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The Annual Report

Town Of DENMARK

Maine

For the Fiscal Year Ending

February 1, 1949

THE ANNUAL REPORT

of the

MUNICIPAL OFFICERS

of the

Town of

DENMARK

MAINE

FOR THE FISCAL YEAR ENDING

FEBRUARY 1, 1949

[illegible]

GEORGE W. BUCKLAND (deceased)
LLOYD E. LIBBY

CHARLES E. PINGREE JOHN OSGOOD
JOHN L. BERRY

NORMAN L. HALE

CLIFTON L. HALL

RAYMOND L. HALE

CHARLES A. SNOW (to July 1, 1948)
MERLE S. JONES

EMMA A. LORD ROLAND A. BLAKE
NANCY V. TRUMBULL

Warrant for Annual Town Meeting

To Raymond L. 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 7th day of March, A.D. 1949, 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 elect a town clerk for the year ensuing.

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

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

Art. 5. To vote the compensation of the tax collector for the year ensuing.

Art. 6. To elect a member of the superintending school committee for a term of three years.

Art. 7. To elect one or more road commissioners for the year ensuing.

Art. 8. To elect a fire warden for the year ensuing.

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

Art. 10. To see what sum of money the town will raise for the payment of town charges for the year ensuing.

Art. 11. To see what sum of money the town will raise for street lights for the year ensuing.

Art. 12. To see what sum of money the town will raise for roads and bridges for the year ensuing.

Art. 13. To see what sum of money the town will raise for the payment of snow bills for the year ensuing.

Art. 14. To see what sum of money the town will raise for the support of the poor for the year ensuing.

Art. 15. To see what sum of money the town will raise for the cutting of bushes on the highways for the year ensuing.

Art. 16. To see what sum of money the town will raise to be used together with money appropriated by the State for the maintenance of unimproved roads.

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

Art. 18. To see what sum of money the town will raise for the 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. Revised Statutes 1944, as amended.

Art. 19. To see what sum of money the town will raise for school repairs for the year ensuing.

Art. 20. To see what sum of money the town will raise for the support of Common Schools for the year ensuing.

Art. 21. To see what sum of money the town will raise for the support of a free High School or to pay tuition for the year ensuing.

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

Art. 23. To see what sum of money the town will raise for the electric lights and power for school houses for the year ensuing.

Art. 24. To see what sum of money the town will raise for the care of the Soldiers' Monument for the year ensuing.

Art. 25. To see what sum of money the town will raise for aid to dependent children.

Art. 26. 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. 27. To see if the town will vote to give a discount on taxes and, if so, to fix the date and the amount of same.

Art. 28. 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. 29. To see if the town will vote to authorize its selectmen and a committee of three members elected by the town to sell and dispose of any real estate acquired by the town through non-payment of taxes thereon, on such terms as they deem advisable, and to execute and deliver quit claim deeds for such property, on behalf of the town.

Art. 30. To see if the town will elect a committee of three members to assist its selectmen in disposing of such property as referred to in Article 29.

Art. 31. To see if the town will raise and appropriate the sum of \$50.00 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 Maine Publicity Bureau.

Art. 32. To see if the town will elect or authorize the selectmen to appoint a cemetery commission, consisting of one or more persons, whose duties shall consist of caring for the cemeteries and burial lots including the graves of old soldiers now in the care of the town for the year ensuing.

Art. 33. To elect a fire chief for the year ensuing.

Art. 34. To see what sum of money the town will raise and appropriate for the compensation of the fire chief.

Art. 35. To see what sum of money the town will appropriate and raise for maintaining the fire house and equipment for the ensuing year.

Art. 36. To see if the town will appropriate and raise \$308.00 to pay the fire truck's part of the note due November 1, 1949.

(1/6 of \$1847.00, cost of fire truck)

Art. 37. To see if the town will appropriate and raise \$100.00 for the physical examination of the scholars attending school.

Art. 38. To see if the town will appropriate and raise \$25.00 for the services of a Public Health Nurse.

The selectmen hereby give notice that they will be in session at the Town House on Monday, the 7th of March 1949, between the hours of nine and ten A.M. for the purpose of correcting the list of voters.

Given under our hands this second day of February, A.D. 1949.

CHARLES E. PINGREE
JOHN OSGOOD
JOHN L. BERRY

Selectmen of Denmark

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 1, 1949.

The value of the taxable property as taxed on the first day of April, 1948.

Resident real estate	\$185,660.00	
Resident, personal		
estate	62,915.00	
Non-resident, real		
estate	103,795.00	
Non-resident, per-		
sonal estate	<u>59,380.00</u>	
Total		\$411,750.00

Number of polls taxed,	148
Number of polls not taxed,	22
Assessed on each poll,	\$3.00
Rate, \$76.00 per thousand.	

TAXABLE LIVESTOCK AND POULTRY AND VALUE

64 Horses	\$ 4,805.00	
1 Colt	100.00	
7 Steers	460.00	
173 Cows	10,190.00	
44 Heifers over 2 yrs.	1,755.00	
28 Heifers, 18 mos.		
to 2 years	905.00	
6 Swine, over 10 in		
number	180.00	
6670 Poultry, over		
50 in number	<u>5,000.00</u>	
Total		\$23,395.00

EXEMPT LIVESTOCK AND POULTRY

18 Cattle, 18 mos. and under	\$ 420.00	
18 Sheep	175.00	
55 Swine	1,215.00	
985 Poultry, under 50 in number	<u>740.00</u>	
Total		\$ 2,550.00

ALL OTHER KINDS OF PERSONAL PROPERTY

Stock in Trade	\$ 5,975.00	
Portable Mills	9,100.00	
Logs	3,540.00	
Lumber	66,855.00	
Boats	2,400.00	
Gas pumps	665.00	
Musical instruments	1,500.00	
Radios	780.00	
Foxes	120.00	
Store fixtures	375.00	
Tractors	725.00	
Machinery & Equipment	800.00	
Other property	<u>6,065.00</u>	
Amount		\$ 98,900.00
Livestock brought forward,	23,395.00	
Total		<u>\$122,295.00</u>

ASSESSMENTS FOR 1948

Town Charges	\$ 2,750.00
Street Lights	264.00
Roads and Bridges	4,000.00
Snow Account	3,000.00
Support of Poor (town)	1,000.00
Cutting Bushes	1,500.00
Unimproved Roads	700.00
Maintenance of State- Aid Highways	600.00
State Aid Road Constr.	799.50

Support of		
Common Schools	\$	5,775.00
Support of High School		4,000.00
School supplies		600.00
Care of Soldiers'		
Monument		5.00
School Lights		75.00
Aid to dependent		
children		600.00
Advertising Maine		50.00
1947 Fire bills		1,000.00
Fire Chief		200.00
Float		50.00
Interest on School Fund		32.80
County Tax		1,240.00
State Tax		2,901.50
Overlay		<u>594.20</u>
Total	\$	31,737.00

The commitment to Raymond L. Hale was as follows:

Poll taxes	\$	444.00
Real and Personal		
taxes		<u>31,293.00</u>
Total	\$	31,737.00

TOWN CHARGES
Cr.

Appropriation	\$	2,750.00
John Cockburn,		
refund on fire		2.00
Oberg's Insurance		
Agency premium		6.00
Bank stock		4.65
Dog tax refund		77.54
Railroad & Telegraph		12.79
Transferred from Excise		
Account		285.83
Overdrawn Feb. 1, 1949		<u>346.01</u>
Total	\$	3,484.82

TOWN CHARGES
Dr.

Paid:	
Central Me. Power Co.	\$ 12.84
Charles A. Snow,	
Supt. of schools	234.35
Selectmen:	
Charles E. Pingree	300.00
John Osgood	150.00
John L. Berry	150.00
George Buckland, town	
clerk for 3 mos.	10.00
Merle S. Jones,	
Supt. of schools	278.25
Ballot clerks:	
Nancy Trumbull	15.00
Emma Lord	15.00
Imogene Wentworth	15.00
Lily Keller	10.00
Edith Pendexter	5.00
School Board:	
Nancy Trumbull	25.00
Roland Blake	25.00
Emma Lord	25.00
Norman Hale, Treas.	200.00
R. L. Hale, Constable	18.75
R. L. Hale, Board of	
Health	15.00
R. L. Hale, Collector	
of taxes	461.65
R. L. Hale, Excise tax	
collector	47.75
Lloyd Libby, Town Clerk	40.00
Wm. Wells, Leso case	4.00
C. L. Hall, " "	6.00
John Osgood, " "	38.00
John L. Berry, "	25.00
Chas. E. Pingree, "	39.45
Postage for selectmen,	
treas., collector,	
and town clerk	26.90
Loring Short & Harmon,	
supplies	63.80
Cardinal Printing Co.	16.95

C. E. Pingree,	
Durfee case	\$ 6.00
Denmark Telephone Co.,	
telephone	27.98
Casco Bank & Trust Co.,	
cost of checks	14.64
Maine Municipal Assn.	30.00
Bridgton Star, Ad.	3.50
Press Herald, Ad.	28.00
Advertiser-Democrat, Ad.	4.50
The Reporter Press, Ad.	3.60
C. E. Pingree, telephone	2.00
Norman Hale, Augusta	8.00
R. L. Hale, 1947 tax lien	15.00
Olive Goldthwaite,	
Register of Deed	13.50
Roland Brine, use of truck	1.00
Cardinal Printing Co.,	
Town Reports	205.20
Stuart Goodwin, Bonds	54.50
Loring Short & Harmon,	
flags	24.00
John W. Pendexter,	
labor at Town Hall	4.00
Linnell, Brown & Perkins,	
Atty's for Bank for	
\$9,000.00 loan	5.00
John W. Pendexter,	
mowing cemetery yard	14.00
Irving Mabry, M.D.	5.00
Frederick Skillings, M.D.	5.00
Norman Hale, constable	
on July 4	5.00
Selectmen, Fryeburg,	
State Assessors	11.00
Edmund P. Pingree, ex-	
tra pay on State-Aid	8.13
Raymond Ingalls, to meet	
town wages	7.38
John W. Pendexter, to	
meet town wages	3.88
Edmund P. Pingree, to	
meet town wages	5.13
Raymond Ingalls, extra	
pay on Unimproved roads	6.50

John W. Pendexter, to meet town wages	5.83	
Raymond L. Hale, car to Augusta	15.00	
Yerrick Colbath, labor on Town house	213.70	
Frank Sawyer, labor on Town house	123.00	
Lloyd Davies, M.D., for schools	15.00	
Red's Electric Service, Town house	38.58	
R. L. Hale, lumber	2.50	
Elwood L. Pendexter, Justice fees	5.00	
Charles E. Pingree, out of town services	60.50	
John L. Berry, out of town services	43.00	
State Auditor	<u>167.58</u>	
Total		\$ 3,484.82

ROADS AND BRIDGES
Cr.

Appropriation	\$4,000.00	
Received from Anthony Fraites	<u>100.00</u>	
Total		\$ 4,100.00

Dr.

Paid:		
C. L. Hall, road commissioner	\$	652.84
R. L. Day, labor		553.10
J. W. Pendexter, labor		7.00
Chauncey Richardson, labor		45.51
M. E. Wentworth, labor		40.25
Harold Valley, labor		5.25
Sumner Smith, labor		5.25
Herbert Sanborn, labor		28.88

Kenneth Lord,	
bulldozer	\$ 508.00
Labor:	
Percy Lord	7.00
Raymond Ingalls	305.59
Town Truck	386.25
Broneston Jasecki	5.69
Harold Stone	7.00
Hall's tractor	316.00
Francis Berry, sand	45.00
Rupert Johnson, sand	35.00
Wales & Hamblen Co.	2.70
Ingalls Lumber Co.	1.80
Weeman's Store	20.51
Stiles & Fitton	26.50
Berry & Jack, lumber	119.46
K. A. Lord, lumber	36.96
Lloyd Libby, supplies	5.00
Cardinal Printing Co.	1.00
Southworth's repairs	7.74
Warren's Express	.85
Burnell Bros., repairs	5.25
Unexpended Feb. 1, 1949	<u>918.59</u>

Total	\$ 4,100.00
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SNOW ACCOUNT
Cr.

Appropriation	\$3,000.00
Received from State	572.50
Due from State	472.50
Unexpended Feb. 2, 1948	<u>2,166.81</u>

Total	\$ 6,211.81
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Dr.

Expended by K. A. Lord:	
Paid:	
Portland Tractor Co.,	
repairs	\$ 10.19
F. G. Congdon, exp.	1.43
Kenneth Lord, cash	
paid for repairs	3.59

Twitchell's Garage,		
repairs	\$	45.90
Bridgton Garage,		
repairs		83.80
W. B. Richardson,		
repairs		50.75
Twitchell's Garage,		
repairs		3.75
Wood's Garage, repairs		55.62
R. L. Day, labor		114.13
Town Truck		55.89
Raymond Ingalls, labor		18.50
Kenneth Lord, labor		26.50
Kenneth Lord, plowing		135.50
Kenneth Lord, cash paid		
for oil		5.00
Herbert Lord, labor		28.00
Alfred Snow, Jr., labor		37.00
Hazel Ingalls, use of		
truck		5.00
Norman Hale, truck driver		4.00
Lawrence Sanborn, truck		5.00
Lawrence Sanborn, driver		4.00
John Khriel, labor		4.00
Alvin Wentworth, labor		3.50
Sumner Smith, labor		<u>3.00</u>

Total

\$

704.05

Expended by C. L. Hall

Paid:

K. A. Lord, repairs	2.40
Burnell Bros. "	19.80
Western Petroleum Co.	154.90
Stanley & Cadigan	27.20
Stiles & Fitton, supplies	10.95
R. E. Weeman, gas	25.66
Merle Moore, repairs	31.00
Everett Brown, "	75.83
Portland Tractor Co.,	
repairs	34.75
Files & O'Keefe, repairs	40.00
Maine Battery & Supply Co.	77.22
K. A. Lord, plowing	59.20
Clifton Hall, Road Com.	362.52

C. L. Hall's tractor	\$ 228.00
C. L. Hall's truck	4.36
Leon Jack, labor	3.50
Herbert Sanborn	17.50
Herbert Lord	5.68
Merle Moore	148.25
K. A. Lord, plowing	108.50
K. A. Lord, labor	31.00
Lord's bulldozer	12.00
Percy Lord, labor	5.00
Edmund Pingree, labor	1.75
M. E. Wentworth, labor	33.50
Raymond Ingalls, labor	122.88
Sumner Smith, labor	21.00
Percy True, labor	11.38
Robert Day, labor	434.83
Chauncey Richardson,	39.38
Town Truck, plowing	327.61
International truck	215.50
Alvin Wentworth, labor	44.38
Almon Wentworth, labor	3.50
R. E. Weeman, gas	23.60
L. E. Libby, gas	18.06
Berry & Jack, lumber	82.17
Stiles & Fitton,	
supplies	16.74
A. E. Rankin & Son,	
supplies	118.25
C. W. Holmes, Jr., labor	13.50
Ingalls Lumber Co.	
supplies	24.00
Red's Electric Service	35.00
R. E. Weeman, supplies	4.49
Berry & Jack, lumber	14.52
R. L. Day, work on garage	21.88
C. L. Hall, " " "	48.00
M. E. Wentworth, " "	22.75
Raymond Ingalls, " "	7.00
Herbert Sanborn, " "	8.75
Yerrick Colbath, " "	73.90
W. H. Shurtleff, salt	99.50
Francis Payne, wood	48.00
Bancroft & Martin,	
snow-fence	79.60
W. H. Shurtleff, salt	99.50

A. E. Rankin & Son,		
hauling salt	25.00	
Files & O'Keefe,		
snow-fence	80.00	
Rupert Johnson, sand	<u>26.60</u>	
Total		\$ 3,731.74
Amount expended by K. A. Lord		<u>704.05</u>
Total expended		\$ 4,435.79
Unexpended Feb. 1, 1949		<u>1,776.02</u>
Total		\$ 6,211.81

BUSHES
Cr.

Appropriation	\$1,500.00	
Unexpended Feb.		
2, 1948	<u>213.38</u>	
Total		\$ 1,713.38

Dr.

Stiles & Fitton	\$ 5.90	
J. W. Pendexter	134.75	
Raymond Ingalls	138.25	
W. W. Warren	14.00	
Joe Smolen, Sr.	14.88	
R. L. Day	14.00	
C. L. Hall	8.00	
Unexpended Feb. 1, 1949	<u>1,383.60</u>	
Total		\$ 1,713.38

TOWN TRUCK ACCOUNT
Cr.

Received from Roads and Bridges	\$ 386.25
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Received from:

Snow	383.50
State-Aid Construction	180.90
Unimproved Roads	108.00
Mountain Road	30.00
Kenneth Lord	<u>10.00</u>

Total	\$ 1,098.65
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Dr.

Burnell Bros. repairs	\$ 308.18
Lloyd Libby, gas	152.85
R. E. Weeman, gas	258.21
R. L. Day, extra wages working on State-Aid and Unimproved Roads	19.63
Oberg's Insurance	33.97
Bridgton Socony Sta.	45.89
Bridge Garage	23.02
Oxford Motor & Equip. Co.	36.22
Balance in favor of truck	<u>220.68</u>

Total	\$ 1,098.65
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MOUNTAIN ROAD ACCOUNT

Cr.

Unexpended Feb. 2, 1948	\$ 400.00
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Dr.

K. A. Lord, bulldozer	\$ 128.00
R. L. Day	35.00
C. L. Hall	40.00
Raymond Ingalls	19.25
Hall's tractor	20.00
Town Truck	30.00
Unexpended Feb. 1, 1949	<u>127.75</u>

Total	\$ 400.00
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STATE AID MAINTENANCE
Cr.

Appropriation \$ 600.00

Dr.

Paid State Treas.	\$	596.00
Unexpended Feb. 1, 1949		<u>4.00</u>

Total \$ 600.00

INTERNATIONAL TRUCK
Cr.

Received from Snow Account \$ 215.50

Dr.

Paid:		
Oberg's Insurance	\$	95.45
Oxford Motor Equip. Co.		72.65
Lloyd Libby		13.21
R. E. Weeman		24.44
Balance in favor of truck		<u>9.75</u>

Total \$ 215.50

STATE AID ROAD CONSTRUCTION
Cr.

Appropriation	\$	799.50
Received from State		1,599.00
" Resolve		500.00
" Betterment fund		500.00
Unexpended in 1947		82.05
Received from Overlay Account		<u>31.83</u>

Total \$ 3,512.38

Dr.

Guy Wentworth, foreman	\$ 121.55
C. L. Hall, sub-	" 89.50
Labor:	
Clarence Stetson	82.88
Ellsworth Libby	76.88
Raymond Ingalls	29.25
J. W. Pendexter	20.25
Edmund Pingree	42.75
Truck Drivers:	
Carroll Wadsworth	64.88
L. Locke	3.00
Edmund Pingree	3.00
R. L. Day	72.38
Arthur Seavey	52.50
Vernon Welch	26.63
Arthur Pierce	22.50
Raymond Wood	52.50
Lewis Carroll	39.75
Charles Carver	15.75
George Shaw	30.00
Neal Pitts	42.75
Warren Sanborn	12.75
Arthur Pare	10.50
Richard Austin	12.75
Roy Penfield	10.50
Percy Lane	6.00
O. Day	6.00
K. Libby	6.00
Harry Hill	6.00
Carroll Wadsworth, Jr.	98.45
Carroll Wadsworth, bulldozer	349.05
Trucks:	
Carroll Wadsworth, Jr.	194.63
L. Locke	7.20
Denmark Town Truck	180.90
Arthur Seavey	157.50
Vernon Wales	63.90
Arthur Pierce	54.00
Raymond Wood	168.00
L. Taylor	119.25
Pulsifer Bros.	102.60
Charles Carver	43.65

George Shaw	90.00
Percy Lane	18.00
Warren Sanborn	38.25
Arthur Pare	31.50
Richard Austin	38.25
Roy Penfield	31.50
O. Day	14.40
K. Libby	18.00
Harry Hill	14.40
State Shovel	606.95
Fred Conley, gravel	48.80
Clifford Poor, "	14.20
Carl Harris, "	49.80

Total	\$ 3,512.38
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UNIMPROVED ROADS
Cr.

Appropriation	\$ 700.00
Received from State	<u>1,524.35</u>

Total	\$ 2,224.35
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Dr.

Guy Wentworth, foreman	\$ 63.90
C. L. Hall, sub-	" 71.50
Ellsworth Libby, labor	47.25
Clarence Stetson	47.25
J. W. Pendexter	36.38
Raymond Ingalls	39.00
Edmund Pingree	30.75
Gravel:	
William Potter	28.00
Charles Ward	28.00
Perly McKusick	147.30
Truck Drivers:	
R. L. Day	45.00
Carroll Wadsworth	48.00
L. Locke	42.75
Carroll Wadsworth, Jr.	76.45
Carroll Wadsworth, bulldozer	271.05

Truck Drivers:

Arthur Seavey	\$ 39.00
Vernon Welch	33.75
Arthur Pierce	5.25
Raymond Wood	5.25

Trucks:

Town of Denmark	108.00
Carroll Wadsworth	144.00
L. Locke	102.60
Arthur Seavey	117.00
Vernon Welch	81.00
Arthur Pierce	12.60
Raymond Wood	16.80
State Power Shovel	405.65
Unexpended Feb. 1, 1949	<u>125.47</u>

Total	\$ 2,224.35
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POOR ACCOUNT TOWN
Cr.

Appropriation	\$ 1,000.00
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Dr.

City of Portland for Mrs. Alton Clemons and children	\$ 234.87
Goldie Sanborn for Mary Sanborn	169.98
R. E. Weeman, Tramp account	44.08
R. L. Hale, use of car, Newell	2.50
Frank Pingree, use of car, Newell	2.50
Frank Pingree, use of car, Newell	6.00
C. E. Pingree	6.00
R. L. Day, opening grave	7.00
Raymond Ingalls, " "	7.00
Unexpended, Feb. 1, 1949	<u>520.07</u>

Total	\$ 1,000.00
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IN ACCOUNT WITH BRIDGTON
Cr.

Received from Town of Bridgton \$ 10.00

Dr.

Lloyd Libby for Curatio Durfee
and family \$ 10.00

AID DEPENDENT CHILDREN
Cr.

Appropriation	\$	600.00
Unexpended, Feb. 2,		
1948		<u>201.33</u>

Total	\$	801.33
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Dr.

State Treasurer	\$	468.25
Unexpended, Feb. 1,		
1949		<u>333.08</u>

Total	\$	801.33
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POOR ACCOUNT STATE
Cr.

Received from State	\$	89.82
Due from State		<u>223.34</u>

Total	\$	313.16
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Dr.

Frederick W. Skillings, M.D., for Chas. Newell		65.00
Kenneth Lord, 6 cords of slabs, Samuel Emerson		30.00
Lloyd Libby, groceries for Samuel Emerson		180.86

Lloyd Libby, clothes for Samuel Emerson	<u>37.30</u>
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Total	\$ 313.16
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FIRE DEPARTMENT ACCOUNT
Cr.

No appropriation

Received from:

Roland H. Coob	\$ 333.34
Overlay Account	658.63
Excise Account	<u>1,732.87</u>

Total	\$ 2,724.84
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Dr.

C. M. Power Co.	\$ 17.21
Ingalls Lumber Co.	43.08
Lloyd Libby	13.00
Lemuel Cotton & Son	5.90
Wm. Foster	92.59
R. L. Day, cash paid out	1.78
Twitchell's Garage	76.40
Russell Burroughs	11.00
Southworth Machine Co.	236.63
Southworth Machine Co.	22.62
Monk's Boat Service	3.50
Wm. Foster, tank truck	900.00
Norman Hale, labor	22.00
Willard L. Champion, Indian Pumps	98.16
Maine Central Co. freight	33.77
Congdon Express	1.90
Myron Kimball, Insurance on two trucks	76.25
Berry & Jack, lumber	6.30
W. S. Dailey & Co., new pump	845.00
Kenneth Lord	184.00
Oberg's Insurance	<u>33.75</u>

Total	\$ 2,724.84
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NEW EQUIPMENT
Cr.

Received from loan	\$9,000.00	
Transferred from		
Excise Account	<u>12.10</u>	
Total		\$ 9,012.10

Dr.

Champion Motor's,		
Ford truck	\$1,847.00	
Files & O'Keefe,		
snow plow	2,120.00	
Oxford Motor &		
Equipment Co.,		
International truck	<u>5,045.10</u>	
Total		\$ 9,012.10

FOREST FIRE 1947
Cr.

Appropriation	\$1,000.00	
Received from State		
one half of cost	<u>820.71</u>	
Total		\$ 1,820.71

Dr.

Overdrawn, Feb. 2,		
1948	\$ 470.00	
Payrolls paid	1,193.41	
Unexpended, Feb. 1,		
1949	<u>157.30</u>	
Total		\$ 1,820.71

FIRE CHIEF ACCOUNT
Cr.

Appropriation		\$ 200.00
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Fire Chief Account
Dr.

Norman L. Hale	\$	58.34	
Robert L. Day		<u>141.66</u>	
Total			\$ 200.00

STREET LIGHTS
Cr.

Appropriation	\$	264.00	
Unexpended, Feb. 2, 1948		<u>35.26</u>	
Total			\$ 299.26

Dr.

Paid C. M. Power Co.	\$	272.80	
Unexpended, Feb. 1, 1949		<u>26.45</u>	
Total			\$ 299.26

STATE NURSE
Cr.

Unexpended, Feb. 2, 1948	\$	25.00	
Dr.			
Unexpended, Feb. 1, 1949		\$ 25.00	

SCHOOL FUND ACCOUNT
Cr.

Appropriation	\$	32.80	
Dr.			
Unexpended, Feb. 1, 1949		\$ 32.80	

OVERLAY ACCOUNT

Cr.

Appropriation	\$	594.20
Unexpended, Feb. 2,		
1948		<u>96.26</u>

Total	\$	690.46
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Dr.

Transferred to State-		
Aid Construction	\$	31.83
Transferred to Fire		
Department Account		<u>658.63</u>

Total	\$	690.46
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HOLT CEMETERY

Cr.

Received from Trust Fund	\$	10.00
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Dr.

Paid Henry H. Warren	\$	10.00
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HILTON CEMETERY

Cr.

Received from Trust Fund	\$	9.00
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Dr.

Paid Leroy P. Hale	\$	9.00
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MT. PLEASANT CEMETERY

Cr.

Received from Trust Fund	\$	30.00
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Dr.

Paid Warren Richardson	\$	30.00
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DEERING CEMETERY

Cr.

Received from Trust Fund	\$	6.00
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Dr.

Paid Herbert Evans	\$	6.00
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HEAD CEMETERY

	Cr.		
Received from Trust Fund		\$	4.00
	Dr.		
Due from Trust Fund 1947		\$2.00	
Paid Percy True		<u>2.00</u>	
Total		\$	4.00

BEAN CEMETERY

	Cr.		
Received from Trust Fund		\$	10.00
	Dr.		
Due from Trust Fund 1947		\$5.00	
Paid Fred Colby		<u>5.00</u>	
Total		\$	10.00

GILMAN CEMETERY

	Cr.		
Received from Trust Fund		\$	32.00
	Dr.		
Due from Trust Fund 1947		\$16.00	
Paid Bennett Moulton		<u>16.00</u>	
Total		\$	32.00

MONUMENT ACCOUNT

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

FLOAT ACCOUNT

	Cr.		
Appropriation		\$	50.00
	Dr.		
Paid Berry & Jack		\$12.97	
Paid Fred Sawyer		12.00	
Unexpended, Feb. 1, 1949		<u>24.03</u>	
Total		\$	50.00

COUNTY TAX

	Cr.	
Appropriation		\$ 1,240.00
	Dr.	
County Treasurer		\$ 1,240.00

STATE TAX

	Cr.	
Appropriation		\$ 2,901.50
	Dr.	
State Treasurer		\$ 2,901.50

INTEREST ACCOUNT

	Cr.	
Unexpended, Feb. 2,		
1948		\$60.31
Overdrawn, Feb. 1,		
1949		<u>38.69</u>

Total		\$ 99.00
	Dr.	
Paid National Bank of Commerce		\$ 99.00

DEERING TRUST FUND ACCOUNT

	Cr.	
Unexpended, Feb. 2, 1948		\$ 400.00
	Dr.	
Maine Savings Bank		\$ 400.00

ADVERTISING MAINE

	Cr.	
Appropriation		\$ 50.00
	Dr.	
Paid		\$ 50.00

GOVERNMENT BONDS

	Cr.	
Interest on Bonds		\$ 100.00
	Dr.	
Maine Savings Bank		\$ 100.00

TEACHERS' RETIREMENT ACCOUNT

	Cr.		
Received from payrolls	\$434.14		
Unexpended, Feb. 2,			
1948	<u>48.26</u>		
Total		\$	482.40
	Dr.		
Paid State Treasurer	\$262.75		
Unexpended, Feb. 1,			
1949	<u>219.65</u>		
Total		\$	482.40

TEMPORARY LOAN

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

EXCISE TAX

	Cr.		
Unexpended, Feb. 2,			
1948	\$443.84		
Received from R. L.			
Hale	<u>1,686.96</u>		
Total		\$	2,130.80
	Dr.		
Transferred To:			
School Repair	\$ 100.00		
Fire Department	1,732.87		
New Equipment	12.10		
Town Charges	<u>285.83</u>		
Total		\$	2,130.80

TAX DEEDS

	Cr.		
Tax deeds as of Feb. 2, 1948		\$	207.74
	Dr.		
Tax deeds as of Feb. 1, 1949		\$	207.74

TAX LIEN ACCOUNT Cr.

Tax liens as of Feb. 2, 1948	\$	616.23
1947 tax liens rec'd from R. L. Hale		<u>325.00</u>
Total	\$	941.23

	Dr.	
Wm. Atwater	\$	52.00
Chester Williams		40.00
Roscoe C. Hilton		92.00
Leon A. Jack		78.11
G. H. Rankin by Fred Ela, Estate		7.90
Tax liens as of Feb. 1, 1949		<u>671.22</u>
Total	\$	941.23

LONG TERM LOAN Cr.

Received from National Bank of Commerce	\$	9,000.00
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	Dr.	
Due National Bank of Commerce:		
Nov. 1, 1949	\$1,500.00	
Nov. 1, 1950	1,500.00	
Nov. 1, 1951	1,500.00	
Nov. 1, 1952	1,500.00	
Nov. 1, 1953	1,500.00	
Nov. 1, 1954	<u>1,500.00</u>	
Total	\$	9,000.00

ABATEMENTS AND DISCOUNTS Cr.

Overdrawn, Feb. 1, 1949	\$	331.45
	Dr.	
Paid Raymond L. Hale	\$	331.45

TAX LIENS

Cr.

Received from Raymond		
L. Hale, 15 tax liens	\$	325.00

Dr.

Paid Raymond L. Hale	\$	325.00
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BACK-TAXES

Cr.

Back-taxes as of Feb. 2, 1948	\$	399.96
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Dr.

Back-taxes as of Feb. 1, 1949	\$	399.96
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WARRANTS DRAWN ON TREASURER

Town Charges	\$3,484.82
Snow Account	4,435.79
Roads & Bridges	3,181.41
Common School	8,807.30
High School	4,577.76
Text Books	783.81
School Lights	67.27
School Repairs	566.09
Fuel Account	660.38
High School Tuition	445.50
Poor Account Town	479.93
Poor Account Bridgton	10.00
Poor Account State	313.16
Aid Dependent Children	468.25
Fire Department	2,724.84
Fire Chief	200.00
Forest Fire, 1947	1,193.41
Street Lights	272.80
Town truck, Ford	877.97
Town truck, International	205.75
Interest Account	99.00
Deering Trust Fund	400.00
Advertising Maine	50.00
Int. on Gov't. bonds	100.00
Teachers' Ret. fund	262.75

Mountain Rd. special	272.25
State-Aid Construction	3,512.38
Unimproved Roads	2,098.88
Bushes Account	329.78
Holt Cemetery	10.00
Hilton Cemetery	9.00
Mt. Pleasant Cemetery	30.00
Deering Cemetery	6.00
Heads Cemetery	2.00
Bean's Cemetery	5.00
Gilman Cemetery	16.00
Float Account	25.97
County Tax	1,240.00
State Tax	2,901.50
State-Aid Maintenance	596.00
New Equipment	9,012.10
Monument Account	5.00
Temporary Loan	6,000.00
Abatements and Discounts	331.45
Tax liens	<u>325.00</u>

Total warrants drawn
on Treasurer

\$ 61,396.30

Selectmen's warrants paid
by Treasurer

\$ 61,396.30

ASSETS

Cash in Bank	\$6,061.77
Uncollected 1948 taxes	671.22
Uncollected taxes prior years (399.96) valued at	100.00
Tax deeds, one half value (207.74)	100.00
Due from State Poor Account	223.34
Due from State Snow Account	472.50
Balance against Town	<u>2,137.49</u>

Total

\$ 9,766.32

LIABILITIES

Ministerial and Common		
School Fund	\$	546.67
Due Teachers' Re-		
tirement Fund		219.65
Due National Bank		
of Commerce		<u>9,000.00</u>
 Total	\$	 9,766.32

To the Citizens of Denmark:

We are pleased to submit a report covering some of the most outstanding matters presently of interest to the citizens.

New Equipment:

We borrowed nine thousand dollars (\$9,000.) from the National Bank of Commerce in Portland on a long term basis. This money was used to purchase;

1. a new fire truck,
2. a new truck for the road department, said truck equipped with a hydraulic dump body,
3. a new snow plow.

The payments are to be made over a period of six years at the rate of \$1,500.00 per year. We have placed an article in the warrant to see if the town will appropriate and raise \$308.00 to pay the fire truck's share of the loan (i.e. one sixth of the purchase price of \$1,847.00) We believe that the International truck and the plow will pay their shares of the loan from wages received from the several town departments. The Ford truck, which was purchased in 1945, has paid its cost and all expenses to date and there is now a balance of \$133.78 in favor of the truck. Since this old Ford truck has paid its own way we are confident that the new International will be able to do the same.

Poor:

The Anna Leso case (Saco Osteopathic Hospital vs. the Town of Denmark) has not been settled. The hospital started suit and the case was to be called on January 11, 1949. The hospital did not demand a trial. The amount due them, as claimed, is \$3,119.23 up to March 22, 1948 and the expense, as stated is \$5.00 per day from March 22, 1948 to date.

We would like to bring to your attention at this time the generous contribution of \$1,000.00 which was made by Roland H. Cobb for the benefit of the Fire Department. The first of three annual installments has already been received.

It is our sincere hope that all citizens will be pleased with the improvements which have been made on the interior of the Town House. It is hoped that it may be possible at some time in the near future to equip the building with a sufficient number of folding chairs.

Respectfully submitted,

CHARLES E. PINGREE
JOHN OSGOOD
JOHN L. BERRY

Selectmen of Denmark.

Treasurer's Report

Feb. 2, 1948	
Cash in Bank	\$ 6,261.18
Feb. 2, 1948	
Cash on hand	37.22
National Bank of	
Commerce loan	15,000.00
R. L. Hale,	
1948 taxes	30,814.87
R. L. Hale,	
1947 taxes	228.00
R. L. Hale,	
Excise tax	1,686.96
R. L. Hale, discounts	134.13
R. L. Hale, 1947-48	
Abatements	197.32
R. L. Hale, 1947 liens	<u>325.00</u>
Total	\$54,684.68

TAX DEEDS, LIENS, INTEREST AND COSTS

Wm. Atwater,	
1947 Tax Lien	\$ 52.00
Chester Williams,	
1947 Tax Lien	41.50
Est. of Fred Ela,	
1941 Tax Lien	23.52
Leon Jack, Liens	80.61
Edward Atwood,	
R. C. Hilton Liens	<u>109.59</u>
Total	\$ 307.22

STATE DEPT. OF FINANCE

Reimbursement for one	
half of Forest Fire	\$ 820.71
Charles Newell	65.00
Snow Removal 1947-48	1,472.50
Poor, Samuel Emerson	24.82

State Aid 1948	2,681.05
Town Road Im-	
provement	1,524.35
Dog tax refund	<u>77.54</u>

Total

\$ 6,665.97

MISCELLANEOUS

Seth Clemons, re-	
fund (coal)	
Common Schools	\$.09
John Cockburn, re-	
fund, 1947 fire	2.00
Oberg Insurance Co.	
Premium	6.00
Charles A. Snow,	
Text Book Account	.30
Roland H. Cobb,	
Fire Equipment	333.34
Kenneth Lord, use	
of Town truck	10.00
Town of Bridgton,	
Durfee Account	10.00
Anthony Fraites, im-	
provement of camp	
road	100.00
Maine Savings Bank,	
Care of Cemeteries	101.00
Treasurer of U.S.A.,	
int. on Gov't. bonds	100.00
State Treasurer,	
Bank Stock Tax	4.65
Teachers' Ret. Assn.	434.14
Town Truck, Ford	1,088.65
Town Truck, Inter-	
national	215.50
State Treasurer, State	
School, R.R. & Tel.	<u>3,394.53</u>

Total

\$ 5,800.20

Total Cash Receipts

\$67,458.07

Selectmen's orders paid	\$61,396.30	
Casco Bank & Trust Company, Feb. 1, 1949	<u>6,061.77</u>	
Total		\$67,458.07

Respectfully submitted,

NORMAN L. HALE
Treasurer

CEMETERY TRUST FUNDS

Wilbur R. Kenison Cemetery Trust Fund

Maine Savings Bank, Feb. 2, 1948	\$107.21	
1948 Dividends	<u>2.15</u>	
Balance Feb. 1, 1949		\$109.36

Mrs. Orman Sanborn Cemetery Trust Fund

Maine Savings Bank, Feb. 2, 1948	\$102.18	
1948 Dividends	<u>2.05</u>	
Balance Feb. 1, 1949		\$104.23

Albert B. Caswell Cemetery Trust Fund

Maine Savings Bank, Feb. 2, 1948	\$100.50	
1948 Dividends	<u>2.01</u>	
Balance Feb. 1, 1949		\$102.51

Lucinda E. Pierce Cemetery Trust Fund

Maine Savings Bank,		
Feb. 2, 1948	\$109.31	
1948 Dividends	<u>2.19</u>	
Balance Feb. 1, 1949		\$111.50

James Foster Smith Cemetery Trust Fund

Maine Savings Bank,		
Feb. 2, 1948	\$ 53.38	
1948 Dividends	<u>1.06</u>	
Balance Feb. 1, 1949		\$ 54.44

Lunette A. Pingree Cemetery Trust Fund

Maine Savings Bank,		
Feb. 2, 1948	\$248.95	
1948 Dividends	<u>4.99</u>	
Balance Feb. 1, 1949		\$253.94

Sarah E. Blake Cemetery Trust Fund

Maine Savings Bank,		
Feb. 2, 1948	\$121.53	
1948 Dividends	<u>2.43</u>	
Balance Feb. 1, 1949		\$123.96

Chas. E. Whidden Cemetery Trust Fund

Maine Savings Bank,		
Feb. 2, 1948	\$ 62.92	
1948 Dividends	1.25	
Int. on U. S. Gov't. bonds	<u>3.76</u>	
Balance Feb. 1, 1949		\$ 67.93

Bean Cemetery Trust Fund

Maine Savings Bank,		
Feb. 2, 1948	\$	59.19
1948 Dividends		1.12
Int. on U.S. Gov't. bonds		6.26
Withdrawn for care of lots		<u>10.00</u>
Balance Feb. 1, 1949	\$	56.57

Amanda V. Parker Cemetery Trust Fund

Maine Savings Bank,		
Feb. 2, 1948	\$	29.47
1948 Dividends		.55
Int. on U.S. Gov't. bonds		1.88
Withdrawn for care of lots		<u>4.00</u>
Balance Feb. 1, 1949	\$	27.90

Isabelle Warren
Gilman Cemetery Trust Fund

Maine Savings Bank,		
Feb. 2, 1948	\$	161.07
1948 Dividends		3.04
Int. on U.S. Gov't. bonds		21.24
Withdrawn for care of lots		<u>32.00</u>
Balance Feb. 1, 1949	\$	153.35

Isabelle Warren
Mt. Pleasant Cemetery Trust Fund

Maine Savings Bank,		
Feb. 2, 1948	\$	166.84
1948 Dividends		3.38
Int. on U.S. Gov't. bonds		23.74
Withdrawn for care of lots		<u>30.00</u>
Balance Feb. 1, 1949	\$	163.96

Deering Cemetery Trust Fund

Maine Savings Bank,		
May 5, 1948	\$400.00	
1948 Dividends	2.67	
Withdrawn for care of lots	<u>6.00</u>	
Balance Feb. 1, 1949		\$396.67

Abbie Harnden Cemetery Trust Fund

Maine Savings Bank,		
Feb. 2, 1948	\$ 37.63	
1948 Dividends	.73	
Int. on U.S. Gov't. bonds	<u>8.12</u>	
Balance Feb. 1, 1949		\$ 46.48

Albert E. Adams Cemetery Trust Fund

Maine Savings Bank,		
Feb. 2, 1948	\$ 10.86	
1948 Dividends	.20	
Int. on U.S. Gov't. bonds	<u>1.26</u>	
Balance Feb. 1, 1949		\$ 12.32

Hilton Cemetery Trust Fund

Maine Savings Bank,		
Feb. 2, 1948	\$ 28.38	
1948 Dividends	.56	
Int. on U.S. Gov't. bonds	2.50	
Withdrawn for care of lots	<u>9.00</u>	
Balance Feb. 1, 1949		\$ 22.44

Joseph A. Holt Cemetery Trust Fund

Maine Savings Bank,		
Feb. 2, 1948	\$ 73.58	

1948 Dividends	1.49
Int. on U.S. Gov't. bonds	12.50
Withdrawn for care of lots	<u>10.00</u>

Balance Feb. 1, 1949	\$ 77.57
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Methodist Episcopal Church Fund

Maine Savings Bank,	
Feb. 2, 1948	\$126.97
1948 Dividends	2.52
Int. on U.S. Gov't. bonds	<u>13.74</u>

Balance Feb. 1, 1949	\$143.23
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Maria Eastman Cemetery Trust Fund

Maine Savings Bank,	
Feb. 2, 1948	\$ 63.59
1948 Dividends	1.27
Int. on U.S. Gov't. bonds	<u>5.00</u>

Balance Feb. 1, 1949	\$ 69.86
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Collector's Report

Paid Treasurer	\$31,042.87
Discounts	134.13
Abatements 1948	182.32
Abatements 1947	15.00
Uncollected Real Estate	755.68
Uncollected Personal	31.16
Uncollected Polls	30.00
1947 Tax Liens	<u>325.00</u>

Total	\$32,516.16
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Committment	\$31,737.00
Supplemental Real	152.00
Supplemental	
Polls 1948	45.00
Supplemental	
Polls 1947	3.00
Outstanding Poll 1946	3.00
Collected 1947	
Real Estate	214.76
Tax Liens 1947	325.00
Outstanding Per-	
sonal 1947	<u>36.40</u>

Total	\$32,516.16
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UNCOLLECTED POLLS

Eugene Clark	\$ 3.00
Curatio Durfee	3.00
Ernest Foster	3.00
Millard Lord	3.00
Frank Leso	3.00
John Prive	3.00
Lewis Richardson	3.00
Raymond Thomes	3.00
James Richardson	3.00
Leon Jack	<u>3.00</u>

Total	\$ 30.00
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UNCOLLECTED PERSONAL

Wm. Arnold	\$.38	
Ernest Foster		11.40	
Lewis LeGoff		11.40	
Flora Prive		3.80	
James Richardson		2.28	
Harold Stone		.38	
Albert Sanborn		.38	
Raymond Thomes		.38	
Blair Cobb Jr.		.76	
		<hr/>	
Total	\$		31.16

SUPPLEMENTAL REAL ESTATE COLLECTED

Diamond Match Co.	\$	152.00
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UNCOLLECTED REAL ESTATE

Wm. Arnold	\$	30.40
Harold Brine		1.90
Ernest & Hazel Foster		53.20
Chester & Frances Jack		38.00
Lewis LeGoff		93.10
Flora Prive		20.52
Frank Prive		7.60
James Richardson		4.56
Raymond Thomes		45.60
Wm. Atwater		49.40
John & Lilla Clark		53.20
W. B. Deasey		7.60
Heirs of Annie Hale		15.20
Cornelius Lansing		7.60
Odessa Linnell		49.40
Henry & Albert Roberts		26.60
Saunders Bros.		38.00
Heirs of Walter Sawyer		22.80
Leslie Thomes		64.60
Flora Young		5.70
Schiavi & Chadbourne		3.80
George Fuller		7.60
Francis Payne		60.40

Chester Williams	38.00
Dorothy Ward	<u>10.64</u>

Total	\$	755.42
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COLLECTED 1946 POLL

Fred Clemons	\$	3.00
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ABATEMENTS 1948

Berry & Jack	\$	87.70
Albert Chadbourne		2.66
Everett Parsons		4.18
William Wells		3.80
Laura Mininni		22.80
Geo. Kennison		19.00
George Hill		<u>42.18</u>

Total	\$	182.32
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ABATEMENTS 1947

Axie Riggs	\$	11.00
John Prive		<u>4.00</u>

Total	\$	15.00
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Respectfully submitted,

RAYMOND L. HALE,

Tax Collector.

Town Clerk's Report

DEATHS

Total number of deaths 19.

1948

Jan. 6	Infant Ranger	
Jan. 9	Horace Herbert Thomes,	
		67 yrs. 10 mos., 25 days.
Feb. 11	Mary Ellen Orcutt,	72 yrs. 7 mos.
Feb. 5	Nettie L. Chase,	
		75 yrs. 4 mos., 7 days.
Feb. 17	Annie True Adams,	
		79 yrs. 1 mon., 16 days.
March 3	Charles Newall,	
		67 yrs. 1 mon., 1 day.
March 17	Maria Whitney Brown,	
		83 yrs. 6 mos., 10 days.
March 22	Ellis F. Blake,	
		71 yrs. 1 mon., 1 day.
March 23	Michael Snow,	2 mos., 20 days.
April 13	Bessie Newall Wales,	
		80 yrs. 4 mos., 3 days.
May 23	Mary Elizabeth Pendexter,	
		72 yrs. 1 mon., 7 days.
June 2	George W. Buckland,	
		74 yrs. 3 mos., 22 days.
June 3	Edward S. Farrington,	
		87 yrs. 11 mos., 16 days.
July 1	Mavilla R. Leeman,	
		36 yrs. 5 mos., 25 days.
Aug. 18	Linda Allen Lord,	
		67 yrs. 10 mos., 2 days.
Sept. 5	Elvira P. Libby,	
		50 yrs. 6 mos., 11 days.
Sept. 7	Gervain A. Demings,	
		47 yrs. 8 mos., 29 days.
Oct. 31	Cora Bean,	74 yrs. 7 mos., 22 days.
Dec. 19	Harry O. Bean,	
		55 yrs. 4 mos., 26 days.

DOGS LICENSED IN 1948

Total number of dogs licensed 79.

55 Males	\$ 49.50
14 Females	68.60
10 Females (incapable of bearing young)	9.00
4 Kennel Licenses	<u>39.60</u>

Total \$ 166.70

Paid State Treasurer \$ 166.70

Respectfully submitted,

LLOYD E. LIBBY,

Town Clerk.

Report of School Department

Merle S. Jones, Superintendent

School Committee:

Emma Lord

Roland Blake

Nancy Trumbull

FINANCIAL STATEMENT Resources

Balance Feb. 5, 1948,	
Common Schools	\$ 95.07
Textbooks	5.81
Lights	6.49
Secondary	169.65
Supplies sold	.30
Appropriation for:	
Common	5,775.00
Secondary	4,000.00
Books and supplies	600.00
Lights	75.00
State School Fund	<u>3,381.74</u>
Total	\$14,109.06

DISBURSEMENTS

Elementary teachers	\$ 4,599.82
Secondary teachers	4,199.76
Elementary tuition	94.00
Secondary tuition	445.50
Conveyance	3,682.48
Fuel	660.38
Janitors & cleaning	809.00
Textbooks & supplies	783.81
Lights	<u>67.27</u>
Total	\$15,342.02
Overdraft Jan. 21, 1949	\$ 1,232.96

TEACHERS

John L. Berry	\$ 2,499.84	
Hazel Ingalls	<u>1,699.92</u>	
		\$ 4,199.76
Grace E. Hale	\$ 1,499.94	
Cora W. Hall	1,499.94	
Florence Sanborn	1,499.94	
Grace E. Hale, special project	50.00	
Cora W. Hall, special project	<u>50.00</u>	
Total		\$ 4,599.82

CONVEYANCE

Byron Hutchins, 17 weeks	\$ 340.00	
Lester Walker, 18 wks.	180.00	
William Wells	1,194.70	
Arthur Stacey	612.00	
Beatrice Seeley	1,247.00	
Insurance	<u>108.78</u>	
Total		\$ 3,682.48

FUEL

Seth Clemons	\$ 18.59	
Ingalls Lumber Co.	65.39	
Francis Payne	256.00	
James G. Pulver	210.00	
Kenneth Lord	40.00	
Adelbert Richardson	52.50	
Labor on storage	<u>17.90</u>	
Total		\$ 660.38

JANITORS AND CLEANING

Samuel Small	\$ 477.00
John L. Berry	135.00

Raymond Hale	72.00	
Allan Richardson	80.00	
Beatrice Seeley, cleaning	<u>45.00</u>	
Total		\$ 809.00

REPAIR ACCOUNT Resources

Balance Feb. 5, 1948	\$ 272.15	
Transferred from Excise Tax	<u>100.00</u>	
Total		\$ 372.15

DISBURSEMENTS

Russell Burroughs	\$ 168.77	
John Berry, to Ray- mond Knights	112.75	
L. C. Andrews, two doors & fixtures	76.00	
Harry Oakley, pump repair	40.00	
Kenneth Lord	40.00	
Wales & Hamblen Inc.	16.31	
Raymond Hale	16.25	
Other items too small to itemize	<u>96.01</u>	
Total		\$ 566.09
Overdraft Jan. 21, 1949		\$ 193.94

PROPOSED BUDGET Need

To absorb overdraft	\$ 1,232.00
Secondary teachers	4,300.00
Elementary teachers	4,800.00
Elementary tuition	108.00
Secondary tuition	750.00
Conveyance	4,060.00

Fuel	750.00
Janitors & Cleaning	800.00
Textbooks & Supplies	800.00
Lights	<u>70.00</u>

Total \$17,670.00

Sources

State School Fund	\$ 3,500.00
To be raised by the town	<u>14,170.00</u>

Total \$17,670.00

Breakdown for Appropriations

Common schools	\$ 9,000.00
Secondary schools	4,300.00
Textbooks & Supplies	800.00
Lights	70.00

Other Budget Needs

Repair	\$ 1,000.00
Physical examinations	100.00

STATISTICS

Teacher	School	Salary	Pupils
John Berry	High School	\$2,600	15
Hazel Ingalls	High School	1,700	
Grace E. Hale	East Denmark	1,500	21
Cora W. Hall	Primary	1,500	30
F. E. Sanborn	Grammar	1,500	22

Conveyor	Pupils Conveyed	Cost per week	Daily mileage
Beatrice Seeley	35	\$45	39
William Wells	8	35	29
Arthur Stacey	9	20	26
Lester Walker	3	10	

Enrollment by grades

School	Sub.	1	2	3	4	5	6	7	8	T
Village	<u>5</u>	<u>7</u>	<u>6</u>	<u>7</u>	<u>5</u>	<u>5</u>	<u>4</u>	<u>8</u>	<u>5</u>	<u>52</u>
East D.	<u>2</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>1</u>	<u>5</u>	<u>2</u>	<u>0</u>	<u>21</u>
	<u>7</u>	<u>10</u>	<u>9</u>	<u>10</u>	<u>7</u>	<u>6</u>	<u>9</u>	<u>10</u>	<u>5</u>	<u>73</u>

High School	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>T</u>
	<u>5</u>	<u>4</u>	<u>5</u>	<u>1</u>	<u>15</u>

There are also five students attending Frye-burg Academy.

Report of the Superintendent of Schools

Finance

I need not tell you that it costs money to run schools. Last year you appropriated \$10,450 for school purposes and it was not enough to run your schools by \$1,500. The cost of conveyance keeps increasing and until there is a surplus of labor and people show an interest in these jobs the cost will still mount. The cost of maintaining your high school is rather fixed at present, but more and more pupils are going out of town and the secondary tuition is continually increasing. These items count for most of the increase asked for in the budget, but one minor item should receive your most sincere support. You have an excellent staff of teachers and your elementary teachers are poorly paid. I recommend an increase of at least \$100. This year Mrs. Sanborn will retire and when that position is filled with someone from outside of town it may cost as much as \$1,800.

Good schools cost money. You want good schools.

Repair

My first visit to your schools was last May. At that time it took a good navigator to jump from slab to slab in order to observe the toilet facilities. I did not know at that time that the sewage disposal was also causing difficulty.

After school closed we discovered that the drainage from the septic tank did not enter a filter bed, so one job was eminent. We also found that the source of water in the basement came from an overflow pipe from the well. It was suggested that a drain be laid from the well around the school house to the filter bed which had been completed for the drainage from the septic tank. What a job! The third major repair job was the installation of two new doors which were sorely needed. I surely appreciate the cooperation and interest on the part of the selectmen in allowing us to create an overdraft to complete these very essential jobs.

I hesitate to use so much of my report on this subject, but the most neglected part of your school program is your school plant. It would take several thousand dollars to put it in good shape. I will list several needs and I hope you will take some of them into consideration when you make your appropriations. There should be small windows placed in the entries, many of the basement window frames need to be replaced, the pump is in bad shape and has caused quite a bit of trouble, a drinking fountain should be installed in the corridor, the metal water spout from the eaves should be repaired, the two large classrooms should be decorated, and the toilet rooms should be sheathed with plywood and decorated. Visit your schools before town meeting and see how many of these things you would like to have done.

Health

One of the most important factors in our school program is child health. We have had considerable absenteeism due to exclusion from school for causes that are avoidable. When a child is out of school with measles or whooping cough we are not too much disturbed, but when children are out with skin infections and pediculosis we are all concerned. The services of a district health nurse are much needed in such cases and I personally hope the town of Denmark will appropriate the necessary amount to make her services available.

In addition to the services of the district nurse I would like to see an annual medical inspection of school children. The common practice is to examine grades one, four and seven each year, but the first year all children should be offered a physical examination. Such a program would cost about \$100 the first year and about \$50 for each year there after.

Hot Lunch

I must commend the hot lunch program which is being carried on in the Village School. I cannot urge teachers to carry on such programs without help from outside the school, but where such programs can be continued the school should certainly receive the credit. Another year I hope we may be able to organize some type of lunch program to take advantage of federal assistance and be able to hire some one to cook the lunch. This is being done quite successfully in Brownfield.

Miscellaneous

Again the most important part of our school, the educational program, is being neglected in the annual report. Let me just say that

you have a conscientious, industrious and sincere group of teachers and thus a good school program is being carried on. Next year I will try to discuss some of the work that is being done in the classrooms.

Respectfully submitted,

MERLE S. JONES,

Supt. of Schools.

Principal's Report

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

It is a pleasure to write a report to date covering school matters for the year now ending. For greater clarity it is presented item by item.

TEACHING STAFF

It was a real pleasure to continue this year with the same teachers. It would be most difficult to find a more cooperative group. This spirit permeates the whole school and has a most beneficial effect.

ENROLLMENT

The student body numbers the same as last year. The freshman class is a bit smaller than expected because of the fact that four students from the eighth grade are engaged as follows:

- one is serving in the army
- two are enrolled in Fryeburg Academy
- one has left school.

SCHOLARSHIP

There is an improvement in scholastic standing in the school as a whole. This is very gratifying as are reports from institutions of higher learning where our alumni are in attendance. A nice letter from the University of Maine compliments the school because one of our graduates there consistently is honored by being on the Dean's list.

TEXT BOOKS

Much emphasis has been placed on the care of text books. This program should not only save the town considerable money but also develop in the students a greater respect for property. In addition there has been a real effort to keep purchases at a minimum.

IMPROVEMENTS

Expenditures for the library and the laboratory, in conformance with State requirements, have been most wisely planned by the Superintendent. In the library we have a new set of Junior Britannica Encyclopedias and in the laboratory we have Bunsen Burner equipment, a most welcome addition.

NEEDS

We appreciate the expense and other problems involved in maintaining adequate equipment. We are fortunate to be so well supplied. With the exception of some minor building repairs, it would appear that our immediate needs are well satisfied.

ACTIVITIES

In addition to the usual events with which you are all familiar and which have gone along with gratifying smoothness, we are to issue three numbers of a school paper. The first of these will be off the press before this report appears. The work has been done almost entirely by the students and has been an extremely valuable training for them.

Five students made the trip to Washington last April. In my opinion, such a trip is worth as much as a whole term of school. By obtaining a detailed itinerary in advance, we could discuss the history and importance of the points of interest to be visited. Our students left with a real background of information to enable them better to benefit by their journey. The chaperons reported that our group conducted themselves most decorously and were a credit to their school and their community.

We anticipate a novel type of Commencement which we hope will please all.

APPRECIATION

All citizens of the town have been most generous and willing in their splendid support of all school activities. It is greatly appreciated. May I take this means of expressing our thanks? We would like also to list the following who are deserving of special thanks as explained below:

The Cobb family - two generous commencement awards and a liberal contribution to the hot lunch program

Mrs. Edward Cohen - books for the library, confectionery used at school parties

Mrs. Rachel McNally - music for school events

Clyde and Kermit Sanborn - making possible our school paper

Irving Trumbull - untiring effort with the baseball team

Mrs. Erma Wilson - Music for prize speaking.

In closing may I mention two things which seem most important to us?

First, we earnestly urge that the parents and other citizens do everything possible to encourage all young people to stay in school until they graduate. We live in an age where education is of paramount importance. More and more are positions unavailable to applicants who have not completed high school at least. In addition to the practical side, there is a cultural advantage which is one's for life. It is so easy to complete the course and so sad to have that regret accompany one the rest of his days.

Second, we urge the townspeople to visit the schools. We are working for you and hope many of you will come to see just what we are doing. I am sure that your visits will be of mutual advantage in understanding all problems.

For the other teachers and myself I wish to express thanks for your help and cooperation and to assure you that we are sincerely trying to do what is good for your young people.

Respectfully submitted,

JOHN L. BERRY

Principal, Denmark High School

STATE DEPARTMENT OF AUDIT
Augusta

August 9, 1948

Board of Selectmen
Denmark
Maine

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Denmark have been audited by Auditor G. C. Lewis and F. E. Bramhall for the period February 2, 1947 to February 2, 1948 inclusive.

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

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

Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY
State Auditor

FMB/bf

COMMENTS

Re: Audit of Accounts - Town of Denmark
February 2, 1947 to February 2, 1948.

CASH

At the year end, the cash balance amounted to \$6,298.40. Of this amount, \$6,261.18 was on deposit with the Casco Bank and Trust Company, Portland, Maine. The balance of \$37.22 was reported as cash on hand. The checkbook balance was reconciled with the statement furnished by the depository bank.

All cash recorded as received was traced to deposits in the bank, or reconciled to the cash on hand.

Disbursements were made by check from properly authorized warrants.

ACCOUNTS RECEIVABLE

The items in this account are reimbursable expenditures made during the 1947 year for which payment had not been received at the time the books closed.

It was noted that the amount due from the State for snow removal was estimated. However, the amount of \$900.00 appears to be fairly stated after examination of the records of expenditures in the snow removal account.

TAXES RECEIVABLE

The increase in this account is due to the fact that the liens placed on unpaid 1947 real estate taxes had not been recorded at the Registry of Deeds at the year end. The total taxes receivable amounted to \$1,045.70 of which \$581.40 represents unpaid 1947 items.

The detail of the changes in taxes receivable during the year is presented on Sched

The detail of the changes in taxes receivable during the year is presented on Schedule A-2, and the detail of the unpaid items is presented on Schedule A-9.

TAX LIENS

Payments received and cancellations of liens on properties acquired and sold decreased this account \$422.94. No new liens were recorded during the year.

The balance in this account at the year end was \$613.98 and recorded liens substantiating this amount are on file with the Town Treasurer.

The detail of the tax liens is presented on Schedule A-10.

TAX DEEDS

Payments and the sale of property acquired reduced this account \$88.81 during the year. The tax deeds on file with the Town Treasurer totaled \$207.74 and the detail is presented on Schedule A-11.

ACCOUNTS PAYABLE

The item in this account is deductions from school payrolls for Teacher's Pensions which had not been remitted to the State Treasurer at the year end.

DUE TRUST FUNDS

The items which constitute this account are:

Ministerial and School Fund	\$546.67
A. L. Deering Cemetery Fund	400.00

Total	<u>\$946.67</u>
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These funds are in the General Fund of the Town and should be deposited in the bank or invested in accordance with the provisions of the statutes.

APPROPRIATED SURPLUS

This item is comprised of the net carrying balances of appropriation accounts, the detail of which is shown on Exhibit D.

UNAPPROPRIATED SURPLUS

This account was adjusted by the amount of previous year's lapsed balances which were reinstated and applied to the 1947/48 appropriation accounts, which increased the Unappropriated Surplus \$1,268.24, or an adjusted Surplus of \$3,570.30 at February 1, 1947. The net gain from operations of \$767.91, together with prior years' adjustments of \$109.90, further increased the account to \$4,448.11 at the close of the year.

REVENUE AND EXPENDITURES

In our opinion, the Statement of Revenue and Expenditures included in this report presents a consolidated analysis of the result of operations for the current year. A gain from operations of \$767.91 is reflected which has been credited to Unappropriated Surplus.

1947 ASSESSMENT, COMMITMENT AND COLLECTION

Examination was made of the records pertaining to the Assessment Commitment and Collections for the 1947 year. The warrant of commitment was found to be in agreement with the assessment record and the tax list as committed to the Collector, and the required signatures were in evidence. Deposits made with the treasurer were in accordance with the provisions of the statutes, and all abatements were found to have been properly authorized.

The 1947 commitment was accounted for as follows:

Cash Collections	\$33,418.80	97.3%
Discount	172.00	.5
Abatements	178.00	.5
Taxes Receivable	581.40	1.7
TOTAL	<u>\$34,350.20</u>	<u>100%</u>

PAID VOUCHERS AND PAY ROLLS

The test check made of paid vouchers and pay rolls, including school pay rolls, indicated that those so examined were properly authorized, and that charges to appropriations were properly recorded.

The present method of filing paid bills makes it difficult to identify the bills with warrants authorizing this payment. It is suggested that consideration be given to changing the present filing system so that paid bills and cancelled checks may be more readily identified with the warrants.

TRUST FUNDS

Examination was made of the several trust funds and the investments. Income from the bank deposits and investments appeared to have been accounted for.

It was noted that the Town had made expenditures from the General Fund which were applicable to Trust Funds and which had not been reimbursed at the year end. The amount of such expenditures has been deducted from unexpended income on deposit and shown as a separate item on the Balance Sheet.

GENERAL

The corporate surety bonds furnished by the Tax Collector and the Treasurer were examined and found to conform with the provisions of the statutes regarding the bonding of officials of municipalities.

The excise tax collections were checked with the copies of receipts retained by the Collector and reconciled to deposits made with the Treasurer.

A review of the valuation records indicates the possibility of strengthening the descriptions of properties.

EXHIBIT A

COMPARATIVE BALANCE SHEET

General Fund

ASSETS

	February 2, 1948	February 1, 1947
Cash on Hand and In Bank	\$6,298.40	\$3,915.44
Accounts Receivable (Schedule A-1)	1,147.00	1,342.54
Taxes Receivable (Schedule A-2)	1,045.70	596.11
Less: Reserve for Losses	<u>391.01</u>	<u>426.08</u>
	654.69	170.03
Tax Liens (Schedule A-3)	613.98	1,056.92
Less: Reserve for Losses	<u>53.72</u>	<u>259.23</u>
	560.26	777.69
Tax Deeds (Schedule A-4)	207.74	296.55
Less: Reserve for Losses	<u>103.87</u>	<u>148.17</u>
	<u>103.87</u>	<u>148.38</u>
 TOTAL ASSETS - GENERAL FUND	 \$8,764.22	 \$6,354.08

LIABILITIES

	February 2, 1948	February 1, 1947
Accounts Payable (Schedule A-5)	48.26	202.69
Notes Payable		3,000.00
Due Trust Funds	<u>946.67</u>	<u>646.67</u>
Total Liabilities	994.93	3,849.36

SURPLUS

Appropriated (Exhibit D)	3,321.18	-1,065.58
Unappropriated (Exhibit E)	<u>4,448.11</u>	<u>3,570.30</u>
Total Surplus	<u>7,769.29</u>	<u>2,504.72</u>
TOTAL LIABILITIES - GENERAL FUND	\$8,764.22	\$6,354.08

TRUST FUNDS

ASSETS

	February 2, 1948	February 1, 1947
Time Deposits (Schedule A-6)	\$1,372.60	\$1,489.49
Due from General Fund (Schedule A-6)	946.67	646.67
Investments (Schedule A-6)	<u>4,000.00</u>	<u>4,000.00</u>
TOTAL ASSETS - TRUST FUNDS	\$6,319.27	\$6,136.16

LIABILITIES

	February 2, 1948	February 1, 1947
Principals (Schedule A-8)	\$5,404.52	\$5,004.52
Unexpended (Schedule A-8)	891.75	1,131.64
Due General Funds (Schedule A-1)	<u>23.00</u>	<u> </u>
TOTAL LIABILITIES - TRUST FUNDS	\$6,319.27	\$6,136.16

The complete report of the audit is on file in the office of the Selectmen.

