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Annual Report of the Municipal Officers of the Town of Blanchard Maine For the Year Ending March 1, 1947

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1946/47

*Annual
Report*

Municipal Officers

of the

Town of Blanchard

Maine



For the Year Ending March 1, 1947

Annual Report
Of the
Municipal Officers
of the
Town of Blanchard
Maine



For the Year Ending March 1, 1947

Hutchins Brothers, Thorndike, Maine

TOWN OFFICERS

1946

Selectmen, Assessors and Overseers of Poor

F. W. ELLIOTT, Jr.

S. H. BLANCHARD (died 12|30|46) R. L. BLANCHARD

Town Clerk

FLORA GARON

Tax Collector

ELIZABETH A. FARRIN

Road Commissioner

C. M. MITCHELL

School Committee

T. F. FARRIN

EMMA MITCHELL

FLORA GARON

Health Officer

F. W. ELLIOTT, Jr.

Superintendent of Schools

C. L. SIDELINGER

Town Treasurer

ELIZABETH A. FARRIN

Sealer of Weights and Measures

FRED HESCOCK

Surveyor of Wood and Bark

F. W. ELLIOTT, Jr.

Pound Keeper and Fence Viewer

J. EVANS

ASSESSORS' REPORT

VALUATION, APRIL 1, 1946

Real Estate, Resident	\$20,642.00	
Real Estate, Non-Resident	80,001.00	
	<hr/>	
Total Real Estate Valuation		\$100,643.00
Personal Estate, Resident	\$3,026.00	
Personal Estate, Non-Resident	7,900.00	
	<hr/>	
Total Personal Estate Valuation		\$10,926.00
		<hr/>
Total Valuation		\$111,569.00

Total taxes assessed and committed on resident and non-resident estates at .057	\$6,358.80	
35 polls at \$3.00	105.00	
	<hr/>	
Total receipts	\$6,463.80	
Polls not assessed		

F. W. ELLIOTT, Jr.

R. L. BLANCHARD

TAX COLLECTOR'S REPORT

Total Commitments		\$6,463.80
Receipts from Treasurer:		
Discounts	\$ 134.12	
Abatements	5.28	
Cash	6,324.40	
	<hr/>	
Total Tax Collected		\$6,463.80
Excise Tax Collected for:		
1946	\$61.92	
1947	10.00	

ELIZABETH FARRÍN

Tax Collector

TREASURER'S REPORT

Debits

To amount on hand, March 1, 1946	\$3,417.74	
To amount received from Sstate		
Treasurer for:		
Bear Bounty	\$ 60.00	
John Watt, pauper	120.00	
Snow Removal	658.78	
Highway	44.70	
Dept. of Education	521.33	
To amounts received from:		
Treasurer, Town of Orono, Me.	358.51	
Treasurer, Town of Monticello, Me.	9.91	
Treasurer, U. S., int on bonds	32.50	
Interest, park trust fund	2.14	
Rent of Town Hall	16.00	
Amelia Blanchard, Cem. acct.	100.00	
Town Treasurer's Warrant:		
Withholding Tax	55.80	
Teachers' Retirement Fund	53.00	
Elizabeth A. Farrin, Collector:		
Taxes, 1946	6,324.40	
Discounts	134.12	
Abatements	5.28	
Excise Taxes	71.92	
		\$11,986.13

Credits

Paid Selectmen's Warrants	\$8,701.59	
Cash on hand	1,910.54	

ANNUAL REPORT

U. S. Bonds (15) Cem. Acct.	1,300.00	
U. S. Bond (1) Memorial Park	74.00	
	<hr/>	
		\$11,986.13

ELIZABETH A. FARRIN

Treasurer

TOWN CLERK'S REPORT

Dog Tax**Receipts**

9 Males	\$9.20	
1 Female	5.15	
	<hr/>	\$14.35

Expenditures

Town Clerk's Fees	\$ 2.25	
To Treasurer, State of Maine	12.10	
	<hr/>	\$14.35

VITAL STATISTICS

1946

BIRTHS

- Aug. 22 To wife of Maurice V. Donahue, a son.
 Dec. 19 To wife of Reginald L. Blanchard, a son.

MARRIAGES

- Apr. 2 Ernest Garen to Flora LeClair.
 Sept. 8 Charles M. Mitchell, Jr. to Bertha M. Tibbets.
 Sept. 6 Maynard Colby Russell to Gretchen F. Sirios.
 Oct. 6 Leonard C. Walker to Mona M. Sawyer.

DEATHS

- Sept. 12 Rechel B. Knowlton.
 Dec. 30 Stanley H. Blanchard.

FLORA GARON

Town Clerk

SELECTMEN'S REPORT

List of Appropriations, March, 1946

Elementary Schools	\$950.00	
Secondary Schools	50.00	
Text Books	25.00	
Schools, Supplies and Lights	40.00	
Salary, Superintendent of Schools	113.00	
School Repairs	50.00	
Health Nurse	30.00	
Town Charges	850.00	
Town Poor	500.00	
Ways and Bridges	800.00	
State Aid Maintenance	248.00	
State Aid Construction	300.00	
Third Class Road Maintenance	250.00	
Snow Removal	750.00	
Snow Fence	50.00	
School Trust Fund, int.	41.16	
Maine Municipal Association	15.00	
Cemetery Care	75.00	
Memorial Park Care	15.00	
Power Line	100.00	
		\$5,252.16
State Tax		919.44
County Tax		177.50
Overlay		114.70
Total Commitments		\$6,463.80

TOWN OF BLANCHARD

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Administration

Receipts

Appropriation	\$850.00
Overdraft	29.24

\$879.24

Expenditures

Hutchins Bros., town reports	\$50.75
Central Maine Power Co., lighths	28.50
John White, legal acct.	29.50
I. E. Goodale, phone	1.87
Paul Beede, janitor	1.00
F. W. Elliott, Jr., misc.	35.97
Marks Printing Co., Stationery	20.40
G. M. Crockett, bonds	20.00
Register of Deeds, trans list	2.10
T. M. Farrin, misc.	.70
Flora Garon, bal. clk.	3.00
Helen Downs, bal. clk.	3.00
State Dept. of Audit	49.97
Elizabeth Farrin	4.50
Carolin Blanchard, bal. clk.	3.00
Flora Garon, bal. clk.	3.00
Flora Garon, ballots	1.41
Flora Garon, stationery	2.00
Flora Garon, town clerk	25.00
F. M. Hescocock, weights and measures	3.00
F. W. Elliott, Jr. selectman	200.00
Stanley Blanchard, Est., selectman	40.00
R. L. Blanchard, selectman	40.00
F. W. Elliott, Jr., health officer	10.00
Florence Elliott, typewriter rent	18.00
E. A. Farrin, collector	191.89
E. A. Farrin, treasurer	75.00
Flora Garon, school comm.	5.00

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T. F. Farrin, school comm.	5.00
Emma Mitchell, school comm.	5.00
Guilford Trust Co., ser. chgs.	.68

\$879.24

Town Ways and Bridges

Receipts

Appropriations	\$800.00
Overdraft	112.86

\$912.86

Expenditures

To: Labor	\$663.31
Material	40.75
Trucks	180.00
Tractors	28.80

\$912.86

Third Class Road Maintenance

Receipts

Appropriations	\$250.00
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\$250.00

Expenditures

To: Labor	\$ 95.67
Material	2.05
Trucks	26.25
Balance to 1947	126.03

\$250.00

TOWN OF BLANCHARD

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State Aid Road Maintenance

Receipts

Appropriation	\$248.00	
Overdraft, 1946	65.18	
	<hr/>	\$313.18

Expenditures

Overdraft, 1945	\$ 56.98	
State Maintenance	256.20	
	<hr/>	\$313.18

State Aid Construction

Receipts

Appropriation	\$300.00	
Balance, 1945	450.00	
	<hr/>	\$750.00

Expenditures

To: State Construction	\$369.18	
Balance, 1946	380.82	
	<hr/>	\$750.00

State Aid Resolve

Receipts

Balance, 1945	\$100.00	
	<hr/>	

Expenditures

		\$100.00
Balance, 1947	\$100.00	
	<hr/>	\$100.00

Snow Removal

Receipts

Appropriation	\$750.00
Rec'd from State	658.78
Overdraft	343.98

\$1,752.76

Expenditures

To: Brewer Mfg. Co.	\$100.00
Draper Corp.	100.00
E. Muzzy	88.00
M. Copeland	16.50
Material	24.10
Trucks	440.30
Labor	657.58
Overdraft	326.28

\$1,752.76

Snow Fence

Receipts

Appropriation	\$50.00
Balance	37.50

\$87.50

Expenditures

Snow Fence	\$53.33
Balance	34.17

\$87.50

Electric Power Line

Receipts

Appropriations	\$100.00	\$100.00
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TOWN OF BLANCHARD

13

Balance	Unexpended	\$100.00	\$100.00
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Town Poor

Receipts

Appropriation	\$500.00	
Overdraft	242.10	
	<hr/>	\$742.10

Expenditures

Will Watt	\$508.41	
J. Knowlton	29.19	
L. Knowlton	204.50	
	<hr/>	\$742.10

Non-Resident Poor

Town of Monticello, Me.

Jasper Sewell

Receipts

Town of Monticello	\$ 9.91	
Due and Unpaid	71.53	
	<hr/>	\$81.44

Expenditures

T. F. Farrin	\$81.44	
	<hr/>	\$81.44

State Paupers

Receipts

State Treasurer	\$120.00	
	<hr/>	\$120.00

ANNUAL REPORT

Expenditures

Overdraft	\$30.00	
John Watt	90.00	
	<hr/>	\$120.00

Accounts Receivable

Albert Donahue, due and unpaid, 1944	\$342.44	
due and unpaid, 1946		\$342.44
Leon Knowlton, due and unpaid, 1945	\$100.00	
due and unpaid, 1946	204.50	
	<hr/>	\$304.50

Public Health Nurse

Receipts

Appropriation	\$30.00	
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Expenditures

To: Sara Forbes		\$30.00
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Discounts

Receipts

To summary	\$134.12	
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Expenditures

To Tax Collector		\$134.12
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Overlay

Assessment overlay	\$114.70	
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Expenditures

To summary		\$114.70
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TOWN OF BLANCHARD

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Tax Abatement

	Receipts		
To summary		\$5.28	\$5.28
	Expenditures		
R. Downs		\$3.00	
F. Myers		2.28	
		<hr/>	
			\$5.28

Cemetery Care

	Receipts		
Balance		52.29	
Appropriation		75.00	
U. S. Treasury Bond's Int.		32.50	
		<hr/>	
			\$159.79

	Expenditures		
Care of cemetery		\$69.38	
Balance		90.41	
		<hr/>	
			\$159.79

Memorial Park Care

	Receipts		
Balance		\$ 8.53	
Appropriation		15.00	
U. S. Bond's Int.		2.14	
		<hr/>	
			\$25.67

	Expenditures		
Care of Park		\$10.00	
Balance		15.67	
		<hr/>	
			\$25.67

ANNUAL REPORT

Maine Municipal Association

Receipts

Appropriation	\$15.00	
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Expenditures

To Maine Municipal Association		\$15.00
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Bear Bounty

Receipts

State Treasurer	\$60.00	
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		\$60.00
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Expenditures

F. Orth	\$10.00	
Chas. Mitchell, Sr.	10.00	
J. B. Bradstreet	10.00	
E. Clements	30.00	

		\$60.00
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Excise Tax

Receipts

From Tax Collector	\$71.92	
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		\$71.92
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Expenditures

To summary	\$71.92	
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		\$71.92
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State Tax

Receipts

Assessors	\$919.44	
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TOWN OF BLANCHARD

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Expenditures
State Treasurer \$919.44

County Tax

Receipts
Assessors \$177.50

Expenditures
To County Treasurer \$177.50

TRUST FUNDS

School Trust Fund

Receipts
Balance \$686.96
Interest from Town of Blanchard 41.16

728.12

Expenditures
To Elementary School Acct. \$ 41.16
Balance 686.96

728.12

Cemeteries Trust Fund

Receipts
Balance \$1,300.00
Amelia Blanchard 100.00
U. S. Bond's Int. 32.50

\$1,432.50

Expenditures
To Cemetery Care Acct. \$ 32.50
Balance (13) U. S. Bonds 1,300.00
Cash 100.00

\$1,432.50

Blanchard Memorial Park Trust Fund

Receipts		
Balance (1) U. S. Bond	\$74.00	
Piscataquis Bank, Int.	2.14	
	<hr/>	\$76.14
Expenditures		
To Care of Park Acct.	\$ 2.14	
Balance (1) U. S. Bond	74.00	
	<hr/>	\$76.14

Summary of Surplus and Balances

February 20, 1947		
	Surplus	Balances
Abatements	\$ 5.28	Bal. Feb. 15, '46 \$1,095.95
Discounts	134.12	Excise Tax 71.92
Gen. Government	29.24	Overlay 114.70
Ways and Bridges	112.86	
Town Poor	242.10	
Bal. Feb. 20, '47	758.97	
	<hr/>	<hr/>
	\$1,282.57	\$1,282.57

F. W. ELLIOTT, Jr.

R. L. BLANCHARD

Selectmen, Town of Blanchard

REPORT OF PUBLIC HEALTH NURSE

To the Citizens of the Town of Blanchard, I submit a brief report of the Service rendered the Town by the Piscataquis County Health & Tuberculosis Association for the period from January 1, 1946 to December 31, 1946.

Emphasis on the program is placed on school health and Tuberculosis Prevention by assisting the schools in solving health problems, in working with the community and school in Tuberculosis Prevention.

School Health Service:

Number of pupils inspected	12
Defective teeth	6
Unclean teeth	6
Defective throat	2
Symptoms of skin condition	1
Symptoms of nervous condition	2

Field visits were made when the need indicated

Cripple Children:

One child was referred to the clinic.

I wish to thank all citizens and teachers for their cooperation. This Service is available always in helping you to solve health problems.

Respectfully submitted,

Piscataquis County Health & Tuberculosis Association

By: NELLIE R. GIBBONS, R. N.

Public Health Nurse

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Committee and Citizens of Blanchard:

I am submitting herewith my annual school report. In this report I will endeavor to summarise some important problems facing the schools of the state and provisions being considered to relieve the situation. In addition there will be found a limited report of local school conditions, together with suggestions to be considered in planning for the maintenance of a school program for another year.

The scarcity of capable teaching personnel continues a serious educational problem in our state. Even during the depression Maine was already beginning to experience a shortage of skilled and capable teachers due to declining enrollments in the normal schools and to loss of teachers to school systems in other states. During these intervening years various steps have been taken in an attempt to relieve the teacher shortage at least to the extent of making it possible for schools to remain open. Intensive recruiting campaigns have been conducted to secure the services of former teachers and to enroll promising high school graduates in our normal schools.

In order that many schools might remain open Teaching Permits have been issued to persons without the minimum training requirements for teaching, and the State Department has been compelled to issue Teaching Sanctions to persons having no formal education beyond the high school. Approximately 500 persons are now teaching in Maine on temporary teaching permits and teaching sanctions. Despite the steps taken to meet the

demand for teachers, there is little likelihood that a sufficient number of well-qualified persons will be available very soon to fill all teaching positions.

From a state-wide point of view one of the important problems facing the schools has to do with state support of public education. The last legislature increased the state school appropriations to towns and cities by a sum to make possible a minimum salary of \$1,000. This would have constituted a substantial step in the improvement of the teacher-salary situation had not inflated living costs eliminated most of the benefits thus provided. At this time it appears that costs for public schools will continue to rise, making it more urgent than ever that the State supply additional aid to towns and cities for public education.

Very likely the present legislature will make provisions for again increasing the minimum teacher-salary. We may assume that one of the resolves now before legislature will be passed in due time and estimate what additional state aid will be provided. The most promising bill at this time is the MacKinnon Bill. A preview of this bill is given below. it provides:

\$1,500 minimum salary for every certified teacher.

\$150 additional state subsidy for every certified teaching position (now \$300), plus, in towns with a school tax rate of over 12 mills, the MacKinnon Unit, guaranteed to be at least \$50 to be applied only towards certified teachers. Sanction and permit teaching positions from now on will get only \$300. No MacKinnon Unit is to be provided. One MacKinnon Unit is to be given as an extra bonus to every town for every teacher who earns 6 units in summer and/or extension courses during a given year.

Cost of benefits proposed under the MacKinnon Act has been estimated at \$1,050,000.

School Funds and Needs

The school budget for this annual report may be planned on the basis of paying a minimum teacher-salary of \$1,500 with the start of the school year in September. However it should be understood that paying this minimum salary will not bring about much improvement in the number of trained teachers at once. Many of these teachers are now receiving salaries in excess of \$1,500 and any that are now receiving less will be receiving increases in salaries next year. The cost of maintaining the school for next year will increase over the cost for the present year. The teacher's salary was increased for this year, and plans are being made for paying any set minimum teacher-salary for the next school year. It is expected that additional state funds will be provided to aid the town in maintaining the school program.

Only one student from the town is now attending high school. Because of a large sum now unexpended no appropriation will be necessary for high school purposes at this time. The appropriations that seem needed for other school purposes are listed elsewhere in this report.

A much larger sum was expended during the year for school repair purposes than is usually expended in any one year. As you know most of the amount used was for painting the rooms of the school building. The school officials felt that it would be better to finish the job of painting at one time rather to plan to have the painters return to finish the job some other year.

Something should be done on the outside of the building very soon. It has been suggested that some type of siding be put on the building rather than to paint it again. The siding would also serve to insulate the building, making it easier to warm the building. The cost for siding and labor for the job would probably amount to \$450. A paint job would probably cost only half of that amount.

School Budget and Appropriations

Funds needed for:—

Teacher's salary	\$1,340.00	
Fuel purposes	170.00	
Janitor purposes	125.00	
	<hr/>	\$1,635.00

Listed as funds:—

State school fund	\$494.00	
Interest funds	41.00	
	<hr/>	535.00

Additional funds needed \$1,100.00

Appropriations suggested:—

Elementary School Account		\$1,100.00
High School Account		.00
Free Textbook Account		35.00
School Supply Account		50.00
School Repairs Account	\$200.00	650.00
School Nurse Account		30.00
Superintendence Account		125.00

Under the heading of Financial Statements will be found information pertaining to funds raised by the town in 1946 for school purposes, funds received from the State and applied to school accounts, together with expenditures for this municipal year.

Respectfully submitted,

C. L. SIDELINGER

February 20, 1947

Superintendent of Schools

FINANCIAL STATEMENTS FOR 1946**Elementary School Account**

Funds Available

Amount unexpended, 1945	\$534.03	
Amount raised, 1946	950.00	
State school fund	348.00	
Annual interest	41.16	
	<u> </u>	\$1,873.19

Expenditures

Elisle E. Elliott, salary	\$1,060.00	
School fuel account	123.00	
School janitor account	113.37	
	<u> </u>	\$1,296.37

Amount unexpended, 1946		576.82
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Total amount available		<u> </u> \$1,873.19
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High School Account

Funds Available

Amount unexpended, 1945	\$190.39	
Amount raised, 1946	50.00	
State school fund	173.33	
	<u> </u>	\$413.72

Expenditures

Monson Academy	\$180.00	
Amount unexpended, 1946	233.72	
	<u> </u>	\$413.72

Free Textbook Account

Funds Available

Amount unexpended, 1945	\$29.61	
Amount raised, 1946	25.00	
	<u> </u>	\$54.61

TOWN OF BLANCHARD

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Expenditures

Textbook purposes	\$17.19	
Workbook purposes	12.88	
	<hr/>	\$30.07
Amount unexpended, 1946		24.54
		<hr/>
		\$54.61

School Supply Account

Funds Available

Amount unexpended, 1945	\$30.43	
Amount raised, 1946	40.00	
	<hr/>	\$70.43

Expenditures

School supply purposes	\$47.56	
School lights	12.58	
	<hr/>	\$60.14
Amount unexpended, 1946		10.29
		<hr/>
		\$70.43

School Repairs Account

Funds Available

Amount unexpended, 1945	\$158.53	
Amount raised, 1946	50.00	
	<hr/>	\$208.53

Expenditures

Cost of painting job:		
Labor account	\$200.00	
Material purchased	64.90	
General labor purposes	12.35	
Material needed	8.82	
	<hr/>	\$286.07
		<hr/>
Overdraft, 1946		\$77.54

Superintendence Account

Amount raised, 1946	\$113.00	
Overdraft, 1946	6.00	
	<hr/>	\$119.00

Expenditures

Overdraft, 1945	\$ 5.00	
Salary, 1946	114.00	
	<hr/>	\$119.00

Flag Account

Amount unexpended, 1946	\$16.20
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AUDITOR'S REPORT

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

June 25, 1946

Board of Selectmen
Blanchard, Maine
Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Blanchard have been audited by Auditor M. E. Libby for the period February 16, 1945 to February 28, 1946 inclusive.

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

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY

State Auditor

COMMENTS

Re: Audit of Accounts - Town of Blanchard
February 16, 1945 to February 28, 1946

CASH

It was ascertained that all cash recorded as received by the Treasurer had been deposited in the bank. Cash on deposit and subject to check at the close of the municipal year, plus \$71.06 in a savings account, reconciled with the cash balance as reflected by the records of the Treasurer. Expenditures were made by check and were supported by warrants authorized by the Selectmen.

ACCOUNTS RECEIVABLE

Accounts receivable consisted of two accounts due from individuals for assistance and certain amounts due from the State and from other towns for charity cases.

TAXES

The 1945 tax commitment was in agreement with the records of the Assessors. The total commitment was accounted for by cash, abatements, and discounts. There are no uncollected taxes or tax liens according to the records.

SURPLUS

The unappropriated surplus at February 28, 1946 amounted to \$501.99. A complete analysis of the change in surplus may be found on Exhibit E of this report.

TRUST FUNDS

Trust fund investments were examined and are in the custody of the Treasurer. The record of the lots covered by the trust fund investments is not complete.

GENERAL

An examination of the payrolls and paid bills on file indicated all were correctly recorded.

The excise tax collections were verified from the collector's copies of receipts issued and the revenue was properly accounted for.

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

TOWN OF BLANCHARD

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EXHIBIT A
COMPARATIVE BALANCE SHEET

GENERAL FUND

ASSETS

	February 28, 1946	February 15, 1945
Cash on Hand and in Bank	\$2,043.74	\$1,759.50
Accounts Receivable (Schedule A-1)	\$830.95	\$508.54
Less - Reserve for Losses	342.44	
	<u>488.51</u>	<u>508.54</u>
TOTAL - General Fund	\$2,532.25	\$2,268.04

TRUST FUNDS

Time Deposits		\$ 71.06
Investments (Schedule A-2)	\$1,374.00	1,100.00
Due from General Fund (Schedule A-2)	769.25	745.41
	<u></u>	<u></u>
TOTAL - TRUST FUNDS	\$2,143.25	\$1,916.47

LIABILITIES

GENERAL FUND

	February 28, 1946	February 15, 1945
Due Other Agencies:		
Withholding Taxes	\$15.60	\$23.80
Teachers' Retirement	30.00	67.10
	<u>\$ 45.60</u>	<u>\$ 90.90</u>
Due Trust Funds (Schedule A-2)	796.25	686.96
	<u>814.85</u>	<u>777.86</u>
Total Liabilities		

SURPLUS

Appropriated (Exhibit D)	1,215.41	365.22
Unappropriated (Exhibit E)	501.99	1,124.96
	<u>1,717.40</u>	<u>1,490.18</u>
TOTAL - General Fund	\$2,532.25	\$2,268.04

TRUST FUNDS

Principals (Schedule A-2)	\$2,060.96	\$1,786.96
Income (Schedule A-2)	82.29	129.51
	<u>\$2,143.25</u>	<u>\$1,916.47</u>
TOTAL - Trust Funds		

TOWN OF BLANCHARD
STATEMENT OF DEPARTMENTAL OPERATIONS
Year Ended Feb. 28, 1946

	Balance 2/16/45	Appro- priations	Cash Receipts	Other Credits
GENERAL GOVERNMENT				
Officers' Salaries				\$585.50
Contingent		\$850.00	\$5.80	
Insurance - Town Hall		62.70		
Maine Municipal Asso.		15.00		
		927.00	5.80	585.50
HEALTH & SANITATION				
Health Nurse		20.00		
HIGHWAYS & BRIDGES				
Town Ways and Bridges		800.00		
Third Class Maintenance		105.00		14.04
State Aid Road Const.	\$300.00	150.00		
State Aid Road Maint.	.52	172.50	86.89	
State Aid Resolve - Repair				100.00
Snow Removal	545.45	750.00	737.78	
Snow Fence		100.00		
School Driveway Grading		25.00		
	244.93	2,102.50	824.67	114.04
CHARITIES				
Town Poor		500.00		
Poor of Other Towns			118.96	358.51
State Poor	15.00		165.00	30.00
	15.00	500.00	283.96	388.51
EDUCATION				
Common Schools	279.45	900.00	360.95	58.88
School Supplies and Lights	36.41	50.00		
Textbooks	39.36	20.00		
School Repairs	123.03	50.00		
School Insurance		30.00		
Flag Account	16.20			
High School Tuition	135.70	150.00	205.38	
Superintendent	5.00	100.00		
	625.15	1,300.00	566.33	58.88
CEMETERIES				
Care of Cemetery		75.00	40.00	
UNCLASSIFIED				
Blanchard Memorial Park		13.94		
Interest on School Fund		41.16		
		55.10		
SPECIAL ASSESSMENTS				
State Tax		919.44		
County Tax		177.50		
		1,096.94		
TOTAL All Departments	\$365.22	\$6,077.24	\$1,720.76	\$1,146.93
EXHIBITS	(A)	(C)	(B)	

EXHIBIT D

Total Available	Cash Disbursements	Other Charges	Overdraft	BALANCES LAPSED Unexpended	Carried Forward
\$585.50	\$585.50				
885.80	291.11	\$585.50	\$20.81		
62.70	62.70				
15.00	15.00				
1,519.00	954.31	585.50	20.81		
20.00	20.00				
800.00	737.41			\$62.59	
119.04	332.30		213.26		
450.00					\$450.00
259.91	316.89		56.98		
100.00					100.00
942.33	1,268.61				326.28
100.00	62.50				37.50
25.00	11.82			13.18	
2,796.28	2,729.53		270.24	75.77	261.22
500.00	408.35			91.65	
477.47	477.47				
180.00	180.00				
1,157.47	1,065.82			91.65	
1,599.28	1,065.25				534.03
86.41	38.26	17.72			30.43
59.36	29.75				29.61
173.03	14.50				158.53
30.00	30.00				
16.20					16.20
491.08	300.69				190.39
95.00	100.00				5.00
2,550.36	1,578.45	17.72			954.19
115.00	92.22			\$22.78	
13.94	10.00			3.94	
41.16		41.16			
55.10	10.00	41.16		3.94	
919.44	919.44				
177.50	177.50				
1,096.94	1,096.94				
\$9,310.15	\$7,547.27	\$644.38	\$291.05	\$194.14	\$1,215.41
	(B)		(E)	(E)	(A)

TOWN OF BLANCHARD

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ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS

Year Ended February 28, 1946

		EXHIBIT E
Unappropriated Surplus - February 16, 1945		\$1,124.96
Adjustments affecting prior years:		
Charges—		
Balance State Aid Repair Previously		
Written Off	\$100.00	
Balance - Third Class Maintenance		
Previously Written Off	14.04	
Reserve for Accounts Receivable	342.44	
Total Charges		\$456.48
Credit—		
Teachers' Retirement Adjusted		39.60
NET CHARGES		416.88
ADJUSTED SURPLUS		708.08
Decrease:		
Appropriation Balances—		
Overdraft (Exhibit D)	291.05	
Unexpended (Exhibit D)	194.14	
		96.91
Abatements & Discounts	151.04	
Porcupine Bounty	.50	
Trust Funds due from General Fund	48.19	
Total Decrease		296.64
Increase:		
Excise Taxes	42.42	
Overlay (Exhibit C)	42.13	
Supplemental Taxes	6.00	
Total Increase		90.55
UNAPPROPRIATED SURPLUS		
February 28 1946 (Exhibit A)		\$501.99

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

TOWN WARRANT

To C. M. Mitchell, a constable of the town of Blanchard,
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 Town of Blanchard, qualified by law to vote in town affairs, to assemble at the Town Hall, in said town, on Monday the 24th day of March, A. D. 1947, 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 to 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 to determine their compensation.
- Art. 6. To choose a town treasurer for the ensuing year and to 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 to 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 town meeting or to 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 the 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 books.
- 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 the salary of the superintendent of schools.
- Art. 16. To see what sum of money the town will vote to raise and appropriate for school repairs.
- Art. 17. To see what sum of money the town will vote to raise and appropriate for the service of a 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 Road Maintenance.

- Art. 22. To see what sum of money the town will vote to raise and appropriate (in addition to the amounts regularly raised for the care of highways, and bridges) under the provisions of section 25 and 29, Chap. 20, R. S. 1944 as amended.
- Art. 23. To see if the town will vote to raise and appropriate a sum of not less than \$105.00 for the maintenance of improved section of third class roads or to be used in conjunction with state apportionment for the construction of third class roads.
- Art. 24. To see if the town will vote to raise and appropriate money under Chap. 28, R. S. 1930, as amended by Chap. 162 and 231, of P. L. of 1937, for the removal of snow from improved highways and town ways provided said roads or a portion of same are accepted as winter routes by state highway commission.
- Art. 25. To see what sum of money the town will vote to raise and appropriate for the purpose of buying snow fence.
- Art. 26. To see if the town will vote to raise and appropriate the sum of \$41.16 for interest on school fund.
- Art. 27. To see if the town will vote to raise and appropriate the sum of \$15.00 for the purpose of paying dues to the Maine Municipal Association.
- Art. 28. To see what action the town will take in regards to paying bonds for town officers.
- Art. 29. 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. 30. To see what the town will do in regards to the present status of accounts receivable and now on town accounts.
- Art. 31. To see if the town will vote to authorize the selectmen and treasurer to hire money for town purposes in anticipation of taxes.
- Art. 32. To see what sum of money the town will vote to raise and appropriate for the care of both cemeteries.
- Art. 33. To see what sum of money the town will vote to raise and appropriate for the care of the town park.
- Art. 34. To see if the town will vote to extend the present electric power lines, and to raise and appropriate fund for same.
- Art. 35. To see what sum of money the town will vote to raise and appropriate for insurance on town hall.
- Art. 36. To see what sum of money the town will raise and appropriate for school physician for the ensuing year.
- Art. 37. To see if the town will vote to raise and appropriate funds for the purpose of insuring men employed on town roads.
- Art. 38. To see if the town will vote to raise and appropriate funds for the purpose of surveying Blanchard-Abbott, town line.

The selectmen will be in session at the said town hall at 12:30 o'clock, P. M., of the day of said meeting for the purpose of correcting the list of voters.

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

Given under our hand this tenth day of March, A. D. 1947.

F. W. ELLIOTT, Jr.

R. L. BLANCHARD

Selectmen of Blanchard

Attested:

C. M. Mitchell

Constable of Blanchard