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The Annual Report

of the

Municipal Officers

of the

TOWN OF

DENMARK

MAINE

FOR THE FISCAL YEAR ENDING

FEBRUARY 5, 1945

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

For the Fiscal Year Ending
FEBRUARY 5, 1945

TOWN OFFICERS

Clerk

LLOYD E. LIBBY

Selectmen, Assessors and Overseers of the Poor

CHARLES E. PINGREE IRVING TRUMBULL
JOHN W. PENDEXTER

Treasurer

EDITH HUNT [Resigned Sept. 1]
EDNA J. WENTWORTH

Road Commissioner

KENNETH A. LORD

Collector of Taxes

ALBERT F. WENTWORTH

Superintendent of Schools

CHARLES A. SNOW

Superintending School Committee

MYRTIE DEERING [Deceased] EMMA LORD
HARRY KELLAR

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 fifth day of March A.D. 1945, 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 payment of town charges for the year ensuing.

Art. 12. To see what sum of money the town will grant and raise for the support of street lights for the year ensuing.

Art. 13. To see if the town will appropriate and raise \$300 to repair the Fessenden Hill road.

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

Art. 15. To see what sum of money the town will appropriate and raise for tar for third class road.

Art. 16. To see what sum of money the town will grant and raise for the payment of snow bills for the year ensuing.

Art. 17. 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. 18. 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. 19. 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. 20. 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. 21. To see what sum of money the town will grant and raise for school repairs for the year ensuing.

Art. 22. To see what sum of money the town will grant and raise for the support of common schools for the year ensuing.

Art. 23. 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. 24. To see what sum the town will grant and raise for the support of a free high school for the year ensuing.

Art. 25. To see what sum the town will grant and raise for electric lights and power for schoolhouses for the year ensuing.

Art. 26. 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. 27. To see what sum the town will grant and raise for the care of the soldiers' monument for the year ensuing.

Art. 28. To see what sum the town will grant and raise for Memorial Day observances for the year ensuing.

Art. 29. To see if the town will vote that poll taxes become due and payable of May 1st as under the provisions of Chapter 16 of the Public Laws of 1917.

Art. 30. To see if the town wishes to give a discount on taxes and if so to fix the date and amounts of same.

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 buy the lot of land now owned by the Fire Committee and to grant and raise money for the same.

Art. 33. To see what sum of money the town will grant and raise for the purchase of a truck for fire equipment.

Art. 34. To see what sum of money the town will grant and raise for a proper building for the use of a fire house.

Art. 35. To see what action the town will take in regard to electing a fire committee and a fire chief to execute Articles 33 and 34 and to act as the fire committee.

Art. 36. To see if the town will appropriate and raise \$3,000 to pay note due February 1946. Fire Equipment Note [so-called].

Art. 37. To see if the town will vote to authorize the selectmen to bring suit in the name of the town for back taxes for the years 1930 to 1936 both inclusive or to approve of their abatement in whole or in part.

Art. 38. To see if the town will 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 deem advisable, and to execute quit-claim deeds for such property.

Art. 39. To see what sum of money the town will raise and appropriate for advertising our natural resources, advantages and attractions, under the provisions of Chapter 5, Section 82 of the Revised Statutes of 1930, said sum to be expended under the direction of State of Maine Publicity Bureau.

The selectmen give notice that they will be in session at the town house on Monday, the fifth day of March, 1945, at 9 o'clock A.M. for the purpose of correcting the list of voters.

Given under our hands this fifth day of February, A.D. 1945.

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

IN MEMORIAM

BERTRAM GERALD PENDEXTER

Born — August 17, 1920

Killed in Action in Belgium — December 25, 1944

DENMARK HONOR ROLL

Robert Barton
Donald Munroe Batchelder
Roland Alexander Blake
Harold Brine
Roland Frank Brine
Frederick Arnold Clemons
Lawrence Clemons
H. Blair Cobb, Jr.
Richard Winslow Cobb
Wendell Earle Drew
Oscar Arthur Freeman
Chester Arthur Jack
Roger Martin LeGoff
Alfred Monson
John Osgood
William Osgood
Bertram Gerald Pendexter*
Clayton Elliott Perkins
Edmund Parker Pingree
C. Willard Richardson
Lewis Richardson
Melvin Leon Richardson
C. Dwight Rose
Lewis Severance Rose
Albert Nason Sanborn
Clyde Donald Sanborn
Kermit Avery Sanborn
Clarence Burr Seely
Burton Alvra Shaw
Joseph Edward Smolen, Jr.
Alfred Gordan Snow, Jr.
Roland Harris Valley
Carroll Fenton Wales
Robert Ward
Charles Owen Ward, Jr.
* Killed in action.

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 5, 1945.

The value of the taxable property as taxed on the first day of April 1944:

Resident real estate	\$167,145.00
Resident personal estate	50,570.00
Non-resident real estate	106,290.00
Non-resident personal estate	35,985.00
	<hr/>
Total	\$359,990.00

Number of polls taxed, 143.

Number of polls not taxed, 39.

Assessed on each poll, \$3.00.

Rate, \$75.00 on a thousand.

ASSESSMENTS, 1944

Support of poor	\$ 250.00
Town charges	2,250.00
Street lights	264.00
Roads and bridges	3,000.00
Snow account	5,000.00
State aid maintenance	325.50
Bushes	1,000.00
Third class maintenance	592.00
Common school	4,300.00
School supplies	530.00
High school	2,800.00
School lights	25.00
School nurse	25.00
Memorial Day	10.00
Monument Account	5.00
Dependent children	300.00
Serial note (due 1945)	1,000.00
Serial note (due 1946)	800.00
Third class road tar	500.00
Bridgton Memorial Hospital	200.00
Interest on school fund	32.80

County tax	1,039.79
State tax	2,900.92
Overlay	278.24

Total	\$27,428.25
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The commitment to Albert F. Wentworth was as follows:

Poll taxes	\$ 429.00
Real and personal estate	26,999.25
	<hr/>
	\$27,428.25

TOWN CHARGES

Cr.

Appropriation	\$2,250.00
Arthur Bucknell, refund, Cobb's fire	2.50
Ralph Deering, refund, Cobb's fire	2.50
Dog tax, refund	21.07
Railroad and telephone tax	7.34
Mrs. Hunt, uncanceled checks	5.38
Ada Brooks, tin cans sold	9.20
Transferred from excise tax	669.79
Transferred from overlay account	55.75
	<hr/>
Total	\$3,023.53

Dr.

Elwood L. Pendexter, justice fees	\$ 9.00
Hugh W. Hastings, legal advice	20.00
Register of deeds	11.75
C. E. Pingree, cash paid for supplies	3.25
C. E. Pingree, postage	6.00
Edith Hunt, postage	3.00
Edith Hunt, supplies	12.63
Edith Hunt, paid telephone	9.22
Webb-Smith Co., town reports	252.79
Maine Municipal Association, dues	30.00
Marks Printing House, supplies	26.70
Stuart Goodwin, bond, treasurer	17.50

Stuart Goodwin, bond, collector	12.00
Rich True, hauling chairs	2.00
Webb-Smith Co., supplies, Edith Hunt	12.55
Byron Hartford, chair for office	3.00
Seth Clemons, chair for office	3.00
Town of Hiram, pumper, Cobb fire	44.50
Payroll No. 1, Cobb fire	98.12
J. W. Pendexter, placing flags on soldiers' graves, May 30	6.00
Town of Bridgton, fire pumper, Cobb fire	86.00
Abbie Potter, ballot clerk	3.00
Nancy Trumbull, ballot clerk	3.00
Imogene Wentworth, ballot clerk	3.00
Emma Lord, ballot clerk	3.00
Chas. Newell, mowing cemetery	6.00
J. W. Pendexter, car, meeting State assessors	4.50
C. E. Pingree, meeting State assessors	2.50
Irving Trumbull, meeting State assessors	2.50
C. E. Pingree, car to Portland	10.00
J. W. Pendexter, use of car	2.00
Abbie Potter, ballot clerk	3.00
Nancy Trumbull, ballot clerk	3.00
Imogene Wentworth, ballot clerk	3.00
Emma Lord, ballot clerk	3.00
Asa O. Pike & Son, insurance on high school building	251.59
Roy C. Evans, wiring, Town Hall	17.18
Edith Hunt, salary to Sept. 1	100.00
D. C. Towle, sealer of weights and measures	5.00
Ingalls Lumber Co., board of auditor	15.00
Ingalls Lumber Co., door to Town hall	15.24
Abbie Potter, ballot clerk	3.00
Nancy Trumbull, ballot clerk	3.00
Imogene Wentworth, ballot clerk	3.00
Jennie True, ballot clerk	3.00
Mr. Wiley, bounty on bear	10.00
A. F. Wentworth, municipal meeting, Augusta	5.00
Kenneth Lord, car to Augusta	15.00

J. W. Pendexter, municipal meeting, Augusta	5.00
Irving Trumbull, municipal meeting, Augusta	5.00
C. E. Pingree, municipal meeting, Augusta	5.00
Mr. Curtis, bounty on bear	10.00
Wm. True, crew at Cobb's fire	28.50
State treasurer, State auditor	71.14
Edna J. Wentworth, salary as treasurer from Sept. 1 to March 5	100.00
C. E. Pingree, services as selectman, assessor and overseer of poor	300.00
John W. Pendexter, services as selectman, assessor and overseer of poor	150.00
Irving Trumbull, services as selectman, assessor and overseer of poor	150.00
Chas. A. Snow, superintendent of schools	450.00
Myrtie Deering, school committee	14.60
Emma Lord, school committee	25.00
Harry Kellar, school committee	25.00
Lloyd Libby, town clerk	20.00
A. F. Wentworth, postage and supplies	25.55
A. F. Wentworth, board of health	15.00
A. F. Wentworth, constable	12.50
A. F. Wentworth, collector of taxes	254.07
A. F. Wentworth, collector of excise tax	26.10
Town of Fryeburg, fire pumper, W. W. Warren's fire	92.00
Paid C. M. P. Co.	13.00
Irving Trumbull, use of car	11.75
Loring, Short & Harmon Co., supplies	20.93
Paid Casco Bank & Trust Co., checks and supplies	18.70
Denmark Telephone Co.	1.92
Edna J. Wentworth, postage	6.25
Total	<hr/> \$3,023.53

ROADS AND BRIDGES

Cr.

By appropriation	\$3,000.00
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Dr.

Overdrawn Feb. 10, 1944	\$ 603.21
Harold Valley, truck	424.52
Evans Pendleton, truck	222.02
Clifton Evans, truck	90.00
Frank Jack, truck	33.74
Kenneth Lord, truck	25.00
Elwood Pingree, team	13.50
Ralph Deering, team	2.25
Kenneth Lord, team	56.00
Harold Valley, team	20.00
Percy True, team	9.00
Harry Thomes, team	6.75
Clifton Evans, team	9.00
Charles Renski, team	9.00
Arthur Kimball, compressor	120.00
K. A. Lord, gas for compressor	15.00
Ray Ingalls, labor	265.63
Earl Valley, labor	59.69
Richard Valley, labor	55.94
Kenneth Lord, labor	293.58
Harold Valley, labor	10.00
Joe Smolen, labor	55.63
Evans Pendleton, labor	47.50
Clifton Evans, labor	3.13
Charles Newell, labor	20.00
Henry Warren, labor	10.00
Charles Ford, labor	10.00
Sumner Smith, labor	7.50
Harry Thomes, labor	15.00
Robert Richardson, labor	12.50
Donald Monson, labor	30.00
Percy Lord, labor	15.00
Bronston Jasiecki, labor	15.00
Percy True, labor	2.50

Ingalls Lumber Co.	93.47
Stiles & Fitton, dynamite and caps	35.25
Frank Mitchell, lumber	15.35
Files & O'Keefe, grader blades	14.61
W. B. Richardson, work on grader	17.50
Arthur Jack, gravel	40.00
Will Johnson, gravel	30.00
Unexpended Feb. 5, 1945	166.23

Total	<u>\$3,000.00</u>
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SNOW ACCOUNT

Cr.

Appropriation	\$5,000.00	
Received from State	234.91	
Due from State	1,000.00	
Overdrawn Feb. 5, 1945	855.05	
	<u></u>	\$7,089.96

Dr.

Expended by John T. Smith:

Payroll No. 1 to 4 inclusive	\$ 972.33	
Lait's, gas	13.37	
Edith Hunt, gas	39.81	
Dudley Perkins, supplies	6.00	
Irving Trumbull, labor	11.11	
John T. Smith, labor	6.50	
John T. Smith, freight paid	.41	
Wales & Hamblin Co.	3.59	
Wood's Garage	17.90	
Lloyd Libby, gas	1,000	
	<u></u>	\$1,081.02

Expended by selectmen:

Portland Tractor Co.	1,351.16
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Expended by Kenneth A. Lord:

Harold Valley, truck, sanding	\$ 44.89
Evans Pendleton, truck, sanding	10.51
Kenneth Lord, truck, sanding	143.95
Willard McKusick, truck, sanding	36.00
Lawrence Sanborn, truck, sanding	24.00
Hazel Ingalls, truck, sanding	8.75

Clifton Evans, truck, sanding	24.00
Robert Richardson, labor, sanding	20.50
Harold Stone, labor, sanding	9.38
Percy Lord, labor, sanding	2.50
Charles Homes, labor, sanding	3.38
Charles Ford, labor, sanding	6.38
Earl Valley, labor, sanding	4.13
Richard Valley, labor, sanding	2.18
Evans Pendleton, labor, sanding	5.00
Sumner Smith, labor, snow fence and sanding	31.88
Donald Monson, labor, snow fence and sanding	40.63
Ray Ingalls, labor, snow fence and sanding	42.50
Harry Thomes, labor, snow fence and sanding	10.00
Herbert Evans, labor, snow fence	3.75
Clifton Evans, labor, snow fence	3.75
Kenneth Lord, labor, snow fence and sanding	74.75
Joseph Smolen, labor, sanding	15.00
Robert Day, labor on tractor	12.00
Kenneth Lord, labor on tractor	24.00
Kenneth Lord, 2 trips to Portland for tractor parts	10.00
Richmond True, truck, plowing	766.50
Kenneth Lord, truck, plowing	538.50
Frank Pingree, driving tractor	237.00
Kenneth Lord, driving tractor	184.00
Robert L. Day, driving tractor	18.00
Marshall Wentworth, helper, tractor	175.00
James Richardson, helper, tractor	36.00
Richmond True, helper on tractor	8.00
Geo. Thomes, helper on tractor	12.00
Kenneth Lord, helper on tractor	72.00
Percy True, helper on tractor	4.00
Frank Jack, helper on tractor	5.00

Francis Kennison, shoveling	2.25
K. A. Lord, booster fluid	1.06
Lait's	8.77
Woods Garage	23.42
Portland Tractor Co.	34.25
Wales & Hamlin, nuts and bolts	1.11
Will Johnson, gravel	15.00
Stiles & Fitton, bulbs and putty, tractor house	1.23
Lloyd Libby, gas and rope	130.58
Congdon's Express	.57
Oberg, insurance on tractor and tractor house	52.85
Stiles & Fitton, wire	7.12
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Expended by Kenneth A. Lord	2,948.02
Overdrawn Feb. 10, 1944	1,709.76
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Total	\$7,089.76

THIRD CLASS MAINTENANCE

Cr.

Appropriation	\$ 592.00
Overdrawn Feb. 5, 1945	496.74
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Total	\$1,088.74

Dr.

Overdrawn Feb. 10, 1944	\$ 752.80
Harold Valley, truck	54.00
Lawrence Sanborn, truck	36.00
Evans Pendleton, truck	44.50
Frank Jack, truck	24.00
Kenneth, Lord, truck	12.00
Sumner Smith, labor	15.00
Raymond Ingalls, labor	30.00
Harry Thomes, labor	7.50
Sam Small, labor	6.56

Joe Smolen, labor	2.50
Kenneth Lord, labor	24.75
Richard Valley, labor	10.00
Earl Valley, labor	10.00
Barrett Allen, chem., tar	59.13
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Total	\$1,088.74

CUTTING BUSHES

Cr.

Appropriation	\$1,000.00
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Dr.

Overdrawn Feb. 10, 1944	\$ 63.02
Ray Ingalls, labor	240.00
Evans Pendleton, labor	52.50
Kenneth Lord, labor	11.50
Charles Homes, labor	6.25
Percy Lord, labor	2.50
Lewis Walker, Jr., labor	25.00
Richard Valley, labor	10.00
Gordon Richardson, labor	17.50
Earl Valley, labor	10.00
Kenneth Smith, labor	15.00
Charles Newell, labor	234.24
Simon Tibbetts, labor	26.53
Almon Wentworth, labor	51.57
John Smith, labor	35.00
Joe Smolen, labor	131.25
Harry Thomes, labor	12.50
Wilton Warren, labor	10.00
Evans Pendleton, truck	12.00
Kenneth Lord, team	9.00
Stiles & Fitton, scythes and stones	10.90
Unexpended Feb. 5, 1945	91.76
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Total	\$1,000.00

STATE AID MAINTENANCE

Cr.

Appropriation	\$325.50
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Dr.

Paid State treasurer	\$325.50
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TAR FOR THIRD CLASS

Unexpended Feb. 5, 1945	\$500.00
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STREET LIGHTS

Cr.

Appropriation	\$264.00
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Dr.

Paid C. M. P. Co.	\$255.24
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Unexpended Feb. 5, 1945	8.76
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Total	\$264.00
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POOR ACCOUNT — TOWN

Cr.

Unexpended Feb. 5, 1944	\$251.69
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Appropriation	250.00
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From James Richardson	15.00
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Total	\$516.69
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Dr.

Paid: Lait's Store	\$ 7.95
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Tarbox & Whittier	2.25
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Emma Smith	15.00
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Unexpended Feb. 5, 1944	491.49
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Total	\$516.69
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POOR ACCOUNT — STATE

Cr.

Received from State	\$348.25
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Due from State	100.43
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Total	\$448.68
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Dr.

Cash: Minnie Vancour	\$264.00
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Chas. E. Hill, rent	28.00
Ingalls Lumber Co., wood	50.00
Ingalls Lumber Co., coal	39.60
Wales & Hamblin Co., coal stove	44.00
Norman Hales, labor	1.00
Clayton Yerxa, labor	1.50
Lait's Store	20.58

Total	<hr/> \$448.68
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AID TO DEPENDENT CHILDREN

Cr.

Unexpended Feb. 10, 1944	\$ 78.66
Appropriation	300.00

Total	<hr/> \$378.66
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Dr.

Paid State treasurer	\$213.33
Unexpended Feb. 5, 1945	165.33

Total	<hr/> \$378.66
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HEAD CEMETERY

Cr.

Due from fund	\$2.00
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Dr.

Paid Percy True	2.00
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GILMAN CEMETERY

Cr.

Due from fund	\$18.00
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Dr.

Paid Bennett Moulton	\$18.00
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HILTON CEMETERY

Cr.

Due from fund	\$8.00
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Dr.

Paid L. P. Hale	\$8.00
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HOLT CEMETERY

Cr.

Due from fund \$10.00

Dr.

Paid Henry Warren \$10.00

BEAN CEMETERY

Cr.

Due from fund \$5.00

Dr.

Paid Fred Colby \$5.00

MONUMENT ACCOUNT

Cr.

Appropriation \$5.00

Dr.

Paid Emily Ingalls \$5.00

BRIDGTON MEMORIAL HOSPITAL

Cr.

Appropriation \$200.00

Dr.

Paid Bridgton Memorial Hospital \$200.00

STATE NURSE

Cr.

Appropriation \$25.00

Dr.

Paid State treasurer \$25.00

MEMORIAL DAY

Cr.

Appropriation \$10.00

Dr.

Paid Loring, Short & Harmon \$10.00

CEMETERY ACCOUNTS, MAINE SAVINGS BANK

Cr.

Unexpended Feb. 10, 1944, dividend from
impounded funds \$221.61

Unexpended from 1943, interest on government bonds	50.00
Interest from government bonds, 1944	100.00

Total	\$371.61
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Dr.

Paid Maine Savings Bank	\$371.61
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FIDELITY TRUST COMPANY

Balance impounded, Feb. 5, 1945	\$723.67
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HORNBLOWER & WEEKS CHECK

Balance impounded, Feb. 5, 1945	\$33.92
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MT. PLEASANT CEMETERY FUND
KENISON FUND

Cr.

Unexpended Feb. 10, 1944	\$100.00
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Dr.

Paid Maine Savings Bank	\$100.00
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FIRE EQUIPMENT ACCOUNT

Cr.

Received from National Bank of Commerce	\$3,000.00
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Dr.

Paid: Boston Woven Hose & Rubber Co.	\$1,372.00
Blanchard Asso., Inc.	566.00
Edwards & Walker Co.	18.96
Ingalls Lumber Co.	6.87
Ingalls Lumber Co.	.46
Emery, Waterhouse & Co.	9.70
Emery, Waterhouse & Co.	14.51
Ingalls Lumber Co.	.98
Stiles & Fitton	30.00
Emery, Waterhouse & Co.	8.45
Unexpended Feb. 5, 1945	972.07

Total	\$3,000.00
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REPORT OF THE FIRE COMMITTEE

The members of the Fire Committee submit the following report:

As a result of the vote of the town at the special town meeting last June 16, we purchased:

2,000 ft. 1½-inch hose	\$1,372.00
Type Y Pacific Pumper	566.00

\$1,938.00

From the \$1,000 appropriated for additional equipment, we spent:

6 Peerless D handle snow shovels	\$5.49
6 Pony D handle Red Point shovels	7.35
2 King's fire axes	6.12
30 lbs. Kil-Soot	9.70
1 doz. 14-qt. extra heavy galv. pails	14.81
20-ft. extension ladder	30.00
Press-Herald advertisement	4.64
Postage	.36
Phone calls	1.05
Express	1.96
16-ft. straight ladder	6.10
1 adj. ladder hooks	2.35

\$89.93

Unexpended balance	\$910.07
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This balance was not sufficient for the purchase of a suitable truck and housing facilities.

Leroy Osgood has built, free gratis, a hose rack which easily slides on his truck, the use of which he has also donated. Kenneth Lord has spent much time and effort trying to locate a suitable truck.

Respectfully submitted,

THE FIRE COMMITTEE,

Arthur Bucknell,
Hazel Ingalls,
Harry Keller,
Kenneth Lord,
Leroy Osgood.

TAX DEEDS

Cr.

As per auditor's report as of Feb. 10, 1944 \$732.45

Dr.

Received of Russell Smith \$125.86

Abated by selectmen:

John Kezar 29.03

Frank True 54.82

Perley Richardson 3.75

Tax deed as of Feb. 5, 1945 518.99

 Total \$732.45
WARRANTS DRAWN**Feb. 10, 1944 to Feb. 5, 1945**

Town Charges	\$ 3,023.53
Roads and Bridges	2,230.56
Snow Account	5,380.20
Third Class Maintenance	335.94
Cutting Bushes	908.24
Street Lights	255.24
State Aid Maintenance	325.50
Poor Account—Town	25.20
Poor Account—State	448.68
Aid to Dependent Children	213.33
Common Schools	5,985.73
High School	3,428.89
Textbooks	483.95
School Repairs	353.27
School Lights	27.64
Gilman Cemetery	18.00
Holt Cemetery	10.00
Hilton Cemetery	8.00
Head Cemetery	2.00
Bean Cemetery	5.00

Monument Account	5.00
Bridgton Memorial Hospital	200.00
State Nurse Account	25.00
Memorial Day	10.00
Cemetery Trust Fund, Maine Savings Bank account	371.61
Mt. Pleasant Cemetery, Kenison Fund, Maine Savings Bank	100.00
Fire Equipment Account	2,027.93
County Tax	1,039.79
State Tax	2,900.92
Victory Tax	772.89
Teachers' Retirement Fund	151.61
Discounts	127.34
Abatements	228.74
Interest Account	229.99
Temporary Loans	8,000.00
Notes Payable	2,800.00
	<hr/>
Total	\$42,459.72
Total warrants on treasurer	\$ 4,246.72
Paid by Edith Hunt	\$19,438.70
Paid by Edna J. Wentworth	23,021.02
	<hr/>
Total	\$42,459.72

ASSETS

Cash in bank	\$ 3,743.81
Impounded funds:	
Fidelity Trust Co.	\$723.67
Hornblower & Weeks check	33.92
	<hr/>
	767.59
1944 taxes uncollected	440.13
Back taxes—not valued	
Tax deeds, one-half value	250.00
Liens held by town, value	1,000.00
Due from State, Poor account	100.43
Due from State, Snow account	1,000.00

Due from Cemetery Trust Fund	43.00
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Total	\$6,876.94
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LIABILITIES

Notes payable, Fire Equipment note	\$3,000.00
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Ministerial and Common School fund	546.67
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Balance in favor of town	3,330.27
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Total	\$6,876.94
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EXEMPT LIVESTOCK AND POULTRY

2 Colts	\$ 150.00
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74 One-year-olds	1,800.00
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30 Sheep	300.00
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188 Swine	2,535.00
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1605 Poultry	1,205.00
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	\$5,990.00
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TAXABLE LIVESTOCK AND POULTRY

94 Horses	\$ 7,535.00
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1 Colt	75.00
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208 Cows	12,985.00
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35 Three-year-olds	1,795.00
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58 Two-year-olds	2,385.00
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50 Swine (over 10 in number)	525.00
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8755 Poultry (over 50 in number)	6,585.00
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	\$31,885.00
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ALL OTHER KINDS OF PERSONAL PROPERTY

Stock in trade	\$ 3,300.00
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Portable mills	2,350.00
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Logs	13,110.00
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Lumber	24,120.00
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Boats	2,200.00
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Gas pumps	840.00
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Musical instruments	950.00
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Radios	670.00
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Tractors	3,125.00
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Other property	4,005.00
	<hr/>
	\$54,670.00

We have paid all of our temporary loans.

The serial note due National Bank of Commerce, March 1945 and March 1946, has been paid.

We owe only one note and that is to National Bank of Commerce for \$3,000.00.

This was borrowed to purchase fire equipment.

COUNTY TAX

	Cr.	
Appropriation		\$1,039.79
	Dr.	
Paid County treasurer		\$1,039.79

STATE TAX

	Cr.	
Appropriation		\$2,900.92
	Dr.	
Paid State treasurer		\$2,900.92

VICTORY TAX

	Cr.	
Received from payrolls		\$957.69
	Dr.	
Paid collector of revenue		\$772.89
Unexpended Feb. 5, 1945		184.80

Total		\$957.69
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TEACHERS' RETIREMENT ACCOUNT

	Cr.	
Received from payrolls		\$151.61
	Dr.	
Paid State treasurer		\$151.61

ABATEMENTS AND DISCOUNTS

	Cr.	
Received from overlay account		\$ 17.77
Overdrawn Feb. 5, 1945		338.31

Total		\$356.08
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Dr.

A. F. Wentworth, abatements	\$127.34
A. F. Wentworth, discounts	228.74

Total	\$356.08
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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

Unexpended Feb. 5, 1945	\$172.00
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STATE AID ROAD CONSTRUCTION

Unexpended Feb. 5, 1945	\$533.00
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OVERLAY ACCOUNT

Cr.

Overlay	\$278.24
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Dr.

Transferred to Town Charges	\$ 55.75
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Transferred to School Repairs	150.00
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Transferred to Interest	54.72
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Transferred to Abatements and Discounts	17.77
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Total	\$278.24
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EXCISE TAX

Cr.

Received from A. F. Wentworth	\$669.79
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Dr.

Transferred to Town Charges	\$669.79
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INTEREST ACCOUNT

Cr.

Interest received on tax liens and tax deed	\$175.27
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Received from overlay accounts	54.72
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Total	\$229.99
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Dr.

Paid National Bank of Commerce	\$229.99
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TEMPORARY LOANS

Cr.

Received from National Bank of Commerce	\$8,000.00
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Dr.

Paid National Bank of Commerce	\$8,000.00
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NOTES PAYABLE

Cr.

Balance due from 1943	\$2,800.00
Borrowed to purchase fire equipment	3,000.00

Total	\$5,800.00
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Dr.

Paid serial note due March, 1944	\$1,000.00
Paid serial note due March, 1945	1,000.00
Paid serial note due March, 1946	800.00
Balance due National Bank of Commerce	3,000.00

Total	\$5,800.00
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TAX LIENS ACCOUNT

Cr.

As per auditor's report as of Feb. 10, 1945	\$2,022.93
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Dr.

W. S. McKusick and P. H. McKusick	\$111.60
Lex H. Taylor and Marshall Walker	35.00
Laura Brine	26.25
Rufus Ingalls	50.00
Wm. Arnold	50.00
Arthur A. Richardson	28.80
Flora Price	29.25
Heronim Stokowski	104.00
Alton Clemons	3.00
P. H. McKusick	35.00
Fred Ela	20.00
Burr Seely	61.90
C. E. Hill	21.02

C. E. Pingree and Frank A. Pingree	186.70
Kenneth A. Lord	43.65
Abated by selectmen:	
G. H. Rankins	6.40
Frank E. True	1.20
Amount of liens due town	1,209.16
	<hr/>
Total	\$2,022.93

We have no town poor at present. No appropriation will be necessary.

Our snow equipment is in good repair and would recommend that we appropriate \$4,500.00. And this ought to take care of the overdraft.

We wish to call your attention to article 37. The State tells us to either collect the taxes or abate them. These are the taxes that are not secured by a tax lien or tax deed.

Article 38 will give selectmen the right to sell real estate as acquired by non-payment of taxes. We recommend that you vote yes on article 38.

Respectfully submitted,

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

Selectmen of Denmark.

COLLECTOR'S REPORT

Committed real and personal	\$26,999.25
Committed polls	429.00
Outstanding collected, 1943	7.00
Outstanding collected, 1931	80.66
Outstanding collected, 1930	5.01
Supplemental polls, 1944	18.00
Outstanding polls, 1943	9.00
Excise taxes collected	669.79

Total	\$28,217.71
Uncollected real and personal	\$ 428.13
Discounts	127.34
Abatements	228.74
Uncollected polls	12.00
Cash paid by A. F. Wentworth to treasurer	27,421.50
Total	\$28,217.71

UNCOLLECTED PERSONAL

Moosehead Camp	\$15.00
Evans Pendleton	11.63
Total	\$26.63

POLLS UNCOLLECTED

Alton C. Clemons	\$ 3.00
Simon Fogg	3.00
John Prive	3.00
Evans L. Pendleton	3.00
Total	\$12.00

UNCOLLECTED REAL ESTATE

Edward P. Cox	\$ 30.00
William B. Deasey	7.50
Roger Dunn	26.25
Arthur Dyer	18.75

Kenneth Evans	3.75
E. F. Fadden	6.37
Charles E. Hill	82.12
Heber Smith	3.00
Leo Smith	7.50
George H. Walker	37.50
Schaivi and Chadbourne	1.88
Devisees of Henry E. Ingalls	75.00
Heirs of Sadie Ingalls	32.50
Flora Prive	16.88
Gerald Quimby	3.75
Haven Wilson	15.00
Alton Clemons	3.75
Heirs of Eben Hilton	30.00

Total	\$401.50
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SUPPLEMENTAL TAXES COLLECTED, YEAR 1944

Herbert Sanborn	\$ 3.00
G. G. Buxton	3.00
R. H. Cobb	3.00
Frank Leso	3.00
Almon A. Wentworth	3.00
Millard Lord	3.00

Total	\$18.00
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OUTSTANDING TAXES COLLECTED, YEAR 1944

Millard Lord, 1943	\$ 3.00
Haven Wilson, 1943	3.00
Philip Stone, 1943	3.00
William B. Deasey, 1943	7.00
Roy Walker, 1930	2.01
Charles E. Pingree, 1931	80.66

Total	\$98.67
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ABATEMENTS, YEAR 1944

William C. True	\$187.50
George L. Drew, gone	3.37

Abel DuPlissis, paid in Portland	3.00
Wallace Judkins, paid in Windham	3.00
Ralph O. Libby, paid in Massachusetts	3.00
Neal Moseley, paid in Portland	3.00
William E. Osgood, in service	4.87
Haven Wilson, gone	3.00
Edmund P. Pingree, in service	3.00
Raymond Sanborn, paid in Portland	3.00
Harvey Sarles, gone	3.00
Francis Stitson, paid in Parsonfield	3.00
Philip Stone, gone	3.00
Roy Walker, 1930, paid in Brownfield	3.00

Total	\$228.74
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1943 PERSONAL TAXES UNPAID

1943 personal taxes unpaid	\$14.70
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1942 PERSONAL TAXES UNPAID

1942 personal taxes unpaid	\$15.30
Outstanding personal, year 1936	56.12
Outstanding polls, year 1936	24.00
Outstanding personal, year 1935	66.65
Outstanding polls, year 1935	12.00
Outstanding taxes, year 1934	57.00
Outstanding taxes, year 1933	46.48
Outstanding taxes, year 1932	39.92
Outstanding taxes, year 1931	212.87
Outstanding taxes, year 1930	27.45

Respectfully submitted,

A. F. WENTWORTH,

Tax Collector.

TOWN CLERK'S REPORT
VITAL STATISTICS
January 1, 1944 to January 1, 1945

MARRIAGES

1944

Whole number of marriages, 4.

May 27, George Willis Richardson & Bertha Sanborn.

May 27, Edwin S. Cohen and Helen H. Schleifer.

Oct. 3, Lewis A. Richardson and Virginia A. Shaw.

Oct. 15, Rufus H. Ingalls and Elizabeth H. Kenerson.

BIRTHS

1944

Whole number of births, 4.

March 4, Maynard M. Henderson, father's name
 Maynard M. Henderson.

May 17, David Francis Kenison, father's name
 Francis S. Kenison.

May 7, 1941, Richard Gene Monson, father's name
 Eugene L. Monson.

July 20, 1942, Joanne Ethel Duplessis, father's name
 Abel Duplessis.

DEATHS

1944

Whole number of deaths, 14.

Jan. 28, Elsie K. Hilton, 62 yrs., 11 mos., 29 days.

Feb. 11, Carrie A. Berry, 91 yrs., 6 mos., 7 days.

Feb. 7, Emma L. Lord, 79 yrs., 11 mos., 3 days.

May 15, Lafe Warren, 67 yrs., 11 mos., 17 days.

May 31, Henry W. Merrill, 85 yrs., 4 mos., 3 days.

June 2, Beverly Frost, 3 mos.

June 13, Bernard Gale Reck, 41 yrs., 10 mos., 29 days.

July 22, Marguerite Sanborn, 26 yrs., 5 mos., 28 days.

Oct. 16, Ethel Backland, 61 yrs., 4 days.

Oct. 29, Minnie A. Luck, 74 yrs., 7 mos., 26 days.

Nov. 25, Eben A. Day, 78 yrs., 29 days.
 Dec. 2, Celia Leona Mackey, 79 yrs., 12 days.
 Dec. 26, Fred R. Lord, 73 yrs., 11 mos., 17 days.
 Nov. 26, 1943, Alexander Bennett, 65 yrs., 3 mos.,
 6 days.

DOGS LICENSED IN 1944

Whole number of dogs licensed, 48.

Received for:

35 Males	\$31.50
6 Females	29.40
7 Females incapable of bearing young	6.30
1 Kennel license	10.00

Total	\$77.20
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Paid to State treasurer	\$77.20
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Respectfully submitted,

LLOYD E. LIBBY,
 Town Clerk.

TREASURER'S REPORT

Account to September 1, 1944

Feb. 10, 1944, cash in bank	\$ 1,662.64	
National Bank of Commerce	8,000.00	
A. F. Wentworth, taxes	14,101.51	
A. F. Wentworth, excise tax	351.42	
		\$24,115.57

State of Maine Department of Finance

Bounty on bear	\$ 10.00	
Poor account, Vancour	274.25	
Snow removal	1,134.91	
Bank stock	2.85	
		1,422.01

Tax Deeds, Liens, Interest and Costs

W. S. McKusick	\$ 23.35
P. H. McKusick	101.18
1941 and 1942 tax liens of W. S. McKusick	

Lex H. Taylor, one quarter of Geo.		
Walker tax lien	8.75	
Laura Brine, tax lien of Mary		
Murphy	31.09	
Marshall Walker, balance of Geo.		
Walker tax lien	28.17	
Rufus Ingalls, on account tax lien		
Sadie Ingalls	50.00	
Wm. Arnold, on account tax lien		
account	50.00	
Kenneth A. Lord, tax liens of Irene		
Stone	52.43	
Arthur A. Richardson, tax lien, 1940	34.88	
Flora Prive, tax liens, 1942 and 1943	30.15	
Heronium Stokowski, 1942 and 1943		
tax liens	113.71	
		523.71

Miscellaneous

James Richardson, poor account		
refund	\$ 15.00	
Maine Savings Bank, care of		
cemeteries	57.00	
U. S. Treasurer, interest on bonds	50.00	
Arthur Bucknell, check returned,		
Cobb fire	2.50	
Ralph Deering, check returned,		
Cobb fire	2.50	
Victory tax and teachers' retirement		
fund	460.35	
		587.35
Total		\$26,648.64
Paid Selectmen's orders	\$19,438.70	
Paid Edna J. Wentworth	7,209.94	
		\$26,648.64

Respectfully submitted,
MRS. EDITH HUNT,
Treasurer.

TREASURER'S REPORT

Received from Edith Hunt	\$ 7,209.94	
National Bank of Commerce	3,000.00	
A. F. Wentworth, taxes	12,650.20	
A. F. Wentworth, excise taxes	318.37	
Abatements	228.74	
Discounts	127.34	
	<hr/>	\$23,534.59

State of Maine Department of Finance

State equalization fund	\$ 139.00	
Bounty on bears	20.00	
Poor account	208.00	
State school fund	1,627.15	
Dog licenses	21.07	
Railroad and telephone tax	7.34	
	<hr/>	2,022.56

Tax Deeds, Liens, Interest and Costs

Perley McKusick, tax lien on part of Dresser lot	\$ 41.26	
Fred Ela, Frank E. True tax lien	20.00	
Burr Seeley, 1939 tax lien	79.83	
Russell Smith, 1935 tax deed	184.07	
Charles E. Hill, 1943 tax liens	26.02	
Charles E. and Frank Pingree, tax liens, Livingston Cushing estate	226.97	
Alton Clemons, 1942 tax lien	5.44	
	<hr/>	583.59

Miscellaneous

U. S. Treasury, interest on cemetery trust funds	\$ 50.00	
Edith Hunt, uncollected checks	5.38	
Ada Brooks, tin cans	9.20	
Victory tax	497.41	
Teachers Retirement Fund	62.10	
	<hr/>	624.09

Total cash receipts	<hr/>	\$26,764.83
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Selectmen's orders paid	23,021.02
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Casco Bank and Trust Co.	\$ 3,743.81
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Respectfully submitted,

EDNA J. WENTWORTH,

Treasurer.

CEMETERY TRUST FUNDS

Chas. E. Whidden Cemetery Trust Fund

Maine Savings Bank, Feb. 8, 1944	\$24.57
October 1943 dividend	.24
March 1944 dividend, Fidelity Trust Co.	9.38
March 1944, interest on U. S. Govt. bond	1.88
April 1944 dividend	.24
May interest on U. S. Govt. bond	1.88
October 1944 dividend	.37
October interest on U. S. Govt. bond	1.88

Balance Feb. 5, 1945	\$40.44
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Balance impounded in Fidelity Trust Co.	\$28.16
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Isabelle Warren Mt. Pleasant Cemetery Trust Fund

Maine Savings Bank, Feb. 8, 1944	\$29.04
October 1943 dividend	.29
March 1944 interest on U. S. Govt. bond	11.87
March 1944 interest on Fidelity Trust Co.	55.19
April 1944 dividend	.29
May 1944 interest on U.S. Govt. bond	11.87
October 1944 dividend	.84
October 1944 interest on U. S. Govt. bond	11.87

Balance Feb. 5, 1945	\$101.26
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Withdrawn for care of lot	\$ 20.00
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Balance impounded in Fidelity Trust Co.	\$110.40
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Sarah E. Blake Cemetery Trust Fund

Maine Savings Bank, Feb. 8, 1944	\$100.39
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October 1943 dividend	1.97
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March 1944 dividend, Fidelity Trust Co.	5.42
October 1944 dividend	2.10

Balance Feb. 5, 1945	\$109.88
Balance impounded in Fidelity Trust Co.	\$ 10.87

Isabelle Warren Gilman Cemetery Trust Fund

Maine Savings Bank, Feb. 8, 1944	\$ 13.94
October 1943 dividend	.13
March 1944 interest on U. S. Govt. bond	10.62
March 1944 dividend, Fidelity Trust Co.	50.68
April 1944 dividend	.14
May 1944 interest on U. S. Govt. bond	10.62
October 1944 dividend	.65
October 1944 interest on U. S. Govt. bond	10.62

Balance, Feb. 5, 1945	\$ 80.40
Withdrawn for care of lot	\$ 17.00
Balance impounded in Fidelity Trust Co.	\$101.35

Maria Eastman Cemetery Trust Fund

Maine Savings Bank, Feb. 8, 1944	\$ 15.55
October 1943 dividend	.15
March 1944 interest on U. S. Govt. bond	2.50
March 1944 dividend, Fidelity Trust Co.	11.79
April 1944 dividend	.15
May 1944 interest on U. S. Govt. bond	2.50
October 1944 dividend	.31
October 1944 interest on U. S. Govt. bond	2.50

Balance, Feb. 5, 1945	\$ 35.45
Balance impounded in Fidelity Trust Co.	\$ 23.62

Bean Cemetery Trust Fund

Maine Savings Bank, Feb. 8, 1944	\$ 19.19
October 1943 dividend	.19
March 1944 interest on U. S. Govt. bond	3.13
March 1944 dividend, Fidelity Trust Co.	15.07
April 1944 dividend	.19
May 1944 interest on U. S. Govt. bond	3.13

October 1944 dividend	.34
October 1944 interest on U. S. Govt. bond	3.13

Balance, Feb. 5, 1945	\$ 39.37
Withdrawn for care of lot	\$ 5.00
Balance impounded in Fidelity Trust Co.	\$ 30.18

Methodist Episcopal Church Cemetery Trust Fund

Maine Savings Bank, Feb. 8, 1944	\$ 6.59
October 1943 dividend	.06
March 1944 interest on U. S. Govt. bond	6.87
March 1944 dividend on Fidelity Trust Co.	28.17
April 1944 dividend	.06
May 1944 interest on U. S. Govt. bond	6.87
October 1944 dividend	.46
October 1944 interest on U. S. Govt. bond	6.87

Balance, Feb. 5, 1945	\$ 55.95
Impounded in Fidelity Trust Co.	\$ 56.30

Joseph A. Holt Cemetery Trust Fund

Maine Savings Bank, Feb. 8, 1944	\$ 6.82
October 1943 dividend	.06
March 1944 interest on U. S. Govt. bond	6.25
March 1944 dividend, Fidelity Trust Co.	29.06
April 1944 dividend	.06
May 1944 interest on U. S. Govt. bond	6.25
October 1944 dividend	.36
October 1944 interest on U. S. Govt. bond	6.25

Balance, Feb. 5, 1945	\$ 45.11
Withdrawn for care of lot	\$ 10.00
Balance impounded in Fidelity Trust Co.	\$ 58.15

Hilton Cemetery Trust Fund

Maine Savings Bank, Feb. 8, 1944	\$ 23.30
October 1943 dividend	.23
March 1944 interest on U. S. Govt. bond	1.25
March 1944 dividend, Fidelity Trust Co.	16.85
April 1944 dividend	.23
May 1944 interest on U. S. Govt. bond	1.25

October 1944 dividend	.37
October 1944 interest on U. S. Govt. bond	1.25

Balance, Feb. 5, 1945	\$ 39.73
Withdrawn for care of lot	\$ 5.00
Balance impounded in Fidelity Trust Co.	\$ 33.68

James Foster Smith Cemetery Trust Fund

Maine Savings bank, Feb. 8, 1944	\$ 48.38
October 1943 dividend	.96
October 1944 dividend	.98

Balance, Feb. 5, 1945	\$50.32
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Albert E. Adams Cemetery Trust Fund

Maine Savings Bank, Feb. 8, 1944	\$ 4.62
October 1943 dividend	.04
March 1944 interest on U. S. Govt. bond	.63
April 1944 dividend	.04
May 1944 interest on U. S. Govt. bond	.63
October 1944 dividend	.05
October 1944 interest on U. S. Govt. bond	.63

Balance, Feb. 5, 1945	\$ 6.64
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Abbie Harnden Cemetery Trust Fund

Maine Savings Bank, Feb. 8, 1944	\$ 12.90
October 1943 dividend	.12
March 1944 interest on U. S. Govt. bond	4.06
April 1944 dividend	.13
May 1944 interest on U. S. Govt. bond	4.06
October 1944 dividend	.20
October 1944 interest on U. S. Govt. bond	4.06

Balance, Feb. 5, 1945	\$ 25.53
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Lunnette A. Pingree Cemetery Trust Fund

Maine Savings Bank, Feb. 8, 1944	\$225.42
October 1943 dividend	4.52
October 1944 dividend	4.61

Balance, Feb. 5, 1945	\$234.55
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Amanda V. Parker Cemetery Trust Fund

Maine Savings Bank, Feb. 8, 1944	\$ 24.69
October 1943 dividend	.24
March 1944 interest on U. S. Govt. bond	.94
April 1944 dividend	.24
May 1944 interest on U. S. Govt. bond	.94
October 1944 dividend	.27
October 1944 interest on U. S. Govt. bond	.94

Balance, Feb. 5, 1945	\$ 28.26
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Lucinda E. Pierce Cemetery Trust Fund

Maine Savings Bank, Feb. 8, 1944	\$ 99.00
October 1943 dividend	1.98
October 1944 dividend	2.01

Balance, Feb. 5, 1945	\$102.99
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Wilbur R. Kenison Cemetery Trust Fund

Maine Savings Bank, March 30, 1944	\$100.00
October 1944 dividend	1.00

Balance, Feb. 5, 1945	\$101.00
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UNCOLLECTED TAXES FROM 1932 TO 1936

Arbo, James	\$ 3.00
Arnold, Wm.	35.36
Barton, Robert	9.22
Burke, Raymond	3.00
Clemons, Fred	12.28
Colbert, James	28.50
Cram, Richard	3.00
Danforth, Eugene	3.00
Desilets, George	5.38
Drew, Austin	3.00
Gallagher, Wm.	3.00
Gould, Wm.	7.75
Hilton, Eben, Heirs of	44.75
Hilton, Roscoe	55.58

Hitchcock, Roy	4.38
Jewett, Ed	2.29
Khiel, John	5.15
LeGoff, Hiram	22.07
Leso, Andrew	3.00
Linnell, Victor	5.42
Little & Coffin Co.	15.48
Milliken, Carroll	1.03
Richardson, Arthur	3.00
Richardson, George	12.00
Richardson, James	14.65
Richardson, Karl	41.10
Richardson, Perley	7.42
Richardson, Ralph	28.59
Richardson, Willis	3.00
Rogers, Clarence	3.97
Sanborn, Freeman	4.60
Shane, Richard	5.85
Shaw, Burton	4.40
Shaw, Russell	3.00
Smith, Gilbert	3.00
Smith, Perley	3.00
Smith, Russell R.	28.28
Trumbull, Irving	60.13
Trumbull, Luther	63.33
Valley, Harold	12.60
Ward, Albert	3.00
Wentworth, Robert	2.85
Williams, Chester	7.94
Williams, Earl	3.00
Young, Albert	4.02
<hr/>	
Total	\$601.07

SCHOOL DEPARTMENT
Financial Statement for the Fiscal Year Ending
February 10, 1944
COMMON SCHOOL ACCOUNT

RESOURCES

Balance, Feb. 10, 1944	\$ 704.39	
Appropriation	4,300.00	
State of Maine, school fund	927.15	
State of Maine, equalization	139.00	
Permanent school fund	32.80	
	<hr/>	\$6,103.34

DISBURSEMENTS

Teachers	\$3,393.30	
Fuel	311.50	
Janitors and cleaning	287.50	
Conveyance	1,926.43	
Tuition	67.00	
	<hr/>	\$5,985.73
Balance		117.61
		<hr/>
		\$6,103.34

The Foregoing Itemized
TEACHERS

Florence Sanborn, 19 weeks at \$25.50,	
18 weeks at \$30.00	\$1,024.50
Elma W. Clemons, 19 weeks at \$25.50	
18 weeks at \$30.00	1,024.50
Grace E. Hale, 19 $\frac{3}{5}$ weeks at \$25.50,	
18 weeks at \$30.00	1,039.80
John C. Gatchell, 19 weeks at \$7.50,	
18 weeks at \$9.00	304.50
	<hr/>
Total	\$3,393.30

FUEL

Jack & Smith, 23 cords at \$12.00	\$276.00
Allen Richardson, storing 5 cords at \$0.45	2.25
Bert A. Sawyer, sawing wood	19.75

Harry Kimball, storing 18 cords at \$0.75	13.50
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Total	<u>\$311.50</u>
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JANITORS AND CLEANING

Samuel Small, 19 weeks at \$5.00, 18 weeks at \$6.00, 1 week at \$2.50, 1 week at \$3.00 (vacations)	\$208.50
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Everett Richardson, 23 weeks at \$1.00, 14 weeks at \$1.50	44.00
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Beatrice Seeley, cleaning two buildings	35.00
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Total	<u>\$287.50</u>
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CONVEYANCE

Byron Hutchins, 19 weeks at \$10.00, 18 weeks at \$15.00	\$490.00
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Mrs. Bennett Moulton, 19 weeks at \$15.00, 8 weeks at \$18.00, 6 weeks at \$23.00, adjustment \$30.00	669.00
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Kenneth Lord, 19 weeks at \$8.50, 18 weeks at \$10.00	341.50
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Ralph Deering, 37 weeks at \$10.00	370.00
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Brownfield Motor Co., Liability Insurance	32.93
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Ingalls Lumber Co., Liability Insurance	23.00
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	<u>\$1,926.43</u>
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TUITION

Town of Fryeburg	\$67.00
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	<u>\$67.00</u>
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HIGH SCHOOL ACCOUNT

RESOURCES

Balance Feb. 10, 1944	\$3.17
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Appropriation	2,800.00
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State of Maine, School Fund	700.00
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	<u>\$3,503.17</u>
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DISBURSEMENTS

Teachers	\$2,977.39	
Fuel	243.00	
Janitor	208.50	
	<hr/>	\$3,428.89
Balance		74.28
		<hr/>
		\$3,503.17

The Foregoing Itemized

TEACHERS

S. E. Marks, 19 weeks at \$44.44		\$844.36
Carolyn H. Keyes, 19 weeks at \$33.33, 18 weeks at \$44.44		1,433.19
Katharine M. Rolfe, 18 weeks at \$38.88	699.84	
	<hr/>	\$2,977.39

FUEL

Smith & Jack, 18 cords at \$12.00	\$216.00	
Bert A. Sawyer, sawing	13.50	
Harry Kimball, storing 18 cords at \$0.75	13.50	
	<hr/>	\$13.50

JANITOR

Samuel Small, 19 weeks at \$5.00, 18 weeks at \$6.00, 1 week at \$2.50, 1 week at \$3.00 (vacations)	\$208.50	
	<hr/>	\$208.50

TEXT BOOK ACCOUNT

RESOURCES

Balance Feb. 10, 1944	\$92.19	
Appropriation	530.00	
	<hr/>	\$622.19

DISBURSEMENTS

Expended, Elementary	\$361.29
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Expended High School	122.66	
	<hr/>	\$483.95
Balance	138.24	
		<hr/>
		\$622.19

The Foregoing Itemized

Kemball Music Co., music	\$ 7.10
Arlo Pub. Co., text books	9.10
Silver Burdett & Co., text books	28.45
Axelrod Music Co., music books	2.05
Boston Music Co., records	1.05
The Grolier Society, library	11.85
Webster Pub. Co., text books	4.90
Axelrod Music Co., records	6.37
C. C. Birchard & Co., music	18.10
Beckley-Cardv Co., library	7.52
Roberts Office Supply Co., library	4.31
Row Peterson & Co., text books	13.08
Scott Foresman & Co., work books	10.27
Ginn & Company, text books	3.57
J. L. Hammett Co., supplies	8.38
Allyn & Bacon, work books	10.90
American Book Co., work books	14.29
Loring Short & Harmon, supplies	4.00
Howard & Brown, diplomas	4.25
American Technical Society, library	4.15
Edw. E. Babb & Co., supplies	83.02
Beckley-Cardy Co., library	1.53
Chas. A. Snow, expense account	14.34
Hutchins Bros., stationery	11.03
F. L. Marston, stationery	4.95
C. C. Birchard & Co., music books	8.15
Warren & Gatchell, rep. pianos	28.50
Ginn & Company, text books	15.54
Christian Science Pub. Co., paper	6.50
Vinton School Supply Co., supplies	2.24
Row Peterson & Co., text books	10.58
Discount Martin, supplies	4.20

L. W. Singer Co., text books	12.08	
D. C. Heath & Co., text books	10.01	
American Book Co., text books	20.84	
The Economy Co., work books	6.34	
Reader's Digest, subscription	2.25	
Houghton Mifflin Co., text books	6.36	
Elma W. Clemons, cash paid		
for supplies	3.50	
World Book Co., text book	1.64	
Kemball Music Co., music	3.28	
The Macmillan Co., text book	.79	
Funk & Wagnalls, work books	2.39	
Ginn & Company, text books	20.20	
American Education Press, papers	8.58	
L. W. Singer Co., text books	2.05	
J. L. Hammett Co., supplies	6.23	
The Macmillan Co., text book	1.18	
Ginn & Company, text book	1.60	
American Book Co., text books	4.91	
American Education Press,		
text book	1.80	
Herman Goldberger Agency,		
magazines	3.65	
		<hr/>
		\$483.95

**REPAIRS ACCOUNT
RESOURCES**

Balance Feb. 10, 1944	\$58.49	
Received from Overlay	150.00	
		<hr/>
		\$208.49

DISBURSEMENTS

Expended	\$353.27	
Overdrawn	144.78	
		<hr/>
		\$208.49

The Foregoing Itemized

Harry D. Keller, labor and material	\$16.79
Almon A. Wentworth, labor	3.75
Adelbert Richardson, labor	10.00
John E. Flint, roofing material	280.13
E. J. Stiles & Son, material	15.00

Chesley L. Cotton, brooms	5.10	
Harry G. Oakley, labor and material	22.50	
		<hr/> \$353.27

LIGHTS ACCOUNT RESOURCES

Balance Feb. 10, 1944	\$24.87	
Appropriation	25.00	
		<hr/> \$49.87

DISBURSEMENTS

Central Maine Power Co., service	\$27.64	
Balance	22.23	
		<hr/> \$49.87

SUMMARY OF SCHOOL ACCOUNTS

Account	Resources	Expended	Balance	Over-drawn
Common School	\$6,103.34	\$5,985.73	\$117.61	
High School	3,503.17	3,428.89	74.28	
Textbook	622.19	483.95	138.24	
Repairs	208.49	353.27		\$144.78
Lights	49.87	27.64	22.23	
	<hr/> \$10,487.06	<hr/> \$10,279.48	<hr/> \$352.36	<hr/> \$144.78
Net Balance, \$207.58.				

RECOMMENDATIONS

After careful consideration of the probable needs of the School Department for the ensuing year we respectfully recommend that the following amounts be appropriated:

Common School Account	\$6,000.00	
High School Account	3,000.00	
Text Book Account	400.00	
Repairs Account	500.00	
Lights Account	40.00	
		<hr/> \$9,940.00

Respectfully submitted,

EMMA A. LORD,

HARRY D. KELLER,

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-second annual report.

MYRTIE A. DEERING

The school officials and indeed every citizen of Denmark was shocked and grieved to learn of the sudden passing of Mrs. Myrtie A. Deering who died on Sept. 13, 1944.

Mrs. Deering was one of the best known and most highly respected citizens of the town. Since 1939 she had served as a member of the School Committee and last spring was, for the second time, elected as its chairman. Her interest in all that pertained to the schools was well known. Her loyalty to them was unceasing. Her sacrifice of time and effort for them was very great. Her constant effort and her wise counsel is missed in very great measure by her associates.

SCHOOL CALENDAR

Fall Term began Sept. 18, 1944, closed Dec. 22, 1944	14 wks.
First Period Winter Term began Jan. 1, 1945, closed Feb. 23, 1945	8 wks.
Second Period Winter Term begins March 5, 1945, closes April 20, 1945	7 wks.
Spring Term begins April 30, 1945, closes June 15, 1945	7 wks.
	<hr/> 36 wks.

When schools opened in September the following named teachers were engaged. Thus far there have been no changes.

High School, Principal, Carolyn H. Keyes, Bridgton.
Assistant, Katharine M. Rolfe, Bridgton.

ELEMENTARY SCHOOLS

Grammar, Florence W. Sanborn, Denmark.

Primary, Elma W. Clemons, Hiram.

East Denmark, Grace E. Hale, Denmark.

Supervisor of Music, John C. Gatchell, Cornish.

While quite a few items of school building repairs had been planned few of them were completed. The steel for the roof of the East building was purchased but it has not been laid. Other repairs that had been planned have had to await an easier labor situation. Small minor repairs were made as they became necessary. This situation may seem illogical when we discover that we have an overdraft in the repair account. However, the steel for the East building roof cost more than our entire resources for the repair account. This roofing job must be completed this year in any event. No changes have been made in the laboratory as yet. Such must await the time when materials and labor will be possible or easier to obtain.

The repair bills in and about the village building would be far less had we there more students who respected public property and the burden of the taxpayers. Wanton destruction is taking place each year and this has been the case for many years. This method of having fun, of showing off, this exhibitionism, this sort of hick performance—out of date elsewhere fifty years ago—is a reproach upon the intelligence of the whole student body of the high school and also upon some in the grammar school. Someone, somewhere should do some missionary work it would seem to a non citizen of the town. Such continued misuse and abuse of school property does not occur elsewhere, at least within our knowledge. It is, of course, not our intention to imply that all students are guilty. At the same time we should suppose that those who are not might have some influence upon those who are. No high school student anywhere is of so tender an age not to know the ex-

pected rules of correct conduct and decent behavior both in school and out of school.

Conveyance arrangements are nearly the same as last year. The present operational expense is now \$58.00 per week. A family with five pupils living in the former Liberty Corner school house and attending the East Fryeburg School cost together for conveyance and tuition, \$10.00 per week. For this, the present year for these now temporary residents, the state will refund the conveyance charges but the town is obligated for the tuition charges. Next year this family if then in town will not be temporary residents.

This year we received from Camp Wyonegonic the sum of \$25.00 which is being expended for noon lunches in the East and Village elementary schools. The East School also received from Camp Walden a piano which, after being repaired and tuned is "as good as any and better than some." For these gifts hearty thanks and appreciation are extended.

School Census: Persons in town, April 1, 1944 from five to twenty-one years of age: Girls 60, boys 59, total 119, a decrease of 11 from last year.

HIGH SCHOOL ENROLLMENT BY CLASSES

		1944
Freshman	5	8
Sophomores	5	10
Juniors	7	3
Seniors	2	2
	<hr/>	<hr/>
	19	23

Girls enrolled, 13; boys enrolled, 6.

ELEMENTARY ENROLLMENT BY SCHOOLS AND GRADES

School	Grade	S.P.	I	II	III	IV	V	VI	VII	VIII	Total
Primary,	2	3	6	3	5						19
East,	2	2	2	2	2	1	0	5	0		16
Grammar,						6	3	7	6		22
Total	4	5	8	5	7	7	3	12	6		57

Girls enrolled, 26; boys enrolled, 31.

TOTAL ENROLLMENT

High School	19
Elementary	57
<hr/>	
Total	76, loss of 11 from last year

We have eight pupils at East Denmark at a cost of \$1.00 each per week for tuition. Five of these children are children of temporary residents. We are paying for these children of temporary residents \$5.00 per week for conveyance which will amount to \$180.00 for the school year and which amount will be refunded by the state in 1945. For the resident pupils we pay \$10.00 per week for conveyance making the total cost of the pupils at East Fryeburg not more than \$548.00 including the amount to be refunded for conveyance.

Respectfully submitted,

CHAS. A. SNOW,

Supt. of Schools.

REPORT OF THE PRINCIPAL OF DENMARK HIGH SCHOOL

Denmark, Maine,
February 1, 1945.

To the Superintendent of Schools, School Committee, and the citizens of Denmark, I hereby submit the annual report on the status of Denmark High School.

Our current school year, 1944-1945, began, at the opening of the Fall Term on September 18, 1944, with an enrollment of 20. There are, at present, 17 pupils in the school: 2 seniors, 6 juniors, 5 sophomores, and 4 freshmen. The average attendance at the close of the Fall Term, December 22, 1944, was 16.86.

Our school continues to be on the approved list of Grade A High Schools of the State of Maine, and we

have received our certificate for the current year to confirm this rating, from the State Department of Education. In compliance with their requirements, we are pursuing the following courses this year: English I-IV, French II, Latin I-II, World History, American History, General Mathematics, Geometry, General Science, Economic Geography, and Pre-Flight Training in Aeronautics. Music is being continued under the supervision of Mr. John Gatchell, with the efficient assistance of Mrs. Rolfe.

Since we have so few boys in school, it is impossible to maintain any athletic teams. An organized program for individual Physical Training would seem to be very timely and worthwhile.

In the field of extra-curricular activities, we presented a very successful comedy-drama, "Waiting at the Church," last February, and held the annual speaking contest in May. For both these functions the school orchestra, mixed quartet, and girls' glee club furnished several excellent numbers. At present we are at work on a better type of play to be presented later in the year, and are planning for our speaking contest in the spring.

Our Student Council is functioning most efficiently. Under its direction we are carrying out various patriotic programs. In the fall several of our students aided in gathering milkweed floss which was collected from all parts of the country to be used as a substitute for kapok in making life preservers for our ships in all branches of the service.

Our seniors are preparing to enter the National Student Contest on the subject of International Peace, which is being sponsored by the League of Nations Association.

Between the opening of school in September and the present time our school has invested over \$400.00 in

war bonds and stamps, which we think is a remarkable showing for a school of this size, since that means an average of \$21.50 per pupil for the 18 weeks.

Since our country, and the world as a whole, is passing through such an uncertain period, and we are living under such rapidly changing political and economic conditions, it is the aim of the teachers to stress the objective, rather than the subjective point of view in the presentation of the various subjects. Although our school has a small enrollment, we feel that it has a very definite and important part in the work of this community for the promotion of good citizenship, by presenting to our young people, at an impressionable age, the knowledge of the duties, rights and privileges which all the people of our country enjoy, and by trying to inculcate in our pupils an intelligent and ethical attitude toward life in general. A direct and gratifying result is that both our seniors are planning to continue, at more advanced institutions of learning, preparation for a definite profession. This 100% record is very unusual at the present time.

We wish to thank Supt. Snow, and the school committee for their kindly and untiring assistance and aid in all crises which have arisen; assistance which is so essential to the maintenance of a school. We would also thank the people of the community for their loyal support. We hope and trust that this support and aid may be rewarded by the type of future citizens produced by Denmark High School.

Respectfully submitted,

CAROLYN H. KEYES.

REPORT OF THE SUPERVISOR OF MUSIC

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

During 1944, the music program in your schools has continued as in the preceding war years.

On the vocal side we have continued to work on the standard three-fold program: teaching to "carry a tune," teaching to read music, teaching part singing.

Music Appreciation has been offered through recordings.

New books which have been added in the Elementary grades have been most helpful.

Instrumental music has been carried on mainly privately, outside school hours, as before. There is a great need for parents to start their children on instruments other than piano if our school orchestra is to continue. Violin and 'cello beginners are particularly needed, as are one or two each on trumpet, clarinet, and drums.

As we face plans and hopes for the peace which is to come, we should be thinking about the instrumental program. At present it reaches too few, even though the Supervisor is forced to work twelve or more hours per day to keep the work going. We should study the systems where all children are reached both vocally and instrumentally according to scientifically determined abilities. Then we should plan our own system according to scale.

As the years pass, in your service, I am more and more grateful for the cooperation and loyal friendship which I have received and enjoyed from so many of you.

Respectfully submitted,

JOHN C. GATCHELL,

Supervisor of Music.

ANNUAL REPORT

DENMARK — DECEMBER, 1944

The Farm Bureau women of Denmark cooperated with your Public Health Nurse and sponsored a Child Health Conference. Transportation to the Conference was furnished by these women. 12 children were examined at this Conference, 5 of them received diphtheria toxoid and 9 received smallpox vaccination.

Thirty-two home visits were made in your town to infants and preschool children in an effort to secure protection against diphtheria and smallpox in early life the time when this protection is most valuable. Some of these visits were made to help mothers secure the correction of defects found at the Child Health Conference. Mothers are looking to the Public Health Nurse for information concerning the best type of care for the new babies.

The Audiometer was used in Denmark schools in January to test hearing of school children.

Nine visits were made to school children. Four of these were in the interest of crippled children.

I wish to thank the Farm Bureau, Mr. Pingree and Mr. Trumbell for the assistance given me on health problems.

With such interest and health conscious citizens we hope next year to secure a physical examination for each school child.

Respectfully submitted,

CLARICE B. PURCELL, R. N.

REPORT OF STATE DEPARTMENT OF AUDIT

September 14th, 1944.

To the Inhabitants of the Town of Denmark:

In accordance with the request of your municipal

officers, this department, represented by M. G. Allen, has completed an examination of the accounts of your town officials for the municipal year ended February 10, 1944.

In our opinion, based upon such examination, the accompanying exhibits and schedules fairly present the financial condition of your municipality as of that date, and summarize its fiscal transactions during the municipal year then ended.

The data obtained by us is summarized in the following:

	Comments.
Exhibit A	Balance Sheet.
B	Cash Receipts and Disbursements.
C	1943 Valuation, Assessment and Collections.
D	Statement of Departmental Operating accounts.
E	Analysis of Change in Net Deficit.
Schedule 1	Reconciliation of Treasurer's Cash Balance.
2	Summary of Taxes with Supporting Detail.
3	Summary of Tax Liens with Supporting Detail.
4	Summary of Tax Deeds with Supporting Detail.
5	Trust Funds.
6	Notes Payable.

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

COMMENTS

CASH

All receipts as recorded during the year were examined and the cash for same was found to have been deposited in the bank currently, as summarized on Exhibit B.

Expenditures were made by check from properly authorized warrants, supported by invoices and pay-rolls on file, as summarized on Exhibits B and D. It was necessary to check all disbursements in detail in order to arrive at the correct balance.

The cash balance was reconciled with the bank as per detail shown on Schedule 1. We also checked the Treasurer's cash to September 5, 1944.

TAXES—PROPERTY AND POLL

The 1943 tax commitment was found to be in agreement with the Assessors' records. The balance due from the Collector on this commitment is represented by unpaid taxes taken from the records, as summarized and detailed on Schedule 2. The unpaid prior years' taxes are also shown on Schedule 2.

Payments recorded as received during the year on tax liens and deeds appeared to have been applied against the proper items and those still remaining unpaid are summarized and detailed on Schedules 3 and 4.

The cash collection of the current year's taxes was 97.5%; while all taxes collected during 1943, both current and prior, amounted to 103.1%, as referred to the current commitment.

EXCISE TAX

The excise tax collections were verified with the copies of the receipts as follows:

1943 Receipts Nos. 34 to 185	\$511.34
1944 Receipts Nos. 1 to 50	180.14

Paid to Treasurer (Exhibit B) and Transferred to Net Deficit (Exhibit E)	\$691.48
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TRUST FUNDS

The trust fund investments were examined and are shown in detail on Schedule 5. Dividends on impounded funds, new funds received and income from bonds was still in general cash at the close of the year, although at the time of this audit, these amounts had been properly deposited.

NET DEFICIT

Reference to Exhibit A indicates that as of the close of the municipal year, there was a Net Deficit in the amount of \$457.79 as compared to a Net Deficit of \$527.94 shown the year previous. This represents a beneficial change of \$70.15, which is analyzed on Exhibit E of this report.

GENERAL

Our test check of paid invoices and payrolls indicated they were proper charges and correctly recorded.

Victory and Withholding Tax deductions were examined and appeared to be properly recorded. Deductions were made and payments sent to the Collector of Internal Revenue each period.

The records of dog licenses issued by your Town Clerk showed collection in the sum of \$122.30, however, \$122.40 was paid to the State Treasurer.

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

BALANCE SHEET

EXHIBIT A

February 10, 1944

(Compared with February 13, 1943)

ASSETS

Subsidiary Schedules:	Feb. 10, 1944	Feb. 13, 1943
Cash:		
1 General	\$1,662.64	\$ 879.74
Impounded	623.67	815.57
Hornblower & Weeks' check	33.92	44.34
	<u>\$2,320.23</u>	<u>\$1,739.65</u>
Less: Reserve for Loss	657.59	859.91
	<u>\$1,662.64</u>	<u>\$ 879.74</u>
Tax Accounts Uncollected:		
2 Taxes	\$ 730.04	\$ 708.34
3 Tax Liens	2,022.93	2,909.74
4 Tax Deeds	732.45	854.61
	<u>\$3,485.42</u>	<u>\$4,472.69</u>
Less: Reserve for Col.	1,288.80	1,288.80
	<u>2,196.62</u>	<u>3,183.89</u>
Due from State (Charity)	192.35	48.00
Total Assets	<u>\$4,051.61</u>	<u>\$4,111.63</u>
5 Trust Fund Invest- ments	\$5,968.19	\$5,826.19
Less: Used by Town	859.28	546.67
	<u>5,108.91</u>	<u>5,279.52</u>
Total Assets and Trust Investments	<u>\$9,160.52</u>	<u>\$9,391.15</u>
LIABILITIES		
6 Notes Payable	\$2,800.00	\$3,800.00
Due Governmental Agencies:		
Victory and Withhold- ing Tax	\$ 33.15	\$ 58.36
Teachers' Retirement Fund	56.35	24.94
	<u>89.50</u>	<u>83.30</u>
5 Due Trust Funds	859.28	546.67
Deferred Credit:		
Treasurer's Suspense Account	70.52	.51
Accounts Payable:		
Portland Tractor Co. (Tractor)	1,374.25	
Total Liabilities	<u>\$5,193.56</u>	<u>\$4,430.48</u>

5 Trust Fund Reserve	\$5,968.19	\$5,826.19
Less: Direct Liability		
above	859.28	546.67
	<u>\$5,108.91</u>	<u>\$5,279.52</u>

SURPLUS ACCOUNTS

Ex. D Departmental Balances		
Forward (net)	\$ 684.16	\$ 209.09
Ex. E Net Deficit	457.79	527.94
	<u>\$1,141.95</u>	<u>\$ 318.35</u>
Total Liabilities, Trust Reserve and Surplus Accounts	\$9,160.52	\$9,391.15

EXHIBIT B

CASH RECEIPTS AND DISBURSEMENTS

Year ended February 10, 1944

Cash Balance—Feb. 13, 1943 \$ 879.74

RECEIPTS

Property and Poll Taxes:			
Current and Prior Years			
(Schedule 2)		\$23,361.47	
Tax Liens (Schedule 3)		1,290.36	
Tax Deeds (Schedule 4)		115.25	
		<u>\$24,767.08</u>	
Excise Tax—1943		\$511.34	
1944		180.14	
		<u>691.48</u>	
Departmental:			
General Government	\$ 63.44	\$ 57.08	
Protection	28.00		
Highways and Bridges	1,134.66	5.00	
Charities	210.25	14.90	
Education	1,805.30	1.25	
Interest		194.13	
	<u>\$3,241.65</u>	<u>\$272.36</u>	
			3,514.01 (Ex. D)
Unclassified:			
Dividend on Impounded Cash	\$ 191.90		
Dividend on Hornblower & Weeks' check		10.42	
Dividend on Impounded Trust Funds (Schedule 5)		221.61	
Trust Funds (new) (Schedule 5)		100.00	
Interest on Trust Funds (Schedule 5)		50.00	
Victory and Withholding Tax		404.63	

Teachers' Retirement Fund	101.22	
	<hr/>	1,079.78
Temporary Loan		6,000.00
		<hr/>
Total Receipts		\$36,052.35
		<hr/>
Total Available		\$36,932.09

DISBURSEMENTS

Departmental Operating Accounts (Exhibit D)	\$28,754.57	
Temporary Loan	6,000.00	
1943 Tax Refund (Exhibit C)	26.25	
Trust Fund Expense (Schedule 5)	59.00	
Victory and Withholding Tax	373.22	
Teachers' Retirement Fund	126.43	
	<hr/>	35,339.47
		<hr/>
		\$ 1,592.62
Treasurer's Suspense Account		70.02
		<hr/>
Cash Balance—Feb. 10, 1944 (Schedule 1)		\$ 1,662.64

EXHIBIT C

1943 VALUATION, ASSESSMENT AND
COLLECTION

Year ended February 10, 1944

VALUATION

Real Estate—Resident	\$173,195.00	
Non-resident	101,650.00	
	<hr/>	\$274,845.00
Personal Estate—Resident	\$ 45,880.00	
Non-resident	13,100.00	
	<hr/>	58,980.00
		<hr/>
Total Valuation		\$333,825.00

ASSESSMENT AND COLLECTION

Valuation x Rate—\$333,825 x .070	\$23,367.75	
148 Polls at \$3.00	444.00	
	<hr/>	
Tax Commitment*	\$23,811.75	
Supplemental Tax	87.75	
	<hr/>	
	\$23,899.50	
Overpayment (refunded) (Exhibit B)	26.25	
Charged to Collector	<hr/>	\$23,925.75
Credits to Collector:		

Cash to Treasurer	\$23,336.35	
Abatements	89.50	
Discounts	68.65	
Tax Liens	403.55	
	<hr/>	23,898.05

Uncollected 1943 Taxes—Feb. 10, 1944 (Schedule 2)	\$ 27.70
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COMPUTATION OF ASSESSMENT

* Tax Commitment		\$23,811.75
Requirements:		
Town Appropriations	\$19,544.30	
State Tax	2,900.92	
County Tax	1,039.79	
	<hr/>	
Total Appropriations (Exhibit D)		23,485.01
		<hr/>
Overlay—Transferred to Net Deficit (Exhibit E)		\$ 326.74