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# City of Calais Treasurer's Report and Auditor's Summary of Receipts and Expenditures Year Ending March 31, 1946

Calais (Me.)

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## CITY OF CALAIS

TREASURER'S REPORT

AND

AUDITOR'S SUMMARY OF

RECEIPTS AND EXPENDITURES

YEAR ENDING MARCH 31, 1946

00T 1 0 1010

# Treasurer's Report

Chas. P. Rutherford, City Treasurer, in account with City of Calais, for the financial year ending March 31, 1946.

Cash on hand April 1, 1945,	\$27,162.83
M. A. Brogan, Taxes,	180,603.31
M. A. Brogan, Excise Tax,	3,126.19
M. A. Brogan, Interest,	63.99
M. A. Brogan, Abatement,	640.10
Tax Liens,	7,987.63
Tax Deeds,	360.84
Voluntary Tax,	1,200.00
Perpetual Care Cemetery Lots,	600.00
Income from J. S. Pike Will:	
Calais Poor Widow's Fund,	560.00
Calais Free Library and Reading Room,	575 00
Calais Fuel Fund,	715.00
Calais Hospital and Free Medicine,	565.00
Highway Material Sold, Labor and use of	
Equipment,	1,920.26
School Tuition,	1,887.80
Supt. of Schools, Conveyance,	1,603.25
Supt. of Schools, Manual Training,	100.68
Supt. of Schools, Toll Calls,	55.83
Supt. of Schools, Refund, Sundries,	77.12
Rev. Mr. Crabtree for School Bus, "	600.00
Harold Lawless, Almshouse,	197.59
Calais Library, Fines,	40.13
Lucy Wentworth, Interest,	44.55
Municipal Court Fees,	550.50
Poor Account Refunds and Material Sold,	2,447.84
Withholding Tax,	7,282.57
Woman's City Club, Nurse,	1.0\$1.00
Entering Sewers,	60.00
Fire Insurance, Calais Academy, Contents,	6,985.70

### 207716

Fire Insurance, Cymnasium, -	000.00
-	200.00
Discounts, Tax Liens and Deeds,	2,075.55
School Teachers' Pension,	1,651.13
Fire Insurance, Milltown Fire Station,	495.92
Care Cemetery Lots for year,	936.52
Parent Teachers' Association, Music,	413.10
State of Maine, Bank Stock,	686.25
State of Maine, Library Stipend,	129.50
State of Maine, Dog Tax Refund,	19.13
State of Maine, R. R. & Tel. Tax,	159.10
State of Maine, Physical Education,	600.00
State of Maine, Home Economics,	500.00
State of Maine, Special Resolve,	642.70
State of Maine, Manual Arts,	500.00
State of Maine, State School Fund,	10,628.06
State of Maine, Special Project,	15.00
State of Maine, Rent, State Guard,	250.00
State of Maine, Rent, Auto Registration,	440.00
State of Maine, Pauper Account,	3,925.87
H. A. Peterson, Treas.:	
State Aid, Academy,	2,123.58
Tuition.	3,045.00
Fire Dept., Use of Equipment,	574.45
Contingent,	3,019.29
Frank Gatcomb, Property Refund,	6,000.00
R. D. Hdye, Property Refund,	4,500.00
Trustees Methodist Church, Property Refun	,

 Paid in Warrants,
 \$295,574.86

 Cash on hand April 1st, 1946,
 \$15,631.10

#### NEW SCHOOL PROPERTY

Received from Trustees	Calais Academy,	\$25,000.00
Paid in Warrants,		23,146.71

Balance,

\$1,853.29

CHAS. P. RUTHERFORD, City Treasurer

#### TRUST FUNDS-CITY OF CALAIS

φ.

	HOW INVESTED CEMETERY PERPETUAL CARE:		Interest Reserved	Interest	Payments During	Interest Reserve
	Town of Livermore, 4's due 3-1-51,	Amounts \$3,000.00	3-31-46	Received	Year	3-31-46
	Town of Jonesport, 3%'s due 3-1-56-7,	3,000.00		\$120.00		
	Town of Brooks, 4's due 2-1-54,	3,000.00		112.50		
	U. S. Gov't. Treas., 21/2's due 1964-69,	6,000.00		120.00		
	U. S. Gov't. Series G., 21/2's due 12-1-54,	5,000.00		150.00		
				125.00		
	U. S. Gov't. Series G., 2½'s due 2-19-54,	5,000.00		125.00		
3	Nat. Bank of Calais, Acet. No. 3701,	912.27		9.14		
	Calais Fed. Savings and Loan, Acct. No078,	8,297.38		174.04		
		\$34,209.65	\$210.49	\$935.68	\$936.52	\$209.65
	CHASE POOR FUND					
	New York Water Service, 5's due 11-1-51,	\$4.000.00		000.00		
				200.00		
	Bangor & Aroostook R. R., 4's due 7-1-51,	5,000.00		200.00		
	Maine Central R. R., 4's due 12-1-54,	8,000.00		320.00		
	U. S. Gov't. Series G., 21/2's due 4-1-54,	6,000.00		150.00		
	U. S. Gov't Series G., 21/2's due 7-1-55,	2,000.00		50.00		
	City of Calais 4% Note due 12-15-45 (Paid)	01.10		530.94		
	Nat. Bank of Calais, Acct. No. 3703,	61.48		.60		
	Nat. Bank of Calais, Cheek Account,	32,459.11		- 10 - 2		
	Refund.			10.00		
		\$57,520.59	835.53	\$1,461.54	\$1,912.34	\$385.73

1.6.7.320

### LUCY WENTWORTH FUND (Poor):

Bangor & Aroostook R. R., 4's due 7-1-51 Nat. Bank of Calais, Acct. No. 3705,	$, \qquad \begin{array}{c} 1\ 000.00\\ 455.00 \end{array}$		4	$\begin{array}{c} 40.00\\ 4.55\end{array}$		40.00 4.55
	\$1,455.00			44.55	•	44.55
CAROLYN M. WASHBURN FUND (New Calais Federal Savings and Loan, Acct. N	w H. S.): Io. 188, 565.57	53.08		12.49		
CLAPP TRUST FUND (Poor): Calais Federal Savings and Loan, Acct No	0. 421, 1,278.28		-	28.28		
CLAPP TRUST FUND (Library): Calais Federal Savings and Loan, Acet. N	No. 424, 1,275.89			<b>2</b> 5.89		
	\$2,554.17					
SUMMARY :						
Cemetery Trust Funds, Principal, Interest, Chase Poor Fund, Principal, Interest,	\$34,000.00 209.65 57,520.59 385.73					
Lucy Wentworth Fund, Principal, Washburn Fund, Principal,	$1,455.00 \\ 500.00 \\ 65.57$					
Interest, Clapp Trust Funds, Principal, Interest.	2,500.00 54.17					
	\$96.690.71					

#### PROOF OF CHANGE IN NET DEBT

Net Debt, March 31, 1945,

Y.

\$112.080.39

Additions: Adjustment of Acets. Peceivable Reserve. Adjustment of Uncollected Taxes Reserve, Adjustment in Approp. ation Account,	\$380.37 364.93 .35	
_		745.65
		\$112,826.04
Deductions: Cash Receipts from Miscellaneous Items, Bond Payment, Voluntary Taxes, 1945 Excise Tax,	<pre>\$ 108.84 8,000.00 1.200.00 3,105.92</pre>	
	12,414.76	
Unexpended balances as shown on Statement of operations.	8,898.13	
	21,312.89	, 21,312.89
Net Debt as of March 31, 1946,		\$91 513.15

The above net debt is same as shown in balance sheet.

A net reduction since March 31, 1943 of \$110,486.20.

All bills against the city at the close of the year have been paid, a large reserve to cover any taxes and liens which may be uncollectible has been established as shown in the balance sheet, and there are unexpended balances carried forward as required by law in the amount of \$8,251.48.

FRANK W. FROST, Auditor

### COMPARATIVE BALANCE SHEET

#### ASSETS

Taxes, $$2,525.65$ $$2,613.46$ Tax Liens,       22,798.07       26,958.57         Tax Acquired Property,       977.55       977.55         Less:       28,538.90       33,871.47         Reserve for uncollectible,       6,483.47       8,181.85         Acets. Receivable,       1,454.49       2,371.31         Less:       Reserve for       1,454.49       2,371.31         Less:       Reserve for       1,393.59       1,623.74         Total Assets,       39,080.12       54.476.19         Trust Funds Invested,       96,690.71       96.089.96         Total Assets and Trust Furds,       \$135.770.83       \$150,566.15         Due Bills,       60.40       60.40         Reserve Agencies,       None       31,856.58         Due bills,       116 000.00       124,000.00         Notes Payable,       116 000.00       124,000.00         Notes Payable,       116 000.00       124,000.00         Nether Agencies,       1.910.63       1,499.04         Deferred Credits,       1.910.63       1,499.04         Pike Funds,       1.840.00       1,900.00         Total Liabilities,       119 811.03       159,316.02	Cash,		March 31, 1946 \$15,631.10	М	farch 31, 1945 \$27,162.83
Tax Deeds, Tax Acquired Property, $2,237.63$ 977.55 $3,321.89$ 977.55Tax Acquired Property, Tax Acquired Property, $977.55$ 977.55 $977.55$ 977.55Less: 		\$ 2,525.65	. ,		
Tax Acquired Property,       977.55       977.55         Less:       28,538.90       33,871.47         Reserve for uncollectible,       6,483.47       8,181.85         Acets, Receivable,       1,454.49       2,371.31         Less:       Reserve for       22,055.43       25,689.62         Acets, Receivable,       1,454.49       2,371.31       25,689.62         Acets, Receivable,       1,454.49       2,371.31       25,689.62         Less:       Reserve for       0.90       747.57         Uncollectible,       60.90       747.57       1,623.74         Total Assets,       39,080.12       54.476.19         Trust Funds Invested,       96,690.71       96.089.96         Total Assets and Trust Funds, \$135.770.83       \$150,566.15         LIABILITIES       116 000.00       124,000.00         Notes Payable,       116 000.00       124,000.00         Notes Payable,       None       31,856.58         Dre other Agencies,       Withholding Tax,       649.21         Withholding Tax,       649.21       800.15         Me, Teachers Ret, Fund,       1.261.42       698.89         Deferred Credits,       119 811.03       159,316.0?         Pike Fun	Tax Liens,	'		'	
Less:28,538.90 $33,871.47$ Reserve for uncollectible, $6,483.47$ $8,181.85$ 22,055.4322,055.43 $25,689.62$ Acets, Receivable, $1,454.49$ $2,371.31$ Less:Reserve for $22,055.43$ $2,371.31$ Less:Reserve for $1,393.59$ $1,623.74$ Uncollectible, $60.90$ $747.57$ Total Assets, $39,080.12$ $54.476.19$ Trust Funds Invested, $96,690.71$ $96.089.96$ Total Assets and Trust Funds, $\$135.770.83$ $\$150,566.15$ LIABILITIES $60.40$ $60.40$ Bonds Payable, $116\ 000.00$ $124,000.00$ Notes Payable, $116\ 000.00$ $124,000.00$ Notes Payable, $100\ 00.00$ $124,000.00$ Note Tagencies, $1,910.63$ $1,499.04$ Deferred Credits, $119\ 811.03$ $159,316.02$ Pike Funds, $1.840.00$ $1.900.00$ Total Liabilities, $119\ 811.03$ $159,316.02$ Total Liabilities and Trust Funds, $\$216,501.74$ $\$255,405.98$ SURPLUS ACCOUNTSURPLUS ACCOUNT				,	
Reserve for uncollectible, $6,483.47$ $8,181.85$ Acets. Receivable, $1,454.49$ $22,055.43$ $23,71.31$ Less: Reserve for $60.90$ $747.57$ Uncollectible, $60.90$ $747.57$ Total Assets, $39,080.12$ $54.476.19$ Trust Funds Invested, $96,690.71$ $96.089.96$ Total Assets and Trust Funds, $\$135.770.83$ $\$150,566.15$ LIABILITIES $LIABILITIES$ $\$1600.00$ Due Bills, $60.40$ $60.40$ Bonds Payable, $116000.00$ $124,000.00$ Notes Payable, $116000.00$ $124,000.00$ Notes Payable, $10600.00$ $124,000.00$ Due other Agencies, $649.21$ $800.15$ Withholding Tax, $649.21$ $800.15$ Me. Teachers Ret. Fund, $1.261.42$ $698.89$ Ipine 63 $1,499.04$ Deferred Credits, $119.811.03$ $159.316.02$ Pike Funds, $1.940.00$ $1.900.00$ Total Liabilities, $119.811.03$ $159.316.02$ Total Liabilities and Trust Funds, $\$216,501.74$ $\$255.405.98$ SURPLUS ACCOUNT $\$255.405.98$	Tax Acquired Property,	977.55		977.55	
Acets. Receivable, Less: Reserve for Uncollectible,       1,454.49       22,055.43       25,689.62         Acets. Receivable, Uncollectible,       1,454.49       2,371.31       25,689.62         1,893.59       1,623.74         Total Assets,       39,080.12       54.476.19         Trust Funds Invested,       96,690.71       96.089.96         Total Assets and Trust Funds, \$135.770.83       \$150,566.15         LIABILITIES       60.40       60.40         Bonds Payable,       116 000.00       124,000.00         Notes Payable,       116 000.00       124,000.00         Notes Payable,       106 00.00       124,000.00         Due other Agencies,       049.21       800.15         Mitholding Tax,       649.21       698.89         Deferred Credits,       1.910.63       1,499.04         Deferred Credits,       119 811.03       159.316.02         Trust Funds Reserve,       96,690.71       96,089.96         Total Liabilities and Trust Funds, \$216,501.74       \$255,405.98         SURPLUS ACCOUNT       SURPLUS ACCOUNT	Less:	28,538.90		'	
Acets. Receivable, Less : Reserve for Uncollectible,       1,454.49       2,371.31         Less : Reserve for Uncollectible,       60.90       747.57         1,393.59       1,623.74         Total Assets,       39,080.12         Total Assets,       39,080.12         Total Assets,       39,080.12         Total Assets,       39,080.12         Total Assets and Trust Funds,       \$135.770.83         LIABILITIES       1600.00         Due Bills,       60.40         Bonds Payable,       116 000.00         None       31,856.58         Due other Agencies,       800.15         Withholding Tax,       649.21         Me. Teachers Ret. Fund,       1.261.42         698.89       1,910.63         1,910.63       1,499.04         Deferred Credits,       119.811.03         Pike Funds,       1.840.00       1,900.00         Total Liabilities,       119.811.03       159.316.0?         Trust Funds Reserve,       96,690.71       96,089.96         Total Liabilities and Trust Funds, \$216,501.74       \$255,405.98         SURPLUS ACCOUNT       SURPLUS ACCOUNT	Reserve for uncollectible,	6,483.47		8,181.85	
Acets. Receivable, Less: Reserve for Uncollectible, $1,454.49$ $2,371.31$ Less: Reserve for Uncollectible, $60.90$ $747.57$ 1,393.59 $1,623.74$ Total Assets, $39,080.12$ Total Assets, $39,080.12$ Total Assets, $39,080.12$ Total Assets and Trust Funds, $$135.770.83$ LIABILITIES $$150,566.15$ Due Bills, $60.40$ Bonds Payable, $116\ 000.00$ Notes Payable, $106\ 000.00$ None $31,856.58$ Dre other Agencies, $1.910.63$ Withholding Tax, $649.21$ 800.15 $698.89$ Deferred Credits, $1.910.63$ $1,499.04$ Deferred Credits, $119\ 811.03$ $159.316.02$ Trust Funds Reserve, $96,690.71$ $96,089.96$ Total Liabilities and Trust Funds, $$216,501.74$ $$255,405.98$ SURPLUS ACCOUNT       SURPLUS ACCOU			22,055.43		25,689.62
Uncollectible,       60.90       747.57         1,393.59       1,623.74         Total Assets,       39,080.12         Trust Funds Invested,       96,690.71         96.089.96         Total Assets and Trust Funds, \$135.770.83         LIABILITIES         Due Bills,       60.40         Bonds Payable,       116 000.00         Notes Payable,       116 000.00         Notes Payable,       None         J.,910.63       1,499.04         Deferred Credits,       119 811.03         Pike Funds,       119 811.03         Total Liabilities,       119 811.03         Total Liabilities and Trust Funds, \$216,501.74       \$255,405.98		1,454.49		2,371.31	
1,393.59       1,623.74         Total Assets,       39,080.12         Trust Funds Invested,       96,690.71         96.089.96         Total Assets and Trust Funds,       \$135,770.83         LIABILITIES       \$150,566.15         Due Bills,       60.40         Bonds Payable,       116 000.00         Notes Payable,       116 000.00         Notes Payable,       None         J.,910.63       1,499.04         Deferred Credits,       119 811.03         Pike Funds,       119 811.03         Total Liabilities and Trust Funds, \$216,501.74       \$255,405.98		60.90		747.57	
Total Assets,       39,080.12       54.476.19         Trust Funds Invested,       96,690.71       96.089.96         Total Assets and Trust Funds,       \$135.770.83       \$150,566.15         LIABILITIES       0.40       60.40         Bonds Payable,       116 000.00       124,000.00         Notes Payable,       None       31,856.58         Dre other Agencies,       649.21       800.15         Withholding Tax,       649.21       800.15         Me, Teachers Ret. Fund,       1.261.42       698.89         1,910.63       1,499.04         Deferred Credits,       119 811.03       159.316.02         Trust Funds Reserve,       96,690.71       96,089.96         Total Liabilities and Trust Funds, \$216,501.74       \$255,405.98         SURPLUS ACCOUNT       SURPLUS ACCOUNT					
Trust Funds Invested,       96,690.71       96.089.96         Total Assets and Trust Funds,       \$135.770.83       \$150,566.15         LIABILITIES       60.40       60.40         Bonds Payable,       116 000.00       124,000.00         Notes Payable,       116 000.00       124,000.00         Notes Payable,       116 000.00       124,000.00         Notes Payable,       106 000.00       124,000.00         Notes Payable,       1000.00       14,000.00         Net Teachers Ret. Fund,       1.261.42       698.89         1,910.63       1,499.04       1,499.04         Deferred Credits,       119 811.03       159,316.0?         Pike Funds,       119 811.03       159,316.0?         Trust Funds Reserve,       96,690.71       96,089.96         Total Liabilities and Trust Funds, \$216,501.74       \$255,405.98         SURPLUS ACCOUNT       SURPLUS ACCOUNT			1,393.59		1,623.74
Trust Funds Invested,       96,690.71       96.089.96         Total Assets and Trust Funds,       \$135.770.83       \$150,566.15         LIABILITIES       60.40       60.40         Bonds Payable,       116 000.00       124,000.00         Notes Payable,       116 000.00       124,000.00         Notes Payable,       116 000.00       124,000.00         Notes Payable,       106 000.00       124,000.00         Me. Teachers Ret. Fund,       1.261.42       698.89         1,910.63       1,499.04         Deferred Credits,       119 811.03       1,900.00         Total Liabilities,       119 811.03       159,316.02         Trust Funds Reserve,       96,690.71       96,089.96         Total Liabilities and Trust Funds, \$216,501.74       \$255,405.98         SURPLUS ACCOUNT       \$255,405.98	Total Assets.	-	39,080.12		54.476.19
LIABILITIES       60.40       60.40         Bonds Payable,       116 000.00       124,000.00         Notes Payable,       None       31,856.58         Due other Agencies,       800.15       698.89         Withholding Tax,       649.21       800.15         Me. Teachers Ret. Fund,       1.261.42       698.89         1,910.63       1,499.04         Deferred Credits,       1.910.63       1,499.04         Pike Funds,       1.840.00       1,900.00         Total Liabilities,       119 811.03       159.316.02         Trust Funds Reserve,       96,690.71       96,089.96         Total Liabilities and Trust Funds, \$216,501.74       \$255,405.98         SURPLUS ACCOUNT       SURPLUS ACCOUNT			96,690.71		96.089.96
Due Bills,       60.40       60.40         Bonds Payable,       116 000.00       124,000.00         Notes Payable,       None       31,856.58         Due other Agencies,       Withholding Tax,       649.21       800.15         Me. Teachers Ret. Fund,       1.261.42       698.89       1,910.63       1,499.04         Deferred Credits,       1.910.63       1,499.04       1,900.00         Total Liabilities,       119 811.03       159.316.02         Trust Funds Reserve,       96,690.71       96,089.96         Total Liabilities and Trust Funds, \$216,501.74       \$255,405.98         SURPLUS ACCOUNT       SURPLUS ACCOUNT	Total Assets and Trust Fu			\$	\$150,566.15
Bonds Payable,       116 000.00       124,000.00         Notes Payable,       None       31,856.58         Due other Agencies,       800.15       649.21       800.15         Me, Teachers Ret. Fund,       1.261.42       698.89       1,499.04         Deferred Credits,       1,910.63       1,499.04         Deferred Credits,       119 811.03       159.316.02         Total Liabilities,       119 811.03       159.316.02         Total Liabilities and Trust Funds, \$216,501.74       \$255,405.98         SURPLUS ACCOUNT       SURPLUS ACCOUNT	Due Bills.				60.40
Notes Payable,         None         31,856.58           Due other Agencies,         800.15         800.15           Withholding Tax,         649.21         800.15           Me, Teachers Ret. Fund,         1.261.42         698.89           1,910.63         1,499.04           Deferred Credits,         1.910.63         1,499.04           Pike Funds,         1.840.00         1,900.00           Total Liabilities,         119.811.03         159.316.02           Trust Funds Reserve,         96,690.71         96,089.96           Total Liabilities and Trust Funds, \$216,501.74         \$255,405.98           SURPLUS ACCOUNT         SURPLUS ACCOUNT			116 000.00		124,000.00
Dre other Agencies, Withholding Tax,       649.21       800.15         Me. Teachers Ret. Fund,       1.261.42       698.89         1,910.63       1,499.04         Deferred Credits, Pike Funds,       1.840.00       1,900.00         Total Liabilities,       119.811.03       159.316.02         Trust Funds Reserve,       96,690.71       96,089.96         Total Liabilities and Trust Funds, \$216,501.74       \$255,405.98         SURPLUS ACCOUNT       SURPLUS ACCOUNT			None		31,856.58
Me. Teachers Ret. Fund,       1.261.42       698.89         1,910.63       1,499.04         Deferred Credits,       1.840.00       1,900.00         Total Liabilities,       119.811.03       159.316.02         Trust Funds Reserve,       96,690.71       96,089.96         Total Liabilities and Trust Funds, \$216,501.74       \$255,405.98         SURPLUS ACCOUNT       SURPLUS ACCOUNT	· · · · · · · · · · · · · · · · · · ·				
1,910.63       1,499.04         Deferred Credits,       1.840.00       1,900.00         Total Liabilities,       119.811.03       159.316.02         Trust Funds Reserve,       96,690.71       96,089.96         Total Liabilities and Trust Funds, \$216,501.74       \$255,405.98         SURPLUS ACCOUNT       SURPLUS ACCOUNT		649.21		800.15	
Deferred Credits,       1.840.00       1,900.00         Total Liabilities,       119.811.03       159.316.02         Trust Funds Reserve,       96,690.71       96,089.96         Total Liabilities and Trust Funds, \$216,501.74       \$255,405.98         SURPLUS ACCOUNT       SURPLUS ACCOUNT	Me. Teachers Ret. Fund,	1.261.42		698.89	
Pike Funds,       1.840.00       1,900.00         Total Liabilities,       119.811.03       159.316.02         Trust Funds Reserve,       96,690.71       96,089.96         Total Liabilities and Trust Funds, \$216,501.74       \$255,405.98         SURPLUS ACCOUNT       SURPLUS ACCOUNT	_		1,910.63		1,499.04
Total Liabilities,       119 811.03       159.316.03         Trust Funds Reserve,       96,690.71       96,089.96         Total Liabilities and Trust Funds, \$216,501.74       \$255,405.98         SURPLUS ACCOUNT       \$255,405.98	Deferred Credits,		-		
Trust Funds Reserve,96,690.7196,089.96Total Liabilities and Trust Funds, \$216,501.74\$255,405.98SURPLUS ACCOUNT	Pike Funds,		1.840.00		1,900.00 -
Trust Funds Reserve,96,690.7196,089.96Total Liabilities and Trust Funds, \$216,501.74\$255,405.98SURPLUS ACCOUNT	Total Liabilities.	-	119 811.03		159,316.02
SURPLUS ACCOUNT			96,690.71		96,089.96
	Total Liabilities and Trust	Funds, \$	3216,501.74		\$255,405.98
Dep balances forwarded 8 251 48 4.730.07	SU	RPLUS A	ACCOUNT		
	Den halances forwarded	8 251 48		4.730.07	
Excise Tax 1946, $2,530.76$ $2,510.49$		,			
Net Debt (Red) 91,513.15 112,080.39		,		'	
Net Deficit (Red) 80,730.91 104,839.83	Net Definit (Red)		80.720.91		104,839.83
Total Liabilities, Trust Funds		nds -	00,100.01		
and Surplus Account, \$135,770.83 \$150,566.15	and Surplus Account,		\$135,770.83		\$150,566.15

FRANK W. FROST, Auditor

#### STATEMENT OF DEPARTMENTAL OPERATING ACCOUNTS

GENERAL GOVERNMENT:	From 1941	Appropriation	Departmen-
Administration or Contingent Audit Salaries		20,912.13 600.00 6,000.00	al Receipts 3,446.76
Elections		600.00	
City Building		2,200.00	640.00
PROTECTION:			
Fire Department		18,000.00	1,070.37
Police Department Forest Fires		5,500.00 200.00	557.75
Street Lights		4,100.00	
Compensation Insurance		750.00	
Civilian Defense		100.00	
HEALTH & SANITATION			
Health Department		300.00	9.17
Sewers			60.00
HIGHWAYS:		1 4 0 0 0 0 0	1 005 00
General Highways 3rd Class Maintenance	\$ 718.28	14,000.00 620.00	1.885.62
Maint. Unimproved Roads	110.20	020.00	
State Aid Construction	4,003.48	2.000.00	
State Aid Maint, Route No. 1		498.00	649 70
Special Resolve Snow Removal		1,000.00	$\begin{array}{r} 642.70\\ 78.89 \end{array}$
Cutting Bushes		175.00	10100
CHARITIES			
City Poor and Almshouse		8,000.00	477.64
Institutional Service		500.00	7.72
Other Towns Poor State Poor			1,850.62 3,381.78
Aid Dependent Children		2,700.00	0,001.10
Board and Care of Children		2,000.00	
City Nurse			1,031.00
EDUCATION:			
Schools Library	8.31	44,798.00 1,850.00	$\begin{array}{r} 29.274.62 \\ 744.63 \end{array}$
CEMETERIES: Calais Cemetery		800.00 200.00	10.00
Catholic Cemetery		125.00	10.00
Red Beach Cemetery			936.52
Perpetual Care of Lots Abatements		1 500 00	
Discount on Liens & Deeds		1.500.00	
MUNICIPAL INDEBTEDNESS:			
Bond Retirement		8,000.00	
School District		1.350.00	
INTEREST:			
On Notes. Bonds, Etc.		5.500.00	63.99
SPECIAL ASSESSMENTS:			
State Tax County Tax		$19,221.83 \\ 11,924.93$	
County Tax		11,324.33	
Total for All Departments	\$4,730.07	\$186,024.89	\$46,179.78

FRANK W. FROST, Auditor

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Other Credits	Total Available	Cash Disbursements	Lapsed Overarait	Balances Unexpended	
253.50	24,612.39	5.294.58		\$19,317.81	
	600.00	600.00			
	6,000.00	6,149.88	149.88		
	600.00	580.00		20.00	
	2,840.00	1,957.01		882.99	
	19,070.37	23,240.99	4.170.62		
	6,057.75	6,370.85	313.10		
	200.00	0,010.00	020.20	200.00	
	4,100.00	4,041.84		58.16	
	750.00	783.40	33.40		
	100.00			100.00	
				00 50	
	309.17	270.58	00.00	38.59	
	60.00	90.20	30.29		
400 05	16 202 65	91 195 19	8.051.76	- A1	
498.05	16,383.67	$24,435.43 \\ 498.05$	9.091.10		840.23
	1,338.28	$498.05 \\ 126.72$	126.72		0 10.00
	6,003.48	120.12	140.14		6,003.48
	498.00	723.80	225.80		•,••-
	642.70	1,245.24	602.54		
	1,078.89	2.037.98	959.09		
	1,078.85	166.36	000.00	8.64	
	110.00	100.00			
	8,477.64	7,761.73		715.88	
	507.72	614.83	107.11		
565.81	2,416.43	2,416.43			
482.50	3,864.28	3,864.28			
	2,700.00	3,506.17	906.17		
	2,000.00	195.65		1,404.35	
	1,031.00	1,231.00	200.00		
					1,407.77
	74,080.93	72,673.16		468.07	1,101111
	2,594.63	2,126.56			
	810.00	768.33		41.67	
	200.00	200.00		61.75	
	$\begin{array}{c} \textbf{135.00} \\ \textbf{936.52} \end{array}$	$\begin{array}{c} 73.25\\ 936.52\end{array}$		01.70	
	530.92	000.04			
	1,500.00	640.10		859,90	
2,075.55	2,075.55	2,075.55			
	-				
	8,000.00	8,000.00	1		
.35	1,350.35	1,350.35			
146.16	5,710.15	5,113.44		596.71	
	19,221.83	19,221.83			
	11,924.93	11,924.93			
\$4,201.92	\$240,956.66	\$223,807.05	\$15,876.39	\$24,774.52	\$8,251.48

## STATEMENT OF DEPARTMENTAL OPERATING ACCOUNTS

\$ 8,898.13 To Net Debt

\$24,774.52

15,876.39

Unexpended

Overdrawn