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1950

## 97th Annual Report Rockland Maine 1950

Rockland, Me

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LIBRARY

UNIV OF MAINE  
97th

ANNUAL REPORT

of

Rockland, Maine

1949 - 1950

Population --- 1950 Census --- 9138

Area, in Square Miles --- 11.16

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97th ANNUAL REPORT  
of  
ROCKLAND, MAINE

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July 1, 1949

June 30, 1950

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*Fifth Annual Report Under Council-Manager Government*

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PUBLISHED BY

The Office of the City Manager

CITY BUILDING

ROCKLAND, MAINE

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## *Statistics*

(For June 30, 1949—Basis for Tax Computation)

Tax Rate .....	\$56.60 per thousand
Valuation .....	\$8,776,090.00
City Debt .....	284,100.00
City Debt Limit .....	438,804.50
Municipal Budget	372,245.00
School District Tax	31,739.53
State Tax	56,852.25
County Tax	21,946.40
	<hr/>
	\$482,783.18
Overlay	21,980.05
	<hr/>
	\$504,763.23
Minus Poll Tax	8,031.00
	<hr/>
Total Tax on Real and Personal	\$496,732.23

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*Retirement from Service  
in City Government  
1949 - 1950*

HELEN C. CORBETT — City Matron  
Years of Service  
Sept. 15, 1921 - Sept. 16, 1949

\* \* \*

ALBERT F. CHASE, — Public Works Dept.  
Years of Service  
July 1, 1913 - April 26, 1950

The City wishes to thank these retired employees  
for their long years of faithful service.

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# *Rockland City Government*

## CITY COUNCIL

D. Robert McCarty, Chairman	Term Expires Dec., 1950
Lincoln E. McRae, Jr.	Term Expires Dec., 1950
Carl M. Stilphen	Term Expires Dec., 1951
James M. Pease	Term Expires Dec., 1951
Osgood A. Gilbert	Term Expires Dec., 1952

## SCHOOL BOARD

Harold W. Whitehill, Chairman	Term Expires Dec., 1950
Charles H. McIntosh	Term Expires Dec., 1950
C. Maxwell Ames	Term Expires Dec., 1951
Blaine P. Merrill	Term Expires Dec., 1951
Henry S. Marsh	Term Expires Dec., 1952

## SCHOOL DISTRICT

Robert W. Hudson, President	Term Expires Dec., 1952
Paul D. Merriam, Treasurer	Term Expires Dec., 1950
Samuel Collins, Jr., Clerk	Term Expires Dec., 1952
Horatio C. Cowan	Term Expires Dec., 1950
I. Lawton Bray	Term Expires Dec., 1951

## PLANNING COMMISSION

John Hartson, Chairman	Term Expires Dec., 1952
Alan L. Bird	Term Expires Dec., 1950
Knott C. Rankin	Term Expires Dec., 1951
Allan J. Murray	Term Expires Dec., 1953
John M. Pomeroy	Term Expires Dec., 1954

## BOARD OF ASSESSMENT REVIEW

Ervin L. Curtis, Chairman	Term Expires Dec., 1952
Clarence Barnard	Term Expires Dec., 1950
Franklin H. Wood	Term Expires Dec., 1951

## PERSONNEL EXAMINING BOARD

Harold S. Leach, Chairman	Term Expires Dec., 1951
Frederick Tripp	Term Expires Dec., 1950
James Connellan	Term Expires Dec., 1952



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### BOARD OF ZONING APPEALS

Chas. T. Smalley, Chairman	Term Expires Dec., 1950
Ralph Conant	Term Expires Dec., 1951
Hervey C. Allen	Term Expires Dec., 1952

### LIBRARY ADVISORY BOARD

Harold P. Blodgett, Chairman	Term Expires Dec., 1951
Louise Burgess	Term Expires Dec., 1950
Fr. Charles F. Bennett	Term Expires Dec., 1951
Marion Miller	Term Expires Dec., 1952
Dorinda Coughlin	Term Expires Dec., 1952

### RECREATIONAL ADVISORY BOARD

Arthur F. Lamb	Term Expires Dec., 1950
Marguerite R. Perry	Term Expires Dec., 1950
Sam J. Savitt	Term Expires Dec., 1950
Allan F. McAlary	Term Expires Dec., 1951
Pauline Bosse	Term Expires Dec., 1951
Osgood A. Gilbert	Term Expires Dec., 1952
Clara T. Kelsey	Term Expires Dec., 1952
Lloyd Lawrence	Term Expires Dec., 1952

### COMMUNITY BUILDING BOARD OF CONTROL

William J. Sullivan	Term Expires Dec., 1950
David Hodgkins, Jr.	Term Expires Dec., 1950
Donald C. Leach	Term Expires Dec., 1950
James Connellan	Term Expires Dec., 1950
Richard Stoddard	Term Expires Dec., 1950
Pauline Bosse	Term Expires Dec., 1950
Albert McLoon	Term Expires Dec., 1951
John M. Richardson	Term Expires Dec., 1951
Thomas Chisholm	Term Expires Dec., 1951
Lawrence Miller	Term Expires Dec., 1951
Donald Kelsey	Term Expires Dec., 1951
Marguerite Perry	Term Expires Dec., 1951
Walter M. Gay	Term Expires Dec., 1952
Osgood A. Gilbert	Term Expires Dec., 1952
Morris B. Perry	Term Expires Dec., 1952
D. Robert McCarty	Term Expires Dec., 1952
Laforest A. Thurston	Term Expires Dec., 1952
Margaret Kent	Term Expires Dec., 1952

## ADMINISTRATION

(Tear out and place in  
Telephone Book)

City Manager .....	Frederick D. Farnsworth	City Manager	957
Superintendent of Schools .....	J. Weldon Russell	Supt. of Schools	818
Director of Personnel .....	City Manager	Pers. Dir.	957
Director of Finance .....	City Manager	Dir. of Fin.	957
Purchasing Agent .....	City Manager	Pur. Agent	957
Assessor .....	Arthur W. Doherty	Assessor	398-M
Treasurer and Collector .....	Carl O. Nelson	Treas. and Col.	983
City Clerk .....	Gerald U. Margeson	City Clerk	397
City Attorney .....	Jerome C. Burrows	City Attorney	698
Chief of Police .....	Bernard C. Thompson	Police Chief	1223
Chief of Fire Dept. ....	Van E. Russell	Fire Chief	434
Director of Public Works .....	City Manager		
Supt. of Maintenance .....	Frederick H. Cates	P. W. Dept.	909
Director of Public Welfare ..	Joshua N. Southard	Pub. Welfare	663
Librarian .....	Ruth L. Rogers	Librarian	1121
Health Officer .....	Dr. Chas. D. North	Health Officer	712
Harbor Master .....	John G. Snow	Harbor Master	1066
Building Inspector .....	Fire Chief	Bldg. Insp.	434
City Electrician .....	Harold A. Robbins	City Electrician	342-W
City Physician .....	Health Officer	City Physician	712
Inspector of Dairy Products .....	C. F. French, D. V. S.	Dairy Insp.	198-W
Plumbing Inspector .....	E. A. Campbell	Plumbing Insp.	528-J
Sealer of Weights and Measures .....	M. H. Wiggin	Sealer	211-R
Recreation Director .....	David Buchanan	Rec. Dir.	398-W
City Farm Supt. ....	Clare Monson	City Farm	1562-W

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## *Principal Acts of City Council*

*for the Municipal Year, July 1, 1949 to June 30, 1950*

(City Council Meets Regularly the Second Monday of Each Month)

1949

- July 11      \$18,000 of paid-up old refunding bonds due July 1, 1949, were burned to signify end of that portion of the city's indebtedness.  
Establishment of a section of Park Street from Broadway to Highland Street as "C" Zone.
- August 8      Established Neighborhood "D" Zone on Holmes Street between the railroad tracks and Broadway.  
Limited parking during specified hours on Main Street.  
Establishment of a section of Main Street and Ocean Street, and Thomaston Street and Crescent Street as a Commercial "C" Zone.  
Establishment of a section of Camden Street between Bay View Square and south side of the lot formerly used for the tracks of the R. R. Lime Company as a Commercial "C" Zone.
- October 10    Camden and Rockland Water Company given permission to install two fire hydrants on Cedar Street.  
City Council approved Urban Federal Aid System of Roads in the City of Rockland.
- October 28    Passed Order for the authorization of \$70,000 in bonds to cover cost of resurfacing Park, Main and Limerock Streets.
- December 6    Returns of City Election held December 5th were attested.
- December 12   Street lights were authorized for installation at Upper Park Street.
- December 15   Award of the Serial Paving Bonds contract to Robert Hawkins & Co., Inc. of Boston, Massachusetts.

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December 19 Organizational meeting. Council elected D. Robert McCarty as Chairman for ensuing year.

December 23 Resolve for provision of having paving bonds signed by the Director of Finance and City Clerk and indicating place of payment as the First National Bank of Boston. Appointment of members on the Planning Commission, Board of Assessment Review, Zoning Appeals, Recreation Advisory Board, Personnel Examining Board, Library Advisory Board and Community Building Board of Control.

1950

February 13 Authorization granted to the Chairman of the City Council and Director of Finance to execute a temporary loan in anticipation of taxes, the same to be paid within the current year.

February 20 Public Hearing pertaining to the issuing of a liquor license to Mr. Benjamin Glovsky, proprietor of the Windsor House. Permission for the granting of the license was refused by the unanimous vote of the Council.

March 22 Permission for building of a pier and wharf adjacent to the Public Landing was granted by the Council.

March 27 Extension of existing Zone "E" to include a section of Zone "B" in the vicinity of Crescent and Pacific Streets.

April 10 The present Neighborhood "D" Zone on north side of Maverick Street opposite Birch Street changed to include "Bottling Works."

Daylight Saving Time adopted on Sunday, April 30, 1950.

City Manager authorized to pay \$10,000 on account of the Fire Truck note for \$30,000 and to renew balance of \$20,000 for one year at one and one-half per cent per annum.

- 
- May 8      Resolve—emergency appropriation to the Public Welfare Department to become part of the appropriation for the current year—Amount \$5,500.  
Resolve—Rockland elects to remain as a Participating Local District for the Maine State Retirement System under provisions of Sub-sections I to VI inclusive of Section 15, Chapter 60, Revised Statutes, as amended by Chapter 384, Public Laws 1947.  
Resolve—that Urban Federal Aid Streets in the City of Rockland as submitted by the State Highway Commission be accepted.
- June 12     Passed Order designating the State Auditor to make an annual audit of City's books for fiscal year ending June 30, 1950.  
Passed Order authorizing that unpaid taxes in the year 1950-51 still remaining unpaid on December 31, 1950, will be charged six per cent interest from September 1, 1950.
- June 20     Attested returns of State Primary Election.
- June 26     Established one hour parking limit, Park Street, between Main and Union Streets.  
Resolve—allowing transfers of appropriations from one department to another as is necessary to balance departmental accounts.

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## *Letter of Transmittal*

Gentlemen :

I am pleased to submit herewith the 5th Annual Report of the City of Rockland under Council-Manager form of government and the 97th Annual Report since Rockland became a city.

The city completed the last fiscal year with an operating surplus of \$8,270.87, after having transferred to the Fire Department \$10,000 for payment on the aerial ladder truck.

The bond issue of \$18,000 at  $4\frac{1}{2}\%$  interest was paid in full on July 1, 1949. With the payment of this bond issue, a total of \$93,100 of long term indebtedness has been paid since the beginning of this administration.

The first bond issue to be taken out since 1942 was the \$70,000 paving bond issue of the last fiscal year which was used in paying the costs of paving Park, Main and Union Streets.

The Administrative Departments, that is, Executive and Finance, Assessment, Collections and Treasury, and City Clerk, have continued to render good service to the people which seems to be evident by the almost entire absence of citizen complaint regarding the services rendered.

In the Service Departments consisting of the Public Works, Police, Fire, Public Welfare and Recreation, it has been our desire to render as good service to the people as possible. It should be recognized that good and impartial service to the public in general does not necessarily mean that service to certain individuals is entirely satisfactory to those individuals. We do, however, as circumstances permit, try to make it efficient and impartial.

The Public Works Department did not have sufficient equipment to render what we consider first class service during last winter, owing particularly to the loss of a truck and a limited budget.

The Police Department personnel has now settled down to forming a permanent organization and certainly it is giving as good service as it seems possible to give.

The Fire Department now has modern equipment and altogether is very close to meeting the requirements of the New England Fire

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Insurance Exchange which would permit a better insurance rating in our business district but for the inadequacy of a number of the water mains in the city.

The Welfare Department carried an enormous load during the past winter, as many as 431 at the peak. This amounts to almost exactly one person out of every twenty-one in our whole population on relief. This is a regrettable condition after a number of boom years; but several factors are responsible, not the least of which is the tremendously high cost of the necessities of life.

The Recreation Program seems to meet with public approval and I am certain that the employment of so many young people in healthful and organized recreation during their otherwise leisure hours is very largely the reason for the excellent record the city enjoys in a low rate of juvenile delinquency.

Respectfully submitted,

F. D. Farnsworth,  
City Manager.



Joyce R. Champlin, Secretary to City Manager, transcribing dictation

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## *Department of Finance*

FREDERICK D. FARNSWORTH, Director

The city's finance organization is probably unique in Maine.

The Director heads the department with the Assessment, Collections and Treasury, and Accounting Divisions within the department each operating under a head.

The Director personally does all finance planning and, after authorization by the City Council, authorizes for bond issues, tax anticipation notes and their respective payments under the terms of the charter.

He also has charge of all trust funds and their investments as well as all insurance policies of the city.

The annual budget is prepared by the Director from the several department budgets for submission to the City Council. He also is responsible for budget control.

### *ASSESSMENT DIVISION*

ARTHUR W. DOHERTY, Assessor

Budget Appropriation: \$5,415

Employees: 2

In this department the tax rolls and assessments are kept up to date through office contacts, an annual house to house canvass, the County Registry of Deeds, the City Records Department and the annual declaration of personal lists.

The annual house to house canvass started April 1st and was completed April 28th. This activity is conducted annually by competent assistant assessors, per State law.

The tax roll was committed to the Tax Collector June 15, 1950.

Follows a brief analysis of the 1950 roll as compared to the 1949 roll:

	Land	Buildings	Personal	Total	Rate
1949	\$1,672,450	\$4,907,900	\$2,195,750	\$8,776,090	.0566
1950	1,663,200	4,895,020	2,224,690	8,782,910	.0566



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*Poll Tax*

1949	\$8,031
1950	8,172

The Board of Assessment Review consists of: Ervin L. Curtis, Chairman, Clarence Barnard and Franklin H. Wood. This Board met eight times during 1949-1950 and looked over several pieces of property and corrected any irregularities that existed.

More and more of the citizens are coming to the office of the Assessor and acquainting themselves with the method of assessing, and looking over the book and field cards, maps, etc., and going away convinced that we now have and use the most complete and up-to-date method possible. This leads to an equal assessment for all citizens.

The records in this office are open at all times, and citizens are invited to come up and study our methods.



Arthur W. Doheriy, Assessor, checks valuation from the field card and tax roll

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*TAX COLLECTION AND TREASURY DIVISION*

CARL O. NELSON, Treasurer and Collector

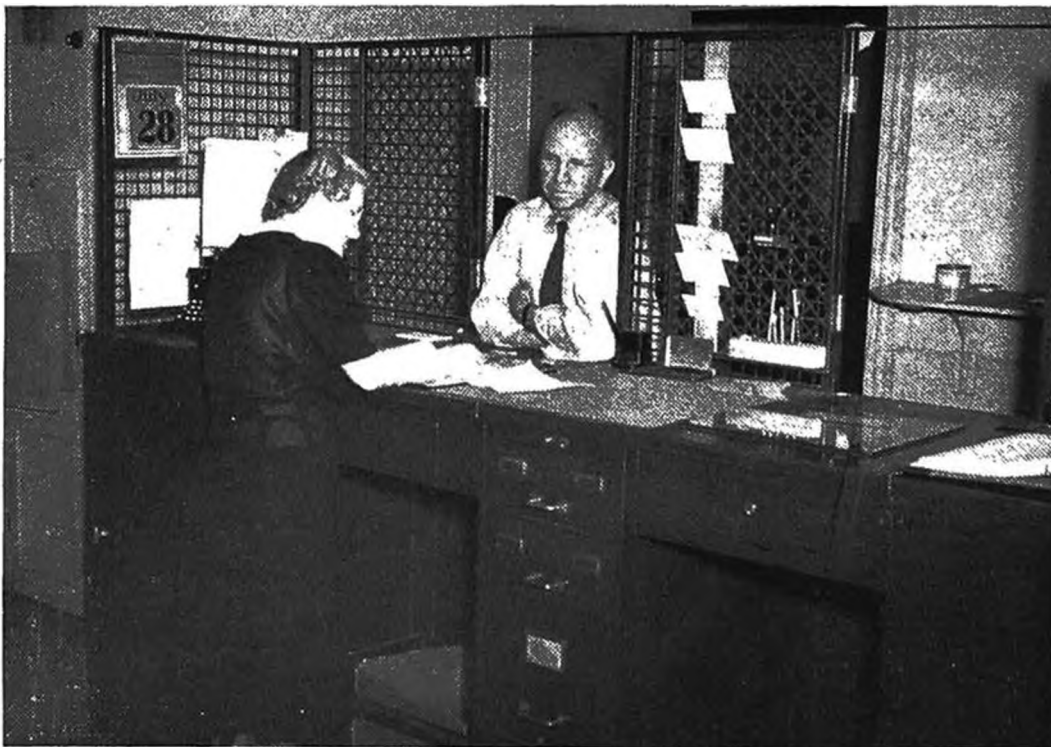
Budget Appropriation \$4,915

Employees: 2

About the middle of June part of the commitment comes down from the Assessor's office and a start is made on making up the bills. They are completed and sent out by about the first of July, at which time the fiscal year begins.

In the month of July about \$75,000 is collected on the new commitment plus delinquent and excise taxes in the amount of about \$5,000. Many of the large accounts are paid during July.

During August, September and October the smaller tax accounts come in steadily.



Olive E. Braß, Assistant in Tax Collector's office, receives tax payment

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In November car owners start paying excise tax for the coming year.

In December the largest amount of any month is collected as poll taxes have to be paid to obtain drivers' licenses. All unpaid taxes must be paid during this month to escape the interest charges. During last December \$136,596.60 was collected.

January being a slack month the Collector starts making preparations to place liens on unpaid real estate taxes in addition to the regular office routine.

February is a rush month as car owners have to pay excise tax before the first of March in order to make valid their registration of their cars.

In March and April and the first part of May, tax liens are made up and recorded in the Registry of Deeds.

From the middle of May until the Assessor's commitment comes down in June, the Tax Collector's office takes off the delinquent accounts and places them on a separate card system. The office then prepares its records and monies for the yearly visit by the State Auditor. It is the practice to make a recapitulation of all outstanding poll and personal taxes and tax liens at the end of the fiscal year. Books are audited by the State auditor around August 1st.

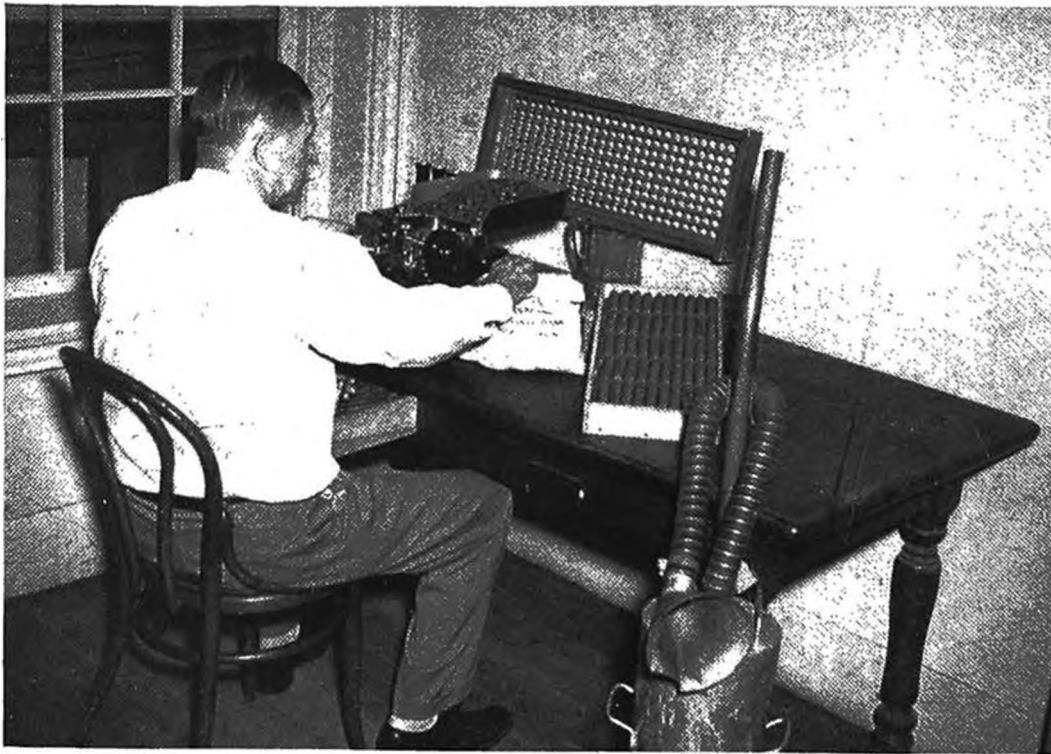
The parking meter funds are collected by the Police Department once a week during the winter, and every four days in the summer season. These funds are then brought to the Tax Collector's office where they are sorted, rolled, recorded and then deposited in the bank.

The duties of the Treasurer consists of receiving, recording, and depositing all monies owed to the City and monies collected by other City departments, such as City Clerk fees, Court fees, Library fees, and inspections. For money received on payment of tax liens, a receipt is given and signed by the Treasurer. The reason for this is when the Collector places a lien on a piece of property, it is charged off the Tax Collector's books and transferred to the tax lien accounts. After tax liens have been in effect for eighteen months and have not been paid in full, the property automatically becomes tax acquired property.

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All checks, for bills against the city and wages for city employees, including the school department, are signed by the Treasurer. The actual bookkeeping for the Treasury Department is done by the Accountant in another office.

In closing mention should be made that some taxpayers have a good procedure wherein they systematically set aside regular amounts to be used for payment of taxes. These individuals take out shares in a loan and building association, Christmas Club, or make regular deposits in bank for tax purposes. These financial institutions cooperate fully with the Tax Office in handling such payments.

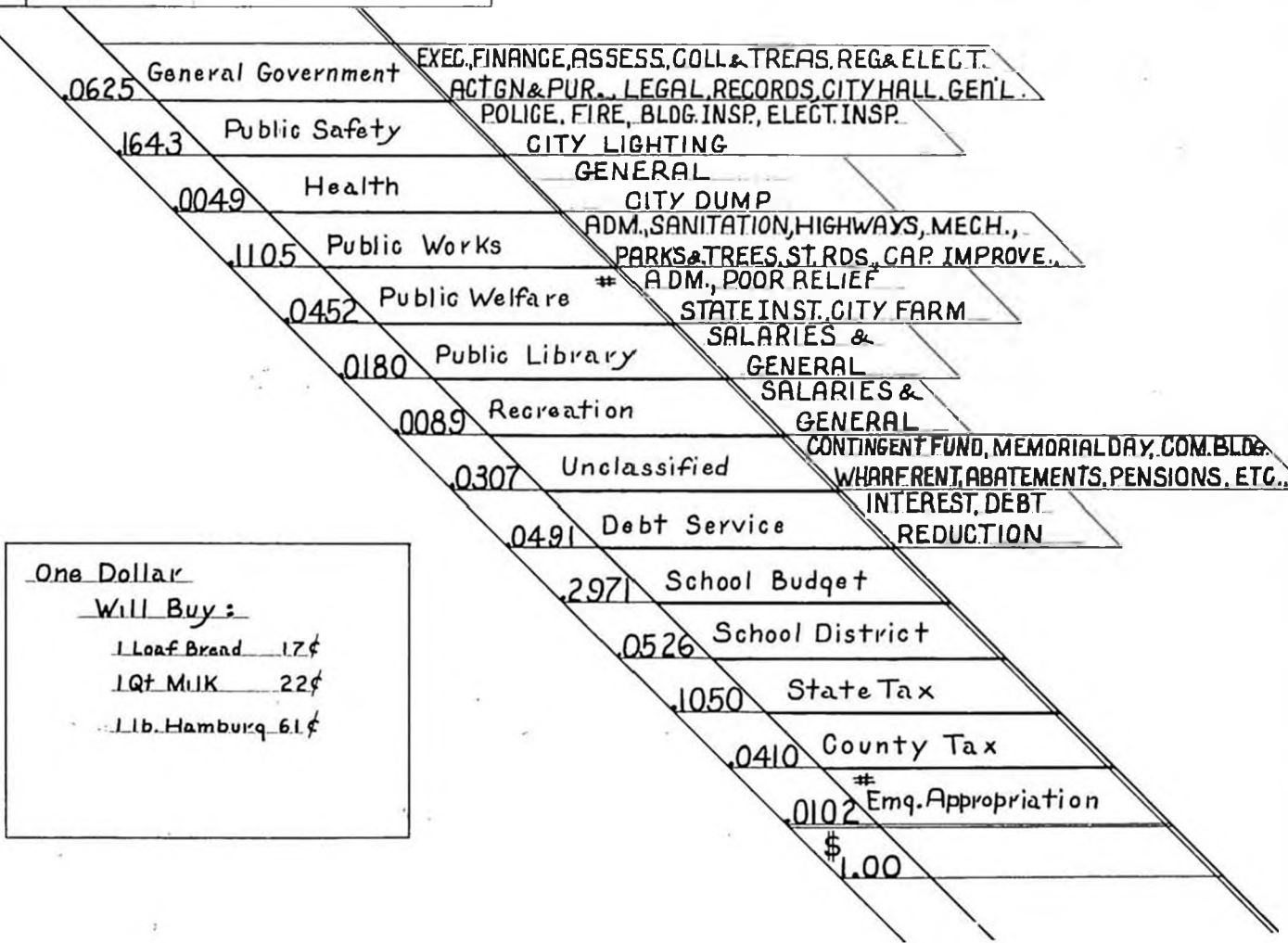


Carl O. Nelson, Treasurer and Collector, processing Parking Meter collection

# TAX DOLLAR

What You Get For Your Tax Dollar In  
 Rockland, Maine.....  
 Breakdown of Tax Dollar by Appropriations.

20



One Dollar  
 Will Buy:

- 1 Loaf Bread 17¢
- 1 Qt. MILK 22¢
- 1 lb. Hamburg 61¢

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*PURCHASING DIVISION*

CITY MANAGER, Purchasing Agent

The head of this division is the Purchasing Agent, a position currently filled by the City Manager. It is his responsibility to make all of the city government's purchases and sales as specified by the provisions of the City Charter and Ordinance.

The ordinance governing purchases and sales provides that purchases involving less than two hundred dollars may be made in the open market. Purchases involving more than two hundred but less than five hundred dollars can only be made after posting a bid notice on a bulletin board in the City Building three days prior to purchase. The practice of sending bid notices to vendors or contractors is often used to supplement the above advertising measure. Purchases involving more than five hundred dollars can only be made after complying with the above posting procedure, in addition to giving at least five days' notice in a Rockland newspaper. All bids are opened publicly.

Municipal property which is no longer needed by the city may be sold by the Purchasing Agent if the value of the property is less than one hundred dollars. Real estate, regardless of value, or any municipal property valued at more than one hundred dollars may be sold only by specific orders from the City Council.

During this fiscal year nine bids were solicited, four sale notices were published, and 2,739 purchase orders were issued.

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*ACCOUNTING DIVISION*  
KATHERINE A. VEAZIE, Accountant

Budget Appropriation \$2,305

Employees: 1

The Accountant has direct control of this division and as such keeps all books and records of accounts for all departments of the city government; checks invoices against purchase orders and makes supporting vouchers accordingly; prepares payrolls in conformity with established rates of pay; writes and distributes all checks; and prepares the monthly financial statement for the City Manager and City Council.



Katherine A. Veazie, Accountant, prepares a warrant for payment of city accounts

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## *Records Department*

GERALD U. MARGESON, City Clerk

Budget Appropriation \$4,765

Employees: 2

No government is more intimate with the daily lives of the citizens than the local municipality. It is working constantly to better serve the individuals residing within its boundaries.

Vital statistic records are constantly searched and copies made if the record is found. Prior to 1892 it was not mandatory by law to report records of vital statistics and therefore many applicants for same are faced with the necessity of establishing their record by delayed return or deposition of correction. The City Clerk's office has assisted many of the citizens in this procedure and by so doing rendered a valuable service to applicants for pensions or old age security. During the past fiscal year 445 copies of births, marriages and deaths were issued and new recordings numbered 354 births, 175 marriages, 241 deaths and 5 stillbirths.

Another set of records available to the public that renders helpful service is the miscellaneous recordings of conditional sales contracts, chattel mortgages, notes, bills of sale, etc. State Law requires the recording of such documents and 989 transactions were handled the past year with fees for same amounting to \$545.20.

The City Clerk's office receives applications for licenses and permits prescribed in Chapter 22 of the Revised City Ordinances. In order to effect complete and satisfactory coordination with all departments and realize due control, approvals must be made by officials designated in the ordinance. A total of 343 licenses and permits were issued and \$2,107.25 was received in fees for the year.

The issuing of hunting and fishing licenses, resident and non-resident, as well as dog licenses prescribed by State Law are handled at the municipal level and all Town and City Clerks are the designated agents. This is by no means a light task nor does it occupy a scant number of hours in the working year, as the following figures



will prove: 1,566 hunting and fishing licenses were issued paying \$3,875.00 to the State Treasurer and 739 dog licenses were issued paying \$974.40 to the State Treasurer. The City received fees from State licenses issued amounting to \$577.75. Marriage licenses issued totaled 139 at a fee of \$2.00 each license.

Miscellaneous fees received for the year amounted to \$3,671.70 and were deposited each month with the City Treasurer. A total of \$4,849.40 was sent to the Treasurer of State for all State fees collected. The total receipts for the year amounted to \$8,521.10.

Two elections were held on December 5, 1949 and June 19, 1950 respectively and the entire preparation arranged by the City Clerk's office. Both elections were conducted in a most efficient and orderly manner due largely to the efficiency of trained workers at the various voting places. Some difficulties and inconveniences are experienced by using discarded school buildings for voting purposes but considerable thought has been given and some definite plans are being formulated to overcome this handicap.

The number of Council meetings held during the past fiscal year was comparable to the previous year and many were attended by interested citizens. The practice of citizens attending the meetings is indicative of civic interest in the administration of and by the local government and heartily solicited by the municipal officers. Twelve regular meetings were held, eleven special meetings, and five public hearings. In addition to these meetings, nine public hearings were held on commitment cases to Bangor State Hospital or Togus V. A. Hospital. The Council meets as a Board of Examiners in such cases.

The meeting agendas for all meetings are prepared in the City Clerk's office after consultation with the Council Chairman and the City Manager and distributed to all members of the Council. Complete records of all Council transactions are recorded and all such

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records are open to public inspection. Agendas are a resume of all known items which are to come before the meeting and enable the governing body to dispose of all routine matters without unnecessary discussion.

Ordinance changes were confined to Zoning adjustments and parking improvements which indicates that past adjustments have gradually brought the ordinances nearer to the practical need of the City.

The City Clerk's office stands ready to make available all records (in accordance with State Law) and supply information to any and all whenever solicited.



Ruth A. Cross, Deputy City Clerk, records a chattel mortgage  
Gerald U. Margeson, City Clerk, checks a birth record

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## *Legal Department*

JEROME C. BURROWS, Attorney

Budget Appropriation \$920

Employees: 1 (Part Time)

During the fiscal year of 1949-1950, the legal department rendered service to the City Council and the various department heads of the City Government. In this service, five ordinances were re-written or revised, two orders prepared, ninety-two legal opinions were given, and thirty other legal matters were attended to.

The City Attorney attended twenty-two City Council meetings and in addition ten conferences.

A liquor license hearing, pertaining to a permit requested by the Proprietor of the Windsor House, was conducted by the City Attorney before the State Liquor Commission. Later on this case was carried before the Superior Court at which time the City Attorney again represented the City. Due to a legal technicality, this matter is now pending in the Supreme Court.

---

## *Public Works Department*

FREDERICK H. CATES, Superintendent

Budget Appropriation: \$59,840

Employees: 19

The Public Works Department is the second largest in the city and its regular personnel number 19 members. It is responsible for capital improvements, in addition to three main branches of maintenance: (1) Sanitation, (2) Highways, and (3) Parks and Trees.

### SANITATION

In the past year the Rockland Public Works Department cleaned 2 clogged sewers, 1 manhole, raised 3 manholes to street level, and located 3 sewers for new building construction. Two sewer inspections were made at resident's home to determine the cause of sewer trouble.

Six catch basins and 3 broken outlet pipes were repaired. Eighty-two catch basins were cleaned. Two new catch basins were constructed during the year.

The mechanical sweeper cleaned some 67 miles of city streets per month and the average amount of dirt and refuse picked up was 5 cubic yards daily.

Leaf removal from the streets and sidewalks required some 33 manhours of the department's working time.

### HIGHWAYS

The department during the year installed or relaid 15 culverts the total of which includes a 50 foot wooden culvert at Camden Street recovered with granite. Four culverts were freed. One wooden bridge replaced by metal. Twenty-six feet of the Lincoln Street brook was repaired.

All gravel roads were scraped at least once. There was a total of 233 feet of ditching and ditch construction done during the year. Some of the gravel roads were sprinkled with calcium chloride.



Public Works Department Personnel and Equipment ready to start a day's work

Gravel was placed upon 3,670 feet of the city's streets and 6 streets were prepared for eventual tarring.

Because of road wear and frost action, it required some 511 cubic yards of tar patch and 248 cubic yards of gravel to maintain the roads.

The department repaired a section of brick sidewalk at Rankin block. Seventy feet of other sidewalk was repaired, and 8 cement sections were replaced during the year.. Seventy-five feet of curbing was reset at Oak Street.

A total of 12½ miles of streets were tarred with the application of 60,000 gallons of tar. Tar cover sand totalling 1,227 cubic yards was hauled from the Cushing pit and stockpiled at Schofield White Park for tarring operations. Four hundred eighty cubic yards of salt treated sand was prepared and used on the streets during the winter.

---

The department's five snow plows plowed 326 miles of the city streets during the winter. Eighty-eight miles of sidewalks were kept clear during the same period.

Seventy-nine hundred feet of the city streets were sanded regularly with special attention paid to cross walks, traffic control intersections, grades, and hills. In February the crews put on more than 300 cubic yards of sand.

At the Community Park an outfield fence was erected, the flag pole was moved to center field and a right field hazard was removed from the field of play at the ball diamond. There were some repairs made to the grandstand as well as periodic general clean-up and mowing of the grass.

Two asphalt walks and a cable fence were constructed at the Ash Point Airport.

## PARKS AND TREES

Three trees and 5 large limbs fell on the streets and were removed by the department.

At the Municipal Landing some 68 manhours were required to maintain a clean, tidy appearing public site.

A total of 276½ manhours were spent on the White Street and other parks, cutting grass, sprinkling, raking and weeding.

A water pipe line was installed at Schofield White Park to facilitate flooding the field for skating in the winter. A new section of seats were installed at the same park.

## MECHANICAL DIVISION

About 1,812 manhours were utilized in keeping operative some 28 pieces of equipment throughout the year.

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## CAPITAL IMPROVEMENTS

During the past year approximately 1,514 feet of sidewalks were graded and renovated, 1,824 feet of sidewalk base was built, and 4,123 feet of new sidewalk was built using a two inch layer of asphalt.

Fourteen hundred feet of 2 inch water pipe was installed to furnish the City Farm with an adequate water supply.

The department installed 36 new street signs, 2 new school signs, and reset 30 stop signs. Twenty-four railroad crossing signs were replaced. To aid in traffic control, 6,500 feet of traffic and parking lines were painted on the streets of the city.



City Trucks spreading tar cover

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## *Fire Department*

VAN E. RUSSELL, Chief

Budget \$55,910

Employees:

Full Time 9

Part Time 1

Call Men 25

This department answered 270 calls for the year. Twelve were box alarms, 213 telephone calls and 45 miscellaneous. The following is a breakdown of all classes:

117	Fires in buildings
35	Brush or grass
2	Rubbish in vacant lots
3	Rubbish near buildings
5	Dumps
5	Miscellaneous
10	Vehicles
54	Rescue or emergency
20	Needless
4	False
4	Accidents
11	Out of town

In controlling fires the department has used:

20,700	Feet of 1" hose
4,250	Feet of 1½" hose
21,500	Feet of 2½" hose
1,810	Feet of ladders
51	Salvage covers
364,984	Gallons of water.



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The total fire loss was \$11,385.00 which is very low for the number of fires.

With the cooperation of the Underwriters' inspectors and the State Insurance Department the Chief made 260 inspections of fire hazards, installation of fire escapes and sprinkler systems. He also issued 390 permits for the transportation of explosives as required by State law.

Business establishments are cooperating nicely in having extinguishers recharged, and last year the station crew recharged 600.

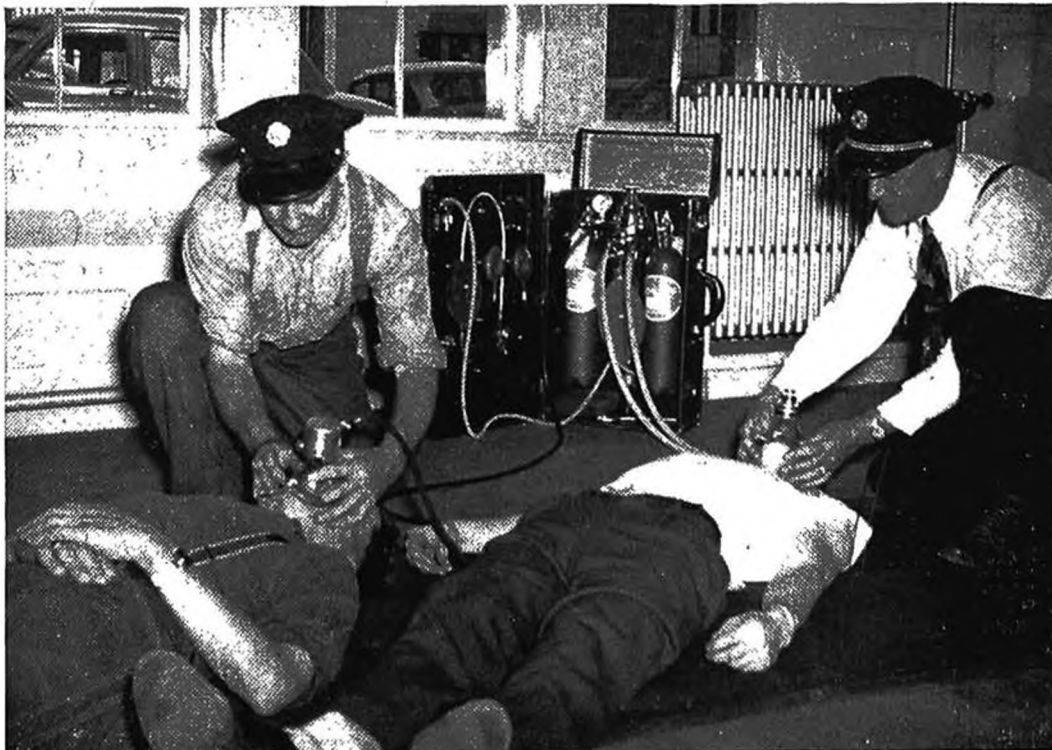
Another safety feature has been the growth of the installation of sprinkler systems in the larger establishments in the city. Owners are finding an agreeable reduction in insurance rates as well as the factor of safety. Up to date twenty sprinkler systems have been installed.

In addition to the control and prevention of fires, this department is frequently called upon to perform rescue and emergency work. During the year fifty-four such calls were responded to. The service rendered in these cases often means the saving of a human life or valuable property, or at least, considerable inconvenience.

The following taken from a long list might be considered representative of the type of service:

- 8-6-49 Lady lost house keys, fireman entered house at second story and unlocked front door.
- 8-26-49 Used resuscitator 4 hours and 20 minutes on drowning case.
- 9-9-49 Pumped out flooded cellar of private dwelling.
- 9-24-49 Cleared private dwelling of gases, using smoke ejector.
- 9-26-49 Furnished pumper to supply salt water to fish plant.
- 10-12-49 Pumped out water-filled boat that was in sinking condition.

- 
- 11-9-49 Pumped 7 hours removing water from privately owned gasoline tank.
  - 11-30-49 Used resuscitator 1 hour.
  - 12-18-49 Supplied emergency lighting, permitting work of important industry to go on.
  - 12-25-49 Furnished emergency transportation at an accident.
  - 12-28-49 Pumped out manhole and retrieved lady's pocketbook.
  - 2-23-50 Used smoke ejector at large poultry house.
  - 3-28-50 Called to rescue an animal.
  - 4-8-50 Rescued a man from quarry using aerial ladder.
  - 4-28-50 Washed down interior of industrial smokestack.
  - 6-10-50 Pumped salt water to a lobster plant during electric current failure.
  - 6-10-50 Furnished emergency lighting for hospital.
  - 6-19-50 Furnished aerial ladder for a power line crew.



Fireman John T. Robishaw and Chief Van E. Russell operate the new resuscitator, purchased through public donations, on Firemen Albert Brown and Bruce Gamage

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## *Building Inspection*

VAN E. RUSSELL, Building Inspector

The following permits were issued during the year:

	No.	Value
New Dwellings	11	\$ 67,800
Additions to Dwellings	28	11,790
New Industrial	6	88,000
Industrial Additions	10	29,210
Private Garages	35	12,475
Signs	5	390
Miscellaneous	4	2,235
Total	99	\$211,900



Modern new dwelling on Waldo Avenue

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## *Electrical Division*

HAROLD A. ROBBINS, City Electrician

Budget Appropriation: \$300

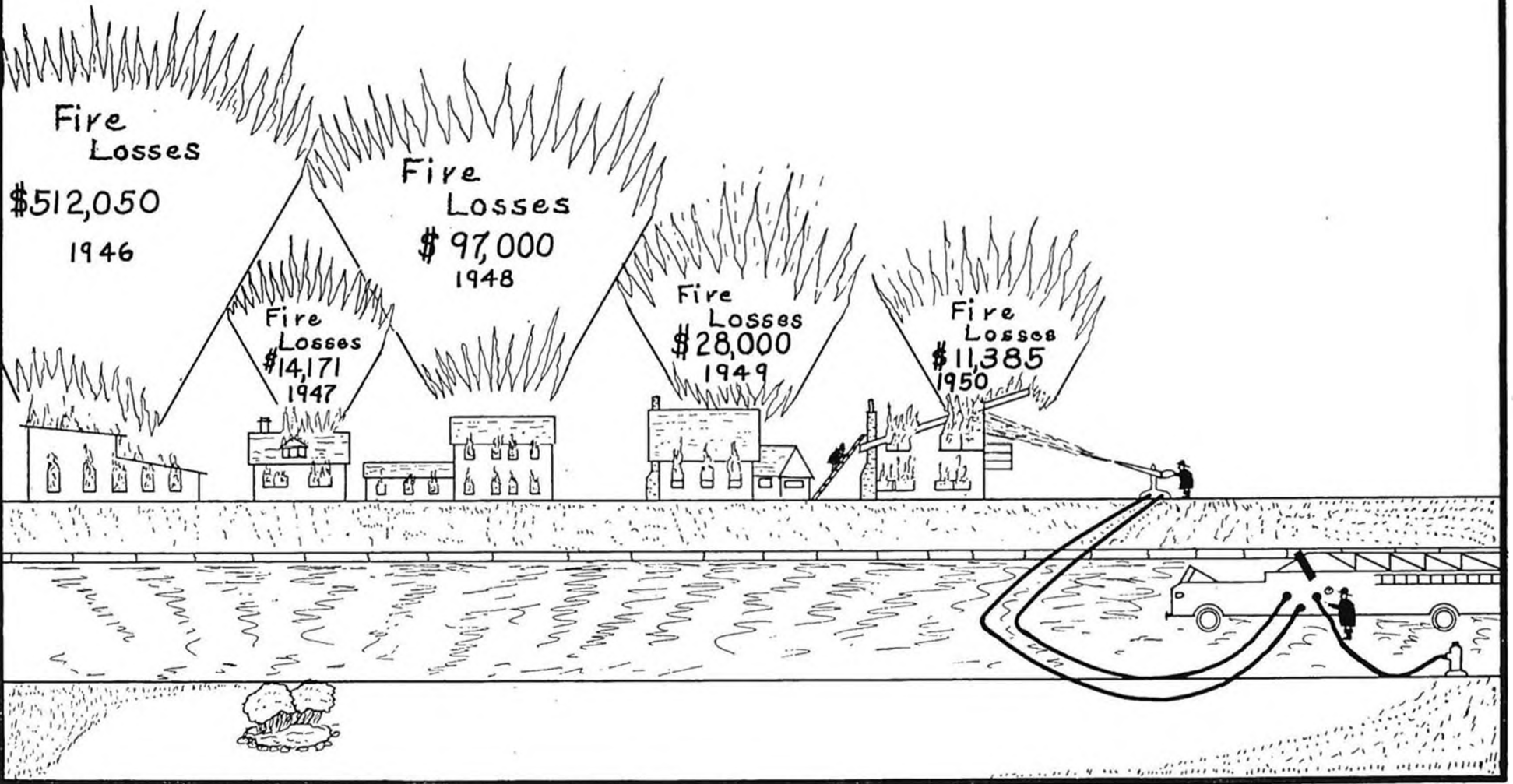
Employees: 1 Part Time

During the year 19 installations were inspected and 4 additions, 12 old jobs inspected and either certified or corrected.

The Butler Clock was inspected during the last year by the representative of the Howard Clock Company and put in good running condition. The reason for its irregularity at times is that it is tampered with.

All voting booths were checked and the necessary corrections made.

Fire Losses In City for Period of Years ending 1946-1950 :



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## *Police Department*

BERNARD C. THOMPSON, Chief

Budget Appropriation: \$33,045

Employees:

10 Regular

1 Part Time

Law enforcement, crime prevention and traffic control are the principal duties of the police department. However, besides these duties each officer acts as constable, dog officer and truant officer; these are duties assigned by the city charter. In addition the department is called upon by the public to solve many individual problems, ranging from emergency baby sitting, animal rescue work, to investigation of felonies. Most problems require immediate attention making haste indispensable to appropriate action. The action to be taken on any complaint depends upon the officer's judgment, his discretionary powers and good common sense.

The duties of police departments throughout the country are becoming more complicated because of services rendered which years ago were not even given consideration.

Traffic, however, is one of the biggest problems confronting this municipality. In order to relieve the congestion of traffic in the downtown area, it will soon be necessary to provide a suitable by-pass for those who do not wish to drive through the business district. Out of 69 accidents involving \$50.00 or more damage, 46% have occurred in the business district a majority of these were caused by cars pulling from the curb or opening doors into a moving line of traffic. The 69 accidents mentioned occurred since the Accident Spot Map was put into use the first of this calendar year. It is hoped by calling these factors to the public's attention that more caution will be used to avoid accidents of such a needless nature.

From time to time this department has made and will make drives in different sections of the city against speeders and stop sign violators as well as the more serious motor vehicle offenders.

Rockland was once again awarded the National Safety Council Award for no fatalities during the year 1949. This is the third consecutive year that Rockland has had no fatalities in the built-up portion of the city.

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In April of this year a change in the police radio system added greater efficiency of service to the general public. Whereas prior to that time it was only possible to maintain a two-way communication between station and car, it is now possible to transmit from car to car, thereby expediting investigations and giving us an emergency set in case of power or equipment failures in the station radio system. The value of the two-way radio system has proven itself by far the most important of the equipment at police headquarters. Immediate communication is possible at any time while officers are on patrol throughout the city, making it possible to dispatch complaints to them without delay and giving the public quicker service and not endangering public safety. Whenever possible the police cruiser accompanies the fire equipment to the scene of fires and several times has aided them through this rapid means of communication.

Another item which added to the efficiency of the department was the purchasing of the Maine Automobile Registration Directory in March, 1950. This service is very useful in enforcement of parking violations, motor vehicle checks and investigations. Supplements as to transfers and new registrations are furnished every month.

During this fiscal year, all major offenses through arrests and convictions have been cleared. In order to accomplish this many man hours were put in on investigations and cooperation with county and state enforcement agencies was maintained on a very high level.

A table of arrests, motor vehicle accidents and other activities follows:

Crime	Number of Arrests	Convictions
Assault	21	18
Burglary	7	7
Disorderly Conduct	3	3
Drunkenness	157	154
Larceny-Robbery	15	13
Sex Offenses	8	6
Traffic Violations	141	132
Vagrancy	2	2
Other Offenses	35	29
Total	389	364

MOTOR VEHICLE ACCIDENTS

	Total Accidents	Bodily Injury	Property Damage
Motor Vehicle	168	26	\$25,229.00
Pedestrian	9	6	20.00
<b>Total</b>	<b>177</b>	<b>32</b>	<b>\$25,249.00</b>

OTHER ACTIVITIES

Doors Unlocked at Night .....	66
Investigations Made .....	1360
Traffic Lines Painted, Feet .....	12600



**Police Chief, Bernard C. Thompson, transmits instructions to Car 1  
over Base and Mobile Radio System.**



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## *Sealer of Weights and Measures*

MAYNARD WIGGIN, Sealer

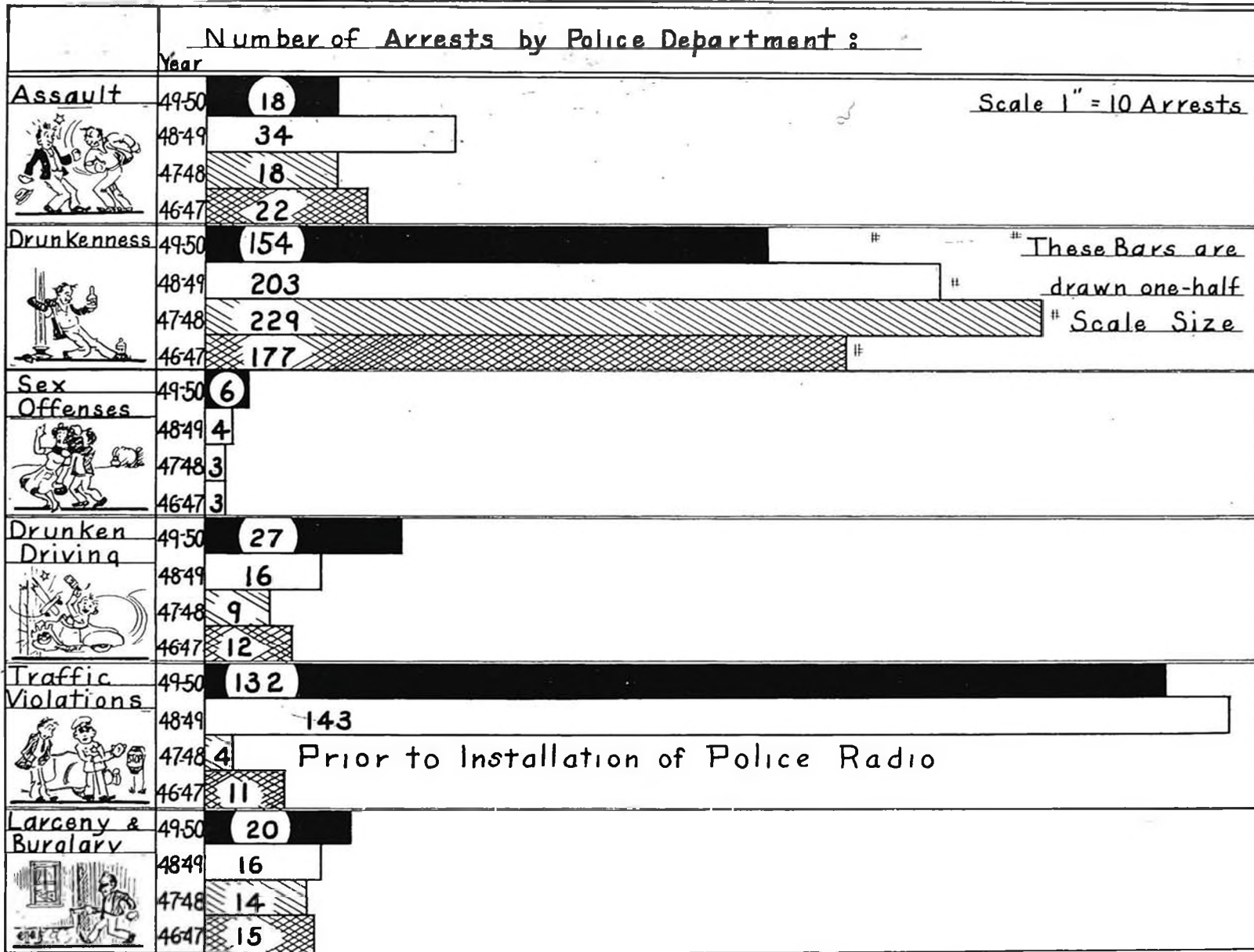
Budget Appropriation: \$150

Employees: 1 Part Time

(Included in Police Budget)

The following inspections have been made by the Sealer of Weights and Measures for the city during the last municipal year:

Gasoline Pumps	34
Scales	107
Fuel Oil Pumps	3
Cloth Measuring Devices	1



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## *Department of Public Welfare*

JOSHUA N. SOUTHARD, Director

Budget Appropriation, \$26,649

Employees: 3

The relief load reached a new five year high last year. The figures for this period should be of interest to our taxpayers. Taken from the records the high point for the respective years are as follows: 1946, 104 persons; 1947, 121; 1948, 196; 1949, 241 and 1950, 431.

Similarly in the category of Aid to Dependent Children, in which the city pays its share of the cost, the figures tell the same story: 1946, 34; 1947, 49; 1948, 61; 1949, 98; and 1950, 144.

Now here is the condition for which there must be cause. Certainly a complete analysis would be lengthy, but certain factors seem worthy of mention.

The sardine industry employs a large number of people, and 1949, whose effects reached into 1950, was a bad year with little employment. The people thus normally employed found it necessary to use up their unemployment compensation early in the year and later to require aid from the city. That, however, applies only to last year and this, and does not explain the continuous upward trend of public welfare costs.

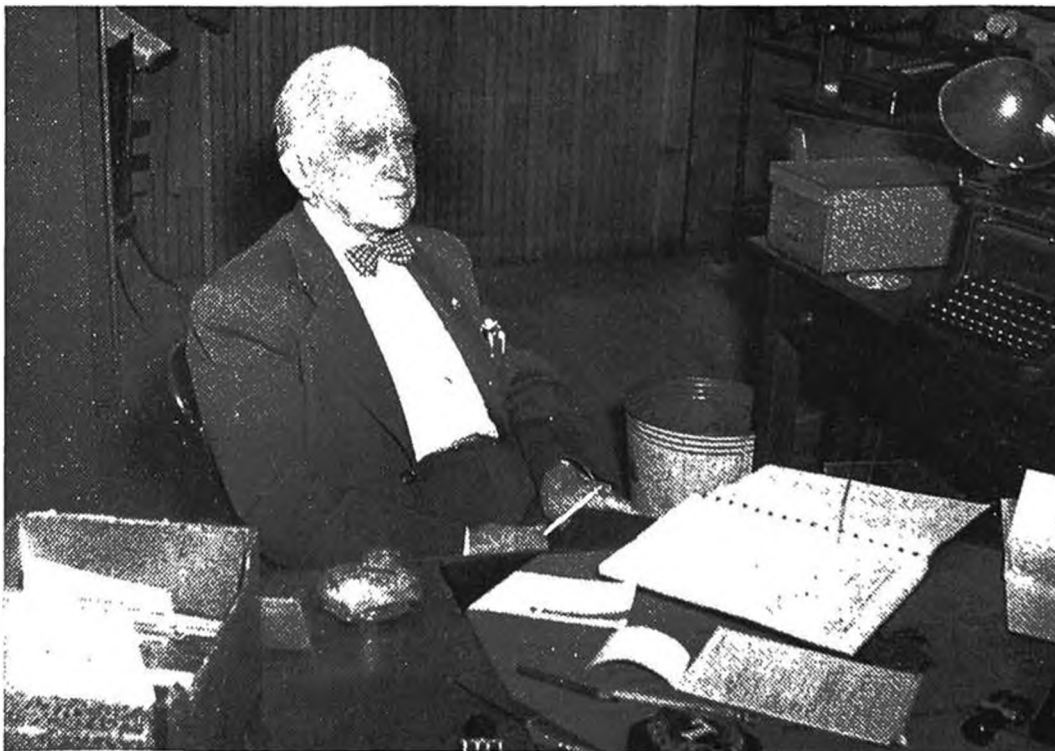
Another factor, more readily feasible for the long term, is the constantly increasing cost of the necessities of life, that is, food, fuel, clothing, shelter, etc. People with a comparatively low annual income, which has not increased in recent years comparable to the increased cost of living, simply cannot make ends meet.

There is a psychological factor also, which contributes to the relief load. Certainly, old people, dependent mothers and unemployable people should and do have the comforting knowledge that public support is available to them; but there are too many others who too readily call for public assistance largely because of the fashion set by high levels of government. Although all cases are pretty thoroughly screened, some undeserving cases are certain to get by.

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Rockland is a city of commendable generosity, and many citizens donate clothing, bedding, shoes and other articles to the City Matron for distribution to worthy needy, thus saving to the taxpayers as such considerable expense.

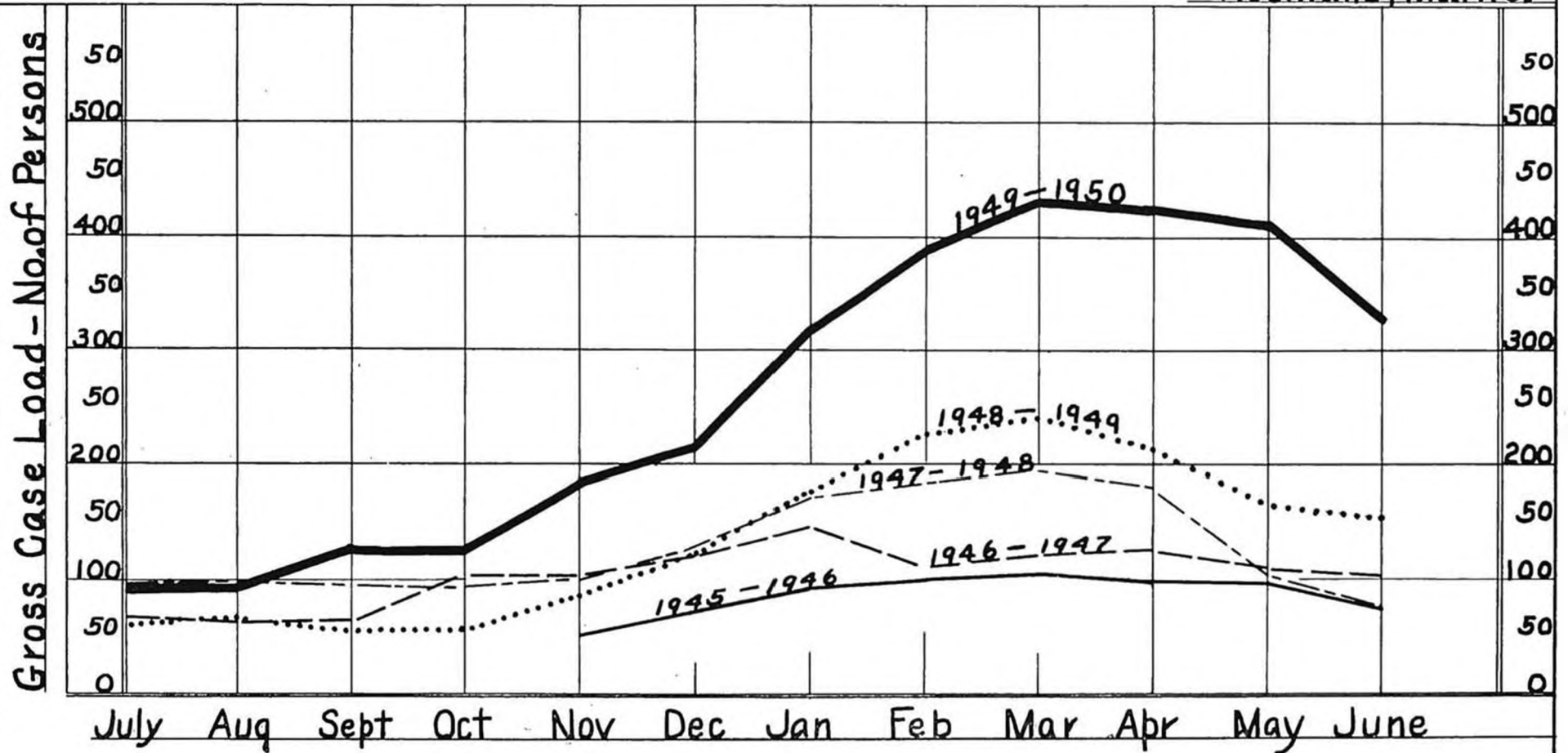
The City Farm is maintained for the care of elderly persons who have no means of support and others. These people that are able to work help in cooking, housework, taking care of cattle and farming. They are at liberty to leave at any time when they can work themselves. Many find some way to support themselves rather than to go to the City Farm. With the help of those on relief the City Home was cleaned from top to bottom, painted and papered, putting it in A-1 condition. A large part of the expense in maintaining the farm is met from the sale of pork and other farm products.



Joshua N. Southard, Public Welfare Director, checks records of city welfare cases

Relief Load in City from Nov. 1945 - June 30, 1950 :

Rockland, Maine.



Monthly Relief Load :

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## *Health Department*

CHARLES D. NORTH, M. D., Health Officer

Total Budget Appropriation: \$2,670      Employees: 1 Part Time  
(Health Officer \$400)

The Health Officer, a physician, heads the Health Department and is assisted by two specialists who work in two technical divisions. A veterinary surgeon is the Dairy Products Inspector and a licensed plumber is the Plumbing Inspector.

The Health Officer initiates and directs measures pertaining to the public health. He has the power to enforce quarantine and detention, he inspects and regulates all sanitary matters affecting public health. All premises are inspected prior to certification for licenses, and complaints are examined when they are concerning nuisances dangerous to life and health.

All contagious diseases should be reported immediately to the Health Officer by both the family and the attending physician. The Health Officer, in turn, makes a regular report to the State Department of Health. These reports are required by State Law.

A monthly breakdown of the City Health Officer's activities are as follows: (These reports are sent to the State Department of Health and such notation will not be carried forth in each monthly case report.)

July 49      One inspection was made upon complaint. One case of chicken pox and one case of bronchial pneumonia were reported.

August 49      Two inspections were made upon complaint. In addition there were reported three cases of mumps and one case of chicken pox.

September 49      One case of each of the following, chicken pox, measles, and infantile paralysis, plus twelve cases of mumps were reported to the City Health Officer.

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- October 49 Thirty-two cases of mumps, and one case of measles were reported. In addition, two inspections were made upon complaint, and one child from South School was examined.
- November 49 Twenty-seven cases of mumps, two cases of measles, two cases of chicken pox and one case of scarlet fever were reported to this officer. The scarlet fever case was quarantined.
- December 49 Twenty-three cases of mumps, one case of bronchial pneumonia and one case of scarlet fever were reported to this officer. The latter case was quarantined.
- January 50 Ten cases of mumps were reported. One child was sent from school and was examined by this officer. There were two inspections made upon complaint.
- February 50 Five cases of mumps and one pneumonia case were reported.
- March 50 Three cases of chicken pox, two cases of mumps, and two pneumonia cases were reported to this officer.
- April 50 No cases reported.
- May 50 One case of measles, one scarlet fever and one inspection of complaint were reported by this department. The scarlet fever case was quarantined.
- June 50 One case of scarlet fever was reported and person quarantined. One inspection upon complaint was made by this officer.

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## *Inspector of Dairy Products*

C. V. FRENCH. V. S.

Budget Appropriation:

Employees: 1 Part Time

Inspector \$300

The Milk Inspector has inspected 28 dairies in the area which deliver dairy products to the citizens of Rockland. These dairies are located as follows: 12 in Rockland, 8 in So. Thomaston, 5 in Thomaston, 2 in Rockport, and 1 in Owl's Head.

These dairies have been inspected and satisfactory sanitary conditions were found by the Milk Inspector.

Tests have been made at some of the supplying dairies to determine if the milk product is up to required standards as to butter fat content and sediment.

Information is available at this office as to which dairies have equipment for the pasteurization and the homogenization of their milk product. This information is requested frequently by both our summer visitors and local citizens.

Nineteen test samples were taken to determine whether or not any of the dairy herd supplying milk to the public were afflicted with streptococcus of the udder.

For those individuals who are planning to sell dairy products, either from a dairy or through a market outlet, a call to this officer will aid them in obtaining information in order to comply with the legal requirements of sanitation.



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## *Plumbing Inspector*

E. A. CAMPBELL, Inspector

Budget Appropriation:  
Inspector \$300

Employees: 1 Part Time

The Plumbing Inspector, who derives his authority from the State Plumbing Code, has reported that during the year, inspection of 64 toilets, 46 laboratories, 32 baths, and miscellaneous inspections totaling 51, were made on range boilers, floor drains, drinking fountains, and urinals. Certificates of inspection were issued during the year.

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## *Recreation Department*

DAVID P. BUCHANAN, Director

Budget Appropriation: \$4825

Employees:

Full Time 1

Part Time 3

Volunteers: Many

Fiscal year July 1, 1949 to July 1, 1950, also included is  
summer season 1950

The city fiscal year 1949-50 was the first year the Recreation Department was an integral functional member of the departments of the city government, financed by taxation. Previous to this year for the fiscal year July, 1948—July, 1949, and the previous two summer seasons of 1947 and 1948, the department, personnel, and program existed through the thoughtfulness and generosity of the following: The Kiwanis, Elks, Rotary, Lions, Parent Teachers' Association, and the Community Building Association.

The functions, duties, and legality of existence of the department can best be substantiated by Chapter 14, Section 103 of the Revised Ordinances of the City of Rockland.

Section 103. Duties of Recreation Director. The Recreation Director shall provide, conduct and supervise public playgrounds, athletic fields, recreation centers, and other recreation facilities and activities on any of the properties owned or controlled by the city, or on other properties with the consent of the owners and authorities thereof. He shall have the power to conduct any form of recreation or cultural activity that will employ the leisure time of the people in a constructive and wholesome manner.

Section 102. Recreation Advisory Board. The duties of the Board shall include planning of a city-wide recreation program and otherwise advising and cooperating with the Recreation Director to the end that a recreation program may be initiated and maintained.

Recreation has always afforded an outlet for self-expression, for release and for the attainment of satisfaction in life. During the last

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few decades, however, the marked and rapid changes that have taken place in our family, social, industrial, economic, and political life have magnified the importance of recreation and have greatly affected the recreational habits of the people. Community recreation programs are rapidly increasing throughout Maine and their growth reflects the importance and value of this service to the people. Like education, it is for people of all walks of life and of every age.

Because of the social implications brought about by higher costs of living and the increasing numbers of both parents being required to work to maintain this high cost of living, youth's leisure time has mainly been left to its own and to youth serving agencies. This fact is of universal proportions and not a characteristic peculiar to Rockland. Rockland through sponsorship of this department and other agencies is attempting to fulfill a portion of the obligations of democratic people towards the above named problem and its effect on you. Here is where the ounce of prevention is worth the pound of cure.

The Winter program which includes the months of October through May is housed within the physical facilities of a portion of the Rockland Community Building. This building and its program is used by hundreds of boys, girls, and adults daily.

The Men's and Women's Bowling League comprise twenty-two teams of one hundred and fifty members. Over seven hundred matches are necessary to complete a season's play.

The Courier-Gazette Basketball Leagues, sponsored cooperatively by the local paper and the department, included twenty-two teams of boys from the sixth grade up through high school. These teams played one hundred and sixteen games of round-robin play during their season.

In the Tri-County Basketball Tourney (Knox, Waldo, and Lincoln) high school and semi-pro teams, twenty-four in number, played twenty-six games in eight nights of competition. Many hundreds of spectators watched the participating two hundred and eighty players, officials, and coaches.

The daily attendance in the game and reading rooms was of great numbers. They play pool, ping pong, checkers, puzzles, read

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magazines and books, or listen to the latest news or music on our radio.

Six hundred children and spectators spent a more constructive form of celebrating Halloween at the Annual Halloween Party.

The gymnasium with the High School Varsity program of boys and girls athletics, the Courier Leagues, the local semi-pro basketball games, square dances, concerts, socials, educational lectures, and local talent benefits, keeps the flow of participation at higher levels each passing year.

Recreational counsel and services are extended to other youth serving agencies, church groups, civic and service clubs, fraternal, and athletic organizations.

The Summer Program is held at Community Park Playground and the swimming area at Chickawaukie Lake.

During the ten week program the average daily playground attendance was 175 while the average number participating daily in the swimming program was 50.

The Special Children's Events of the Lobster Festival and Parade included several hundred boys and girls of Rockland and many from visiting communities and states. These events included: Roy Rogers Costume Contest, Junior Sea Goddess Contest, Regular Costume, Bike and Baby Carriage, float decoration and participation, lobster picking and eating contests, and blueberry pie eating contests.

The department cooperated with the officials of the Seafood Festival and many local merchants in the arrangements, facilities, and prizes for these special activities.

The second and final peak of the summer was the final week and windup at the playground and lake which included a Junior City Golf Tourney, Field Day, Swim Meet and All Day Picnic.

The cultural areas and projects of esthetic values; crafts, arts, hobbies, and dramatics are offered by the Farnsworth Museum. To attempt to duplicate or offer like or similar efforts would be very un-

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wise. It is better that we extend both our thanks of appreciation and our cooperation to the officials and staff of this fine institution.

Cooperation has been extended to our Public Library and its Summer Reading Program. Further mutual aid and effort is planned within the reading areas of the Community Building.

Our objectives of this past year were not entirely the above numbered and described activities and special events. Neither was time, effort, and money used for the end results of developing champions, setting records, and high standards of rewards. The proper attitudes toward participation in wholesome leisure time activities with free undirected and unsupervised play being the long time goal. Clean Attitudes and Thoughts—Clean Sportsmanship in Clean Games and Activities—all of these conducted on or within Clean Areas of Activity—these were the basis of our doing.



David P. Buchanan, Recreation Director, instructs Swimming group in Buddy System

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## *Harbor and Waterfront Department*

JOHN G. SNOW, Harbor Master

There were 1,184 vessels arriving in port during the fiscal year of 1949-50, and the gross tonnage of these vessels was 48,513.

The freight tonnage arriving by motor ships, schooners, steamers, steam and diesel tugs and barges was 29,274 tons. Merchandise arriving by vessels was gasoline, kerosene, oil, coal, coke, lobster, fish and gypsum.

There were 184 foreign vessels arriving from foreign ports and 157 vessels cleared for foreign ports.

The Harbor Master made 5 trips to keep the harbor free of floating debris and logs and had 8 calls by foreign fishermen for piloting ships into the harbor.

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## *Rockland Public Library*

RUTH L. ROGERS, Librarian

Budget Appropriation: \$9,780

Employees: 4

The report of the Rockland Public Library for the year July 1, 1949 to June 30, 1950, shows a steady increase in all library activities.

It is always pleasing to report an increase in circulation records. This year 56,191 books have been circulated for home use, a gain of 3,339 volumes over last year; 43,060 books and magazines were borrowed from the adult department and 13,131 from the juvenile. 3,408 books were circulated through school deposit libraries, 144 books and magazines were distributed to patients at the hospital, 220 books were taken to the Home for Aged Women and 96 books have been loaned through inter-library loan to the Owl's Head Library.

One hundred and twenty-four books have been borrowed from the Maine State Library and the Bangor Public Library for patrons. With these two libraries to supplement our own collection, we are able to meet most of our demands.

In the adult department, 810 books were added and 682 discarded. In the juvenile department, 191 books were added and 9 discarded, making a gain of 310 books. The total book stock at the end of the year is 22,973 volumes.

During the year 746 adults have registered and 788 have been withdrawn; 232 juveniles have registered and 252 withdrawn, making a total registration of 2,765 borrowers. There are 314 non-resident borrowers. The non-residents represent summer visitors, out-of-town students attending our local schools and residents of nearby cities and towns.

788 postcards and letters have been sent for overdue books. Five hundred and ten books have been repaired and covered by the staff. The annual inventory in both the adult and juvenile departments has been taken, with few losses in either department.

The Reference Department has continued to serve as in the past, a large number of students and adult patrons. Though no figures

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are kept as to the number of reference questions that come to the desk or over the telephone, there has been a steady increase in this part of the work.

The library received many gifts of books from individuals during the year. Gifts were also received from the Methebesec Club, the Rockland Women's Club and the Junior Women's Club.

This library was represented at the Maine Library Association meeting at Augusta in October, and the Round Table meeting at Yarmouth in May by the librarian and an assistant.

In addition to the regular staff Miss Rita Hammond has assisted as substitute this year.

### JUVENILE DEPARTMENT

The children's work continues to be an active part of the library routine.

The cooperation between the schools and the library is indeed gratifying. School libraries were placed in nearly every grade in the city during the year. Collections of books were also loaned to schools at Owl's Head, Thomaston, South Thomaston, Cushing and Ash Point.

Children's Book Week was observed in November with many new books for the children and special story hours.

Saturday morning story hours have continued to be a popular feature of the children's work. Thirty-seven story hours were held with an average attendance of 25 children.

Two Brownie Troops visited the library accompanied by their leaders. Each troop was told the history of the library and shown over the building.

The Summer Vacation Reading Club was one of the most successful for a number of years. The children who enrolled took a "Sail Along the Penobscot." Certificates and prizes were awarded the children who read the required number of books.

Library instruction was given the sixth grades again this year. The course takes one week, and is given at the beginning of the



school year to enable the children to make use of the instruction early in the year. The children are taught the use of the card catalog, encyclopedias and the arrangement of books on the shelves.

### PUBLIC LIBRARY STATISTICS

Date of founding	1892
Population served	9138
Number of days open during year	304
Hours open each week	69

#### BOOK STOCK

	Adult	Juvenile	Total
Number of volumes at beginning of year	18,780	3,883	22,663
Number of volumes added during year	810	191	1,001
Number of volumes withdrawn and lost	682	9	691
Total number of volumes at end of year	18,908	4,065	22,973
Number of volumes in Rental Collection			108
Number of newspapers and periodicals currently received			94

#### USE OF LIBRARY BOOKS

Total number of volumes loaned	43,060	13,131	56,191
Number of volumes of fiction loaned	30,084	11,337	41,421
Percent of fiction of total number loaned			53%
Circulation per capita			6.31%
Number of pictures and pamphlets loaned			174
Circulation in school deposit libraries			3,408
Circulation in hospital service			144
Circulation at Home for Aged Women			220
Average daily circulation for the year			184

#### REGISTRATION

Total number of borrowers to date	2,038	727	2,765
Total number of borrowers registered during year	579	232	978
Per cent of registered borrowers of population served			31%
Number of non-resident borrowers			314
Number of staff	3		
Substitutes	1		
Janitor	1		

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# *Rockland School Department*

J. WELDON RUSSELL, Superintendent

Budget Appropriation: \$160,811

Teaching Staff: 69

Others: 10

This is the second annual report submitted by the present administration of the Rockland Schools. The object of the report is to inform the citizens of Rockland of the underlying philosophy of the school department, to report on curriculum in the elementary and secondary school, to discuss the school plant with respect to repairs, completed and future needs, and in general, give a broad picture of what the schools are trying to do.

## WHAT GOOD SCHOOLS SHOULD PROVIDE

It is the belief and aim of the Rockland School Department that all education should be usable. Education should teach people to be, to do, and to live. The three R's, although very important, do not constitute a sufficiently comprehensive education for the needs of modern life. The arts as well as the R's must be part of the education experience of each child. There must be a place in the training program for manual, emotional, and intellectual development of every pupil.

Music, art education, drawing, physical education, student councils, and a broad extra curricular program are just as truly significant as are reading, writing, and arithmetic. Each is dependent upon the other, and one without the other makes for a very meager education for children.

Education is basically the tool which a child acquires, through years of experience in the schools, with which to make a living. Education should teach people how to do, or in other words, how to work.

A good school must have modern up-to-date tools to build this broad program if it is to function effectively. The Rockland Schools have the major part of what good schools should provide, but there are areas that definitely need improvement.

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## THE SCHOOL STAFF

Unquestionably the most determining factor in the school program is the teacher. Teaching at its best is both an art and a science. The good teacher is a consulting engineer in the realm of behavior, molding the energies of all youth into a pattern which has desirable ends. The personal qualities and the education of teachers are of the greatest importance to all citizens, especially parents. It is just as important for the mother to know the requirements of a teacher's certificate as it is to know the requirements for a license to practice medicine.

Good teachers should be widely traveled, well read, and have a personality that will stimulate the pupils in her charge. Good teaching does not arise from text books alone, but out of the many experiences that a good teacher develops in the class room. A poor teacher may do untold harm to boys and girls before the damage is discovered.

Regardless of the occupation, good workers deserve and should have good salaries. A community which pays low teachers' salaries may think it is economizing, but in reality it is practicing extravagances at the high price of poor preparation of the young people in the community.

The Rockland salary scale is lower than that of communities in this area and in cities of equal size in the state. The School Department is very fortunate to hold the excellent personnel now on the staff, at the salaries paid by the city.

## THE SCHOOL PLANT

During the past year many improvements have been made in the school plant. A few of the major items are as follows:

1. Fluorescent lights have been installed in three classrooms.
2. Five classrooms, the downstairs corridor, the toilet rooms and the gymnasium have been decorated in the High School.
3. The panic lock program has been completed throughout the school system.
4. A new fire escape attached to the High School Building.
5. Snow guards have been placed on McLain School Building.

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6. Toilets and urinals have been taken from the basement of Tyler School and placed on the first floor.
  7. In the same building new drinking fountains and washing facilities have been provided.

Many other minor improvements have been completed.

During the next school year it is planned to continue the lighting program, the installation of sanitary toilet facilities, redecorating classrooms and in general improve the schools to the maximum with the amount of funds available. The health and safety of the pupils is the guiding light as to how the money is expended.

### ELEMENTARY EDUCATION

The School Department sincerely regrets that it was necessary to discontinue the sub-primary program this year. It is recognized that this is an essential part of the school life of a child, but finances were not available to provide this service. The loss of this program must be made up by additional efforts of the teaching staff to adjust these pupils and make their school life profitable.

The progress that has been made in our elementary schools must be credited to the untiring efforts of our grade school staff. Their work with children as individuals and as groups, their work on educational committees, and particularly in educational courses at summer school and during the school year, and their continued understanding of sound educational procedures are the basic causes for the maintenance of a high level of educational progress in the Rockland Schools.

As was stated in the first part of this report, the 3 R's, reading, writing and arithmetic still hold a very important place in the basic school program. Today, however, more than ever before, is the added task of training young people for confidence, responsibility, initiative, and other qualities essential to our way of life. It is also extremely important to teach children how to get along with others, how to cooperate, and how to distinguish between fact and opinion. To do this our program becomes more and more an experience type program and less and less a program of memorization and fact. If children are to think intelligently and to become the type of citizen we wish them

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to be, they must take responsibility in the school through activity which is guided by the teacher.

The reading program in our schools is somewhat different than that of a few years ago. Reading readiness plays an important part in the program. It is a process that may be defined simply as that procedure whereby children are helped to practice the basic skills in reading before reading takes place. A planned effort is made whereby children learn how to hold a book, which is front and which is back, right from left, how to use and develop eye muscles, how to change the line of vision in looking from left to right, how to recognize and understand pictures, to tell a story from pictures, differences and likenesses in pictures, and many other basic skills. Gradually from this process they learn the configuration of letters, and words. This basic training speeds the process of learning to read to a very great extent.

Children start reading at different ages, one cannot force them if they are not ready. The fact is recognized and, therefore, a special and definite course cannot be set for all children. If the teacher recognizes that they are ready she moves them along as rapidly as is profitable. At the end of the first year every child has some reading ability but the variation between the poorest and best reader is very great. To take care of this variation the pupils are grouped into four different groups within the room, each group reading in a different reading book, and each group reading at a different level of difficulty and a variable rate of increasing vocabulary.

This program does not take care of each child as an individual, but it has proven far superior to having every child in a class read the same book at the same time. Standardized tests show that the overall reading ability of the children in the schools is gradually improving under this system, which has been in practice for three years.

Much emphasis has been placed on the correcting of reading deficiencies of children in the middle grades. The remedial reading teacher has performed outstanding work in analyzing these pupils and correcting these deficiencies. Where time is limited she has not been able to fulfill the needs of all pupils. However, through her efforts pupils have gained over a year of advancement in the reading program while under her direction for only a few months. There is a very definite need for another remedial teacher in the school system.

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During the past school year much attention has been given the arithmetic program by the teaching staff. In fact every teacher in the system has worked on a committee at her grade level to build a course of study for the elementary arithmetic program from grade one to six. A brief survey of the arithmetic curriculum brought out the fact that many varied practices were going on in the system which were somewhat confusing to the child as he went from grade to grade. In order to clarify and standardize commonly accepted good practices and procedures in the teaching of arithmetic, it was decided a curriculum should be written.

The philosophy of this curriculum can be described as an "experience curricular" where the child gains much of his information and skills with numbers through an activity program. The child actually learns through activities which are within his experience and arise from activities involving the school, the farm, the store, pet animals, games, etc. Basically arithmetic is made meaningful to the child by tying it to those things that he experiences in every day life. The curricular in its final form follows that recommended by the State Department of Education, but is broader in scope and gives many more suggestions for activities from which the child can gain meaning of numbers. It standardizes such procedures as to whether the child should add up or down, terminology, what should be taught at each grade level, the broader objectives at each grade level, and the areas in which the child must gain mastery if he is to have a sound basic concept of numbers. Any citizen interested may secure a copy of this curriculum at the Superintendent of Schools office.

The visual aids program has been organized and expanded very much during the past year. The department still has a long way to go before a well rounded audio-visual aids program is established and making a maximum contribution to each child. Motion picture and film strip machines are available in each building as well as portable record player and tape recorder machines. A library of records and film strips has been organized with about 400 units being purchased during the past year. More than 100 motion picture films have been shown the pupils during the year, most of which have tied in with the classroom work being carried on at that time. The success of the program would warrant its continued expansion which is the plan of the department in the future.

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## SECONDARY EDUCATION

The secondary part of our educational program includes the Junior and Senior High Schools, two separate units of two and four grades respectively. Both of these schools are constantly trying to improve and to adjust themselves with the economic and worldly conditions. Each year it is becoming more difficult for the schools to compete with such powerful forces as radio, motion picture, the automobile, the separation of family units, and the many other varied interests in our community life. All of these may have value to the child, but they do compete with the school and the pupil's time and energy. The School Department is conscious of these competing forces and is attempting, through good down to earth common sense to compensate for these distractions by educating pupils to think, to work, and to play in a balanced manner.

This is the third year of an organized guidance program in our schools. The results shown after three years are very good. Each year through the efforts of the Guidance Department 75 percent of our graduates are placed in schools or in employment directly from the schools. The more intangible results such as adjusting pupils into their proper curriculum, helping them with teacher conferences, working through the home, and in general adjusting the pupil to school life cannot be measured in any mathematical term. However, it is the consensus of both pupils and teachers alike that this service is most profitable and has proven itself a necessary part of the total school program.

The Guidance Director has the responsibility of adjusting pupils as they enter the seventh grade as well as the ninth grade. He administers many types of guidance tests and measurements, the results of which are placed on permanent record cards for future use. Many individual teacher pupil conferences are held, and parental visitations are encouraged. Through the procedure each pupil is helped to find his place in the total program, and to develop his abilities to the maximum. During the pupil's six years at the secondary level he will have at least three individual conferences with the Guidance Director and may request as many more as is needed. The Guidance Department also sponsors career week, maintains an up-to-the minute library on schools, colleges, and job openings. The accumulative testing program is of great benefit to the pupil in determining his ability and thereby he may more intelligently select his life work.

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The vocational shop program has developed an up-to-date curriculum in machine shop and automotive practices. One student of the vocational shop program received the highest award from the state for outstanding achievement in machine shop work. This boy is outstanding, but all other members of the class have been doing work of a comparable quality. In the automotive shop the boys have learned the basic principles of marine and gas engines, as well as maintenance and repair work. To gain experience in repair work the boys have rebuilt old cars and put them in excellent running order. This work includes welding, body and fender work, motor overhaul, wiring, painting, brake lining, and all of the other skills necessary in garage work. Each year an increased number of boys are going into the shop program and as a result a new room is being made ready in the McLain School basement to take care of this expansion for the coming year.

Very few changes have been made in the formal set-up of the high school curriculum. The teachers, however, are continually changing the content of their courses to meet the needs, abilities, and interests of the boys and girls in their classes. The effects of this continued improvement is shown in the decrease in the percentage of drop-outs during the past few years.

The school has broadened its extra-curricular activity program in the field of sports. Over 100 games of organized basketball have been played during the year and increased number of pupils are entering the sports program. Other phases of the extra-curricular program have been expanded to take in an increasing number of pupils each year.

Much has been done in improving the secondary school, but the department realizes that we are far from the ideal that this community would like to reach. There is a great need for driver training, physical education for girls, better laboratory facilities, better library facilities, better lighting, and a broader curriculum. Yes, there are great areas for improvement.

### ENROLLMENT

The most serious problem we face in the Rockland Schools today is that of increased enrollment. A survey made during this year shows that the schools, when they open in September, will have an increased enrollment of approximately 85 pupils. This means an addition of three teachers and three classrooms. The survey also shows that for the next five years we will continue to require three new classrooms if we are to continue our present program. In September the



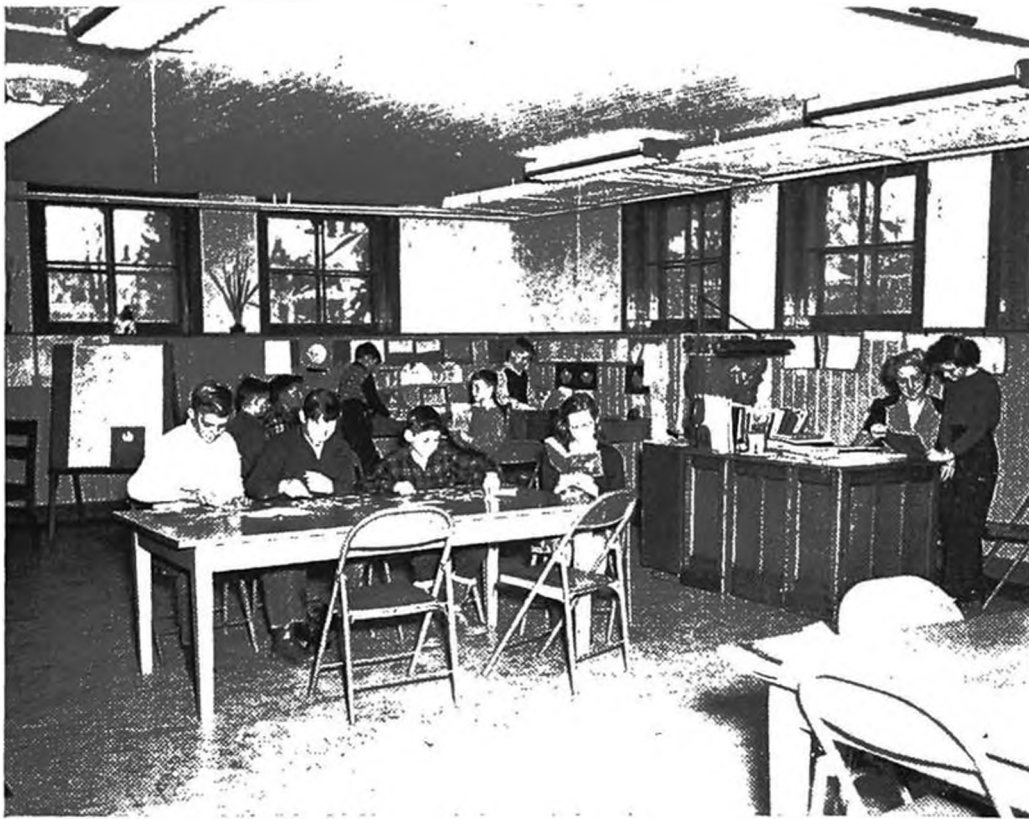
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Purchase Street School will be opened utilizing three of the six classrooms available in that building. In September 1951 Purchase Street School will be completely filled and all other rooms in all other buildings will also be filled. We will have then a need for at least nine more classrooms to take care of the pupils already born and living in Rockland at the present time. If the rate of birth continues at its present level during the next two years, there will be a need for approximately fifteen rooms in 1956.

This is a serious problem and one which we must face. Planning on this problem should start immediately otherwise the citizens of Rockland must be willing to go through a period of inadequate education for the pupils yet to enter the schools.

The financial statement of the School Department is, as always identical to that of the City Manager and the reader is referred to that statement.

The School Department wishes to express its sincere appreciation to the other city departments, Parent Teacher Associations and other organizations and individuals for their assistance and cooperation during the past year



A Remedial Reading Group at Work

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## *Budget Appropriation*

A Resolve fixing the appropriations for the fiscal year ending June 30, 1951.

RESOLVED, By the City Council, that the following appropriations are made to defray the expenses of the City of Rockland for the fiscal year ending June 30, 1951.

### GENERAL GOVERNMENT

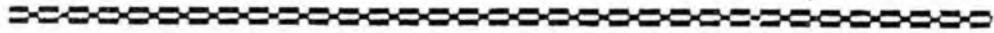
Executive and Finance	\$ 7,910	
Assessments	5,200	
Collections and Treasury	4,895	
Accounting and Purchasing	2,245	
Legal	910	
Records	4,760	
Registrations and Elections	1,896	
City Hall	3,315	
General	2,090	
	<hr/>	
Total General Government		\$ 33,221

### PUBLIC SAFETY

Police Department	\$30,300	
Fire Department	41,355	
Building Inspection	200	
Electrical Inspection	300	
City Lighting	13,600	
	<hr/>	
Total Public Safety		85,755

### HEALTH

General	\$ 1,170	
City Dump	1,500	
	<hr/>	
Total Health Department		2,670



PUBLIC WORKS

Administration	\$ 4,480	
Sanitation	4,400	
Highways	39,510	
Mechanical	17,175	
Parks and Trees	2,575	
State Roads	1,865	
Capital Improvements	4,000	
	<hr/>	
Total Public Works		74,005

PUBLIC WELFARE

Administration	\$ 3,660	
Poor Relief	13,900	
State Institutions	5,300	
City Farm	6,670	
	<hr/>	
Total Public Welfare		29,530

PUBLIC LIBRARY

Salaries and General		10,695
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RECREATION

Salaries and General		5,220
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UNCLASSIFIED

Contingent	\$ 3,000	
Memorial Day	200	
Wharf Rental	1,500	
Community Building	600	
Abatements	2,000	
Delinquent Taxes	350	
Pensions	5,800	
National Guard	2,000	
	<hr/>	
Total Unclassified		15,450

DEBT SERVICE

Interest	\$ 9,320	
Debt Reduction	15,000	
	<hr/>	
Total Debt Service		24,320

Gross Budget		<hr/>
		\$280,866



ESTIMATED REVENUE

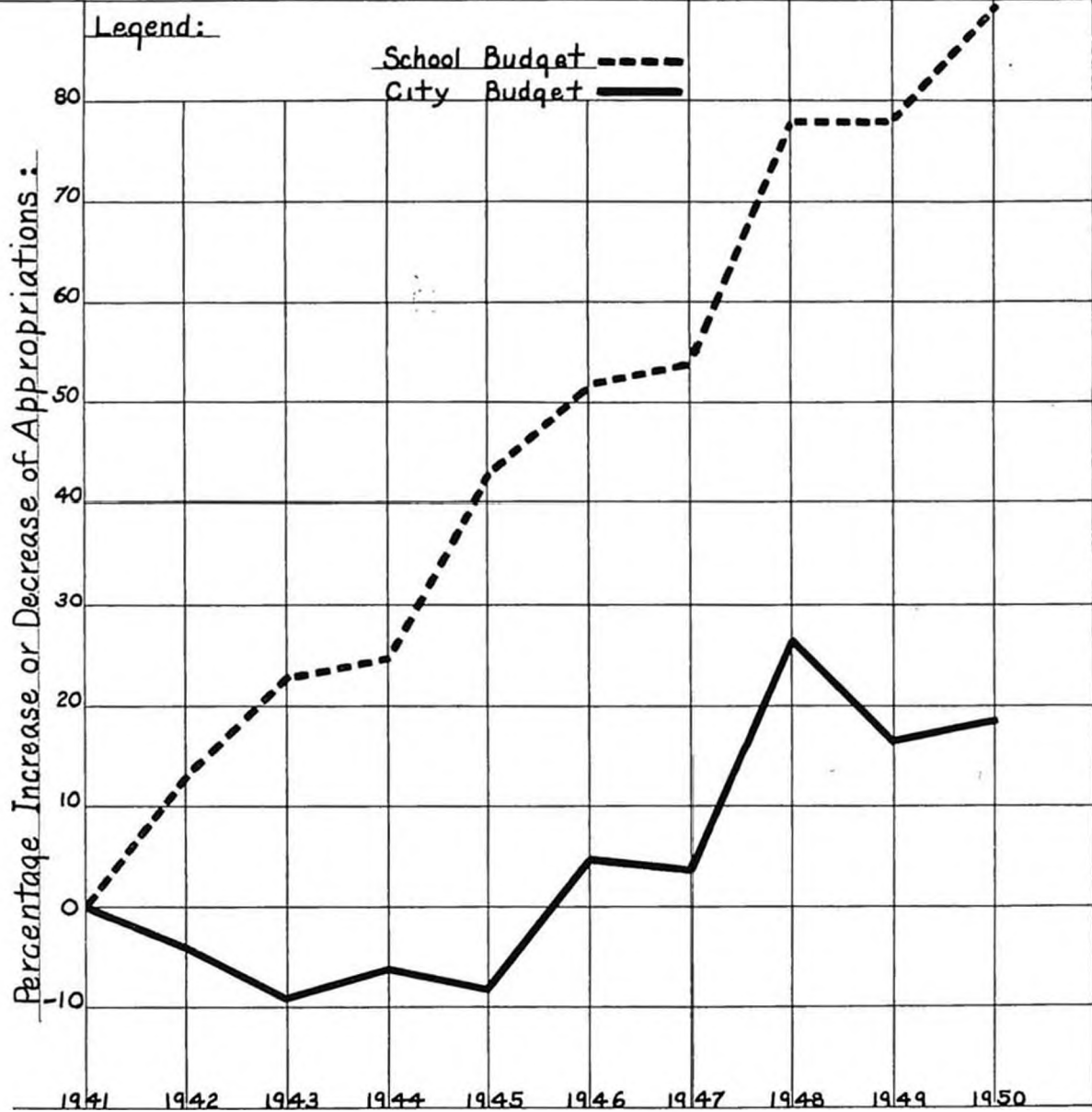
Bank Stock Tax	\$ 1,700	
City Farm Sales	1,200	
Excise Tax	33,300	
Fire Department	550	
Interest	1,200	
Licenses and Fees	3,400	
Parking Meter Fees	12,000	
Snow Plowing	240	
Public Library	800	
Police Department	2,400	
Public Works	900	
National Guard	1,000	
Miscellaneous	1,300	
	<hr/>	
Total Estimated Revenue	59,990	
	<hr/>	
Net City Budget		\$220,876

EDUCATION

Gross School Budget	\$218,661	
Estimated Revenue	51,350	
	<hr/>	
Net School Budget		167,311
		<hr/>
Total Net Budgets		\$388,187

Comparison of City and School Budgets 1941-1950:

Period of Ten Years:



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# *State Auditor's Report*

STATE OF MAINE

STATE DEPARTMENT OF AUDIT

AUGUSTA

September 12, 1950

To the City Manager and Council  
Rockland,  
Maine

Gentlemen:

In accordance with Chapter 16, Chapter 3, Revised Statutes of 1944 and at your request, the records of the City of Rockland have been audited by the State Department of Audit for the period July 1, 1949 to June 30, 1950 inclusive.

The examination was made by Auditors M. W. Bragdon and L. J. Hann 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 City 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 City 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:lf

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# Comments

## CITY OF ROCKLAND

July 1, 1949 to June 30, 1950

An audit has been completed of the financial records of the City of Rockland for the fiscal year ended June 30, 1950.

This audit consisted of a comprehensive review of all books and accounts maintained by the several departments, and such detailed examination of the recorded transactions as appeared necessary. It is believed that the accompanying balance sheet and related financial statements properly reflect the financial position of the City of Rockland at June 30, 1950, and the result of its operations for the municipal year then ended.

Operations are conducted on a gross budgetary basis with revenue estimated in advance. Actual revenue was \$8,477.86 in excess of the estimate. Of this amount \$3,635.92 represented excess parking meter fees over estimates and was lapsed directly to the surplus account on the City records, at the close of the fiscal year. Chapter 210, Public Laws of 1949 requires that parking meter fees be used for specific purposes only. Therefore, in order to more properly follow the provisions of this statute, the amount of \$3,635.92 was transferred to the highway appropriation account and lapsed to surplus as an unexpended balance of the highway appropriation rather than to show these fees unexpended. The net result from an accounting standpoint, however, is the same in either instance. An additional gain of \$8,386.48 resulted from unexpended balances in the departmental accounts.

New bonds in the amount of \$70,000.00 were issued to cover paving work on Main and Park Streets. These bonds were dated November 1, 1949, with interest at 1¾%, and mature \$5,000.00 annually from 1950 through 1963. A premium of \$553.00 was realized on the sale of these bonds.

### GENERAL FUND

#### ASSETS

The cash balance of \$19,185.66 at June 30, 1950 was accounted for as follows.

General Cash:	
First National Bank	\$5,671.08
Knox County Trust Co.	13,166.83
Cash on Hand	147.75
Petty Cash:	
Treasurer and Collector	200.00
<b>TOTAL</b>	<b>\$19,185.66</b>

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The cash on hand was deposited July 3, 1950 in the Knox County Trust Co. The bank balances were verified by detail reconciliations with statements received from the banks. The petty cash fund was brought up to the date of the audit and verified by actual count on August 1, 1950.

The accounts receivable of \$2,242.87 represented reimbursable expenditures on account of charity cases, and were mostly of recent date. State cases amounted to \$1,385.30, and the remaining amount of \$857.57 was due from fourteen municipalities. Verifications were mailed to a number of these towns.

The commitment of 1950 taxes to the Collector was made only a short time before the June 30th closing. Collections of these taxes provides the necessary cash by which operations are financed for most of the ensuing fiscal year. As the records pertaining to this commitment were examined and found in agreement with the assessment, no general outside verification was made. Collections of \$5,757.21 received to June 30th were reviewed and test checked to the commitment book. Prior years' taxes, however, were checked in detail and requests for verification were mailed to a representative number of taxpayers to substantiate the balances outstanding.

Recorded tax liens on file with the Treasurer were examined. All transactions affecting these liens appeared to have been properly handled.

Tax acquired property amounted to \$1,893.67. This reflects a reduction of \$421.30 from the amount at the start of the year.

Property acquired by deed and for aid rendered was substantially reduced by the sale of the Annis property. Only one property of any particular value now remains on this list; it is known as the Nina Bridges place, located on the Old County Road.

#### LIABILITIES

The amounts due other agencies were provided for in the 1950 tax assessment, and become payable in December of the ensuing fiscal year.

Notes payable of \$170,000.00 were \$20,000.00 less than at the start of the year. These notes are held by the First National Bank of Rockland and were verified with the holder. Due to the financial set up of the City of Rockland, the municipal year is nearly over before taxes are assessed. As a result, a large amount of outstanding notes remain unpaid at the end of each fiscal year.

Bond coupons not presented for payment totaled \$1,863.00. The maturity dates, and amounts of the coupons are listed in detail on Schedule A-7. Included in this list is one coupon for \$21.25, which matured over twenty years ago. Provided the City Council deemed it advisable, this amount of \$21.25 could be credited to the surplus account. This would dispose of an outstanding liability which in all probability will



not be claimed by the owner of the coupon.

#### RESERVE AND SURPLUS

The reserve for authorized expenditures represented balances in certain appropriation accounts which have been carried forward to the 1950-51 year. This reserve includes \$10,000.00 transferred from overlay to the fire department to care, in part, for the fire equipment note maturing in 1951.

The unappropriated surplus of \$253,188.70 reflects an increase of \$15,864.34 for the current year. An analysis of this account is presented on Exhibit C.

#### DEBT FUND

Total outstanding bonds at June 30, 1950 amounted to \$284,100.00. This amount represented various issues of refunding bonds from 1921 to 1942 inclusive and the issue of street paving bonds sold in 1949. One bond in the amount of \$500.00 that matured in 1936, has not yet been presented for payment.

The only resources to pay these bonds at maturity, other than from future revenues, was represented by a sinking fund of \$11,377.40. This fund was verified as to investments.

#### TRUST FUNDS

The records of all trust funds held by the City were examined, and all investments covering these funds were verified. It was ascertained that income received from these investments had been accounted for, and all expenditures appeared to have been made in accordance with the terms of the trusts.

New cemetery funds in the amount of \$1,400.00 were received during the year and invested in government bonds.

#### REVENUE AND EXPENDITURE

##### REVENUE

While the principal revenue of the City was derived from the annual assessment on property and poll taxes, considerable income was received from other sources; namely, state subsidies, excise taxes, parking meter fees, licenses, and miscellaneous sales.

Excise taxes amounted to \$37,376.26. These taxes were verified by detailed examination of the copies of the receipts retained by the Collector.

Parking meter fees amounted to \$13,376.30, which was approximately the same as the receipts for the prior municipal year. Meter maintenance charges of \$240.38 were deducted from revenue receipts.

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The records of all licenses and permits issued by the City Clerk were reviewed and monies found accounted for.

Financial transactions of the City Farm were reviewed. Revenue reported for the current year totaled \$1,142.95 as compared with \$3,230.01 for the preceding year, or a reduction of \$2,087.06. This reduction was due principally to the fact that less farm products were raised and sold. It is believed that records to show City Farm operations could be considerably strengthened. A cash book is recommended, also inventory records which would show stock increases, produce raised, etc.

Other receipts were examined, including fees for plumbing and electrical inspection. It appears advisable to have these fees supported by prenumbered receipts, with one copy to be retained by the inspectors.

#### EXPENDITURES

Vouchers and payrolls were examined in detail for the month of October 1949, and the months of May and June 1950. All payments were made by check from properly authorized warrants. The distribution of charges was test checked with no material error noted. The charges appeared to be proper and were posted to the appropriate accounts.

An invoice for a tractor in the amount of \$5,935.00 was paid after the close of the year, although the tractor was billed and delivered in the spring of 1950. It was agreed with the contracting company, however, that payment would be deferred until budgeted for the 1950-51 year.

#### GENERAL

Individual surety bonds were on file covering the City Manager, Treasurer and Collector, and Senior Account Clerk, for the period July 1, 1949 to January 1, 1950. As of January 1, 1950, the Maine Bonding and Casualty Company issued Municipal Schedule Bond No. 78729 with the following coverages:

Treasurer and Collector	\$25,000.00
Assistant Tax Collector	5,000.00
City Manager	5,000.00
Director of Finance	25,000.00
City Clerk	2,000.00
City Electrician	500.00
Chief of Police	2,000.00
Sealer of Weights and Measures	500.00

The records of the meetings of the City Council were reviewed, with particular reference to financial matters effecting the operation of the City. Appropriations, and oaths of office were found properly recorded. It is suggested that official salaries fixed by the City Council be made a matter of official record.

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### RECOMMENDATIONS

The following recommendations appear worthy of consideration by the Municipal Officials.

- (1) That, receipts from parking meter fees be credited direct to accounts from which expenditures are permitted under the provisions of Chapter 210, Public Laws of 1949.
- (2) That, adequate records be maintained at the City Farm to record sales and inventories.
- (3) That, prenumbered duplicate receipts be used by the plumbing and electrical inspectors for fees received. The duplicate receipt to be retained by the inspectors for auditing purposes.
- (4) That, a property register be maintained to record values of buildings and equipment owned by the City, together with the dates of acquisition and other pertinent information.
- (5) That, consideration be given to making an adjustment to the reserve carried on certain assets of the Harriet A. Monroe Trust Fund for highway purposes, to more accurately reflect the current market value of the bonds.

# COMPARATIVE BALANCE SHEET

**EXHIBIT A**

	June 30, 1950	June 30, 1949		June 30, 1950	June 30, 1949
<b>GENERAL FUND</b>					
<b>ASSETS</b>			<b>LIABILITIES</b>		
Cash—General	\$18,985.66	\$25,644.28	Due Other Agencies:		
Cash—Petty	200.00	200.00	State Tax	\$56,852.25	\$56,852.25
	\$ 19,185.66	\$ 25,844.28	County Tax	21,946.40	21,946.40
Accounts Receivable (Sch. A-1)	2,242.87	598.14	School District Tax	28,500.00	31,739.53
Taxes Receivable (Sch. A-2)	508,011.30	503,989.07			
Tax Liens (Sch. A-3)	16,240.64	9,774.75	Notes Payable (Sch. A-6)	\$107,298.65	\$110,538.18
Tax Lien Costs	175.47	72.38	Bond Coupons Not Presented	170,000.00	190,000.00
	16,416.11	9,847.13	For Payment (Sch. A-7)	1,863.00	1,544.75
Tax Acquired Property (Sch. A-4)	1,893.67	2,314.97	Total Liabilities	279,161.65	302,082.93
Property Acquired by Deed, etc. (Sch. A-6)	462.85	1,071.93	<b>RESERVE</b>		
	\$548,212.46	\$543,665.52	For Authorized Expenditures (Ex. D)	15,862.11	4,258.23
<b>TOTAL—GENERAL FUND</b>			<b>SURPLUS</b>		
			Unappropriated (Ex. C)	253,188.70	237,324.36
			<b>TOTAL—GENERAL FUND</b>	\$548,212.46	\$543,665.52
			<b>DEBT</b>		
<b>ASSETS</b>			<b>FUND</b>		
Sinking Fund Investments (Sch. A-8)	\$ 11,377.40	\$ 14,335.67	<b>LIABILITIES</b>		
Amount Necessary to Retire Debt From Future Revenue	272,722.60	218,763.33	Bonds Payable (Sch. A-9)	\$284,100.00	\$233,100.00
	\$284,100.00	\$233,100.00	<b>TOTAL—DEBT FUND</b>	\$284,100.00	\$233,100.00
<b>TOTAL—DEBT FUND</b>					
			<b>TRUST</b>		
			<b>FUNDS</b>		
<b>ASSETS</b>			<b>LIABILITIES</b>		
Cash—Time Deposits (Sch. A-10)	\$ 3,991.29	\$ 3,979.89	Principals (Sch. A-10)	\$ 65,605.67	\$ 64,205.67
Investments (Sch. A-10)	65,878.60	64,226.70	Unexpended Income (Sch. A-10)	4,264.22	4,000.83
	\$ 69,869.89	\$ 68,206.50	<b>TOTAL—TRUST FUNDS</b>	\$ 69,869.89	\$ 68,206.50
<b>TOTAL—TRUST FUNDS</b>					

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# Statement of Revenue and Expenses

YEAR ENDED JUNE 30, 1950

## EXHIBIT B

### REVENUE.

Tax Commitment	\$505,290.48
Supplemental Taxes	971.13
State of Maine	50,830.29
Excise Taxes	37,376.26
Parking Meter Fees	13,376.30
Tuition	10,384.51
Licenses, Fees and Permits	3,954.66
Court Fees and Traffic Violations	2,247.71
Premium and Accrued Interest on Bonds Sold	886.47
School District Reimbursements—	
Insurance, Labor, Materials	1,548.60
Labor, Material and Supplies	979.47
Charity Reimbursements	4,222.64
Other Refunds and Reimbursements	260.76
Interest on Tax Accounts	1,453.78
Rentals	709.95
Farm Produce and Stock	1,142.95
Sale of Equipment	915.00
Library Books and Fines	615.00
Rebates—Insurance, Refrigerator and Fuel	511.34
Fire Extinguishers—Servicing and Supplies	333.94
Fires Out of Town	326.95
Donations	386.70
Lease of Land	50.00
Miscellaneous	503.20
<b>TOTAL REVENUE</b>	<b>\$639,278.09</b>
<b>ADD:</b>	
Proceeds Received from Bond Issue	70,000.00
	<b>\$709,278.09</b>
<b>DEDUCT:</b>	
Revenue Applicable to Appropriation	
Carrying Balances	11,603.88
<b>TOTAL</b>	<b>\$697,674.21</b>



**EXPENDITURES:**

General Government	\$ 34,441.76
Protection	86,879.26
Health	2,677.93
Public Works	137,087.33
Welfare	43,966.53
Education	238,944.89
Library	9,186.72
Recreation	5,332.81
Unclassified	17,879.51
Debt Service	25,614.48
State and County Taxes	78,798.65

**TOTAL EXPENDITURES** \$680,809.87

**NET GAIN FROM OPERATIONS** \$ 16,864.34

**STATEMENT OF DEPARTMENTAL OPERATIONS**  
**YEAR ENDED JUNE 30, 1950**

	Balances 7-1-49	Appro- priations	Cash Receipts	Other Credits	Transfers To	Total Avail- able	Cash Disburse- ments	Other Charges	Transfers From	BALANCES LAPSED	
										(Net Gain from Operat'ns)	Carried For'd
<b>GENERAL GOVERNMENT</b>											
Executive and Finance		\$ 7,910.00	\$ .40		\$ 139.12	\$ 8,049.52	\$ 8,049.52				
Assessment		5,415.00	1.50			5,416.50	5,138.08		\$ 233.99	\$ 44.43	
Collections and Treasury		4,915.00				4,915.00	4,865.02		49.98		
Accounting and Purchasing		2,305.00				2,305.00	2,197.61		107.39		
Legal		920.00				920.00	920.00				
Records		4,765.00	10.33		17.89	4,793.22	4,793.22				
Registration and Elections		1,875.00				1,875.00	1,659.65			215.35	
City Hall		3,875.00	250.30		637.00	4,712.30	4,712.30				
General		1,935.00			171.36	2,106.36	2,106.36				
		33,865.00	262.53		965.37	35,092.90	34,441.76		391.36	259.78	
<b>PROTECTION</b>											
Police Department		33,045.00	6.09		416.66	33,467.75	32,779.15		688.60		
Fire Department		41,810.00	100.13		10,000.00	51,910.13	40,007.81		1,825.72	76.60	\$10,000.00
Building Inspection		200.00				200.00	200.00				
Electrical Inspection		300.00				300.00	300.00				
City Lighting		13,600.00				13,600.00	13,592.30			7.70	
		88,955.00	106.22		10,416.66	99,477.88	86,879.26		2,514.32	84.30	10,000.00
<b>HEALTH</b>											
General		1,170.00				1,170.00	1,132.52			37.48	
City Dump		1,500.00			45.41	1,545.41	1,545.41				
		2,670.00			45.41	2,715.41	2,677.93			37.48	
<b>PUBLIC WORKS</b>											
Administration		4,515.00			621.80	5,136.80	5,136.80				
Sanitation		4,400.00				4,400.00	3,975.66		358.76	65.58	
Highways		29,460.00	84.40		8,488.37	38,032.77	34,396.85			3,635.92	
Mechanical		11,700.00	353.29		2,823.21	14,876.50	14,876.50				

Parks and Trees		2,900.00	292.75		358.76	3,551.51	3,551.51			
State Roads	\$ 267.82	1,865.00	2,585.85			4,718.67		2,586.92		2,131.75
Capital Improvements		5,000.00				5,000.00	2,934.58			2,065.42
Paving Contract	-327.38			\$ 70,000.00	2,586.92	72,259.54	72,215.43	44.11		
	-59.56	59,840.00	3,316.29	70,000.00	14,879.06	147,975.79	137,087.33	2,989.79	3,701.50	4,197.17

**WELFARE**

Administration		3,890.00				3,890.00	3,789.17	100.83		
Poor Relief		14,350.00	81.82		1,380.24	15,812.06	15,783.66	28.40		
State Institutions		5,300.00				5,300.00	4,680.13	619.87		
City Farm	3,400	6,430.00	10.55		224.98	10,065.53	9,650.10	415.43		
Other Towns' Poor			3,283.25	857.57	28.42	4,169.24	4,087.18	82.06		
State Poor			4,821.49	1,385.30	36.40	6,243.19	5,844.29	132.00	266.90	
	3,400.00	29,970.00	8,197.11	2,242.87	1,670.04	45,480.02	43,834.53	132.00	1,513.49	

**EDUCATION**

Common Schools		98,820.00			1,476.80	100,296.80	100,296.80			
High School		54,625.00				54,625.00	52,524.13	2,100.87		
Textbooks		4,400.00			1,081.23	5,481.23	5,481.23			
Supplies	183.98	12,300.00	272.11		1,479.68	14,235.77	13,337.74	11.90		886.13
Conveyance		3,500.00				3,500.00	2,933.04	566.96		
Repairs		9,006.00	1,193.65		40.50	10,240.15	9,996.64	243.51		
Apparatus and Equipment		2,500.00	170.00		443.77	3,113.77	3,113.77			
Compulsory Education		250.00				250.00		250.00		
Insurance		2,435.00	1,124.48			3,559.48	2,797.70	761.78		
Medical Inspection		600.00				600.00	600.00			
Supervision		3,100.00			237.50	3,337.50	3,337.50			
Office Expense		700.00				700.00	558.11	141.89		
Physical Education		2,650.00			74.88	2,724.88	2,724.88			
Industrial Education		4,700.00				4,700.00	4,700.00			
Vocational Education		8,600.00	65.00			8,665.00	7,935.00	730.00		
Recreation		250.00				250.00	103.35	141.65		
School District		28,500.00				28,500.00		28,500.00		
	183.98	236,936.00	2,825.24		4,834.36	244,779.58	210,444.89	28,500.00	4,948.56	886.13

**LIBRARY**

Public Library		9,780.00				9,780.00	9,186.72	575.84	17.44	
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<b>RECREATION</b>											
Salaries and General	4,825.00	395.10		118.72	5,338.82	5,332.81			6.01		
<b>UNCLASSIFIED</b>											
Contingent	3,000.00			1,262.29	4,262.29	4,262.29					
Memorial Day	200.00				200.00	200.00					
McLoon Wharf	1,500.00				1,500.00	1,500.00					
Community Building	600.00			82.12	682.12	682.12					
National Guard	2,000.00			307.30	2,307.30	2,307.30					
Abatements	4,000.00			971.13	4,971.13		2,224.27	2,728.59		18.27	
Delinquent Taxes	150.00				150.00	146.79					3.21
Pensions	5,200.00			584.67	5,784.67	5,784.67					
Airport				205.75	205.75	205.75					
Supplemental Taxes			971.13		971.13			971.13			
Parking Meter Expense		240.38			240.38	240.38					
Misc. Income and Expense		75.37	366.18		441.55	1.00	324.94				115.61
	16,650.00	315.75	1,337.31	3,413.26	21,716.32	15,330.30	2,549.21	3,699.72		137.09	
<b>CEMETERIES</b>											
Sea View Cemetery	733.81	45.00			778.81						778.81
<b>DEBT SERVICE</b>											
Interest	11,600.00				11,600.00	10,296.23	318.25				985.52
Debt Reduction	15,000.00				15,000.00	15,000.00					
	26,600.00				26,600.00	25,296.23	318.25				985.52
<b>SPECIAL ASSESSMENTS</b>											
State Tax	56,852.25				56,852.25		56,852.25				
County Tax	21,946.40				21,946.40		21,946.40				
Overlay	22,625.83				22,625.83			15,826.54	6,799.29		
	101,424.48				101,424.48		78,798.65	15,826.54	6,799.29		
<b>TOTAL ALL DEPARTMENTS</b>	4,258.23	611,515.48	15,463.24	73,580.18	36,342.88	741,160.01	570,511.76	110,298.11	32,465.63	12,022.40	15,862.11
<b>ESTIMATED REVENUE</b>		106,225.00	84,696.71	30,247.48	149.88	8,869.07			4,027.13	4,841.94	
<b>TOTALS</b>	\$4,258.23	\$505,290.48	\$100,159.95	\$103,827.63	\$36,492.76	\$750,029.08	\$570,511.76	\$110,298.11	\$36,492.76	\$16,864.34	\$15,862.11

# 1950 Valuation, Assessment, Collection

YEAR ENDED JUNE 30, 1950

VALUATION:	Real Estate	Personal Estate	Total
Resident	\$5,463,080.00	\$1,541,330.00	\$7,004,410.00
Non-Resident	1,095,140.00	683,360.00	1,778,500.00
<b>TOTAL</b>	<b>\$6,558,220.00</b>	<b>\$2,224,690.00</b>	<b>\$8,782,910.00</b>

ASSESSMENT:		
Valuation times rate \$8,782,910.00 @ .0566		\$ 497,112.71
2724 Polls @ \$3.00		8,172.00
Gain in Computation		5.77
Tax Commitment		505,290.48
Supplemental Tax		.57
<b>TOTAL ASSESSMENT CHARGED TO COLLECTOR</b>		<b>\$ 505,291.05</b>
<b>COLLECTION AND CREDITS:</b>		
Cash Collections		5,757.21
<b>1950 TAXES RECEIVABLE—June 30, 1950</b>		<b>\$ 499,533.84</b>

COMPUTATION OF ASSESSMENT		
TAX COMMITMENT (As Above)		\$ 505,290.48
Estimated Revenue (Schedule D-1)		106,225.00
		<b>\$ 611,515.48</b>
<b>REQUIREMENTS:</b>		
Appropriation Resolve	\$ 476,091.00	
Appropriation (Emergency)	5,500.00	
		481,591.00
School District Tax		28,500.00
State Tax		56,852.25
County Tax		21,946.40
<b>TOTAL REQUIREMENTS</b>		<b>588,889.65</b>
<b>OVERLAY</b>		<b>\$ 22,625.83</b>

  
*Statement of Cash Receipts and  
Disbursements*

YEAR ENDED JUNE 30, 1950

CASH BALANCE—July 1, 1949		\$ 25,644.28
ADD—CASH RECEIPTS:		
Tax Collections—		
Current Year	\$ 5,757.21	
Prior Years	478,944.71	
Total Tax Collections		\$484,701.92
Tax Liens		8,503.10
Tax Acquired Property		522.09
Estimated Revenue (Schedule D-1)		84,696.71
Departmental (Schedule F-1)		15,463.24
Other Receipts:		
Accounts Receivable	598.14	
Temporary Loans	150,000.00	
Notes Payable	60,000.00	
Bonds Issued	70,000.00	
Property Sales	763.93	
Tax Lien Costs	275.43	
Total Other Receipts		281,637.50
TOTAL CASH RECEIPTS		875,524.56
TOTAL AVAILABLE		901,168.84
DEDUCT—CASH DISBURSEMENTS.		
Departmental (Exhibit D)	570,511.76	
Temporary Loans	144,000.00	
Notes Payable	86,000.00	
Bond Presented After Maturity	1,000.00	
State, County and School District Taxes	80,303.79	
Tax Lien Costs	249.69	
Expense on Tax Acquired and Other Properties	117.94	
TOTAL CASH DISBURSEMENTS		882,183.18
CASH BALANCE—June 30, 1950 (Exhibit A)		\$ 18,985.66

## *Bonds Payable*

**JUNE 30, 1950**

Purpose	Rate of Interest	Date of Issue	Due Date	Outstanding 6-30-50
Refunding	5%	7-1-21	7-1-36	\$ 500.00*
Refunding	3½ %	7-1-35	7-1-50	15,600.00
Refunding	3½ %	7-1-36	7-1-51	40,000.00
Refunding	3½ %	7-1-37	7-1-52	13,000.00
Refunding	3¼ %	7-1-38	7-1-53	25,000.00
Refunding	2¾ %	7-1-39	7-1-54	5,000.00
Refunding	4%	10-1-39	10-1-55	27,000.00
			10-1-56	25,000.00
			10-1-57	25,000.00
				77,000.00
Refunding	3¼ %	7-1-40	7-1-55	25,000.00
Refunding	2¾ %	7-1-42	7-1-58	13,000.00
Street Paving	1¾ %	11-1-49	\$5,000.00 Annually 1950-1963	70,000.00
<b>TOTAL</b>				<b>\$284,100.00</b>

\*Matured but not presented for payment.

# Statement of Trust Fund Operations

YEAR ENDED JUNE 30, 1950


	PRINCIPAL			INCOME			INVESTMENTS				
	Balance 7-1-49	New Funds	Total 6-30-50	Balance 7-1-49	Earned	With- drawn	Balance 6-30-50	Total Principal and Income	Savings Accounts	U. S. Bonds	Other
<b>CEMETERY PERPETUAL CARE:</b>											
Perpetual Care Funds (Schedule A-11)	\$46,605.67	\$1,400.00	\$48,005.67	\$2,735.65	\$1,216.66	\$1,149.01	\$2,803.30	\$50,808.97	\$2,730.37	\$48,078.60	
Lucy C. Farnsworth Fund	10,000.00		10,000.00	800.80	316.76	187.85	929.71	10,929.71	929.71	10,000.00	
	<u>56,605.67</u>	<u>1,400.00</u>	<u>58,005.67</u>	<u>3,536.45</u>	<u>1,533.42</u>	<u>1,336.86</u>	<u>3,733.01</u>	<u>61,738.68</u>	<u>3,660.08</u>	<u>58,078.60</u>	
<b>HIGHWAYS (General Purpose)</b>											
Harriet A. Munroe	500.00		500.00	43.81	5.44		49.25	549.25	49.25	200.00	\$300.00(a)
<b>PUBLIC LIBRARY:</b>											
Mary C. Titcomb	1,000.00		1,000.00	.55	25.09		25.64	1,025.64	25.64	1,000.00	
Alice P. or Sanford Starrett	100.00		100.00	41.80	3.12		44.92	144.92	44.92	100.00	
Charles G. Kiff	500.00		500.00	171.51	16.09		187.60	687.60	87.60	600.00	
E. A. Jones				22.98	.34		23.32	23.32	23.32		
Emma Frohock	500.00		500.00	154.42	15.94		170.36	670.36	70.36	600.00	
E. A. Butler				28.53	.42		28.95	28.95	28.95		
	<u>2,100.00</u>		<u>2,100.00</u>	<u>419.79</u>	<u>61.00</u>		<u>480.79</u>	<u>2,580.79</u>	<u>280.79</u>	<u>2,300.00</u>	
<b>CHURCH BENEVOLENCES:</b>											
Joseph Farewell	5,000.00		5,000.00	.78	125.39	125.00	1.17	5,001.17	1.17	5,000.00	
<b>TOTAL ALL FUNDS</b>	<u>\$64,205.67</u>	<u>\$1,400.00</u>	<u>\$65,605.67</u>	<u>\$4,000.83</u>	<u>\$1,725.25</u>	<u>\$1,461.86</u>	<u>\$4,264.22</u>	<u>\$69,869.89</u>	<u>\$3,991.29</u>	<u>\$65,578.60</u>	<u>\$300.00</u>

(a) St. Louis San Francisco Railway Company  
2 Certificates of Deposit for Consolidated 4% Gold Bonds, Series A,  
Due 3-1-78. Valued at \$300.00.

# Detail of Estimated Revenue Cash Receipts

YEAR ENDED JUNE 30, 1950

	From State	Other Sources	Total
<b>SCHEDULE F-2</b>			
Common Schools:			
Tuition—Town of Owl's Head		\$ 1,328.40	
—Individuals		339.49	
School Fund	\$ 2,509.66		
Rebate on Fuel		30.00	
High School:			
Tuition—Town of Friendship		300.00	
—Town of South Thomaston		1,950.00	
—Town of Warren		150.00	
—Town of Cushing		150.00	
—Matinicus Plantation		81.00	
—Town of Owl's Head		5,164.65	
—Individuals		920.97	
School Fund	1,000.00		
Vocational Education:			
State Subsidy	3,505.88		
School Fund	1,238.00		
Bank Stock Tax	1,793.52		
National Guard:			
Armory Rental	1,000.00		
Snow Plowing:			
Reimbursement	241.44		
City Farm Sales:			
Livestock		1,077.00	
Eggs and Vegetables		65.95	
Excise Taxes:			
1949 Receipts No. 33103-33720		4,682.55	
1950 Receipts No. 38101-40948		32,693.71	
Fire Department:			
Fire Extinguishers—Servicing and Supplies		333.94	
Use of Pumper		19.00	
Red Lanterns		5.00	
Services Rendered:			
Town of South Thomaston		87.00	
Town of Rockport		30.00	
Town of Owl's Head		141.50	
Town of Waldoboro		68.45	
Interest on Tax Accounts		1,440.69	
City Clerk—Licenses, Fees, and Permits		3,671.70	

			
Miscellaneous			
Premium and Accrued Interest			
on Bonds Sold		886.47	
Rent of Airport		240.20	
Sewer Entrance Fees		125.00	
Plumbing Inspection		64.86	
Electrical Inspection		33.60	
Insurance Rebates		54.34	
Commissions—Coca Cola Machine		45.00	
Transcription of Hearing		6.38	
Sale of Ordinances and Charter		10.27	
Reimbursements and Refunds	6.00	9.39	
Lease of Land		50.00	
Parking Meter Fees.		13,135.92	
Public Library:			
Stipend	200		
Books and Fines		615.00	
Police Department:			
County of Knox—Court Fees		1,984.69	
Constable Fees		81.80	
Traffic Violations and Telephone Calls		164.26	
Fees as Sealer of Weights and Measures		59.50	
Superior Court Fees		16.96	
Public Works:			
Use of Equipment		204.75	
Sale of Material		123.50	
Gas Tax Refund	73.85		
Putting up Railroad Signs	34.91		
Excavating for Water Pipe		111.00	
Replacing Paving		200.00	
Tar Patch		55.00	
Reimbursement for Labor and Material		71.95	
Rebate on Freight		12.61	
<b>TOTAL ESTIMATED REVENUE</b>			
<b>CASH RECEIPTS</b>	<b>\$11,603.26</b>	<b>\$73,093.45</b>	<b>\$84,696.71</b>

STATE OF MAINE  
STATE DEPARTMENT OF AUDIT  
AUGUSTA

September 18 1950

Board of Trustees  
Rockland School District  
Rockland,  
Maine

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944, and at your request, the records of the Rockland School District have been audited by the State Department of Audit for the period July 1, 1949 to June 30 1950 inclusive.

The examination was made by Auditor M. W. Bragdon 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 District appear to have been appropriately handled.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the District for the period designated. Comments are also included which may prove of interest to you.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,  
State Auditor.

FMB/emb



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## COMMENTS

### ROCKLAND SCHOOL DISTRICT

JULY 1, 1949 TO JUNE 30, 1950

An audit has been completed of the financial records of the Rockland School District for the year ended June 30, 1950.

This audit consisted of a detailed check of all monies received and expended, and an examination of all vouchers substantiating the expenditures.

It is believed the accompanying financial statements properly reflect the financial position of the District as at June 30, 1950, and the result of its operations for the year then ended.

#### ASSETS

The cash balance of \$2,223.59 was on deposit with the Knox County Trust Company, and was verified by the statements furnished by the bank. All monies received were found promptly deposited, and all expenditures were made by check. These checks had all cleared through the bank before the close of the year.

The total cost of constructing, grading, and equipping the New School Building amounted to \$324,427.33 at June 30, 1950. This cost included necessary operating expenses during the period of construction.

#### LIABILITIES

As total costs of the School Building and Equipment exceeded the amount of bonds sold, short term notes were issued to complete payments. These notes, in the amount of \$21,000.00 are held by the Knox County Trust Company and were verified.

Bonds in the amount of \$15,000.00 matured during the year and were paid. The outstanding bonds, amounting to \$285,000.00 are payable \$15,000.00 annually to September 1, 1970.

#### SURPLUS

The surplus totaled \$20,650.92 at the year end. This represents an increase of \$20,368.92 over the balance at the beginning of the period. This increase has been analyzed in detail on Exhibit C.

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GENERAL


The City of Rockland was assessed \$31,739.53 for the year ended June 30, 1950 by the Trustees of the School District. This assessment was made on the following basis:

Bonds Payable	\$15,000.00
Operating Expenses to June 30, 1949	6,024.74
Operating Expenses to June 30, 1950	10,714.79
Total	<u>\$31,739.53</u>

As reference to Exhibit B will disclose, the assessment of \$10,714.79 for current year's operating expenses was not sufficient to cover such expenditures, and a net loss of \$1,605.82 was sustained.

The following surety bond was on file covering the Treasurer of the School District:

Maine Bonding and Casualty Co.  
No. 78494, Dated 1-6-50. \$25,000.00

  
**ROCKLAND SCHOOL DISTRICT**  
*Comparative Balance Sheet*

**EXHIBIT A**

	June 30, 1950	June 30, 1949
<b>ASSETS</b>		
Cash	\$ 2,223.59	\$ 64,125.53
School Building Construction (Sch. A-1)	324,427.33	236,156.47
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$326,650.92</b>	<b>\$300,282.00</b>
	<hr/>	<hr/>
<b>LIABILITIES</b>		
Notes Payable (Sch. A-2)	\$ 21,000.00	
Bonds Payable (Schedule A-3)	285,000.00	\$300,000.00
<b>SURPLUS</b>		
Surplus	20,650.92	282.00
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND SURPLUS</b>	<b>\$326,650.92</b>	<b>\$300,282.00</b>
	<hr/>	<hr/>

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## Revenue and Expenses

EXHIBIT B

YEAR ENDED JUNE 30, 1950

REVENUE.

Assessment against City of Rockland		
Expenses to 6-30-50	\$25,714.79	
Rebate on Insurance Premium	277.26	
	<hr/>	
TOTAL REVENUE		\$25,992.05

EXPENDITURES:

Salary of Treasurer	\$ 275.00	
Treasurer's Bond	100.00	
Telephone and Postage	18.34	
Accounting Service	38.90	
Insurance	2,847.04	
Interest on Bonds and Notes	8,945.55	
Bonds Matured and Paid	15,000.00	
Labor on Furniture and Cleaning	207.00	
Signs	5.00	
Bank Fees	27.19	
Safe Deposit Box	9.60	
Printing and Advertising	124.25	
	<hr/>	
TOTAL EXPENDITURES		27,597.87
		<hr/>
NET LOSS FOR PERIOD		\$ 1,605.82
		<hr/>
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## *Statement of Cash Receipts and Disbursements*

**EXHIBIT D**

**YEAR ENDED JULY 30, 1950**

CASH BALANCE—July 1, 1949		\$ 64,125.53
ADD—CASH RECEIPTS:		
City of Rockland—Assessment	\$31,739.53	
State of Maine—Architect's Fees	950.00	
Notes Issued	41,000.00	
Rebates on Insurance	277.26	
TOTAL CASH RECEIPTS		73,966.79
TOTAL AVAILABLE		\$138,092.32
DEDUCT—CASH DISBURSEMENTS:		
Bonds Paid	\$15,000.00	
Notes Paid	20,000.00	
Interest on Bonds and Notes	8,945.55	
Building Construction	45,445.05	
Architect's Fees	1,600.00	
Furniture, Fixtures and Equipment	22,812.54	
Grading and Roads	13,104.77	
Paving Walks, Entrances and Ditches	5,308.50	
Miscellaneous Expenses	3,652.32	
TOTAL CASH DISBURSEMENTS		135,868.73
CASH BALANCE—June 30, 1950		\$ 2,223.59

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## Construction Costs

SCHEDULE A-1

JUNE 30, 1950

Purchase of Land:

Harjula Property	\$9,250.00	
Corner Lot—S. P. Whitney	200.00	
	<hr/>	\$ 9,450.00

Building Construction:

Robert A. Verrier Construction Company	242,592.80	
Architect's Fees:		
Eaton W. Tarbell and Associates	15,073.63	
Grading and Roads:		
Starr Brothers Inc.—Labor and Equipment	16,105.70	
Furniture, Fixtures and Equipment:		
Various Parties	29,856.16	
Paving Walks, Entrances and Ditches.		
Marriner's Service Station	5,308.50	
Miscellaneous Expenses	6,040.54	
	<hr/>	\$324,427.33
<b>TOTAL COST OF CONSTRUCTION</b>		<hr/> <hr/>

