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Annual Report of the Municipal Officers of the Town of Owl's Head Maine for the Municipal Year Ending December 31, 1947

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ANNUAL REPORT

OF

MUNICIPAL OFFICERS

OF THE

Town of Owl's Head

Maine

FOR MUNICIPAL YEAR

ENDING DECEMBER 31 1947

Town Officers 1947-48

Moderator

Albert E. MacPhail

Town Clerk

Ellena Fredette

Selectmen, Assessors, Overseers of Poor

Francis L. Dyer J. Dana Knowlton John Garnett

Tax Collector

H. S. Montgomery

Auditor

State Department of Audit

Constable

Peter K. Reed

Health Officer

A. B. Borgerson

(Page 3)

Sealer of Weights and Measures

Maynard Wiggin

Superintendent of Schools

F. L. S. Morse

School Committee

Ernest Brazier

Josephine Knowlton

Constance MacPhail

Fire Wardens

The Selectmen

Assessors Report

Real Est., Resident Real Est., Non-Resident	\$157,860 213,995			
Total Real Est. Personal Est., Resident Personal Est., Non-Residen	16,350 at 1,900	00	371,855	00
Total Personal Est.			18,250	00
Total Real and Personal Es	st.	\$3	390,105	00
Taxable Pers	onal Estat	e		
10 horses			\$470	00
2 bulls			•	00
40 cows			1520	00
6 heifers, over two years ol	d, not yet			
freshened			150	00
2 heifers, 18 mos. to 2 year	ars old		45	00
1450 poultry (over 50 in 1	Vo.)		725	00
Stock in Trade			310	00
Logs			50	00
37 1-3 boats			10,415	00
Gasoline Pumps			275	00
132 Radios			2,555	
1 Tractor, not excised			100	00

(Page 5)

Machinery and equipment	1,550	00
Total	\$18,250	00
Assessment of Real and Personal		* /
Est., at \$57.00 including overlay	\$22,236	92
Assessed on Polls	519	
Total	\$22,755	92
Appropriations for 1947-48		
Officers' Salaries	\$1100	00
3d Class Maintainance	108	00
State Aid Road	800	00
Ballyhack Road	500	00
Roads and Bridges	1600	00
Common Schools	4750	00
Text Books	125	00
School Supplies	200	00
School Repairs	550	00
High School Tuition	4125	00
Current Expense	, 1600	00
Public Health Nursing	65	00
Care of the Poor	300	00
Aid to Dependent Children	500	00
Lights	600	00
Snow Removal	900	00
Cemeteries	150	00
Total list of Appropriations	\$17,973	00
State Tax	\$3,358	13
County Tax	1,101	94

Selectmen's Report

Current Expense

CR.

	•		
Appropriation		\$1600	00
Bank Stock Tax		14	52
Lien Charges		13	00
Town Hall Rent		30	00
			10
Total		\$1657	52

DR.

Knox Reg. of Deeds, Tax Liens and		
Mortgage Checks	\$6	10
Robert Brown, 1946 Poll Tax refund	3	00
Jerome C. Burrows, legal fees	6	00
Albert E. MacPhail, notary public service	4	00
H. H. Crie & Co., supplies	9	15
H. S. Montgomery, liens, reg. mail	12	89
A. B. Borgerson, postage for year	45	00
First National Bank, check book	3	25
State Treasurer, Auditor's report	55	47
E. J. Anderson, phone calls	2	85
Courier-Gazette, zoning adv.	7	20
Bald Mt. Co., zoning ordinances	10	15

(Page 7)

Jerome C. Burrows, services to planning		1-
board	66	00
Knox Reg. of Deeds, transfers	18	45
Albert E. MacPhail, moderator	5	00
City of Rockland, fires for year	82	25
McDougal-Ladd Co., treasurer bond	20	00
F. L. Dyer, assessing	25	00
J. Dana Knowlton, assessing	25	00
John Garnett, assessing	25	00
Marks Printing House, supplies for year	30	75
Loring, Short & Harmon, supplies	4	00
Charles Stone, mowing Ash Point Square	15	00
Charles Stone, mowing Owl's Head Square	15	00
F. L. S. Morse, Supt. salary	125	25
Camden, Rockland Water Co., 2 hydrants	200	00.
Caslon Press. town reports and supplies	169	60
Goodnow's Pharmacy, vaccine and supplies	9	40
State Bureau of Health, Vaccine for	*	
innoculations		58
O. R. Lawry, Jr., M.D., Services at 2 clinics		00
Courier Gazette, adv.	H	60
F. L. Dyer, Tax. Com.	25	00
Maynard Wiggin, Sealer of Weights and		
Measures	5	00
Main St. Hardware Co., supplies	1.	74
Karl Tall, renewing flag pole halyard	8	00
Journal Office Supply Co., adding machine	165	00
H. S. Montgomery, lien fees	1	50
F. L. S. Morse, Com. Rm. Rent		40
Branham Printing House, supplies	2	00
Camden & Rockland Water Co., water		

(Page 8)

supplied during drought	22	19
Ellena Fredette, Town Clerk fees	15	30
A. B. Borgerson, Health Officer's fees	27	16
P. K. Reed, Constable's fees	16	00
H. S. Montgomery, Tax. Com.	480	82
	U	
TOTAL	\$1802	05
Overdraft, Current Expense	\$144	53

Officers' Salaries

CR.

		- 7		
Appropriation				\$1100 00
	DR.			
F. L. Dyer		\$425	00	
J. Dana Knowlton		200	00	
John Garnett		150	00	
H. S. Montgomery		175	00	
Ellena Fredette		75	00	
School Board	_*	75	00	4.77

School Nursing

\$1100 00

CR.

Appropriation			\$65	00
·		DR.		
State Treasurer	-		\$65	00

(Page 9)

		- ,
Lights		
CR.	· .	11
Appropriation	\$600	00
DR.		
Central Maine Power Co.	506	40
Balance —	\$ 93	60
Barance	φυσ	00
Poor Account		Į.
CR.		
Appropriation	\$300	00
City of Rockland	178	
For board and care of child	77	
	-	
Total	\$555	68
DR	8	
O. R. Lawry, Jr., Md., Med. exp. 1 00		
Furnished later paid 77 54 Furnished later paid 178 14	89	
Tarmshed facer pard	* = 1	- , -
Total	256	68
		9
Balance	\$299	00
Aid to Dependent Children		
$\mathbf{CR}.$	4	
	@ *	0.0
Appropriation	\$500	00

(Page 10)

DR.

Paid State Treasurer			641	00
Overdraft		÷	141	00
Cemeteries				9
CR .				-
Appropriation		\$	3150	00
DR.			-	
W. H. Glover Co., supplies \$4	36			
C. S. Montgomery, cutting bushes 19				
Charles Stone care of lots 29	09			
Arthur Decker, cutting bushes 9	00			
Everett L. Spear, supplies 5	35			
Total			66	92
Balance carried forward	-	\$	8 83	08
1946 Tax Liens				
CR.				4
Dow, Robert and Olive			\$24	00
Boynton, Elizabeth, heirs			24	00
Lewis Sadie			33	60
Sleeper, George and Margaret			60	00
Sleeper, George and Margaret			40	
Weeks, Ethel R.			38	40
	-			
Total		\$	3220	80

(Page 11)

Common Schools

CR

Appropriation				\$4750	00
Balance previous year			- 2	437	73
Uncashed check			1	1	00
From State Treasurer				2729	
Total			1	\$7918	02
	DR.				
	11				
Teaching	*** ***	\$4191	71		
Janitor and Cleaning	*	134	50		1
Fuel		237	79		
Conveyance		1160	02		*
Common School Tuition		2176	00		
Total			, 1	7900	02
			-	10 E	- N - N -
Balance			* 1	\$5742	02
			£ .		
Tex	kt Boo	ks			n
	CR.	e.			30
Appropriation				\$125	00
Balance previous year				114	31
			_		-
Total	*		1	239	31
	DR.				
Ermondad		149	53		
Expended		149	00		1

(Page 12)

Balance			89	78		
					\$239	31
		Supplies			1	
	, ,	CR.				
Appropriati	on			3	\$200	00
Balance pre	evious y	rear	*	_	61	61
Total				F	\$261	61
		DR.				
Expended	- 4		146	11		
Balance			115			
	- 1			·		
Total					\$261	61
		Repairs				
		CR.				
Appropriati	on		0		550	00
Balance pre	evious y	ear		_	159	75
Total	1.2				\$709	75
		DR.				
Expended			657	18		
Balance			52	57		
					\$709	75

(Page 13)

High School Tuition

(1)	
	K
V	L Wa

	CR.	*			
Appropriation				\$4125	00
Balance previous y	ear			51	
		-			
Total			. 1	4176	75
	DR.		*		1. 1
Expanded City of I	Do alzland	9779	70		41 -
Expended, City of I Balance	vockiand	3773 402			
				\$4176	75
State	and Cou	nty Tax			
	CR.		-		1
Assessment				\$4460	07
	DR.				est,
State Tax		\$3358	13	× ×	
County Tax		1101			
				\$4460	07
Roa	ads and B	ridges			1
	CR.			4,	
Appropriation				\$1600	00

108 00

Trans. Third Class Road

(Page 14)

to ke					
Reimbursement for overpay	ment	·,		63	00
Total				\$1771	00
\mathbf{DR}	•				
Crocketts Beach Road	2	182	76		
Holman Road		156	25		
Crescent Beach Road		65	75		
Guptill Road	TQ.	46	39		
Town Landing, Ash Point		266	50		4
Cooper's Beach Road		22	00		
State Treas, tarring Ocean	Ave.	46	63	1	
Cottage Ave.			64		
Lucia Beach Road		244	03		
Blom Road		16	50		
Gravel		21	75		
State Treas., grader		15	75		
Total				1137	95
Balance		21	_	\$ 633	05
Treas. of State, Patrol Ma after books were closed from			•	-	aid
Unimprove	d Roa	ds			

Unimproved Roads

CR.

Appropri	ation, Ballyh	ack Road	\$500	00
State Tre	asurer		356	55
			\$856	55

(Page 15)

DR.

Payroll \$356 55	
Alma Walker, gravel 71 20	
State Treas., grader 22 50	the state of the s
Town Payroll 242 24	
Katherine Hurd, gravel 7 10	
Total	699 59
Balance	\$156 96
State Aid Account	
CR.	
Appropriation	\$800 00
State Treasurer	2976 44
Reimbursement for constructing several	
driveways off new Crescent Beach	
Road	1092 05
	1 1

DR.

\$4868 49

State Treas., applying tar on	.32 mile	of
State Aid Road	\$255	85
State Aid No. 9 payrools	4253	26
State Treas., grader	174	00
Charles Bicknell, II, supplies	9	00
H. H. Crie & Co., supplies	7	92

Total

(Page 16)

N. E. Metal Culvert Co., cu	alverts 259	12		
Total			4959	15
Overdraft			\$90	66
Third Cla	ss Road		4	
$\mathbf{C}\mathbf{I}$	₹.			
Appropriation			\$108	00
	DR	+		
Transferred to Roads and	Bridges		\$108	00
Snow A	ccount			
$\mathbf{C}\mathbf{F}$	₹.			
Appropriation			\$900	00
State Treasurer			645	04
			\$1545	04
			Ψ = 0 = 0	5 -
D.	R.			
General Seafoods, repairs	42	26		
Snow Payrolls	838	45		
B. M. Clark, repairs		40		
American Railway Express	· ·			
Payrolls, removing and ins	_			
fences Rockland Auto Supply, Inc	273	9 U		
supplies	· ·	65		
DAPPITOD	- 4	UU	7	

(Page 17)

Files & O'Keefe Co., plow part 4	9	50	
Nelson Bros., repairs	2	72	
Adriel Post, stakes 1	0	00	
Morris Express, freight	1	42	
Payroll, sand for stockpile 11	5	00	
W. H. Shurtleff, snow fences 7	5	00	
Charles E. Bicknell, II, supplies	1	95	
Huston-Tuttle Book Co., tags for			
snow fence	2	99	
	\ 	-	
Totall		1 1 2	\$1474 33
Balance			\$ 70 71

(Page 18)

Public Health Nursing Annual Report—1947

Following is a report of the public health nursing service in the town of Owl's Head for the past year, submitted to the Board of Selectmen and townspeople. These statistics indicate the types of nursing services rendered and the number of visits made:

Number of visits to the town	17
Number of visits to maternity patients	5
Number of visits to infants	33
Number of visits to preschools	17
Number of visits to school children	3
Number of visits to crippled children	1
Number of visits to morbidity patients	4
Number of visits to schools	13
Number of hearing tests by audiometer	31
Number of immunization clinics	1
Assisted physician with school hearth ex-	
aminations of children in alternate gra	ades 21
Number of Child health conferences	3
Assisted physician with the following	
immunizations:	*
Smallpox 24	
Diphtheria 50	
Whooping Cough 13	

The facilities of three Crippled Children's Clinics and two chest X-ray clinics at Rockland were made

(Page 19)

availaable to patients needing these services, without charge.

One new project has been started this year. School health examinations of children in alternate grades were made by Dr. O. R. Lawry, Jr. Plans for this program were made by the Chairman of the Health Council, Mrs. Donald Lewis Members of the council transported children and assisted at the clinic, which was one of the best organized in the county. As a result of the defects found in children from these examinations, the Council is already active in helping parents getting corrections made. One operation has just been arranged for. The expressions generally have been that all grades should be examined.

The success of any public health nursing program depends to a very great extent upon the interest and willingness of the townspeople to see the need and to be willing to assist the nurse with the health work. The Owl's Head Council has served the community well this past year. In addition to instituting the School Health examinations, they have continued their work in the Child Health Conferences for infants and preschool children. At the first County meeting of Health Councils held in Sept. at Rockport, Mrs. Fredette reported on the health activities in Owl's Head the past year, and a number of the council members were present, adding to the success of the meeting.

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With this fine spirit of co-operation found in the town generally, it is a pleasure too look forward to the coming year for an even greater expansion of services.

Respectfully submitted,

Ada W. McConnell, R. N.

State Field Nurse.

Collector's Report

Year Ending December 31, 1947

VALUATION— Real Est., resident \$157,860 00 Real Est., Non-Res. 213,995 00 Total Real Est. \$371,855 00 Personal Est., resident 16,350 00 Personal est, Non-res. 1,900 00

Total	Personal E	st.	- 9	1 7	18,250	00
			 	-0	Carry Yan	
Total '	Valuation				390,105	00

~		
Valuation X Rate	 22,235	98
173 Polls	519	00
Gain in Computation	 * *	94

Uncollected December 31, 1947

COMMITMENT—

Total Commits	ment			22,755	92
Supplemental	Tax	Collected	-	322	28
				*	112

Total Charges to Collector	4		\$23,078	20
Cash to Treasurer	22,455	78		
Due from Collector		39		/

Total Credits			- 2	22,456	17
	1	* 4	- 1	w 1 1 0	- 1

622 03

(Page 22)

Uncollected Tax List December 31, 1947

RESIDENT—				1
Burpee, Albert			\$3	00
Burpee, Fred	-		3	00
Colson, Ralph			2	85
Paid since closing			28	50
Paid since closing			3	00
Dow, Olive			29	93
Dow, Ray and Sylvia			26	89
Dow, Ray and Sylvia		,	22	80
Goulding, Clarence			20	10
Paid since closing			17	10
Lewis, Sadie			32	02
Lindsey, Elmer			38	48
Merrill, William			38	06
StClair, Warner and Gertrude	a.		31	50
Paid since closing			46	74
Snowman, Walter		1	3	00
Sleeper, George and Margaret			69	83
Sleeper, George and Margaret			48	45
Spalding, Harry B. No. 3			39	90
Paid since closing			4	43
Willis, Donald			8	14
Paid since closing			5	70
		_		
Total Resident			\$523	42
NON-RESIDENT—				å
Anderson, Julius			\$1	14
Bodman, Caroline	-		5	70

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Boynton, Elizabeth heirs	28	50
Lindsey, Nettie heirs	6	84
Paid since closing	10	83
Weeks, Ethel R.	45	60
And the same	*	# =0 #4
Total Non-Resident	\$98	61
	100	113
Total Uncollected \$	622	03

Treasurer's Report

December 31, 1947

Cash on Hand January 1, 1947		\$5,460	00
Add—Receipts:			
1947 Taxes \$22,455	78		
1947 Auto excise tax 932	08		
1948 Auto excise tax 204	88		
1946 Supplemental tax 30	00	4.2	
1946 Taxes 364	68		
1945 Tax liens 118	80	,	
1946 Tax liens . 88	80		
Tax lien charges 13	00		
Interest 53	72		
Withholding tax 771	69		
Teachers retirement 129	32	1	
Hurd-Harvey bond interest 2	50		
Cemetery trust fund interest 22	46		
Snow removal 645	04		
Current expense 30	00		
Bank Stock tax 14	52		
Common Schools (uncashed check) 1	00		
Road Improvement Fund (State) 356	55		
State And Road 4068	49		
State School fund 2729	29		

(Page 25)

Roads and Bridges 63	00		
Poor Account 255	68		
			100
Total Receipts		\$33,351	28
Total cash available		38,811	50
Paid Selectmen's Warrants (1-26	1	31,557	85
			Page 1
Cash on hand December 31, 1947		\$7,253	65

Town Clerk's Report

1947

23 Births

15 Marriages

22 Deaths

23 Documents Recorded

56 Dog Licenses Issued

CAUSES OF DEATH

Pneumonia
Cerebral hemorrhage
Chronic Myocarditis
Uremia
Intestinal Obstruction
Carcinoma of Stomach
Heart Failure
Generalized Carcinomatous
Apoplexy
Coronary occlusion
Coronary thrombosis
Intracranial hemorrhage
Malnutrition anemia

Respectfully submitted,
Ellena E. Fredette
Town Clerk

School Department

Report of the Superintendent

To the Superintending School Committee and to the Citizens of Owl's Head:

Please accept this, my twenty-sixth annual report.

There has been no change in the teaching force in the past year. The schools are in good condition. Well proven but reasonably progressive methods are employed and good order is maintained. The pupils are cooperative and studious and progress has been satisfactory.

Expenses have been necessarily increased. In compliance with laws enacted by the last legislature the teachers salaries have been increased to \$1500.00.

The Wood Bus Service now conveys the Seventh and Eighth grades to the Rockland Junior-High School and this seems to be a good arrangement.

I wish to express my appreciation of the Ilvonen bus service of previous years. Mr. Ilvonen and his son served the town faithfully and their unfailing cooperation and kindness is here acknowledged.

The cost of tuition has increased and cannot fail to continue to do so, as recent State legislation permits increased rates. Textbooks and supplies are also more expensive. Fuel oil is certain to be more expensive. To meet these mounting expenses more money must be asked for.

During the past year an oil burner was installed at Ingraham Hill and adds materially to the comfort of the children and the efficiency of the school. One of these burners should be installed at Ash Point in the coming summer.

Repairs were made as planned last year. The buildings can be kept up only by having some repairs done each year. I recommend that the sum of six hundred fifty dollars be appropriated for repairs.

Money should continue to be set aside for a new school building as has been done in recent years. In fact I believe an increased sum could be raised. The needs will increase as the school population increases and the future of the town will depend in no small degree on the manner in which it provides for the education of its children. In these changing times the world is beset by difficult problems and those who serve the schools must continually meet new conditions bravely and efficiently. What the future Americans do as leaders in a perplexed world must depend on how well the schools have prepared

them for this work. The schools must advance. There can be no safe retrenchment.

I thank the members of the School Committee, the Selectmen and Treasurer for their courtesy and help-fulness and hereby express my appreciation of the loyal support of the citizens of Owl's Head.

Respectfully submitted, F. L. S. Morse.

RECOMMENDATIONS

Common Schools	S				\$5000.00
High School Tui	ition	* 1 %		. 1 . 4	4400.00
Highpplies	a -		1 127	24.	125 .00
Textbooks					100.00
Repairs, Equipm	ent, etc	3.		-	650.00

Common Schools

CR.

Appropriation, 1947		\$4750	00
Balance previous years		437	73
Uncashed check		1	00
State school fund		2729	29
	*	7918	02

(Page 30)

DR.

	DR.				
Teaching		4191	71		4
Janitors and cleaning	•	134		-	
Fuel		$\frac{237}{2}$			
Common School Tuiti	ion	2176			
Balance Jan. 1948			00		
Benedico deni. 1010		10	00		
	- ,	1		5 040	0.0
				7918	02
	Textbooks			* 1	
	CR.				x
Appropriation 1947				\$125	00
Balance previous yea	r			114	31
				\$239	31
	DR.				
	2 24				
Expended		149			
Balance Jan. 1948		89	78		
As a second seco				239	31
	Supplies				
	an.			7.	
	CR.				4
Appropriation 1947				\$200	00
Balance previous yea	r			61	
					0
				261	61
				- U J	O I

(Page 31)

DR.

Expended Balance Jan, 1948		146 115	4		
				261	61
High So	choo'l' T	uition			
	CR.		a e gžag		- 4
Appropriation Balance previous year				\$4176 51	
		< 7	Y."	4176	75
	DR.				
Paid City of Rockland Balance Jan. 1948		3773 402			
			+	4176	75
Б	Repairs				
	CR.				
Appropriation		* × *	1 1	\$550	00
Balance previous year			4	159	75
	i e			709	75
	DR.		1.0		
Expended Balance Jan. 1948		657 52	18 57		
	4		100	\$709	75

Auditor's Report

STATE DEPARTMENT OF AUDIT

STATE OF MAINE

AUGUSTA

January 8, 1948

Board of Selectmen, Owls Head, Maine.

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Owls Head have been audited by Auditor C. G. Hawes for the period January 1, 1947 to December 31, 1947 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been satisfactorily handled, with such except-

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tions as may be noted in the accompanying Comments.

Exhibits and Schedules incorporated in this report impartially present the financial position of the Town and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted.

Very truly yours,

Fred M. Berry, State Auditor.

Re: Audit of Accounts—Town of Owls Head Jan. 1, 1947 to Dec. 31, 1947

CASH—

The cash balance of \$7,253.65 at December 31, 1947, reconciled with the bank statements of the Knox County Trust Company and the First National Bank of Rockland.

It was ascertained that all expenditures had been made by check and were supported by properly authorized warrants.

All receipts as issued by the Treasurer were

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checked in detail and were traced to deposit in the bank.

TAXES RECEIVABLE—

The 1947 tax commitment was added and found to be in agreement with the Assessors' warrant to the Collector. This commitment was accounted for by cash collections, discounts, abatements, due from the Collector, or was still unpaid as shown by the records of the Collector.

There were no prior years' taxes receivable.

TAX LIENS—

The tax liens at December 31, 1947, amounted to \$220.80. The liens on hand were examined and appeared in proper form.

TAX ACQUIRED PROPERTY—

No changes occurred in this account during the year under review.

CAPITAL RESERVE FUND—

The investments representing this fund were examined. This fund was established in accordance with a vote of the Town at the March 20, 1944 annual meeting to be used for the schoolhouse and town hall construction.

SURPLUS—

The Unappropriated Surplus was increased by

(Page 35)

\$1,630.75 during the year under examination. The analysis of this account is shown on Exhibit E.

TRUST FUNDS—

Verification was made of the trust fund investments by examination of the passbooks and investments. All income had been accounted for, although \$26.21 is unexpended and in the General Fund.

GENERAL—

The 1947 excise tax receipts Nos. 41018 to 41273 and those for 1948 Nos. 34001 to 34029 were checked and it was ascertained that all collections had been deposited with the Treasurer.

Corporate surety bonds were furnished by the Treasurer and Tax Collector.

The records maintained by the Selectmen, Treasurer and Tax Collector were found to be in a satisfactory condition.

Attention is invited to the overdrafts reflected in several appropriation accounts, the summary of which appears on Exhibit D. An opinion rendered by the Attorney General reads, in part,

"The municipal officers are bound by the terms of the articles in the warrant calling the meeting providing for the expenditure of money. The officers should not spend more than the taxpayers appropriated at town meeting, unless the statute expressly

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authorizes an expenditure in excess of the appropriation."

The provisions of Chapter 84, Section 81 of the revised Statutes of 1944, however, relate to expenditures of monies for highway purposes and permit overdrafts in cases of emergencies to the extent of 15 percent of the appropriation.

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Town of Owls Head

Comparative Balance Sheet

ASSETS

GGENERAL	FUND

Total Liabilities

ASSETS

ASSETS	*				-
Dec.	31, 1947		Dec. 3	31, 19	346
Cash (Exhibit B)	\$7253	65	\$	5460	22
Accounts Receivable (Schedule A-1)		39	*		
Taxes Receivable (Schedule A-2)	622	03		364	68
Tax Liens (Schedule A-3)	220	80		118	80
Tax Acquired Property (Sch. A-4)	160	64		160	64
Capital Reserve Fund (Sch. A-5)	9470	10		9261	80
TOTAL—General Fund	\$17727	61	\$1	.5366	14
TRUST FUND	+ 1	×.	*	* * *	1
ASSETS	4.7		V	i i	
Time Deposits (Schedule A-6)	1657	73		1655	18
Due from General Fund (Schedule A	1. -6) 26	21		22	91
Investments (Sched. A-6)	100	00	± <u>±</u>	100	00
TOTAL—Trust Funds	\$1783	94	\$	1778	09
LIABILITIE	S				
Dec.	31 1947		Dec. 3	31, 19	346
Accounts Payable	í,	+ :	3	\$50	68
Due Trust Funds	26	21	* <u>*</u>	22	91

26 21

73 59

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RESERVE

Capital Reserve Fund (Sched. A-5)	9470 10	9261 80)
SURPLUS			
Appropriated (Ex. D) 1394 9	5 825 1	L5	
Unappropriated (Ex. E) 6836 3	5 5205 6	30 —	
	8231 30	6030 75	
Total—General Fund	\$17727 61	\$15366 14	-
		(A)	•
LIABILITIES			
TRUST FUNDS			
Principals (Sched. A-6)	1735 11	1535 11	
Unexpended Income (Sched. A-6)	48 83	42 98	, -
TOTAL—Trust Funds	\$1783 94	\$1778 09)

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84. Public Laws of 1945, is on file in the office of the Selectmen.

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Recommended Appropriations for 1948-49

Officers' Salaries	\$1100	00
Current Expense	1600	00
Public Health Nursing	65	00
Care of Poor	500	00
Snow Removal	1000	00
Lights	600	00
State Aid Road	800	00
Roads and Bridges	1000	00
Aid to Dependent Children	600	00
Cemeteries	100	00

Town Warrant

COUNTY OF KNOX. ss:

To Peter Reed, a Constable in the town of Owl's Head, in the county of Knox.

GREETING:—

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the said Town of Owl's Head qualified by law to vote in Town Affairs, to assemble at the Town Hall in said town on the 8th day of March, 1948 at ten o'clock in the forenoon to act upon the following articles, to wit:—

- Art. 1 To choose a Moderator to preside over the Meeting.
- Art. 2. To choose a Town Clerk for the ensuing year.
- Art. 3. To hear and act upon the report of the Selectmen, Assessors, Overseers of the poor, Road Commissioner, Town Clerk, Treasurer, Tax Collector and Superintending School Committee.
- Art. 4. To choose three Selectmen for the ensuing year.

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- Art. 5. To choose three Assessors for the ensuing year.
- Art. 6. To choose three Overseers of the Poor for the ensuing year.
- Art. 7. To choose a Treasurer for the ensuing year.
- Art. 8. To choose a Tax Collector for the ensuing year.
- Art. 9. To vote yes or no for a Road Commissioner and to choose a Road Commissioner if the vote is yes.
- Art. 10. To choose a member of the Superintending School Committee for the ensuing three years.
- Art. 11. To see what scale of wages the Town will vote to pay for the ensuing year.
- Art. 12. To see what sum of money the Town will vote to raise for Officers' salaries.
- Art. 13. To see what sum the town will 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 Sections 25 and 29, Chap. 20, R. S. 1944, as amended.

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- Art. 14. To see if the town will vote to take over the Guptill road at Ingraham's Hill If not, to see if the town will vote to gravel the whole road as was agreed last year.
- Art. 15. To see what sum of money the town will vote to raise and appropriate for town roads and bridges.
- Art. 16. To see whether or not the town will vote to raise and appropriate the sum of Fifty Dollars (\$50.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 5, Section 82, of the Revised Statutes of Maine.
- Art. 17. To see if the town will vote to survey and mark all town landings in the town of Owl's Head.
- Art. 18. To see if the town will vote to install and maintain a street light at the beginning of the Hendrickson's Point Road.
- Art. 19. To see if the town will vote to install and maintain an electric light in front of the Harvey Cline Property at Ash Point.
- Art. 20. To see what sum of money the town will vote to raise for Common Schools.

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- Art. 21. To see what sum of money the town will vote to raise for School Text Books.
- Art. 22. To see what sum of money the Town will vote to raise for School Supplies.
- Art. 23. To see what sum of money the Town will vote to raise for School Repairs.
- Art. 24. To see what sum of money the town will vote to raise for High School Tuition.
- Art. 25. To see if the town will raise and appropriate \$268.20 for insurance on the Ash Point, Timber Hill and Ingraham's Hill school houses for a five year term.
- Art. 26. To see if the town will raise and appropriate \$180.00 for insurance on the Town Hall and Tool House, for a five year term.
- Art. 27. To see what sum of money the town will vote to raise for Current Expense.
- Art. 28. To see what sum of money the town will vote to raise for the Care of the Poor.
- Art. 29. To see what sum of money the Town will vote to raise and appropriate for Aid to Dependent Children.
 - Art. 30. To see what action the town will take

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with reference to raising the necessary money to cover the street lighting service.

- Art. 31. To see what sum of money the town will vote to raise for snow removal.
- Art. 32. To see if the town will vote to appropriate a sum of money to be expended on the cemeteries in the Town of Owl's Head.
- Art. 33. To see if the town will vote to grant the privilege to Clifford E. Goulding in having a bury-ground to be located at the Head of the Bay, on the Almeda A. Kalloch lot.
- Art. 34. To see if the town will vote not to accept any Cemetery Trust Funds less than two hundred dollars.
- Art. 35. To see if the town will vote to close the clam flats to outside commercial diggers or concerns.
- Art. 36. To see if the town will raise and appropriate \$65.00 for public health nursing in Owl's Head. Said sum to be expended by the State Bureau of Health, for local service.
- Art. 37. To see what sum if any the Town would recommend to take from the joint State Aid account for the purpose of applying bituminous surface treatment to State Aid Roads, in excess of the requirements of Sec. 2, Chap. 132 Public Laws 1935.

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- Art. 38. To see if the town will vote to authorize the Assessors to rescind any amounts appropriated by the town for State Highway construction in excess of the amount required to meet State Apportionments.
- Art. 39. To see if the town will vote to adopt the following in regard to the collection of Taxes: Taxes shall become due and payable on Aug. first of Current year; a discount of 3 per cent will be allowed if payment in full is made within thirty days of date of tax bills; interest will be charged on all amounts unpaid after August First. Delinquents will be dealt with according to the law provided for that purpose. If vote is "no" some other method must be adopted.
- Art. 40. 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 by the town for non-payment of taxes thereon, on such terms as they may deem advisable and to execute quit claim deed on such property.
- Art. 41. To see if the town will vote to authorize the Selectmen to issue notes for temporary loans.
- Art. 42. To transact any other business which may legally come before said meeting.

The Selectmen give notice that they will be in

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session at the Town Hall at 9.30 o'clock A. M. for the purpose of correcting the list of voters.

Given under our hand the 23d day of February, 1948.

FRANCIS L. DYER
J. DANA KNOWLTON
JOHN GARNETT
Selectmen of Owls Head.

We wish to thank all those who participated in the fire patrol or assisted in any way, for their fine cooperation, during the fire hazard last fall.

Board of Selectmen.