

1948

City of Calais Treasurer's Report and Auditor's Summary of Receipts and Expenditures Year Ending March 31, 1948

Calais (Me.)

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

Repository Citation

Calais (Me.), "City of Calais Treasurer's Report and Auditor's Summary of Receipts and Expenditures Year Ending March 31, 1948" (1948). *Maine Town Documents*. 6905.
<https://digitalcommons.library.umaine.edu/towndocs/6905>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.

CITY OF CALAIS

Treasurer's Report

and

Auditor's Summary of

Receipts and Expenditures

Year Ending

March 31, 1948

REPORT OF TREASURER

Year Ended March 31, 1948

Cash Balance, April 1, 1947

\$20,029.65

RECEIPTS FOR THE YEAR

TAXES:		
Current Year	\$206,505.78	
Voluntary Tax	600.00	
Prior Years	887.08	
Prepaid	140.10	
1946 Supplemental	17.00	
	<hr/>	\$208,149.96
Tax Liens	\$3,793.59	
Tax Deeds	21.82	
	<hr/>	3,815.41
EXCISE TAXES:		
1947	\$3,310.28	
1948	8,929.92	
	<hr/>	12,240.20
Total from Taxes		\$224,205.57
Accounts Receivable		967.16
DEPARTMENTAL:		
GENERAL GOVERNMENT:		
State Bank Stock Tax	\$ 40.73	
State R. R. and Tel. Tax	82.99	
Licenses	241.00	
Rent, City Building	480.20	
Tax Lien Charges	2.00	
Refunds	47.41	
	<hr/>	894.33
PROTECTION:		
Reimbursement, City of Eastport	\$220.00	
Insurance	49.00	
Sale of Furnace	5.00	
State Forest Fires	14.00	
Police Department	590.65	
	<hr/>	878.65
HEALTH AND SANITATION:		
Sewer Permits		62.50
HIGHWAYS AND BRIDGES:		
Rental of Equipment, State	275.50	
Rental of Equipment, Others	420.50	
Gasoline, Fire & School Depts.	1,081.75	
Gravel and Tar	175.00	
Truck Damage	103.00	
Miscellaneous Labor	60.00	
Refunds	12.20	
State, Snow Removal	413.60	
State, Special Resolve	1,770.50	
	<hr/>	4,312.05

CHARITIES:		
City Poor Refunds	\$ 100.67	
Sale of Wood	53.65	
Alms House	174.55	
Other Towns Poor	1,126.60	
State Poor	5,896.58	
		<hr/>
		7,352.05
EDUCATION:		
Tuition, State	\$ 5,242.43	
Tuition, Others	1,238.24	
School Fund, State	12,804.12	
Conveyance, State	280.00	
Conveyance, Others	1,729.00	
Manual Training, State	500.00	
Manual Training, Others	312.01	
Home Economics, State	500.00	
Physical Education, State	600.00	
Calais Academy	750.00	
Insurance	1,397.70	
Gymnasium Rent	313.00	
Lunch Program, U. S. Gov't	429.04	
Equipment	175.00	
Miscellaneous	547.84	
		<hr/>
		26,818.38
RECREATION		
Library, State Stipend	\$129.50	
Library, Pike Fund	515.00	
Library, Miscellaneous	133.55	
		<hr/>
		778.05
UNCLASSIFIED:		
Armory, State	666.66	
INTEREST:		
On Taxes	26.40	
		<hr/>
TOTAL DEPARTMENTAL RECEIPTS		41,789.07
OTHER RECEIPTS:		
Sale of Land	\$ 525.00	
Temporary Loan	75,000.00	
Cemetery Trust Funds	2,200.00	
Trust Fund Income	2,614.33	
Withholding Taxes	8,291.80	
Teachers Retirement Fund	2,615.78	
		<hr/>
TOTAL OTHER RECEIPTS		91,246.91
		<hr/>
TOTAL CASH RECEIPTS		\$358,208.71
		<hr/>
TOTAL AVAILABLE		378,238.36
Warrants Paid		354,709.21
CASH BALANCE—MARCH 31, 1948		\$23,529.15

Respectfully submitted,

M. A. BROGAN, Deputy Treasurer

STATEMENT OF COST OF NEW SCHOOL PROPERTY

Knowing that the citizens and taxpayers of the City of Calais would like and should know the exact cost of the New School Property I submit herewith a detailed account of the (New School Property Account) from May 25, 1945 to March 31, 1948.

RECEIPTS

Calais Academy Insurance etc.	\$ 32,133.35
School District Bond Issue	120,000.00
Proceeds from Sale of Fixtures in Eaton House	1,255.24
Stewart & Williams Contractors for Material Sold	48.00
State of Maine (Check Refund)	16.80
State of Maine (Building Planning Fund)	800.00
Eaton Estate	148,552.49
Memorial Fund turned over to City	58,478.33
(There is still reserved in this fund enough to install the Bronz Tablet and Honor Roll)	
Money borrowed from the City's Regular funds (later paid back)	7,000.00
Money Borrowed on Notes from First National Bank of Boston	75,000.00
TOTAL RECEIPTS	\$443,284.21

EXPENDITURES

Purchase of Gatecomb, Hyde-McCullough, and Methodist Property	\$ 18,000.00
Architects Fee	15,000.00
Inspector of Construction's Wages employed by Architect	2,821.13
Superintendent's Traveling Expense	95.55
CONSTRUCTION COSTS	
Materials, Equipment Rental	237,996.45
Equipment	18,811.15
Heating Engineer	1,630.15
Labor	114,231.53
Contractor's fees for Constructing Building	26,477.60
Borrowed from Regular City Funds	7,000.00
Miscellaneous Expense	410.56
TOTAL EXPENDITURES	\$442,474.12

RECEIPTS	\$443,284.21
EXPENDITURES	442,474.12

BALANCE ON HAND \$810.09

Total Expenditures	\$442,474.12
Less Amount borrowed from Regular Funds	7,000.00
Actual Cost to Date	\$435,474.12

Outside of paying for bleachers, grading, some painting outside and a few outstanding bills amounting to \$4,800.00, making an amount yet to be paid, this is the complete cost of construction.

The cost of the Gymnasium included in the above total was \$142,335.

Signed, FRANK W. FROST,
Auditor for City of Calais

ANALYSIS OF CHANGE IN NET CITY DEBT

Net Debt shown on my report of March 31, 1947	\$85,133.33
Adjustment made by State Auditor	20.38
	<hr/>
	\$85,153.71

ADDITIONS

Necessary adjustment in Reserve for Uncollected Taxes	1,031.02
Necessary adjustment in Reserve for Loss on Accounts Receivable	89.95
Net Overdraft of Appropriation Accounts as shown in Summary	2,249.25
New Notes for School Construction	75,000.00
	<hr/>
	78,370.22
	<hr/>
	\$163,523.93

LESS

Recovery of Account Receivable previously charged off	41.37
Sale of Land	525.00
Bond Payment	8,000.00
1947 Excise Taxes Collected	8,235.28
Supplemental Taxes collected not Assessed	944.60
Voluntary Taxes collected not Assessed	600.00
	<hr/>
	18,346.25

Net Debt as shown on Balance Sheet Mar. 31/48 \$145,177.68

This is considered the legal debt of the City of Calais.

However, the Total Liabilities of the City is actually increased by the long term SCHOOL DISTRICT DEBT OF \$116,000, making a total of \$261,177.68. The net debt is arrived at by deducting from the amount owed, the net assets, thus arriving at the figures shown above.

Signed, FRANK W. FROST, City Auditor

The following schedules reflect the true transactions and financial condition of the City of Calais during the year April 1, 1947 to March 31, 1948.

All bills that were presented for payment prior to March 31st were paid and all outstanding debts of the City of Calais are reflected in the following schedules:

1. Report on cost of constructing New School Property.
2. Analysis of change of net debt.
3. Comparative Balance Sheet.
4. Summary of Appropriation Accounts.

Signed, FRANK W. FROST, City Auditor

COMPARATIVE BALANCE SHEET

ASSETS			
	3/31/47		3/31/48
Cash		\$20,029.65	\$23,529.15
Accounts Receivable	\$ 1,048.65		\$ 2,115.59
Less Reserve for Losses	104.80		194.75
		943.85	1,920.84
Uncollected Taxes	2,992.84		5,046.58
Tax Liens	18,876.51		21,211.63
Tax Deeds	1,918.46		1,896.64
	23,787.81		28,154.85
Less Reserve for Losses	5,700.60		6,541.70
		18,087.21	21,613.15
Tax Acquired Property		644.11	644.11
Total Assets General Fund		39,704.82	47,707.25
Trust Funds Invested		98,134.88	100,491.21
Total General & Trust Funds		\$137,839.70	\$148,198.46
LIABILITIES			
	3/31/47		3/31/48
Notes Payable		None	\$ 75,000.00
Bonds Payable		\$108,000.00	100,000.00
Withholding Tax Due Gov't		768.35	877.00
Maine Teachers Retirement Fund Due State		1,425.79	966.22
Deferred Revenue:			
Prepaid Excise & 1948 Taxes	\$ 4,921.80		\$ 9,070.02
Pike Funds	1,780.00		1,690.00
		6,701.80	10,760.02
Total Liabilities		116,895.94	187,603.24
Surplus Account:			
Departmental Balances For'd	7,742.21		5,081.69
Net City Debt (Red)	85,133.33		145,177.68
		77,391.12	140,095.99
Total Liabilities & Surplus			
General Fund		39,504.82	47,507.25
Trust Fund Reserve		98,334.88	106,691.21
Total General & Trust Funds		137,839.70	148,198.46

Signed, FRANK W. FROST
City Auditor

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING UNEXPENDED AND OVERDRAWN BALANCES

ACCOUNT	Carried frd from 1946	Appro- priation	Cash Credit	Other Credits	Total Avail- able	Cash Expen- ditures	Other Charges	Total Spent	Unex- pended Balance	Over- draft	Carried frd to 1948
ADMINISTRATION											
Contingent		\$ 20,544.16	614.63	367.50	21,526.29	5,973.54	175.00	6,148.54	15,377.75		
Salaries		6,500.00			6,500.00	6,524.88		6,524.88		24.88	
Washington County C. of C.		175.00			175.00				175.00		
Elections		1,500.00			1,500.00	1,117.57		1,117.57	382.43		
City Building Expense		2,500.00	480.20		2,980.20	3,733.26		3,733.26		753.06	
Audit		600.00			600.00	600.00		600.00			
PROTECTION											
Fire Dept.		20,000.00	274.00		20,274.00	20,256.26		20,256.26	17.74		
Police Dept.		6,500.00	453.25	111.90	7,065.15	6,981.67		6,981.67	83.48		
Forest Fires		200.00	14.00		214.00	31.00		31.00	183.00		
Street Lights		4,200.00			4,200.00	4,182.66		4,182.66	17.34		
Compensation Insurance		750.00			750.00	750.57		750.57		.57	
HEALTH & SANITATION											
Health Dept.		300.00			300.00	280.08		280.08	19.92		
Sewers			62.50		62.50	13.60		13.60	48.90		
HIGHWAYS											
Highway Dept.		18,000.00	2,127.95		20,127.95	36,804.72		36,804.72		16,676.77	
3rd Class Roads	498.00	500.00			998.00	57.50		57.50			940.50
Highway Patrol		700.00			700.00	723.80		723.80		23.80	
State Aid Construction	6,003.48				6,003.48						6,003.48
Snow Removal		1,500.00	413.60		1,913.60	2,994.29		2,994.29		1,080.69	
Cutting Bushes		175.00			175.00	101.55		101.55	73.45		
Special Resolve			1,770.50		1,770.50	2,589.23		2,589.23		818.73	
CHARITIES											
City Poor		9,000.00	534.12	1,816.54	11,350.66	9,802.61	1,539.98	11,342.59	8.07		
Almshouse			174.55	1,543.16	1,717.71	1,717.71		1,717.71			
Aid Dependent Children		1,500.00			1,500.00	4,002.34		4,002.34		2,502.34	
Board & Care of Children		2,000.00			2,000.00	524.27		524.27	1,475.73		
Institutional Service		500.00			500.00	712.81		712.81		212.81	
Other Towns Poor			746.80	527.93	1,274.73	1,274.73		1,274.73			
State Paupers			6,064.58	1,085.00	7,149.58	5,541.66	1,607.92	7,149.58			
EDUCATION											
Schools	1,843.27	56,200.00	26,587.28	343.00	84,973.55	86,835.84		86,835.84			1,862.29

RECREATION											
Public Library	1,850.00		778.05		2,628.05	2,699.65		2,699.65		71.60	
CEMETERIES											
Calais Cemetery	800.00				800.00	790.77		790.77		9.23	
Catholic Cemetery	200.00				200.00	200.00		200.00			
Red Beach Cemetery	125.00				125.00	95.70		95.70		29.30	
Perpetual Care of Lots			62.50	861.83	924.33	924.33		924.33			
UNCLASSIFIED											
Calais Armory (Nat. Guard)	500.00		666.66		1,166.66	1,166.66		1,166.66			
Abatements	1,500.00				1,500.00	1,372.35		1,372.35		127.65	
DEBT & INTEREST											
Bond Payment	8,000.00				8,000.00	8,000.00		8,000.00			
School District Bonds	9,625.75				9,625.75	9,625.75		9,625.75			
Interest	6,267.50		26.40	230.40	6,524.30	4,637.29		4,637.29		1,887.01	
SPECIAL ASSESSMENT											
State Tax	19,296.79				19,296.79	19,296.79		19,296.79			
County Tax	11,970.00				11,970.00	11,970.00		11,970.00			
Totals	\$8,344.75	\$213,979.20	\$41,851.57	6,887.26	271,062.78	264,907.44	\$ 3,322.90	268,230.34	\$19,916.00	22,165.25	8,806.27
Overdraft Balances,	\$22,165.25										
Unexpended Balances,	19,916.00										
Net Overdraft ,	\$ 2,249.25										
Signed: FRANK W. FROST, City Auditor											

TRUST FUNDS — CITY OF CALAIS

Year Ended March 31, 1948

	Total Invested 3/31/48	Interest Reserve 3/31/47	Interest Received	Interest Used	Interest Reserve 3/31/48
CEMETERY PERPETUAL CARE:					
Town of Livermore, 4's, due 3/1/51,	\$3,000.00		\$120.00		
Town of Jonesport, 3½'s, due 3/1/55-56,	3,000.00		112.50		
Town of Brooke, 4's, due 2/1/54-55-56,	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 7/1/54	5,000.00		125.00		
U. S. Gov't. Series G, 2½'s, due 7/1/54,	5,000.00		125.00		
Merrill Trust Co., Acct. No 3701,	921.45		9.18		
Calais Fed. Sav. & Loan Acct., No. 078,	12,157.04		219.99		
	\$38,078.49	\$121.15	\$981.67	\$924.33	\$178.49
CHASE POOR FUND:					
N. Y. Water Service Co., 5s, 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 7/1/55,	2,000.00		50.00		
U. S. Gov't. Series G, 2½'s, due 7/1/54,	6,000.00		150.00		
U. S. Gov't. Series G, 2½'s, due 6/1/58,	20,000.00		500.00		
Merrill Trust Co., Acct. 3703,	62.09		.61		
Calais Fed. & Savings Acct. No. 658,	12,094.89		238.31		
Merrill Trust Co., Check Account,	501.79				
	\$57,658.77	232.59	1,658.92	1,368.60	522.91
LUCY WENTWORTH FUND:					
Bangor & Aroostook R. R., 4's, due 7/1/51,	1,000.00		40.00		
Merrill Trust Co., Acct. 3705,	499.57		4.57		
	\$1,499.57		44.57		44.57
CAROLYN WASHBURN FUND:					
Calais Fed. Savings & Loan, Acct. No. 188,	589.97	78.35	11.62		89.97
CLAPP TRUST FUND (POOR):					
Calais Fed. Savings & Loan, Acct. No. 421,	1,333.46	57.19	26.27		83.46
CLAPP TRUST FUND (LIBRARY):					
Calais Fed. Savings & Loan, Acct. No. 424,	1,330.95	54.74	26.21		80.95
	\$100,491.21	\$544.02	\$2,749.26	\$2,292.93	\$1,000.35
SUMMARY:					
Cemetery Trust Funds, Principal,	\$37,900.00				
Cemetery Trust Fund, Interest,	178.49				
Chase Poor Fund, Principal,	57,135.86				
Chase Poor Fund, Interest,	522.91				
Lucy Wentworth Fund, Principal,	1,455.00				
Lucy Wentworth Fund, Interest,	44.57				
Carolyn Washburn Fund, Principal,	500.00				
Carolyn Washburn Fund, Interest	89.97				
Clapp Trust Funds, Principal,	2,500.00				
Clapp Trust Funds, Interest,	164.41				
	\$100,491.21				