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Annual Report of the Municipal Officers of the Town of Mapleton Maine for the Municipal Year Ending February 28, 1947

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ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF

MAPLETON

MAINE

FOR THE MUNICIPAL YEAR ENDING FEBRUARY 28, 1947

> AROOSTOOK PRINT SHOP Houlton, Maine

TOWN OFFICERS

TOWN CLERK AND TREASURER Eva B. McPherson

SELECTMEN AND OVERSEERS OF THE POOR Ralph H. Christie Kenneth F. Jones Edward J. Bull

Hayward W. Higgins Owen H. Smith

ASSESSORS

Ralph H. Christie Edward J. Bull Owen H. Smith

TOWN MANAGER AND TAX COLLECTOR
Wallace B. Waddell

ROAD COMMISSIONER Kenneth C. Waddell

SCHOOL BOARD

Elmer Tompkins Lewis Christie Boone Packard

FIRE WARDEN
Melvin G. Higgins

HEALTH OFFICER AND PLUMBING INSPECTOR
John Dow

SCALER OF WOOD, LUMBER AND BARK Ralph Skidgel

CONSTABLES

Harold Bagley Edward J. Bull Edgar Kierstead Maurice E. Carter Wallace B. Waddell Burton Porter

BUDGET COMMITTEE

1 year term 2 year term 3 year term
David Merritt Percy Carter Prescott Dow
Earl Caig Burton Porter Alden Winslow
Ray Higgins William Wilcox Benj. J. Hughes

BALLOT CLERKS

Delta Smith Maud Dudley Wallace Waddell Kenneth Waddell

VALUATION AND ASSESSMENT ASSESSOR'S REPORT

List of Property at its just value in the Town of Mapleton for the year 1946, made for return to the Board of State Assessors as required by law.

| Number of Polls taxed | 304 |
|---------------------------|------|
| Number of Polls not taxed | 29 |
| Rate of Taxation | .083 |

DESCRIPTION OF PROPERTY

| Real Estate, Resident | \$523,435.0 | 0 |
|---|-------------------------|--------------|
| Real Estate, Non Resident | 114,485.0 | 0 |
| Total Real Estate Personal Estate, Resident Personal Estate, Non Resident | \$ 30,832.0 17,535.0 | |
| Total Personal Estate | | \$ 48,367.00 |
| Grand Total, Real and Persona | l Estates | \$686,287.00 |

SCHEDULE OF PERSONAL PROPERTY

| Livestock | | No. | Av.Val | . T | otal Amt. |
|------------------------------|-------|-----|-----------|-----|-----------|
| Horses | | 90 | \$ 74.55 | \$ | 6,710.00 |
| Stears and Oxen | | 9 | 36.66 | | 330.00 |
| Milch Cows | | 304 | 37.45 | • | 11,350.00 |
| Heifers over two | | 12 | 27.91 | | 335.00 |
| Heifers 18 mo | | 11 | 19.54 | 5 | 215.00 |
| Swine 10 in no | * | 15 | 7.00 |) | 105.00 |
| Domestic Fowl over 50 in No. | | 276 | .50 | | 138.00 |
| Total Livestock | Value | | d. Sta | \$ | 19,183.00 |

SCHEDULE OF PERSONAL PROPERTY (exempt)

| Cattle 18 mo or younger | No. | Av. Val. | Total Amt. |
|--|-----------|----------|------------|
| Cattle | 97 | 410.81 | 1,049.00 |
| Sheep to No of 35 | 37 | 3.00 | 111.00 |
| Swine to No of 10 | 86 | 7.67 | 659.00 |
| Domestic Fowl to 50 in no | . 2140 | 1.50 | 1,090.00 |
| | | | |
| $\mathbf{m} + \mathbf{i} \mathbf{n} = \mathbf{i} \mathbf{n}$ | | 1. | 0 000 00 |

Total Personal Property exempt

\$ 2,909.00

ALL OTHER KINDS OF PERSONAL PROPERTY

| Pole Line (1) | \$ 3 14,000.00 |
|---------------------------|-------------------|
| Potatoes (2095) bbls | 2,525.00 |
| Trailers (3) | 200.00 |
| Stock in Trade (8) | 5,375.00 |
| Portable Mill (1) | 300.00 |
| Gasoline Pumps (9) | 675.00 |
| Radios (223) | 2,230.00 |
| Tractors not Excised (51) | 3,785.00 |
| Mink (13) | 60.00 |
| Goats (3) | 9.00 |
| Ponies (1) | 25.00 |
| | |

Total \$ 29,184.00 Livestock Total \$ 19,183.00

Total amount of all personal property \$48,367.00

TOWN PROPERTY OTHER THAN SCHOOL PROPERTY

| Railroad Property | | \$ 6,480.00 |
|-------------------------|--------|----------------|
| Trap Rock Mill and land | | 4,715.00 |
| Light and Power Co. | | 14,000.00 |
| Starch Factory | a 40.5 | 3,000.00 |

| Feed Mills | 1,785.00 |
|--|-----------|
| Amount Appropriated for Schools | 22,000.00 |
| Amount Appropriated for Highways | 5,000.00 |
| Amount of tax assessed on Real and Pers. Tax | 57,873.82 |
| Amount assessed on polls | 912.00 |
| Supplemental Tax | 321.00 |

1946 APPROPRIATIONS AND ASSESSMENTS

On the Polls and estates as per warrant from the State and County Treasurers, as per vote of the Town at the annual Town Meeting held March 19, 1946, the following assessments were made.

| School Fund | \$ 2 | 22,000.00 |
|---------------------------------------|------|-----------|
| Town Officers | | 2,100.00 |
| Incidentals | | 700.00 |
| Interest | | 720.00 |
| Support of Poor | | 2,000.00 |
| Aid to Dependent Children | | 700.00 |
| Third Class Road | | 322.00 |
| Highways and Bridges | | 5,000.00 |
| Patrol of State Roads | | 1,100.00 |
| Snow Removal | | 5,500,00 |
| Insurance on Garage and Equipment | | 450.00 |
| Street Lights | | 180.00 |
| Installation of Chapman Street Lights | | 100.00 |
| Public Health Nursing | | 95.00 |
| Memorial Day | | 25.00 |
| Serial Bond | | 2,000.00 |
| Suppression of T. B. | | 50.00 |
| Mapleton Cemetery Assn. | | 500.00 |
| Maine Publicity Bureau | | 25.00 |
| Mapleton Fire Co. | | 1,500.00 |
| State Tax | | 5,590.01 |

| County Tax | 1,009.58 |
|-------------------------|----------|
| Overlay | 707.23 |
| School Building Reserve | 5,000.00 |
| Town Garage Equipment | 500.00 |
| Supplemental Tax | 321.00 |
| | |

Total Assessment

\$ 58,194.82

Rate of Taxation \$83.00 per 1,000 valuation
Poll Tax \$3.00 each
Number of Polls Taxed 304 @ \$3.00 \$ 912.00
Tax on Real and Personal Estates 56,961.82
Supplemental 321.00

Total \$ 58,194.82

Committed to Wallace B. Waddell, Collector on May 1, 1946

RALPH H. CHRISTIE EDWARD J. BULL OWEN H. SMITH

Assessors of Mapleton

SUPPLEMENTAL TAX 1946

| Briggs, Sterling, Poll | \$ 3.00 |
|-------------------------|------------|
| Dubey, Abel, Poll | 3.00 |
| Dean, Donald ,Poll | 3.00 |
| McPherson, Perley, Poll | 3.00 |
| Soucier, Lewis, Poll | 3.00 |
| Casey, Ellery, Poll | 3.00 |
| Handsl, Chas., Poll | 3.00 |
| Winslow, Orin, Poll | 3.00 |
| Hudson, Kenneth ,Poll | 3.00 |
| Gaston, Ralph, Poll | 3.00 |
| Wilcox, Leo, Poll | 3.00 |

| Lovley, Lesley, Poll | | | | | 3.00 |
|--|--------|-------|-------|------|-------------|
| Moran, Kenneth, Poll | | | | | 3.00 |
| McPherson, Wm., Poll | | | | | 3.00 |
| Carvell, Vernon, Poll | | | | | 3.00 |
| Carter, Lawrence, Poll | | | | | 3.00 |
| Fox, Stephan, Poll | | | | | 3.00 |
| Fox, Henry, Poll | | | | | 3.00 |
| Harris, Milford, Poll | | | | | 3.00 |
| Cray, Clayton, Poll | | | | | 3.00 |
| Higgins & Lenfest, Real Est. | | | | | 249.00 |
| Condon, Stanley, Poll | | | | | 3.00 |
| Skidgel, Ralph | | | | | 3.00 |
| Bushey, Peter, Poll | | | | | 3.00 |
| Bushey, Woodford, Poll | | | | | 3.00 |
| Total | | | | \$ | 321.00 |
| 1946 ABA | remer | NTS | | | |
| Carter, Chas., Pd. in Wilton Hughes, Ruben & Claud, Pd. | | \$ | 3.00 |) | |
| Excise on Tractor | | | 6.22 | 2 | |
| | , | | | - \$ | -9.22 |
| | | | | Ψ | V. — |
| 1946 DELINQUEN' | r list | r (Re | siden | t) | |
| Adams, Raleigh | | | | \$ | 43.16 |
| Alley, Walter | | | | | 30.30 |
| Archer, Wallace | | | | | 3.00 |
| Condon, Lloyd | | | | | 66.40 |
| Cray, David | | | | | 3.83 |
| Dubay, Adeloid | | | | | 55.50 |
| Daniel, George | | | | | 3.00 |
| ~ waanua, woon 6 * | | | | | |

| Dean, Alton | | 3.83 |
|----------------------|---|--------|
| Flanigan, Julia | | 42.75 |
| Ford, Leland | | 3.83 |
| Gagnon, Clarence | | 3.00 |
| Grandmaision, Joseph | | 3.00 |
| Goss, Fred | | 4.84 |
| Harris, Raymond | | 222.44 |
| Hughes, Russell | | 29.05 |
| Judkins, Ernest A. | | 21.99 |
| Landers, Maynard | | 3.00 |
| Langley, Theran | | 6.32 |
| Lint, Mildred | • | 14.52 |
| Libby, Elmont | | 18.73 |
| Lovley, Sumner | | 112.46 |
| McIntosh, Cecil | | 3.00 |
| McLellan, Sterling | | 3.00 |
| McAcheran, Arthur | | 3.00 |
| Nadeau, Elude | , | 3.00 |
| Nadeau, Albert | | 3.83 |
| Plummer, Herbert | | 14.52 |
| Rand, Wallace | | 16.28 |
| Richardson, Everett | | 38.69 |
| Munson, Vaughn | | 14.20 |
| Skidgel, Floyd | | 11.30 |
| Smith, Millard | | 35.37 |
| Stephenson, Arthur | | 43.57 |
| Swiger, Chas. | | 3.00 |
| Soucier, Joe | | 3.83 |
| Thomas, Clifton | | 3.00 |
| Tompkins, George | * | 21.99 |
| Tompkins, John | | 31.12 |
| Underwood, John | | 3.00 |
| Whitten, Ernest | | 3.83 |
| | | |

| Delinquent (Non Resident) | | |
|---------------------------|----|----------|
| Aroostook Trap Rock | \$ | 391.34 |
| Beckwith, J. R. | , | 85.49 |
| Hanson, C. J. | | 76.77 |
| Hughes, Iva C. | | 6.64 |
| McBride, Harry | | 24.07 |
| Moran, Herbert | | 183.01 |
| Munson, Fern | | 149.40 |
| Stairs, M. J. | | 70.96 |
| Wilcox, Chas. E. | | 1.66 |
| Total Delinquent | \$ | 1,956.18 |
| TAX LIENS — 1945 | | |
| Beckwith, J. R. Heirs | \$ | 90.35 |
| Hughes, Russell | | 30.70 |
| Lint, Mildred | | 10.20 |
| Moran, Herbert | | 85.09 |
| Moran, Herbert | | 108.34 |
| | \$ | 324.68 |
| | | |
| REAL ESTATE | | |
| Joe Mosher | \$ | 374.14 |
| George Thompson | * | 300.00 |
| Joe Bouchey | | 19.63 |
| | \$ | 693.77 |
| | - | * |
| MORTGAGES | | |
| Joe Bouchey | \$ | 661.00 |

| ACCOUNTS RECEIVABLE | | |
|---|----|---|
| Town of Washburn, Warren Smith acct. Town of Eagle Lake, Gordon Soucier Town of Fairfield, Howard Archer State of Maine, Paul Cyr Acct. Town of Ludlow, Frank Sharp | \$ | 167.19 80.61 281.96 122.75 29.05 |
| | \$ | 681.56 |
| TRUST FUND | | |
| C. C. Smith Cem. in Northern National | | |
| Bank, P. Isle, Maine, Book No. 3926 | \$ | 100.00 |
| DUE FROM SCHOOL DEPT. | | |
| Voc. Education, Overdraft | \$ | 1,201.97 |
| UNEXPENDED BALANCE FORWA | RD | |
| School Fund Repairs Insurance Chapman St. Lights 50—50 Road Third Class Road Equip. for Garage | \$ | 1,275.92 42.57 291.29 100.00 100.00 197.40 311.61 |
| | \$ | 2,318.79 |
| SCHOOL BUILDING RESERVE | | |
| Rural School Houses sold | \$ | 1,250.00 |
| School Building Approp. | Ψ | 5,000.00 |
| e e e e e e e e e e e e e e e e e e e | \$ | 6,250.00 |

WALLACE B. WADDELL, COLLECTOR

1945 TAX

| Bal. due March 1, 1946 Credit Treas. Rec. | \$ | \$ 2,987.72 | 3,524.02 |
|--|----|----------------|-----------|
| Tax Liens | Ψ | 536.30 | |
| | _ | \$ | 3,524.02 |
| 1946 TAX | | | |
| Tax Committment | \$ | 57,873.82 | |
| Supplemental Tax | · | 321.00 | |
| | - | \$ | 58,194.82 |
| Credit Treasurers Rec. | \$ | 56,229.42 | |
| Abatements | | 9.22 | |
| | | | 56,238.64 |
| Balance due March 1, 1947 | | \$ | 1,956.18 |

GENERAL GOVERNMENT

INCIDENTAL ACCOUNT

| RECEIPTS: | |
|-----------------------------------|--------------|
| Appropriation | \$ 700.00 |
| W. B. Waddell, Tax Money | 116.35 |
| Aetna Ins. Co. | 18.05 |
| Everett Pelky, property bought | 144.64 |
| M. L. Hodgdon, Pool table license | 10.00 |
| Fred Tompkins, use of Tel. | 2.15 |
| Poll Taxes, previous years | 9.00 |
| W. B. Waddell ,use of Tel. | 5.00 |
| 7.50 | |

| A. W. Flanigan, Food Lic. | 1.00 | |
|-------------------------------|--------|----------|
| State Treas. Bank Stock | 203.93 | |
| State Treas. Bear Bounty | 10.00 | |
| State Treas. R. & R. Tel. Tax | 32.56 | x |
| Cost of Liens | 14.00 | |
| | | |
| · | \$ | 1 266 68 |

EXPENDITURES:

| A. C. Perry Ins. Co. | \$ | 62.50 |
|------------------------------------|---------|--------|
| A. E. Martell, Supplies | | 8.55 |
| Irving Trust Co., Bond Exp. | | 10.00 |
| Fred L. Tower, Maine Register | | 8.00 |
| New England Tel and Tel. Co. | | 42.50 |
| Alton P. Waddell, Supplies | | 111.67 |
| Florence Wheaton, Lien Service | | 4.25 |
| Mapleton Ce. Assn., Exp. on Lots | | 6.00 |
| Raymond Condon, Bear Bounty | | 10.00 |
| Kate Rush, Rent | | 60.00 |
| Lillian Higgins, Nurse Ser. | | 5.00 |
| Marks Printing House, Supplies | | 62.25 |
| Maine Public Service Co. | | 29.49 |
| Aroostook Print Shop, Supp. and Re | ports : | 111.68 |
| A. G. Wilcox, Labor on Bouchey Res | 5. | 10.00 |
| Eva B. McPherson, Postage | | 33.00 |
| Eva B. McPherson, Vital Stat. | | 35.70 |
| A. M. Smith Co., Supplies | | 30.87 |
| Amber Corliss, Tax Service | | 40.00 |
| Thompson Merritt, Moderator | | 5.00 |
| Wallace B. Waddell, Tax Adjustme | ent | 116.35 |
| Wallace B. Waddell Supplies | | 53.82 |
| Wallace B. Waddell, Augusta Exp. | | 25.00 |
| Wallace B. Waddell, Rent |] | 108,00 |

\$ 2,100.00

| Northern Nat. Bank, Service Chg. | 6.40 | |
|----------------------------------|-------------|----------|
| William Mackin, Supplies | 60.00 | |
| Maud Dudley, Ballot Clerk | 10.00 | |
| Delta Smith, Ballot Clerk | 5.00 | |
| Maine Municipal Assn., Dues | 35.00 | |
| Shean Accounting Service | 91.47 | |
| Archie Bishop, Oil | 21.42 | |
| Ralph H. Christie, Augusta Exp. | 5.60 | |
| H. W. Flagg, Report of Marriages | 6.75 | |
| Abatements, (J.E.) | 9.22 | |
| Unexpended to Summary | 26.19 | |
| | | |
| | \$ | 1,266.68 |

TOWN OFFICERS ACCOUNT

RECEIPTS:

| Appropriation | \$ | 2,100.00 |
|--|----------------------|----------|
| EXPENDITURES: | | |
| Wallace B. Waddell, Town Manager \$ | 1,431.60 | |
| Collector Internal Revenue | 68.40 | |
| Eva B. McPherson, Clerk and Treas. | 300.00 | |
| Edward Bull, Selectman and Assessor | 30.00 | |
| Kenneth Jones, Selectman | 25.00 | |
| Ralph Christie, Selectman and Assessor | 75.00 | |
| Owen Smith, Selectman and Assessor | 30.00 | |
| Lewis Christie, School Board | 25.00 | |
| Boone Packard, School Board | 25.00 | |
| Elmer Tompkins, School Board | 25.00 | |
| Unexpended to Summary | $\boldsymbol{65.00}$ | |
| | | |

CHARITIES

SUPPORT OF POOR

| RECEIPTS: | | | |
|-----------------------|----|-----------|---------------|
| Appropriation | \$ | 2,000.00 | |
| Melvin Archer, Wood | | 28.00 | |
| | | \$ | 2,028.00 |
| EXPENDITURES: | | Ψ | 2,026.00 |
| Ernest Whitten Acct. | | | |
| Boston Shoe Store | \$ | 23.85 | |
| Leonard Barclay | Ψ | 20.00 | |
| Mapleton School Lunch | | 16.60 | |
| Rodney DeLong | | 10.00 | |
| Green Bros. | 2 | 27.98 | |
| A. P. Waddell | | 52.29 | |
| A. I. Waddell | | 02.20 | |
| | | \$ | 150.72 |
| David Cray Acct. | | Ψ | 100.12 |
| Colby Turner | \$ | 20.00 | |
| W. A. Morrison | Ψ | 63.69 | |
| VV. 11. MOITISON | | | |
| | | \$ | 83.69 |
| Cecil McIntosh Acct. | | | • |
| Leonard Barclay | \$ | 20.00 | |
| Joe Bouchey | | 15.00 | |
| A. P. Waddell | | 11.86 | 1 |
| Green Bros. | | 9.40 | |
| | | - | |
| | | \$ | 56.26 |
| Kenneth Hudson Acct. | | | - 0.00 |
| Harry Hudson | | \$ | 70.00 |

| Maurice Cody Acct. | | | |
|-------------------------|----|--------|----------|
| City of Augusta | | \$ | 100.45 |
| Mildred Lint Acct. | | | |
| Joe Bouchey | \$ | 3.00 | |
| E. Richardson | 7 | 18.00 | |
| | | 10.00 | |
| | | \$ | 21.00 |
| Veteran Acct. | | | |
| Gouldville Lunch | \$ | 57.45 | |
| Green Bros. | | 15.64 | |
| Xavier Pelletier | | 625.29 | |
| Crandall Coal Co. | | 123.11 | |
| H. B. Green and Sons | | 3.95 | |
| N. Maine San. | | 4.00 | |
| William Mackin | | 25.85 | |
| Thompson's | | 9.60 | |
| Boston Shoe Store | | 5.95 | |
| R. B. Somerville, M. D. | | 16.00 | |
| | | | |
| | | \$ | 886.84 |
| Unexpended to Summary | | \$ | 659.04 |
| | | | |
| | | \$ | 2,028.00 |

AID TO DEPENDENT CHILDREN

| RECEIPTS: | | |
|-------------------------------|--------------|----------|
| Appropriation | \$ 700.00 | |
| Supplemental Tax | 321.00 | |
| Overdraft to Summary | 934.14 | |
| | \$ | 1,955.14 |
| EXPENDITURES: State Treasurer | \$ | 1,955.14 |

HIGHWAYS AND BRIDGES

GENERAL HIGHWAY ...

RECEIPTS:

| Appropriation | \$ | 5,000.00 |
|----------------------------|-----|----------|
| State Treas. Use of Loader | | 141.00 |
| Roy Ward | | 5.00 |
| Town of Washburn | | 4.00 |
| Town of Chapman | | 14.00 |
| G. H. Trafton | | 7.50 |
| L. E. Smith | | 10.00 |
| Forest Chandler | | 40.00 |
| Philip McPherson | | 10.00 |
| Cecil Skidgel | | 10.00 |
| Harvey Carter | | 3.00 |
| Overdraft to Summary | - 1 | 329.61 |
| | | |

\$ 5,574.11

EXPENDITURES:

| \$ | 1,644.11 |
|----|----------|
| | 37550 |
| | 11.60 |
| | 2.19 |
| | 113.25 |
| | 1.41 |
| | 175.50 |
| | 73.95 |
| | 66.20 |
| | 70.58 |
| | 131.10 |
| | 75.97 |
| - | 3.25 |
| | 564.30 |
| | \$ |

| Lloyd McPherson | 261.90 |
|----------------------------|--------|
| Melvin Higgins | 23.80 |
| Ansil Adams | 18.00 |
| Gerald Nightingale | 35.70 |
| W. A. Morrison | 10.41 |
| F. Harold Haines | 7.00 |
| Harold McPherson | 582.79 |
| William Black | 144.30 |
| Murray Machine Co. | 67.75 |
| Southwestern Petroleum Co. | 72.07 |
| Kenneth Phair | 67.50 |
| W. B. Waddell | 7.39 |
| Helen Akeley | 11.10 |
| A. M. Smith | 1.40 |
| Ernest Judkins | 51.80 |
| John Tompkins | 11.90 |
| Elwood Hand | 12.60 |
| Stanley Johnson | 11.20 |
| Rodney DeLong | 35.20 |
| Sterling Briggs | 67.20 |
| Tom Bushey | 29.85 |
| Socony Vacuum Oil Co. | 57.89 |
| Bull Bros. | 166.05 |
| Northeast Oil Co. | 245.15 |
| Weldon McPherson | 133.60 |
| Gould & Smith | 2.76 |
| Floyd Braley | 6.30 |
| Libby's Garage | 18.50 |
| N. W. Downing & Son Co. | 38.80 |
| R. Adams | 31.90 |
| Alden Bull | 33.39 |
| | |

STATE AID ROAD

RECEIPTS:

| Unexpended | Balance | | \$ 1,599.00 |
|--------------|------------|--|----------------|
| State Treas. | Check | | 1,312.88 |
| State Shovel | 86 (J. E.) | | 742.88 |

\$ 3,654.76

EXPENDITURES

| Ruel Hughes | \$ 323.68 |
|----------------------------|--------------|
| Harold McPherson | 317.45 |
| William Black | 97.70 |
| New England Metal Cul. Co. | 349.92 |
| Richard Hallowell | 113.10 |
| Kenneth Waddell | 206.72 |
| Millard Ireland | 121.70 |
| Weldon McPherson | 78.35 |
| Perley Cray | 53.00 |
| Vernon Elliott | 40.20 |
| Coll. Internal Revenue | 31.10 |
| Leon Maynard | 44.55 |
| Isiah Maynard | 179.20 |
| Alden Bull | 165.21 |
| Wesley Boyce | 41.84 |
| Clifford Kidney | 121.50 |
| Ernest Boyce | 123.30 |
| Eugene Young | 82.80 |
| Harry Young | 30.54 |
| Harvey Carter | 247.95 |
| State Treasuer | 142.07 |
| State Shovel 86 (J. E.) | 742.88 |
| | |

^{\$ 3,654.76}

| PATROL STATE A | ID I | RO. | AD | |
|-----------------------|------|-----|--------|----------|
| RECEIPTS: | | | | |
| Appropriation | \$ | 1. | 100.00 | |
| Overdraft to Summary | , | _, | 27.40 | |
| | | | | |
| | | | \$ | 1,127.40 |
| EXPENDITURES: | | - | · | • |
| State Treasurer | | | \$ | 1,127.40 |
| | | | | |
| THIRD CLASS | ROA | D | | |
| RECEIPTS: | | | | |
| Appropriation | | | \$ | 322.00 |
| EXPENDITURES: | | | | |
| Kenneth Waddell | \$ | | 38.00 | |
| Ruel Hughes | | | 26.60 | |
| Millard Ireland | | | 29.40 | |
| Weldon McPherson | | | 23.80 | |
| Harold McPherson | | | 4.00 | |
| Elwood Hand | | | 2.80 | |
| Unexpended to Summary | | - | 197.40 | |
| | | | | |
| | | | \$ | 322.00 |
| 50—50 ROA | D | | | |
| Unexpended to Summary | | | \$ | 100.00 |
| Onexpended to Summary | | | , | |
| UNIMPROVED F | ROA | DS | ı | |
| RECEIPTS: | | | | |
| State Treasurer check | \$ | å | 828.88 | |
| Overdraft to Summary | | | 76.49 | |
| | | | | 005 27 |
| | | | Þ | 905.37 |

| EXPENDITURES: | - * | | | |
|---------------------|-----|----|--------|--------|
| A. M. Smith Co. | | \$ | 12.80 | |
| Kenneth Waddell | | Ψ | 189.37 | |
| Millard Ireland | | | 73.50 | |
| William Black | | | 33.60 | |
| Ernest Judkins | | | 23.10 | |
| Floyd Braley | | | 12.60 | |
| Raleigh Adams | * | | 125.00 | |
| Harold McPherson | | 1 | 125.00 | |
| Alden Bull | | | 77.50 | |
| H. & M. McHatten | | | 116.25 | |
| Ruel Hughes | | | 38.50 | |
| Weldon McPherson | | | 31.50 | |
| Elwood Hand | | | 30.10 | |
| Coll. Internal Rev. | | | 16.55 | |
| | | | \$ | 905.37 |
| | | | | |

SNOW REMOVAL

RECEIPTS:

| Appropriation | \$ 5,500.00 |
|-------------------------|-------------|
| Citizens, Plowing Yards | 75.15 |
| Town of Castle Hill | 82.50 |
| State Treasurer | 372.70 |
| Overdraft to Summary | 246.36 |
| | \$ 6,276.71 |

EXPENDITURES:

| Kenneth Waddell | | \$ 1,887.17 |
|-----------------|---|----------------|
| Melvin Higgins | | 144.35 |
| Maurice Bugbee | * | 13.50 |

| Ralph Christie | | 80.00 |
|-----------------------|---|--------|
| State Treasurer | | 198.52 |
| Millard Ireland | | 523.66 |
| Gould & Smith | ¢ | 10.75 |
| Northeast Oil Co. | | 290.75 |
| Harmon Atwater | | 42.95 |
| Everett Archer | | 6.70 |
| Alton Waddell | | .30 |
| Russell Williams | | 498.95 |
| Col. Int. Revenue | | 103.40 |
| Ind. Enterprise Corp. | | 5.00 |
| Joseph Webber | | 3.50 |
| Standard Fence Co. | | 140.18 |
| H. H. Brewer | | 146.44 |
| Vernon Elliott | | 80.60 |
| Elwood Thomas | | 5.60 |
| Robert Cosman | | 5.60 |
| Edwin Smith | | 50.50 |
| Herman Archer | | 5.60 |
| Gerald Nightingale | | 11.90 |
| William Black | | 127.00 |
| Roy Ireland | | 18.10 |
| Weldon McPherson | | 18.10 |
| Floyd Braley | , | 6.75 |
| Richard Baird | | 14.00 |
| Richard Black | | 80.70 |
| Tom Bushey | | 5.25 |
| W. A. Morrison | | 6.55 |
| Bert Bellier | | 10.00 |
| A. M. Smith Co. | | 35.00 |
| Ernest Judkins | | 12.55 |
| John Dow | | 9.10 |
| Lee Orser | | 34.30 |
| Socony Vacumn Co. | | 34.13 |
| - | | |

| Sterling Cook | 10.00 |
|---------------------|--------|
| Harry Hudson | 6.30 |
| Libby's Garage | 3.50 |
| Ruel Hughes | 431.26 |
| Columbian Steel Co. | 56.55 |
| Omar Young | 57.80 |
| Clayton Baird | 8.00 |
| Town of Washburn | 497.83 |
| Benjamin Ireland | 6.75 |
| Benjamin McPherson | 43.00 |
| W. L. McPherson | 9.00 |
| Luther Ireland | 5.25 |
| Maurice Carter | 8.25 |
| C. A. Gouch | 2.50 |
| Kenneth Phair | 37.50 |
| Leo Young | 220.51 |
| Merritt Lint, Jr. | 18.00 |
| Linwood Currier | 21.00 |
| Elwood Hand | 28.60 |
| Murray Machine Co. | 34.01 |
| Roy Brown | 26.10 |
| Wayne Simpson | 28.60 |
| State Treasurer | 21.95 |
| Merritt Lint | 27.00 |
| | |

\$ 6,276.71

EDUCATION

SCHOOL FUND ACCOUNT

RECEIPTS:

| Appropriation | \$ 18,000.0 | 0(|
|-----------------|-------------|----|
| Unexpended Bal. | 3.907.8 | 39 |

\$ 1,275.92

| Int. Ministerial Fund | 30.78 |
|------------------------------|--------------|
| Use of Bus | 55.00 |
| Pythian Sisters, Lights | 4.00 |
| Town of Castle Hill, Tuition | 3,012.50 |
| Town of Chapman, Tuition | 2,235.00 |
| Town of Chapman, Conveyance | 240.00 |
| Oscar Keirstead, Tuition | 40.00 |
| High School, Telephone | 5.70 |
| State Treasurer, School Fund | 6,870.47 |
| State Treasurer, Equal. Fund | 232.00 |
| | |
| | \$ 34,633.34 |
| EXPENDITURES: | |
| High School Teachers | \$ 10,846.12 |
| Common School Teachers | 10,705.52 |
| Janitors | 2,351.55 |
| Fuel | 2,492.61 |
| Conveyance | 2,652.40 |
| Tuition | 50.00 |
| Books | 1,146.23 |
| Supplies | 2,617.01 |
| Telephone | 98.17 |
| Lights | 397.81 |
| | e 99 957 49 |
| | \$ 33,357.42 |

HIGH SCHOOL TEACHERS

| Charles Carter | \$ 2,977.30 |
|-------------------|----------------|
| Mina Carter | 1,530.10 |
| Louise Findlen | 819.00 |
| Martin Rasmussen | 979.20 |
| Waltin Rasinussen | |

Unexpended Bal. carried forward

| Sarah Stephenson | 1,417.95 |
|--------------------------|----------|
| Ethel Johnson | 12.00 |
| Coll. Internal Revenue | 1,094.70 |
| Thomas Fahey | 1,068.70 |
| Joseph Hinkle | 658.97 |
| State Treas. Pension Act | 120.00 |
| State Treas. M. T. R. A. | 79.20 |
| Maine Teachers' Assn. | 17.00 |
| N. E. Assn. | 15.00 |
| Frank DeGrasse | 57.00 |
| | |

\$ 10,846.12

COMMON TEACHERS

| Caroline Smith | \$ 1,350.55 |
|----------------------|----------------|
| Irene Dow | 1,310.95 |
| Freda Kilcollins | 919.20 |
| Eliona Stevens | 659.40 |
| Mae Hanson Morehouse | 1,351.18 |
| Arlene Burgess | 1,061.30 |
| Barbara Hanscom | 470.94 |
| Coll. Int. Revenue | 1,039.60 |
| Town of Washburn | 135.00 |
| Ruth Hinkle | 402.00 |
| State Treas. | 274.80 |
| Louise Waddell | 574.25 |
| Glenice Cain | 583.60 |
| Me. Teachers Assn. | 22.50 |
| N. E. Assn. | 24.00 |
| Harriet Bishop | 351.00 |
| Ethel Johnson | 175.25 |
| | |

JANITORS

| Maurice Carter | 1,890.00 |
|--------------------|----------|
| Roger Dunn | 30.00 |
| Franklin Bishop | 45.00 |
| H. M. Shorey | 11.25 |
| Harry Hudson | 8.00 |
| Betty Carter | 15.00 |
| Roy Ireland | 99.10 |
| William Black | 10.50 |
| Kenneth Waddell | 16.80 |
| Coll. Int. Revenue | 30.10 |
| L. E. Smith | 3.00 |
| Stanley Johnson | 192.80 |
| | |

\$ 2,351.55

FUEL

| Hartwell Coal Co. | \$ 237.36 |
|---------------------------|--------------|
| Alfred Carter | 8.00 |
| Castle Hill School Dept. | 80.00 |
| Isreal Adams | 30.00 |
| Sidney West | 1.50 |
| L. E. Smith | 27.00 |
| A. E. Babkirk Co. | 316.09 |
| Frank Beaulieu | 5.00 |
| M. C. Locke Dist. Co. | 34.00 |
| Wade School Dept. | 40.00 |
| Aroostook Farm Supply Co. | 46.48 |
| Herman Jalbert | 600.00 |
| Archie Bishop & Sons | 180.43 |
| Stanley Johnson | 3.00 |
| Benjamin Smith | 8.00 |
| | |

| Herbert Gough | 85.20 | |
|-------------------|--------|--|
| Miles Grendell | 125.50 | |
| Clayton Baird | 158.80 | |
| C. J. McGaughy | 90.30 | |
| Stanley McHatten | 16.00 | |
| H. H. Treffrey | 7.00 | |
| Emmons Chandler | 200.00 | |
| B. K. Greenlaw | 6.95 | |
| Hughie Corey | 90.00 | |
| Forest Chandler | 48.00 | |
| Crandall Coal Co. | 48.00 | |
| | | |
| | | |

\$ 2,492.61

CONVEYANCE

| Stanley Johnson | \$ | 1,544.90 |
|---------------------------|----|-------------|
| Coll. Int. Revenue | | 138.10 |
| Berry Motors | , | 123.70 |
| Libby's Garage | | 19.44 |
| Farrar-Brown | | 2.55 |
| A. C. Perry Ins. Co. | | 143.20 |
| Socony Vacumn Oil Co. | | 12.85 |
| Washburn School Dept. | | 90.00 |
| Averill's Service Station | | 85.35 |
| Etscovitz Garage | | 17.65 |
| Kenneth Phair | | 10.00 |
| Maurice Carter | | 1.00 |
| The Hayden Co. | | 68.23 |
| Northeast Oil Co. | | $39^{5}.43$ |

\$ 2,652.40

TUITION

| Washburn School Dept. | 1 | \$ | 50.00 |
|------------------------|----|--------|----------|
| BOOKS | | | |
| Ginn & Co. | \$ | 176.29 | |
| Allyn & Bacon | | 48.14 | |
| Scott Foresman Co. | | 123.06 | |
| Beckley Cardy Co. | | 102.01 | |
| The MacMillian Co. | | 77.42 | |
| Maine Book Co. | | 28.30 | |
| Womrath Bookshops | | 48.83 | |
| American Book Co. | | 137.21 | |
| C. D. Ritchie | | 74.50 | |
| Benton Review Pub. Co. | | 8.78 | |
| Western Pub. Co. | | 43.96 | |
| Frontier Press Co. | | 48.48 | |
| The Interstate | | 83.60 | |
| Fred L. Tower Co. | | 8.00 | |
| Iroquois Pub. Co. | | 48.09 | |
| The Maine Book Co. | | 5.50 | |
| The H. W. Wilson Co. | | 16.65 | |
| Houghton Mifflin Co. | | 19.84 | |
| J. B. Lippincott | | 47.57 | |
| | | \$ | 1.146.23 |

SUPPLIES

| Gledhill Bros. Inc. | \$ 305.07 |
|---------------------|-----------|
| A. M. Smith Co. | 15.16 |
| A. P. Waddell | 213.76 |
| Edward E. Babb Co. | 47.35 |
| Wilkins Dry Goods | 3.30 |

| Phillips Paper Co. | 25.65 |
|--------------------------|--------|
| Washburn School Dept. | 45.00 |
| Kinney Duplicator Co. | 37.05 |
| Samuel Cleaves | 16.00 |
| Frank Richardson | 12.00 |
| P. Isle Radio Shop | 16.30 |
| John Lavaway | 38.50 |
| Graves Typewriter Co. | 60.00 |
| O. K. Storey Co. | 27.79 |
| W. B. Waddell | 75.60 |
| B. & A. Railroad | 14.79 |
| Cambosco Scientific Co. | 72.99 |
| Southwestern Pub. Co. | 72.04 |
| Mapleton High School | 48.24 |
| World Book Co. | 17.50 |
| Masury Book Co. | 75.28 |
| N. W. Downing & Son Co. | 32.35 |
| Caribou Pub. Co. | 19.25 |
| Aroostook Co-op Co. | 9.43 |
| W. M. Welch Mfg. Co. | 23.37 |
| Garland's Auto Shop | 6.80 |
| C. J. McGaughy | 27.60 |
| F. A. Owen Pub. Co. | 16.20 |
| F. Harold Haines | 22.42 |
| E. E. Coffin Co. | 5.75 |
| Lewis Christie | 47.88 |
| Maurice Carter | 24.55 |
| C. A. Gough | 97.58 |
| M. F. Bragdon Paint Co. | 12.60 |
| M. C. Locke Dist Co. | 129.00 |
| J. W. Tapley | 2.00 |
| Panther Grease & Oil Co. | 41.10 |
| Arcihe Bishop & Sons | 15.38 |
| Loring, Short & Harmon | 93.64 |

| School Service Co. | 2.77 | |
|-----------------------------|----------|----------|
| Webster Pub. Co. | 10.34 | |
| J. L. Hammett Co. | 27.44 | |
| Gerrard Press | 2.27 | |
| Rodney DeLong | 2.78 | |
| Science Research Assn. | 19.95 | |
| The Interstate | 36.12 | |
| Storer W. Boone, M. D. | 3.00 | |
| Stanley Johnson | 5.95 | * |
| Ed. Music Bureau | 132.24 | |
| Chicago Apparatus Co. | 3.69 | |
| Black Magazine Agency | 10.01 | |
| Robert Johnston | 3.30 | |
| D. K. Hammett Co. | 17.66 | |
| Highlights for Children | 3.00 | |
| F. L. Hamilton | 17.15 | |
| Central Scientific Co. | 2.64 | |
| Silver Burdett Co. | 13.93 | |
| Ralph H. Christie | 3.50 | |
| Ginn & Co. | 61.99 | |
| What's New in Home Ec. | 4.00 | |
| A. M. Shorey | 75.66 | |
| W. A. Morrison | 18.06 | |
| Underwood Corp. | 198.36 | |
| Peterson & Co. | 68.43 | |
| Crockett & Packard | 6.50 | |
| | \$ | 2,617.01 |
| TELEPHONE | | |
| | A | 00 17 |
| New England Tel. & Tel. Co. | \$ | 98.17 |
| LIGHTS | | |
| Maine Public Service Co. | \$ | 397.81 |

VOCATIONAL EDUCATION

RECEIPTS:

| | | | T. | |
|---------------------------|----|---------|----------|----------|
| Appropriation | \$ | 800.0 | 0 | |
| Unexpended Bal. | | 607.0 | 3 | |
| State Treasurer | | 600.0 | 0 | |
| Overdraft carried forward | | 1,201.9 | 7 | |
| | | | <u> </u> | 2 200 00 |
| | 4 | | \$ | 3,209.00 |
| EXPENDITURES: | - | | | |
| Ethel MacNeill | \$ | 819.0 | 0 | |
| Coll. Int. Revenue | | 386.7 | 0 | |
| Robert Johnston | | 1,061.1 | 0 | |
| Emma Hanson | | 454.2 | 0 | |
| Phyllis May | | 425.0 | 0 | |
| Maine Teachers' Assn. | | 7.0 | 0 | |
| Nat. Ed. Assn. | | 6.0 | 0 | |
| Thomas Fahey | | 50.0 | 0 | |
| | | | | |

APPARATUS AND EQUIPMENT

3,209.00

RECEIPTS: Appropriation \$ 700.00 Overdraft to Summary 5.10 \$ 705.10 EXPENDITURES: Beckley Cardy Co. \$ 280.43 Underwood Elliott Co. 238.72 Robert Johnston 4.00

| Sears Roebuck Co. | 111.00 | |
|-------------------|--------|--------|
| Rueben Boyles | 35.50 | |
| Lorne Beckwith | 35.45 | |
| | | |
| | \$ | 705.10 |

REPAIRS

RECEIPTS:

| Appropriation EXPENDITURES: | \$ | 1,000.00 |
|--|--|----------|
| H. M. Shorey N. W. Downing and Son Co. S. W. Collins Co. Stanley Johnson A. P. Waddell Maurice Carter Coll. Int. Revenue Rodney DeLong Vinal McPherson Harvey Carter L. A. Beckwith Charles Wilcox Bion Hartford Arnold Carter A. M. Smith Co. L. E. Smith Harold Haines | \$ 12.65 89.49 8.02 308.40 20.01 336.00 27.60 28.75 22.50 21.00 28.94 4.00 5.00 15.00 23.05 3.00 4.02 | |
| Unexpended Bal. carried forward | 42.57 | 1,000.00 |
| | \$ | 1,000.00 |

SUPERVISION

| SUPERVISION | | |
|-----------------------------|--------|-----------|
| RECEIPTS: Appropriation \$ | 800.00 | |
| Overdraft to Summary | .15 | |
| | | \$ 800.15 |
| EXPENDITURES: | | |
| C. J. McGaughy | \$ | 800.15 |
| | | |
| INSURANCE | | |
| RECEIPTS: | | |
| Appropriation EXPENDITURES: | \$ | 700.00 |
| G. H. Trafton \$ | 365.01 | |
| Dingall Ins. Co. | 43.70 | |
| Unexpended Bal. forward | 291.29 | |
| | \$ | ,700.00 |

GENERAL EXPENSE

STREET LIGHTS

| RECEIPTS: | | |
|----------------------------|------------------|--------|
| Appropriation | \$ | 180.00 |
| EXPENDITURES: | | |
| Maine Public Service Co. | \$ 168.98 | |
| Unexpended Bal. to Summary | 11.02 | |
| | | |
| | \$ | 180.00 |

MAPLETON FIRE CO.

| | TILLE CO. | | |
|------------------------|-----------|----------|----------------|
| RECEIPTS: | | | |
| Appropriation | | \$ | 1,500.00 |
| EXPENDITURES: | | 3 | |
| W. A. Young, Treasurer | | \$ | 1,500.00 |
| INSURANCE ON GARAG | E AND E | OHPME | NT. |
| | | QUII MIL | |
| RECEIPTS: | | | |
| Appropriation | | \$ | 450.0 0 |
| EXPENDITURES: | | | |
| A C Perry Ins C | \$ | 367.76 | |

A. C. Perry Ins. C. \$ 367.76
Unexpended to Summary 82.24
\$ 450.00

INTEREST

| RECEIPTS: Appropriation Int. on Taxes and Liens Int. by Liens (J. E.) | \$ 720.00 296.31 17.16 | |
|---|---------------------------------|----------|
| EXPENDITURES: Irving Trust Co. Unexpended to Summary | \$ \$ 720.00 313.47 | 1,033.47 |
| | \$ | 1,033.47 |

STATE TAX

| RECEIPTS: | æ | E 500 01 |
|-----------------|----------|----------|
| Assessment | Þ | 5,590.01 |
| EXPENDITURES: | ው | £ 500 01 |
| State Treasurer | Ф | 5,590.01 |

State Treasurer

| 34 | ANNUAL REI | PURT | 7. | |
|--------------------------|---------------|------|-----------|----------|
| | COUNTY TA | AX | | |
| RECEIPTS: | | | | |
| Assessment | | | \$ | 1,009.58 |
| EXPENDITUR | ES: | | | |
| County Treasure | r | | \$ | 1,009.58 |
| | | | | |
| | MEMORIAL 1 | DAY | | |
| RECEIPTS: | | | | |
| Appropriation | | | \$ | 25.00 |
| EXPENDITUR | ES: | | | |
| Mary Judkins | | \$ | 10.50 | |
| Unexpended to S | Summary | | 14.50 | |
| | | | | |
| | | | \$ | 25.00 |
| | | | | |
| | SUPPRESSION (| FT.B | 3. | |
| RECEIPTS: | | | | |
| Appropriation | | | \$ | 50.00 |
| EXPENDITUR | ES: | | , | 33.00 |
| Alice Cook, Treas | | | \$ | 50.00 |
| | | | | |
| PU | BLIC HEALTH | NURS | ING | |
| RECEIPTS: | | | | |
| RECEIL 18. | | | | |
| Appropriation EXPENDITUR | RES: | | \$ | 95.00 |
| | | | | |

95.00

MAPLETON CEMETERY ASSN.

| MAPLETON CEME | TERY | ASSN. | |
|------------------------------|--------|--------|----------|
| RECEIPTS: | | | , |
| Appropriation | | \$ | 500.00 |
| EXPENDITURES: | | Ψ | 000.00 |
| Donald Cook, Treas. | | \$ | 500.00 |
| MAINE PUBLICIT | Y BUF | REAU | |
| | | | |
| RECEIPTS: | | | |
| Appropriation | | \$ | 25.00 |
| EXPENDITURES: | | | |
| Maine Publicity Bureau | | \$ | 25.00 |
| EQUIPMENT FOI | R GAR. | AGE | |
| RECEIPTS: | | | |
| Appropriation | | \$ | 500.00 |
| EXPENDITURES: | | | |
| Etscovitz Garage | \$ | 119.75 | |
| Farrar Brown Co. | | 68.64 | |
| Unexpended to Summary | | 311.61 | |
| | | | |
| | | \$ | 500.00 |
| | | | |
| | | | |
| OVERLA | AY | | |
| | | P | 707.23 |
| By Assessment | | \$ | 707.23 |
| Carried to Summary | | Þ | 101.20 |
| EXCISE 7 | ΓAX | | |
| | | | |
| Taxes paid on Motor Vehicles | | \$ | 1,611.27 |
| Carried to Summary | | \$ | 1,611.27 |
| | | | |

SCHOOL BUILDING RESERVE

RECEIPTS:

Appropriation \$ 5,000.00 EXPENDITURES:

Carried to Reserve Fund \$ 5,000.00

RALPH H. CHRISTIE
OWEN H. SMITH
HAYWARD W. HIGGINS
KENNETH F. JONES
EDWARD J. BULL
Selectmen of Mapleton

SUMMARY OF ACCOUNTS—1946

| | (| verdraft | Unexpended |
|---------------------------|----|----------|------------|
| Incidental | | | \$ 26.19 |
| Town Officers | | | 65.00 |
| Support of Poor | | | 659.04 |
| Aid to Dependent Children | \$ | 934.14 | |
| Highway | | 329.61 | |
| Patrol State Aid Road | | 27.40 | |
| Third Class Road | | | 197.40 |
| 50—50 Road | | | 100.00 |
| Snow Removal | | 246.36 | |
| Unimproved Road | | 76.49 | |
| Street Lights | | | 11.02 |
| Ins. on Garage and Equip. | | | 82.24 |
| Interest | + | | 313.47 |
| Memorial Day | | | 14.50 |
| Equipment for Garage | | | 311.61 |

| Overlay | 707.23 |
|----------------------|--------------------------------|
| Excise Tax | 1,611.27 |
| Apparatus and Equip. | 5.10 |
| Supervision | .15 |
| Net Unexpended | 2,479.72 |
| | |
| | \$ 4,098.97 \$ 4,098.97 |

COMPARATIVE BALANCE SHEET

ASSETS

| . | XOOLI I O |
|--|----------------------------------|
| Schedules | Feb. 28, 1946 Feb. 28,1947 |
| Cash, Checking | \$ 14,484.87 \$ 18,587.75 |
| Savings | 100.00 100.00 |
| Tax Accounts: | |
| 1945 Tax | 3,524.02 |
| 1946 Tax | 1,956.18 |
| 1944 Tax Liens | 447.13 |
| 1945 Tax Liens | 324.68 |
| Real Estate | 709.50 693.77 |
| Joe Bouchey Mortgage | 661.0 0 661. 00 |
| Accounts Receivable | 535.47 681.56 |
| Due from Vocational Ed. | 1,201.97 |
| Total Assets | \$ 20,461.99 \$ 24,206.91 |
| Surplus Deficit | 5,001.93 461.88 |
| | \$ 25,463.92 \$ 24,668.79 |
| LIA | BILITIES |
| Soviel Danda Danable | \$ 18,000.00 \$ 16,000.00 |
| Serial Bonds Payable C. C. Smith Cem. Trust | 100.00 100.00 |
| C. C. Smith Cem. Hust | |
| Total Liabilities | \$ 18,100.00 \$ 16,100.00 |

| Unexpended Balances School Building Reserve | 7,363.92 | 2,318.79 6,250.00 |
|--|--------------|----------------------|
| | \$ 25,463.92 | \$ 24,668.79 |

ANALYSIS OF CHANGE IN SURPLUS

| Surplus Deficit March 1, 1946 | \$ | 5,001.93 |
|--------------------------------------|--------|----------|
| Transactions affecting current year: | ٠, | |
| Credits: | | |
| Approp. to reduce bonds \$ 2, | 00.00 | |
| 1945 State Approp. | 689.69 | 1 1. |
| Unexp. Bal. to surplus 1, | 870.71 | |
| | | |
| \$ 4, | 560.40 | |
| Charges: | | |
| To write off Arnold Morse Acct. | 20.35 | |
| | | , |
| | | 4,540.05 |
| | _ | |
| Surplus Deficit Bal.—Mar. 1, 1947 | | 461.88 |

AUDITOR'S REPORT

To the Inhabitants of the Town of Mapleton:

In accordance with Chapter 80, Section 116, Revised Statutes of 1944, and at your request, this office, represented by Robert S. Shean and George W. W. Shean, has made an examination of the accounts and accounting records of the Town officials for the year ending March 1, 1946, and of the revenue received and disbursemnts made

for the fiscal year then ended. We have used accounting procedure, and have examined or tested accounting records of the town, and other supporting evidence, by methods and to the extent we deemed appropriate.

In our opinion, the accompanying Balance Sheet and related statements of Disbursements and unappropriated Deficit fairly present the position of the town of Mapleton at March 1, 1946, and results of its operations for the fiscal year, and conform to generally accepted municipal accounting principles.

This is to certify that this report is a true copy of the certified copy that is being mailed to the State Department of Audit, as required under Section 119, Public Laws of 1945, and we hereby declare that this original and a copy are rendered to the town of Mapleton.

Respectfully submitted,

SHEAN ACCOUNTING SERVICE, INC.

by Fred A. Shean

Certified Public Accountant

COMMENTS

TOWN CLERK

The Town Clerk's records in regard to the municipal affairs were examined, and were found to be in very good order. The minutes of the regular annual meeting were examined, and the appropriations compared with the Selectmen's Ledger.

The Dog Tax records revealed that 79 males, 32 spayed females, and 14 females, had been licensed, and the amount of tax collected was \$168.50. State Treasurer's receipts dated May 22 and June 4 substantiated this figure.

The hunting and fishing license money had been properly forwarded to the State department.

TOWN TREASURER

The records of the Town Treasurer were examined, and found to be in very good order. All monies had been properly receipted for and deposited promptly in the bank. The balance on hand March 1, 1946 was reconciled with the bank statement, and found to be in accordance with the records of the Selectmen's Ledger. This reconciliation will be found as Schedule 1 of this report. Payments received on tax liens were verified by examination of the records, and were ascertained to be correctly credited to the proper years.

Records were maintained for withholding tax deductions and the amounts withheld had been sent to the Collector of Internal Revenue, as required by law.

TAX COLLECTOR

The 1945 tax commitment was found to be in agreement with the Assessors' records. The total commitment was accounted for by cash, discounts, abatements, and uncollected taxes. Supplemental taxes collected were verified and found to be proper. Payments received on prior years' tax accounts were verified by examination of cash records.

Excise taxes were verified by examination of the Collector's records, and although a variance had been found, the Collector rectified the situation promptly.

The Town Manager acts as Tax Collector both for real estate and excise, and records were maintained for each. A new method of keeping his records for these accounts was fully explained, and will be put into practice by him. This new method will be much more convenient, both for

the Collector and for those auditing his books.

Excise tax collections were examined, and the following revealed, that from Receipt No. 204 to No. 450 shows that \$911.85 had been collected for the balance of 1945 and that from Receipt No. 1 to No. 215 \$818.07 had been collected from 1946 excise Tax.

SELECTMEN:

A complete double entry of municipal accounting is being used by the Town Manager, and the accounts were found to be in good order. Payrolls and paid vouchers were filed to support all payments.

The town indebtedness was reduced by \$2,000.00 during the current year. The tax collections for the year have been good, and the Town is in good financial condition.

It was discovered that no bond had been issued for the Tax Collector during the year which was purely an oversight, as in prior years this had been properly taken care of.

We wish at this time to thank all those who assisted us in any way in the preparation of this material for the Audit of the Town of Mapleton.

COMPARATIVE BALANCE SHEET

Mar. 1, 1945 and Mar. 1, 1946

ASSETS

| | | Mar. 1, 1946 | Mar. 1, 1945 |
|---|-------------------|--------------|--------------|
| 1 | Cash | \$ 14,484.87 | \$ 25,149.16 |
| | | 3,272.07 | 2,560.12 |
| | Taxes | 447.13 | 703.65 |
| 3 | Tax Liens | | 777.79 |
| 4 | Real Estate | 709.50 | |
| 5 | Real Estate Mort. | 661.00 | 661.00 |

| 6 Accounts Receivable | 885.27 | 454.47 |
|------------------------------|--------------|--------------|
| 7 Trust Fund—Cemetery | 100.00 | 100.00 |
| Ex. E Unappropriated Deficit | 854.20 | |
| | | |
| Total | \$ 21.414.04 | \$ 30,406.19 |

LIABILITIES

| Refunding Bonds | \$ 18,000.00 | \$ 20,000.00 |
|------------------------------|-----------------|--------------|
| Trust-Cemetery | 100.00 | 100.00 |
| 8 Accounts Payable | 500.00 | |
| Reserve for losses | 531.97 | 652.14 |
| Ex. D Unexpended Balances | 2,282.07 | 6,827.02 |
| Ex. E Unappropriated Surplus | | 2,827.03 |
| | | |

Total \$ 21,414.04 \$ 30,406.19

Effective July 21, 1945, Chapter 84 of the Public Laws of 1945, the complete report of the audit must be deposited in the office of the Selectmen; but only certain portions of it need be incorporated in the annual printed town report.

COMPLETE AUDIT REPORT IS ON FILE IN THE MAPLETON TOWN OFFICE

TOWN CLERK'S REPORT—1946

Effective July 21, 1945, Chapter 320, Section IV, Part 111 and Section 388, pertaining to Vital Statistics does not permit the printing of Marrages, Births and Deaths in the Annual Town Report.

2 Marriages (old record), 28 Marriages, 53 Births, 1 Stillbirth, 15 Deaths, 1 Delayed Return, 4 Depositions, reported to the office of the Town Clerk from Feb. 23, 1946 to Feb. 22, 1947.

Respectfully submitted, EVA B. McPHERSON Town Clerk of Mapleton

TREASURER'S REPORT — 1946

| Cash | Rec. W | Varrants Pd. |
|---------------------------------------|-------------|----------------------|
| Cash, checking, Mar. 1, 1946 \$ | 14,484.87 | |
| W. B. Waddell, Coll. —1945 Tax | 2,987.72 | |
| 1946 Tax | 56,229.42 | |
| Excise Tax | 1,611.27 | |
| Tax Liens—1944 | 447.13 | |
| Tax Liens—1945 | 228.78 | |
| Real Estate | 15.73 | |
| State Treas.—A. McEachern | 100.00 | 100.00 |
| Town of Chapman-W. Rand | 49.75 | |
| Tn. of Washburn, W. Smith, Acct. Re | ec. 303.80 | |
| New Acc | et. 136.62 | 303.81 |
| City of P. Isle, D. Drake, Acct. Rec. | 161.57 | OF 49 |
| New Acct. | 35.43 | 35.43 |
| Town of Eagle Lake, G. Soucier | 262.01 | 342.62 |
| Town of Fairfield, H. Archer | | 281.96 |
| State of Maine, Paul Cyr | | 122.75 |
| Town of Ludlow, Frank Sharpe | | 29.05 |
| Murray Machine Co., Bal. on Plow | 400 40 | 500.00 |
| State Treas., 1945 Approp. | 689.69 | |
| Rural Schoolhouse | 600.00 | 2 000 00 |
| Serial Bonds | F C C C C C | 2,000.00 1,231.27 |
| Gen. Gov. Incidental Acct. | 566.68 | 1,201.26 |

| Town Officers | | 0.025.00 |
|-------------------------------|----------|-----------|
| | 20 00 | 2,035.00 |
| Charity—Support of Poor | 28.00 | 1,368.96 |
| Aid to Dep. Children | 044 50 | 1,955.14 |
| Highways—Roads & Bridges | 244.50 | 5,574.11 |
| State Aid Road | 1,312.88 | 2,911.88 |
| Patrol St. Aid Road | | 1,127.40 |
| Third Class Road | 000.00 | 124.60 |
| Unimproved Road | 828.88 | 905.37 |
| Snow Removal | 530.35 | 6,276.71 |
| Education—School Fund Credits | 7,133.25 | |
| High School | | 10,846.12 |
| Common School | | 10.705.52 |
| Janitors | | 2,351.55 |
| Fuel | | 2,492.61 |
| Conveyance | 535.00 | 2,652.40 |
| Tuition | 5,047.50 | 50.00 |
| Books | | 1,146.23 |
| Supplies | | 2,617.01 |
| Lights | 4.00 | 397.81 |
| Telephone | 5.70 | 98.17 |
| Voc. Education | 600.00 | 3,209.00 |
| Apparatus & Equip. | | 705.10 |
| Repairs | | 957.43 |
| Supervision | | 800.15 |
| Insurance | | 408.71 |
| Miscell. Street Lights | | 168.98 |
| Mapleton Fire Co. | | 1,500.00 |
| Ins. Garage & Equip. | | 367.76 |
| Interest | 296.31 | 720.00 |
| State Tax | | 5,590.01 |
| County Tax | | 1,009.58 |
| Memorial Day | | 10.50 |
| Suppression of T. B. | | 50.00 |
| Public Health Nursing | | 95.00 |
| | | |

| | | | | -10 |
|----------------------|-------------|---------------|------------|---|
| | | | | |
| Mapleton Cer | • | | | 500.00 |
| Maine Public | ity Bureau | | | 25.00 |
| Town Garage | e Equip. | | | 188.39 |
| | | \$ | 95,476.84 | \$ 76,889.09 |
| | | · | 76,889.09 | , |
| Balance Mar. 1, 1947 | | \$ | 18,587.75 | |
| | Respectfull | y | submitted, | |
| | EVA B. M | cF | PHERSON | |
| | Treasurer | \mathbf{of} | Mapleton | |

RECONCILIATION OF TREASURER'S CASH BALANCE

| Check Book Balance Outstanding Checks | \$ 18,587.75 3,149.36 | |
|--|--------------------------|--------------|
| | | \$ 21,737,11 |
| Bank Balance | | \$ 21,737.11 |
| Check Book Balance | | \$ 18,587.75 |
| Cash Book Balance | | \$ 18,587.75 |
| | Respectfully submitted, | * |

EVA B. McPHERSON

Treasurer of Mapleton

REPORT OF FIRE CO.

Ending Mar. 1, 1947 Responded to Alarms as follows:

1946

Mar. 26, Walter Borden, Castle Hill, Roof Fire Mar. 31, Morris Hodgdonn, Chimney Fire April 6, William Lint, Oil Burner Flooded

| April 17, Joe Bouchey, Roof Fire | |
|---|---------------------|
| April 20, Wallace Higgins, Chimney Fi | re |
| May 4, Alonzo Ellis, Castle Hill, Chick | en House |
| May 5, Turner Bros., Grass Fire | |
| May 11, Geo. Condon, Roof Fire | |
| May 16, Turner Bros., Potato House | |
| May 29, Guilford Carter, Castle Hill, G | rass Fire |
| July 10, Warren Smith, Dwelling | |
| July 17, Milton Smith, Porter Farm Dy | wellings |
| Aug. 2, William Casey, Chapman, Gras | s Fire |
| Sept. 20, Donald Dean, Oil Stove Flood | ed |
| Oct. 3, George Dean, Chapman, Well H | louse |
| Nov. 1, Everett Condon, Chapman, Mil | Fire |
| Nov. 5, Wallace Dow, Chimney Fire | |
| Nov. 17, Mark Turner, Baird Farm, Ch | imney Fire |
| Nov. 18, Charles McPherson, Castle Hi | ill, Grass Fire |
| Dec. 13, R. B. Hughes, Chimney Fire | |
| Dec. 13, Melvin Archer, Chimney Fire | |
| 1947 | |
| Jan. 4, Car Fire | |
| Jan. 9, Libby's Garage, Office Fire | |
| Jan. 14, Morris Hodgdon, Pool Room | |
| Feb. 7, Mark Turner, Baird Farm. Dw | elling |
| Miles Traveled | 110 |
| Hours Pumped | 13 Hrs. |
| Hose Laid | 11,000 ft. |
| Fuses Used | 18 |
| Total Hrs. Labor | 210 |
| Pyrene Used | 18 |
| | 000 61 |

Respectfully submitted,

200 ft.

R. K. LIBBY

Ladders Raised

E. A. JUDKINS

| 1946 | | |
|--------------------------------------|--------------|--------|
| Mar. 1, Cash on Hand | 347.44 | |
| Mar. 1, Rec. from Town Chapman | 50.00 | |
| Mar. 16, Pd. Maine Public Service (| Co. | 1.25 |
| June 30, Pd. Carol Flanigan, Care Ta | aker | 12.00 |
| Apr. 6, Pd. Maine Public Service Co. | E 9 april 17 | 1.25 |
| Apr. 30, Pd. Carol Flanigan, Care T | aker | 12.00 |
| Rec. from Town Mapleton | 500.00 | |
| May 7, Pd. Eastern Fire Equipmen | t Inc. | 575.34 |
| May 10, Pd. Maine Public Service C | o. | 1.74 |
| May 13, Pd. R. K. Libby for Testing | Hose | 21.50 |
| May 18, Pd. Rodney DeLong for 2,60 | 00 ft lumber | 151.00 |
| Libby's Garage, Gas, Oil & Lab | or | 35.00 |
| May 31, Pd. Carol Flanigan, Care Ta | aker | 12.00 |
| June 6, Pd. Maine Public Service Co. | • | 1.25 |
| June 27, Pd. W. A. Young, 2 light by | ulbs | .50 |
| June 30, Pd. Carol Flanigan, Care T | aker | 12.00 |
| July 5, Pd. Maine Public Service Co. | | 1.25 |
| July 31, Pd. Carol Flanigan, Care T | aker | 12.00 |
| Aug. 8, Pd. Maine Public Service Co. | | 1.25 |
| Pd. R. K. Libby for Attending 1 | Fires | 16.00 |
| Pd. E. A. Judkins, Attending Fi | ires | 14.00 |
| Received from Town of Mapleto | n 500.00 | |
| Pd. Bud Boyles for Attending I | Fires | 14.00 |
| Pd. Ivon Libby, Attending Fires | | 24.00 |
| L. M. Hughes Attending Fires | | 18.00 |
| Charles Eliott | | 10.00 |
| Carol Flanigan | | 24.00 |
| W. A. Young | | 16.00 |
| Lawrence Libby | | 18.00 |
| Arthur W. Flanigan | | 8.00 |
| G. H. Trafton | | 24.00 |
| Leo Young | | 14.00 |
| Richard LePont | . I. w ist a | 6.00 |
| | | |

| 9 0.05 0.0 | |
|---|--------|
| Toby Higgins | 16.00 |
| Jack Archer | 6.00 |
| Clifton Higgins | 8.00 |
| Morris Carter | 18.00 |
| Ralph Christie | 4.00 |
| Transferred from Special Fund to | |
| Regular Fire Dept. Fund 246.00 | |
| Aug. 17, Rec. from Town of Mapleton 500.00 | |
| Aug. 31, Pd. Carol Flanigan, Care Taker | 12.00 |
| Sept. 7, Pd. Joe Bushey for trucking lumber | 7.00 |
| Sept. 8, Pd. Maine Public Service Co. | 1.00 |
| Pd. Blanchard Assoc. for Hose | 795.43 |
| Sept. 23, Pd. Eastern Fire Equipment Co. | 55.20 |
| Sept. 31, Carol Flanigan, Care Taker | 12.00 |
| Oct. 4, Maine Public Service Co. | 2.25 |
| Oct. 10, Pd. W. L. Milliken for planing lumber | 20.00 |
| R. K. Libby, Gas & Oil Repairs | 30.49 |
| Blanchard Assoc. Inc. | 100.00 |
| Oct. 31, Carol Flanigan, Care Taker | 12.00 |
| Nov. 2, Pd. Maine Public Service Co. | 1.00 |
| Nov. 4, Pd. for Fire Chiefs Meeting | 6.00 |
| Dec. 5, Rec. from Relph Christie 4.00 | |
| Dec. 6, Pd. Maine Public Service Co. | 1.30 |
| Jan. 1, Pd. Bank Service Charge Jan. 1 | 3.21 |
| Jan. 15, Pd. Maine Public Service Co. | 1.00 |
| Jan. 17, Rec. from Castle Hill 200.00 | |
| Jan. 25, Rec. from Town Chapman 50.00 | |
| Jan. 31, Pd. Carol Flanigan, Care Taker, 3 mos. | 36.00 |
| Pd. G. H. Trafton for Insurance | 37.20 |
| Feb. 1, Libby's Garage, Gas, Oil and Repairs | 43.90 |
| Feb. 3, Eastern Fire Equipment Inc. | 38.02 |
| Feb. 7, Maine Public Service Co. | 1.06 |
| Feb. 8, Ernest Judkins, for Chief's Badge | 3.30 |
| Feb. 25, Hardy Garden for Flowers | 5.50 |
| Pd. Feb. 25, Cook Florist for Flowers | 5.00 |
| | |

REPORT OF PUBLIC HEALTH NURSE

Public health nursing in your community points the way to better health and social conditions. Its aim is to help keep the well person well, administer to the sick, analyze health and social problems of families and individuals, and to acquaint the public with community resources. Through knowledge of the above program health can be maintained in your locality.

Maternity hygiene conserves the life and health of expectant mothers and their developing infants. Visits to expectant mothers help to encourage adequate medical supervision, proper diet, and mental and maternal hygiene. Following childbirth, nursing visits are made to determine the health status of the mother and to make necessary recommendations.

Health supervision is that phase of nursing that deals with the infant, the preschool child, the school child, and the adult. This service considers the well being of the individual to provide for healthful living by good nutrition, physical, and mental hygiene. During infancy and the preschool period lasting health habits are being formed and mental health is being built so the nurse strives to give close supervision to this age group.

Child health conferences play an important part in the nurse's yearly accomplishments. The function of these conferences is keeping the well child well, promoting his best possible state of health through physical examinations by a physician, and offering immunizations against diseases such as smallpox, diphtheria, and whooping cough.

Conditions which constitute a handicap to the child frequently arise in the school and preschool years of life. Such conditions include impairment of the special senses, speech defects, orthopedic disabilities, disfigurations, and

mental defects. It is through our Crippled Children and pediatric Clinics that a majority of these cases are corrected or improved. At these clinics, which are held every two months, pediatricians and orthopedic specialists are ready to serve the patients with expert diagnosis and recommendations. For those who need hospitalization, arrangements are made through the medical social worker. Others are referred to the nurse for follow up and to assist the family in carrying out the physician's recommendations.

The public health nurse working in the school health program aims to hold immunization clinics, test the pupils for defective hearing, and aids the parents in planning for the correction of defects found among their children. The teacher is assisted in making plans for an adequate health program within the school. This program can best be accomplished by close working relationships between the school personnel, parents, physician and nurse.

Nursing care to the sick is often a need of the family. This service includes demonstrating care to a responsible person in the family or home, giving emergency care when indicated, and following physicians' orders and recommendations at all times.

In the laboratory, in the clinic, in thousands of doctor's offices, in your health department, people are working to improve public health. An important part of this program is the control of ecommuniciable diseases, including the venerial diseases. The Public Health Nurse participates by tracing alleged contacts, by stressing the importance of prevention through recognition of early symptoms, by teaching the value of early medical attention, the importance of isolation, the value of immunization and through assisting with individual and community education regarding all the communicable diseases.

Interviews were held with physicians, town managers,

4

clergymen, selectmen and welfare workers in regard to case finding, investigations and discussion of health problems in the towns and in the families.

Your Public Health Nurse can accomplish a well rounded out program in your community provided she knows your needs. Therefore, it requires teamwork between the public and the nurse. Let your nurse know your problems and she will help you to work out a solution.

Following is a statistical summary of the year's public health nursing in the community:

MATERNITY HEALTH

Expenditant Mothers Admitted to Nursing Service 1 14 Field Nursing Visits Mothers Admitted to Nursing Service Following 3 Childbirth 5 Field Nursing Visits HEALTH SUPERVISION Infants: 10 Cases Admitted to Nursing Service 1 Field Nursing Visits Preschool: 22 Cases Admitted to Nursing Service 48 Field Nursing Visits CHILD HEALTH CONFERENCES 5 Number of Infants Examined 23 Number of Preschools Examined 23 Number of Smallpox Vaccinations 8 Number of Diptheria Inoculations SCHOOL HEALTH 7 Cases Admitted to Nursing Service 20 Field Nursing Visits 5 Number of Schools Visited

Number of Nurse-Teacher Conferences

ADULT HEALTH SUPERVISION

160.00

| Int. Min. School Fund | | 30.78 | |
|------------------------|------------|-----------|--------------|
| Chapman Conveyance | | 480.00 | |
| Bus Trips (from high | school) | 55.00 | |
| School Lights | | 4.00 | |
| Telephone Calls | • | 5.70 | |
| | _ | \$ | 34,633.34 |
| Expended: (Elementary) | | | · |
| Teachers | 10,705.52 | | |
| Fuel | 564.36 | | |
| Janitors | 661.05 | | |
| Conveyance | 2,652.40 | | |
| Tuition | 50.00 | | |
| Books | 625.87 | | |
| Supplies | 700.68 | | |
| Telephone | 98.17 | | |
| | | 16,058.05 | |
| Expended: (Secondary) | | | |
| Teachers | 10,846.12 | | |
| Fuel | 1,928.25 | | |
| Janitors | 1,690.50 | | |
| Books | 520.36 | | |
| Supplies | 1,916.33 | | |
| Electricity | 397.81 | | |
| | | 17,299.37 | |
| | - | | 33,357.42 |
| Unexpended balance | | \$ | $1,\!275.92$ |
| • | REPAIRS | , | |
| 1 | VIII VIIVO | | |

1,000.00

Available:

Appropriated

| 54 | ANNU | AL REPOR | E T | |
|----------------|--------------|---------------------|------------|-------------|
| Expended: | * | | | |
| Labor | | 771.44 | | |
| Material | | 185.99 | | |
| | - | | 055.40 | |
| | | | 957.43 | |
| Unexpended k | palance | | | 42.57 |
| VOC | CATION | AL EDUCA | ATION | |
| Unexpended bal | | 607.03 | | |
| Appropriated | | 800.00 | | |
| State Aid | | 600.00 | | |
| | - | | 2,007.03 | |
| Expended: | | | 2,001.03 | |
| Home Economics | 3 | 1,955.00 | | |
| | 5 | 1,355.00 $1,254.00$ | | |
| Agriculture | - | 1,204.00 | | |
| | | | 3,209.00 | |
| Overdraft | -, | | | -1,201.97 |
| | SUP | ERVISION | | |
| Available: | NOI. | | | |
| Appropriation | | | 800.00 | |
| Expended: | | | | |
| Superintendent | | | 800.15 | |
| | | _ | | |
| Overdraft | , | , | | —.15 |
| | INS | SURANCE | | |
| Available: | | | | |
| Appropriated | | | 700.00 | |
| Expended: | | | | |
| Expended | | | 408.71 | |
| Unexpend | led balar | nce | | 291.29 |

APPARATUS AND EQUIPMENT

Available:

Appropriation 700.00

Expended:

Expended 705.10

Overdraft —5.10

A great deal of thought has been given in regard to the best possible solution toward the creating of a better school situation in this town. Finally, an agreement in the form of a bill has been drawn up and introduced in the Legislature. A reprint of the bill is given below. Since the plan as outlined in the bill appears to be the best long range solution from every angle I strongly recommend its adoption. I also suggest that the terms of the bill be accepted this year and that the building be constructed this summer and made available for school use next fall.

Naturally the question of financing the project will come in for some very earnest discussion. Therefore, if it appears at all feasible I recommend that \$60,000 be made available for school use next fall.

| | Appropriate | Payable e | each year |
|-------------|--------------|------------|-----------|
| | this year fo | r the next | five yrs. |
| Chapman. | \$ 1,000.00 | \$ | 800.00 |
| Castle Hill | 10,000.00 | 4 | 2,000.00 |
| Mapleton | 15,000.00* | 4 | 4,000.00 |

*For Mapleton this would mean the appropriating of \$15,000 minus the \$5,000 appropriated last year plus any money received for the sale of school buildings.

The proposed bill follows.

Respectfully submitted, C. J. McGAUGHY Superintendent of Schools AN ACT to Create the Castle Hill—Chapman—Mapleton Community School District.

- Sec. 1. Territorial limits; name; purpose. The territory comprising the towns of Castle Hill, Chapman and Mapleton and the people therein shall constitute a body politic and corporate under the name of "Castle Hill-Chapman-Mapleton Community School District" for the purpose of acquiring land within the said towns for school and other educational purposes; for the purpose of erecting, enlarging, repairing, equipping, and maintaining on said property a school building or buildings and related physical educational facilities; for the purpose of completing, grading, furnishing, rebuilding, renovation, and otherwise bettering the condition of any or all land or buildings within said towns for the use of school purposes or which may hereafter be used for school purposes.
- Sec.2 How managed. All the affairs of said district, as are herein provided shall be managed by a community school committee who shall be elected as is hereinafter provided.
- Sec. 3. Community school committee; representation; how elected; tenure of office; salaries; organization; vacancies. Castle Hill shall have 2 members on the committee; and Mapleton shall have 3 members on the committee. The board of selectmen of Castle Hill shall designate 2 members of the present school committee to serve on the community school committee; and by lot the selectmen shall determine 1 of the members to serve for a period of 1 year and 1 for a period of 2 years, and thereafter vacancies shall be filled at the regular town meeting; the 3rd member's term of office shall terminate when the aforementioned school district shall come into being. The board of selectmen of Chapman shall designate 2 members of the present school committee to serve on the community school commi-

ttee; and by lot the selectmen shall determine 1 of the members to serve for a period of 1 year and 1 for a period of 2 years, and thereafter vacancies shall be filled at the regular town meeting; the 3rd member's term of office shall terminate when the aforementioned school district shall come into being. The present 3 members of the school committee of Mapleton shall become members of the community school committee when the aforementioned school district shall come into being and elections to fill vacancies from the town of Mapleton of the members whose regular term shall expire shall be consummated at Mapleton's annual town meeting. It is intended that the tenure of office for the members of the community school committee for the town of Castle Hill shall be 2 years, after 1 member's 1st term who shall serve for 1 year; it is intended that the tenure of office for the members of the community school committee for the town of Chapman shall be 2 years after 1 member's 1st term who shall serve for 1 year; and the term of the members of the community school committee for Mapleton shall be 1 for 1 year, 1 for 2 years and 1 for 3 years, and thereafter members shall serve for a term of 3 years. The salaries of the community school committee shall be determined by the voters of the respective towns at their annual meeting and shall be paid by their respective towns out of the town officers account. The community school committee shall meet for organizational purposes as soon as it is convenient after 2 or more of the towns shall have accepted the terms of this charter. At this original meeting a chairman and a treasurer shall be elected, whose term shall expire the following June 30th; and annually thereafter a chairman and a treasurer shall be elected whose term shall be one year each. The treasurer shall give bond to the district in such sum and with such sureties as said committee may determine, which bond shall remain in the

custody of the chairman, the expenses of such bond shall be paid by the district. The superintendent of schools shall ex officio become the secretary of this board. Any vacancy upon the community school committee occurring because of change of residence, resignation, death, or any cause other than the normal expiration of term of office shall be filled until the next annual meeting by appointment by the selectmen of the respective town wherein the vacancy occurs.

Sec. 4. Scholastic powers and duties of the community school committee. The community school committee of the Castle Hill-Chapman-Mapleton Community School District shall have the same powers to operate and control schools in Castle Hill, Chapman and Mapleton as are vested in the superintending school committees by virtue of the laws relating to public schools of Maine.

Financial powers of the community school committee. To procure funds for the purpose of this act the community school committee is hereby empowered to issue bonds and notes either for purchasing of land, equipment, constructing, repairing, renewing or operational purposes. In no case shall said bond or notes be issued for a longer period than 15 years nor for a sum larger than Each bond and note shall have inscribed upon its face the words "Castle Hill-Chapman-Mapleton Community School District," shall bear interest at such rates as the community school committee shall determine, payable semiannually, and shall be subject to such other provisions as the community school committee shall determine. Said bonds and notes may be issued to mature serially or made to run for such periods as said community school committee may determine, but none of which shall run for a longer period than 15 years from the date of original issue thereof. All bonds and notes issued by said district shall be signed by the treasurer and countersigned by the chairman of said

district, and if coupon bonds be issued, each coupon shall be attested by the facsimile signatures of the chairman and treasurer printed thereon. All bonds and notes issued by said district shall be callable at any interest date. bonds and notes shall be legal obligations of said district which is hereby declared to be a quasi-municipal corporation within the meaning of section 132 of chapter 49 of the revised statutes, and all the provisions of said section shall be applicable thereto. The said bonds and notes shall be legal investments for trust companies and savings banks. The said district is hereby authorized and empowered to enter into such an agreement with the federal government, or any agency thereof or any corporation or board authorized by the federal government to loan money or otherwise assist in the financing of such projects as this school district is authorized to carry out as may be necessary or desirable to accomplish the purposes of this act.

Sinking fund; refunding bonds provided for. In case any bonds or notes at any time issued are made to run for a period of years (as distinguished from serial maturshall establish a ity), the community school committee sinking fund for such bonds or notes for the purpose of redeeming the same when they become due. The amount to be paid annually into such sinking fund shall be not less than 2½% of the total principal amount of such bonds or notes originally issued. In addition to such annual sinking fund payment, the community school committee shall have authority from time to time to add to any such sinking fund, any funds of said district not required for other purposes. Funds in any sinking fund may be deposited in any trust company or savings bank within the state or may be invested in whole or in part in any bonds of the United States, of the state of Maine or of any political subdivision thereof, as the community school committee may determine. Interest received on any funds so invested shall be added to the sinking fund. When and if the amount accumulated in any sinking fund, together with interest received or to be received thereon, shall be sufficient to pay at maturity or, at the option of the community school committee, to redeem the bonds or notes for the benefit of which such sinking fund was established, all further payments to such sinking fund shall cease.

Whenever any bonds or notes issued by said district may become due or can be purchased or called for redemption by said district on favorable terms, said community school committee, if sufficient funds have accumulated in the sinking fund provided therefore, shall pay, purchase or redeem said bonds or notes and cancel them. In no case shall bonds or notes so paid, purchased or redeemed, and cancelled, be reissued.

In case the amount in any sinking fund shall not be sufficient to pay the total amount when due of the bonds or notes for which such sinking fund was provided, or in case it shall become desirable in the opinion of the community school committee to call for redemption any outstanding bonds or notes and to issue new bonds or notes in their stead, authority is hereby granted to said district to issue new bonds or notes sufficient in amount to pay or redeem so many of said original bonds or notes as cannot be paid or redeemed from the sinking fund provided therefor, if any, but in no case shall such new bonds or notes mature more than 20 years from the original date of issue of the original bonds or notes so refunded.

Sec. 7. Assessment of taxes authorized to meet indebt edness; how collected; procedure. The community school committee of the "Castle Hill-Chapman-Mapleton Community School District" shall determine what sum is required each year for sinking fund payments, or if the bonds or notes authorized by this act shall be issued to mature

serially what sum is required each year to meet the bonds and notes falling due, and what sum is required each year to meet the interest on said bonds or other obligations, and what sum is required each year to meet other necessary expenses in the district, and shall each year, before the 1st day of April, issue their warrant in the same form as the warrant of the treasurer of state for taxes, with proper changes, to the assessors of the towns of Castle Hill, Chapman and Mapleton, requiring that they assess sum so determined upon the taxable polls and estates within said district and to commit their assessment to the constable or collector of said towns of Castle Hill, Chapman and Mapleton, who shall have all authority and powers to collect said taxes as is vested by law to collect state county and municipal taxes. On or before the 31st day of December of the year in which said tax is so levied, the treasurer of said town shall pay the amount of the tax so assessed against said district to the treasurer of said district. In case of a failure on the part of the treasurersof the towns to pay said sum, or in case of their failure to pay any part thereof on or before siad 31st day of December of the year in which said tax is levied the treasurer of said district may issue his warrant for the amount of said tax or so much thereof as shall then remain unpaid to the sheriff of Aroostook county, requiring him to levy by distress and sale on real and personal property of any of the inhabitants of said district, and the sheriff or any of his deputies shall execute said warrant except as is otherwise provided herein. The same authority as is vested in county officials for the collection of county taxes, under the provisions of the revised statutes, is hereby vested in the community school committee of said district in relation to the collection of taxes within said district.

Sec. 8. Limitation of powers of community school com-

mittee. In regard to electing a superintendent of schools, the community school committee shall not act as a board but shall act as individuals representing their respective towns; in which case, the members from Mapleton shall have 1 vote each and the members from Castle Hill and Chapman shall have 1½ votes each member.

Sec. 9 Municipal capital contributions. For the purpose of creating capital for the acquiring of land, erecting of school buildings and providing conveyance equipment, the towns shall make proportional investments as follows: for each \$1 that Chapman shall contribute, Castle Hill shall contribute \$4 and Mapleton shall contribute \$7. The town of Mapleton shall loan its present high school building, agricultural shop, so called land on which said buildings are located and all school equipment to the Castle Hill-Chapman Mapleton Community School District, in consideration for which said community school district shall keep the high school building, agriculture shop, so called, and equipment in proper repair and pay insurance on same; provided, however, the title of all such property of Mapleton loaned to said school district shall remain in the town of Mapleton.

Sect. 10. Acceptance by towns; effective date of act. This act shall not take effect unless accepted and approved by a majority vote of the legal voters within each respective town, voting at an election specially called and held for the purpose, by the municipal officers of each town, Castle Hill, Chapman, Mapleton, at its regular place for holding town meetings; the date of holding said elections to be determined by the municipal officers of each respective town, but in no case shall be more than 3 months after this act shall become effective. Each special election shall be called, advertised and conducted according to the law relating to municipal elections; provided, however, that the selectmen in the respective towns shall not be required to prepare for

posting or the town clerk to post a new list of voters, and for the purpose of registration of voters, said selectmen shall be in session in their repective towns 1 hour preceding such town meetings. The town clerks in each respective town shall reduce the subject of this act to the following question: "Shall the act to create the CastleHill-Chapman-Mapleton Community School District be accepted?" and the voters shall indicate by secret ballot by the word "yes" or "no" their opinion of the same. The results in said towns shall be declared by the municipal officers of the towns of Castle Hill, Chapman and Mapleton and returns filed with the secretary of state. Provided, however, when at least 2 towns shall have accepted the terms of this act, the school committees of accepting towns shall assemble and decide upon an actual and convenient date when the Castle Hill-Chapman-Mapleton Community School District shall come into being; in no case shall this latter date be later than July 1, 1948; provided, further, that any town not voting to enter the school district shall not be bound by the terms of this act.

Sec. 11 Fiscal year; operational costs; collecting of operational costs. The fiscal year for the Castle Hill-Chapman Mapleton Community School Dist. shall be from July 1st until June 30th of the following year. The operational costs to each town for maintaining schools in said district shall be in proportion to the number of pupils attending school from each respective town and the formula for arriving at such figure shall be as follows: 2 accounts shall be maintained—1 for all pupils below and including the 6th grade and 1 account for all grades above and including the 7th grade; the total money expended for all pupils attending grades 6 and below shall be divided by the total number of pupils in such grades, multiplied by the number of pupils from each respective town; plus the total amount of money expended

for all grades above and including the 7th grade divided by the number of pupils in such grades, multiplied by the number of pupils from each respective town. Provided that at least 30 days before Castle Hill, Chapman and Mapleton's annual town meeting the community school committee of the Castle Hill-ChapmanMapleton Community School Distict shall submit a tentative budget for the ensuing year to each respective town, to be collected as provided in section 7. When the Castle Hill-ChapmanMapleton Community School District shall come into being, as provided in section 10 of this act, all the unexpended school account balances from the school maintenance, repair, vocational education, insurance and equipment from each respective town shall become due and payable to the treasurer of the aforementioned school district.

Section. 12 Authorization of community school committee. The community school committee shall have power to accept gifts, grants or devises to be used for school purposes in this district. Also, said community school committee shall have the power to make by-laws to facilitate the operation of schools in the said towns of Castle Hill, Chapman and Mapleton that are not repugnant to the terms of this act or to the laws of the state.

Sec. 13. Provisions for termination of school district. When any one town decides to withdraw from this school district, it must decide affirmatively to do so by a majority of the legal voters in said town in a special town meeting called for that purpose, and by giving the remaining town or towns a 2 years' notice of their intention to withdraw; provided the withdrawing town may claim and demand its proportional share of its capital investment according to section 9 plus its proportional unexpended operational balances from the school maintenance, repair, vocational education, insurance and equipment accounts as mentioned in section 11.

Sect. 14 Saving clause. It is the intent of this act to consolidate 3 small towns into 1 combined, unified school unit with the idea of operating said towns' schools as one town's schools would be operated under the school laws of the state.

WARRANT

State of Maine

Aroostook Co. ss

To Wallace B. Waddell, a Constable in the Town of Mapleton, County of Aroostook and State of Maine: Greetings. In the name of the State of Maine, you are required to notify and warn the inhabitants of the Town of Mapleton, qualified to vote in Town Affairs to Assemble at the Mapleton High School Gymnasium in said Town of Mapleton on the seventeenth day of March, A. D. 1947 at ten o'clock in the forenoon to act on the following articles:

- Art. 1 To chose a Moderator to preside at said meeting.
- Art. 2 To choose a Town Clerk for the ensuing year.
- Art. 3 To see if the Town will vote to accept the Town Report as printed.
- Art. 4 To elect two Selectmen to serve for three years.
- Art. 5 To choose all other necessary Town Officers for the ensuing year.
- Art. 6 To see if the Town will vote to authorize the Selectmen to appoint a Manager for the town and authorize the Selectmen to fix his compensation.
- Art. 7 To see if the Town will vote to authorize the Selectmen to employ a Town Manager jointly with one or more towns, if they deem it advisable.
- Art. 8 (a) To see what date the taxes will be due and what date any part thereof shall be collected.

 (b) To see if the Town will vote to charge interest

- on all taxes which remain unpaid Nov.,1st, 1947, (c) To see if the Town will vote to allow discount on taxes paid before a certain date, if so what date and what amount.
- Art. 9 To see if the Town will vote to ratify an action taken at a special Town meeting held August 5th, 1946, at Mapleton High School Gymnasium, whereby it was voted to raise the sum of \$6,000. for purchasing a Fire Truck.

6,000.00

- Art. 10 To see what sum of money the Town will vote to raise and appropriate for Educational Main tenance for the ensuing year.

 1947 Reco. 26,500.00
- Art. 11 To see what sum of money the Town will vote to raise and appropriate for Town Officers for the ensuing year.

 1947 Reco. 2,300.00
- Art. 12 To see what sum of money the Town will vote to raise and appropriate for Incidental Expenses for the ensuing year.

 1947 Reco. \$700.00.
- Art. 13 To see what sum of money the Town will vote to raise and appropriate to pay Interest for the ensuing year.

 1947 Reco. \$500.00
- Art. 14 To see what sum of money the Town will vote to raise and appropriate for the support of Poor for the ensuing year.

 1947 Reco. \$2,000.00

- Art. 15 To see what sum of money the Town will vote to raise and appropriate for Aid to Dependent Children.

 1947 Reco. \$2,500.00
- Art. 16 To see what sum of money the Town will vote to raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Section 25 and 29, Chap. 20, R. S. 1944, as amended. 1947 Reco. \$799.50
- Art. 17 To see if the Town will vote to authorize the Assessors to recind any amounts appropriated by the Town for State Aid Road Construction in excess of the amount required to meet State Apportionments.
- Art. 18 To see what sum of money the Town will vote to raise and appropriate for Highways and Bridges for the ensuing year 1947 Reco. \$5,000.00
- Art. 19 To see if the Town will vote to raise and appropriate the sum of ninety five (\$95.00) dollars for public health nursing in the Town of Mapleton. Said sum to be expended by the State Bureau of Health, for local service.

 1947 Reco. \$95.00
- Art. 20 To see what sum of money the Town will vote to raise and appropriate for the purpose of applying tar on a section of highway known as the West Chapman road, beginning at a point on State

- Aid Highway K-10 opposite the Hughes road, extending south a distance of one half mile.
- Art. 21 To see what sum of money the Town will vote to raise and appropriate for the Patrol of State Aid Roads for the ensuing year.

 1947 Reco. \$1,200.00
- Art. 22 To see what sum of money the Town will vote to raise and appropriate for Snow Removal for the ensuing year.

 1947 Reco. \$5,500.00
- Art. 23 To see what sum of money the Town will vote to raise and appropriate for Insurance on Town Garage and Equipment.

 1947 Reco. \$400.00
- Art. 24 To see what sum of money the Town will vote to raise and appropriate to be set aside for the purpose of erecting school buildings.
- Art. 25 To see what sum of money the Town will vote to raise and appropriate for street lights for the ensuing year.

 1947 Reco. \$180.00.
- Art. 26 To see what sum of money the Town will vote to raise and appropriate for Memorial day. 1947 Reco. \$25.00
- Art. 27 To see if the Town will vote to raise and appropriate the sum of \$2,000.00 to pay Serial Bond maturing in 1948.

- Art. 28 To see what sum of money the Town will vote to raise and appropriate to pay Abatements and Discounts for the ensuing year.
- Art. 29 To see what sum of money the Town will vote to raise and appropriate to be expended by the Anti-Tuberculosis Association for the suppression of Tuberculois.

 1947 Reco. \$50.00
- Art. 30 To see what sum of money the Town will vote to raise and appropriate to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages attractions of the State of Maine, in accordance with the provisions of Chapter 5, Section 82 of the Revised Statutes of Maine.

 1947 Reco. \$25.00
- Art. 31 To see what sum of money the Town will vote to raise and appropriate for the Mapleton Fire Company for the ensuing year.

 1947 Reco. \$2,000.00
- Art. 32 To see if the Town will vote to authorize the Selectmen and Town Treasurer to issue, execute and negotiate Town of Mapleton Notes for a sum not to exceed \$5,000.00 payable during the year in which the same are made, out of money raised during the current year.
- Art. 33 To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of any Real Estate acquired for non-payment of taxes thereon, on such terms as they

deem advisable and to issue Quit Claim deeds for said property.

Art. 34 To see if the Town will vote to raise and appropriate the sum of one thousand dollars (\$1,000) to be used in purchasing a two ton truck to be used in highway maintenance and snow removal. Reco. \$1,000.00

The Selectmen hereby give notice they will be in session at the Mapleton Town Office March 14th and 15th, 1947 for the purpose of correcting the list of voters. Given under our hands this 4th day of March, A. D. 1947

RALPH H. CHRISTIE
EDWARD J. BULL
KENNETH JONES
OWEN H. SMITH
HAYWARD W. HIGGINS
Selectmen of Mapleton

Attest: Wallace B. Waddell Constable, Town of Mapleton

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