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Annual Report of the Municipal Officers of the Plantation of Barnard Maine for the year 1947-1948

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ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF THE
PLANTATION OF
BARNARD
MAINE



FOR THE YEAR 1947 - 1948

OBSERVER PUBLISHING CO., DOVER-FOXCROFT, MAINE

ANNUAL TOWN WARRANT

To William Smith, a Constable of the Plantation of Barnard, in the County of Piscataquis:

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Plantation of Barnard, qualified by law to vote in affairs of the Plantation, to assemble at the School-house in said Plantation on Monday, the fifteenth day of March, A. D. 1948, at one o'clock in the afternoon, to act on the following articles, to wit:

ARTICLE 1. To choose a Moderator to preside at said meeting.

ARTICLE 2. To choose a Plantation Clerk.

ARTICLE 3. To see if the Plantation will vote to accept the reports of the officers as printed in the report.

ARTICLE 4. To choose two or more Assessors for the ensuing year.

ARTICLE 5. To choose a Plantation Treasurer.

ARTICLE 6. To choose a member of the superintending school committee to hold office for three years, and fill any vacancy that may occur.

ARTICLE 7. To see in what manner the Plantation will dispose of the collection of taxes for the ensuing year, and fix the compensation of the tax collector.

ARTICLE 8. To choose a collector of taxes.

ARTICLE 9. To choose one or more constables.

ARTICLE 10. To choose a road commissioner.

ARTICLE 11. To choose a fire ward.

ARTICLE 12. To choose all other officers usually chosen at the regular March meeting.

ARTICLE 13. To see what sum of money the Plantation will vote to raise and appropriate for General Government, i. e., officers' salaries, office supplies, bonds and miscellaneous and incidentals.

ARTICLE 14. To see what sum of money the Plantation will vote to raise and appropriate for the salary of the superintendent of schools.

ARTICLE 15. To see what sum of money the Plantation will vote to raise and appropriate for the school committee.

ARTICLE 16. To see what sum of money the Plantation will vote to raise and appropriate for schools.

ARTICLE 17. To see what sum of money the Plantation will vote to raise and appropriate for the maintenance of highways and bridges, and snow and ice removal.

ARTICLE 18. To see if the Plantation will vote to raise and appropriate the sum of one hundred thirty-eight dollars (\$ 138.00) for the maintenance of State Aid highway (Patrol).

ARTICLE 19. To see what sum of money the Plantation will vote to raise and appropriate for the maintenance of Third class roads.

ARTICLE 20. To see what sum of money the Plantation will vote to raise and appropriate for Public Health Nurse.

ARTICLE 21. To see what sum of money the Plantation will vote to raise and appropriate for Insurance.

ARTICLE 22. To see whether or not the Plantation will vote to raise and appropriate the sum of twenty-five dollars (\$25.00) for advertising our natural resources, advantages and attractions under provisions of Chapter 5, Section 82 of the Revised Statutes. Said money to be expended through the State Publicity Bureau.

ARTICLE 23. To see what sum of money the Plantation will vote to raise and appropriate for the Garage account.

ARTICLE 24. To see if the Plantation will vote to allow a 2 % discount on taxes paid on or before July 1, 1948.

ARTICLE 25. To see if the Plantation will vote to

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TOWN OFFICERS FOR 1947-48

Moderator
EVA LADD

Plantation Clerk
HAZEL DEAN

Assessors
STANLEY LADD **WILLIAM SMITH**
 LLEWELLYN DAMON

Treasurer
EVA LADD

Road Commissioner
STANLEY LADD

Superintending School Committee
EVA LADD Term Expires 1948
HAZEL DEAN Term Expires 1949
MARTHA DAMON Term Expires 1950

Superintendent of Schools
HUBERT E. REDDING

Tax Collector
HAZEL DEAN

Constables
HAZEL DEAN **WILLIAM SMITH**

Fire Ward
ORA LADD

Deputy Fire Ward
WILLIAM SMITH

Surveyors of Wood, Bark and Lumber
BOARD OF ASSESSORS

Fence Viewers
BOARD OF ASSESSORS

Sexton
STANLEY LADD

Health Officer
HAZEL DEAN

Cemetery Committee
BOARD OF ASSESSORS

Garage Committee
BOARD OF ASSESSORS

ASSESSORS' REPORT

Valuation of the Plantation of Barnard

April 1, 1947

Real Estate—Resident	\$ 4,461.00	
Real Estate—Non-Resident	79,187.00	
	<hr/>	
Total Real Estate		\$83,648.00
Personal Estate—Resident	\$ 990.00	
Personal Estate—Non-Resident	5,000.00	
	<hr/>	
Total Personal Estate		\$ 5,990.00
		<hr/>
Total Valuation		\$89,638.00
Value of Land	\$74,803.00	
Value of Buildings	8,316.00	
Rate of Taxation .047		
Polls Taxed 12		
Polls Not Taxed 3		
Tax on Resident Real Estate	\$ 209.68	
Tax on Non-Resident Real Estate	3,721.79	
Tax on Resident Personal Estate	46.53	
Tax on Non-Resident Personal Estate	235.00	
Tax on Polls	36.00	
Fractional Gain	.05	
	<hr/>	
Total Tax		\$ 4,249.04

TAXABLE PROPERTY, RESIDENT

	No.	Value	
Horses	3	\$ 160.00	
Steers	1	60.00	
Cows	7	420.00	
Poultry over 50	250	200.00	
House Trailer	1	50.00	
Radios	10	100.00	
		<hr/>	
Total Value			\$ 990.00

TAXABLE PROPERTY, NON-RESIDENT

	No.	Value
Horses	12	\$ 960.00
Portable Mills	1	1,800.00
Tractors	1	2,240.00
		<hr/>
Total Value		\$ 5,000.00

EXEMPT PERSONAL PROPERTY

	No.	Value
Cattle, 18 mos. and younger	3	\$ 105.00
Swine	7	140.00
Poultry	72	57.60
		<hr/>
Total Value		\$ 302.60

APPROPRIATIONS

General Government	\$500.00
School Supervision	85.00
Education	750.00
School Committee	15.00
General Roads	750.00
Patrol Road	138.00
Third Class Maint.	20.00
Public Health Nurse	15.00
Snow Removal Equipment	225.00
Garage	500.00
Insurance	60.00
	<hr/>
	\$ 3,058.00

TAXES ASSESSED

State and District Tax	\$ 921.66
County Tax	135.80
Town Tax	3,058.00
Overlay	133.58
	<hr/>
Total	\$ 4,249.04

STATE AND DISTRICT TAX

	Resources	
Assessment		\$ 921.66
	Expenditures	
Treasurer of State		\$ 921.66

COUNTY TAX

	Resources	
Assessment		\$ 133.58
	Expenditures	
County Treasurer		\$ 133.58

PISCATAQUIS NURSING SERVICE

	Resources	
Appropriation	\$15.00	
Balance brought forward	5.00	
	<hr/>	
		\$ 20.00
	Expenditures	
Mrs. Sarah Forbes	\$15.00	
Unexpended carried forward	5.00	
	<hr/>	
		\$ 20.00

SCHOOL COMMITTEE

	Resources	
Appropriation		\$ 15.00
	Expenditures	
Eva Ladd	\$5.00	
Hazel Dean	5.00	
Martha Damon	5.00	
	<hr/>	
		\$ 15.00

OVERLAY

Appropriation	\$ 133.58
Unexpended carried to summary	\$ 133.58

ACCOUNTS RECEIVABLE

From State:	
1947 snow removal, est.	\$ 365.00

EXCISE TAXES

Received	\$	64.81
Unexpended carried to summary	\$	64.81

TOWN HALL EQUIPMENT INSURANCE MONEY

Balance brought from 1946	\$	226.66
Carried to Garage Account, by vote of Plantation	\$	226.66

HEALTH OFFICER

Balance brought from 1946	\$	5.00
Unexpended carried to 1948	\$	5.00

INSURANCE ACCOUNT

Resources		
Appropriation	\$	60.00
Expenditures		
A. E. Blanchard, Fire Insurance on Truck	\$40.05	
A. E. Blanchard, Liability on Truck	15.98	
		<hr/>
	\$	56.03
		<hr/>
Unexpended carried to summary	\$	3.97

GARAGE ACCOUNT

Resources		
Appropriation	\$500.00	
Brought from Hall Equip. Insurance money, by vote of Town	226.66	
		<hr/>
	\$	726.66
Expenditures		
Labor taking down Barn for lumber:		
William Smith	\$24.75	
Llewellyn Damon	27.75	
Charles Soule	21.00	
Stanley Ladd	30.75	
Edward Ladd	18.75	

Finwood Products Co., Bulldozer	30.00	
		\$ 153.00
Unexpended carried forward		\$ 573.66

CEMETERY ACCOUNT

Resources		
Balance brought forward		\$ 345.90
Expenditures		
Charles Soule, labor	\$ 9.00	
William Smith, labor	10.50	
Arthur Pearl, labor	10.50	
Stanley Ladd, truck & labor	4.50	
Stanley Ladd, flags	4.80	
		\$ 39.35
Unexpended carried forward		\$ 306.55

SNOW REMOVAL EQUIPMENT ACCOUNT

Resources		
Appropriation	\$225.00	
Refund on parts	1.54	
From General Rds. Acct., for use of equipment	185.00	
		\$ 411.54
Expenditures		
Overdraft brought from 1946	\$ 50.81	
J. A. Fleming, Sander	125.00	
Carrol Ames, Battery	32.95	
Rapaport Tire Co., Tires	79.56	
International Harvester Co., Parts	7.32	
N. H. Bragg & Sons, Parts	9.39	
Edward Ladd, Parts	7.51	
J. A. Webber, Paint	3.35	
Sanford & Sanborn, Iron	7.57	
Albert Clukey, Gas	4.40	
Stanley Ladd, Gas and Oil	18.18	
George Thibodeau, labor	10.12	
John Perham, labor	20.00	

Edward Ladd, labor	27.00	
Stanley Ladd, labor	6.00	
		<hr/>
		\$ 409.16
Unexpended carried forward		<hr/>
		\$ 2.38

GENERAL GOVERNMENT

Resources		
Appropriation		\$ 500.00
Expenditures		
Officers' Salaries:		
Stanley Ladd, assessor	\$100.00	
William Smith, assessor	40.00	
Llewellyn Damon, assessor	20.00	
Eva M. Ladd, treasurer	55.00	
Hazel Dean, clerk	30.00	
Hazel Dean, collector:		
Commission on 1947 Taxes	104.58	
Excise Tax fees	2.10	
Office Expenses:		
Treasurer of State, audit	30.05	
Marks Printing House,		
town books	7.90	
Observer Pub. Co., Town reports	56.25	
Miscellaneous:		
A. E. Blanchard,		
Treas. and Coll. Bonds	25.00	
Register of Deeds, transfers	.60	
Maine Municipal Asso., dues	15.00	
Llewellyn Damon, posting		
warrants	1.50	
Stanley Ladd, use of car	5.00	
		<hr/>
		\$ 492.98
Unexpended carried to summary		<hr/>
		\$ 7.02

SUMMARY OF ACCOUNTS

Unexpended:	
Overlay	\$133.58
Excise Tax	64.81

Patrol Road	4.00	
Insurance	3.97	
Administration	7.02	
Ladd and Austin Roads	3.65	
	<hr/>	
		\$ 217.03
Overdraft:		
Discounts	\$ 65.91	
Net unexpended to Surplus	151.12	
	<hr/>	
		\$ 217.03

ANALYSIS OF CHANGE OF NET SURPLUS

Net Surplus Feb. 28, 1947		\$ 744.67
Unexpended balances	\$217.03	
Overdraft	65.91	
	<hr/>	
Net unexpended balance		\$ 151.12
		<hr/>
Net Surplus February 28, 1948		\$ 895.79

REPORT OF ROAD COMMISSIONER

GENERAL ROADS, SUMMER AND WINTER

Resources

Appropriation	\$750.00	
From State, Snow Removal	504.05	
		\$ 1,254.05

Expenditures

Edward Ladd, labor	\$ 63.75	
William Smith, labor	53.25	
Freeman Stevens, labor	60.00	
Charles Soule, labor	30.00	
Ralph Green, labor	6.00	
John Perham, labor	24.75	
Stanley Ladd, truck and labor	334.35	
Roscoe Lamson, team labor	6.00	
Charles Allen, Jr., sand	3.00	
W. H. Shurtleff Co., salt	50.00	
Town of Brownville, culvert	51.25	
Stanley Ladd, gas	11.17	
A. H. Moore, Snow Removal	63.75	
Carried to Snow Removal		
Equipment account for		
use of Equipment	185.00	
Carried to State Aid Road		
account, to Bal.	22.31	
	<hr/>	
		\$ 964.58
		<hr/>
Unexpended carried to 1948		\$ 289.47

STATE AID ROAD CONSTRUCTION

Overdraft brought from 1946	\$22.31
Brought from General Roads,	
to settle account	\$22.31

THIRD CLASS ROAD MAINTENANCE

Resources

Balance brought forward	\$270.41	
Appropriation	20.00	
	<hr/>	
		\$ 290.41

Expenditures

William Smith, labor	\$ 8.25
Charles Soule, labor	3.00
Stanley Ladd, truck and labor	23.65

\$ 34.90

Unexpended carried forward \$ 255.54

MAINTENANCE PATROL

Resources

Appropriation \$ 138.00

Expenditures

Treasurer of State \$ 134.00

Unexpended carried to summary \$ 4.00

LADD AND AUSTIN ROADS

Resources

Balance brought forward \$ 476.00

Expenditures

William Smith, labor	\$ 51.80
Edward Ladd, driving bulldozer	100.50
Finwood Products Co., bulldozer	280.00
Stanley Ladd, truck and labor	35.55
Bilings Hardware Co., dynamite	4.50

\$ 472.35

Unexpended carried to summary \$ 3.65

STANLEY LADD,

Road Commissioner

REPORT OF TAX COLLECTOR

To Commitment		\$ 4,249.04
Paid Treasurer	\$4,183.13	
Discounts Allowed	65.91	
	<hr/>	
Excise Taxes		\$ 4,249.04
		\$ 64.81

Respectfully submitted,

HAZEL DEAN,
Collector

REPORT OF PLANTATION CLERK

In Bangor, Sept. 15, 1947.

Walter S. Soule of Barnard

Age 68 yrs., 5 mo., 2 days

HAZEI DEAN,
Plantation Clerk

REPORT OF PLANTATION TREASURER

Receipts	
Cash on Hand Feb. 28, 1947	\$1,926.90
From Hazel Dean, Collector:	
1947 Taxes	4,183.13
Excise Taxes	64.81
From Treasurer of State:	
Snow Removal	504.05
State School Fund	123.83
From International Harvester Co.,	
Refund on Truck Parts	1.54
	<hr/>
	\$ 6,804.23
Expenditures	
Warrants Paid	\$4,501.77
Cash on Hand Feb. 28, 1948	2,302.49
	<hr/>
	\$ 6,804.26

Respectfully submitted,

EVA M. LADD,
Treasurer

REPORT OF SCHOOL DEPARTMENT

To the Superintending School Committee and Citizens of Barnard Plantation:

I herewith submit the annual report of the Superintendent of Schools.

During the past fiscal year we have had a total of five pupils who have been conveyed to the Sebec Village School. This arrangement is the same as last year and it has been very satisfactory in view of the fact that we do not have enough pupils to make it profitable to operate Barnard Plantation School.

It has also been a good winter for conveyance and the attendance has been good.

In making estimates for the Budget I have taken into consideration the expenditures for the past year together with slight increases which might be necessary in one or two items.

I suggest the following Budget:

Tuition	\$360.00
Conveyance	450.00
Clerk	45.00
Supplies	5.00
Supervision	102.00
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	\$962.00

In view of the resources already available, I suggest a total appropriation of \$630.00 for general school purposes and for supervision. The Plantation is in good financial condition and, barring any unforeseen emergencies, the estimate should be adequate for the necessary fiscal year without overdrafts.

May I express my thanks to the School Board, town officials, and citizens for their cooperation and support.

Respectfully submitted,
HUBERT E. REDDING,
Superintendent of Schools

ANNUAL REPORT

FINANCIAL REPORT OF SCHOOL ACCOUNTS

Receipts

Unexpended Balance	\$271.42	
Appropriation	720.00	
State School Fund	123.83	
Secretary	30.00	
		<hr/>
		\$ 1,145.25

Expenditures

Tuition	\$332.00	
Conveyance	453.60	
Supplies	4.27	
Clerk	40.77	
		<hr/>
		\$ 830.64
Unexpended Balance Carried Forward		<hr/>
		\$ 314.61

DETAIL OF SCHOOL ACCOUNTS

Tuition:		
Town of Sebec	\$332.00	
Conveyance:		
Mrs. Allen Cuthbertson	453.60	
Supplies:		
Milo School Department	4.27	
Clerk:		
Frances Hamlin	11.52	
Anne Place	6.30	
Olive Knowles	22.95	
		<hr/>
		\$ 830.64

SUPERVISION

Receipts

Unexpended Balance	\$ 6.16
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Appropriation	85.00	
	<hr/>	
		\$ 91.16
Expenditures		
Hubert E. Redding	\$79.44	
Hubert E. Redding (Travel)	6.00	
	<hr/>	
		\$ 85.44
Unexpended Balance carried forward		<hr/> \$ 5.72
REPAIRS		
Unexpended Balance		\$ 13.77

COMMENTS

Re: Audit of Accounts — Barnard Plantation
March 5, 1946 to February 28, 1947

Cash

At the close of the municipal year, the cash on deposit and subject to check in the Dover-Foxcroft Branch of the Merrill Trust Company reconciled with the cash balance as reflected by the records of the Treasurer.

All cash recorded as received by the Treasurer had been promptly deposited in the bank.

Expenditures were made by check from properly authorized warrants supported by invoices on file.

Accounts receivable

The only account due the Plantation is from the State for Snow Removal.

Taxes Receivable

An examination of the records of the Tax Collector indicated the 1946 tax commitments to be in agreement with the records of the Assessors. The total commitment was accounted for by cash, discounts, or abatements.

Prior years' outstanding taxes were collected in full.

Town Hall Insurance Fund

The U. S. Government Bonds, Series G, totaling \$4,000, representing the investment of the Town Hall Insurance Fund, were cashed at a loss in principal of \$212.00. By authority of a vote at the annual meeting, the amount realized from the sale was applied to the State Aid Construction and the Ladd and Austin Road accounts.

Surplus

The records indicated that at the close of the municipal year, the Plantation had a total surplus of \$2,291.90. Of this amount \$1,547.23 represented appropriation balances carried forward to the 1947 year. The balance of \$744.67 was unappropriated for any specific purpose.

General

An examination of paid bills and payrolls indicated that all were on file and appeared to be proper charges.

The excise tax collections were verified by examination of the records of the Collector.

The records of the officials of the Plantation were found in a satisfactory condition.

COMPARATIVE BALANCE SHEET

Exhibit A

ASSETS		
	February 28, 1947	March 4, 1946
Cash in Bank	\$1,926.90	\$1,964.03
Accounts Receivable (Schedule A-1)	365.00	459.50
Taxes Receivable		16.50
Town Hall Insurance Investment		4,000.00
	<hr/>	<hr/>
TOTAL ASSETS	\$2,291.90	\$6,440.03
	<hr/>	<hr/>
RESERVE		
Town Hall Insurance Investment		\$4,000.00
SURPLUS		
Appropriated (Exhibit D)	\$1,547.23	\$1,719.66
Unappropriated (Exhibit E)	744.67	720.37
	<hr/>	<hr/>
	\$2,291.90	\$2,440.03
	<hr/>	<hr/>
TOTAL RESERVE AND SURPLUS	\$2,291.90	\$6,440.03
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The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.