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ANNUAL REPORTS

OF THE

TOWN OF BLANCHARD

MAINE

For the Year Ending Mar. 1, 1944

GUILFORD, MAINE
PRESS OF GUILFORD REGISTER
1944

ANNUAL REPORTS

OF THE

TOWN OF BLANCHARD MAINE

For the Year Ending Mar. 1, 1944

**GUILFORD, MAINE
PRESS OF GUILFORD REGISTER
1944**

Town Warrant

To C. M. Mitchell, a Constable of the Town of Blanchard,
in the County of Piscataquis, GREETING:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said town of Blanchard, qualified by law to vote in town affairs, to assemble at the Town Hall in the said town on Monday, the thirteenth day of March, A. D. 1944 at one o'clock in the afternoon, to act on the following articles, to wit:

Art. 1. To choose a moderator to preside over said meeting.

Art. 2. To choose a town clerk for the ensuing year and determine his compensation.

Art. 3. To hear all reports to be made at said meeting.

Art. 4. To receive and act on all bills against the town.

Art. 5. To choose three selectmen, assessors and overseers of the poor for the ensuing year and determine their compensation.

Art. 6. To choose a town treasurer for the ensuing year and determine his compensation.

Art. 7. To choose one member of the school committee for a term of three years.

Art. 8. To choose a collector of taxes for the ensuing year and determine his compensation.

Art. 9. To choose a road commissioner for the ensuing year.

Art. 10. To choose all other officers required by law to be chosen at the annual meeting, or authorize the selectmen to appoint such officers.

Art. 11. To see what sum of money the town will vote to raise and appropriate for the support of elementary schools.

Art. 12. To see what sum of money the town will vote to raise and appropriate for secondary school purposes.

Art. 13. To see what sum of money the town will vote to raise and appropriate for free textbooks.

Art. 14. To see what sum of money the town will vote to raise and appropriate for school supplies.

Art. 15. To see what sum of money the town will vote to raise and appropriate for salary of superintendent of schools.

Art. 16. To see what sum of money the town will vote to raise and appropriate for repairs and insurance on schoolhouse.

Art. 17. To see what sum of money the town will vote to raise and appropriate for the services of the public health nurse.

Art. 18. To see what sum of money the town will vote to raise and appropriate for town charges.

Art. 19. To see what sum of money the town will vote to raise and appropriate for support of poor.

Art. 20. To see what sum of money the town will vote to raise and appropriate for ways and bridges.

Art. 21. To see what sum of money the town will vote to raise and appropriate for State aid maintenance.

Art. 22. To see what sum of money the town will vote to raise and appropriate for State aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Section 19, Chapter 28, Revised Statutes of 1930, or under the provisions of Chapter 213, Public Laws of 1941.

Art. 23. To see if the town will raise and appropriate a sum not less than \$105.00 for the maintenance of improved section of third class roads or to be used in conjunction with the State apportionment for the construction of third class roads.

Art. 24. To see if the town will raise and appropriate money under Chapter 28, Revised Statutes of 1930, as amended by Chapters 162 and 231 of the Public Laws of 1937, for the removal of snow from improved highways and town ways, provided said roads or a portion of the same are accepted as winter routes by the State Highway Commission.

Art. 25. To see what sum of money the town will vote to raise and appropriate for repairs on the town tool house.

Art. 26. To see if the town will vote to raise a sum of money to pay Monson Band for Memorial Day at Blanchard.

Art. 27. To see if the town will vote to raise and appropriate the sum of \$64.80 for insurance on the town hall.

Art. 28. To see if the town will vote to raise the sum of \$41.16 for interest on school fund.

Art. 29. To see if the town will vote to raise the sum of \$15.00 for the purpose of paying dues to the Maine Municipal Association.

Art. 30. To see if the town will vote to authorize the selectmen on behalf of the town to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on such terms as they deem advisable, and to execute quit claim deeds for such property.

Art. 31. To see what action the town will take in regard to paying for bonds for town officers.

Art. 32. To see what discount the town will allow on taxes paid on or before a specified date, and to see what time the collector will be required to settle in full with the town.

Art. 33. To see what sum of money the town will vote to raise and appropriate to be used for Civilian Defense purposes.

Art. 34. To see what sum of money the town will vote to raise and appropriate to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine.

Art. 35. To see if the town will vote to authorize the selectmen and town treasurer to hire money for town purposes in anticipation of taxes.

Art. 36. To see what sum of money the town will vote to raise and appropriate to be used in conjunction with State money to aid in repairing State aid road, said road being both north and south of the B. & A. railroad crossing.

Art. 37. To see what the town will do in regard to the care of both cemeteries and raise money for the same.

Art. 38. To see what sum of money the town will vote to raise and appropriate for the care of Memorial Park.

The selectmen will be in session at said town hall at 12:30 p. m. on the day of said meeting for the purpose of correcting the list of voters.

Hereof fail not, and have you there this warrant with your doings thereon.

Given under our hands this twenty-fourth day of February, A. D. 1944.

S. H. BLANCHARD,
I. E. GOODALE,

Selectmen of Blanchard.

Town Officers, 1943

Selectmen, Assessors and Overseers of the Poor

S. H. BLANCHARD

I. E. GOODALE

CHARLES DECKER

Town Clerk

PERCY RICHARDSON

Tax Collector

ELIZABETH FARRIN

Road Commissioner

C. M. MITCHELL

School Committee

NINA BLANCHARD

ISOLA DECKER

FRED ORTH

Health Officer

F. W. ELLIOTT, JR.

Superintendent of Schools

C. L. SIDELINGER

Town Treasurer

CLAIR B. BRAY

Cemetery Committee

I. E. GOODALE

FRED ORTH

CHARLES DECKER

Memorial Park Committee

FRED ORTH

ELIZABETH FARRIN

ISOLA DECKER

Assessors' Report

VALUATION APRIL 1, 1943

Real Estate, Resident	\$18,943.00	
Real Estate, Non-Resident	80,176.00	
	<hr/>	
Total Real Estate		\$99,119.00
Personal Estate, Resident	\$ 2,357.00	
Personal Estate, Non-Resident	100.00	
	<hr/>	
Total Personal Estate		2,457.00
		<hr/>
Total Valuation		\$101,576.00
Total Taxes Assessed and Committed on Resident and Non-Resident Es- tates at .055	\$5,586.82	
24 Polls at \$3.00	72.00	
	<hr/>	
Total Receipts		\$5,658.82
Polls not assessed, 6.		

S. H. BLANCHARD,
I. E. GOODALE,
Assessors of Blanchard.

Tax Collector's Report

Total Commitment		\$5,658.82
Receipts from Treasurer for:		
Tax Lien	\$ 9.35	
Discounts	131.34	
Poll Tax abated	3.00	
Cash	5,515.13	
Total Taxes Collected		\$5,658.82
Excise Taxes collected—		
1943	\$10.00	
1944	29.29	

ELIZABETH FARRIN,
Tax Collector.

Treasurer's Report

Debits

To amount on hand March 1, 1943	\$1,333.40
To Amount Rec'd from State Treasurer for:	
John Watt, pauper	180.00
Snow removal	597.17
Highway reimbursement payroll	170.13
Dog license refund	10.07
State School Fund	291.11
State School Fund supplement	3.90
To Amount Rec'd from Tax Collector:	
Elisle Elliott, for excise tax	25.50
Elizabeth Farrin for:	
1943 taxes	5,515.13
Tax liens	9.35
Discounts	131.34
Excise tax	39.29
Poll tax abated	3.00
To Amount Rec'd from:	
Percy Richardson, telephone	6.87
Fred Elliott, Jr., fire pump	4.80
Withholding tax	16.00
Teachers' Retirement Fund	24.20
Guilford Trust Company, two lost checks	3.35
Allan Fox, tax liens	85.28
	<hr/>
	\$8,449.89

Credits

Paid selectmen's warrants	\$7,048.10
Cash on hand	1,401.79
	<hr/>
	\$8,449.89

CLAIR B. BRAY,
Treasurer.

Selectmen's Report

LIST OF APPROPRIATIONS, MARCH, 1943

Elementary School	\$800.00	
Free Textbooks	20.00	
School Supplies	40.00	
School Repairs	100.00	
Superintendent's Salary	81.60	
Health Nurse	20.00	
Town Charges	800.00	
Support of Poor	400.00	
Ways and Bridges	700.00	
State Aid Maintenance	172.50	
Third Class Maintenance	105.00	
Snow Removal	400.00	
Memorial Day	10.00	
Insurance on Town Hall	64.80	
Interest on School Fund	41.16	
Municipal Association Dues	15.00	
Snow Fence	100.00	
Care of Cemeteries	60.00	
Memorial Park	10.00	
Permanent Loan	500.00	
	<hr/>	\$4,440.06
State Tax		921.92
County Tax		170.34
Overlay		126.50
		<hr/>
Total Commitment		\$5,658.82

ADMINISTRATION

Receipts

Appropriation	\$800.00	
Guilford Trust Co.	3.35	
	<hr/>	\$803.35

Expenditures

Central Maine Power Co.	\$ 27.00	
Register Pub. Co., town reports	33.00	
Marks Printing House, office supplies	19.10	
Registry of Deeds, transfers	1.60	
F. M. Hescock, sealer of weights and Measures	3.00	
Percy Richardson, Justice of the Peace	1.00	
Percy Richardson, postage	1.25	
G. M. Crockett, officers' bonds	20.00	
William J. Currier, auditor	56.27	
S. H. Blanchard, bear bounty	10.00	
Maurice Crockett, bear bounty	10.00	
Alfred Akerson, repairing hall roof	4.16	
I. E. Goodale, repairing hall roof	7.00	
Guilford Trust Co., service charge	2.24	
S. H. Blanchard, selectman's salary	150.00	
I. E. Goodale, selectman's salary	40.00	
Charles Decker, selectman's salary	40.00	
Clair Bray, treasurer	75.00	
Percy Richardson, town clerk	25.00	
Nina Blanchard, school committee	5.00	
Isola Decker, school committee	5.00	
Fred Orth, school committee	5.00	
F. W. Elliott, Jr., health officer	10.00	
Elizabeth Farrin, tax collector	166.91	
Elisle Elliott	.77	
Balance carried to summary	85.05	
	<hr/>	\$803.35

HIGHWAYS AND BRIDGES

Receipts

Appropriation	\$700.00	
Overdraft carried to summary	11.96	
	<hr/>	\$711.96

Expenditures

C. M. Mitchell, labor	\$156.78	
L. L. Mitchell, truck	198.00	
Jasper Sewell, labor	90.00	
Paul Beede, labor	35.75	
Chris. Mercier, labor	35.00	
Robert Swan, labor	27.00	
Charles Decker, labor	12.50	
Scott Watt, labor	8.00	
Roy Bartlett, labor	2.00	
Artimus Fitzgerald, labor	2.00	
R. B. Steward, bridge plank	55.44	
F. U. Witham, bridge plank	49.24	
Fred Elliott, Jr., gravel	4.80	
Janie Watt, gravel	1.05	
G. P. Pullen, supplies	6.30	
C. F. Blanchard, supplies	2.60	
S. H. Blanchard, stumpage	5.00	
C. M. Mitchell, tractor	20.50	
	<hr/>	\$711.96

THIRD CLASS ROAD MAINTENANCE

Receipts

Appropriation	\$105.00	
Overdraft carried to summary	171.14	
	<hr/>	\$276.14

Expenditures

L. L. Mitchell, truck	\$100.91
C. M. Mitchell, labor	48.57
Jasper Sewell, labor	18.00
Paul Beede, labor	17.75
Charles Decker, labor	11.50

Wayne Rowe, labor	4.00	
Raymond Goodwin, labor	13.20	
The Barrett Division, tar	59.06	
Flobert Morse, sand	1.05	
Fred Elliott, Jr., gravel	2.10	
	<hr/>	\$276.14

STATE AID ROAD MAINTENANCE

Receipts

Appropriation	\$172.50	
State Treasurer	170.13	
Overdraft carried to next year	2.99	
	<hr/>	\$345.62

Expenditures

L. L. Mitchell, truck	\$159.39	
C. M. Mitchell, labor	88.23	
Paul Beede, labor	32.50	
Charles Decker, labor	25.75	
Jasper Sewell, labor	23.00	
Robert Swan, labor	6.00	
Ernest Nye, labor	4.00	
Wayne Rowe, labor	2.00	
Fred Elliott, Jr., gravel	3.25	
Stanley Weymouth, gravel	1.50	
	<hr/>	\$345.62

SNOW REMOVAL

Receipts

Appropriation	\$400.00	
State Treasurer	597.17	
Overdraft carried to next year	106.26	
	<hr/>	\$1,103.43

Expenditures

Overdraft from 1942	\$201.44	
L. L. Mitchell, truck	520.72	
C. M. Mitchell, labor	152.15	
Roy Bartlett, labor	9.35	
Artimus Fitzgerald, labor	4.95	

Jasper Sewell, labor	20.90	
Chris. Mercier, labor	12.10	
Spurlin Emery, labor	20.90	
Willard Elizah, labor	7.70	
Paul Beede, labor	16.00	
Charles Decker, labor	23.00	
Joe LeClair, labor	3.75	
Ernest Nye, labor	7.50	
Wayne Rowe, labor	10.30	
A. L. Taylor, labor	12.00	
W. H. Shurtleff Co., salt	27.75	
Flobert Morse, sand	3.60	
Millard Works, truck	18.20	
Enoch Orr, truck	9.10	
Town of Monson, truck	5.25	
Auldin Wallman, labor	9.07	
Tom Gerry, labor	7.70	
	<hr/>	\$1,103.43

SNOW FENCE

	Receipts	
Appropriation		\$100.00
	Expenditures	
Carried to summary		\$100.00

TOWN POOR

	Receipts	
Appropriation	\$400.00	
Carried to accounts receivable	302.88	
	<hr/>	\$702.88
	Expenditures	
Will Watt	\$288.33	
Rose Donahue	302.88	
Carried to summary	111.67	
	<hr/>	\$702.88

Will Watt

Mrs. Bessie Perkins, board	\$ 15.00	
C. F. Blanchard, groceries, clothes, etc.	136.08	
S. N. Marsh, M. D.	3.00	
P. W. Knight & Sons, clothes	8.25	
I. E Goodale, transportation	2.00	
Janie Watt, board	33.00	
A. L. Taylor, board	91.00	
		\$288.33

Rose Donahue

Bangor Osteopathic Hospital	\$202.88	
Earl H. Gedney, D. O.	100.00	
		\$302.88

STATE POOR

Receipts

Received from State Treasurer	\$180.00	
Overdraft carried to next year	30.00	
		\$210.00

Expenditures

Overdraft from last year	\$ 30.00	
Paid John Watt	180.00	
		\$210.00

ACCOUNTS RECEIVABLE

Albert Donahue

Receipts

Carried forward to next year		\$352.44
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Expenditures

From last year	\$ 49.56	
From town poor acct.	302.88	
		\$352.44

Leon Knowlton

Receipts

Carried forward to next year	\$166.10
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Expenditures

Brought forward from last year	\$166.10
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INSURANCE ON TOWN HALL

Receipts

Appropriation	\$64.80
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Expenditures

Paid Mutual Insurance Budget	\$64.80
------------------------------	---------

MEMORIAL DAY

Receipts

Appropriation	\$10.00
---------------	---------

Expenditures

Paid Monson Band	\$10.00
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MAINE MUNICIPAL ASSOCIATION

Receipts

Appropriation	\$15.00
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Expenditures

Paid Maine Municipal Association	\$15.00
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PUBLIC HEALTH NURSE

Receipts

Appropriation	\$20.00
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Expenditures

Paid R. W. Davis, treasurer	\$20.00
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REPAIRS ON TOWN OFFICE

Receipts

Brought forward from last year	\$25.00
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Expenditures

Paid Paul Beede	\$11.00
-----------------	---------

Carried to summary	14.00
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	\$25.00
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CIVILIAN DEFENSE

Receipts

Balance from 1942	\$95.83	
F. W. Elliott, Jr., fire pump	4.80	
Percy Richardson, toll calls	6.87	
	<hr/>	\$107.50

Expenditures

Moosehead Tel. & Tel. Co.	\$47.02	
Dover Motor Co.	7.66	
C. F. Blanchard	.75	
Unexpended balance carried to summary	52.07	
	<hr/>	\$107.50

NOTES AND INTEREST

Permanent Loan

Receipts

Due Guilford Trust Co.	\$500.00
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Expenditures

Paid Guilford Trust Co.	\$500.00
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Interest Account

Receipts

Overdraft carried to summary	\$25.00
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Expenditures

Paid Guilford Trust Co.	\$25.00
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LIST OF TAX LIENS

1940 Tax Liens

John Knowlton	\$11.76
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1941 Tax Liens

John Knowlton	11.43
John Williams	20.55

1942 Tax Liens

John Knowlton	10.03
John Williams	20.60

1943 Tax Liens

John Knowlton	9.35
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DISCOUNTS

Receipts

Overdraft carried to summary	\$131.34
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Expenditures

Discount allowed Tax Collector	\$131.34
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EXCISE TAX

Receipts

Received from Collector	\$64.79
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Expenditures

Balance carried to summary	\$64.79
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OVERLAY

Receipts

Assessment overlay	\$126.50
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Expenditures

Balance carried to summary	\$126.50
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STATE TAX

Receipts

Assessment	\$921.92
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Expenditures

Paid State Treasurer	\$921.92
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COUNTY TAX

Receipts

Assessment	\$170.34
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Expenditures

Paid County Treasurer	\$170.34
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POLL TAX ABATED

Receipts

Carried to summary	\$3.00
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Expenditures

Edmund Donahue	\$3.00
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SUMMARY OF OVERDRAFTS AND UNEXPENDED
BALANCES, FEB. 18, 1944

	Overdrafts	Unexpended
Discounts	\$131.34	
Excise Tax		\$64.79
Abatements	3.00	
Overlay		126.50
Town Roads	11.96	
Third Class Maint.	171.14	
Tax Lien Costs	1.50	
Interest Acct.	25.00	
Dog Tax Refund		10.07
Administration		85.05
Civilian Defense		52.07
Snow Fence		100.00
Town Poor		111.67
Tax Lien Costs Rec.		9.30
Repairs on Town Office		14.00
Net Unexpended Balances	229.51	
	<hr/>	<hr/>
	\$573.45	\$573.45
CHANGE IN NET SURPLUS		
Net Surplus Feb. 18, 1943		\$169.81
Net Unexpended Balances		229.51
Note Paid		500.00
Net Surplus Feb. 18, 1944	\$899.32	
	<hr/>	<hr/>
	\$899.32	\$899.32

S. H. BLANCHARD,
I. E. GOODALE,
Selectmen of Blanchard.

Report of Superintendent of Schools

To the School Committee and Citizens of Blanchard:

I am submitting herewith the annual school report. In this report brief mention is made of the problem arising from the shortage of teachers, some account of local school conditions and needs, and suggestions pertaining to school funds.

Most of you people, no doubt, have been reading in the papers about the shortage of teachers. The January issue of the School Bulletin contains a statement that there are schools in Maine that had not opened at midyear. This is considered as being serious and it is becoming increasingly more so as enlistments and draft in the armed services drain the supply. The call from essential war industries paying attractive salaries, also, continues to draw heavily from our active and inactive list of teachers. A good way to win the war, perhaps, but it will not be without its lasting effects upon society when hostilities cease. People must not overlook the fact that teaching is essential. It is a critical service and should be so regarded.

The reason why many teachers are leaving teaching is not so much that they want a change in vocation, but that they may better provide the primary wants of life. This is particularly true for those who have to care for dependents. We may not like the idea of competing from the financial standpoint with other essential industries. Yet that might have a tendency to reduce the urge to change from one essential industry to another, and it appears to be about the only logical solution to a perplexing problem.

The school officials of this school union were able to retain most of the teachers for this year. Where vacancies did occur they were filled quite easily with new teachers. However, under existing conditions it is too much to expect that all of the present teachers will remain or that other teachers can be easily found. During the coming year many school officials may have to postpone opening of schools because of the need for teachers. With school funds now available they cannot compete with salaries paid in industry and business or in the better paid schools.

The best safeguard with which to avoid the closing of any schools because of the need for teachers is in making every reasonable effort to retain the present teachers. If other teachers are needed, the school officials may not be able to secure them without offering them the attractive salaries that are being paid elsewhere. It may be that the responsibility of continuing the schools rests largely with the citizens of the town.

During the past year there have been very few changes in the established program of the school. The attendance of the school remains about the same as it has been for some time. The daily program is rather crowded as there are pupils registered in nearly all of the grades. In looking forward to the future school program one sees the need for developing a more intensive program of guidance. This program must be comprehensive in its objectives and services. The relative emphasis on various objectives and services will change gradually as pupils progress through the elementary and high schools and draw closer to the day when choice of specific training and choice of occupation must be made.

SCHOOL FUNDS AND NEEDS

Even with the most careful planning any school budget one may submit now may not prove adequate to the needs for another year. It is not too far-fetched to consider that

any cost for salary of teachers, fuel for schools, janitor services, and school conveyance will be more than it has been for the year just closing. I have suggested elsewhere in the report amounts that might be raised for school needs, but I do not care to assure you that these amounts will be sufficient in all cases.

There seems no need to appropriate at this time any money for high school tuition. Although there should be an increase in the number of pupils to attend high school this coming year, the sum now unexpended should be all that will be required for that purpose. If the five pupils now enrolled in the eighth grade should enter high school, the cost for tuition should not exceed two hundred and fifty dollars.

The amount expended for textbooks and supplies for the year have been more than was raised at the last March meeting. Therefore, it will be advisable to raise a larger sum this year for each of those two purposes. An insurance policy of five hundred dollars will expire during the year, so an appropriation should be made for insurance.

We have been considering the need for painting the school building and some money has been raised for that purpose. But it has not seemed possible so far to make any start with that painting. As more money will be needed for this painting than is now available it might be well to raise another sum this year to be used towards painting the school building. Usually money is needed to take care of minor repairs about the building and for fixtures.

SCHOOL BUDGET AND APPROPRIATIONS

Elementary School Account

Estimate for Expenditures:

Teachers' salaries	\$860.00	
School fuel	80.00	
School janitor	65.00	
School conveyance	225.00	
	<hr/>	\$1,230.00

Estimate for Funds:

State School Fund and Interest	\$280.00	
Appropriation by town	950.00	
	<hr/>	\$1,230.00

List of Suggested Appropriations:

Elementary School Account		\$950.00
Free Textbook Account		40.00
School Supply Account	\$35.00	
Light and Power Account	15.00	
	<hr/>	50.00
School Repairs Account		50.00
School Insurance Account		18.75
Public Health Nurse		20.00
Superintendence Account		94.20

Under the heading of Financial Statements may be found information as to money raised by the town for school maintenance, funds received from the State and used for school purposes, together with statements of expenditures for the municipal year.

Respectfully submitted,

C. L. SIDELINGER,

February 15, 1944.

Superintendent.

FINANCIAL STATEMENTS FOR 1943-1944
ELEMENTARY SCHOOL ACCOUNT

Receipts		
Unexpended, 1942	\$109.46	
Raised by town	800.00	
State School Fund	239.66	
Annual interest	41.16	
	<hr/>	\$1,190.28
Expenditures		
Teachers' Salaries:		
Elisle E. Elliott		\$750.00
School Fuel:		
Wood for fuel	\$40.00	
Labor on fuel	11.00	
	<hr/>	51.00
School Janitor:		
School janitors	\$52.50	
Cleaning rooms	8.00	
	<hr/>	60.50
School Conveyance:		
Irving Goodale	\$ 52.00	
Mona Sawyer	104.40	
	<hr/>	156.40
Unexpended, 1943		172.38
		<hr/>
		\$1,190.28

HIGH SCHOOL ACCOUNT

Receipts		
Unexpended, 1942	\$334.39	
State School Fund	148.15	
	<hr/>	\$482.54

Expenditures

Town of Guilford:

Barbara Fox, 1942-1943	\$64.80	
Barbara Fox, 1943-1944	39.60	
	<hr/>	\$104.40

Town of Boothbay Harbor:

June Downs		92.80
Unexpended, 1943		285.34
		<hr/>
		\$482.54

FREE TEXTBOOK ACCOUNT

Receipts

Unexpended, 1942	\$27.34	
Raised by town	20.00	
	<hr/>	\$47.34

Expenditures

Ginn and Company	\$12.64	
Row, Peterson & Company	24.77	
	<hr/>	\$37.41
Unexpended, 1943		9.93
		<hr/>
		\$47.34

SCHOOL SUPPLY ACCOUNT

Receipts

Unexpended; 1942	\$19.62	
Raised by town	40.00	
	<hr/>	\$59.62

Expenditures

Supplies for office	\$ 8.30	
J. L. Hammett Company	5.02	
Edward E. Babb & Co.	19.08	
Central Maine Power Co.	12.08	
	<hr/>	\$44.48
Unexpended, 1943		15.14
		<hr/>
		\$59.62

SCHOOL REPAIRS ACCOUNT

Receipts

Unexpended, 1942	\$14.62	
Raised by town	100.00	
	<hr/>	\$114.62

Expenditures

Paid for labor	\$ 9.35	
Paid for material	17.06	
	<hr/>	\$26.41
Unexpended, 1943		88.21
		<hr/>
		\$114.62

SUPERINTENDENCE ACCOUNT

Receipts

Raised by town	\$81.60	
Overdraft, 1943	7.20	
	<hr/>	\$88.80

Expenditures

Overdraft, 1942	\$ 5.20	
C. L. Sidelinger, salary	83.60	
	<hr/>	\$88.80

FLAG ACCOUNT

Unexpended, 1942	\$16.20
Unexpended, 1943	\$16.20

Report of Piscataquis County Nursing Service

To the Selectmen and Citizens of Blanchard:

I hereby submit the annual report for the year beginning January 1, 1943 and ending December 31, 1943 for the health service rendered.

Emphasis on this program is placed on school nursing and tuberculosis prevention, assisting the schools in solving health problems and cooperating with the community and individual patients.

HEALTH SERVICE TO SCHOOLS

The annual physical inspection of the school children showed the following results:

Number of pupils inspected	18
Number of pupils with vision defects	1
Number of pupils with teeth defects	9
Number of pupils with unclean teeth	5
Number of children with throat defects	4
Number of children with speech defects	1

Corrections made:

Teeth	4
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School child taken for refraction of vision	1
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Arrangements for school children to come to Guilford for dental correction were made possible by the nurse and Mrs. Elliott, the teacher, both of whom assisted with transportation.

GENERAL ACTIVITIES

Home calls were made on crippled children and in the interest of the welfare of school age groups. The nurse made several visits to the town during the year on individual health matters.

Citizens are reminded to call the nurse to assist them in solving their health problems.

I wish to thank all citizens and teachers for their co-operation.

Respectfully submitted,
Piscataquis County Nursing Service,
By: NELLIE R. GIBBONS, R. N.,
Public Health Nurse.

Due to the war emergency this town has been without a Bureau of Health nurse for the past four months. Prior to that time, however, health supervision was given to mothers, babies and preschool children. National statistics and particularly selective service figures proves to us that more time and care should be spent on younger age groups. There would be fewer breakdowns and misfits as the child grows into adulthood if more adequate health service could be provided.

The public health nurse makes an effort to consider the health problems of the family as a whole and to assist your local officials and civic minded groups to find solutions to their community health problems. A local health committee is the goal for your town in 1944.

Homes were visited when mothers had problems concerning the growth and development of babies and small children. Prenatal mothers have also been visited.

Blanchard needs a local health committee in order to secure for the community the best health protection.

GRACE J. HUNT,
Public Health Nurse.

MEMORIAL PARK

Receipts

Carried over from last year	\$ 3.19	
Received from town	10.00	
	<hr/>	\$13.19

Expenditures

Rachel Knowlton, labor	\$4.00	
Mary Decker, labor	3.00	
Flowers and clover seed	1.72	
Fertilizer	.32	
Cash on hand	4.15	
	<hr/>	\$13.19

TRUST FUND

Cash in Savings Book No. 17472	\$70.36
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FRED ORTH, Treasurer,
ELIZABETH FARRIN, President,
ISOLA DECKER, Vice President.

BLANCHARD CEMETERIES

Receipts

Carried over from last year	\$111.34	
Received from town	60.00	
Interest on War Bonds	13.75	
	<hr/>	\$185.09

Expenditures

Charles Decker, labor	\$ 7.00	
Paul Beede, labor	2.00	
John Watt, labor	4.00	
I. E. Goodale, labor	27.50	
G. P. Pullen, lawn mower, clover	11.65	
E. L. Dean & Co., lumber	26.05	
	<hr/>	\$185.09

TRUST FUND

II U. S. War Bonds	\$1,100.00
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FRED ORTH, Treasurer,
I. E. GOODALE,
CHARLES DECKER.

Report of Audit

Bangor, Maine, February 22, 1944

To the Inhabitants of the Town of Blanchard:

In accordance with the request of your municipal officers. I have made an examination of the accounts of your town officials for the municipal year ended February 16, 1944.

My report, herewith submitted, was prepared from your town records and, to the best of my knowledge and belief, properly reflects the true financial conditions of your municipality as of date above mentioned.

The data obtained by me is summarized in the following:

	Comments
Exhibit A	Balance Sheet
B	Cash Receipts and Disbursements
C	1943 Valuation and Commitment
D	Statement of Departmental Operations
E	Analysis of Change in Surplus
Schedule 1	Reconciliation of Treasurer's Cash Balance
2	Tax Liens
3	Tax Acquired Property
4	Accounts Receivable.
5	Trust Funds
6	Dog Tax
7	Excise Tax

Respectfully submitted,

By William J. Currier
Public Accountant-Auditor

COMMENTS

Cash:

All cash recorded and shown to have been received was properly accounted for as summarized in Exhibit B.

Expenditures were all made by checks drawn in accordance with properly executed warrants as shown on Exhibits B and D.

The bank balance was reconciled with the Bank Statement and found to be in agreement as shown by Schedule 1.

Taxes:

The 1943 Tax Commitment to the Tax Collector was examined and found to be in agreement with the records of the Assessors. Commitment was \$5,658.82. The tax was collected in the following manner:

Cash	\$5,515.13	or	97.47%
Discounts	131.34	or	2.32
Abatements	3.00	or	.05
Tax Liens	9.35	or	.16
<hr/>			
Total	\$5,658.82		100%

For years 1941-42, the percentage of total collections in cash on all liens and tax acquired property is 15.1%.

Excise Tax collections for years 1943-44 is \$64.79 as shown on Schedule 7.

Dog Tax collected and remitted direct to Treasurer of State by Town Clerk is \$7.20. (See Schedule 6)

Tax Liens:

All liens were examined and found to be properly drawn and recorded in Register of Deeds office. Liens on which the redemption period had expired were transferred to Tax Acquired Property account. (See Schedule 2)

Trust Funds:

Trust Funds were examined and found to be properly handled. The town is appropriating interest each year on the Ministerial School Fund which they borrowed. (See Schedule 5)

Departmental Operations:

Exhibit D furnishes an analysis of appropriation accounts. All overdrafts and unexpended balances shown thereon, except certain highway and school accounts, have been dropped. The remaining balances have been brought forward to the current year as shown on Exhibit A.

General:

Excise Tax and Overlay were transferred to Surplus account.

The permanent loan of \$500.00 was paid during the year.

The year closed with all bills paid.

Vouchers and payrolls were examined and found to be properly executed and recorded.

The town went ahead \$729.51 the last year. Your Surplus is now \$899.32 as against \$169.81 at the beginning of the year. (For details see Exhibit E)

Recommendations:

I would suggest that a change be made in the method of handling Teachers' Retirement Fund and the Withholding Tax.

Show the amounts deducted as Cash Received and credit Teachers' Retirement Fund and Withholding Tax accounts. This will set up the accounts on the Assessors' books as a liability. When warrant is drawn for the payment of same, charge Teachers' Retirement Fund account and Withholding Tax account.

Exhibit A

BALANCE SHEET—February 16, 1944
(Compared with February 16, 1943)

ASSETS

Subsidiary Schedules	February 16, 1944	February 18, 1943
1 Cash	\$1,401 79	\$1,333 40
Tax Accounts:		
Uncollected Taxes	0 00	0 00
2 Tax Liens	39 98	133 40
3 Tax Acquired Property	106 92	80 13
4 Accounts Receivable	518 54	215 66
5 Trust Fund Investments:		
Bonds, Sav. Bank,		
Notes	\$1,968 36	\$1,957 55
Deduct:		
Town Note	686 96	686 96
	<u>1,281 40</u>	<u>1,270 59</u>
TOTAL ASSETS	\$3,348 63	\$3,033 18

LIABILITIES

Notes Payable	\$ 0 00	\$ 500 00
Trust Fund Reserves:		
Due Trust Fund	686 96	686 96
Tr. Fund Res.	\$969 36	\$1,957 55
Deduct:		
Note Above	686 96	686 96
	<u>1,281 40</u>	<u>1,270 59</u>
Teachers' Ret. Fund	24 20	
Withholding Tax	16 00	
TOTAL LIABILITIES	\$2,008 56	\$2,457 55
Dep't Bal. For'd (Ex. D)	440 75	405 82
Surplus	899 32	169 81
Combined Liabilities, Dept Bal. Forward and Surplus	\$3,348 63	\$3,033 18

CASH RECEIPTS AND DISBURSEMENTS

Year ended February 16, 1944

Cash on hand, February 18, 1943 \$1,333 40

RECEIPTS

Property and Poll Taxes:

Current Year* \$5,658 82

Prior Years

Tax Liens 70 79

\$5,729 61

	**From State	From Other Sources
Departmental:		
Gen'l Gov'n'm't		\$ 15 02
Highways	\$ 767 30	
Charities	180 00	
Education	295 01	
Excise Tax		64 79
Dog License	10 07	

TOT'L DEPT. (Ex. D) \$1,252 38 \$ 79 81 1,332 19

Other Receipts:

Teachers' Ret. Fund \$ 16 00

Withholding Tax 24 20

Tax Acquired Prop. 5 19

Tax Lien Costs 9 30

54 69

TOTAL RECEIPTS 7,116 49

TOTAL AVAILABLE \$8,449 89

DISBURSEMENTS

Departmental Operations (Ex. D) \$6,745 22

Accounts Receivable 302 88

7,048 10

CASH BALANCE, Feb. 16, 1944 (Sched. 1) \$1,401 79

**Total State Receipts, \$1,252 38.

*Includes abatements, discounts, and tax liens.

Exhibit C

1943 VALUATION AND COMMITMENT

Year ended February 16, 1944

Valuation:		
Real Estate, Resident	\$18,943 00	
Real Estate, Non-Resident	80,176 00	
	<u> </u>	\$ 99,119 00
Personal Estate, Resident	\$2,357 00	
Personal Estate, Non-Resident	100 00	
	<u> </u>	\$ 2,457 00
		<u> </u>
Total Valuation		\$101,576 00
Commitment:		
Valuation x Rate:		
\$101,576.00 x .055	\$5,586 68	
24 Polls @ \$3.00	72 00	
	<u> </u>	
Tax Commitment	\$5,658 68	
Fractions	14	
	<u> </u>	
Total Charges to Collector		\$ 5,658 82
Credits to Collector:		
Cash to Treasurer	\$5,515 13	
Abatements	3 00	
Discounts	131 34	
Tax Liens	9 35	
	<u> </u>	\$ 5,658 82
Uncollected 1943 Taxes, Feb. 16, 1944		
		None

COMPUTATION OF ASSESSMENT

*Tax Commitment	\$5,658 68
Plus: Fractions	14
	<u> </u>
	\$5,658 82

Requirements:

Town Appropriations	\$4,440 06	
State Tax	921 92	
County Tax	170 34	
	<u>5,532 32</u>	
Overlay (Used in Surplus)		\$ 126 50

Exhibit E

ANALYSIS OF CHANGE IN SURPLUS

Year ended February 16, 1944

Net Surplus February 18, 1943 (Ex. A) \$ 169 81

Transactions affecting prior years:

Charges:

Credits:

Appropriation Note Paid	\$500 00	
Net Credits Affecting Prior Years	\$ 500 00	
	<u>\$ 669 81</u>	

Transactions affecting current year:

Operating Accounts:

Credits:

Dept. Bal. (Ex. D)	\$210 86	
Tax Lien	9 35	
Tax Lien Costs	9 30	
	<u></u>	

Net Gain in Operating Accounts for
Year \$ 229 51

Net Surplus, Feb. 16, 1944, (Ex. A) \$ 899 32

Schedule 1

RECONCILIATION OF TREASURER'S CASH
BALANCE

February 16, 1944

Balance as per Bank Statement (Guilford Trust Co.)		\$ 2,218 23
Deduct: Outstanding Checks		1,802 25
		<hr/>
		\$ 415 98
All: Deposits not Credited		908 68
Cash in Office		77 13
		<hr/>
Cash Balance, February 16, 1944 (Ex. A and B)		\$ 1,401 79
Balance as per Check Book	\$1,321 31	
Add:		
Old Checks Lost No. 4238	2 80	
No. 4597	55	
Cash in Office	77 13	
	<hr/>	
		\$ 1,401 79

RECONCILEMENT OF TREASURER'S CASH
BALANCE

February 19, 1944 (Date of Audit)

Cash Balance, February 19, 1944	\$ 3,126 91
Add: Cash in Office	77 13
	<hr/>
	\$ 3,204 04
Deduct: Outstanding Checks	1,802 25
	<hr/>
	\$ 1,401 79

Balance as per Bank Statement	\$3,126 91	
Add: Cash in Office	77 13	
		<hr/>
	\$3,204 04	
Deduct: Outstanding Checks	1,802 25	
		<hr/>
Cash Balance, Feb. 19, 1944		\$1,401 79

Schedule 2

TAX LIENS

	Balance 2-18-43	Amount Collected	New Liens	Trans. Tax Acquir'd Prop.	Balance 2-16-44
1941	\$67 07	\$35 09		\$31 98	\$ 0 00
1942	66 33	35 70			30 63
1943			\$9 35		9 35
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$133 40	\$70 79	\$9 35	\$31 98	\$39 98
	(Ex. A)	(Ex. B)			(Ex. A)

UNCOLLECTED LIENS

1942:	John Knowlton	\$10 03	
	John Williams	20 60	
		<hr/>	
	Total	\$30 63	
1943:	John Knowlton	9 35	
		<hr/>	
	Total Uncollected Liens		\$39 98

Schedule 3

TAX ACQUIRED PROPERTY

Feb. 18, '43	\$80 13	\$5 19	\$31 98	\$31 98	\$106 92
	(Ex. A)	(Ex. B)			(Ex. A)

Schedule 4

ACCOUNTS RECEIVABLE

*Albert Donahue	\$352 44
*Leon Knowlton	166 10

Total (Exhibit A)	\$ 518 54
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*The above accounts are Town Poor Accounts which the Selectmen hope to collect.

Schedule 6

DOG TAX

1943 Receipts No. 9551-9558	\$ 7 20
Cash to Treasurer of State by Town Clerk	\$ 7 20

Schedule 7

EXCISE TAX

1943 Receipts, No. 8-32	\$33 50
1944 Receipts No. 1-12	31 29

Total	\$ 64 79
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TRUST FUNDS

Schedule 5

	Original Fund	Balance 2-18-43	Income	Expendi- tures	Balance 2-16-44
Blanchard Memorial Park:	\$94 05	\$ 73 00		\$ 9 04	
Appropriation Town			\$10 00		
Interest on Deposit			1 37		
Less: Adjustment		82			
		<u>\$ 72 18</u>	<u>\$11 37</u>	<u>\$ 9 04</u>	<u>\$ 74 51</u>
Deposit: Piscataquis Sav. Bk.					
Pass Book No. 17472	\$ 70 36				
Cash on Hand	4 15				
	<u>\$ 74 51</u>				
Total to Balance Above					
		\$1,197 59			
Cemetery Trust Fund:		13 75			
Plus: Adjustment		<u>\$1,211 34</u>			
			60 00		
Town Appropriation			13 75	78 20	
Interest on Bonds					
		<u>\$1,211 34</u>	<u>\$73 75</u>	<u>\$78 20</u>	<u>\$1,206 89</u>

Invested in U. S. Defense Bonds
Series G, C553355G-C553365
Inc. \$1,100 00
Cash on Hand 106 89

Total to Balance Above \$1,206 89

Less Adjustments

<hr/>			<hr/>
\$1,283 52			\$1,281 40
12 93			(Ex. A)
<hr/>			
\$1,270 59			
(Ex. A)			
<hr/>			
\$ 686 96	\$41 16	\$41 16	\$ 686 96
(Ex. A)			(Ex. A)

Ministerial School Fund:
Invested in Town Note at 6%

STATEMENT OF DE
Year end

GENERAL GOVERNMENT:

	Bal. From 1942-43 Yr.	Appro- priations	Departmental Receipts
Town Officers' Salary		\$ 64 80	
Insurance on Town Hall			
Town Office Expense	\$ 25 00	800 00	3 35
Town Charges			
	25 00	864 80	3 35

HEALTH AND SANITATION:
Public Health Nurse

20 00

PROTECTION—
PERSONS AND PROPERTY
Civilian Defense
Fire Truck and Men

95 83 11 67

95 83 11 67

HIGHWAYS AND BRIDGES:

Town Roads		700 00	
3rd Class Maint.		105 00	
Snow Fence		100 00	
State Aid Maint.		172 50	170 13
Snow Removal	†201 44	400 00	597 17
	†201 44	1,477 50	767 30

CHARITIES:

Town Poor		400 00	
State Paupers	†30 00		180 00
	†30 00	400 00	180 00

EDUCATION:
Common Schools
Free Text Books
Teachers' Salary
Supt. of Schools Salary
School Supplies
High School Tuition
Flag Account
School Repairs

109 46 800 00 239 66
27 34 20 00
†5 20 81 60
19 62 40 00
334 39 55 35
16 20
14 62 100 00
516 43 1,041 60 295 01

MUNICIPAL INDEBTEDNESS:
Reduction of Loans
Interest Paid

500 00

500 00

UNCLASSIFIED:
Care of Memorial Park
Care of Cemetery
Abatements
Dog Licenses
Tax Lien Costs
Overlay
Interest on School Fund
Maine Municipal Assn.
Memorial Day
Discounts
Excise Tax

10 00
60 00

126 50
41 16
15 00
10 00

64 79
262 66 74 86

COLLECTIONS OTHER CIVIL
DIV.:
State Tax
County Tax

921 92
170 34

\$1,092 26

Total All Departments
†Overdrawn

\$405 82 \$5,658 82 \$1,332 19 *\$
(Ex. A) (Ex. C) (Ex. B)

*Other Credits:
Town Charges, Town Officers' Salary
Town Charges, Town Office Expense
Int. on School Fund, Common Schools
Teachers' Salary, Common Schools

\$ 522 68
90 10
41 16
1,017 90
\$1,671 84

**Other
Town Office
Town Office
Common Sc
Common Sc

DEPARTMENTAL OPERATIONS
ended February 16, 1944

Exhibit D

Other Credits	Total Available	Cash Expenditures	Other Charges	Lapsed Balances Overdraft	Balances Unexp'd	Balances to 1944-45 Yr.
\$522 68	\$522 68	\$522 68				
	64 80	64 80				
90 10	115 10	90 10			\$ 25 00	
	803 35	116 52	\$ 612 78		74 05	
612 78	1,505 93	794 10	612 78		99 05	
	20 00	20 00				
	107 50	55 43			52 07	
	107 50	55 43			52 07	
	700 00	711 96		\$ 11 96		
	105 00	276 14		171 14		
	100 00				100 00	
	342 63	345 62				†\$ 2 99
	795 73	901 99				†106 26
	2,043 36	2,235 71		183 10	100 00	†109 25
	400 00	288 33			111 67	
	150 00	180 00				†30 00
	550 00	468 33			111 67	†30 00
41 16	1,190 28		1,017 90			172 38
	47 34	37 41				9 93
1,017 90	1,017 90	1,017 90				
	76 40	83 60				†7 20
	59 62	44 48				15 14
	389 74	104 40				285 34
	16 20					16 20
	114 62	26 41				88 21
1,059 06	2,912 10	1,314 20	1,017 90			580 00
	500 00	500 00				
		25 00		25 00		
	500 00	525 00		25 00		
	10 00	10 00				
	60 00	60 00				
		3 00		3 00		
	10 07				10 07	
		1 50		1 50		
	126 50				126 50	
	41 16		41 16			
	15 00	15 00				
	10 00	10 00				
		131 34		131 34		
	64 79				64 79	
	337 52	240 19	41 16	145 19	201 36	
	921 92	921 92				
	170 34	170 34				
	\$1,092 26	\$1,092 26				
1,671 84	\$9,068 67	\$6,745 22	**\$1,671 84	\$353 29	\$564 15	\$440 75
		(Ex. B)		(Ex. E)	(Ex. E)	(Ex. A)

Charges	
Teachers' Salary	\$ 522 68
Expense, Town Charges	90 10
Schools, Teachers' Salary	1,017 90
Schools, Int. on School Fund	41 16
	\$1,671 84