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ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF BLANCHARD

MAINE

For the Municipal Year 1947

ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF THE
TOWN OF BLANCHARD
MAINE

FOR THE YEAR ENDING MARCH 1, 1948



Hutchins Brothers, Thorndike, Maine

TOWN OFFICERS

1947

Selectmen, Assessors and Overseers of Poor

F. W. ELLIOTT, Jr.

R. L. BLANCHARD J. EVANS

Town Clerk

FLORA GARON

Tax Collector

CHARLES MITCHELL, Jr.

Road Commissioner

C. M. MITCHELL

School Committee

T. F. FARRIN

FLORA GARON EMMA MITCHELL

Health Officer

I. E. GOODALE

Superintendent of Schools

C. L. SIDELINGER

Town Treasurer

CHARLES MITCHELL, Jr.

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, 1947

Real Estate, Resident	\$21,177.00	
Real Estate, Non-Resident	79,489.00	
	<hr/>	
Total Real Estate Valuation		\$100,666.00
Personal Estate, Resident	\$3,038.00	
Personal Estate, Non-Resident	8,325.00	
	<hr/>	
Total Personal Estate Valuation		11,363.00
		<hr/>
Total Valuation		\$112,029.00

Total taxes assessed and committed on
resident and non-resident estates at

.061	\$6,833.77
33 polls at \$3.00	99.00
Supplement	19.83
	<hr/>
Total receipts	\$6,952.60

F. W. ELLIOTT, JR.

R. L. BLANCHARD

J. EVANS

TAX COLLECTOR'S REPORT

Total Commitments	\$6,932.77	
Supplement	19.83	
	<hr/>	
Total		\$6,952.60
Treasurer's Receipts	\$6,783.68	
Discount	165.92	
Abatement	3.00	
	<hr/>	
Total		\$6,652.60
Excise Tax Collected	\$156.42	

I hereby submit these figures in full and final settlement of taxes committed to me for collection per your commitment dated June 7, 1947.

CHARLES MITCHELL, JR.

Collector of Taxes

TOWN OF BLANCHARD
TREASURER'S REPORT

5

Debits

To Amount on Hand March 1, 1947:

Cash in Bank \$1,910.54

Bonds on Hand 1,374.00

To Amount Received from State Treasurer for:

Bear Bounty 10.00

Snow Removal 1,064.45

Highways 122.46

Dept. of Education 507.20

To Amounts Received from:

Treasurer, Town of Monticello, Me. 103.40

Treasurer, U. S., Int. on Bonds 32.50

Rent of Town Hall 80.00

Helen M. Harris 3.25

Leon C. Knowlton 100.00

Town Treasurer's Warrants:

Withholding Tax 127.50

Teachers' Retirement Fund 67.00

Charles Mitchell, Jr., Collector:

Taxes, 1947 6,783.68

Discounts 165.92

Abatements 3.00

Excise Tax 156.42

\$12,611.32

Credits

Paid Selectmen's Warrants \$8,457.31

Cash in Bank 2,780.01

U. S. Bonds (13) Cem. Acct. 1,300.00

U. S. Bond (1) Mem. Park 74.00

\$12,611.32

CHARLES MITCHELL, JR.

Treasurer

TOWN CLERK'S REPORT

Dog Tax

7 Males	\$8.05	
1 Female	5.15	
	<hr/>	\$13.20
Town Clerk's Fee		2.00
		<hr/>
To Treasurer, State of Maine		\$11.20

Vital Statistics

BIRTHS

None

MARRIAGES

June 7, 1947 Haley A. Merrill to June Ann Downs

DEATHS

July 14 Rosena Agnes Donahoe
July 18 Irving Nelson Spencer

FLORA GARON

Town Clerk

SELECTMEN'S REPORT

List of Appropriations, March, 1947

Elementary Schools	\$1,100.00	
Secondary Schools	00.00	
Text Books	35.00	
School Supplies and Lights	50.00	
Superintendent of Schools, Salary	131.00	
School Repairs	200.00	
Health Nurse	10.00	
School Doctor	25.00	
Town Charges	900.00	
Town Poor	750.00	
Ways and Bridges	850.00	
State Aid Maintenance	313.18	
State Aid Construction	000.00	
Third Class Road Maintenance	105.00	
Snow Removal	850.00	
Snow Fence	50.00	
School Trust Fund Interest	41.16	
Maine Municipal Association	15.00	
Cemetery Care	75.00	
Memorial Park Care	15.00	
Power Line	100.00	
Town Hall Insurance	150.00	
Surveying	30.00	
		<hr/>
		\$5,795.34
State Tax		921.10
County Tax		177.80
Supplement		19.83
Overlay		38.53
		<hr/>
Total Commitments		\$6,952.60

ANNUAL REPORT

Administration

Receipts

Appropriation	\$900.00
Overdraft	13.09

\$913.09

Expenditures

Hutchins Bros., Town Reports	\$70.71
Central Maine Power Co., Lights	32.96
Register of Deeds, Trans. List	1.30
Marks Printing Co., Office Supplies	34.40
Braham Printing Co.	2.12
G. M. Crockett, Bonds	10.00
Frank Elliott, Hall Fuel	18.00
F. W. Elliott, Jr., Misc.	15.00
Clement Downs, Hall Repair	6.00
Treasurer of State, Dept. of Audit	54.26
Reginal Blanchard, Misc.	4.00
Robert Downs, Hall Fuel	8.00
Flora Garon, Stationery	2.00
George Pullen, Misc. for Repair	12.67
F. M. Hescock, Weights and Measures	3.00
F. W. Elliott, Jr., Selectman	200.00
R. L. Blanchard, Selectman	40.00
J. Evans, Selectman	40.00
Flora Garon, Town Clerk	25.00
Emma Mitchell, School Comm.	5.00
Thomas Farrin, School Comm.	5.00
Flora Garon, School Comm.	5.00
I. E. Goodale, Health Officer	10.00
Charles Mitchell, Jr., Treasurer	75.00
Charles Mitchell, Jr., Collector	208.20
Guilford Trust Co., Service Charge	2.47
Arthur Haggstrom, Emergency	5.00
Florence Elliott, Typewriter Rent	18.00

\$913.09

Town Ways and Bridges

Receipts		
Appropriation	\$850.00	
		\$850.00
Expenditures		
To: Labor	\$472.13	
Materials	97.09	
Truck	247.75	
Tractor	12.80	
Balance	33.23	
		\$850.00

Third Class Road Maintenance

Receipts		
Appropriation	\$105.00	
Balance 1946	126.03	
		\$231.03
Expenditures		
To: Labor	\$87.48	
Material	3.80	
Truck	55.60	
Balance	84.15	
		\$231.03

State Aid Road Maintenance

Receipts		
Appropriation	\$313.18	
Overdraft	2.00	
		\$315.18

ANNUAL REPORT

Expenditures		
To: Overdraft, 1946	\$ 65.18	
Maintenance	250.00	
	<hr/>	\$315.18

State Aid Construction

Receipts		
Appropriation	\$000.00	
Balance, 1946	380.82	
	<hr/>	\$380.82
Expenditures		
Balance, 1947	\$380.82	
	<hr/>	\$380.82

State Aid Resolve

Receipts		
Balance, 1947	\$100.00	
	<hr/>	\$100.00
Expenditures		
Balance, 1948	\$100.00	
	<hr/>	\$100.00

Snow Removal

Receipts		
Appropriation	\$ 850.00	
Rec'd from State	1,064.45	
Overdraft	114.79	
	<hr/>	\$2,029.24

TOWN OF BLANCHARD

11

Expenditures		
To: Materials	\$ 44.50	
Truck	738.74	
Labor	902.02	
Overdraft	343.98	
		\$2,029.24

Snow Fence		
Receipts		
Appropriation	\$50.00	
Balance	34.17	
		\$84.17

Expenditures		
Snow Fence	\$52.50	
Balance	31.67	
		\$84.17

Town Poor		
Receipts		
Appropriation	\$750.00	
Overdraft	2.95	
		\$752.95

Expenditures		
Will Watt	\$550.03	
Charles Watt	137.47	
Albert Donahue	65.45	
		\$752.95

ANNUAL REPORT

Non-Resident Poor

Town of Monticello, Maine

JASPER SEWELL

Receipts

Town of Monticello, For 1946 Bal.	\$71.53
Town of Monticello, For 1947	31.87

 \$103.40

Expenditures

Thomas Farrin	\$27.47
F. W. Elliott, Jr.	4.40
Balance due for 1946	71.53

 \$103.40

Town of Bradley, Maine

IRVIN SPENCER

Receipts

Mrs. Helen Harris	\$3.25
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 \$3.25

Expenditures

F. W. Elliott, Jr.	\$3.25
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 \$3.25
Electric Power Line

Receipts

Appropriation	\$100.00
Balance	100.00

 \$200.00

TOWN OF BLANCHARD

13

	Unexpended	
Balance	\$200.00	
		\$200.00

Accounts Receivable

Albert Donahue, Due and Unpaid, 1944	\$342.44	
Due and Unpaid, 1947	65.45	
		\$407.89

	Receipts	
Leon Knowlton	\$100.00	
Balance Due, 1947	204.50	
		\$304.50

	Expenditures	
Due and Unpaid, 1945	\$100.00	
Due and Unpaid, 1946	204.50	
		\$304.50

Public Health Nurse

	Receipts	
Appropriation	\$10.00	
	Expenditures	
To: Sarah Forbes		\$10.00

Discounts

	Receipts	
To Summary	\$165.92	
	Expenditures	
To Tax Collector		\$165.92

ANNUAL REPORT

Overlay

Receipts

Assessment Overlay	\$38.53	
--------------------	---------	--

Expenditures

To Summary		\$38.53
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Tax Abatement

Receipts

To Summary	\$3.00	\$3.00
------------	--------	--------

Expenditures

Donald Young	\$3.00	
		\$3.00

Maine Municipal Association

Receipts

Appropriation	\$15.00	
---------------	---------	--

Expenditures

To Maine Municipal Asso.		\$15.00
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Bear Bounty

Receipts

State Treasurer	\$10.00	
	<hr/>	\$10.00

Expenditures

E. Clement	\$10.00	
	<hr/>	\$10.00

Excise Tax

Receipts

From Tax Collector	\$156.42	
	<hr/>	\$156.42

	TOWN OF BLANCHARD	15
	Expenditures	
To Summary	\$156.42	
	<hr/>	
		\$156.42
	State Tax	
	Receipts	
Assessors	\$921.10	
	Expenditures	
State Treasury		\$921.10
	County Tax	
	Receipts	
Assessors	\$177.80	
	Expenditures	
To County Treasurer		\$177.80
	Cemetery Care	
	Receipts	
Balance	\$90.41	
Appropriation	75.00	
U. S. Treasury Bond's Int.	32.50	
	<hr/>	
		\$197.91
	Expenditures	
Care of Cemetery	\$ 85.90	
Balance	112.01	
	<hr/>	
		\$197.91
	Memorial Park Care	
	Receipts	
Balance	\$15.67	

Appropriations	15.00	
	<hr/>	\$30.67

	Expenditures	
Care of Park	\$20.15	
Balance	10.52	
	<hr/>	\$30.67

Trust Funds

School Trust Fund

	Receipts	
Balance	\$686.96	
Interest from Town	41.16	
	<hr/>	\$728.12

	Expenditures	
To Elementary School Acct.	\$ 41.16	
Balance	686.96	
	<hr/>	\$728.12

Cemeteries Trust Fund

	Receipts	
Balance	\$1,400.00	
Interest	32.50	
	<hr/>	\$1,432.00

	Expenditures	
To Cemetery Care Acc't	\$ 32.50	
Balance, 13 U. S. Bonds	1,300.00	
Purchase, 1 U. S. Bond	100.00	
	<hr/>	\$1,432.00

Blanchard Memorial Park Trust Fund

	Receipts	
Balance, 1 U. S. Bond	\$74.00	
		\$74.00

	Expenditures	
Balance, 1 U. S. Bond	\$74.00	
		\$74.00

Fire Insurance, Town Hall

Appropriation	\$150.00	
		\$150.00

	Expenditures	
Straw & Martin	\$150.00	
		\$150.00

Surveying

	Receipts	
Appropriation	\$30.00	
		\$30.00

	Expenditures	
Unexpended Balance	\$30.00	
		\$30.00

Summary of Surplus and Balances

February 20, 1948

Surplus			
Abatement	\$ 3.00	Bal. Feb. 20, 1947	\$758.97
Discounts	165.92	Excise Tax	156.42
Gen. Gov.	13.09	Overlay	38.53
Town Poor	2.95	Supplement	19.83
Bal. Feb. 20, 1948	822.02	Ways and Bridges	33.23
	<hr/>		<hr/>
	\$1,006.98		\$1,006.98

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 and Tuberculosis Association for a period from January 1, 1947 to December 31, 1947.

The Service covers the health problem of all age groups, above school age follow-up of crippled children and the prevention and control of Tuberculosis.

School Health Service:

Number of pupils weighed and measured 14. Phillip B. Thomás, M. D., of Monson, has been appointed school physician. The individual examinations will be completed before this report reaches you.

In planning a program this year we must promote immunization and emphasis should be placed on controlling tuberculosis through provision of testing for reactors and x-raying of family groups. One was x-rayed at the Dover-Foxcroft Clinic.

I urge the cooperation of all citizens in their community program.

Respectfully submitted,

Piscataquis County Health and Tuberculosis Association
By Nellie R. Gibbons, R. N.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Committee and Citizens of Blanchard.

I am submitting herewith my annual report as superintendent of schools for the Town of Blanchard. At this time I am reporting briefly on the aims, needs and achievements of the new school program set up by the state this year.

During the past year Maine has made progress in the adjustment of teacher salaries. Under the new law passed by the 93rd Legislature, teachers in Maine this year are receiving better minimum pay than ever before. Where previously the state minimum had been set at \$1,000.00, the new law provides for graduated minima from \$1,500.00 to \$1,800.00 on the basis of professional preparation.

However, we cannot be too complacent about these improvements, since economic changes serve to decrease the real wages which are, after all, the true measure of earnings. While many communities feel they have sufficient increases in salaries of teachers, figures prove that this is far from true. Salaries may have become larger this year, but food costs rose higher in August and September than ever before.

The figures following are given to show what the increased cost of living has done to teachers' salaries. From reliable sources we find that a salary of \$2,550.00 today is worth about \$1,594.00 in prewar dollars. In 1939-40 a salary of \$1,441.00 had a purchasing power of \$1,440.00 in 1935-39 dollars. Nationally, the average salary of all instructional staffs, including classroom teach-

ers, principals and supervisors, will be about \$2,550.00 for 1947-48. Apparently then, on the average, the typical member of instructional staffs is about \$154 ahead of where he was in 1939-40. However, teachers as local and state employees were not included under the federal income tax regulations prior to 1939.

There is a tendency in some circles to feel that sufficient attention has been given to teachers' salaries, and that increases made have been just and generous. There is no question of the decided improvement in the face of teachers' contracts, but the foregoing figures prove clearly the fallacy of using this factor alone as the basis on which salary increases should be determined.

The Town of Blanchard has been maintaining only one school. As you know the attendance at this school has been getting smaller year by year. It is not possible to say what will happen to this school during the next few years. So far there has been no trouble in securing a certified teacher for the school.

The present state law provides for a minimum salary of \$1,500.00 for any certified teacher. This usually means a teacher who has had two years of professional study beyond the high school. The law further provides for a minimum salary of \$1,600.00 for a teacher who has completed three years of professional study beyond the high school and a minimum salary of \$1,700.00 for a teacher who has had four years of professional study beyond the high school.

With a school program that is costing approximately \$1,600.00 or \$1,700.00 annually and with an enrollment of only eight or ten pupils, the per pupil cost will become exceedingly high. This new minimum salary law meant an increase in the salary of teachers without providing for a corresponding additional financial aid to towns. This additional aid to the town under the new law is only \$100.00. The increase in salary will be \$300.00 or \$400.00.

School Funds and Needs

The school budget for this annual report is planned on the basis of paying, at least, the minimum teacher-salary of \$1,500.00. However, it should be clear that this is not the maximum salary that may be paid. While minimum salaries are fixed on professional preparation very few teachers can be secured at the minimum teacher-salary fixed by law. It is reported that a family has moved to North Blanchard and that there will be children of school age there. If that is the case, funds must be made available for conveyance. Then it seems advisable to raise an additional sum to supplement the amount now unexpended in case such funds may be needed.

High school tuition charges have been increased by all high schools and academies. Where the tuition charges have been \$90.00 or \$100.00 per pupil these charges have been increased to \$125.00. The amount now on hand may not be all which may be needed for the coming year. The cost for textbooks has increased more than one fourth, while the cost for supplies has more than doubled for many items. The appropriation for insurance must include funds for the amount expended during the present year and the amount needed for the coming year. For some reason no money was raised for insurance last March.

The needs for repairs remain the same as stated in the last report. One need is painting the school building, or fixing the outside with some type of siding. The cost for a siding job will be more than the cost for painting, but it would mean a more permanent job. However one of the first needs may be a new stove. I feel that we have repaired the present stove with a new front for the last time. The sides of the stove are so much out of shape that it is hard to get the parts back together again when repairs have to be made..

School Budget and Appropriations

Listed as Needs:

Teachers' salaries	\$1,500.00	
Fuel purposes	160.00	
Janitor purposes	120.00	
Conveyance, possible	360.00	
	<hr/>	\$2,140.00

Listed for Funds:

State School Fund	\$439.00	
Int. on Trust Fund	41.00	
	<hr/>	\$480.00

Additional Funds Needed \$1,660.00

Appropriations Listed:

Elementary School Account		\$1,660.00
High School Account		50.00
Free Textbook Account		40.00
School Supply Account		50.00
School Repairs Account	\$100.00	400.00
School Insurance Account		45.00
School Nurse Account		30.00
Superintendence Account		177.00

Under the heading of Financial Statements will be found information relating to funds raised by the town 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, 1948

Superintendent of Schools

Financial Statements for 1947-1948**Elementary School Account**

Receipts

Amount Unexpended, 1946	\$ 576.82	
Raised by Town, 1947	1,100.00	
State School Fund	441.43	
Int. on Trust Fund	41.16	
	<hr/>	\$2,159.41

Expenditures

Elisle E. Elliott, Teaching	\$1,340.00	
Fuel Account	125.25	
Janitor Account	96.50	
Cleaning at Building	12.00	
	<hr/>	\$1,573.75
Amount Unexpended, 1947		585.66
		<hr/>
		\$2,159.41

High School Account

Receipts

Amount Unexpended, 1946	\$233.72	
State School Fund	66.67	
	<hr/>	\$300.39

Expenditures

Monson Academy		\$110.00
Amount Unexpended, 1947		190.39
		<hr/>
		\$300.39

Free Textbook Account

Receipts

Amount Unexpended, 1946	\$24.54	
Raised by Town, 1947	35.00	
	<hr/>	\$59.54

TOWN OF BLANCHARD

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Expenditures

Textbooks	\$15.65	
Special Reading Material	8.20	
Workbooks for Class Use	20.72	
	<hr/>	\$44.57
Amount Unexpended, 1947		14.97
		<hr/>
		\$59.54

School Supply Account

Receipts

Amount Unexpended, 1946	\$10.29	
Raised by Town, 1947	50.00	
	<hr/>	\$60.29

Expenditures

Supplies for Office	\$ 6.15	
Supplies Purchased	24.41	
	<hr/>	\$30.56
Power for Lights		12.59
Unexpended, 1947		17.14
		<hr/>
		\$60.29

School Repairs Account

Receipts

Raised by Town, 1947	\$200.00
----------------------	----------

Expenditures

Payment on Overdraft, 1946	\$77.54	
Labor Account, 1947	4.50	
Material Account, 1947	13.78	
	<hr/>	\$ 95.82
Amount Unexpended		104.18
		<hr/>
		\$200.00

ANNUAL REPORT

Insurance Account

Receipts		
Amount Raised, 1947	\$.00	
Overdraft, 1947	15.00	
	<hr/>	\$15.00
Expenditures		
Premium on Insurance		\$15.00
		<hr/>

Superintendence Account

Receipts		
Raised by Town, 1947	\$131.00	
Overdraft for 1947	6.00	
	<hr/>	\$137.00
Expenditures		
Payment of Overdraft, 1946	\$ 6.00	
Payment on Salary, 1947, 10 Months	131.00	
	<hr/>	\$137.00

Flag Account

Amount Unexpended, 1946	\$16.20
Amount Unexpended, 1947	\$16.20

AUDITOR'S REPORT

COMMENTS

Re: Audit of Accounts - Town of Blanchard
March 1, 1946 to February 28, 1947

CASH

The examination of cash receipts and bank deposits indicated that the cash had been properly recorded and deposited at the Guilford Trust Company.

The balance reported by the bank at February 28, 1947, plus a later deposit, reconciled with the cash balance as reflected by the records of the Treasurer.

Expenditures were made by check and agreed with the warrants issued by the Selectmen.

ACCOUNTS RECEIVABLE

Items due from the State and other municipalities were collected during the year, leaving two old accounts due from individuals for assistance unpaid and a current account due from the Town of Monticello.

TAXES RECEIVABLE

Examination of the records of the Collector indicated that the warrant for commitment of 1946 taxes agreed with the records of the Assessors. The total commitment was accounted for by cash collections, discounts and abatements.

According to the records there were no outstanding tax accounts at the close of the municipal year.

DUE OTHER AGENCIES

This account is represented by deductions from the wages of employees of the Town and teachers for Withholding Taxes and Teachers' Pensions, which has not been remitted to the proper agencies at the close of the municipal year.

SURPLUS

The Unappropriated Surplus of \$501.99 at the start of the year was changed to a Net Deficit of \$4.55 at the close of the year as a result of current operations. Highway and Poor account overdrafts were the principal factors contributing to this change. The analysis of the change in this account is shown on Exhibit E of this report.

TRUST FUNDS

The United States Government Bonds covering the investment of the Blanchard Memorial Park Fund and the Cemetery Perpetual Care Funds were examined. The income received was found applied to the proper accounts.

The principal of the Ministerial and School Fund has previously been used by the town. Interest on this Fund was appropriated and applied to the School account.

A new Cemetery Perpetual Care Fund received during the current year remains uninvested pending acceptance of same by the Town at its annual meeting.

The record of the individual Perpetual Care lots does not appear to be complete.

GENERAL

The examination of paid bills and payrolls indicated that with a few exceptions all were on file and appeared to be proper charges.

The excise tax collections were verified by examination of the copies of receipts issued by the Collector.

The corporate surety bonds furnished by the Tax Collector and the Treasurer were examined and appeared to be adequate.

With the exception of a minor error in posting, the records of the Town officials were found in a satisfactory condition.

TOWN OF BLANCHARD

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EXHIBIT A

COMPARATIVE BALANCE SHEET

February 28, 1947 February 28, 1946
GENERAL FUND
ASSETS

Cash on Hand and in Bank	\$1,910.54	\$2,043.74
Accounts Receivable		
(Schedule A-1)	\$513.97	\$830.95
Less Reserve for Loss	342.44	342.44
	<u>171.53</u>	<u>488.51</u>
TOTAL ASSETS - General Fund	<u>\$2,082.07</u>	<u>\$2,532.25</u>

TRUST FUNDS

Investments (Sch. A-3)	\$1,374.00	\$1,374.00
Due from General Fund (Sch. A-3)	869.25	769.25
	<u></u>	<u></u>
TOTAL ASSETS - Trust Funds	<u>\$2,243.25</u>	<u>\$2,143.25</u>

February 28, 1947 February 28, 1946
GENERAL FUND
LIABILITIES

Due Other Agencies:		
Withholding Tax	\$ 9.30	\$15.60
Teachers' Retirement	33.00	30.00
	<u>42.30</u>	<u>45.60</u>
Due Trust Funds (Sch. A-22)	869.25	769.25
	<u></u>	<u></u>
Total Liabilities	911.55	814.85
SURPLUS		
Appropriated (Exhibit D)	1,175.07	1,215.41
Net Deficit Exhibit E)	* 4.55	501.99
	<u>1,170.52</u>	<u>1,717.40</u>
TOTAL LIABILITIES AND SURPLUS		
General Fund	<u>\$2,082.07</u>	<u>\$2,532.25</u>

* In Red

TRUST FUNDS

Principals (Schedule A-2)	\$2,160.96	\$2,060.96
Income (Schedule A-2)	82.29	82.29
	<u>\$2,243.25</u>	<u>\$2,143.25</u>

EXHIBIT B

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended February 28, 1947

Cash Balance - March 1, 1946			\$2,043.74
Add - Cash Receipts:			
Taxes Receivable-			
Current Year		6,463.80	
Excise Taxes-			
1946 Receipts	\$61.92		
1947 Receipts	10.00		
Total Excise Taxes		71.92	
Departmental (Schedule B-1)		1,375.36	
Accounts Receivable		388.51	
Withholding Taxes		55.80	
Teachers' Retirement		53.00	
New Trust Funds		100.00	
Bear Bounties		60.00	
TOTAL CASH RECEIPTS			8,568.39
TOTAL AVAILABLE			10,612.13
Deduct - Cash Disbursements:			
Departmental (Exhibit D)		8,390.09	
Withholding Taxes		62.10	
Teachers' Retirement		50.00	
Bear Bounties		60.00	
Tax Discounts		134.12	
Abatements		5.28	
TOTAL CASH DISBURSEMENTS			8,701.59
CASH BALANCE - February 28, 1947 (Exhibit A)			\$1,910.54

EXHIBIT C

1946 VALUATION, ASSESSMENT AND COLLECTION

Year Ended February 28, 1947

VALUATION

	Real Estate	Personal Estate	Total
Resident	\$20,642.00	\$3,026.00	\$23,668.00
Non-Resident	80,001.00	7,900.00	87,901.00
	\$100,643.00	\$10,926.00	\$111,569.00

ASSESSMENT		
Valuation x Rate - \$111,569.00 x .057	6,359.43	
35 Polls @ \$3.00	105.00	
	6,464.43	
Loss in Assessment	.63	
Tax Commitment		\$6,463.80
COLLECTION AND CREDITS		
Cash Collections	6,324.40	
Discounts	134.12	
Abatements	5.28	
TOTAL COLLECTION AND CREDITS		\$6,463.80
COMPUTATION OF ASSESSMENT		
Tax Commitment (as above)		\$6,463.80
Requirements:		
Town Appropriations	\$5,252.16	
State Tax	919.44	
County Tax	177.50	
TOTAL REQUIREMENTS (Exhibit D)		6,349.10
OVERLAY - Transferred to Unappropriated Surplus		\$114.70
(Exhibit E)		

TOWN OF BLANCHARD
STATEMENT OF DEPARTMENTAL OPERATIONS
Exhibit D

								BALANCES		
	Balances 3-1-46	Appro- priations	Cash Receipts	Other Credits	Total Available	Cash Dis- bursements	Other Charges	LAPSED Over- draft	Unex- pended	Carried Forward
	(Ex.A)	(Ex. C)	(Ex. B)			Ex. B)			(Exhibit E)	(Ex. A)
GENERAL GOVERNMENT										
Town Charges		\$850.00	\$16.00		\$866.00	\$879.24		\$13.24		
Maine Municipal Association		15.00			15.00	15.00				
		865.00	16.00		881.00	894.24		13.24		
HEALTH AND SANITATION										
Public Health Nurse		30.00			30.00	30.00				
HIGHWAYS AND BRIDGES										
Town Ways and Bridges		800.00	44.70		844.70	1,180.18		335.48		
Third Class Maintenance		250.00			250.00	123.97				\$126.03
State Aid Construction	\$450.00	300.00			750.00	369.18				380.82
State Aid Maintenance		248.00			248.00	256.20		8.20		
State Aid Resolve, Repair	100.00				100.00					100.00
Snow Removal	*326.28	750.00	658.78		1,082.50	1,426.48				*343.98
Snow Fence	37.50	50.00			87.50	53.33				34.17
	261.22	2,398.00	703.48		3,362.70	3,409.34		343.68		297.04
CHARITIES										
Poor - Town		500.00			500.00	742.10		242.10		
Poor - Other Towns			9.91	71.53	81.44	81.44				
Poor - State			90.00		90.00	90.00				
		500.00	99.91	71.53	671.44	913.54		242.10		

	BALANCES									
	Balances 3-1-46	Appro- priations	Cash Receipts	Other Credits	Total Available	Cash Dis- bursements	Other Charges	LAPSED Over- draft	Unex- pended	Carried Forward
	(Ex. A)	(Ex. C)	(Ex. B)			(Ex. B)			(Exhibit E)	(Ex. A)
EDUCATION										
Common Schools	534.03	950.00	348.00	41.16	1,873.19	1,296.37				576.82
School Supplies & Lights	30.43	40.00			70.43	60.14				10.29
Textbooks	29.61	25.00			54.61	30.07				24.54
School Repairs	158.53	50.00			208.53	286.07				*77.54
Flag Account	16.20				16.20					16.20
High School Tuition	190.39	50.00	173.33		413.72	180.00				233.72
Superintendent	*5.00	113.00			108.00	114.00				*6.00
	954.19	1,228.00	521.33	41.16	2,744.68	1,966.65				778.03
CEMETERIES										
Care of Cemeteries		75.00	32.50		107.50	69.38			38.12	
UNCLASSIFIED										
Blanchard Memorial Park		15.00	2.14		17.14	10.00			7.14	
Interest on School Fund		41.16			41.16		41.16			
Electric Power Line		100.00			100.00					100.00
		156.16	2.14		158.30	10.00	41.16		7.14	100.00
SPECIAL ASSESSMENTS										
State Tax		919.44			919.44	919.44				
County Tax		177.50			177.50	177.50				
		1,096.94			1,096.94	1,096.94				
TOTAL - All Departments	\$1,215.41	\$6,349.10	\$1,375.36	\$112.69	\$9,052.56	\$8,390.09	\$41.16	\$599.02	\$45.26	\$1,175.07

* In Red

EXHIBIT E

ANALYSIS OF CHANGE FROM AN UNAPPROPRIATED
SUPLUS TO A NET DEFICIT
Year Ended February 28, 1947

Unappropriated Surplus - March 1, 1946		\$501.99
Decrease:		
Appropriation Balances -		
Overdraft (Exhibit D)	\$599.02	
Unexpended (Exhibit D)	45.26	
	<hr/>	
	553.76	
Abatements	5.28	
Discounts	134.12	
	<hr/>	
Total Decrease		\$693.16
Increase:		
Overlay (Exhibit C)	114.70	
Excise Taxes	71.92	
	<hr/>	
Total Increase		186.62
NET DECREASE		<hr/> 506.54
NET DEFICIT - February 28, 1947 (Exhibit A)		<hr/> \$4.55

SCHEDULE A-1

ACCOUNTS RECEIVABLE
February 28, 1947

Town of Monticello - Charities, 1946		\$71.53
Individuals:		
Albert Donahue - Hospitalization	\$342.44	
Leon Knowlton - Hospitalization	100.00	
	<hr/>	
		442.44
TOTAL		<hr/> \$513.97

SCHEDULE A-2

STATEMENT OF TUST FUNDS
Blanchard Cemetery Ministerial
Memorial Perpetual and School

	Park	Care Funds	Fund	Total
	<hr/>	<hr/>	<hr/>	<hr/>
Principals:				
Investments	\$74.00	\$1,300.00		\$1,374.00
Due from General Fund		100.00	\$686.96	786.96
	<hr/>	<hr/>	<hr/>	<hr/>
Total Principals	74.00	1,400.00	686.96	2,160.96
Unexpended Income:				
Due from General Fund		82.29		82.29
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL	\$74.00	\$1,482.29	\$686.96	\$2,243.25
	<hr/>	<hr/>	<hr/>	<hr/>

SCHEDULE A-3

ANALYSIS OF TRUST FUNDS

February 28, 1947

BLANCHARD MEMORIAL PARK

Investments:

U. S. Defense Bond, Series F, 1957, No. C1342466F \$74.00

CEMETERY PERPETUAL CARE FUNDS

Investments:

U. S. Defense Bond, Series G, 1954, No. C553355G \$100.00
U. S. Defense Bond, Series G, 1954, No. C553356G 100.00
U. S. Defense Bond, Series G, 1954, No. C553357G 100.00
U. S. Defense Bond, Series G, 1954, No. C553358G 100.00
U. S. Defense Bond, Series G, 1954, No. C553359G 100.00
U. S. Defense Bond, Series G, 1954, No. C553360G 100.00
U. S. Defense Bond, Series G, 1954, No. C553361G 100.00
U. S. Defense Bond, Series G, 1954, No. C553362G 100.00
U. S. Defense Bond, Series G, 1954, No. C553363G 100.00
U. S. Defense Bond, Series G, 1954, No. C553364G 100.00
U. S. Defense Bond, Series G, 1954, No. C553365G 100.00
U. S. Defense Bond, Series G, 1957, No. C3488092G 100.00
U. S. Defense Bond, Series G, 1957, No. C3488093G 100.00

1,300.00

Due from General Fund

182.29

1,482.29

MINISTERIAL AND SCHOOL FUND

Due from General Fund

686.96

TOTAL

\$2,243.25

SCHEDULE A-4
STATEMENT OF TRUST FUND OPERATIONS
 Year Ended February 28, 1947

	Principal 2 28 47	Balance of Income 2 28 46	Income Earned	Total Available	Expended	Balance of Income 2 28 47
Blanchard Memorial Park	\$ 74.00		\$ 2.14	\$ 2.14	\$ 2.14	
Cemetery Perpetual Care Funds	1,400.00	\$82.29	32.50	114.79	32.50	\$82.29
Ministerial and School Fund	686.96		41.16	41.16	41.16	
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL	\$2,160.96	\$82.29	\$75.80	\$158.09	\$75.80	\$82.29
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

TOWN OF BLANCHARD

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SCHEDULE B-1

STATEMENT OF DEPARTMENTAL CASH RECEIPTS

Year Ended February 28, 1947

	From State	Other Sources	Total
GENERAL GOVERNMENT			
Town Hall Rental		\$16.00	\$16.00
HIGHWAYS AND BRIDGES			
Road Improvement Fund	\$ 44.70		
Snow Removal Refund	658.78		
	703.48		703.48
CHARITIES			
Town of Monticello		9.91	
State Poor	90.00		
	90.00	9.91	99.91
EDUCATION			
State School Fund	521.33		521.33
CEMETERIES			
Interest on Trust Funds		32.50	32.50
UNCLASSIFIED			
Interest on Park Fund		2.14	2.14
TOTAL ALL DEPARTMENTS	\$1,314.81	\$60.55	\$1,375.36

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 the said Town of Blanchard, qualified by law to vote in town affairs, to assemble at the Town Hall, in said town on Monday the 22nd day of March, A. D. 1948, 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 and one member for a term of two 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 school.
- 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 text books.
- Art. 14. To see what sum of money the town will vote to raise and appropriate for the salary of the superintendent of schools.
- Art. 15. To see what sum of money the town will vote to raise and appropriate for school supplies.
- Art. 16. To see what sum of money the town will vote to raise and appropriate for insurance on the schoolhouse.
- Art. 17. To see what sum of money the town will vote to raise and appropriate for school repairs.
- Art. 18. To see if the town will vote to raise and appropriate the sum of \$41.16 for interest on school fund.
- Art. 19. To see what sum of money the town will vote to raise and appropriate for the service of a public health nurse.
- Art. 20. To see what sum of money the town will vote

to raise and appropriate for the service of a school physician, for the ensuing year.

- Art. 21. To see what sum of money the town will vote to raise and appropriate for the purpose of purchasing a stove for the schoolhouse.
- Art. 22. To see what sum of money the town will vote to raise and appropriate for school conveyance.
- Art. 23. To see what sum of money the town will vote to raise and appropriate for support of poor.
- Art. 24. To see what sum of money the town will vote to raise and appropriate for town charges.
- Art. 25. To see what sum of money the town will vote to raise and appropriate for ways and bridges.
- Art. 26. To see what sum of money the town will vote to raise and appropriate for State Aid Road Maintenance.
- Art. 27. 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 ways, highways and bridges) under the provisions of Sections 25 and 29, Chap. 29, R. S., 1944, as amended.
- Art. 28. 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. 29. 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

highways and town ways provided said roads or a portion of same are accepted as winter routes by state highway commission.

- Art. 30. To see what sum of money the town will vote to raise and appropriate for the purpose of buying snow fence.
- Art. 31. 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. 32. To see what action the town will take in regard to paying bonds for town officers.
- Art. 33. 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. 34. To see what the town will do in regards to the present status of accounts receivable and now on town accounts.
- Art. 35. To see if the town will vote to authorize the selectmen and 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 for the care of both cemeteries.
- Art. 37. To see what sum of money the town will vote to raise and appropriate for the care of the town park.
- Art. 38. To see what the town will vote to do in regards to purchasing fire fighting equipment and raise and appropriate money for same; also

in regards to hiring or leasing fire fighting equipment.

Art. 39. To see what the town will vote to do about keeping the road open during the winter months from the Amelia Blanchard place to the Ames place.

Art. 40. To transact any other business that may come before said meeting.

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 hands this fifth day of March, A. D. 1948.

F. W. ELLIOTT, JR.

JOSEPH EVANS

Selectmen of Blanchard

Attested:

CHARLES MITCHELL

Constable of Blanchard, Maine