

1946

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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1946

CITY OF CALAIS

TREASURER'S REPORT

AND

AUDITOR'S SUMMARY OF
RECEIPTS AND EXPENDITURES

YEAR ENDING
MARCH 31, 1946

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,	1,031.00
Entering Sewers,	60.00
Fire Insurance, Calais Academy, Contents,	6,985.70

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Fire Insurance, Gymnasium,	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 Gatecomb, Property Refund,	6,000.00	
R. D. Hdye, Property Refund,	4,500.00	
Trustees Methodist Church, Property Refund,	3,000.00	
		<hr/>
		\$295,574.86
Paid in Warrants,		279,943.76
		<hr/>
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	
		<hr/>
Balance,		\$1,853.29

CHAS. P. RUTHERFORD, City Treasurer

TRUST FUNDS—CITY OF CALAIS

HOW INVESTED	Amounts	Interest Reserved 3-31-46	Interest Received	Payments During Year	Interest Reserve 3-31-46
CEMETERY PERPETUAL CARE:					
Town of Livermore, 4's due 3-1-51,	\$3,000.00		\$120.00		
Town of Jonesport, 3¾'s due 3-1-56-7,	3,000.00		112.50		
Town of Brooks, 4's due 2-1-54,	3,000.00		120.00		
U. S. Gov't. Treas., 2½'s due 1964-69,	6,000.00		150.00		
U. S. Gov't. Series G., 2½'s due 12-1-54,	5,000.00		125.00		
U. S. Gov't. Series G., 2½'s due 2-19-54,	5,000.00		125.00		
Nat. Bank of Calais, Acct. No. 3701,	912.27		9.14		
Calais Fed. Savings and Loan, Acct. No. .078,	8,297.38		174.04		
	<u>\$34,209.65</u>	<u>\$210.49</u>	<u>\$935.68</u>	<u>*\$936.52</u>	<u>\$209.65</u>
CHASE POOR FUND:					
New York Water Service, 5's due 11-1-51,	\$4,000.00		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., 2½'s due 4-1-54,	6,000.00		150.00		
U. S. Gov't. Series G., 2½'s due 7-1-55,	2,000.00		50.00		
City of Calais 4% Note due 12-15-45 (Paid)			530.94		
Nat. Bank of Calais, Acct. No. 3703,	61.48		.60		
Nat. Bank of Calais, Check Account,	32,459.11				
Refund.			10.00		
	<u>\$57,520.59</u>	<u>835.53</u>	<u>\$1,461.54</u>	<u>\$1,912.34</u>	<u>\$385.73</u>

LUCY WENTWORTH FUND (Poor):			
Bangor & Aroostook R. R., 4's due 7-1-51,	1 000.00		40.00
Nat. Bank of Calais, Acct. No. 3705,	455.00		4.55
	<hr/>		<hr/>
	\$1,455.00		44.55

CAROLYN M. WASHBURN FUND (New H. S.):			
Calais Federal Savings and Loan, Acct. No. 188,	565.57	53.08	12.49

CLAPP TRUST FUND (Poor):			
Calais Federal Savings and Loan, Acct No. 421,	1,278.28		28.28

CLAPP TRUST FUND (Library):			
Calais Federal Savings and Loan, Acct. No. 424,	1,275.89		25.89
	<hr/>		
	\$2,554.17		

SUMMARY:	
Cemetery Trust Funds, Principal,	\$34,000.00
Interest,	209.65
Chase Poor Fund, Principal,	57,520.59
Interest,	385.73
Lucy Wentworth Fund, Principal,	1,455.00
Washburn Fund, Principal,	500.00
Interest,	65.57
Clapp Trust Funds, Principal,	2,500.00
Interest,	54.17
	<hr/>
	\$96,690.71

PROOF OF CHANGE IN NET DEBT

Net Debt, March 31, 1945,		\$112,080.39
Additions:		
Adjustment of Accts. Receivable Reserve,	\$380.37	
Adjustment of Uncollected Taxes Reserve,	364.93	
Adjustment in Appropriation Account,	.35	
	745.65	
		\$112,826.04
Deductions:		
Cash Receipts from Miscellaneous Items,	\$ 108.84	
Bond Payment,	8,000.00	
Voluntary Taxes,	1,200.00	
1945 Excise Tax,	3,105.92	
	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

	March 31, 1946	March 31, 1945
Cash,	\$15,631.10	\$27,162.83
Taxes,	\$ 2,525.65	\$ 2,613.46
Tax Liens,	22,798.07	26,958.57
Tax Deeds,	2,237.63	3,321.89
Tax Acquired Property,	977.55	977.55
	<hr/>	<hr/>
Less:	28,538.90	33,871.47
Reserve for uncollectible,	6,483.47	8,181.85
	<hr/>	<hr/>
	22,055.43	25,689.62
Accts. Receivable,	1,454.49	2,371.31
Less: Reserve for Uncollectible,	60.90	747.57
	<hr/>	<hr/>
	1,393.59	1,623.74
	<hr/>	<hr/>
Total Assets,	39,080.12	54,476.19
Trust Funds Invested,	96,690.71	96,089.96
	<hr/>	<hr/>
Total Assets and Trust Funds,	\$135,770.83	\$150,566.15

LIABILITIES

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
	<hr/>	<hr/>
	1,910.63	1,499.04
Deferred Credits,		
Pike Funds,	1,840.00	1,900.00
	<hr/>	<hr/>
Total Liabilities,	119,811.03	159,316.02
Trust Funds Reserve,	96,690.71	96,089.96
	<hr/>	<hr/>
Total Liabilities and Trust Funds,	\$216,501.74	\$255,405.98

SURPLUS ACCOUNT

Dep. balances 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
	<hr/>	<hr/>
Net Deficit (Red)	80,730.91	104,839.83
Total Liabilities, Trust Funds and Surplus Account,	<hr/>	<hr/>
	\$135,770.83	\$150,566.15

FRANK W. FROST, Auditor

STATEMENT OF DEPARTMENTAL OPERATING ACCOUNTS

	From 1911	Appropriation	Departmental Receipts
GENERAL GOVERNMENT:			
Administration or Contingent		\$20,912.13	3,446.76
Audit		600.00	
Salaries		6,000.00	
Elections		600.00	
City Building		2,200.00	640.00
PROTECTION:			
Fire Department		18,000.00	1,070.37
Police Department		5,500.00	557.75
Forest Fires		200.00	
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:			
General Highways		14,000.00	1,885.62
3rd Class Maintenance	\$ 718.28	620.00	
Maint. Unimproved Roads			
State Aid Construction	4,003.48	2,000.00	
State Aid Maint. Route No. 1		498.00	
Special Resolve			642.70
Snow Removal		1,000.00	78.89
Cutting Bushes		175.00	
CHARITIES			
City Poor and Almshouse		8,000.00	477.64
Institutional Service		500.00	7.72
Other Towns Poor			1,850.62
State Poor			3,381.78
Aid Dependent Children		2,700.00	
Board and Care of Children		2,000.00	
City Nurse			1,031.00
EDUCATION:			
Schools	8.31	44,798.00	29,274.62
Library		1,850.00	744.63
CEMETERIES:			
Calais Cemetery		800.00	10.00
Catholic Cemetery		200.00	
Red Beach Cemetery		125.00	10.00
Perpetual Care of Lots			936.52
Abatements		1,500.00	
Discount on Liens & Deeds			
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		19,221.83	
County Tax		11,924.93	
Total for All Departments	\$4,730.07	\$186,024.89	\$46,179.78

FRANK W. FROST, Auditor

STATEMENT OF DEPARTMENTAL OPERATING ACCOUNTS

Other Credits	Total Available	Cash Disbursements	Lapsed Overdraft	Balances Unexpended	
253.50	24,612.39	5,294.58		\$19,317.81	
	600.00	600.00			
	6,000.00	6,149.88	119.88		
	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			200.00	
	4,100.00	4,041.84		58.16	
	750.00	783.40	33.40		
	100.00			100.00	
	309.17	270.58		38.59	
	60.00	90.20	30.29		
498.05	16,383.67	24,435.43	8,051.76		
	1,338.28	498.05			840.23
		126.72	126.72		
	6,003.48				6,003.48
	498.00	723.80	225.80		
	642.70	1,245.24	602.54		
	1,078.89	2,037.98	959.09		
	175.00	166.36		8.64	
	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	1,955.65		1,404.35	
	1,031.00	1,231.00	200.00		
	74,080.93	72,673.16			1,407.77
	2,594.63	2,126.56		468.07	
	810.00	768.33		41.67	
	200.00	200.00			
	135.00	73.25		61.75	
	936.52	936.52			
	1,500.00	640.10		859.90	
2,075.55	2,075.55	2,075.55			
	8,000.00	8,000.00			
.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			
<u>\$4,201.92</u>	<u>\$240,956.66</u>	<u>\$223,807.05</u>	<u>\$15,876.39</u>	<u>\$24,774.52</u>	<u>\$8,251.48</u>
Unexpended	\$24,774.52				
Overdrawn	15,876.39				
	<u>\$ 8,898.13</u>	To Net Debt			