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Annual Report

of the

Municipal Officers



of the

TOWN OF

DENMARK

MAINE

FOR THE FISCAL YEAR ENDING

FEBRUARY 10, 1944

AUG 19 1947

ANNUAL REPORT
of the
MUNICIPAL OFFICERS
of the
TOWN OF
DENMARK
MAINE

For the Fiscal Year Ending
FEBRUARY 10, 1944

THE WEBB-SMITH PRINTING CO., CORNISH, ME.

AUG 19 1947

TOWN OFFICERS

Clerk

LLOYD E. LIBBY

Selectmen, Assessors and Overseers of the Poor

**CHARLES E. PINGREE JOHN W. PENDEXTER
IRVING TRUMBULL**

Treasurer

EDITH HUNT

Road Commissioner

JOHN T. SMITH

Collector of Taxes

ALBERT F. WENTWORTH

Superintendent of Schools

CHARLES A. SNOW

Superintending School Committee

**HARRY KELLAR MYRTIE DEERING
EMMA LORD**

WARRANT FOR TOWN MEETING

To Albert F. Wentworth, Constable in the Town of
Denmark, County of Oxford, and State of Maine,

GREETING:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said Town of Denmark, qualified by law to vote in town affairs, to assemble at the town house in said town on Monday, the sixth day of March, A. D. 1944, at ten o'clock in the forenoon, to vote upon the following Articles, to wit:

Article 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a town clerk for the year ensuing.

Art. 3. To choose a board of selectmen, assessors, and overseers of the poor, and town treasurer for the year ensuing.

Art. 4. To choose a tax collector for the year ensuing.

Art. 5. To choose a member of the superintending school committee for a term of three years.

Art. 6. To choose one or more road commissioners for the year ensuing.

Art. 7. To choose one or more fire wards for the year ensuing.

Art. 8. To see if the town will elect or authorize the selectmen to appoint a cemetery commission, consisting of one or more persons, whose duty shall consist of caring for the cemeteries and burial lots, including the graves of old soldiers now in care of town, for the year ensuing.

Art. 9. To choose all other officers for the year ensuing.

Art. 10. To vote the compensation of the tax collector for the year ensuing.

Art. 11. To see what sum of money the town will grant and raise for the support of poor for the year ensuing.

Art. 12. To see what sum of money the town will grant and raise for the payment of town charges for the year ensuing.

Art. 13. To see what sum of money the town will grant and raise for the support of street lights for the year ensuing.

Art. 14. To see what sum of money the town will grant and raise for the support of roads and bridges for the year ensuing.

Art. 15. To see what sum of money the town will grant and raise for the payment of snow bills for the year ensuing.

Art. 16. To see if the town will vote "yes" or "no" on the question of appropriating and raising money necessary to entitle the town to State aid, as provided in Section 20 of Chapter 28 of the Revised Statutes of 1930.

Art. 17. To see what sum the town will raise and appropriate for the maintenance of State highways for the year ensuing, under the provisions of Sections 9, 18, 36, 38 and 39, Chapter 28, of the Revised Statutes of 1930.

Art. 18. To see what sum of money the town will grant and raise for the cutting of bushes on the highways for the year ensuing.

Art. 19. To see if the town will grant and raise the sum of \$592 for the maintenance of third class highways for the year ensuing.

Art. 20. To see if the town will vote to grant and raise the town treasurer's salary from \$100 to \$200.

Art. 21. To see what sum of money the town will grant and raise for the support of common schools for the year ensuing.

Art. 22. To see what sum of money the town will grant and raise for the payment of school supplies and textbooks for the year ensuing.

Art. 23. To see what sum the town will grant and raise for the support of a free high school for the year ensuing.

Art. 24. To see what sum the town will grant and raise for electric lights and power for schoolhouses for the year ensuing.

Art. 25. To see if the town will vote to raise and appropriate the sum of \$25 for Public Health Nursing in said town. This sum to be expended by the State Bureau of Health for local services.

Art. 26. To see what sum the town will grant and raise for the care of the soldiers' monument for the year ensuing.

Art. 27. To see what sum the town will grant and raise for Memorial Day observances for the year ensuing.

Art. 28. To see if the town will vote that poll taxes become due and payable on May 1st as under the provisions of Chapter 16 of the Public Laws of 1917.

Art. 29. To see if the town wishes to give a discount on taxes and if so to fix the date and amounts of same,

Art. 30. To see if the town will vote to elect a committee to inquire into getting something for fire fighting equipment for town. Said committee to investigate and report to town as soon as convenient at a special town meeting.

Art. 31. To see if the town will vote to authorize the selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying obligations of the town, such loan or loans to be paid during the current municipal year out of money raised during said current municipal year by taxes.

Art. 32. To see if the town will vote to pay the same scale of wages for road work as is paid by the State for the year ensuing.

Art. 33. To see what sum of money the town will grant and raise for aid to dependent children.

Art. 34. To see if the town will vote to appropriate and raise the sum of \$1,000 to pay serial note due March 15, 1945.

Art. 35. To see if the town will vote to raise and appropriate the sum of \$800 to finish paying serial note due March 15, 1946.

Art. 36. To see if the town will vote to accept the trust fund of \$100 given by Wilbur Kenison for care of Mt. Pleasant Cemetery.

The selectmen give notice that they will be in session at the town house on Monday, the sixth day of March, 1944, at 9 o'clock A. M., for the purpose of correcting the list of voters.

Given under our hands this 10th day of February, A. D. 1944.

CHARLES E. PINGREE,
JOHN W. PENDEXTER,
IRVING TRUMBULL,
Selectmen of Denmark.

DENMARK HONOR ROLL

Batchelder, Donald M.
Blake, Roland A.
Brine, Roland F.
Clemons, Frederick A.
Cobb, Henry B., Jr.
Cobb, Richard W.
Drew, Wendall E.
Freeman, Oscar A.
Jack, Chester A.
Legoff, Roger M.
Leeman, Wellington S.
Newcomb, Delmar A.
Osgood, John
Perkins, Clayton E.
Richardson, C. Willard
Richardson, Melvin L.
Rose, C. Dwight
Rose, Lewis S.
Sanborn, Albert N.
Sanborn, Clyde D.
Sanborn, Kermit A.
Seely, Clarence B.
Shaw, Burton A.
Smolen, Joseph E., Jr.
Snow, Alfred G., Jr.
Valley, Roland H.
Wales, Carroll F.

SELECTMEN'S REPORT

The Selectmen of the Town of Denmark submit the following statement of the financial condition of the town for the fiscal year ending February 10, 1944.

The value of the taxable property as taxed on the first day of April, 1943:

Resident real estate,	\$173,195.00
Resident personal estate,	45,880.00
Non-resident real estate,	101,650.00
Non-resident personal estate,	13,100.00
	<hr/>
Total,	\$333,825.00
Number of polls taxed, 148.	
Number of polls not taxed, 32.	
Assessed on each poll, \$3.00.	
Rate, \$70.00 on a thousand.	

ASSESSMENTS, 1943

Support of poor,	\$ 250.00
Town charges,	2,000.00
Street lights,	264.00
Roads and bridges,	4,200.00
Snow bills,	2,000.00
State aid maintenance,	325.50
Cutting bushes,	500.00
Third class road maintenance,	592.00
Common schools,	4,500.00
Free high school,	2,500.00
School supplies,	700.00
School lights,	40.00
Monument account,	5.00
Memorial Day,	10.00
Serial note,	1,000.00
Interest on school fund,	32.80
Aid dependent children,	400.00

School nurse,	25.00
Pine blister,	200.00
County tax,	1,039.79
State tax,	2,900.92
Overlay,	326.74

Total, \$23,811.75

The commitment to Albert F. Wentworth was as follows:

Poll taxes,	\$ 444.00
Real and personal estate,	23,367.75

Total, \$23,811.75

TOWN CHARGES

Cr.

Appropriation,	\$2,000.00
Kenneth Lord, 2 fire extinguishers,	18.90
Bank stock,	2.55
Dog tax, refund,	51.87
Railroad and telegraph tax,	9.02
Ann Johnson, moth account,	21.94
Transferred from overlay account,	326.74
Transferred from excise account,	465.03
	<hr/> \$2,896.05

Dr.

Overdrawn, Feb. 8, 1943,	\$227.57
Olive L. Goldthwaite, register of deeds,	24.00
Erwin Giles, justice of peace,	13.00
J. W. Pendexter, use of car,	39.00
J. W. Pendexter, extra services.	
Hazel Ingalls, use of car,	10.00
C. E. Pingree, Portland, Bridgton, Cornish,	15.00
N. L. Hale, balance due for services in taking care of food stamps,	8.00
C. E. Pingree, postage,	9.70

Edith Hunt, supplies and postage,	14.99
Denmark Tel. Co.,	7.18
Webb-Smith Printing Co., town re- ports,	231.50
Chas. A. Snow, salary,	423.44
Loring, Short & Harmon Co., sup- plies,	49.60
Loring, Short & Harmon Co., flags,	6.65
Casco Bank & Trust Co., expense on checks,	8.36
Central Maine Power Co., town hall lights,	11.00
Arthur Rankins, use of car,	12.00
Irving Trumbull, Augusta,	5.00
Stuart W. Goodwin, bond for col- lector,	12.00
Stuart W. Goodwin, bond for treas- urer,	17.50
Maine Municipal Assn.,	30.00
Olive Goldthwaite,	2.50
Irving Trumbull, time on Ray Smith case,	10.00
J. W. Pendexter, time on Ray Smith case,	4.50
C. E. Pingree, time on Ray Smith case, Augusta,	5.00
J. W. Pendexter, car to Bridgton and time on poor account,	8.00
Advertiser-Democrat, brown-tail moth cards,	3.35
C. E. Pingree, Portland and Au- gusta,	10.00
C. E. Pingree, cash paid justice of the peace,	1.45
R. L. Day, grading yard,	6.00
Ralph S. Bean, picking brown-tail moths, Ann Johnson,	21.94

C. E. Pingree, cash paid for Rufus Bennett's will,	2.00
C. E. Pingree, Portland,	5.00
Hazel Ingalls, board of auditors,	14.00
State treasurer, auditors,	65.49
Walter S. Bryant, refund, overpaid taxes,	26.25
Irving Trumbull, postage,	.53
Chas. Newell, mowing cemetery,	6.00
D. C. Towle, sealer of weights and measures,	5.00
A. F. Wentworth, car to Augusta,	15.00
J. W. Pendexter, Augusta,	5.00
C. E. Pingree, Augusta,	5.00
Asa O. Pike, 2nd & Son, insurance on town hall,	52.00
Fred Bucknell, bounty on bear,	10.00
Irving Trumbull, cash,	1.35
Asa O. Pike, 2nd & Son, insurance, East Denmark school,	60.00
Oberg, Inc., insurance on tractor,	14.10
Oberg, Inc., insurance on tractor shed,	21.96
Chester V. Small, supplies,	10.37
J. Bennett Pike, legal advise,	4.00
F. W. Mitchell, wood, town hall,	6.25
Payroll No. 1, Perley's Mills fire,	54.00
Town of Hiram, Edith Hunt's fire,	85.25
Frank Webb, Bridgton, Edith Hunt's fire,	27.00
Fryeburg Fire Dept., Edith Hunt's fire,	69.25
Percy Drew, Edith Hunt's fire,	5.00
Alfred Monson, Edith Hunt's fire,	4.38
John Leso, Edith Hunt's fire,	5.00
Bud Richardson, Edith Hunt's fire,	5.00
Robert Richardson, Edith Hunt's fire,	5.00

Donald Monson, Edith Hunt's fire,	5.00
Lloyd Libby, reporting births, marriages and deaths,	7.50
Lloyd Libby, postage,	.50
C. E. Pingree, salary,	100.00
C. E. Pingree, extra salary,	150.00
J. W. Pendexter, salary,	75.00
J. W. Pendexter, extra salary,	44.00
Irving Trumbull, salary,	75.00
Irving Trumbull, extra salary,	34.50
Mrs. Edith Hunt, treasurer,	100.00
Harry Kellar,	25.00
Emma A. Lord,	25.00
Myrtie Deering,	25.00
Lloyd Libby, town clerk,	20.00
A. F. Wentworth, constable,	8.50
A. F. Wentworth, board of health,	15.00
A. F. Wentworth, postage,	25.83
A. F. Wentworth, car to Fryeburg,	2.50
A. F. Wentworth, collector,	237.39
C. E. Pingree, Fryeburg,	2.50
Casco Bank & Trust Co.,	14.17
State treasurer, uncollected dog tax,	19.70
A. F. Wentworth, collector of taxes, 17 liens,	17.00
A. F. Wentworth, collector of excise tax,	29.55
	<hr/> \$2,896.05

ROADS AND BRIDGES

Cr.

By appropriation,	\$4,200.00
Received from Robert Day,	5.00
Overdrawn, Feb. 10, 1944,	603.21
	<hr/>
Total,	\$4,808.21

Dr.

Overdraft, Feb. 8, 1943,	\$2,178.53
J. T. Smith,	512.88

Clifton Evans and team,	27.75
E. E. Pingree and team,	13.50
L. H. Smith,	25.00
S. H. Smith,	402.50
R. R. Smith and team,	17.13
Chas. Renski and team,	131.87
R. H. Valley and truck,	56.87
R. L. Day and truck,	203.24
Frank Williams,	5.00
Kenneth Smith and team,	9.00
A. E. Wentworth,	6.25
L. O. Sanborn and truck,	15.00
Evans Pendleton and team,	19.00
Joe Smolen,	45.00
Ralph Bean and team,	63.81
F. W. Jack and truck,	102.00
Harry Thomes and team,	3.37
S. F. Tibbetts and team,	36.30
Albert Harnden,	5.00
Richard Valley,	40.62
W. S. McKusick and truck,	45.00
Earle Valley,	33.12
Robert Richardson,	25.00
Lawrence Kennison,	32.50
J. A. Cadman,	5.06
H. H. Warren,	32.50
J. W. Pendexter,	58.26
Philip Stone,	138.36
J. E. Clement,	8.72
Brownfield Motor Co.,	3.75
Lait's,	7.50
Edith Hunt,	6.57
Lait's,	11.50
Arthur Jack,	8.00
Municipal Steel Co.,	38.11
L. H. Ingalls Est.,	32.67

John Leso,	3.52
Wales & Hamblen,	5.50
Howe Machine Co.,	2.25
Municipal Steel Co.,	40.59
John T. Smith,	21.32
Files & O'Keefe,	215.00
W. W. Warren,	67.25
F. W. Jack,	5.00
L. H. Ingalls Estate,	26.04
Wm. Johnson,	6.20
Fred Ela,	5.80
R. R. Smith,	3.50
	<hr/>
Total,	\$4,808.21

SNOW ACCOUNT

Cr.

Appropriation,	\$2,000.00
Unexpended, Feb. 8, 1943,	203.15
Received from State,	116.55
Due from State,	900.00
Overdrawn, Feb. 10, 1944,	1,709.76
	<hr/>
Total,	\$4,929.46

Dr.

Walter Richardson,	\$ 32.60
Marsters and Staley,	1.50
Wales and Hamblen Co.,	.93
Lait's,	3.30
W. S. McKusick,	41.82
W. S. McKusick, truck,	29.25
Phil Stone, ploughing,	113.08
Russell Smith,	14.00
John Smith,	9.50
Gerald Kellar,	15.62
Robert Barton,	2.50
Robert Ward,	10.00

F. J. McNally,	2.50
Eugene Monson,	3.12
Lawrence Clemons,	3.12
A. A. Wentworth,	15.00
Chester Emery and truck,	27.00
R. L. Day, ploughing,	57.35
Frank Sawyer,	5.00

Expended by W. S. McKusick,
road commissioner, \$387.19

Portland Tractor Co.,	\$ 26.69
Lait's,	17.64
Town of Hiram,	155.36
J. W. Pendexter,	6.00
Walter Richardson,	12.87
Portland Tractor Co.,	426.66
Lait's,	5.60
W. H. Shurtleff Co.,	49.20
Est. L. H. Ingalls,	10.30
Southwestern Petroleum Co.,	517.65
C. E. Pingree,	10.00
J. W. Pendexter,	10.00
J. W. Pendexter,	25.00
Irving Trumbull,	47.00
Frank Pingree,	16.00
C. E. Pingree,	15.00
Robert Richardson,	8.75
Portland Tractor Co.,	27.00
J. W. Pendexter,	6.00
John Smith,	4.85
Wood's Garage,	65.55
Watson's Garage,	16.50
Edward Buck,	5.00
Thomas Hammond and Son,	42.00
L. H. Ingalls Est.,	6.18
Kenneth Lord,	45.00

Richmond Times,	94.50
F. W. Mitchell, wood,	6.25
Irving Trumbull,	1.25
Irving Trumbull, cash paid Dickie Clemons,	.75
Wm. True,	186.00
Frank Pingree,	18.00
Eugene Rich,	21.00
S. H. Smith,	104.05
Town of Brownfield,	15.75
Phil Stone,	73.50
Lawrence Sanborn,	5.00
L. H. Ingalls Est.,	5.25
Robert Ward,	2.50
Harold Brine,	2.50
Harry Thomes,	4.37
J. W. Pendexter,	2.50
Charles Renski,	7.50
Twitchell's Garage,	8.00
John Leso,	5.00
John Smith, use of car,	5.00
Ed. A. Wentworth,	10.00
Joseph Smolen,	45.62
Harold Valley,	5.00
Evans Pendleton,	5.00
Robert Richardson,	9.37
Lawrence Clemons,	21.25
Frank Jack,	132.74
W. S. McKusick,	24.00
Irving Trumbull,	25.30
Ralph Deering,	5.00
F. W. Jack,	13.50
S. H. Smith,	5.63
A. H. Jack,	7.80
Wood's Garage,	106.63
Town of Hiram, tractor,	196.67
Geo. Bucknell, plowing,	168.65

Edith Hunt,	2.40
Lait's,	9.56
J. W. Pendexter,	24.45
Frank Jack,	5.00
Richard Valley,	2.50
Municipal Steel Co.,	138.99
Irving Trumbull,	6.90
Evans Pendleton,	16.25
Irving Trumbull, cash paid for grease,	.50
Wales and Hamblen Co.,	4.35
Portland Tractor Co.,	5.50
John Smith,	2.86
Wales and Hamblen Co.,	2.03
Lait's,	26.13
Frank Lord,	5.00
John T. Smith,	243.62
R. L. Day,	93.85
James Richardson,	9.00
Kenneth Lord,	404.63
R. A. True,	610.00
	<hr/> \$4,542.27
Total,	<hr/> \$4,929.46

THIRD CLASS MAINTENANCE

Cr.

By appropriation,	\$592.00
Unexpended, Feb. 8, 1943,	248.83
Overdrawn, Feb. 10, 1944,	752.80
	<hr/>
Total,	\$1,593.63

Dr.

John T. Smith, foreman,	\$122.80
L. O. Sanborn and truck,	371.23
Gerald Kellar,	30.00
Sumner Smith,	88.13

Harold Brine,	52.50
Robert Ward,	12.50
Clifton Evans and truck,	80.37
Bert Sawyer,	10.00
Percy True,	19.37
R. L. Day and truck,	12.00
Harry Thomes and team,	25.19
Clayton Yerxa,	5.00
Lawrence Clemons,	10.00
Robert Richardson,	1.87
Alfred Monson,	30.62
Richard Valley,	32.82
Earle Valley,	30.30
R. H. Valley's truck,	45.94
Donald Monson,	8.75
J. W. Pendexter,	7.50
Charles Newell,	2.50
Joseph Smolen,	10.00
Lawrence Kenison,	44.38
Edmund Pingree,	2.50
Irving Trumbull,	6.00
Allied Chem. Co.,	513.96
Wm. Johnson,	2.00
Hiram Lumber Co.,	15.40
	<hr/>
Total,	\$1,593.63

CUTTING BUSHES

Cr.

Appropriation,	\$500.00
Overdraft, Feb. 10, 1944,	63.02
	<hr/>
	\$563.02

Dr.

J. T. Smith, foreman,	\$113.43
J. W. Pendexter,	98.12
Chas. Newell,	45.62
Joseph Smolen,	87.50

S. H. Smith,	65.62	
W. W. Warren,	10.00	
H. H. Warren,	22.50	
Wales and Hamblen Co.,	10.00	
Lait's Store,	9.31	
Overdraft, Feb. 8, 1943,	100.92	
	<hr/>	\$563.02

STATE AID MAINTENANCE

	Cr.	
Appropriation,		\$325.50
	Dr.	
Paid State treasurer,		\$325.50

STATE AID ROAD TARRING

	Cr.	
Received from State,	\$268.11	
Transferred excise tax acct.,	10.10	
	<hr/>	\$278.21
	Dr.	
J. T. Smith, foreman,	\$ 8.94	
L. O. Sanborn and truck,	16.49	
S. H. Smith,	7.50	
Laurence Kenison,	3.12	
Robert Richardson,	3.12	
Alfred Monson,	6.87	
Richard Valley,	5.00	
Earle Valley,	5.00	
R. H. Valley truck,	4.37	
Donald Monson,	3.75	
J. W. Pendexter,	2.50	
Charles Newell,	2.50	
Barrett Co., tar,	206.55	
Wm. Johnson,	2.50	
	<hr/>	\$278.21

The amount received from State was less than the amount expended. The reason for this was in the difference of wages paid between Town and State.

REQUESTED TAR, THIRD CLASS ROAD

	Cr.	
Unexpended, Feb. 8, 1943,		\$90.04
	Dr.	
Expended for tar, Barrett Co.,		\$90.04

STREET LIGHTS

	Cr.	
Appropriation,		\$264.00
	Dr.	
Paid C. M. P. Co.,		\$264.00

POOR ACCOUNT — TOWN

	Cr.	
Appropriation,	\$250.00	
Unexpended, Feb. 8, 1943,	780.44	
Received from James Richardson,	14.90	
	<hr/>	\$1,045.34
	Dr.	
Paid out for Wm. C. Arnold,	\$ 82.15	
Paid out for Charles Smith,	230.35	
Paid out for James Richardson family,	238.55	
Paid out for Daniel E. Jewett,	154.08	
Paid out for Albert Leso,	27.00	
Paid out for tramps,	61.52	
Unexpended, Feb. 10, 1944,	251.69	
	<hr/>	\$1,045.34

ITEMS

Paid out for Wm. C. Arnold:		
State treasurer,	\$ 4.00	
Lloyd Libby,	55.15	
Lait's,	23.00	
	<hr/>	\$82.15
Paid out for Charles Smith:		
Bridgton Hospital,	\$ 45.95	
Rev. Mr. Hoyt,	5.00	
Fernando Potter,	112.45	

Dunn Drug Store,	1.95	
Dr. Mabry,	35.00	
James Sargent,	15.00	
Fernando Potter,	15.00	
	<hr/>	\$230.35

Paid out for James Richardson family:

Irving Trumbull,	\$18.00	
Lemuel Cotton & Son,	3.46	
Ella Walker,	15.00	
Lait's,	17.36	
Denmark Cash Store,	5.81	
Lloyd Libby,	5.20	
Stuart and Dow (Hospital),	90.00	
J. W. Pendexter,	14.00	
Swanson's,	4.92	
C. R. March,	26.30	
C. H. Lane Shoe Co.,	13.50	
Dr. Mabry,	25.00	
	<hr/>	\$238.55

Paid out for Daniel Jewett:

Frank Pingree,	\$10.00	
Irving Trumbull,	32.50	
C. E. Pingree,	30.00	
J. W. Pendexter,	5.00	
Hazel Ingalls,	10.00	
Rev. Mr. Hoyt,	5.00	
Mrs. Hollis Ferris,	42.08	
W. P. Rowe,	7.00	
Dr. Abbott,	2.50	
Dr. Mabry,	10.00	
	<hr/>	\$154.08

Paid out for Albert Leso:

J. W. Pendexter,	\$15.00	
Irving Trumbull,	6.00	
A. F. Wentworth,	6.00	
	<hr/>	\$27.00

Paid out for tramps:

L. H. Ingalls Estate,	\$ 8.00	
F. W. Mitchell,	15.25	
Lait's,	20.02	
Emma Smith,	18.25	
	<hr/>	\$61.52

POOR ACCOUNT — STATE

Cr.

Received from State,	\$210.25	
Due from State,	144.35	
	<hr/>	
Total,		\$354.60

Dr.

Paid out for Minnie Vancour,	\$326.00	
Paid out for Ray Smith and wife,	20.60	
Paid out for Mr. Duffy,	8.00	
	<hr/>	
Total,		\$354.60

ITEMS

Paid out for Minnie Vancour:

Cash from Town of Denmark,	\$191.00	
Chas. Hill, rent,	26.00	
L. H. Ingalls Est.,	8.00	
Lait's,	2.75	
Eugene Richardson,	4.00	
Arthur Smith,	2.25	
F. W. Mitchell,	76.25	
Geo. A. Hill,	15.75	
	<hr/>	\$326.00

Paid out for Ray Smith and wife:

Hazel Ingalls,	\$15.00	
Irving Trumbull,	3.50	
C. E. Pingree,	2.10	
	<hr/>	\$20.60

Paid out for Mr. Duffy:

Bridgton Hospital,	\$8.00	
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AID TO DEPENDENT CHILDREN

	Cr.		
By appropriation,		\$400.00	
Unexpended, Feb. 10, 1943,		8.66	
		<hr/>	
Total,			\$408.66
	Dr.		
Paid State treasurer,		\$330.00	
Unexpended, Feb. 10, 1944,		78.66	
		<hr/>	
Total,			\$408.66

MT. PLEASANT CEMETERY

	Cr.		
Due from fund,		\$20.00	
	Dr.		
Paid Clarence Bradford,		\$20.00	

HEAD CEMETERY

	Cr.		
Due from fund,		\$2.00	
	Dr.		
Paid Percy True,		\$2.00	

GILMAN CEMETERY

	Cr.		
Due from fund,		\$17.00	
	Dr.		
Paid Bennett Moulton,		\$17.00	

HILTON CEMETERY

	Cr.		
Due from fund,		\$5.00	
	Dr.		
Paid L. P. Hale,		\$5.00	

HOLT CEMETERY

	Cr.	
Due from fund,		\$10.00
	Dr.	
Paid H. H. Warren,		\$10.00

BEAN CEMETERY

	Cr.	
Due from fund,		\$5.00
	Dr.	
Paid Fred Colby,		\$5.00

STATE NURSE

	Cr.	
Appropriation,		\$25.00
	Dr.	
Paid State treasurer,		\$25.00

MONUMENT ACCOUNT

	Cr.	
Appropriation,		\$5.00
	Dr.	
Paid Emily F. Ingalls,		\$5.00

MEMORIAL DAY

	Cr.	
Appropriation,		\$10.00
	Dr.	
Paid Loring, Short & Harmon,	\$4.00	
Paid J. W. Pendexter,	6.00	
		<hr/> \$10.00

IMPOUNDED CEMETERY TRUST FUNDS

	Cr.	
Received from Fidelity Trust Co.,		
from impounded funds,		\$221.61
	Dr.	
Unexpended, Feb. 10, 1944,		\$221.61

FIDELITY TRUST CO.

Cr.

Received from Fidelity Trust Co.,	\$191.90	
Balance impounded Feb. 10, 1944,	723.67	
	<hr/>	\$815.57

Dr.

Impounded, Feb. 8, 1943,		\$815.57
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HORNBLOWER AND WEEKS CHECK

Cr.

Received from Fidelity Trust Co.,		
from impounded fund,	\$10.42	
Balance due town from impounded		
check,	33.92	
	<hr/>	\$44.34

Dr.

Impounded, Feb. 8, 1943,		\$44.34
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COUNTY TAX

Cr.

Appropriation,		\$1,039.79
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Dr.

Paid County Treasurer,		\$1,039.79
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VICTORY TAX

Cr.

Received from payroll,		\$373.22
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Dr.

Paid State Treasurer,		\$373.22
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DISCOUNTS AND ABATEMENTS

Cr.

Transferred from excise tax acct.,		\$158.15
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Dr.

A. F. Wentworth, abatements,	\$89.50	
A. F. Wentworth, discounts,	68.65	
	<hr/>	\$158.15

TAX LIENS ACCOUNT

Cr.

As per auditor's report,		\$2,909.74
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1943 tax liens,	403.55	
	<u> </u>	\$3,313.29

Dr.

Carroll County Trust Co.,	\$ 532.57	
Sumner Newcomb, heirs of,	6.00	
Sadie Ingalls, heirs of,	42.00	
Chas. E. Hill,	107.20	
Chas. E. Hill, abatement,	14.00	
Harry B. Thomes,	92.93	
Madeline Hale,	81.84	
Elsie Berthume,	40.92	
Kenneth Lord, for A. S. Colby Est.,	179.10	
Roscoe Hilton, on acct. of tax lien,	200.00	
Amount of liens due town,	2,016.73	
	<u> </u>	\$3,313.29

TAX DEEDS

Cr.

As per auditor's report,	\$864.61
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Dr.

Paid by H. B. Thomes for N. S. Thomes Est.,	\$102.25	
Carroll Milliken, abatement,	6.91	
Carroll Milliken,	13.00	
Tax deeds on hand, Feb. 10, 1944,	742.45	
	<u> </u>	\$864.61

SCHOOL FUND ACCOUNT

Cr.

Appropriation,	\$32.80
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Dr.

Transferred to common school account,	\$32.80
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PINE BLISTER ACCOUNT

Cr.

By appropriation,	\$200.00	
Received from State,	28.00	
	<u> </u>	\$228.00

Dr.

Paid Frank Richardson,	\$ 18.00	
Berton Richardson,	18.00	
Lawrence Kenison,	8.00	
Robert Richardson,	4.00	
Clayton Douglass,	8.00	
Unexpended, Feb. 10, 1944,	172.00	
	<hr/>	\$228.00

TEACHERS' RETIREMENT ACCOUNT

Cr.

Unexpended, Feb. 8, 1943,	\$ 23.35	
Received from payroll,	103.08	
Received from payroll,	33.15	
	<hr/>	\$159.58

Dr.

Paid State treasurer,	\$126.43	
Unexpended, Feb. 10, 1944,	33.15	
	<hr/>	\$159.58

OVERLAY ACCOUNT

Cr.

Overlay appropriation, 1943,	\$326.74	
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Dr.

Transferred to town charges account,	\$326.74	
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EXCISE TAX

Cr.

Received from A. F. Wentworth,	\$691.48	
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Dr.

Transferred to State aid road,	\$ 10.10	
Transferred to town charges,	465.03	
Transferred to discounts and abate- ments,	158.15	
Transferred to interest account,	58.00	
	<hr/>	\$691.48

NOTES PAYABLE

Cr.

Balance due from 1942,	\$3,800.00
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Dr.

Paid National Bank of Commerce,	\$1,000.00
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Balance due National Bank of Commerce,	2,800.00
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	\$3,800.00
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TAX LIENS ACCOUNT

Cr.

Received from A. F. Wentworth, tax liens for 1943,	\$403.55
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Dr.

Paid A. F. Wentworth,	\$403.55
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STATE TAX

Cr.

Appropriation,	\$2,900.92
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Dr.

Paid State treasurer,	\$2,900.92
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INTEREST ACCOUNT

Cr.

Interest received from liens,	\$169.93
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Received from excise tax account,	58.20
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Overdrawn, Feb. 10, 1944,	45.94
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	\$274.07
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Dr.

Paid National Bank of Commerce,	\$153.29
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Overdrawn, Feb. 8, 1943,	120.78
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	\$274.07
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TEMPORARY LOANS

Cr.

Received from National Bank of Commerce,	\$6,000.00
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Dr.

Paid National Bank of Commerce,	\$6,000.00
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ASSETS

Cash in bank,	\$1,611.39
Impounded funds, Fidelity Trust Co.,	\$723.67
Impounded funds, Hornblower and	
Weeks check,	33.92
	<hr/>
Total,	\$767.59
Valued at 50 per cent,	383.79
Back taxes valued at,	200.00
Tax deeds,	742.45
At one-half value,	371.22
Liens held by town,	2,016.73
Valued at,	1,500.00
Due from State, snow account,	900.00
Due from State, poor account,	144.35
	<hr/>
Total,	\$5,110.75

LIABILITIES

Notes payable,	\$2,800.00
Ministerial and common school fund,	546.67
Due cemetery trust funds,	221.61
Due cemetery trust funds, interest received	
from bonds,	50.00
Due cemetery trust funds, deposit of Wilbur	
Kenison,	100.00
Due Portland Tractor Co.,	1,374.25
Surplus,	18.72
	<hr/>
Total,	\$5,110.75

WARRANTS DRAWN

Feb. 8, 1943, to Feb. 10, 1944

Town charges,	\$2,668.48
Roads and bridges,	2,629.68
Snow account,	4,929.46
Third class maintenance,	1,593.63
Cutting bushes,	462.10

Street lights,	264.00
Monument account,	5.00
Memorial Day,	10.00
Poor account, town,	793.65
Poor account, State,	354.60
Aid to dependent children,	330.00
Textbooks,	568.79
School repairs,	135.53
School lights,	44.08
High school,	3,005.74
Common schools,	5,117.38
Mt. Pleasant Cemetery,	20.00
Gilman cemetery,	17.00
Holt cemetery,	10.00
Hilton cemetery,	5.00
Bean cemetery,	5.00
Head cemetery,	2.00
State aid road,	278.21
Interest account,	153.29
National Bank of Commerce, notes payable,	1,000.00
Pine blister account,	56.00
Victory tax,	373.22
State tax,	2,900.92
County tax,	1,039.74
State nurse,	25.00
Teachers' retirement fund,	126.43
National Bank of Commerce, tem- porary loans,	6,000.00
Discounts and abatements,	158.15
Tax lien account,	403.55
Special tar, third class road,	90.04
	<hr/> \$35,901.17

EXEMPT LIVESTOCK AND POULTRY

3 colts,	\$ 225.00
36 one-year-olds,	1,200.00
17 sheep,	85.00
110 swine,	2,670.00
1410 poultry,	1,160.00
	<hr/> \$5,340.00

TAXABLE LIVESTOCK AND POULTRY

66 horses,	\$ 5,115.00
1 colt,	100.00
180 cows,	12,160.00
36 three-year-olds,	2,150.00
75 two-year-olds,	3,800.00
11 swine (over 10 in number),	155.00
11,540 poultry (over 50 in number),	8,655.00
	<hr/> \$32,135.00

ALL OTHER KINDS OF PERSONAL PROPERTY

Stock in trade,	\$ 3,050.00
Portable mills,	2,800.00
Logs,	125.00
Lumber,	12,020.00
Boats,	2,200.00
Gas pumps,	825.00
Musical instruments,	800.00
Radios,	725.00
Tractors,	1,225.00
Machinery and equipment,	225.00
Mink,	140.00
Foxes,	230.00
Other property,	2,480.00
	<hr/> \$26,845.00
Amount taxable livestock,	32,135.00
	<hr/> \$58,980.00

There is now due the National Bank of Commerce \$2,800.00 (long term notes) as follows:

\$1,000.00 due March, 1944.

\$1,000.00 due March, 1945.

\$800.00 due March, 1946.

There are articles in the warrant to raise both the \$1,000.00 due in 1945 and \$800.00 due in March, 1946.

We have no poor at present, except a State charge. We recommend that the town raise \$250.00.

Our snow equipment is all in good repair and there ought to be but little expense for the coming year.

We have had the tractor overhauled. It is now in first-class condition.

We owe the Portland Tractor Co. \$1,374.25.

The temporary loans are all paid.

Respectfully submitted,

CHARLES E. PINGREE,

JOHN W. PENDEXTER,

IRVING TRUMBULL,

Selectmen of Denmark.

COLLECTOR'S REPORT

Committed, real and personal,	\$23,367.75
Committed, polls,	444.00
Supplemental, 1943,	57.75
Supplemental polls, 1943,	30.00
Supplemental polls, 1942,	12.00
Outstanding, collected 1941,	13.12
Overpaid collected,	26.25
Excise taxes collected,	691.48
	<hr/> \$24,642.35
Uncollected personal,	\$ 14.70
Discounts,	68.65
Abatements,	89.50
Uncollected polls,	6.00
Uncollected real estate,	7.00
Cash paid treasurer by A. F. Went-	
worth, collector,	24,456.50
	<hr/> \$24,642.35

UNCOLLECTED PERSONAL

Moosehead Camp,	\$14.00	
Philip Stone,	.35	
Flora Pine,	.35	
	<hr/>	\$14.70

POLLS UNCOLLECTED

Philip Stone,	\$3.00	
John Pine,	3.00	
	<hr/>	\$6.00

UNCOLLECTED REAL ESTATE

W. B. Deasey,	\$7.00
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1942 PERSONAL TAXES UNPAID

1942 personal taxes unpaid,	\$15.30
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SUPPLEMENTAL TAXES COLLECTED YEAR 1943

Lloyd Dolloff,	\$ 3.00
Harold McIntyre,	3.00

John B. Cornellier,	3.00	
Clayton Smith,	3.00	
Ellard Silver,	3.00	
James Colbert,	3.00	
Merle Ward,	3.00	
B. G. Rich,	3.00	
Howard Smith,	3.00	
Clayton Yerxa,	3.00	
Eugene Higgins,	43.75	
Earl F. Rogers,	14.00	
		<hr/> \$87.75

OUTSTANDING TAXES COLLECTED YEAR 1943

Fred Newcomb, 1941,	\$16.12	
Gerald Quimby, 1942,	3.00	
Harry Sanborn, 1942,	3.00	
Joseph Dyer, 1942,	3.00	
		<hr/> \$25.12

ABATEMENTS YEAR 1943

Frank Scribner, gone,	\$ 3.00	
Raymond Pinkham, gone,	3.35	
Herbert Frost, gone,	19.10	
Charles Norton, over 70,	3.00	
Wallace Judgins, paid in Windham,	3.00	
Charles Osgood, paid in Bridgton,	3.00	
Ernest Richmond, paid in Brownfield,	3.00	
Gerald Quimby, paid in Brownfield,	3.00	
Charles Ward, paid in Waterford,	3.00	
Haven Wilson, paid in Bridgton,	3.00	
Orman McAllister,	2.10	
Harold Stone, overtaxed,	3.50	
William Walker, gone,	1.75	
Roland Blake, overtaxed,	7.00	
Kate Giles, overtaxed,	7.00	
Jack & Johnson, overtaxed,	11.55	
Hiram Lumber Co., overtaxed,	1.40	
Milton Varney, overtaxed,	8.75	
		<hr/> \$89.50

Outstanding personal, year 1936,	\$ 67.52
Outstanding polls, year 1936,	27.00
Outstanding personal taxes, year 1935,	76.73
Outstanding polls, year 1935,	15.00
Outstanding taxes, year 1934,	62.99
Outstanding taxes, year 1933,	50.08
Outstanding taxes, year 1932,	39.92
Outstanding taxes, year 1931,	312.04
Outstanding taxes, year 1930,	32.46

REPORT OF HEALTH OFFICER

February 5, 1944.

There have been two cases of chicken-pox and seven cases of German measles reported during the past year.

Respectfully submitted,

ALBERT F. WENTWORTH,
Local Health Officer.

TOWN CLERK'S REPORT**VITAL STATISTICS****January 1, 1943, to January 1, 1944****MARRIAGES**

1943

Whole number of marriages, 3.

Jan. 18, Rodney E. Watson and Julia A. Leso.

Jan. 30, Charles M. Day and Bernice E. Potter.

May 22, Herbert E. Frost, Jr., and Ruth A. Walker.

BIRTHS

1943

Whole number of births, 9.

April 2, Valeria Jean Richardson, father's name James A. Richardson.

May 6, Jane Ellen Sawyer, father's name Frank W. Sawyer.

May 20, Robert Orman McAllister, father's name Orman A. McAllister.

June 7, John Edward Durfee, father's name Curiatio W. Durfee.

July 24, Gail Stone, father's name Philip W. Stone.

Aug. 30, Carol Lee Holmes, father's name Charles W. Holmes, Jr.

Sept. 4, unnamed, father's name Walter E. Kimball, Jr.

Oct. 14, unnamed, father's name Lewis H. LeGoff.

Dec. 3, Paul Francis Kiesman, father's name Ridgley F. Kiesman.

May 26, 1942, Stanley Gilbert Smith, father's name Gilbert A. Smith, Jr.

DEATHS

1943

Whole number of deaths, 18.

Jan. 23, Sarah C. McKusick, 91 yrs. 10 mos. 28 days.

Feb. 17, Andrew Smith, 78 yrs. 10 mos. 15 days.

Feb. 17, Charles A. Smith, 59 yrs. 8 mos. 12 days.

April 14, Lucy E. Deering, 81 yrs. 9 mos. 28 days.

April 10, Nellie M. DeCaster, 73 yrs. 1 mo. 29 days.

May 8, Mildred B. Potter, 49 yrs. 11 mos. 12 days.

May 21, Kate F. Sanborn, 82 yrs. 3 mos. 20 days.

May 23, William Allen, 87 yrs. 5 mos. 19 days.

May 16, Daniel E. Jewett, 89 yrs. 8 mos. 2 days.

May 23, Mollie P. Pingree, 63 yrs. 2 mos. 1 day.

May 6, Mary L. Martin, 58 yrs. 11 mos. 29 days.

June 3, Mae Rounds, 76 yrs. 9 mos. 6 days.

June 4, Ellen A. Riley, 81 yrs. 1 mo. 25 days.

June 19, Albert B. Deering, 85 yrs. 3 mos. 3 days.

July 22, William Fasting, 72 yrs. 8 mos. 13 days.

July 23, Augustus Colby, 71 yrs. 7 mos. 5 days.

Sept. 15, Asa M. Smith, 71 yrs. 8 mos. 5 days.

Dec. 22, Mary J. Higgins, 77 yrs. 6 mos. 7 days.

DOGS LICENSED IN 1943

Whole number of dogs licensed, 76.

Received for:

54 males, \$48.60

11 females, 53.90

11 females incapable of bearing

young, 9.90

1 kennel license, 10.00

Total, \$122.40

Paid to State treasurer, \$122.40

Respectfully submitted,

LLOYD E. LIBBY,

Town Clerk.

TREASURER'S REPORT

Account of Mrs. Edith Hunt, Feb. 10th, 1944

RECEIPTS

Feb. 10, 1943, cash in Casco Bank and Trust Co.,	\$ 879.74
National Bank of Commerce,	6,000.00
A. F. Wentworth, taxes,	24,456.50
Abatements,	89.50
Discounts,	68.65
	—————\$31,494.39

State of Maine Department of Finance

Poor account,	\$ 18.00
Poor account,	34.00
Snow removal,	866.55
Poor account,	80.25
Bank stock,	2.55
Blister rust,	28.00
Poor account,	8.00
Poor account,	51.00
State school fund,	1,487.69
State aid,	268.11
State school fund,	19.50
Equalization fund,	359.00
Poor account,	19.00
	—————\$3,241.65

Tax Deeds, Liens, Interest and Costs

Carroll County Trust Co., balance	
of Camp Moosehead liens,	\$609.49
Mrs. S. Newcomb, 1942 taxes,	6.00
R. H. Ingalls, Sadie Ingalls 1942 taxes,	42.00
Chas. E. Hill, 1942 tax liens,	107.20
Geo. Walker, 1942 tax liens,	32.00
Harry Thoms, 1936 and 1937 tax deeds,	195.68

Roscoe Hilton, on acct. back taxes,	100.00	
Madeline and Elsie Berthune, tax liens in full,	170.85	
Roscoe Hilton, on acct. back taxes,	100.00	
Carroll Milliken, tax deeds in full,	13.00	
Kenneth Lord, Gus Colby 39-40-41 and 42 tax liens,	223.52	
	<hr/>	\$1,599.74

Miscellaneous

Kenneth Lord, 2 fire extinguishers,	\$ 18.90	
Fidelity Trust Co., dividend,	95.95	
Fidelity Trust Co., Hornblower & Weeks check,	5.21	
R. L. Day, road machine seat,	5.00	
U. S. Treasury, interest on cem- etery trust fund bonds,	50.00	
Wilbur R. Kenison, cemetery trust funds,	100.00	
Fidelity Trust Co., dividend,	95.95	
Fidelity Trust Co., Hornblower & Weeks check,	5.21	
Chas. A. Snow, textbook acct.,	1.25	
Fidelity Trust Co., dividend on cemetery trust funds,	221.61	
Town of Denmark, teachers' re- tirement fund,	33.15	
Anna B. Johnson, removal of brown tailed moths,	21.94	
Town of Denmark, victory tax,	54.76	
Town of Denmark, victory tax,	349.87	
Town of Denmark, teachers' re- tirement fund,	103.08	
James Richardson, poor acct.,	14.90	
	<hr/>	\$1,176.78
Total cash disbursements,		<hr/> \$37,512.56

Selectmen's orders paid,	35,901.17
	<hr/>
	\$1,611.39
Cash Casco Bank & Trust Co.,	\$1,611.39
Reconciliation of Fidelity Trust Co.,	\$719.62
Hornblower and Weeks,	\$33.92
Respectfully submitted,	
MRS. EDITH HUNT,	
Treasurer.	

1943 TAX LIENS

Chas. E. Hill,	\$65.80
Geo. H. Walker Est.,	35.00
Leo Smith,	7.00
Heronium Stokowski,	56.00
Livingston Cushing, Heirs of,	35.00
Mary Murphy Est.,	26.25
Sadie Ingalls, Heirs of,	49.00
Eben Hilton, Heirs of,	28.00
Henry Ingalls, Heirs of,	70.00
Irene Stone,	15.75
Flora Pride,	15.75
	<hr/>
	\$403.55

CEMETERY TRUST FUNDS

Chas. E. Whidden Cemetery Trust Fund

Maine Savings Bank, Feb. 8th, 1943,	\$172.91
April, 1943, dividend,	1.66
	<hr/>
May 1st, 1943,	\$174.57
Withdrawn for U. S. Gov't bond,	150.00
	<hr/>
Balance Feb. 8th, 1944,	\$24.57

Isabelle Warren Mt. Pleasant Cemetery Trust Fund

Maine Savings Bank, Feb. 8th, 1943,	\$969.74
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April 1943 dividend,	9.30
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May 1st, 1943,	\$979.04
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Withdrawn for U. S. Government bond,	950.00
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Balance Feb. 8th, 1944,	\$29.04
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Bal. impounded in Fidelity Trust Co.,	\$165.59
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Sarah E. Blake Cemetery Trust Fund

Maine Savings Bank, Feb. 8th, 1943,	\$100.39
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Balance impounded in Fidelity Trust Co.,	\$16.29
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Isabelle Warren Gilman Cemetery Trust Fund

Maine Savings Bank, Feb. 8th, 1943,	\$855.75
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April, 1943, dividend,	8.19
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May 1st, 1943,	\$863.94
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Withdrawn for U. S. Government bond,	850.00
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Feb. 8th, 1944, balance,	\$13.94
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Feb. 8th, 1944, balance impounded in Fidelity Trust Co.,	\$152.03
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Maria Eastman Cemetery Trust Fund

Maine Savings Bank, Feb. 8th, 1943,	\$213.51
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April, 1943, dividend,	2.04
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	\$215.55
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May 1st, 1943, withdrawn for U. S. Govern- ment bond,	200.00
--	--------

Feb. 8th, 1944, balance,	\$15.55
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Balance impounded in Fidelity Trust Co.,	\$35.41
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Bean Cemetery Trust Fund

Maine Savings Bank, Feb. 8th, 1943,	\$266.64
April, 1943, dividend,	2.55

\$269.19

May 1st, 1943, withdrawn for U. S. Govern- ment bond,	250.00
--	--------

Feb. 8th, 1944, balance,	\$19.19
Balance impounded in Fidelity Trust Co.,	\$45.25

Methodist Episcopal Church Cemetery Trust Fund

Maine Savings Bank, Feb. 8th, 1943,	\$551.28
April, 1943, dividend,	5.31

\$556.59

May 1st, withdrawn for U. S. Government bond,	550.00
--	--------

Feb. 8th, 1944, balance,	\$6.59
Balance impounded in Fidelity Trust Co.,	\$84.47

Joseph A. Holt Cemetery Trust Fund

Maine Savings Bank, Feb. 8th, 1943,	\$502.01
April, 1943, dividend,	4.81

\$506.82

May 1st, 1943, withdrawn for U. S. Govern- ment bond,	500.00
--	--------

Feb. 8th, 1944, balance,	\$6.82
Balance impounded in Fidelity Trust Co.,	\$87.21

Hilton Cemetery Trust Fund

Maine Savings Bank, Feb. 8th, 1943,	\$122.20
April, 1943, dividend,	1.10

\$123.30

May 1st, 1944, withdrawn for U. S. Govern- ment bond,	100.00
--	--------

Feb. 8th, 1944, balance,	\$23.30
Balance impounded in Fidelity Trust Co.,	\$50.53

James Foster Smith Cemetery Trust Fund

Maine Savings Bank, Feb. 8th, 1943,	\$48.38
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Albert E. Adams Cemetery Trust Fund

Maine Savings Bank, Feb. 8th, 1943,	\$54.08
April, 1943, dividend,	.54

\$54.62

May 1st, 1943, withdrawn for U. S. Govern- ment bond,	50.00
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Feb. 8th, 1944, balance,	\$4.62
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Abbie Harnden Cemetery Trust Fund

Maine Savings Bank, Feb. 8th, 1943,	\$334.56
April, 1943, dividend,	3.34

\$337.90

May 1st, 1943, withdrawn for U. S. Govern- ment bond,	325.00
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Balance Feb. 8th, 1944,	\$12.90
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Lunette A. Pingree Cemetery Trust Fund

Maine Savings Bank, Feb. 8th, 1943,	\$295.42
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Amanda V. Parker Cemetery Trust Fund

Maine Savings Bank,	\$98.71
April, 1943, dividend,	.98

\$99.69

May 1st, 1943, withdrawn for U. S. Govern- ment bond,	75.00
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Balance Feb. 8th, 1944,	\$24.69
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Lucinda E. Pierce Cemetery Trust Fund

Maine Savings Bank, Feb. 8th, 1943, \$99.00
 Four one thousand dollar United States Savings
 Bonds, Series G, with interest @ 2½ per cent per
 annum were purchased with money taken from the
 Cemetery Trust Funds as follows:

Isabelle Warren, Gilman fund,	\$850.00
Maria Eastman fund,	200.00
Beau fund,	250.00
Chas. E. Whidden fund,	150.00
Isabelle Warren, Mt. Pleasant fund,	950.00
Methodist Episcopal Church fund,	550.00
Joseph A. Holt fund,	500.00.
Hilton fund,	100.00
Abbie Harnden fund,	325.00
Albert Adams,	50.00
Amanda V. Parker,	75.00
	<hr/>
	\$4,000.00

SCHOOL DEPARTMENT
Financial Statement for the Fiscal Year
Ending February 8, 1944

COMMON SCHOOL ACCOUNT
RESOURCES

Appropriation,	\$4,500.00
Permanent school fund,	32.80
State of Maine, school fund,	946.30
State of Maine, equalization fund,	359.00
	<hr/> \$5,838.10

DISBURSEMENTS

Overdraft, 1942,	\$ 16.33
Teachers,	2,611.80
Fuel,	445.85
Janitors and cleaning,	234.00
Conveyance,	1,667.73
Tuition,	104.00
Board,	54.00
	<hr/>
	\$5,133.71
Balance,	704.39
	<hr/>
	\$5,838.10

Common School Account Disbursements Itemized

TEACHERS

Harriet Bradbury, 18 weeks at \$20.00,	\$360.00
Elma W. Clemons, 18 weeks at \$20.00 and 17 weeks at \$25.50,	793.50
Grace E. Hale, 18 weeks at \$20.00 and 4 weeks at \$25.50,	462.00
John C. Gatchell, 19 weeks at \$6.00 and 17 weeks at \$7.50,	241.50
Florence Sanborn, 17 weeks at \$25.50,	433.50
Nancy Trumbull, 12 $\frac{3}{5}$ weeks at \$25.50,	321.30
	<hr/>
	\$2,611.80

FUEL

Everett Richardson, cutting kindling,	\$ 1.00
W. S. McKusick, 23½ cords at \$13.00, sawn,	305.50
Allen Richardson, storing 6 cords at \$0.45,	2.70
E. W. Mitchell, 6½ cords at \$14.75, sawn and 2 cords at \$15.25, sawn,	126.37
Arthur Smith, storing 12½ cords at \$0.75	9.38
Everett Richardson, storing 2 cords at \$.045,	.90
	<hr/>
	\$445.85

JANITORS

Samuel Small, 36 weeks at \$5.00,	\$180.00
Grace E. Hale, 21 weeks at \$1.00,	21.00
Everett Richardson, 13 weeks at \$1.00,	13.00
Mrs. Burr Seeley, cleaning,	20.00
	<hr/>
	\$234.00

CONVEYANCE

Byron Hutchins, 37 weeks at \$10.00,	\$370.00
Mrs. Albert Brooks, 17 weeks at \$20.00,	340.00
Kenneth Lord, 35 weeks at \$8.50,	297.50
Ralph Deering, 35 weeks at \$10.00,	350.00
Mrs. Bennett Moulton, 17 weeks at \$15.00,	255.00
Brownfield Motor Co., liability insurance,	32.80
L. H. Ingalls Est., liability insurance,	22.43
	<hr/>
	\$1,667.73

TUITION

Town of Fryeburg, 3 pupils at \$1.00 each per week,	\$104.00
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BOARD

Mrs. Charles Holmes, 18 weeks at \$3.00,	\$54.00
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HIGH SCHOOL ACCOUNT
RESOURCES

Balance, Feb. 8, 1943,	\$ 8.91
------------------------	---------

Appropriation,	2,500.00
State of Maine, school fund,	500.00
	<hr/> \$3,008.91

DISBURSEMENTS

Teachers,	\$2,482.99
Fuel,	332.75
Janitor,	190.00
	<hr/> \$3,005.74
Balance,	3.17

 \$3,008.91

High School Account Disbursements Itemized

TEACHERS

Florence Sanborn, 19 weeks at \$33.33,	\$633.27
James A. Frisbie, 19 weeks at \$27.77,	527.63
S. Everett Marks, 17 weeks at \$44.44,	755.48
Carolyn H. Keyes, 17 weeks at \$33.33,	666.61

 \$2,482.99

FUEL

W. S. McKusick, 17½ cords at \$13.00, sawn,	\$227.50
F. W. Mitchell, 6½ cords at \$14.75, sawn,	95.88
Arthur Smith, storing 12½ cords at \$0.75,	9.37

 \$332.75

JANITOR

Samuel Small, 38 weeks at \$5.00,	\$190.00
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TEXT BOOK ACCOUNT

RESOURCES

Appropriation,	\$700.00
Supplies sold,	1.25
	<hr/> \$701.25

DISBURSEMENTS

Expended, elementary,	\$301.89
Expended, high school,	266.90
Overdraft, 1943,	40.27
	<hr/> \$609.06
Balance,	92.19

 \$701.25

Text Book Account Disbursements Itemized

Boston Music Co., records,	\$ 7.48
Webster Pub. Co., library,	10.08
Loring, Short & Harmon, supplies,	.66
Edw. E. Babb & Co., library,	11.97
Kemball Music Co., music, library,	4.14
Ginn & Company, library,	.78
The MacMillan Co., library,	9.33
American Book Co., library,	1.73
Hutchins Bros., printing,	5.35
The Macmillan Co., library,	.54
American Book Co., library,	11.12
Cambosco Scientific Co., laboratory,	1.73
Institute of Research, library,	7.50
Beckley-Cardy Co., elementary library,	19.49
L. W. Singer Co., text books,	15.77
Cambosco Scientific Co., laboratory,	.25
Kemball Music Co., music, orchestra,	.45
Beckley-Cardy Co., poster maps,	1.37
J. L. Hammett Co., supplies,	.83
Roberts Office Supply Co., library supplies,	2.35
Silver, Burdett & Co., library,	1.57
The Quarrie Corporation, reference set, library,	66.65
Chas. A. Snow, expense account,	16.71
American Book Co., library,	1.98
Hutchins Bros., printing,	2.40
Howard & Brown, diplomas,	8.47
Allyn & Bacon, work books,	12.61
Ginn & Company, number work books,	3.51
Scott, Foresman & Co., sub primary material,	7.46
Edw. E. Babb & Co., supplies,	44.08
D. C. Towle, labor,	2.50
John C. Gatchell, tuning piano,	3.50

Hutchins Bros., stationery,	8.82
Phillips Paper Co., supplies,	2.61
American Book Co., library, high and elementary,	16.92
Allyn & Bacon, work books,	3.78
Kemball Music Co., records, library,	7.68
Don Smith, library,	2.00
The L. W. Singer Co., text books,	3.11
Row, Peterson & Co., text books,	37.90
Roberts Office Supply Co., library supplies,	.33
Scott, Foresman & Co., text books,	28.83
Cambosco Scientific Co., laboratory,	32.93
Ginn & Company, music books,	12.90
Kemball Music Co., music books,	6.86
Christian Science Pub. Co., subscription,	6.09
Arlo Pub. Co., text books,	5.03
The Economy Co., work books,	3.18
Scott, Foresman & Co., text books,	7.54
Kemball Music Co., music,	1.40
Edw. E. Babb & Co., supplies,	10.84
Herman Goldberger Agency, magazines,	5.25
The Grolier Society, reference set,	39.75
Cambosco Scientific Co., laboratory,	21.70
Edw. E. Babb & Co.,	10.30
N. Y. World Telegram, library,	1.35
Elma W. Clemons, cash paid for seat work,	4.47
Lait's, hardware for laboratory,	2.85
	<hr/>
	\$609.06

REPAIRS ACCOUNT RESOURCES

Balance, Feb. 8, 1943,	\$194.02
DISBURSEMENTS	
Expended,	\$135.53
Balance,	58.49
	<hr/>
	\$194.02

Repairs Account Disbursements Itemized

H. D. Keller, labor and material,	\$ 5.75
L. H. Ingalls Est., lumber,	1.34
Harry G. Oakley, repair labor on pump,	6.50
J. L. Hammett Co., repair material,	2.39
Stultz Electric Works, repairs on pump motor,	19.50
Chesley L. Cotton, brooms,	3.00
Harry G. Oakley, repair material and labor on pump,	34.55
R. L. Day, mowing lot and removing grass,	26.00
L. H. Ingalls Est., trucking,	.50
A. T. Cressey, window shades,	18.00
Masury Young Co., floor oil,	18.00
	<hr/>
	\$135.53

**LIGHTS ACCOUNT
RESOURCES**

Balance Feb. 8, 1943,	\$28.95	
Appropriation,	40.00	
	<hr/>	\$68.95

DISBURSEMENTS

Central Maine Power Co., service,	\$44.08	
Balance,	24.87	
	<hr/>	\$68.95

SUMMARY OF SCHOOL ACCOUNTS

Account	Resources	Expenditures	Balance
Common school,	\$5,838.10	\$5,133.71	\$704.39
High school,	3,008.91	3,005.74	3.17
Text book,	701.25	609.06	92.19
Repairs,	194.02	135.53	58.49
Lights,	68.95	44.08	24.87
	<hr/>	<hr/>	<hr/>
	\$9,811.23	\$8,928.12	\$883.11

RECOMMENDATIONS

After careful consideration of the apparent needs of the school department for the coming year and bearing in mind the uncertainty of approaching conditions we respectfully recommend the following amounts for school purposes for the next fiscal year.

Common school account,	\$4,300.00
High school account,	2,800.00
Text book account,	530.00
Repairs account,	150.00
Lights account,	25.00
	—————\$7,805.00

Respectfully submitted,

HARRY D. KELLER,

MYRTIE A. DEERING,

EMMA A. LORD,

School Committee.

CHAS. A. SNOW,

Secretary.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Committee and Citizens of the Town of
Denmark:

Herewith my twenty-first annual report.

Schools opened for the current school year on Sept. 20, 1943, for the usual school year of 36 weeks. The following named teachers were then employed.

Denmark High School, Principal, S. Everett Marks, Freeport; Assistant, Carolyn H. Keyes, Bridgton.

Elementary Schools, Primary, Elma W. Clemons, Hiram; Grammar, Florence W. Sanborn, Denmark; East Denmark, Grace E. Hale, Denmark.

Supervisor of Music, John C. Gatchell, East Parsonsfield.

Mrs. Hale was unable to teach during the fall term but has now returned to her school. Our thanks are due to Mrs. Nancy Trumbull who on short notice and without recent experience and contact with school work took on the position and carried on the work very successfully until Mrs. Hale could return. It must have been a difficult task. Without her disposition to do this it is possible that the East School might not have been opened until the winter term.

None other than upkeep repairs have been made this year. New window shades were purchased for the East Denmark building. We have had considerable trouble with the pump in the village building. We are informed that a new pump installed in the basement will be necessary in a year or so. Since the well was deepened the water has never failed. The test of a sample taken on Jan. 5, 1944, shows that the water is of good quality and perfectly safe for drinking purposes. New angle type drinking fountains are required to conform to the present sanitary regulations.

Some refitting and repairing must be done about the basement windows. The rooms in the north side should be redecorated. While the roof on the East Denmark building does not yet leak it will before long. New steel roofing is recommended. We are told that we should remove the books and book shelves from the laboratory in order to get more room for science apparatus. In our opinion the laboratory would not then be adequate in size for comfortable and efficient work. The plan of moving the laboratory to the basement was not approved. It is suggested that the library books may be stored on shelving to be installed in the main room.

The installation in the laboratory of gas burners supplied with cooking gas containers to be used instead of the small and dangerous alcohol lamps should be considered. This system in the high school at Brownfield is very successful and very inexpensive in maintenance. The installation costs are moderate. A hood for the manipulation of gas containing apparatus should be attached to the outside wall of the laboratory.

The usual four conveyance routes are in operation, one jointly with Fryeburg. The operational expense is at present \$43.50 per week.

The schools are grateful for the continued interest of the girls and boys of Wyonegonic and Winona Camps. This year we received the very substantial amount of \$75.00 which is being expended for items which the town cannot well afford.

The usual quantity of text books and supplies have been purchased. New language books were procured for Grades III, IV, V, and VI. We await the publishing of books for Grades VII and VIII in this same series with which to complete the new outfit. It is said that they will be available during the coming summer.

New science readers have been purchased for Grades II to VII inclusive. We anticipate the new book for Grade VIII in the same series during the coming year.

We have somewhat exceeded the required outlay for the high school library but are still short on our expenditures for the laboratory. The reason for this is that the material and equipment contemplated is not now on the market. We hope to come up to the mark by July 1, 1944.

Much argument pro and con is heard everywhere concerning liberal education as compared to specialized education. It should not be expected that specialized education can be provided in so small a school system. It is therefore important to know and understand the purpose of this so-called liberal education. What does it really mean? For answer we quote from President Sills of Bowdoin College: "... The purpose of a liberal education is not primarily to teach men how to earn a living, how to make things, how to do things that require mechanical training, sometimes of a very high order. A liberal education deals in the first place with intellectual powers. It is concerned with the mind and the freedom of the mind; it goes beyond elementary education for it enters that field where the mind can proceed to deal with problems of its own on adult bases. It has little or nothing to do with specialization which is sometimes a function to which liberal education leads."

Might not then this be the answer to the question so often repeated-- "Why study the classics, history, algebra, the fine arts?" Is there anything more important in the education of mankind than that which is concerned with the freedom of the mind? The principles upon which this country was founded and upon which it has been so long and so well perpetuated cannot long endure without it.

TABULATIONS

Winter Term 1943

School	Teacher	Weeks	Salary Week	No. Reg.	Ave. Att.
Primary	Elma W. Clemons	15	\$ 20.00	24	17.32
Grammar	Harriet Bradbury	15	20.00	27	22.88
East	Grace E. Hale	15	20.00	20	17.16
High, Principal	Florence E. Sanborn	16	33.33	24	21.6
High, Assistant	James A. Frisbie		27.77		
Aggregate			\$121.10	95	78.96
Average			\$24.22	23.7	19.74

Spring Term 1943

Primary	Elma W. Clemons	6	\$ 20.00	22	18.40
Grammar	Harriet Bradbury	6	20.00	27	23.6
East	Grace E. Hale	6	20.00	18	17.31
High, Principal	Florence E. Sanborn	7	33.33	23	20
High, Assistant	James A. Frisbie		27.77		
Aggregate			\$121.10	90	79.31
Average			\$24.22	22.5	19.83

Fall Term 1943

Primary	Elma W. Clemons	13	\$ 25.50	24	16.99
Grammar	Florence E. Sanborn	13	25.50	22	20.37
East	Nancy Trumbull	13	25.50	21	16.91
High, Principal	S. E. Marks	13	44.44	23	20.33
High, Assistant	Carolyn H. Keyes		33.33		
Aggregate			\$154.27	90	74.60
Average			30.85	22.5	18.65

Supervisor of Music, John C. Gatchell, \$7.50 per week.

SCHOOL CENSUS

Persons in town, April 1, 1943 from five to twenty-one years of age: Boys, 62; Girls, 68; total, 130; decrease of 16 from last year.

SCHOOL CALENDAR

Fall term began Sept. 20, 1943, closed Dec.

17, 1943,

13 wks.

First period winter term began Dec. 27, 1943, closed Feb. 18, 1944,	8 wks.
Second period winter term begins Feb. 28, 1944, closes April 14, 1944,	7 wks.
Spring term begins April 24, 1944, closes June 16, 1944,	8 wks.
	<hr/> 36 wks.

ENROLLMENT, HIGH SCHOOL

	1943	1942
Freshmen,	8	8
Sophomores,	10	8
Juniors,	3	6
Seniors,	2	6
	<hr/> 23	<hr/> 28

Girls enrolled, 15; boys enrolled, 8.

ENROLLMENT BY SCHOOLS AND GRADES, ELEMENTARY

School	S. P.	I	II	III	IV	V	VI	VII	VIII	Total
Primary,	6	4	2	6	5					23
East,	1	3	5	2	2	1	5	0	0	19
Grammar,						2	7	7	6	22
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	7	7	7	8	7	3	12	7	6	64

Girls enrolled, 32, boys enrolled, 32.

TOTAL ENROLLMENT

High school, 23; elementary, 64; total, 87. Loss of 12 from last year.

We have 2 pupils at East Fryeburg at an expense of \$1.00 per week for tuition each. This item last year amounted to \$104.00. We also pay conveyance charges for them at \$10.00 per week, which for 36 weeks amounts to \$360.00, making the total cost of these two pupils \$432.00 per year.

Respectfully submitted,

CHAS. A. SNOW,
Superintendent of Schools.

REPORT OF HIGH SCHOOL PRINCIPAL

Denmark, Me., Feb. 1st, 1944

To the Superintendent of Schools, School Committee
and Citizens of Denmark:

I herewith submit my first report on Denmark High School.

School opened September 20, 1943, with an enrollment of 23 pupils. The average attendance for the fall term was 20.33.

The following subjects are offered for the school year: English, 4 years; Latin, 2 years; French, 2 years; Civics, Problems of Democracy, Biology, U. S. History, General Mathematics and Algebra.

As we enter the third year under war conditions we find that war brings problems to schools as well as to civic and economic affairs. One such problem is that of reduced attendance. Families leave town to seek employment in defense centers; older boys leave school to enter the armed service or to seek employment in defense work.

It is quite probable that both conditions will continue for the duration.

Since October 1st the students have bought \$217.80 of war bonds and stamps, an average of somewhat over twelve dollars a week. Another way the students have shown a readiness to "Back the Attack" is by a willingness to work on the particular job in hand.

It seems to me that a boy or girl who is willing, under the circumstances, to loaf or just fool around is little better than an active fifth columnist.

The majority of the pupils are eager to learn and are willing to work in order to do so.

Owing to gas restrictions and other limitations little has been done or can be done in the way of extra-curricula activities. A play is in the process of preparation and will be staged late in February. This and

the prize speaking contest is about all that can be attempted until conditions change.

In conclusion may I extend the thanks and appreciation of the teaching staff, to the Superintendent, the School Committee and citizens for their interest and cooperation.

Respectfully submitted,
S. EVERETT MARKS,
Principal.

REPORT OF THE SUPERVISOR OF MUSIC, 1943-44

To the School Officials and Citizens of the Town of
Denmark:

Dear Friends:

It seems scarcely possible that another year has passed, in all the pressure of many activities and war-time restrictions. One of my days each week has, as usual, been spent in your schools busily engaged with both new and more customary activities.

The usual program of rote singing in the lowest grades, and music reading and part singing in the intermediate and grammar grades has been carried on. In the high school, in addition to the regular chorus work in which all are enrolled, we have been working with a mixed quartet and with the girls as a separate group.

Due to changes in membership the orchestra has been busy remaking its feeling for group work, with good progress.

The work in music appreciation has continued this year with some new records bought, and good used records were given to the schools by Miss Parker.

No Spring Concert was held, but the Orchestra was heard at Prize Speaking and Graduation, and all the boys and girls were presented more informally at

Christmas parties and programs at the separate schools.

Once again, I thank all, officials, teachers, parents, and friends for their co-operation and help.

Respectfully submitted,

JOHN C. GATCHELL,

Supervisor of Music.

REPORT OF PUBLIC HEALTH NURSE, 1943

Through the cooperation of Farm Bureau women, Denmark held a Child Health Conference with an attendance of twelve children, four received toxoid, prevention of diphtheria and five were vaccinated against smallpox.

Two visits were made on communicable diseases to assist in finding other cases and contacts and to help in securing medical diagnosis and treatment.

Four visits were made to prospective mothers to help them in planning for the new babies and give assistance after their arrival.

Fifteen visits were made to preschool children and three to infants to emphasize the need of immunization, assist mother in building the foundation for health habits and urge medical supervision for children.

An immunization clinic was held in Denmark. Fifteen children were protected against diphtheria and two against smallpox. A parent with two pre-school children took advantage of this clinic, having each child vaccinated and given toxoid.

School examinations are needed in Denmark. Interested citizens could render a valuable service to the health program by organizing a Health Committee which is needed in Denmark. It would acquaint interested citizens with the work of the Bureau of Health and they could assist in planning a more effective health program for Denmark. The health of every family in a community is necessarily the concern of all.

I am gratefully appreciative of the cooperation I have received from town officials and the Farm Bureau groups. Their continued interest should help promote better health in Denmark.

CLARICE B. PURCELL,
Public Health Nurse.

REPORT OF STATE DEPARTMENT OF AUDIT

July 8th, 1943

To the Inhabitants of the Town of Denmark:

In accordance with the request of your municipal officers, this department, represented by M. G. Allen and L. D. Daniels, has completed an examination of the accounts of your town officials for the municipal year ended February 13, 1943.

In our opinion, based upon such examination, the accompanying exhibits and schedules fairly present the financial condition of your municipality as of February 13, 1943 and the results of its operations for the period then ended.

The data obtained by us is summarized in the following:

	Comments.
Exhibit A	Balance Sheet.
B	Cash Receipts and Disbursements.
C	1942 Valuation, Tax Assessment and Collection.
D	Statement of Departmental Operations.
E	Analysis of Change from Net Surplus to Net Deficit.
Schedule 1	Reconciliation of Treasurer's Cash Balance.
2	Summary of Uncollected Taxes.
3	Summary of Tax Liens with Supporting Detail.
4	Summary of Tax Deeds with Supporting Detail.
5	Cemetery Trust Funds.
6	Notes Payable.

Respectfully submitted,
STATE DEPARTMENT OF AUDIT,
HAROLD E. CRAWFORD,
Municipal Auditor.

COMMENTS

CASH:

All receipts as recorded were examined and found to have been deposited in the bank currently as per detail shown on Exhibit B.

Expenditures were made by check from properly authorized warrants, supported by invoices and payrolls on file, as summarized on Exhibits B and D.

The cash balance was reconciled with the bank as per detail shown on Schedule 1.

A difference of \$.51 was found between the cash account in the ledger and the bank balance which amount was set up as a cash suspense account as shown on Exhibits A and B.

TAXES—PROPERTY AND POLL:

The 1942 tax commitment was found to be in agreement with the Assessors' records. The balance due on this commitment is summarized on Schedule 2.

The unpaid prior years' taxes are also summarized on Schedule 2 with supporting detail covering all unpaid taxes shown on Schedule 2-a.

Some action should be taken to collect back tax accounts and if determined uncollectible, they should be abated.

Payments received on tax liens and deeds appeared to have been applied against the proper items and those still remaining unpaid are shown on Schedules 3 and 4.

EXCISE TAX:

The excise tax collection was verified with the triplicate copies of the receipts as follows:

1942 receipts Nos. 68 to 210, H. Ingalls,	\$552.78
1943 receipts Nos. 1 and 2, Mrs. Ingalls,	18.24

1943 receipts Nos. 3 to 33, A. Wentworth, 139.42

Transferred to net deficit (Ex. E), \$710.44

TRUST FUNDS:

The trust fund investments were examined and are shown on Schedule 5. All income withdrawn appeared to have been properly expended and the balance was left on deposit.

GENERAL:

The records of dog licenses issued by your Town Clerk indicate total receipts in the sum of \$103.80, which amount was paid to the State Treasurer.

A complete check was made of paid invoices and payrolls and according to our examination, they appeared to be proper charges and correctly recorded.

With the exception of cash and trust funds, no external verification was made of your asset and liability accounts.

BALANCE SHEET
February 13, 1943
(Compared with February 12, 1942)

ASSETS

Subsidiary Schedules:		Feb. 13, 1943	Feb. 12, 1942
	Cash:		
1	General,	\$ 879.74	\$2,247.13
	Impounded,	815.57	815.57
	Hornblower & Weeks'		
	check,	44.34	44.34
		<hr/>	<hr/>
		\$1,739.65	\$3,107.04
	Less: Reserve,	859.91	480.54
		<hr/>	<hr/>
		\$ 879.74	\$ 2,626.50
	Tax accounts:		
2	Uncollected taxes,	\$ 708.34	\$1,811.63
3	Tax liens,	2,909.74	2,218.22
4	Tax deeds,	854.61	955.27
		<hr/>	<hr/>
		\$4,472.69	\$4,985.12
	Less: Reserve for col.,	1,288.80	1,288.80
		<hr/>	<hr/>
		3,183.89	3,696.32
	Food stamps,		250.00
	Accounts receivable,		1,727.51
	Due from State—poor,	48.00	
		<hr/>	<hr/>
	Total assets,	\$4,111.63	\$ 8,300.33
5	Trust fund investments,	\$5,826.19	\$5,687.72
	Less: Used by town,	546.67	546.67
		<hr/>	<hr/>
		5,279.52	5,141.05
		<hr/>	<hr/>
	Combined assets and trust investments,	\$9,391.15	\$13,441.38
LIABILITIES			
6	Notes payable,	\$3,800.00	\$ 7,800.00
	Suspense account,	.51	
	Teachers' retirement,	\$58.36	\$105.71
	Dog taxes (State),		.20

Victory tax,	24.94		
	<u>83.30</u>	<u>105.91</u>	
Due trust funds,	546.67	546.67	
	<u>5,279.52</u>	<u>5,141.05</u>	
Total liabilities,	\$4,430.48	\$ 8,452.58	
5 Trust fund reserve,	\$5,826.19	\$5,687.72	
Less: Liability above,	546.67	546.67	
	<u>5,279.52</u>	<u>5,141.05</u>	
Surplus accounts:			
Ex. D Departmental balances			
forward (net),	\$209.09	\$632.59	
Ex. E Net surplus (deficit),	527.94	480.34	
	<u>318.85</u>	<u>152.25</u>	
Combined liabilities,			
trust reserve and			
surplus accounts,	\$9,391.15	\$13,441.38	

EXHIBIT B

CASH RECEIPTS AND DISBURSEMENTS

Year ended February 13, 1943

Cash balance, Feb. 12, 1942, \$ 2,247.13

RECEIPTS

Property and poll taxes:

Current and prior years

(Schedule 2),	\$19,699.74	
Tax liens (Schedule 3),	1,196.80	
Tax deeds (Schedule 4),	100.66	
	<u>\$20,997.20</u>	

Excise tax:

1942,	\$552.78	
1943,	157.66	
	<u>710.44</u>	

Departmental:

	From State	Other Sources	
General government,	\$ 107.82	\$ 42.12	
Highways and bridges,	1,863.84	8.66	
Charities and correction,	569.31	25.65	
Education,	1,180.46	29.61	
Interest,		66.66	
	<u>\$3,721.43*</u>	<u>\$172.70</u>	
			3,894.13 (Ex. D)

Temporary loan,	7,000.00
Unclassified:	
Accounts receivable—State,	\$1,668.95*
Food stamps,	250.00
Trust fund,	320.42
Teachers' retirement,	156.07
Victory tax,	24.94
	<hr/> 2,420.38
Total receipts,	<hr/> 35,022.15
Total available,	<hr/> \$37,269.28

DISBURSEMENTS

Departmental accounts (Exhibit D),	\$25,866.21
Temporary loan,	7,000.00
Notes payable,	3,000.00
Trust fund (transfer),	320.42
Teachers' retirement,	203.42
	<hr/> \$36,390.05
	<hr/> \$879.23
Suspense account (cash overage), (Exhibit A),	.51
	<hr/>
Cash balance, Feb. 13, 1943 (Schedule 1),	\$879.74

* Total receipts from State, \$5,390.38.

EXHIBIT C

1942 VALUATION, TAX ASSESSMENT AND
COLLECTION

Year ended February 13, 1943

Valuation:

Real estate, resident,	\$174,850.00
Real estate, non-resident,	102,530.00
	<hr/> \$277,380.00
Personal estate, resident,	\$35,680.00
Personal estate non-resident,	18,990.00
	<hr/> 54,670.00
Total valuation,	<hr/> \$332,050.00

Assessment and collection: .

Valuation \times rate:

\$332,050.00 \times .060,	\$19,923.00
150 polls at \$3.00,	450.00

Tax commitment*,	\$20,373.00
Supplemental tax,	309.05

Total charges to collector,	\$20,682.05
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Credits to collector:

Cash to treasurer,	\$19,474.97
Liens,	988.20
Abatements,	113.00
Discounts,	84.28
	<u>20,660.45</u>

Uncollected 1942 taxes, Feb. 13, 1943

(Schedule 2),	\$21.60
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Computation of assessment:

*Tax commitment,	\$20,373.00
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Requirements:

Town appropriations,	\$16,330.30
State tax,	2,802.79
County tax,	1,159.06

Total appropriations (Exhibit D),	20,292.15
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Overlay, transferred to net surplus (Exhibit E),	\$80.85
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EXHIBIT D

STATEMENT OF DEPARTMENTAL OPERATIONS

Year ended February 13, 1943

	C R E D I T S				CHARGES		BALANCES			
	From 1941/42	Appropri- ations	Depart- mental Receipts	Other	Total Available	Cash Dis- bursements	Other	LAPSED Overdraft	Unex- pended	To 1943/44
General government:										
Town charges,		\$ 2,000.00	\$ 149.94		\$ 2,149.94	\$ 2,148.84			\$1.10	
Protection:										
Street lights,	\$ 22.00	264.00			286.00	286.00				
Meserve fire,						539.80		\$ 539.80		
	22.00	264.00			286.00	825.80		539.80		
Highways and bridges:										
Roads and bridges,		1,500.00	8.66		1,508.66	3,435.87		1,927.21		
Snow removal,	400.00	2,000.00	897.83		2,497.83	3,300.51		52.68		\$750.00
Third class maintenance,	129.59	592.00			721.59	472.76				248.83
Cutting bushes,		350.00			350.00	417.38		67.38		
State aid maintenance,		325.50			325.50	325.50				
State aid road construction,	1,000.00	533.00	966.01		499.01			33.99		533.00
Third class construction,	7.12				7.12				7.12	
Tarring roads,	90.04				90.04				90.04	
	1,173.25	5,300.50	1,872.50		5,999.75	7,952.02		2,081.26	97.16	31.83
Charities:										
Poor, town,*		1,200.00			1,200.00	1,002.43			197.57	
Poor, other towns,			25.65		25.65	25.65				
Poor, State,			569.31	\$29.20	598.51	598.51				

Aid to dependent children,	54.00	400.00			454.00	445.34		8.66		
	54.00	1,600.00	594.96	29.20	2,278.16	2,071.93		206.23		
Education:										
Common schools,	290.33	3,600.00	760.46	32.80	4,683.59	4,699.92				16.33
High school,	161.94	1,670.00	447.77		2,279.71	2,270.80				8.91
Schoolhouse repairs,	25.00	400.00			375.00	180.98				194.02
Textbooks,	14.11	400.00	1.84		415.95	454.24				38.29
School lights,	23.28	50.00			73.28	44.33				28.95
	464.66	6,120.00	1,210.07	32.80	7,827.53	7,650.27				177.26
Unclassified:										
Discounts and abatements,							\$197.28	197.28		
Memorial Day,		8.00			8.00	10.80		2.80		
Soldiers' monument,		5.00			5.00	5.00				
		13.00			13.00	15.80	197.28	200.08		
Interest:										
On trust funds,			45.88		45.88	45.88				
On taxes and notes,			20.78		20.78	193.82		173.04		
Ministerial and school fund,		32.80			32.80		32.80			
		32.80	66.66		99.46	239.70	32.80	173.04		
Municipal indebtedness:										
Payment on notes,	1,000.00				1,000.00	1,000.00				
Special assessments:										
State tax,		2,802.79			2,802.79	2,802.79				
County tax,		1,159.06			1,159.06	1,159.06				
		3,961.85			3,961.85	3,961.85				
Total all departments,	\$632.59	\$20,292.15	\$3,894.13	\$62.00	\$23,615.69	\$25,866.21	\$230.08	\$2,994.18	\$304.49	\$209.09
	(Ex. A)	(Ex. C)	(Ex. B)			(Ex. B)		(Ex. E)	(Ex. E)	(Ex. A)

EXHIBIT E

ANALYSIS OF CHANGE FROM NET SURPLUS TO NET DEFICIT

Year ended February 13, 1943

Net surplus, Feb. 12, 1942 (Exhibit A), \$480.34
Transactions affecting prior years:

Charges:

Accounts receivable (uncollectible),	\$ 39.56	
Reserve for loss on impounded cash,	335.03	
Reserve for loss on Hornblower & Weeks' check,	44.34	
	<u> </u>	418.93

Total charges affecting prior years, \$ 61.41
Transactions affecting current year:

Operating accounts:

Charges, departmental balances (Exhibit D):

Overdraft,	\$2,994.18	
Unexpended,	304.49	
	<u> </u>	\$2,689.69

Credits:

Excise tax, 1942,	\$552.78	
Excise tax, 1943,	157.66	
	<u> </u>	\$ 710.44
Overlay (Exhibit C),	80.85	
Payment on notes (by appropriation),	1,000.00*	
Supplemental tax (exhibit C),	309.05	
	<u> </u>	2,100.34

Net charges for current year, 589.35

Net deficit, Feb. 13, 1943 (Exhibit A), \$527.94

*Appropriation, notes payable (Exhibit D).	\$1,000.00
Payment on notes from cash (Exhibit B),	3,000.00
	<u> </u>

Total debt reduction during year, \$4,000.00

SCHEDULE 1

**RECONCILIATION OF TREASURER'S CASH
BALANCE**

February 13, 1943

Balance per bank statement, Feb. 28, 1943,	\$1,264.58
Add: Checks drawn since Feb. 13, 1493,	994.37
	<hr/>
	\$2,258.95
Deduct: Deposits since Feb. 13, 1943.	676.84
	<hr/>
	\$1,582.11
Outstanding checks,	702.37
	<hr/>
Cash balance, as of Feb. 13, 1943 (Exhibits A and B),	\$879.74

SCHEDULE 2

**SUMMARY OF UNCOLLECTED TAXES
Year ended February 13, 1943**

	Balances 2/12/42	New Commitment	Collected	Tax Liens	Discounts and Abatements	Balances 2/13/43
1942,		\$20,682.05	\$19,474.97	\$ 988.20	\$197.28	\$ 21.60 (Ex. C)
1941,	\$1,099.20		199.08	900.12		
1936,	94.52					94.52
1935,	91.73					91.73
1934,	65.99					65.99
1933,	50.08					50.08
1932,	45.61		5.69			39.92
1931,	332.04		20.00			312.04
1930,	32.46					32.46
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$1,811.63	\$20,682.05	\$19,699.74	\$1,888.32	\$197.28	\$708.34*
	(Ex. A)	(Ex. C)	(Ex. B)	(Sch. 3)		(Ex. A)

* Supporting detail shown on Schedule 2-a.

SCHEDULE 3
SUMMARY OF TAX LIENS WITH SUPPORTING
DETAIL

Year	Balances 2/12/43	New Liens	Collected	Balances 2/13/43
1942,		\$ 988.20	\$ 36.00	\$ 952.20
1941,		900.12	269.83	630.29
1940,	\$ 841.16		392.40	448.76
1939,	837.68		342.50	495.18
1938,	350.49		156.07	194.42
1937,	188.89			188.89
	<u>\$2,218.22</u>	<u>\$1,888.32</u>	<u>\$1,196.80</u>	<u>\$2,909.74</u>
	(Ex. A)	(Sch. 2)	(Ex. B)	(Ex. A)

	1942	1941	1940	1939	1938	1937	Total
Arnold, William C.,	\$ 24.00	\$ 25.60	\$ 25.60	\$ 26.30	\$ 15.49	\$ 23.63	\$ 140.62
Bethume, Elsie,	19.80	21.12					40.92
Clemons, Alton,	3.00						3.00
Colby, Augustus,	42.00	44.80	51.20	41.10			179.10
Cushing, Livingstone, Est.,	30.00	32.00	44.80	44.90			151.70
Deasey, William B.,			6.40	7.70	7.60		21.70
Dyer, Arthur,	15.00						15.00
Hill, Charles,	121.20						121.20
Hale, Madeline,	39.60	42.24					81.84
Hilton, Alphonse, heirs,			76.80	81.90	81.07	72.33	312.10
Hilton, Eben, heirs,	24.00	24.20	31.80	34.00	22.10		136.10
Ingalls, Henry,	60.00	64.00					124.00

Ingalls, Mary,				63.50			63.50
Ingalls, Sadie,	42.00		44.80	38.70			125.50
Jack, L. H.,		24.96	24.96	28.68	28.41		107.01
McKusick, Willard,	54.00	57.60					111.60
Moosehead Camp, Inc.,	330.00	202.57					532.57
Newcomb, Sumner, heirs,	6.00		25.60	26.30			57.90
Pride, Flora,	13.50						13.50
Quimby, Gerald,			3.20				3.20
Rankin, G. H.,		6.40					6.40
Richardson, Arthur A.,			28.80				28.80
Seely, Burr,				61.90			61.90
Schiavi & Chadburne Lumber Co.,	1.50						1.50
Smith, Leo,	6.00		9.60				15.60
Stokowski, Heronium,	48.00						48.00
Stone, Irene,	13.50	14.40					27.90
Thomas, Nelson, heirs,						92.93	92.93
True, Frank E.,			6.40	7.70	7.60		21.70
Trumbull, Irving,			68.80				68.80
Veno, John, heirs,	29.10	38.40					67.50
Walker, George, heirs,	30.00	32.00		32.50	32.15		126.65
	<u>\$952.20</u>	<u>\$630.29</u>	<u>\$448.76</u>	<u>\$495.18</u>	<u>\$194.42</u>	<u>\$188.89</u>	<u>\$2,909.74</u>

SCHEDULE 4

**SUMMARY OF TAX DEEDS WITH SUPPORTING
DETAIL**

Year ended February 13, 1943.

Year	Balances 2/12/42	Collected	Balances 2/13/43
1937,	\$ 34.79		\$ 34.79
1936,	171.72		171.72
1935,	416.72	\$100.66	316.06
1934,	119.62		119.62
1933,	54.35		54.35
1932,	158.07		158.07
	<hr/>	<hr/>	<hr/>
	\$955.27	\$100.66	\$854.61
	(Ex. A)	(Ex. B)	(Ex. A)

	1937	1936	1935	1934	1933	1932	Total
Arnold, William,		\$ 25.30	\$ 25.06				\$ 50.36
Day and Ray,						\$ 16.67	16.67
Hilton, Eben,			30.66			28.28	58.94
Jack, L. A.,	\$25.37						25.37
Kegar, J.,					\$29.03		29.03
Lord, Herbert,		5.00	6.11	\$ 4.65	5.19	5.06	26.01
Milliken, Carroll,		4.71	5.83	4.42	4.95		19.91
Richardson, Perley,				3.75			3.75
Sanborn, Freeman,			33.46	30.20			63.66
Shaw, Burton,				3.75			3.75
Smith, Russell,			125.86				125.86
Thomas, Nelson, heirs,		102.25					102.25
True, Frank,	9.42	9.27	10.31	8.10	8.79	8.93	54.82
Tucker, Gideon,		6.42	7.51	5.80	6.39		26.12
Trumbull, Luther,		18.77	71.26	58.95		65.69	214.67
Waide, Florence,						33.44	33.44
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$34.79	\$171.72	\$316.06	\$119.62	\$54.35	\$158.07	\$854.61

SCHEDULE 5

CEMETERY TRUST FUNDS

Year ended February 13, 1943

Fund	Bank Book No.	Balance 2/12/43	INTEREST				IMPOUNDED IN			
			Dividend from Impounded Funds	Earned	With- Bonds	2/13/42	Book No.	Balance 2/12/42	Dividend	Balance 2/13/43
Albert E. Adams,	256576	\$ 53.02		\$ 1.06		\$ 54.08				
Bean Fund,	256569	249.56	\$ 15.07	5.01	\$ 3.00	266.64	23852	\$ 60.32	\$ 15.07	\$ 45.25
Sarah E. Blake,	256571	93.10	5.42	1.87		100.39	F6138	21.71	5.42	16.29
Maria Eastman,	256570	197.76	11.79	3.96		213.51	F5381	47.20	11.79	35.41
Abbie Harnden,	256577	327.98		6.58	3.46 325.00	334.56-13.00				
Hilton fund,	256572	111.68	16.85	2.23	8.56	122.20	13285	67.38	16.85	50.53
Joseph A. Holt,	256568	469.52	29.06	9.43	6.00	502.01	9022	116.27	29.06	87.21
M. E. Church,	256574	512.82	28.17	10.29		551.28	13284	112.64	28.17	84.47
Amanda V. Parker,	262719	98.74		1.97	2.00	98.71				
Luretta A. Pingree,	257761	220.99		4.43		225.42				
James F. Smith,	256575	47.44		.94		48.38				
Isabel Warren,	256567	802.95	50.68	16.12	14.00	855.75	42212	202.71	50.68	152.03
Isabel Warren,	256566	908.62	55.19	18.25	12.32	969.74	42213	220.78	55.19	165.59
Charles E. Whidden,	256573	160.32	9.38	3.21		172.91	F6378	37.54	9.38	28.16
Lucinda E. Pierce,	266274	98.81		.19		99.00				
		\$4,353.31	\$221.61	\$85.54	\$45.88	\$4,614.58		\$886.55	\$221.61	\$664.94
					(Ex. D)					
Impounded,						664.94				
Total investments (Ex. 5),						\$5,279.52				
Funds used by town (Ex. A),						546.67				
Total liability,						\$5,826.19				
						(Ex. A)				

SCHEDULE 6

**NOTES PAYABLE
February 13, 1943**

	Date	Rate	Due	
National Bank of Commerce,	4/5/40	2 1/4 %	1946	\$3,800.00
				(Ex. A)

SCHEDULE 2-a

**DETAIL OF UNCOLLECTED TAXES SUPPORTING
FIGURES SHOWN ON SCHEDULE 2**

1942	Personal	Poll	Total
Dyer, Joseph,	\$.30		\$.30
Moosehead Camp, Inc.,	12.00		12.00
Quimby, Gerald,		\$3.00	3.00
Sanborn, Harry,	3.00	3.00	6.00
Veno, John, heirs,	.30		.30
	<hr/> \$15.60	<hr/> \$6.00	<hr/> \$21.60

	1936	1935	1934	1933	1932	1931	1930	Total
Aibo, James,				\$ 3.00				\$ 3.00
Arnold, William C.,		\$ 3.00	\$ 3.00	3.00		\$ 26.36		35.36
Bachelder, Ernest,			3.00					3.00
Barton, Robert,	\$ 3.00		6.22					9.22
Burke, Raymond,				3.00				3.00
Clemens, Fred,	6.70					5.58		12.28
Colbert, James,	28.50							28.50
Cram, Richard,			3.00					3.00

Danforth, Eugene,		3.00						3.00
Desilets, George,				2.38	\$ 3.00			5.38
Drew, Austin,				3.00				3.00
Gallagher, William,	3.00							3.00
Gould, William,						7.75		7.75
Hilton, Eben, heirs,	5.85	2.52			2.84	33.24		44.45
Hilton, Roscoe,	14.40	13.08	5.99	3.60		18.51		55.58
Hitchcock, Roy,			4.38					4.38
Jewett, Ed,	1.14		1.15					2.29
Khiel, John,	1.14	1.01	3.00					5.15
LeGoff, Hiram,		10.59		11.48				22.07
Leso, Andrew,			3.00					3.00
Linnell, Victor,	2.56	2.86						5.42
Little & Coffin Co.,					15.48			15.48
Milliken, Carroll,						1.03		1.03
Pingree, Charles,						80.66		80.66
Richardson, Arthur,	3.00							3.00
Richardson, George,			3.00	3.00	3.00	3.00		12.00
Richardson, James,		3.00		2.92	3.00	1.29	\$ 4.44	14.65
Richardson, Karl,						18.09	23.01	41.10
Richardson, Perley,	4.42		3.00					7.42
Richardson, Ralph,						28.59		28.59
Richardson, Willis,			3.00					3.00
Rogers, Clarence,			3.97					3.97
Sanborn, Freeman,			4.60					4.60
Shane, Richard,	2.85		3.00					5.85
Shaw, Burton,		1.40	3.00					4.40
Shaw, Russell,	3.00							3.00
Smith, Gilbert,				3.00				3.00
Smith, Perley,				3.00				3.00
Smith, Russell R.,		28.28						28.28

Trumbull, Irving,	7.69	4.59	6.68	6.96	12.60	21.61		60.13
Trumbull, Luther,						63.33		63.33
Valley, Harold,		12.60						12.60
Walker, Roy,							5.01	5.01
Ward, Albert,						3.00		3.00
Wentworth, Robert,	2.85							2.85
Williams, Chester,	1.42	5.80		.72				7.94
Williams, Earl,	3.00							3.00
Young, Albert,			3.00	1.02				4.02
	<u>\$94.52</u>	<u>\$91.73</u>	<u>\$65.99</u>	<u>\$50.08</u>	<u>\$39.92</u>	<u>\$312.04</u>	<u>\$32.46</u>	<u>\$686.74</u>