
Total Liabilities—Trust Funds	\$1,180.17	\$1,180.17
	<u>\$1,180.17</u>	<u>\$1,180.17</u>