

1945

# City of Ellsworth Maine Annual Report and Auditor's Report 1945

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CITY OF  
ELLSWORTH  
MAINE

ANNUAL REPORT  
AND  
AUDITOR'S REPORT  
1945



# AUDITOR'S REPORT

OF THE

## CITY GOVERNMENT

OF

## ELLSWORTH, MAINE

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FOR THE MUNICIPAL YEAR ENDING

DECEMBER 31, 1945



**INDEX TO REPORT**

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**COMMENTS**

- EXHIBIT**
- A—Comparative Balance Sheet
  - B—Treasurer's Report Sheets 1-2
  - C—Board of Assessors' Report
  - D—Analysis of Appropriation Account

- SCHEDULE**
- 1—Overdrawn & Unexpended Balances
  - 2—Net Debt & Surplus Accounts
  - 3—Collector's Report
  - 4—Trust Funds—Principal & Invested
  - 5—Bonds & Notes Payable
  - 6—Tax Liens
  - 7—Verification of Cash Balance

To the City Council and  
Citizens of Ellsworth:

Herewith is submitted a report of the municipal finances and activities under the Council-Manager form of government for the year ending December 31, 1945.

The year under consideration saw many changes and accomplishments. The major change was the end of the war and the beginning of a post-war period, the effects of which could hardly be noticed during 1945. Supplies and materials were still unobtainable, labor scarce and rationing still with us the greater part of the year.

One of the major matters of interest to the citizens was the suit brought by the Reconstruction Finance Corporation against the city for principal payment on the city hall to the amount of \$111,000 plus interest to date. The final result of this suit will decide the city's obligation which has been a matter of conjecture since 1935.

During the year the Council voted to adopt the Employees' Retirement System, the purpose being to reward long and faithful performance of duty by providing pensions for city employees upon retirement because of age or disability. The contributions to this fund are shared by both the employee and the city.

At the closing of the books December 31, 1945 all bills had been paid, a total of \$17,000 paid on bonds and old notes, over 90% of the taxes collected and a cash balance of over \$16,000. There was also an unexpended balance in the appropriation account of 2,442.82 and the net debt of \$10,769.32 on Dec. 31, 1944 changed to a net surplus of \$3,717.32.

The work in the highway department suffered this year as in all war years, due to the shortage of labor

and supplies. Several small construction jobs were completed and many more planned for the coming year. A new bridge at Reeds Brook has been approved by the State Highway Commission as well as a section of State-aid road over Graham lake dam. Both of these projects should be completed in 1946. These planned projects and a large tar surfacing program for our city streets should bring our highways back to normal condition.

Due to various reasons this report is shorter than usual but any information desired may be obtained at the city offices.

The fine cooperation of the Council and harmonious relations with the citizens, together with the splendid work of all employees have made possible a successful year.

Respectfully submitted,  
CHARLES A. HAYNES,  
City Manager

**CITY GOVERNMENT**

1945

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**City Council**

Neal A. Raymond, Chairman

George W. Christie

Harry E. Curtis

Fred C. Lounder

Ross C. Stuart

**School Committee**

John L. Moore, Chairman

John J. Whitney

Francis P. Laffin

**Municipal Board of Child Welfare**

Edward F. Robinson, Chairman

Ethel B. Lowell

Esta B. Parcher

Ina G. Hamilton

**Board of Assessors**

Harry E. Rowe, Chairman

Edward J. Collins

Roger L. Higgins

**Board of Registration**

Gladys J. Bragdon, Chairman

Leon Tilden

Avis T. Saunders

**Trustees of Library**

Philip R. Lovell, Chairman

Charles J. Hurley

Eva M. Osgood

Marion J. Wyman

Hazel G. Haynes

**Overseer of Poor**

City Council

**Planning Committee**

W. H. Titus, Chairman

H. B. Hayden

C. J. Hurley

Philip R. Lovell

John J. Whitney



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## DEPARTMENT HEADS

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City Manager ..... Charles A. Haynes  
Superintendent of Schools ..... Lloyd T. Dunham  
City Clerk ..... City Manager  
Deputy Clerk ..... Rachel E. Haynes  
Deputy Clerk ..... Margaret S. Tilden  
City Treasurer ..... City Manager  
Tax Collector ..... City Manager  
Chief of Police ..... George M. Campbell  
Chief of Fire Department ..... Royal J. Goodwin  
1st Asst. Chief of Fire Department ..... Leonard R. Jordan  
2nd Asst. Chief of Fire Department ..... George A. Partridge  
Building Inspector ..... Malcolm Sawyer  
Health Officer ..... Fred A. Shea  
Inspector of Meat and Milk ..... Walter P. Warren  
Plumbing Inspector ..... Fred W. Beal  
Sealer of Weights and Measures ..... Harvard S. Linscott  
Harbor Master ..... Clarence Sturgeon  
Street Commissioner ..... City Manager  
Street Foreman ..... Joseph R. Clark  
Librarian ..... Marian J. Wyman  
Matron of Reading Room ..... Mrs. J. J. Duffy  
Community Nurse ..... E. Jean Foley, R. N.

April 15, 1946

Mr. Charles A. Haynes  
City Manager  
City of Ellsworth  
Ellsworth, Maine

Dear Sir:

At your request I have made and herewith submit for your attention, and for transmittal to your Council a financial report of The City of Ellsworth, for the year ended December 31, 1945.

The examination was made in accordance with general accepted standards of Municipal Auditing Procedure, supplemented by overhead control of appropriation, taxes, and other accounts; it also discloses the satisfactory handling of the financial transactions of your municipality.

Suggestions are included under comments made elsewhere in the report.

For the courtesy and assistance shown me by you and your assistants, please accept my thanks.

Very truly yours,

M. F. McFARLAND,  
Public Accountant & Auditor

**COMMENTS**

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Cash—The Cash account is ably handled, all collector's and Treasurer's receipts are carefully recorded and daily deposited in the Bank.

Disbursements are made by check from duly approved warrants.

Cash balances verified and correct.

Treasurer's, Collector's and Deputies are bonded in reliable Companies.

**TAXES** Balances of outstanding Taxes, checked and are in agreement with the control accounts for the various years.

**Outstanding Liens**

Balances checked and are in agreement with Ledger control, procedure similar to Taxes:

**Assessment of Taxes**

Taxes assessed in regular manner, legally recorded and entered in special approved books, pages checked and calculations proven. Commitment to collector, correct and legally committed.

**Tax Liens**

The handling of Tax Liens is well and carefully done and I believe the Liens are valid.

The routine work of the office is well handled.

The Collector's and Treasurer's work is in excellent condition. All abatements are made and approved by the Board of Assessors.

The Financial Statement shows splendid improvement.

## EXHIBIT A

**CITY OF ELLSWORTH  
COMPARATIVE BALANCE SHEET 1**

ASSETS:	Dec. 31, 1945	Dec. 31, 1944
Cash	\$16,038.55	\$11,463.33
Petty Cash	250.00	250.00
1945 Taxes	\$18,515.68	
1944 Taxes	439.12	\$15,266.63
1943 Taxes	365.74	592.55
1942 Taxes	1,810.66	2,252.40
1941 Taxes	879.11	1,182.08
1940 Taxes	1,064.68	1,142.60
1939 Taxes	391.04	400.29
1938 Taxes		686.61
1936 Taxes		778.59
1935 Taxes		566.33
	<u>\$23,466.03</u>	<u>\$22,868.08</u>
Less Reserve	515.85	515.85
Net Taxes	\$22,950.18	\$22,352.23
<b>TAX LIENS:</b>		
1944 Liens	3,062.60	
1943 Liens	1,278.26	3,114.82
1942 Liens	930.32	1,704.01
1941 Liens	570.85	1,150.11
1940 Liens	490.68	995.41
1939 Liens	626.15	874.37
1938 Liens	692.22	959.59
1937 Liens	348.21	440.15
1936 Liens	174.69	199.71
1935 Liens	222.65	286.28
1934 Liens	78.34	78.34
	<u>\$8,474.97</u>	<u>\$9,802.79</u>
Less Reserve	513.42	490.94
Net Liens	7,961.55	9,311.85
Tax Executions		3,207.93
Property Held "Sheriff Sale"	1,120.36	1,120.36
Prop Held by		
Expired Tax Liens	1,062.98	1,288.87
Dept. Accts. Rec.	7,012.29	2,514.45

Accounts Rec.	6,750.04	12,915.21
City Hall Mtg.	111,000.00	111,000.00
Trust Funds—Invested	34,309.18	32,186.21
Land Purchased	1,000.00	
		<u>\$207,010.44</u>
Net Debt "1944"		10,764.32
		<u>10,764.32</u>
<b>TOTAL ASSETS</b>	<b>\$259,455.13</b>	<b>\$218,379.76</b>
		<u><u>\$218,379.76</u></u>

EXHIBIT A  
Sheet 2

**CITY OF ELLSWORTH  
COMPARATIVE BALANCE SHEET**

LIABILITIES	Dec. 31, 1945	Dec. 31, 1944
Notes Payable		
Old Notes	\$35,000.00	\$45,000.00
Garage	2,000.00	5,000.00
Truck		1,000.00
Land Purchased	1,000.00	
	<u>\$38,000.00</u>	<u>\$51,000.00</u>
Bonds		
1934 Issue	11,000.00	11,000.00
1937 Issue	9,000.00	12,000.00
	<u>20,000.00</u>	<u>23,000.00</u>
Bonds Outstanding	20,000.00	23,000.00
Adjustment Acct.		173.09
Trust Fund Principal	34,309.18	32,197.46
City Hall Mortgage	111,000.00	111,000.00
Withholding Tax		637.84
Excise Tax	428.73	336.37
1945 Tax Advances		35.00
Unexp. Appn. S. A. Road	2,000.00	
Surplus	3,717.22	
	<u>209,455.13</u>	<u>\$268,379.76</u>
	<u><u>209,455.13</u></u>	<u><u>\$268,379.76</u></u>



Education .....	11,126.16
Library .....	94.60
Unclassified .....	697.95
Interest on Taxes .....	313.40
Excise Tax 1945 .....	2,756.42
Excise Tax 1946 .....	428.73
Temporary Loan .....	50,000.00
Withholding Tax .....	7,066.35
	<hr/>
Total Receipts .....	\$273,353.31
Balance 1-1-45 .....	11,463.33
	<hr/>
Total to Acct. for .....	\$284,816.64

EXHIBIT B  
Sheet 2

**CITY OF ELLSWORTH  
TREASURER'S REPORT**

DISBURSEMENTS DEPARTMENTAL

General Govt. ....	\$13,938.71
Prot. Persons & Property .....	20,001.38
Health & Sanitation .....	2,393.11
Highways & Bridges .....	30,996.03
Charities .....	14,285.80
Education .....	79,833.99
Library .....	2,917.90
Contingent .....	2,912.46
Civ. Defense .....	3.00
Parking Place .....	150.22
Wood Acct. ....	2,204.42
White Pine Blister Rust .....	489.90
Highway School Grading .....	63.36
Cemeteries .....	1,232.90
Int on Bonds & Notes .....	3,309.37
Municipal Ind. ....	17,000.00
State Tax .....	14,890.21
County Tax .....	10,042.26
Dog Tax .....	3.80
Excise Tax .....	4.42
Temp. Loans .....	50,000.00
Cash Refunds .....	157.34
Land Purchased .....	1,000.00
Trust Funds .....	2,121.25

Grindle House Mtg. ....	88.09	
Rep. Grindle & Crawford Houses ..	33.98	
Withholding Tax .....	7,704.19	
		<hr/>
Total disbursements .....	\$268,778.09	
Cash Bal. Dec. 31, 1945 .....	16,038.55	
		<hr/>
Total Accounted for .....		\$284,816.64

EXHIBIT C

**CITY OF ELLSWORTH  
ASSESSORS' REPORT 1945**

**VALUATIONS**

Real Estate Resident .....	\$1,705,905.00	
Real Estate Non-Resident .....	1,197,454.00	
		<hr/>
Total Real Estate .....		\$2,903,359.00
Personal Estate:		
Resident .....	255,971.00	
Non-Resident .....	87,201.00	
		<hr/>
Total Personal .....		343,172.00
Total Real & Personal .....		\$3,246,531.00
Valuation \$3,246,531.00 x Rate .0058 .....		188,298.79
842 Polls @ 3.00 .....		2,526.00
		<hr/>
		\$ 190,824.79

**APPROPRIATIONS**

Administration .....	\$8,000.00
City Hall .....	4,900.00
Painting Auditorium .....	200.00
Police Dept. ....	6,100.00
Fire Dept. ....	8,200.00
Hydrant Rental .....	5,164.00
Traffic Control .....	250.00
Health Dept. ....	650.00
Nursing Service .....	1,500.00
Sewers .....	1,000.00
Highways .....	6,000.00
Sidewalks .....	500.00



State Aid Construction .....	2,000.00	
Patrol Maint. ....	2,100.00	
Snow Removal .....	4,500.00	
Bridges .....	500.00	
Street Lights .....	7,400.00	
Maint. 3rd Class .....	613.00	
City Poor .....	5,000.00	
Aid Dept. Children .....	2,000.00	
Board & Care .....	2,600.00	
Schools .....	44,500.00	
School Bus .....	3,500.00	
Library .....	2,700.00	
Contingent .....	3,000.00	
Reserve Fund .....	3,000.00	
White Pine Blister .....	400.00	
Int. on Bonds & Notes .....	3,400.00	
Municipal Indebtedness .....	17,000.00	
State Tax .....	26,706.51	
County Tax .....	10,042.26	
Overlay .....	7,399.02	
<b>Total Appropriation .....</b>		<b>\$190,824.79</b>

## SCHEDULE 1

**CITY OF ELLSWORTH  
OVERDRAWN & UNEXPENDED BALANCES**

	Overdrawn	Unexpended
Reserve Fund .....		\$3,000.00
Administration .....		287.92
City Hall .....	43.93	
Police Dept. ....		8.37
Fire Dept. ....	122.23	
Hydrant Rental .....		280.00
Traffic Control .....		92.44
Health Dept. ....	111.51	
Nursing Service .....		926.14
Sewers .....		20.85
Highways .....	954.54	
Sidewalks .....		121.90
Patrol Maint. ....	424.60	
Snow Removal .....	201.97	
Bridges .....		276.47
Street Lights .....		175.61

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City Poor .....		543.27
Aid Dep. Child .....	337.00	
Board & Care .....	47.20	
School Bus .....	42.80	
School Library .....	126.80	
Contingent .....	1,463.13	
White Pine Blister .....		1.55
Int. on Bonds & Notes .....		90.63
Int on Taxes .....		490.38
Net Unexpended Bal. to net debt a/c	2,442.82	
	<u>\$6,318.53</u>	<u>\$6,318.53</u>

## EXHIBIT D

**CITY OF ELLSWORTH**  
**ANALYSIS OF APPROPRIATION ACCOUNTS 1945**

	Appropriations	Cash Credits	Other Credits	Total Available	Dr. Bal	Warrants	Other Debits	Total LAPSED BALANCES	
								Expenses	Unexp'd Over'dwn
Administration	\$8,000.00	\$648.86	\$104.07	\$8,752.93		6,841.58	\$1,623.43	\$8,465.01	\$287.92
Finance & Accounts			1,298.18	1,298.18		1,296.68	1.50	1,298.18	
Elec. & Registration		33.00	574.25	607.25		607.25		607.25	
City Hall	4,900.00	49.27	200.00	5,149.27		5,193.20		5,193.20	43.93
Painting Auditorium	200.00			200.00			200.00	200.00	
Police Dept.	6,100.00		9.00	6,109.00		6,100.63		6,100.63	8.37
Fire Dept. Sta.	8,200.00	20.56	525.40	8,745.96		7,916.16	952.03	8,868.19	122.23
Fire Dept. Equipment			893.03	893.03		893.03		893.03	
Building Insp.			50.00	50.00		50.00		50.00	
Hydrant Rental	5,164.00			5,164.00		4,884.00		4,884.00	280.00
Traffic Control	250.00			250.00		157.56		157.56	92.44
Health Dept.	650.00			650.00		759.34	2.17	761.51	111.51
Nursing Service	1,500.00	80.76		1,580.76		654.62		654.62	926.14
Sewers	1,000.00			1,000.00		979.15		979.65	20.85
Highways	6,000.00	108.77	7,995.15	14,101.92		14,748.08	308.38	15,056.46	954.54
Sidewalks	500.00			500.00		230.78	147.32	378.19	121.90
State Aid Const.	2,000.00		370.70	2,370.70	269.28	101.42		370.70	2,000.00Cr
Patrol Maintenance	2,100.00			2,100.00		2,524.60		2,524.60	424.60

	Appropriations	Cash Credits	Other Credits	Total Available	Dr. Bal	Warrants	Other Debits	Total LAPSED Expenses	BALANCES Unexp'd	Overd'wn
Snow Removal	4,500.00	88.64		4,588.64		4,790.61		4,790.61		201.97
Bridges	500.00			500.00		223.53		223.53	276.47	
Street Lights	7,400.00			7,400.00		7,224.39		7,224.39	175.61	
Maint. Unimp. Roads		407.22		407.22	659.05	505.95	424.75	1,589.75		1,182.53Dr
3rd Class Maint.	613.00		444.33	1,057.33	444.33	646.67	452.42	1,543.42		485.00Dr
Tar Account			147.32	147.32	147.32			147.32		
City Poor	5,000.00			5,000.00		4,189.23	264.50	4,453.73	546.27	
City Farm			23.52	23.52		23.52		23.52		
Other Town Poor		1.00	1,525.12	1,526.12		1,479.91	58.50	1,538.41		12.29Dr
State Poor		2,745.86	131.49	2,877.35		2,851.35	542.00	4,393.35		1,516.00Dr
A. D. C.	2,000.00			2,000.00		2,337.00		2,337.00		337.00
Board & Care	2,600.00			2,600.00		2,647.20		2,647.20		47.20
Common Schools	44,500.00		11,635.69	56,135.69	1,152.19	30,906.60	25,256.26	57,315.05		1,179.36Dr
High School		9,989.34	11,835.88	21,825.22		21,825.22		21,825.22		
Text Books & Supplies		6.82	6,611.83	6,618.65		6,618.65		6,618.65		
Rep. & Ins.			3,458.25	3,458.25		3,458.25		3,458.25		
Vocational Educ.		1,130.00	1,215.28	2,345.28		2,345.28		2,345.28		
Supt. Schools			1,862.84	1,862.84		1,862.84		1,862.84		
School Board			274.35	274.35		274.35		274.35		
School Bus	3,500.00			3,500.00		3,542.80		3,542.80		42.80
School Library	2,700.00	94.60		2,794.60		2,917.90	3.50	2,921.40		126.80

	Appropriations	Cash Credits	Other Credits	Total Available	Dr. Bal	Warrants	Other Debits	Total Expenses	LAPSED BALANCES Unexp'd	Overd'wn		
Contingent	3,000.00	55.00	677.92	3,732.92		2,969.46	2,226.59	5,196.05		1,463.13		
Civ. Defense			3.00	3.00		3.00		3.00				
Parking Place			150.22	150.22		150.22		150.22				
Reserve Fund	3,000.00			3,000.00		3,000.00			3,000.00			
Wood Acct.		551.50	5,301.40	5,852.90		6,637.82	57.00	6,694.82		841.92Dr		
White Pine Blister	400.00	91.45		491.45		489.90		489.90	1.55			
High Sch. Grading			63.36	63.36		63.36		63.36				
Cemeteries						1,366.12		1,366.12		1,366.12Dr		
Int. on Bonds & Notes	3,400.00			3,400.00		3,309.37		3,309.37	90.63			
Taxes		313.40	177.42	490.82			.44	.44	490.38			
Municipal Indebtedness	17,000.00			17,000.00		17,000.00		17,000.00				
State Tax	26,706.51			26,706.51		14,890.21	11,816.30	26,706.51				
County Tax	10,042.26			10,042.26		10,042.26		10,042.26				
Dog Tax			251.80	251.80	248.00	3.80			251.80			
Overlay	7,399.02			7,399.02						7,399.02Cr		
Excise	336.37	2,756.42		3,092.79		4.42	3,088.37	3,092.79				
	\$336.37	\$190,824.79	\$19,170.47	\$57,810.80	\$268,142.43	\$2,920.17	\$212,539.27	\$47,425.46	\$262,894.90	\$6,318.53	\$3,875.71	\$9,399.02Cr
				262,884.90						3,875.71	6,584.31Dr	
				\$ 5,257.53				5,257.53	\$2,442.82		\$2,814.71	

## SCHEDULE 2

**CITY OF ELLSWORTH**  
**NET DEBT & SURPLUS ACCT.**

Balance of Debt Dept. Dec. 31, 1944 ..	\$10,769.32	
Charges:		
Abatements .....	782.68	
Expenses Grindle & Crawford Prop.	122.07	
1935 Taxes worthless .....	566.33	
1936 Taxes worthless .....	778.59	
1938 Taxes worthless .....	686.61	
Tax Executions .....	3,207.93	
Accounts Receivable .....	4,131.17	
Wood Account .....	4,490.40	
Dog Tax .....	248.00	
3rd Class Maint. ....	444.33	
State Aid Construction .....	269.28	
Credits:		
Sale of City Farm & Other Property		\$2,750.00
Notes Paid .....		14,000.00
Bonds Paid .....		3,000.00
Tax Adjustment Acct. ....		173.09
Supplementary Tax 1944 .....		24.00
Rentals .....		425.00
Unexpended Bal. Approp'n Acct. 1945		2,442.82
Overlay .....		7,399.02
Net Unexpended to Surplus Acct. ....	3,717.22	
	<u>\$30,213.93</u>	<u>\$30,213.93</u>

## SCHEDULE 3

**CITY OF ELLSWORTH  
COLLECTOR'S REPORT  
Year 1945**

Commitment .....	\$190,824.79	
Supplementary .....	239.20	
		\$191,063.99
<b>Credits:</b>		
Cash to Treasurer .....	170,862.76	
Balance Collected in 1944 .....	35.00	
Abatements .....	563.53	
Discount on Taxes .....	1,081.22	
To Acquired Prop. ....	5.80	
		172,548.31
		\$ 18,515.68

Outstanding balance checked with unpaid balances in collector's commitment book on file in city office and found correct.

## SCHEDULE 4

**TRUST FUNDS — PRINCIPAL AND  
INVESTED FUNDS ACCOUNT**

Cemetery Trust Funds Prin. ....	\$32,548.00	
Unused Income .....	950.10	
Mary McLaughlin Fund Prin. ....	600.00	
Mary McLaughlin Fund Income ....	47.05	
Municipal Clock Fund .....	164.03	
		\$34,309.18
<b>Total Trust Funds .....</b>		
<b>Invested Funds:</b>		
11 City of Ellsworth 4% Sewer Bonds Numbers 21 to 31 inclusive .....	11,000.00	
U. S. Savings Bonds Series G		
No. X 89676 G .....	10,000.00	
No. V 72578 G .....	5,000.00	
No. M 446,831 G .....	1,000.00	
U. S. Treasury 2½% Bond No. 29972B	500.00	
U. S. Treasury 2½% Bond No. 80048J	1,000.00	
U. S. Savings Bond		
G-D624075G .....	500.00	

C-1185733-32-31-30 G .....	400.00	
D-821754 G .....	500.00	
C-2922659-60 G .....	200.00	
D-1498412 .....	500.00	
D-1678121 G .....	500.00	
C-3280809-10-11 G .....	300.00	
D-561990 G .....	500.00	
C-1182350 G .....	100.00	
D-2100217 G .....	500.00	
C-3903063 & 54 G .....	200.00	
<b>Total Bonds</b> .....		<b>\$32,700.00</b>
Union Trust Co. Book No. 21269 .....	1,421.85	
Union Trust Co. Book No. 14666 .....	104.03	
Liberty Nat. Bank Certificate of Deposit .....	13.30	
		<b>1,599.18</b>
<b>Total Invested Funds</b> .....		<b>\$34,299.18</b>
In General Cash, not carried to Trust		
Fund Investment Accts. ....		10.00
<b>Total Fund</b> .....		<b>\$34,309.18</b>

SCHEDULE 5

**CITY OF ELLSWORTH  
BONDS & NOTES PAYABLE**

## Bonds Payable:

1946 .....	\$3,000.00
1947 .....	3,000.00
1948 .....	3,000.00
1955 .....	1,000.00
1956 .....	1,000.00
1957 .....	1,000.00
1958 .....	1,000.00
1959 .....	1,000.00
1960 .....	1,000.00
1961 .....	1,000.00
1962 .....	1,000.00
1963 .....	1,000.00
1964 .....	2,000.00

**Bonds Payable** ..... **\$20,000.00**



## Notes Payable:

Garage Note .....	2,000.00	
Liberty Nat. Bank Land Purch. ...	1,000.00	
To Bank Union Trust Co.		
1946 .....	10,000.00	
1947 & yearly thereafter .....	10,000.00	
1948-49 .....	15,000.00	
Total Notes .....		38,000.00
Total Notes & Bonds .....		\$58,000.00

SCHEDULE 6

## CITY OF ELLSWORTH

## TAX LIENS ACCOUNT

	Balances Dec. 31, 1944	Supply & Charges	Collections	Adjustments	Balance Dec. 31, 1945
1944		\$5,145.79	\$2,034.31	\$48.88	\$3,062.60
1943	\$3,114.82		1,807.42	29.14	1,278.26
1942	1,704.01		722.62	51.07	930.32
1941	1,150.11		555.30	23.96	570.85
1940	995.41		467.96	36.77	490.38
1939	874.37		218.28	29.94	625.15
1938	959.59		236.74	30.62	692.22
1937	440.15	15.00	91.64	15.30	348.21
1936	199.71		12.18	12.84	174.69
1935	286.28		63.63		222.65
1934	78.34				78.34
Totals	\$9,802.79	\$5,160.79	\$6,210.08	\$278.53	\$8,474.97

## SCHEDULE 7

## CITY OF ELLSWORTH

## Verification of Cash Balance

## Balance in Bank

Union Trust Co. Pass Book .....	\$31,859.61
Less outstanding checks .....	17,186.99

Net balance in Bank .....	\$14,672.62
Cash for deposit "U. T. Co." .....	1,347.02

Liberty Nat. Bank Balance .....	807.35
Less outstanding checks .....	790.08

Balance in Liberty .....	17.27
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Add Service charge made by Liberty not ent. in G. B. ....	1.64
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Cash Balance Verified and o. k. ....	\$16,038.55
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