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**ANNUAL
REPORT**



DENMARK



1945-1946

ANNUAL REPORT

of the

Municipal Officers

of the

TOWN OF DENMARK

MAINE

for the

Year Ending February 5

1946

Town Officers

Clerk

LLOYD E. LIBBY

Selectmen, Assessors and Overseers of the Poor

CHARLES E. PINGREE

IRVING TRUMBULL

JOHN W. PENDEXTER

Treasurer

EDNA J. WENTWORTH

Road Commissioner

ELMER G. RICHARDSON

Collector of Taxes

ALBERT F. WENTWORTH

Superintendent of Schools

CHARLES A. SNOW

Superintending School Committee

EMMA LORD

NANCY TRUMBULL

HARRY KELLAR

Warrant for Town Meeting

To Raymond Hale, 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 Fourth day of March A. D. 1946, at ten o'clock in the forenoon, to vote upon the following articles, to wit:

- Art. 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 what sum of money the Town will grant and raise for support of Roads and Bridges for the year ensuing.

Art. 14. To see what sum of money the Town will grant and raise for the payment of Snow Bills for the year ensuing.

Art. 15. To see what sum of money the Town will grant and raise for the support of poor for the year ensuing.

Art. 16. 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. 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 the Town will raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, R. S. 1944, as amended.

Art. 19. To see if the Town will grant and raise the sum of \$592.00 for the Maintenance of Third Class Highways for the year ensuing.

Art. 20. To see what sum of money the Town will grant and raise for School Repairs for the year ensuing.

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 what sum of money the Town will grant and raise for Aid to Dependent Children.

Art. 29. To see what sum of money the Town will grant and raise for control work of the White Pine Blister Rust for the year ensuing.

Art. 30. To see if the Town will vote that poll taxes become due and payable as of May 1st, as under the provisions of Chapter 16 of the Public Laws of 1917.

Art. 31. To see if the Town wishes to give a discount on taxes, and if so to fix the date and amounts of same.

Art. 32. 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. 33. To see if the Town will vote to designate as State Aid Roads as follows: First, commencing at the present Third Class Road near the Lowell School House so called, and extending to the Bridgton Town Line. Second, commencing at the present Third Class Road at Arthur Rankins and extending to the Sebago Town Line.

Art. 34. To see what action the Town will take in regard to electing a fire committee.

Art. 35. To see what action the Town will take in regard to electing a fire chief.

Art. 36. To see what sum of money the Town will grant and raise for compensation for the fire chief.

Art. 37. To see if the Town will vote to transfer the unexpended balance of \$700.00 from the cost of the fire truck to the General Fire Committee fund.

Art. 38. To see if the Town will vote to accept the trust fund of \$100.00 given by Mrs. Orman Sanborn for care of Mt. Pleasant Cemetery.

Art. 39. To see if the Town will vote to authorize its Selectmen to give a quit claim deed from the Town to any delinquent taxpayer whose tax deed or tax lien has been recorded and has become absolute, upon his paying the amount of the tax, interest, and costs to date of such deed.

Art. 40. 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 the State of Maine Publicity Bureau.

The Selectmen give notice that they will be in session at the Town House on Monday, the fourth day of March, 1946, 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. 1946.

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 Monroe Batchelder
Roland Alexander Blake
Harold Brine
Roland Francis Brine
Frederick Arnold Clemons
H. Blair Cobb, Jr.
Richard Winslow Cobb
Wendell Earle Drew
Oscar Arthur Freeman
Charles Ford
Chester Arthur Jack
Roger Martin LeGoff
Alfred Monson
Donald Monson
Charles Osgood
John Osgood
William Osgood
Bertram Gerald Pendexter*
Clayton Elliott Perkins
Edmund Parker Pingree
C. Willard Richardson
Lewis Richardson
Melvin Leon Richardson
Robert Richardson
Harold Rankins
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.
Philip Stone
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 Feb. 5, 1946.

The value of the taxable property as taxed on the first day of April, 1945.

Resident real estate	\$181,585.00	
Resident personal estate	45,005.00	
Non-Resident real estate	117,660.00	
Non-Resident personal estate	44,680.00	
Total		\$388,930.00
Number of polls taxed, 127		
Number of polls not taxed, 42		
Assessed on each poll, \$3.00		
Rate \$87.00 on a thousand		

ASSESSMENTS FOR 1945

Town Charges	\$ 2,750.00	✓
Street Lights	264.00	✓
Roads and Bridges	2,500.00	✓
Snow Acct.	4,500.00	✓
State Aid Maintenance	325.50	✓
Bushes	1,000.00	✓
Third Class Maintenance	592.00	✓
Common School	6,000.00	✓
School Supplies	400.00	✓
High School	4,000.00	✓
School Lights	40.00	✓
School Repairs	500.00	✓
School Nurse	25.00	✓
Memorial Day	10.00	✓
Monument Account	5.00	✓
Land for Fire House	250.00	✗
Fire Truck and Equipment	1,500.00	✗
Fire House	2,000.00	✓
Serial Note (Due 1946) Fire Equipment Note	3,000.00	✓

not appropriated

Discount 1% (July 15, 1945)

Third Class Road Tar	500.00 ✓
Interest on School Fund	32.80 ✓
County Tax	908.99 } ✓
State Tax	2,904.60 } ✓
Overlay	210.02 } ✓
Total	\$34,217.91

The Commitment to Albert F. Wentworth was as follows:

Poll Taxes	\$ 381.00
Real and personal estate	33,836.91
	<hr/>
	\$34,217.91

TOWN CHARGES

	Cr.	
Appropriation	\$ 2,750.00 ✓	
Arthur Bucknell, refund	6.00 ✓	
Bank Stock, State of Maine	2.83 ✓	
State of Maine, Dog tax refund	27.99 ✓	
State of Maine, Refund Bounty on Bear	10.00 ✓	
Railroad and Telegraph, State of Maine	6.45 ✓	
Costs on liens collected	37.50	
	<hr/>	
Total		\$ 2,840.77

	Dr.	
Paid Chas. A. Snow, Supt. of Schools	\$ 450.00	
Irving Trumbull, Selectman	150.00	
John W. Pendexter, Selectman	150.00	
C. E. Pingree, Selectman	300.00	
Edna J. Wentworth	200.00	
D. C. Towle, Sealer of Weights & Measures	5.00	
Nancy Trumbull	25.00	
Harry Kellar	25.00	
Emma Lord	25.00	
C. M. P. Co.	12.00	
Loring, Short and Harmon, supplies	43.84	
Webb-Smith, supplies	8.51	
Mark's, supplies	4.00	
Edna J. Wentworth, supplies	3.00	
Edna J. Wentworth, postage	6.87	
A. F. Wentworth, postage	1.54	
C. E. Pingree, postage	2.25	

Lloyd Libby, postage	2.75
Irving Trumbull, postage	.72
Henry Warren, fire, Holt Cemetery fire	4.50
Arthur Bucknell, fire, Holt Cem. fire	6.00
Ingall's Tumbull Co., gas, Seely fire	2.42
Kenneth Lord, Seely fire	6.00
Irving Trumbull, Seely fire	6.00
Elwood Hamilton, Seely fire	6.00
Harold Valley, Seely fire	6.00
Frank Pingree, use of car	10.00
J. W. Pendexter, use of car	17.50
Irving Trumbull, use of car	11.00
A. F. Wentworth, use of car	2.50
Kenneth Lord, use of car	15.00
Edna J. Wentworth	4.50
Denmark Telephone Co.	9.00
Hastings and Son, legal advice	9.00
Register of Deeds	12.00
Irving Trumbull, Augusta	5.00
C. E. Pingree, Augusta	5.00
A. F. Wentworth, tax liens	16.00
Maine Municipal Asso.	30.00
D. Eugene Chaplin	2.00
Casco Bank & Trust Co., cost of checks	15.58
Webb-Smith, town reports	248.04
Irving Trumbull, getting truck at Harrison to Portland and return	9.00
Stuart Goodwin, bond for Treasurer	17.50
Stuart Goodwin, bond for Collector	12.00
Ernest Foster, bounty on bear	10.00
J. W. Pendexter, placing flags on soldiers' graves	8.00
C. E. Pingree, Fryeburg State Assessor	3.00
C. E. Pingree, Augusta with Newell	6.00
May's Pharmacy, for State Nurse	1.00
State Treasurer, due on dog acct.	3.90
J. W. Pendexter, mowing yard at South Road	8.00
Irving Trumbull, Portland	6.00
C. E. Pingree, Portland	6.00
Stillman Willard, Veno fire	10.50
J. Bennett Pike, legal advice	3.00
Lloyd Libby, reporting Births, Mar- riages and deaths, 1944	5.25

State Treasurer, Auditor's bill	91.62
Irving Trumbull, use of car	5.00
J. W. Pendexter, use of car	3.00
A. F. Wentworth, postage and supplies	15.40
A. F. Wentworth, fees for excise tax	25.95
Lloyd Libby, Town Clerk	20.00
Lloyd Libby, reporting Births, Deaths and Marriages, 1945	6.25
Edna J. Wentworth, use of car	3.00
A. F. Wentworth, Board of Health	15.00
A. F. Wentworth, Constable	1.50
A. F. Wentworth, Collector of Taxes	336.32
Unexpended Feb. 5, 1946	354.06
Total	<hr/> \$ 2,840.77

Roads and Bridges

	Cr.	
Appropriation		\$ 2,500.00
Unexpended Feb. 5, 1945		166.23
Transferred from Town Truck a/c		
Amount earned by truck		643.00 ✓
Due from Truck a/c		411.35 ✓
This is what the truck owes.		
Difference between \$1,054.35 and \$643.00		
Overdrawn Feb. 5, 1946		346.21
Total		\$ 4,066.79

	Dr.	
E. G. Richardson, labor		\$ 599.93
Ray Ingalls, labor		374.25
Almon A. Wentworth, labor		115.50
Harold Valley, labor		66.75
Harold Valley, team		13.13
Harold Valley, truck		68.00
Hazel Ingalls, truck		16.00
Francis Richardson, labor		6.00
Francis Richardson, team		5.00
Richmond True, labor		24.00
Richmond True, team		20.00
Warren Richardson, labor		10.50
Evans Pendleton, truck		6.00
Earl Valley, labor		58.50
Chauncey Richardson, labor		22.50
James Richardson, labor		24.00
Donald Monson, labor		145.50
Frank Sawyer, labor		30.00
Charlie Ford, labor		57.00
Francis Richardson, labor		24.00
Sumner Smith, labor		24.00
Lawrence Sanborn, labor		24.00
Lawrence Sanborn, truck		32.00
Robert Richardson, labor		15.00
Ingalls Lumber Co.		15.00
Lloyd Libby		1.62

Lloyd Libby, supplies	11.95
Stiles and Fitton, supplies	8.50
Lloyd Libby, supplies	.70
Southworth Machine Co., supplies	20.50
Warren Richardson, tractor	17.50
Willard McKusick, labor	27.00
Willard McKusick, horse	11.25
A. E. Wentworth, labor	1.50
A. E. Wentworth, horse	.63
Richard Valley, labor	81.00
Charles Newell, labor	45.00
Clifton Evans, labor	6.00
Clifton Evans, team	2.50
Burton Shaw, labor	94.50
Gordon Richardson, team	12.50
Oscar Freeman, labor	6.00
Bronston Jasiiecki, labor	12.00
Ernest Foster, labor	12.00
Ernest Foster, team	10.00
Will Potter, labor	79.50
Percy True, labor	18.00
W. L. Mountford, labor	10.50
Evans Pendleton, labor	13.50
Gordon Richardson, supplies	.72
Roger McDonald, repairs	11.48
Ingalls Lumber Co., supplies	1.51
Kenneth Lord, supplies	18.45
Southworth Machine Co., supplies	1.41
Southworth Machine Co., supplies	2.36
W. S. McKusick	15.48
Elwood Pingree	44.62
Rupert Johnson	1.70
Transferred from Roads and Bridges to Truck a/c, to pay for truck and for repairs	1,054.35
Amount transferred to truck account to pay for work of truck	614.00
	<hr/>
	\$4,066.79

SNOW ACCOUNT

Cr.

Appropriation	\$ 4,500.00
Received from State	472.50
Due from State	800.00
Received from Brownfield, plowing	30.00

Received from Fryeburg, plowing	105.00
Received from Thomas Hammond	15.00
Overdrawn Feb. 5, 1946	105.57
Total	\$ 6,028.07

	Dr.	
Overdrawn Feb. 5, 1945	\$	855.05
Expended by Kenneth Lord		
Maine Steel Inc., supplies		2.21
Portland Tractor Co., supplies		12.20
Lloyd Libby, gas		64.41
Payroll No. 1		340.00
Wood's Garage, repairs		48.35
Payroll No. 2		497.88
Warren's Express		.63
State Treasurer, salt		49.97
Lloyd Libby, gas		67.91
Pay Roll No. 3		77.75
Portland Tractor Co., repairs		28.46
Lloyd Libby, gas		15.39
Pay Roll No. 4		210.00
		\$ 1,415.16

EXPENDED BY GORDON RICHARDSON

Payroll No. 5	\$	44.15
Stiles and Fitton, supplies		2.90
Payroll No. 6		48.00
Payroll No. 7		17.62
Payroll No. 9		12.38
Portland Tractor Company, repairs		2.20
Payroll No. 11		12.00
Municipal Steel Company, supplies		40.91
Municipal Steel Company, supplies		224.2
Consolidated Steel Company, supplies		192.96
Consolidated Steel Company, supplies		252.13
Consolidated Steel Company, supplies		185.49
Laits Store, supplies		1.29
Pay roll No. 55		21.25
Municipal Steel Company, supplies		41.12
Municipal Steel Company, supplies		59.38
Municipal Steel Company, supplies		143.60
W. H. Shurtleff Company, salt		48.00
Oberg Insurance Company		26.75
Gordon Richardson, supplies		1.69

Lloyd Libby, hauling salt	12.00
Payroll No. 57	64.44
Payroll No. 58	82.75
Weeman's Store, gas	24.60
Stiles and Fitton, supplies	2.07
Wales and Hamblen, supplies	1.10
Lloyd Libby, gas	13.50
Payroll No. 61	13.50
Payroll No. 62	237.00
Payroll No. 63	205.75
Oberg Insurance Company	6.27
Woods Garage, repairs	118.80
Payroll No. 65	15.50
Payroll No. 66	113.88
Gordon Richardson, supplies	2.64
Payroll No. 67	273.13
Lloyd Libby, gas	9.72
Weeman's Store, gas	.90
Payroll No. 68	136.88
Frank Pingree, freight paid	6.97
A. H. Jack, sand	7.90
Payroll No. 69	45.19
Wood's Garage	57.00
C. E. Pingree, paid for repairs at Everett Brown's	3.50
Payroll No. 70	120.19
H. R. Moulton, repairs	17.63
Wales and Hamblen Co., supplies	1.10
Rupert Johnson, sand	6.00
Payroll No. 71	601.75
Lloyd Libby, gas	28.08
Weeman's Store, gas	34.20
E. G. Richardson, paid for repairs	5.00
E. G. Richardson, 2 trips to Portland	10.00
Transferred to truck a/c, 80 hours work of town truck	80.00
Wood's Garage	21.05
	<hr/>
	\$ 3,757.86
Items Brought Forward	
Overdraft Feb. 5, 1945	\$ 855.05
Expended by Kenneth Lord	1,415.16
Expended by E. G. Richardson	3,757.86
	<hr/>
Total	\$ 6,028.07

CUTTING BUSHES

Cr.

Appropriation	\$ 1,000.00
Unexpended Feb. 5, 1945	91.76

\$ 1,091.76

Dr.

Gordon Richardson, labor	\$ 83.70
Gordon Richardson, team and machine	5.75
Labor	
Donald Monson	90.00
Charlie Ford	19.50
Earl Valley	18.00
George Payne	54.00
Richard Valley	6.00
Frank Sawyer	24.00
Ray Ingalls	29.25
Francis Payne, Jr.	26.25
Elwood Pingree	8.75
Francis Richardson	24.00
Unexpended Feb., 1945	702.56

Total \$ 1,091.76

TOWN TRUCK ACCOUNT

Cr.

Transferred from Roads and Bridges	\$ 1,054.35
Received for work Roads and Bridges	614.00
Received for work Third Class Maintenance	251.00
Received for work on Snow Account	80.00
Received for work on Third Class Tar	62.05

Total \$ 2,061.40

Dr.

Amount paid for truck	\$ 1,054.35
Gordon Richardson, repairs	2.11
Lloyd Libby, gas and oil	1.20
Brownfield Motors, repairs	9.75
Oberg Insurance	38.00
Lloyd Libby, gas and oil	8.00
Lloyd Libby, gas and oil	12.20
Lloyd Libby, gas and oil	18.20
Lloyd Libby, gas and oil	23.60
Frank Sawyer, repairs	12.00
Frank Pingree, repairs	10.50

C. E. Pingree, repairs	5.25
Gordon Richardson, repairs	6.50
Gordon Richardson, repairs	3.49
Gordon Richardson, repairs	7.75
Hazel Ingalls, truck to tow and get repairs	8.00
Lloyd Libby, gas and oil	13.00
Williams Bros., repairs	51.85
Lloyd Libby, gas and oil	17.00
E. G. Richardson, repairs	1.50
Ingalls Lumber Co., repairs	4.00
Lloyd Libby, gas and oil	31.77
Lloyd Libby, gas and oil	13.25
Weeman's Store, gas and oil	9.28
Staley's Garage, repairs	25.22
Lloyd Libby, gas and oil	11.48
Weeman's Store, gas and oil	7.10
Lloyd Libby, gas	7.16
Weeman's Store, gas	4.80
Transferred to Roads and Bridges on a/c	643.09
	<hr/>
	\$ 2,061.40

THIRD CLASS MAINTENANCE

Cr.

Appropriation	\$ 592.00
Overdrawn Feb. 5, 1946	906.30
	<hr/>
	\$ 1,498.30

Dr.

Overdraft Feb. 5th, 1945	\$ 496.74
Gordon Richardson, labor	231.56
Use of Town Truck, 251 hours, transferred to Roads and Bridges account	251.00
Labor	
Ray Ingalls	113.25
Charles Newell	12.00
Kenneth Smith	6.00
Donald Monson	75.00
A. E. Wentworth	3.00
Frank Pingree	6.00
George Payne	33.00
Oscar Freeman	12.00
Harry Thomes	6.00
Frank Sawyer	66.00
James Richardson	6.00

Chauncey Richardson	6.00	
Francis Richardson	42.00	
Stiles and Fitton, supplies	2.50	
Barrett and Co., tar	118.25	
Hazel Ingalls, truck	8.00	
Ingalls Lumber Co., supplies	4.00	
		\$ 1,498.30

STATE AID MAINTENANCE

	Cr.	
Appropriation		\$ 325.50
Received from Overlay		108.50
		\$ 434.00
	Dr.	
Paid State Treasurer		\$ 434.00

MT PLEASANT TRUST OF
MRS. ORMAN M. SANBORN

	Cr.	
Received from Mrs. Orman M. Sanborn		
Trust fund for Mt. Pleasant Cemetery		\$ 100.00
	Dr.	
Unexpended Feb. 5, 1946		\$ 100.00

TAR FOR THIRD CLASS ROAD

	Cr.	
Unexpended Feb. 5, 1945		\$ 500.00
Appropriation		500.00
Received from State		\$ 1,086.22
		\$ 2,086.22
	Dr.	
Gordon Richardson, foreman		\$ 99.20
Labor		
Ray Ingalls		58.08
Frank Pingree		5.28
Francis Payne		26.40
Harry Thomes		50.16
Donald Monson		55.44
Sumner Smith		47.52
Howard Smith		10.56
Percy True		10.56

George Payne	52.80
Laurence Sanborn, truck driver	47.52
Ernest Robinson, truck driver	26.40
Carl Gray, labor	15.84
Laurence Sanborn, truck	34.00
Ernest Robinson, truck	34.00
Robert Richardson, labor	29.04
Wm. Potter, labor	5.28
Charlie Ford, labor	2.64
Francis Richardson, labor	5.28
Town Truck (transferred to Roads & Bridges)	62.05
Fred Ela, Sand	16.80
Allied Chem. Barretts, tar	1,208.70
Unexpended Feb. 5, 1946	182.67
Total	\$ 2,086.22

POOR ACCOUNT, STATE

	Cr.	
Due from State		\$ 363.00
	Dr.	
Paid Minnie Vancour	\$ 276.00	
C. E. Hill, rent	22.00	
Ingalls Lumber Co., wood	50.00	
Frank Pingree, car to Augusta with Chas. Newell	15.00	
Total		\$ 363.00

AID DEPENDENT CHILDREN

	Cr.	
Unexpended Feb. 5, 1945		\$ 165.33
	Dr.	
Paid State Treasurer	\$ 106.00	
Unexpended Feb. 5, 1946	59.33	
Total		\$ 165.33

TEACHERS' RETIREMENT ACCOUNT

	Cr.	
Received from payroll		\$ 62.10
	Dr.	
Paid State Treasurer	\$ 62.10	

POOR ACCOUNT TOWN

	Cr.		
Unexpended Feb. 5, 1945		\$	491.49
	Dr.		
Paid			
Irving Mabry M. D. for John Kezar Acct.		\$	50.00
Lait's Store, supplies for Tramps			10.88
Kenneth Lord, wood for Tramp house			7.50
Emma Smith, care of Tramps			24.80
Unexpended Feb., 1946			398.31
			<hr/>
Total		\$	491.49

REPORT OF THE FIRE COMMITTEE

	Cr.		
Appropriation for lot of land		\$	250.00
	Dr.		
Paid Fire Committee			250.00
			<hr/>
	Cr.		
Appropriation for fire truck		\$	1,500.00
	Dr.		
Paid W. H. Brown for fire truck		\$	800.00
			<hr/>
Unexpended balance		\$	700.00
	Cr.		
Appropriation for fire house		\$	2,000.00
	Dr.		
Amount spent for fire house			748.48
Ingalls' Lumber Co., lumber	\$	5.23	
L. C. Andrews Co., lumber		643.25	
Maurice L. Rogers, bulldozer		100.00	
			<hr/>
		\$	748.48
Unexpended balance		\$	1,251.52
	Cr.		
Unexpended balance from 1945			972.07
	Dr.		
Amount spent for equipment			86.78
Gated siamese		25.00	
4 Spanner wrenches		2.80	
P. P. & insurance on above		.30	

Pressure gauge	7.73	
Battery, truck	14.80	
Insurance, truck	35.15	
Gasoline	1.00	
	<hr/>	
	86.78	
Unexpended balance		885.29
		<hr/>
Total unexpended		\$ 2,836.81

Respectfully submitted,

THE FIRE COMMITTEE
 ARTHUR BUCKNELL,
 HAZEL INGALLS,
 HARRY KELLER,
 KENNETH LORD,
 LEROY OSGOOD,

HOLT CEMETERY

	Cr.	
Received from Maine Savings Bank		\$ 10.00
	Dr.	
Paid Henry Warren		\$ 10.00

BEAN CEMETERY

	Cr.	
Received from Maine Savings Bank		\$ 5.00
	Dr.	
Paid Fred Colby		\$ 5.00

HILTON CEMETERY

	Cr.	
Received from Maine Savings Bank		\$ 12.00
	Dr.	
Paid L. P. Hale		\$ 12.00

GILMAN CEMETERY

	Cr.	
Received from Maine Savings Bank		\$ 16.00
	Dr.	
Paid Bennett Moulton		\$ 16.00

HEAD CEMETERY

	Cr.	
Received from Maine Saving Bank		\$ 2.00
	Dr.	
Paid Percy True		\$ 2.00

MT. PLEASANT CEMETERY

	Cr.		
Received from Maine Saving Bank		\$	35.00
	Dr.		
Paid Mavis Warren		\$	35.00

MONUMENT ACCOUNT

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

STATE NURSE

	Cr.		
Appropriation		\$	25.00
	Dr.		
Paid State Treasurer		\$	25.00

WITHHOLDING TAX

	Cr.		
Received from payrolls		\$	1,424.36
Received from payrolls since Jan., 1946			120.90
			<hr/>
Total		\$	1,545.26
	Dr.		
Paid Collector of Internal Revenue		\$	1,424.36
Unexpended Feb. 5, 1946			120.90
			<hr/>
Total		\$	1,545.26

CEMETERY ACCOUNTS MAINE SAVINGS BANK

	Cr.		
Received from Fidelity Trust Company, Impounded Trust Funds, Final Dividend		\$	195.02
Interest received from Government Bonds			100.00
			<hr/>
		\$	295.02
	Dr.		
Deposited in Maine Savings Bank		\$	295.02

FIDELITY TRUST CO.

	Cr.		
Balance Impounded Feb. 5, 1945		\$	623.67
	Dr.		
Amount Received Final Dividend			161.96
			<hr/>
		\$	461.71

This is the balance that is left from the Town's checking account which was impounded in Fidelity Trust Co., at Frye-

burg, and which will not be paid as we have received notice that we have received the final dividend.

HORNBLOWER AND WEEKS CHECK

	Cr.		
Balance Impounded Feb. 5, 1945		\$	33.92
	Dr.		
Amount received Final Dividend			8.80
			<hr/>
		\$	25.12

The same applies to this account as the one above.

COUNTY TAX

	Cr.		
Appropriation		\$	908.99
	Dr.		
Paid County Treasurer		\$	908.99

STATE TAX

	Cr.		
Appropriation		\$	2,904.60
	Dr.		
Paid State Treasurer		\$	2,904.60

SCHOOL FUND ACCOUNT

	Cr.		
Appropriation		\$	32.80
	Dr.		
Transferred to Common School Account		\$	32.80

STATE AID ROAD CONSTRUCTION

Unexpended Feb. 5, 1946		\$	533.00
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OVERLAY ACCOUNT

	Cr.		
Overlay		\$	210.02
	Dr.		
Paid:			
State Aid Maintenance		\$	108.50
Memorial Day a/c			2.00
Abatements and Discounts a/c			99.52
			<hr/>
		\$	210.02

STREET LIGHTS

	Cr.		
Appropriation		\$	264.00
Unexpended Feb. 5, 1945			8.76
			<hr/>
		\$	272.76
	Dr.		
Paid C. M. P. Co.		\$	242.00
Unexpended Feb., 1946			30.76
			<hr/>
Total		\$	272.76

TAX LIENS 1944

	Cr.		
Received from A. F. Wentworth, 1944 tax liens		\$	294.26
	Dr.		
Paid A. F. Wentworth		\$	294.26

ABATEMENTS AND DISCOUNTS

	Cr.		
Received from Excise tax		\$	448.70
Received from Overlay			99.52
Overdrawn Feb. 5, 1946			19.06
			<hr/>
		\$	567.28
	Dr.		
Overdrawn Feb. 5th, 1945		\$	338.31
Paid A. F. Wentworth, abatements			55.63
A. F. Wentworth, discounts			173.34
			<hr/>
		\$	567.28

TEMPORARY LOANS

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

NOTES PAYABLE

	Cr.		
Balance due Feb. 5, 1945 Fire Equipment note		\$	3,000.00
	Dr.		
Paid National Bank of Commerce		\$	3,000.00

TAX DEEDS

Cr.

Tax deeds as per Auditor's report Feb. 5, 1945 \$ 511.22

Dr.

Received from Irving Trumbull (Tax
deeds of Luther Trumbull) \$ 214.67

Tax deeds as of Feb. 5, 1946 296.55

Total		\$ 511.22
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TAX LIENS ACCOUNT

Cr.

As per Auditor's report, Feb. 5, 1945 \$ 1,323.46

Received from A. F. Wentworth
tax liens of 1944 294.26

		\$ 1,617.72
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Dr.

C. E. Hill \$ 43.50

Edwin P. Cox 30.00

Heber Smith 3.00

Geo. Walker 25.00

Richard Chadbourne 3.38

Estate of Sadie Ingalls 35.60

Roger Dunn 26.25

Irving Trumbull 68.80

Flora Pine 16.88

W. B. Deasey 28.20

Amount of liens due town 1,337.11

		\$ 1,617.72
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EXCISE TAX

Cr.

Received from A. F. Wentworth \$ 448.70

Dr.

Transferred to Abatements and Discounts \$ 448.70

INTEREST ACCOUNT

Cr.

Received from Interest on liens and deeds \$ 239.16

Dr.

Paid National Bank of Commerce \$ 110.75

Unexpended Feb. 5, 1946 128.41

Total		\$ 239.16
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MEMORIAL DAY

	Cr.		
Received from Overlay		\$	2.00
Appropriation			10.00
			<hr/>
		\$	12.00
	Dr.		
Paid Loring, Short and Harmon		\$	12.00

BACK TAXES—1930 TO 1936

	Cr.		
As per Auditor's report Feb. 5, 1945		\$	601.07
	Dr.		
Received of Irving Trumbull taxes of Luther Trumbull, 1931		\$	63.00
Taxes of Irving Trumbull, 1931, 1932 1933, 1934, 1935, and 1936			.60.13
Received of Roscoe Hilton personal tax for 1931, '33, '34, '35 and 1936			55.58
Amount due Town on back taxes			422.36
			<hr/>
Total		\$	601.07

PINE BLISTER ACCOUNT

	Cr.		
Unexpended Feb. 10, 1945		\$	172.00
	Dr.		
Paid as per payrolls		\$	171.60
Unexpended Feb., 1946			.40
			<hr/>
		\$	172.00

WARRANTS DRAWN

Feb. 5, 1945 to Feb. 5, 1946

Town Charges	\$	2,496.71
Roads and Bridges		2,398.44
Snow Account		5,093.02
Third Class Maintenance		750.56
Cutting Bushes		389.20
Street Lights		242.00
State Aid Maintenance		434.00
Poor Account—Town		93.18
Poor Account—State		363.00
Aid to Dependent Children		106.00
Fire Committee Land a/c		250.00
Fire Committee Equipment a/c		86.78

Fire Committee Truck a/c	800.00
Fire Committee Building a/c	748.48
Third Class Road Tar a/c	1,841.50
Town Truck a/c	1,418.31
Mt. Pleasant Cemetery a/c	35.00
Holt Cemetery a/c	10.00
Gilman Cemetery a/c	16.00
Bean Cemetery a/c	5.00
Head Cemetery a/c	2.00
Hilton Cemetery a/c	12.00
Monument a/c	5.00
State Tax a/c	2,904.60
County tax a/c	908.99
State Nurse a/c	25.00
Victory tax a/c	1,424.36
Maine Saving Bank	295.02
Teachers Retirement Fund	62.10
High School	4,303.56
Common School	7,062.27
Text Books	543.86
Repairs	260.59
School Lights	28.92
Tax Lien Account	294.26
Discount	173.34
Abatement a/c	55.63
Fire Equipment Note, 1944	3,000.00
Temporary Loans	8,000.00
Interest Account	110.75
Memorial Day	12.00
Pine Blister Account	171.60
	<hr/>
Total	\$47,233.03

ASSETS

Cash in Bank	\$ 8,007.23
Uncollected 1945 taxes	753.17
Tax liens	1,000.00
Tax deeds	148.00
Back taxes, not valued	
Due from State—Poor a/c	363.00
Due from State—Snow	800.00
	<hr/>
Total	\$11,071.40

LIABILITIES

Ministerial and Common School fund	\$ 566.67	
Treasurer's suspense account 1943	70.53	
Dept.'s Bal. TWP (net)	5,299.37	
Due Mt. Pleasant Cemetery trust fund	100.00	
Net surplus	5,034.83	
		<hr/>
Total		\$11,071.40

EXEMPT LIVESTOCK AND POULTRY

1 Colt	\$ 75.00	
83 one year olds	2,490.00	
33 sheep	215.00	
76 swine	1,455.00	
1415 poultry	1,060.00	
		<hr/>
		\$ 5,295.00

TAXABLE LIVESTOCK AND POULTRY

92 Horses	\$ 7,670.00	
2 Colts	200.00	
212 Cows	12,940.00	
19 Three-year-olds	1,035.00	
50 Two-year-olds	2,110.00	
5380 Poultry (over 50 in number)	4,035.00	
		<hr/>
		\$27,990.00

ALL OTHER KINDS OF PERSONAL PROPERTY

Stock in Trade	\$ 3,750.00	
Portable Mills	4,800.00	
Logs	4,690.00	
Lumber	39,005.00	
Boats	2,000	
Gas pumps	665.00	
Musical Instruments	1,000.00	
Radios	580.00	
Tractors	1,250.00	
Other property	3,955.00	
		<hr/>
		\$61,695.00

The year 1946 sees the end of the Third Class Road system.

The Third Class Roads will be accepted by the State as State Aid Roads or turned back to the Town as Town Roads.

The road work in 1946 will depend a great deal on wages. At present the State only pays 66c per hour for labor. The Town can hire no one at that price.

We have available for road work as of this date:

About \$ 800.00 for Town Roads

1,599.00 State Aid Road money

800.00 Balance State Aid work from appropriation
by legislature

500.00 Third Class money appropriated by legis-
lature

We wish all citizens to help in keeping our appropriations down as low as is possible without depriving the Town of something which it needs.

In 1945 we had to make an assessment of over \$34,000.

We should not have to raise much over \$25,000 this year.

This year we will need no appropriation for fire equipment or buildings.

The amount for Common Schools will be \$2,000 less this year.

We will need a larger appropriation for Roads and Bridges for Summer work.

When wages for labor in the woods is \$8.00 per day, the Town has got to pay more than State wages, if it gets any help.

Respectfully submitted,

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

Treasurer's Report

Feb. 5, 1945	\$ 3,742.81
National Bank of Commerce	8,000.00
A. F. Wentworth, taxes	33,631.15
A. F. Wentworth, excise tax	478.70
A. F. Wentworth, tax liens	294.26 ✓
Abatements	55.63 ✓
Discount	173.34 ✓
	<hr/>
	\$46,345.89

STATE OF MAINE DEPT. OF FINANCE

Bounty on Bear	\$ 10.00
Snow Removal	1,472.50
Bank Stock tax	2.83
Dog Tax Refund	27.99
State School Fund	2,940.28
R. R., Tel. and Tel. tax	6.45
Third Class Construction	1,086.22
	<hr/>
	\$ 5,546.27

TAX DEEDS, LIENS, INTEREST AND COSTS

Charles E. Hill	\$ 54.67 ✓
Roscoe Hilton	177.48 ✓ 55.58
Edward P. Cox	31.50 ✓
Heber S. Smith	4.50
Geo. H. Walker Est.	25.00
Schiavi and Chadbourne	6.70
Heirs of Sadie Ingalls	37.69
Roger C. Dunn	29.90
Irving Trumbull	444.24
Flora Pride	23.69
Walter Deasey	40.90
	<hr/>
	\$ 876.27

MISCELLANEOUS

A. F. Wentworth, overpaid	\$ 1.00
U. S. Treasurer, int. on bonds	100.00
Withholding Tax	1,360.46 ✓
Teachers Retirement Fund	100.40)
Pension Fund	156.89)
Maine Saving Bank, care of cemeteries	125.00
Arthur Bucknell	6.00
Town of Brownfield, plowing	30.00
Town of Fryeburg, snow acct.	105.00
Thomas Hammond, snow acct.	15.00
Charles A. Snow, div. on insurance	6.70
Mrs. Orman M. Sanborn, for Cem. Trust Fund	100.00
Hornblower and Weeks, final payment	
Leon A. Jack check	8.80
Fidelity Trust Co., final payment	
Cemetery Trust Fund	195.02
Fidelity Trust Co., final payment check acct.	161.96
	<hr/>
	\$ 2,472.23
Total Cash Receipts	<hr/> \$55,240.66
Selectmen's orders paid	\$47,233.03
Casco Bank and Trust Co., balance	8,007.63
	<hr/>
	\$55,240.66

Respectfully submitted,

EDNA J. WENTWORTH,
Treasurer.

CEMETERY TRUST FUNDS

CHAS. E. WHIDDEN CEMETERY TRUST FUND

Maine Savings Bank, Feb. 5, 1945	\$ 40.44
1945 Dividends	.79
May interest on U. S. Govt. Bond	1.88
Oct. interest on U. S. Govt. Bond	1.88
Final payment by Fidelity Trust Co.	8.26
	<hr/>
Balance Feb. 5, 1946	\$ 53.25

ISABEL WARREN MT. PLEASANT CEMETERY TRUST FUND

Maine Savings Bank Feb. 5, 1945	\$ 101.26	
1945 Dividends	2.00	
May interest on U. S. Govt. Bond	11.87	
Oct. interest on U. S. Govt. Bond	11.87	
Final payment of Fidelity Trust Co.	48.57	
Withdrawn for care of lots	35.00	
		<hr/>
Balance Feb. 5, 1946		\$ 140.57

SARAH E. BLAKE CEMETERY TRUST FUND

Maine Savings Bank, Feb. 5, 1945	\$ 109.88	
Final payment by Fidelity Trust Co.	4.77	
		<hr/>
Balance Feb. 5, 1946		\$ 114.65

ISABEL WARREN GILMAN CEMETERY TRUST FUND

Maine Savings Bank, Feb. 5, 1945	\$ 80.40	
1945 dividends	1.58	
May interest on U. S. Govt. Bond	10.62	
Oct. interest on U. S. Govt. Bond	10.62	
Final payment by Fidelity Trust Co.	44.60	
Withdrawn for care of lot 1944	18.00	
Withdrawn for care of lot 1945	16.00	
		<hr/>
Balance Feb. 5, 1946		\$ 113.82

MARIA EASTMAN CEMETERY TRUST FUND

Maine Savings Bank, Feb. 5, 1945	\$ 35.45	
1945 dividends	.69	
May interest on U. S. Govt. Bond	2.50	
Oct. interest on U. S. Govt. Bond	2.50	
Final payment by Fidelity Trust Co.	10.38	
		<hr/>
Balance Feb. 5, 1946		\$ 51.52

BEAN CEMETERY TRUST FUND

Maine Savings Bank, Feb. 5, 1945	\$ 39.37	
1945 dividends	.77	
May interest on U. S. Govt. Bond	3.13	
Oct. interest on U. S. Govt. Bond	3.13	
Final payment by Fidelity Trust Co.	13.26	
Withdrawn for care of lot	10.00	
		<hr/>
Balance Feb. 5, 1946		\$ 49.66

 METHODIST EPISCOPAL CHURCH CEM. TRUST FUND

Maine Savings Bank Feb. 5, 1945	\$	55.95	
1945 dividends		1.09	
May interest on U. S. Govt. Bond		6.87	
Oct. interest on U. S. Govt. Bond		6.87	
Final payment by Fidelity Trust Co.		24.78	
			<hr/>
Balance Feb. 5, 1946	\$		95.56

JOSEPH A. HOLT CEMETERY TRUST FUND

Maine Savings Bank, Feb. 5, 1945	\$	45.11	
1945 dividends		.88	
May interest on U. S. Govt. Bond		6.25	
Oct interest on U. S. Govt. Bond		6.25	
Final payment by Fidelity Trust Co.		25.57	
Withdrawn for care of lot		20.00	
			<hr/>
Balance Feb. 5, 1946	\$		64.06

HILTON CEMETERY TRUST FUND

Maine Savings Bank, Feb. 5, 1945	\$	39.73	
1945 dividends		.79	
May interest on U. S. Govt. Bond		1.25	
Oct. interest on U. S. Govt. Bond		1.25	
Final payment by Fidelity Trust Co.		14.83	
Withdrawn for care of lot		20.00	
			<hr/>
Balance Feb. 5, 1946	\$		37.85

JAMES FOSTER SMITH CEMETERY TRUST FUND

Maine Savings Bank, Feb. 5, 1945	\$	50.32	
1945 dividends		1.00	
			<hr/>
Balance Feb. 5, 1946	\$		51.32

ALBERT E. ADAMS CEMETERY TRUST FUND

Maine Savings Bank, Feb. 5, 1945	\$	6.64	
1945 dividends		.12	
May interest on U. S. Govt. Bond		.63	
Oct. interest on U. S. Govt. Bond		.63	
			<hr/>
Balance Feb. 5, 1946	\$		8.02 ✓

ABBIE HARNDEN CEMETERY TRUST FUND

Maine Savings Bank, Feb. 5, 1945	\$ 25.53	
1945 dividends	.49	
May interest on U. S. Govt. Bond	4.06	
Oct. interest on U. S. Govt. Bond	4.06	
	<hr/>	
Balance Feb. 5, 1946		\$ 34.14

LUNETTE A. PINGREE CEMETERY TRUST FUND

Maine Savings Bank, Feb. 5, 1945	\$ 234.55	
1945 dividends	4.70	
	<hr/>	
Balance Feb. 5, 1946		\$ 239.25

AMANDA A. PARKER CEMETERY TRUST FUND

Maine Savings Bank, Feb. 5, 1945	\$ 28.26	
1945 dividends	.56	
May interest on U. S. Govt. Bond	.94	
Oct. interest on U. S. Govt. Bond	.94	
Withdrawn for care of lot	6.00	
	<hr/>	
Balance Feb. 5, 1946		\$ 24.70

LUCINDA E. PIERCE CEMETERY TRUST FUND

Maine Savings Bank, Feb. 5, 1945	\$ 102.99	
1945 dividends	2.06	
	<hr/>	
Balance Feb. 5, 1946		\$ 105.05

WILBUR D. KENISON CEMETERY TRUST FUND

Maine Savings Bank, Feb. 5, 1945	\$ 101.00	
1945 dividends	2.03	
	<hr/>	
Balance Feb. 5, 1946		\$ 103.03

34079.85
 448.70
 33631.15
 297.91
 33,333.24
 12.00
 33321.24

Collector's Report

Committed Real and Personal	\$33,836.91	
Committed Polls	381.00	
Outstanding Collected 1931	63.33	} 297.91
Outstanding Collected 1932	60.13	
Outstanding Collected 1944	174.45	
Supplemental Personal	70.47	
Outstanding Polls, 1944	12.00	
Supplemental Polls 1945	15.00	
Excise Taxes Collected	448.70	✓
Tax Liens, 1944	294.26	✓

Total		\$35,356.25
Uncollected Real and Personal	\$ 732.17	} 753.17
Discounts	173.34	
Abatements	55.63	
Uncollected Polls	21.00	
Tax Liens, 1944	294.26	
Cash paid by A. F. Wentworth to Treasurer	34,079.85	
		\$35,356.26

UNCOLLECTED PERSONAL

— Ernest Foster	\$ 18.27	
— Evans Pendleton	9.57	
— Rufus Ingalls	5.22	
— James Colbert and Phebe Stacey	43.50	
		\$ 76.56

POLLS UNCOLLECTED

— Simon Fogg	\$ 3.00	
— Ernest Foster	3.00	—
— Roscoe Hilton	3.00	
— Rufus Ingalls	3.00	—
— Evans Pendleton	3.00	—
— John Pride	3.00	
— Harry Smith	3.00	—
		\$ 21.00

UNCOLLECTED REAL ESTATE

— William Arnold	\$	43.50
— Alton Clemons		4.35
— Eben Hilton, Heirs of		34.80
— Henry Ingalls, devisees of		87.00
— Wallace Judkins		1.74
— William Potter		104.83
— Flora Pride		1.48
— Gerald Quimby		4.35
— Harold Valley		179.22
— Chester Williams		44.37
— Vinnie Anderson		21.75
— John and Lilla Clark		13.05
— L. G. Chapman		5.55
— Arthur Dyer		21.75
— Kenneth Evans		8.70
— Francis Lane		4.35
— Sumner Newcomb, heirs of		17.40
— Frank Pride		5.22
— Leo Smith		8.70
— Geo. H. Walker, heirs of		43.50
		<hr/>
	\$	655.61

SUPPLEMENTAL TAXES COLLECTED 1945

E. R. Walker & P. L. Walker	\$	70.47
Ralph Libby		3.00
George Buxton		3.00
Millard Lord		3.00
Roland H. Cobb		3.00
Frank P. Leso		3.00
		<hr/>
	\$	85.47

OUTSTANDING TAXES COLLECTED YEAR 1945

Evans Pendleton	1944	\$	3.00
John Pride	1944		3.00
Alton C. Clemons	1944		3.00
Simon Fogg	1944		3.00
Edgar Fadden	1944		6.37
Kenneth Evans	1944		3.75
C. E. Hill	1944		82.12
Charles Thompson	1944		15.00
Evans Pendleton	1944		11.63

Irving Trumbull	1931-1936	63.33
Irving Trumbull	1931	60.13
Roscoe Hilton	1931-1936	55.58
		\$ 297.91

ABATEMENTS 1945

Richard Dunn	\$ 8.70
George Buckland	8.70
Burr Seeley	34.80
Fred Sawyer	.43
Willis Richardson	3.00
	\$ 55.63

1944 PERSONAL TAXES UNPAID

Moosehead Camp	\$ 15.00
Outstanding Personal 1943	14.70
Outstanding, 1942	12.30
Outstanding, 1936	86.83
Outstanding, 1935	87.14
Outstanding, 1934	59.31
Outstanding, 1933	43.12
Outstanding, 1932	26.72
Outstanding, 1931	146.44
Outstanding, 1930	27.45

Respectfully submitted,

ALBERT F. WENTWORTH,
Tax Collector

Report of Health Officer

There has been one (1) case of mumps and nine (9) cases of whooping cough reported during the past year.

Respectfully submitted,

ALBERT F. WENTWORTH,
Local Health Officer

Town Clerk's Report

In compliance with chapter 320 of the Public Laws of 1945 births and marriage records will be omitted from the Town report.

DEATHS

1945

Whole number of deaths, 16.

Jan. 26, Fred Allen, 72 yrs., 7 mos., 4 days.

March 27, Clara K. L. Belcher, 95 yrs., 9 mos., 20 days.

March 29, Henry W. Lord, 83 yrs., 3 mos., 20 days.

April 10, Charles L. Harnden, 68 yrs., 23 days.

May 20, Betsey S. Whitman, 73 yrs., 6 mos., 23 days.

June 11, Rosabel Bell, 83 yrs., 1 mo., 19 days.

June 12, Isaac L. Sargent, 55 yrs., 10 mos., 23 days.

June 18, Mary A. Mullikin, 73 yrs., 2 mos., 28 days.

August 29, Herbert A. Hartford, 49 yrs., 1 mo.

Oct. 21, Eliza J. Rankins, 83 yrs., 8 mos., 23 days.

Oct. 21, Sarah Warren, 85 yrs., 10 mos., 29 days.

Sept. 10, Abbie E. Parker, 67 yrs., 8 mos., 27 days.

Nov. 7, Charles F. Brackett, 82 yrs., 4 mos., 23 days.

Nov. 22, Lettie A. Rand, 77 yrs., 10 mos., 21 days.

Nov. 30, Ernest J. Brown, 79 yrs., 21 days.

DOGS LICENSED IN 1945

Whole number of dogs licensed, 51.

Received for:

40 males	\$	36.00
4 females		20.00
7 females incapable of bearing young		6.30
1 kennel license		10.00

Total	\$	72.30
Paid State Treasurer	\$	72.30

Respectfully submitted,

LLOYD E. LIBBY,
Town Clerk

Annual Report of the Public Health Nurse

DENMARK—1945

Good health is a vital factor in constructive, happy, cooperative living. Public health nursing is an organized community resource to promote health and reduce illness.

The primary function of the public health nurse is to make visits in the homes to give direct professional service which she alone can give.

Home visits were made to mothers-to-be and new mothers, to help them seek competent medical supervision and to help them carry out the physician's recommendations. Visits were made to preschool children to help with child development and training and nutrition. Visits were made to school children referred by the teachers for follow-up of health problems; visits were made to homes with known or suspected cases of communicable disease to insure adequate medical care, and isolation for the protection of the community.

In addition, Patch tests were applied to all children whose parents requested it. This test shows if a child has been in contact with tuberculosis.

Two Child Health Conferences were held, at which children under six years were examined by a physician and offered immunization against smallpox and diphtheria. By encouraging this activity parents of children entering school will realize the value of regular periodic, medical follow-up with correction of remedial defects early.

Many communities have formed Health Councils composed of individuals interested in improving community service. A Health Council, by understanding good public health policies, finding out the health needs of its own community, and interpreting this knowledge to the rest of the community, can increase greatly the service of the public health nurse.

Let us hope Denmark will increase and expand its service.

ELEANORE M. IRISH, Public Health Nurse
Division of Public Health Nursing
State Bureau of Health
Portland, Maine

January 4, 1946

2240.28
 600.
 100

 2940.28

School Department

Financial Statement for the Fiscal Year Ending Jan. 29, 1946

COMMON SCHOOL ACCOUNT

Resources		
Balance Feb. 10, 1945	\$	117.61
Appropriation		6,000.00
Brownfield Motor Co., Dividend		6.70
Permanent School Fund		32.80
State of Maine, School Fund	2,240.28	\$ 8,397.39
Disbursements		
Teachers	\$	3,735.90
Fuel		514.90
Janitors and Cleaning		311.00
Conveyance		2,316.47
Tuition	184.00	\$ 7,062.27
Balance		1,335.12
		\$ 8,397.39

THIS ACCOUNT ITEMIZED

Teachers:		
Florence W. Sanborn	\$	1,134.00
Elma W. Clemons		540.00
Grace E. Hale		1,134.00
John C. Gatchell		333.90
Cora W. Hall	594.00	\$ 3,735.90
Fuel:		
Willard McKusick	\$	11.25
F. W. Mitchell		463.15
Francis S. Payne		18.75
Lorraine Richardson		2.50
Richard Brine		8.25
W. S. McKusick	11.00	\$ 514.90

Janitors and Cleaning:		
Samuel Small	\$	225.00
Beatrice Seeley, Cleaning		25.00
Everett Richardson		33.00
Allan Richardson	28.00 \$	311.00

Conveyance:		
Byron Hutchins	\$	390.00
Mrs. Bennett Moulton		394.00
Kenneth Lord		360.00
Ralph Deering		396.00
William Wells, Jr.		414.00
Beatrice Seeley		266.00
Asa O. Pike 2nd & Son, insurance		16.30
Brownfield Motor Co., Insurance		57.17
Ingalls Lumber Co., insurance	23.00 \$	2,316.46

Tuition:		
Town of Fryeburg	\$	184.00

HIGH SCHOOL ACCOUNT

Resources

Balance Feb. 10, 1945	\$	74.28
Appropriation		4,000.00
State of Maine, School Fund	600.00 \$	4,674.28

Disbursements

Teachers	\$	3,499.56
Fuel		380.25
Janitors and Cleaning		240.00
Tuition	183.75 \$	4,303.56

Balance	370.72 \$	4,674.28
---------	-----------	----------

The charge for secondary school tuition is a new charge. It comes from recent legislation authorizing a town even which maintains a high school of approved standing to pay tuition for students who attend another secondary school for the purpose of following certain vocational courses which the home school does not offer. We have three such students at Fryeburg Academy.

THIS ACCOUNT ITEMIZED

Teachers:		
Carolyn H. Keyes	\$	1,549.80
Katharine M. Rolfe		699.84
Edward L. Linscott	1,249.92 \$	3,499.56

Fuel:			
F. W. Mitchell	\$	353.25	
Richard Brine		8.25	
Francis Payne		18.75	\$ 380.25
<hr/>			
Janitors and Cleaning:			
Samuel Small	\$	225.00	
Beatrice Seeley, Cleaning		15.00	\$ 240.00
<hr/>			
Tuition:			
Fryeburg Academy			\$ 183.75

TEXT BOOK ACCOUNT

Resources

Balance Feb. 10, 1945	\$	138.24	
Appropriation		400.00	
State of Maine, School Fund		100.00	\$ 638.24
Disbursements			
Expended Elementary Schools	\$	308.99	
High School		234.87	\$ 543.86
<hr/>			
Balance			94.38
<hr/>			
	\$		638.24

THIS ACCOUNT ITEMIZED

Arlo Publishing Co.	\$	11.02
American Book Co.		6.04
Webster Publishing Co.		5.35
Ginn & Company		9.75
Hutchins Bros.		6.92
Cambosco Scientific Co.		14.16
James Bailey Co.		1.06
Beckley-Cardy Co.		30.97
Scott Foresman & Co.		3.04
Acorn Publishing Co.		5.13
Loring, Short & Harmon		18.52
Boston Music Co.		.92
Chas. A. Snow		9.58
Loring, Short & Harmon		23.51
Howard & Brown		4.25
Scott Foresman & Co.		2.74
Scott Foresman & Co.		5.42
Allyn & Bacon		8.93
Ginn & Company		9.70

American Book Co.	9.34	
Herman Goldberger Agy.	7.55	
Edw. E. Babb & Co.	52.85	
Edw. E. Babb & Co.	1.24	
C. C. Birchard & Co.	5.85	
Edw. E. Babb & Co.	3.35	
Warren & Gatchell	9.00	
Vinton School Form Co.	2.18	
James Bailey Co.	2.61	
C. C. Birchard & Co.	29.42	
Ginn & Company	28.56	
The Grolier Society	51.02	
Ginn & Company	6.64	
Edw. E. Babb & Co.	3.95	
John C. Winston Co.	8.32	
Row Peterson & Co.	44.03	
The Grolier Society	8.12	
Christian Science Pub. Co.	6.50	
American Book Co.	2.57	
American Education Press	7.20	
The Economy Company	1.27	
Ginn & Company	8.04	
The Economy Co.	6.94	
The L. W. Singer Co.	20.13	
Cora M. Hall	4.40	
Grace E. Hale	4.25	
Loring, Short & Harmon	2.62	
Edw. E. Babb & Co.	5.45	
Hutchins Bros.	9.50	
Ginn & Company	10.35	
The Reader's Digest	1.20	
Hutchins Bros.	2.40	\$ 543.86

REPAIRS ACCOUNT

	Resources		
Appropriation		\$ 500.00	
	Disbursements		
Overdraft, 1944		\$ 144.78	
Expended		260.59	\$ 405.37
Balance			94.63
			<hr/>
			\$ 500.00

THIS ACCOUNT ITEMIZED

Overdraft, 1944	\$	144.78	
Harry D. Keller		32.05	
Wales & Hamblen		.40	
Harry D. Keller		41.40	
Harry G. Oakley		12.00	
N. T. Fox Co. Inc.		22.20	
J. L. Hammett Co.		6.22	
Thomas H. Tupper		3.00	
Ingalls Lumber Co.		13.31	
Raymond Hale		57.39	
Elmer Brackett Est.		.50	
Lait's		6.61	
J. L. Hammett Co.		3.37	
Chesley L. Cotton		4.60	
West Disinfecting Co.		12.94	
Harry G. Oakley		3.35	
J. L. Hammett Co.		17.10	
Harry D. Keller		21.93	
Edw. E. Babb & Co.	2.22	\$	405.37

LIGHTS ACCOUNT

	Resources		
Balance Feb. 10, 1945	\$	22.23	
Appropriation		40.00	\$ 63.23
	Disbursements		
Central Maine Power Co.	\$	28.92	
Balance		34.31	
			\$ 63.23

SUMMARY OF SCHOOL ACCOUNTS

Account	Resources	Expenditures	Balance
Common School	\$ 8,397.39	\$ 7,062.27	\$1,335.12
High School	7,674.28	4,303.56	370.72
Text Book	638.24	543.86	94.38
Repairs	500.00	405.37	94.63
Lights	63.23	28.92	34.31
	<u>\$14,273.14</u>	<u>\$12,343.98</u>	<u>\$1,929.16</u>

RECOMMENDATIONS

We respectfully recommend that the following amounts be appropriated for school purposes for the ensuing year.

Common School Account	\$ 4,000.00
High School Account	4,000.00
Text Book Account	500.00
Repairs Account	400.00
	<hr/>
	\$ 8,900.00

We make no recommendation for school lights believing that the balance now on hand will be sufficient.

Respectfully submitted,

EMMA A. LORD

HARRY D. KELLER

NANCY TRUMBULL, Committee

CHAS. A. SNOW, Secretary

Report of the Superintendent of Schools

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

I submit herewith my twenty-third annual report of the progress, condition and needs of the schools of the Town of Denmark.

School Calendar

Fall Term began Sept. 17, 1945, Closed Dec. 21, 1945	14 wks.
First Period Winter Term began Dec. 31, 1945	
Closes Feb. 22, 1946	8 "
Second Period Winter Term begins March 4, 1946	
Closes April 19, 1946	7 "
Spring Term begins April 29, 1946, Closes June 14, 1946	7 "
	<hr/>
	36 "

Teachers

Denmark High School

Principal, Edward L. Linscott, Portland
Assistant, Carolyn H. Keyes, Bridgton

Elementary Schools

Grammar, Florence W. Sanborn, Denmark
Primary, Cora W. Hall, Denmark
East, Grace E. Hale, Denmark
Supervisor of Music, John C. Gatchell, Cornish

The reports of the Principal and of the Supervisor will be found below.

We have this year received the usual gift of \$25.00 from the girls of Camp Wyonegonic for the support of our noon lunch program. We have also received the gift of \$5.00 from an individual who did not wish that his name be mentioned. This money will also be used toward lunches. For this interest and this practical assistance the schools are indeed grateful.

We have made various repairs during the year including the laying of the roofing on the East Denmark building. New window frames were put into the wood receiving windows in the basement of the village building. New partitions were placed in the boys' toilet to replace those wantonly destroyed last year. The book shelves have been removed from the laboratory and

new shelves have been placed in the boys' coat room which is now the library. This change was necessary because the laboratory was too small and is too small for efficient work even now. The boys' coats and hats are now hung at the end of the long corridor. A new laboratory table was built and a new library table has been ordered.

The East building should be painted outside and redecorated inside. The redecorating job in the corridor and in the smaller rooms of the village building, long deferred, should be accomplished. Labor costs are still high and material is still difficult to obtain. Probably the quality of material available might be improved.

This year it became necessary to establish a new conveyance route in order to accommodate the children of a family which came to town during the summer. Conveyance is also being provided for the children of another family who were not formerly conveyed, through the cold months, with the hope that school attendance of these children might be improved. Slight if any improvement has been noted as yet. We have then in operation six conveyance routes at an expense of \$72.00 per week plus liability insurance premiums.

School Census, persons in town as of April 1, 1945, from five to twenty one years of age. Girls, 49, Boys, 51, Total 100, loss of 19 from last year.

High School Enrollment as of October 1, 1945

		1944
Freshmen	7	5
Sophomores	5	5
Juniors	5	7
Seniors	4	2
	—	—
	21	19

Boys enrolled, 8. Girls enrolled. 13

Elementary Enrollment by Schools and Grades as of October 1, 1945

Grades	S. P.	I	II	III	IV	V	VI	VII	VIII	Total
Primary	6	3	2	9	4					24
Grammar						5	7	4	12	28
East	2	2	2	3	4	2	1	0	0	16
	—	—	—	—	—	—	—	—	—	—
Totals	8	5	4	12	8	7	8	4	12	68

Boys enrolled, 42, Girls enrolled, 26

Total enrollment

Denmark High School 21

Elementary 68

—
Total 89 gain of 13 over last year

We now have one pupil at East Fryeburg School at a cost of \$1.00 per week for tuition and \$10.00 per week for conveyance. There are three students at Fryeburg Academy for whom the town is paying secondary school tuition at the rate of \$125.00 each per year. This arrangement conforms with the statute enacted by the last legislature which enables students living in a town which supports a high school but which does not offer vocational courses to attend other schools offering such courses, the town of their residence being obligated to pay tuition charges for them to a maximum of \$125.00 per student per year.

Respectfully submitted,

CHAS. A. SNOW,
Supt. of Schools

Principal's Report

Denmark, Me., Jan. 26, 1946

To Superintendent Charles A. Snow and members of the Superintending School Committee, Town of Denmark:

I hereby submit my report as Principal of Denmark High School for the first 18 weeks of the academic year 1945-1946.

We have endeavored during these eighteen weeks to give its proportionate share of attention to every phase of the curriculum, and every aspect of extra-curricular activities. The academic work must be emphasized because that is the primary reason for the existence of any educational institution, yet, withal, there must be consideration given to activities which although they could not, strictly speaking, be construed as within the pale and scope of conventional and traditional education, yet we find that they are a most effective means and agency, and have a very vital part in motivating and making more interesting formal academic work. We are therefore following this sound psychological and pedagogical procedure, that there may be a well-rounded program of studies and activities in Denmark High School.

With this brief preliminary statement of the aims, objectives, and hoped-for-outcomes of our instruction, I would outline as briefly and concisely as possible (in order to conserve your time in reading and space in printing) those plans which have actually been achieved thus far, and the projects in mind which we hope to accomplish by the end of the school year.

1. Introduction of a rotating schedule, which is now running very smoothly. In many respects it is an improvement over the traditional method of arranging schedules. It gives an hour period for each subject; since the subjects rotate, it relieves the tedium and boredom of a study coming at the same time day after day; whenever it is necessary to take the period of an academic subject for music, debates, and extra curricular activities (some of which, as music, come at the same time each week), it isn't necessary to take the time from the same subject each week.

2. Establishment of a strong Student Council, which functions in every activity of the school.

3. Printing of a school paper, "The Danelaw" (a most appropriate name for Denmark High School).

4. Selection of school colors—maroon and white.

5. Writing by the students of two school songs—"On Denmark High," and "Hail to Thee Our Alma Mater."

6. Through the courtesy of friends of the school the establishment of two cash awards to be known as the C. E. Cobb prizes, and awarded at the time of graduation. The eligibility rules qualifying a student for consideration in the awarding of these prizes are as follows:

a. Attitude toward the school, associates, and faculty.

b. Cooperation.

c. Willingness to sacrifice one's own personal desires for the good of the school.

d. Punctual attendance.

e. Exemplary conduct.

f. Unimpeachable character.

g. Scholarship (the emphasis here is on improvement in academic accomplishment, not in meeting an arbitrary standard).

7. Awarding of Bausch & Lomb Prize for outstanding accomplishment in Science.

8. Psychological tests given. These tests are of inestimable value in correctly evaluating a student's potential ability. With this knowledge, the high school teachers and the institution of higher learning to which the student may go, may be of more assistance in the matter of educational and vocational placement and guidance.

9. A very successful School Fair was held during the Fall term, a goodly sum being realized from the many attractions for school enterprises.

10. Motion Pictures sponsored by Student Council.

11. Both Physics and Chemistry offered this year, to meet the specific needs of students in the graduating class.

12. Laboratory facilities improved.

13. The most important adjunct to the school—the library—is now in a room used only for library purposes, whereas before both library and laboratory were in the same small room.

14. New library table and laboratory table.

15. Banners, pennants and a school seal (design of seal made by a student, Geraldine True) purchased by school and different classes.

16. Class A Approval certificate received. School now meets all requirements, including four courses in Science.

17. Proposed establishment of an Alumni Association this Spring, with a banquet, speaker, and election of officers. It is hoped to have every former student and teacher in attendance, or a letter from them to be read on that occasion. This will renew the interest and allegiance of students of other days in Denmark High School.

18. Basket ball team organized. Suits purchased by Student Council, to remain the property of the school.

19. Debating and Spelling introduced.

20. Plans being made for many new activities during the next 18 weeks, including a baseball team, track team, Exhibition, and an outstanding program for Commencement Week.

I am duly appreciative of the constant assistance in my work of the other teachers in the building—Mrs. Keyes, the assistant; Mrs. Sanborn, the Grammar School teacher; Mrs. Hall, the Primary School teacher. They are most cooperative and helpful in every way, and the town is exceedingly fortunate in having such well-trained and experienced teachers as these instructors, who make up the teaching personnel in the building.

In concluding this report I wish to express my appreciation to you, Mr. Snow, for your constant help, advice and cooperation, and your willingness to secure material, supplies, and make the changes in room arrangement and other adjustments, tending to improve the school work. It is a joy to work with such an understanding and appreciative superintendent.

To the Superintending School Committee I am under constant obligation for their support in my effort to make this one of the most profitable and outstanding years in the long and notable existence of Denmark High School.

Respectfully submitted,

EDWARD L. LINSCOTT,
Principal Denmark High School

Report of the Supervisor of Music

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

The work in Public School Music has continued its emphasis in singing on: ability to "carry a tune," to read music, and to sing harmony parts as well as the lead melody. Work in music appreciation has been given by means of phonograph records.

New books have been purchased this year for the High school and for the primary grades.

The orchestra continues, but unless more pupils start working on string instruments, such as violin and cello, there will be no orchestra.

The whole question of increasing the field which the Music Supervisor is to cover should be reconsidered; also the advisability of municipal ownership of certain of the less common instruments, to be rented on a cost basis to students, should be explored.

Once again, my sincere thanks go to all who have helped me in my work in any way.

Respectfully submitted,

JOHN C. GATCHELL,
Supervisor of Music.

State Audit

State of Maine

STATE DEPARTMENT OF AUDIT

Augusta

June 13, 1945

Board of Selectmen
Denmark, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, the records of the town of Denmark have been audited for the period February 10, 1944 to February 5, 1945 inclusive.

Our examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which we considered necessary. Insofar as we can ascertain within the scope of our examination, the result discloses that the financial transactions of this town have been satisfactorily handled with exceptions noted as follows:

Warrants were signed by only one Selectman.

The record of town meeting was not in the Town Clerk's records.

Comments and schedules prepared by Auditor Allen are incorporated in this report. These should prove of interest to you.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY,
State Auditor.

To: Fred M. Berry - State Auditor

From: Morris G. Allen - Auditor

Re: Audit of town of Denmark - 2/10/44 to 2/5/45

An examination has been completed of the books of account and records of the town of Denmark for the municipal year ended February 5, 1945.

Insofar as could be determined, all revenues were properly recorded and monies received promptly deposited. Expenditures were reviewed to the extent deemed advisable and supporting vouchers were on file.

Exhibits and Schedules are submitted which, in our opinion, properly reflect the financial status of the town.

CASH

The cash balance of \$3,742.81 was on deposit at the close of the municipal year and this amount reconciled with the records of the Treasurer.

TAXES

The 1944 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.

Payments recorded as received on tax liens and deeds were applied against the proper items.

The excise taxes were verified with the copies of the receipts and collections were found deposited with the Treasurer.

TRUST FUNDS

The trust fund investments were examined and all income withdrawn appeared to have been properly expended.

With the exception of the Ministerial and School Fund, the town has reimbursed the trust funds for all funds used.

There is still \$45.00 due the town for money expended on cemetery lots. \$43.00 was spent in the 1944/45 year and \$2.00 in the 1943/44 year.

NET SURPLUS

As of the close of the municipal year, there was a Net Surplus in the amount of \$459.65, as compared to a Net Deficit of \$457.79 shown the year previous, or a beneficial change of \$917.44.

GENERAL

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

Withholding Tax deductions were examined and appeared to be properly recorded.

The records of dog licenses issued by the Town Clerk showed collections of \$77.10, however, \$77.20 was paid to the State Treasurer.

Verifications to the extent deemed necessary were made of the asset and liability accounts.

It was noted that the warrants were signed by only one member of the Board of Selectmen, whereas the statutes require that the warrants be signed by a majority of the members of the Board.

It was also noted that the record of town meeting was not included in the records of the Town Clerk.

COMPARATIVE BALANCE SHEET

EXHIBIT A

A S S E T S

subsidiary Schedules:		February 5, 1945	February 10, 1944
1	Cash - General	\$3,742.81	\$1,662.64
	- Impounded	623.67	623.67
	- Hornblower & Weeks' checks	33.92	33.92
		<hr/>	<hr/>
	Less: Reserve for loss	4,400.40	2,320.23
		657.59	657.59
		<hr/>	<hr/>
		\$ 3,742.81	\$1,662.64
	Tax Accounts Uncollected:		
2	Taxes	1,071.50	730.04
3	Tax Liens	1,323.48	2,022.93
4	Tax Deeds	551.22	732.45
		<hr/>	<hr/>
	Less: Reserve for Collection	2,906.20	3,485.42
		949.39	1,288.80
		<hr/>	<hr/>
		1,956.81	2,196.62
5	Accounts Receivable	1,204.78	192.35
		<hr/>	<hr/>
	TOTAL ASSETS	6,904.40	4,051.61
6	Trust Fund Investments	5,540.21	5,108.91
		<hr/>	<hr/>
	TOTAL ASSETS AND TRUST INVESTMENTS	\$12,444.61	\$9,160.52
		<hr/>	<hr/>

		L I A B I L I T I E S		
7	Accounts Payable			\$1,374.25
	Notes Payable	\$3,000.00		2,800.00
	Due Other Agencies:			
	Withholding Tax	\$149.96	\$ 33.15	
	Teachers' Retirement	34.90	56.35	
			<hr/>	
6	Due Trust Funds		184.86	89.50
	Treasurer's Suspense Account - 1943		546.67	859.28
			70.53	70.53
			<hr/>	
	TOTAL LIABILITIES		3,802.06	5,193.56
6	Trust Fund Reserve	6,086.88		
	Less: Liability above	546.67	5,968.19	859.28
			<hr/>	
			5,540.21	5,108.91
		S U R P L U S A C C O U N T		
Ex. D	Dept'l. Bal. Fwd. (net)	2,642.69		684.16
Ex. E	Net Surplus - Deficit	459.65		457.79
			<hr/>	
			3,102.34	1,141.95
			<hr/>	
	TOTAL LIABILITIES, TRUST RESERVE AND SURPLUS ACCOUNTS		\$12,444.61	\$9,160.52
			<hr/>	

CASH RECEIPTS AND DISBURSEMENTS

EXHIBIT B

Year ended February 5, 1945

* * * * *

Cash Balance - February 10, 1944 \$1,662.64

R E C E I P T S

Property and Poll Taxes:

Current and prior years (Schedule 2)	\$26,751.71
Tax Liens (Schedule 3)	699.45
Tax Deeds (Schedule 4)	221.23
	<hr/>

\$27,672.39

Excise Tax - 1944 Receipts 51. to 179
 - 1945, Receipts 1 to 50

487.20
182.59
<hr/>

669.79

Departmental:

	From State	Other Sources
General Government	\$ 61.26	34.58
Highways and Bridges	1,134.91	
Charities	289.90	
Education	1,766.15	
Interest		186.62
	<hr/>	<hr/>
	\$3,252.22*	221.20

3,473.42
192.35*
8,000.00
3,000.00

(Exhibit D)
 Accounts Receivable - State
 Tax Anticipation Loan
 Notes Payable

Other Receipts:

Trust Fund Interest	157.00
Withholding Tax	889.70
Teachers' Retirement	130.16
	<hr/>

1,176.86

TOTAL RECEIPTS

44,184.81

TOTAL AVAILABLE

45,847.45

DISBURSEMENTS

Departmental (Exhibit D)	28,490.28	
Tax Anticipation Loan	8,000.00	
Notes Payable	2,800.00	
Accounts Payable	1,374.25	
Withholding Tax	772.89	
Teachers' Retirement	151.61	
Trust Fund Interest deposited	100.00	
Trust Funds reimbursed by town	371.61	
Trust Fund Interest expended by town. To be reimbursed.	43.00	
		<u>\$42,103.64</u>
		3,743.81
Due from Treasurer (Paid in 1945) (Schedule 5)		1.00
<u>CASH BALANCE—February 5, 1945 (Schedule 1)</u>		<u>\$ 3,742.81</u>
*Total receipts from state \$3,444.57.		

EXHIBIT C

1944 VALUATION, ASSESSMENT AND COLLECTION

Year ending February 5, 1945

VALUATION:		
Real Estate—Resident	\$167,145.00	
—Non-resident	106,290.00	
	<hr/>	\$273,435.00
Personal Estate—Resident	50,570.00	
—Non-resident	35,985.00	
	<hr/>	86,555.00
TOTAL VALUATION		<hr/> \$359,990.00
ASSESSMENT:		
Valuation x rate - \$359,990 x .075	\$ 26,999.25	
143 Polls @ \$3.00	429.00	
	<hr/>	
TAX COMMITMENT	27,428.25	
Supplemental Taxes	15.00	
	<hr/>	
CHARGED TO COLLECTOR		\$ 27,443.25
COLLECTION:		
Cash to Treasurer	26,653.04	
Abatements	225.74	
Discounts	127.34	
	<hr/>	27,006.12
UNCOLLECTED 1944 TAXES —		
2/5/45 (Schedule 2)		\$ 437.13
COMPUTATION OF ASSESSMENT		
Requirements:		
Town Appropriation	23,209.30	
State Tax	2,900.92	
County Tax	1,039.79	
	<hr/>	
TOTAL (Exhibit D)		\$ 27,150.01
Tax Commitment (as above)		<hr/> 27,428.25
EXCESS OF COMMITMENT—Overlay, transferred		
to Net Surplus (Ex. E)		\$ 278.24

STATEMENTS OF DEPARTMENTAL OPERATIONS

EXHIBIT D

Year ended February 5, 1945

	C R E D I T S				C H A R G E S		B A L A N C E S			
	From 1943/44 Year	Appropriations	Departmental Receipts	Other	TOTAL	Cash Disbursements	Other	LAPSED Over-draft	Unex- pended	To 1945/46 Year
GENERAL GOVERNMENT										
Town Charges		\$ 2,250.00	\$ 95.84		\$ 2,345.84	\$ 3,023.53		\$677.69		
PROTECTION										
Street Lights		264.00			264.00	255.24			\$ 8.76	
Fire Equipment				\$3,000.00	3,000.00	2,027.93				\$ 972.07
White Pine Blister Cont.	\$172.00				172.00					172.00
	172.00	264.00		3,000.00	3,436.00	2,283.17			8.76	1,144.07
HEALTH										
Bridgton Memorial Hospital ..		200.00			200.00	200.00				
Public Health Nurse		25.00			25.00	25.00				
		225.00			225.00	225.00				
HIGHWAYS AND BRIDGES										
Roads and Bridges		3,000.00			3,000.00	2,230.56			769.44	
Snow Removal	2,274.25	5,000.00	1,134.91	1,000.00	4,860.66	4,005.95			854.71	
Third Class Maintenance		592.00			592.00	335.94				256.06
Cutting Bushes		1,000.00			1,000.00	908.24			91.76	
State Aid Maintenance		325.50			325.50	325.50				
State Aid Construction	533.00				533.00					533.00
Third Class Tar		500.00			500.00					500.00
	1,741.25	10,417.50	1,134.91	1,000.00	10,811.16	7,806.19			1,715.91	1,289.06
CHARITIES										
Poor - Town		250.00			250.00	25.20			224.80	
- State			289.90	158.78	448.68	448.68				
Aid to Dependent Children ..		300.00			300.00	213.33			86.67	
		550.00	289.90	158.78	998.68	687.21			311.47	

EDUCATION										
Common Schools	704.39	4,300.00	1,066.15	32.80	6,103.34	5,985.73				117.61
High School	3.17	2,800.00	700.00		3,503.17	3,428.89				74.28
Textbooks and Supplies	94.17	530.00			624.17	483.95				140.22
Repairs	58.49				58.49	353.27		150.00		144.78
School Lights	24.87	25.00			49.87	27.64				22.23
	885.09	7,655.00	1,766.15	32.80	10,339.04	10,279.48		150.00		209.56
UNCLASSIFIED										
Memorial Day		10.00			10.00	10.00				
Monument		5.00			5.00	5.00				
		15.00			15.00	15.00				
INTEREST										
General			186.62		186.62	229.99			43.37	
On School Fund		32.80			32.80		32.80			
		32.80	186.62		219.42	229.99	32.80		43.37	
MUNICIPAL INDEBTEDNESS										
Payment on Notes	-	1,800.00			1,800.00		1,800.00			
SPECIAL ASSESSMENTS										
State Tax		2,900.92			2,900.92	2,900.92				
County Tax		1,039.79			1,039.79	1,039.79				
		3,940.71			3,940.71	3,940.71				
EXHIBITS	\$684.16 (A)	\$27,150.01 (C)	\$3,473.42 (B)	\$4,191.58	\$34,130.85	\$28,490.28 (B)	\$1,832.80	\$871.06 (E)	\$2,036.14 (E)	\$2,642.69 (A)

EXHIBIT E

ANALYSIS OF CHANGE FROM A NET DEFICIT TO A NET SURPLUS
Year ended February 5, 1945

Net Deficit - February 10, 1944		\$457.79
Transactions affecting prior years:		
Credit - Adjustment of reserve for collection	\$ 339.41	
Charge - Abatement	3.00	
NET CREDIT FOR PRIOR YEARS	336.41	\$121.38
Transactions affecting current year:		
Operating Accounts —		
Credits - Departmental Balances (Exhibit D):		
Unexpended	2,036.14	
Overdraft	871.06	
	1,165.08	
- Excise Tax	\$ 669.79	
- Supplemental Taxes	21.00	
- Overlay (Exhibit C)	278.24	
- Appropriation for reduction of debt	1,800.00	
	2,769.03	
	3,934.11	
Charges - Abatements	225.74	
- Discounts	127.34	
	353.08	
- Note for purchase of fire equipment at special town meeting June 16, 1944	3,000.00	
	3,353.08	
NET CREDITS FOR CURRENT YEAR	581.03	
NET SURPLUS - February 5, 1945 (Exhibit A)		\$459.65

SCHEDULE 1

RECONCILIATION OF TREASURER'S CASH BALANCE
February 5, 1945

Balance per bank statement - January 31, 1945	\$14,162.71	
Add: Deposits not credited (verified)	2,392.57	
	16,555.28	
Deduct: Outstanding checks	12,812.47	
CASH BALANCE - February 5, 1945	\$3,742.61	

SCHEDULE 2

SUMMARY OF TAXES
Year ending February 5, 1945

Year	Uncollected 2/10/44	New Taxes	Collected	Discounts and Abatements	Uncollected 2/5/45
1944		\$27,443.25	\$26,653.04	\$353.08	\$ 437.13
1943	\$ 27.70	6.00	16.00		17.70
1942	15.60				15.60
1936	94.52				94.52
1935	91.73				91.73
1934	65.99				65.99
1933	50.08				50.08
1932	39.92				39.92
1931	312.04		80.66		231.38
1930	32.46		2.01	3.00	27.45
	\$730.04	\$27,449.25	\$26,751.71	\$356.08	\$1,071.50*

* Supporting detail shown of Schedule 2-a.

SUMMARY OF TAX LIENS WITH SUPPORTING DETAIL

SCHEDULE 3

Year ending February 5, 1945

* * * *

Year	Uncollected 2/10/44	Collected	Uncollected 2/5/45
1943	\$ 403.55	\$253.05	\$ 150.50
1942	357.80	162.00	195.80
1941	319.56	104.00	215.56
1940	397.56	73.60	323.96
1939	407.48	106.80	300.68
1938	113.35		113.35
1937	23.63		23.63
	\$2,022.93	\$699.45	\$1,323.48

	1943	1942	1941	1940	1939	1938	1937	TOTAL
Arnold, William C.		\$ 24.00	\$ 25.60	\$ 25.60	\$ 26.30	\$15.49	\$23.63	\$ 140.62
Deasey, William B.				6.40	7.70	7.60		21.70
Dyer, Arthur		15.00						15.00
Hill, Charles	\$ 45.50	36.20						81.70
Hilton, Alphonse - Heirs				76.80	35.30			112.10
Hilton, Eben - Heirs	28.00	24.00	24.20	31.80	34.00	22.10		164.10
Ingalls, Henry	70.00	60.00	64.00					194.00
Ingalls, Mary					63.50			63.50
Ingalls, Sadie				44.80	38.70			83.50
Jack, L. H.			24.96	24.96	28.68	28.41		107.01
Newcomb, Sumner - Heirs				25.60	26.30			51.90
Quimby, Gerald				3.20				3.20
Rankin, G. H.			6.40*					6.40
Schiavi & Chadbourn Lumber Co.		1.50						1.50
Smith, Leo	7.00	6.00		9.60				22.60
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			32.00		32.50	32.15		96.65
	\$150.50	\$195.80	\$215.56	\$323.96	\$300.68	\$113.35	\$23.63	\$1,323.48

*No lien on file.

ANNUAL TOWN REPORT

164.10
34.80
30

28,90

SCHEDULE 4

SUMMARY OF TAX DEEDS WITH SUPPORTING DETAILS

Year ended February 5, 1945

* * * *

Year	Uncollected		Collected	Uncollected		Total	
	2/10/44			2/5/45			
1937	\$ 34.79		\$ 25.37		\$ 9.42		
1936	64.76		24.94		39.82		
1935	310.23		150.92		159.31		
1934	115.20		2.28		112.92		
1933	49.40		8.79		40.61		
1932	158.07		8.93		149.14		
	<u>\$732.45</u>		<u>\$221.23</u>		<u>\$511.22</u>		
	1937	1936	1935	1934	1933	1932	Total
Arnold, William		\$.36					\$.36
Day and Ray						\$1 6.67	16.67
Hilton,			\$30.66			28.28	58.94
Kegar, J.					\$ 29.03		29.03
Lord, Herbert		5.00	6.11	\$4.65	5.19	5.06	26.01
Richardson, Perley				3.75			3.75
Sanborn, Freeman			33.46	30.20			63.66
Shaw, Burton				3.75			3.75
True, Frank	\$9.42	9.27	10.31	5.82			34.82
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
	\$9.42	\$39.82	\$159.31	\$112.92	\$40.61	\$149.14	\$511.22

ACCOUNTS RECEIVABLE

SCHEDULE 5

February 5, 1945

* * * *

State of Maine - Snow 1944	\$1,000.00	
- Poor 1944	158.78	
	<u>1,158.78</u>	
DUE FROM TRUST FUNDS		
Disbursements by town not reimbursed as follows:		
Bean Fund	5.00	
Hilton Fund	8.00	
oseph A. Holt Fund	10.00	
Amanda V. Parker Fund	4.00	
Isabel Warren Fund	18.00	
	<u>45.00</u>	
Edna J. Wentworth - Treasurer	1.00	
	<u>\$1,204.78</u>	

TRUST FUNDS
Year ended February 5, 1945

SCHEDULE 6

CEMETERY	How Invested	Book No.	Balance 2/10/44	INTEREST Earned	On INTEREST		Balance 2/5/45	IMPOUNDED FIDELITY TRUST CO.	
					With savings drawn account	From funds used by town		Book No.	Balance 2/5/45
Adams, Albert E.	Maine Sav. Bank U. S. Sav. Bonds	256576	\$ 4.66 50.00	\$.09	\$ 1.26	\$.63	\$ 6.64 50.00		
Bean Fund	Maine Sav. Bank U. S. Sav. Bonds	256569	19.38 250.00	.53	\$ 5.00	6.26	18.20 39.37 250.00	\$ 56.64	
Blake, Sarah E.	Maine Sav. Bank	256571	102.36	2.10			5.42 109.88	289.37	238.52 \$ 30.18
Eastman, Marie	Maine Sav. Bank U. S. Sav. Bonds	256570	15.70 200.00	.46		5.00	14.29 35.45 200.00	109.88	F6138 10.87
Harnden, Abbie	Maine Sav. Bank U. S. Sav. Bonds	256577	13.02 325.00	.33		8.12	4.06 25.53 325.00	235.45	F5381 23.62
Hilton Fund	Maine Sav. Bank U. S. Sav. Bonds	256572	23.53 100.00	.60	5.00	2.50	18.10 39.73 100.00	350.53	
Holt, Joseph A.	Maine Sav. Bank U. S. Sav. Bonds	256568	6.88 500.00	.42	10.00	12.50	35.31 45.11 500.00	139.73	13285 33.68
Kennison, Wilbur	Maine Sav. Bank	269536		1.00			100.00 101.00	545.11	9022 58.15
M. E. Church	Maine Sav. Bank U. S. Sav. Bonds	256574	6.65 550.00	.52		13.74	35.04 55.95 550.00	101.00	
								605.95	13284 56.30

Parker, Amanda V.	Maine Sav. Bank U. S. Sav. Bonds	262719	24.93 75.00	.51		1.88	.94	28.26 75.00					
											103.26		
Pingree, Loretta A.	Maine Sav. Bank	257761	229.94	4.61				234.55					
											234.55		
Pierce, Lucinda E.	Maine Sav. Bank	266274	100.98	2.01				102.99					
											102.99		
Smith, James F.	Maine Sav. Bank	256575	49.34	.98				50.32					
											50.32		
Warren, Isabel	Maine Sav. Bank U. S. Sav. Bonds	256567	14.07 850.00	.79	17.00	21.24	61.30	80.40 850.00					
											930.40	42212	101.35
	Maine Sav. Bank U. S. Sav. Bonds	256566	29.33 950.00	1.13	20.00	23.74	67.06	101.26 950.00					
											1,051.26	42213	110.40
Whidden, Charles	E. Maine Sav. Bank U. S. Sav. Bonds	256573	24.81 150.00	.61		3.76	11.26	40.44 150.00					
											190.44	F6378	18.78
Impounded			\$4,665.58 433.33	\$16.69	\$57.00	\$100.00	\$371.61	\$5,096.88 443.33					\$443.33
TRUST FUND INVESTMENT			\$5,108.91					5,540.21					
Due from town (net)			312.61										
			\$5,421.52										
MINISTERIAL AND SCHOOL FUND													
Used by town			546.67	\$32.80	\$32.80			546.67					
			\$5,968.19					\$6,086.88					

Disbursements by town not reimbursed:

Bean Fund	\$5.00
Hilton Fund	8.00
Holt, Joseph A.	10.00
Parker, Amanda V.	4.00
Warren, Isabel	18.00
	<u> </u>
	\$45.00

TRUST FUND INVESTMENTS

4 U. S. Savings Bonds, Series G. M1636142,3,4,5G, Due 1955	\$4,000.00
Savings Accounts	1,096.88
Impounded - Fidelity Trust Company	443.33
	<u> </u>
	\$5,540.21

SCHEDULE 7

NOTES PAYABLE

February 5, 1945

* * * *

Purpose	Payee	Dated	Rate	Due
Fire Equipment	National Bank of Commerce	10/31/44	2 $\frac{1}{4}$ % Demand	\$3,000.00

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	
Andrew, Leso				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	
Moosehead Camps, Inc.	14.00	12.00							26.00	
Pine, F.		.35							.35	
Pine, J.		3.00							3.00	
Richardson, Arthur			3.00						3.00	
Richardson, George				3.00	3.00	3.00	3.00		12.00	
Richardson, James			3.00		2.29	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	
Sanborn Harry		3.00							3.00	
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	
Stone, Philip		.35							.35	
Trumbull, Irving		7.89	4.59	6.68	6.96	12.60	21.61		60.13	
Trumbull, Luther							63.33		63.33	
Valley, Harold			12.60						12.60	
Veno, John - Heirs		.30							.30	
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	
	\$17.70	\$15.60	\$94.52	\$91.73	\$65.99	\$50.08	\$39.92	\$231.38	\$27.45	\$634.37