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Annual Report of the Town Officers of Chapman, Maine 1945-1946

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1945/46

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Annual Report

—OF THE—

Town Officers

—OF—

Chapman, Maine

1945-1946

Annual Report

—OF THE—

Town Officers

—OF—

Chapman, Maine

1945-1946

TOWN OFFICERS

SELECTMEN, ASSESSORS AND OVERSEERS OF POOR

Harley D. Welch Miles D. Grendell Ashley A. Grendell

TOWN CLERK, G. L. Hodgdon

TOWN TREASURER, G. H. Dean

COLLECTORS OF TAXES

Hugh Grendell 1939, 40, 41 Leon C. Winslow 1944, 45

DEPUTY COLLECTOR OF EXCISE, G. L. Hodgdon

ROAD COMMISSIONERS

Edmund Beaulieu

Maurice McLaughlin

SUPERINTENDING SCHOOL COMMITTEE

Harley D. Welch

Martha Buck

John Carrier

CONSTABLES, FENCE VIEWERS AND SCALERS OF WOOD, BARK AND LUMBER

G. L. Hodgdon

Leon Winslow

H. C. Foss

BOARD OF HEALTH

Simeon Littlefield

Harry Grendell

G. L. Hodgdon

HEALTH OFFICER, G. L. Hodgdon

FIRE INSPECTOR, L. W. Akeley

FIRE WARDEN, G. O. Pendexter

BUDGET COMMITTEE

G. H. Dean

H. D. Welch

H. C. Foss

G. L. Hodgdon

Joseph Beaulieu

REPORT OF SELECTMEN AND ASSESSORS

The Selectmen and Assessors of Chapman herewith respectfully submit their annual report for the year ending February 21, 1946.

Valuation April 1, 1945

Real Estate—Resident	\$110,120.00
Real Estate—Non-Resident	44,436.00
	<hr/>
Total Real Estate	\$154,556.00
Personal Estate—Resident	\$22,457.00
Personal Estate—Non-Resident	468.00
	<hr/>
Total Personal Estate	22,925.00
	<hr/>
Total Taxable Valuation	\$177,481.00

Taxable Livestock and Poultry

	No.	Av. Val.	Total Val.
Horses and Mules	75	\$116.00	\$8,715.00
Beef Cattle over 18 mos.	5	39.00	198.00
Milch Cows and Heifers	152	52.00	7,916.00
Two year olds	21	27.00	569.00
Heifers, 18 mos. to 2 yrs.	6	25.00	155.00
Swine (over 10 in No.)	40	8.00	320.00
Poultry (over 50 in No.)	232	.50	116.00
			<hr/>
Total			\$17,989.00

Exempt Livestock and Poultry

	No.	Av. Val.	Total Val.
Yearlings	54	\$13.00	\$718.00
Sheep (to 35 in No.)	56	5.00	280.00
Swine (to 10 in No.)	38	10.00*	406.00
Poultry (to 50 in No.)	1,366	.50	683.00
			<hr/>
Total			\$2,087.00

Other Taxable Property

	No.	Total Value
Gas Engines	33	\$985.00
Gas Pumps	2	120.00
Musical Instruments	12	600.00
Radios	55	571.00
Tractors	24	2,410.00
Delco Plants	2	100.00
Machinery and Equip.		150.00
Total		\$4,936.00
Number of Polls taxed, 81 @ \$3.00	243.00	
Number of Polls not taxed, 6		
Amount assessed on estates	11,713.76	
Supplemental tax	12.60	
Rate of taxation, \$.066		
Amount committed to Leon Winslow, collector, including supplemental tax	11,969.36	

Assessment for Municipal Year

Incidentals	\$ 700.00
Town Officers	1,500.00
Town Roads and Bridges	700.00
Winter Breaking and Equipment	1,000.00
Third Class Maintenance	56.00
Special Resolve Maintenance	42.00
Town Poor	1,000.00
Fire Department	100.00
Public Health Nursing	25.00
Common Schools and High School Tuition	3,600.00
Aroostook Anti-Tuberculosis Association	25.00
Repairs and Appliances	200.00
Superintendent of Schools	250.00
Insurance on Schoolhouses	110.00
Abatements	500.00

State Tax	1,445.39
County Tax	261.02
Overlay in Assessment	442.34
Gain in Assessment	.01
Amount committed to Leon Winslow for collection, including supplemental of \$12.60	\$11,969.36

Incidental Account

Dr.

Maine Municipal Association, dues	\$ 15.00	
Star Herald Publishing Co., Reports	88.00	
Northern National Bank, service charges	8.24	
Loring-Short & Harmon, supplies	6.80	
Marks Printing House, supplies	23.03	
Leon C. Winslow, acct. tax liens and paid out	20.05	
Beck & Beck, R. A. Graves account	10.00	
A. C. Perry, bonds	25.50	
National Retail Equipment Ass'n, tractor books	6.30	
G. L. Hodgdon, paid out	4.75	
Aroostook Print Shop, supplies	11.20	
George V. Blanchard, services and paid out	15.00	
Houlton Publishing Co., supplies	2.50	
Martha Buck, paid out	2.00	
Charles C. Saunders, bear bounty	20.00	
Treasurer of State, auditing	82.52	
F. L. Hamilton, supplies	4.50	
Harley D. Welch, tel., post., and supplies	36.80	
Harley D. Welch, travel and paid out	87.30	
George H. Dean, postage	13.95	
Unexpended balance to Summary of Accounts	272.69	
		<hr/>
		\$756.13

Cr.

By Appropriation	\$700.00	
Register of Deeds, refund	.50	
Costs received for tax liens	10.50	
State Treasurer, bank stock tax	6.48	
State Treasurer, bear bounty	20.00	
State Treasurer, dog tax refund	18.65	
		<u>\$756.13</u>

Town Officers' Account

Dr.

Martha Buck, School Committee, 1944	\$10.00	
Martha Buck, School Committee, 1945	28.00	
Miles Grendell, Selectman	178.50	
Ashley Grendell, Selectman	96.71	
George H. Dean, Treasurer	357.84	
Leon Winslow, Collector	493.09	
Harley D. Welch, Moderator	5.00	
Harley D. Welch, Selectman	500.00	
Harley D. Welch, School Committee	28.00	
G. L. Hodgdon, Town Clerk	50.00	
G. L. Hodgdon, Constable	12.00	
G. L. Hodgdon, Collecting Excise	10.50	
G. L. Hodgdon, recording births & deaths	1.50	
		<u>\$1,771.14</u>

Cr.

By Appropriation	\$1,500.00	
Overdrawn	271.14	
		<u>\$1,771.14</u>

Town Roads and Bridges

Dr.

Industrial Enterprises Inc.	\$ 28.75
William Green	71.25
Frank Baker	6.75
Reginald Beaulieu	73.50

Edmond Beaulieu	117.50
Harold James	144.30
Lynwood Knight	41.60
Paynter & Morrison	10.50
John Carrier	24.65
Ramon Beaulieu	3.00
Joseph Beaulieu	9.10
James Beaulieu	15.00
Lewis Drake	26.80
Philip Walton	33.50
Aroostook Traprock Co.	67.50
W. A. Morrison	4.47
Ansil A. Adams	3.65
Aroostook Co-Operative Co.	6.09
Gould & Smith	10.00
Treasurer of State	439.60
Harvey James	14.20
Judson Pendexter	13.50
Herbert Chambers	35.25
Elra Buck	35.25
Joseph Williams	13.50
Maurice McLaughlin	63.50
Bennie Littlefield	6.00
Ralph Littlefield	6.00
Ashley Grendell	12.53
Hugh Grendell	9.15
Raymond Russell	6.00
Lloyd Akeley	10.40
Raymond McPherson	3.00
Elwood Buck	6.00
Merwin Welch	10.40
Edwin Adams	6.00
	<hr/>
	\$1,389.99

	Cr.	
By Appropriation	\$700.00	
Overdrawn	689.99	
	<hr/>	\$1,389.99

Winter Breaking and Equipment

	Dr.
By Overdraft	\$1,257.24
Elwood Staples	31.50
Maxwell Buck	4.90
Elwood Buck	3.00
Earlon Pendexter	3.15
Judson Pendexter	57.63
Treasurer of State	7.15
Herbert Chambers	105.85
Delbert Chambers	3.00
Elra Buck	265.50
Maurice McLaughlin	942.88
Alton P. Waddell	16.80
Lloyd Akeley	3.60
Boyd Roope	60.00
James Roope	22.43
William Hitchcock	20.00
Raymond Russell	23.10
Byron Grendell	2.80
Richard Smith	2.10
Howard Taylor	2.80
Merwin Welch	2.10
Aroostook Co-operative Co.	7.50
City of Presque Isle	21.00
Wilson Pendexter	37.80
Kenneth Roope	1.40
Ashley Grendell	16.10
Hugh Grendell	14.70
E. R. Chandler	33.97
Henry Gardiner	17.50
Frank Robbins	74.37

Roland Condon	7.70
Miles Grendell	7.00
Alfred McLellan	13.30
Jerome Bragdon	12.00
George Littlefield	8.40
George Pendexter	41.45
Richard McLaughlin	3.15
Lawrence Pendexter	13.50
Roger McLaughlin	3.15
Joseph Williams	10.50
Harold Pendexter	3.15
Laurel McPherson	60.10
John Lawliss	3.00
Hugh Grendell	9.80
Donald Chambers	6.75
William Eaton	10.02
Lester MacKnown	6.75
N. W. Downing Co.	16.00
Arnold Morse	42.70
Ralph Littlefield	23.10
Harold McPherson	21.60
Bennie Littlefield	35.85
Forrest McPherson	29.40
Edmond Beaulieu	172.04
Ramon Beaulieu	24.05
Reginald Beaulieu	97.25
William Green	95.50
Frank Baker	57.95
Harvey James	21.75
John Carrier	55.70
Edmond Powers	5.25
James Powers	9.80
Lewis Drake	25.00
Otto Norsworthy	4.50
James Beaulieu	42.50
Farris Sullivan	23.50

Peter Carrier	37.30	
Arthur Trombley	12.10	
Philip Walton	23.20	
Lynwood Knight	2.25	
Joseph Beaulieu, Jr.	36.10	
A. M. Smith Co.	12.00	
Harold James	42.40	
Edward Trombley	128.10	
Clarence Knight	85.40	
Roy Trombley	400.94	
	<hr/>	\$4,864.82

Cr.

By Appropriation	\$1,000.00	
State Treasurer, gas refund	15.05	
State Treasurer	2,562.06	
Overdrawn	1,287.71	
	<hr/>	\$4,864.82

State Aid Road

Cr.

Unexpended balance	\$450.00	
	<hr/>	\$450.00

Maintenance of Third Class Road

Dr.

Frank Baker	\$ 6.75	
John Carrier	4.50	
Lewis Drake	12.75	
Joseph Beaulieu, Jr.	9.00	
Unexpended Balance	152.80	
	<hr/>	\$185.80

Cr.

Unexpended Balance	\$129.80	
By Appropriation	56.00	
	<hr/>	\$185.80

Maintenance Special Resolve Road

Dr.		
Boyd Roope	\$ 5.60	
Herbert Chambers	3.00	
Maurice McLaughlin	3.00	
Unexpended Balance	118.35	
		<hr/>
		\$129.95
Cr.		
Unexpended Balance	\$87.95	
By Appropriation	42.00	
		<hr/>
		\$129.95

Town Poor Account

Dr.		
Acc't Clara Gardiner:		
Dr. C. R. McLaughlin	\$ 6.00	
City of Gardiner	14.18	
Willow Crest Home	138.85	
Lena M. Trask	59.00	
Mrs. Leon Johnson	62.00	
Acc't James Murry:		
Miles Grendell	75.81	
Roy Henderson	8.00	
Hugh Grendell	8.00	
N. W. Downing Co.	14.73	
Dr. R. K. Green	15.00	
Charles A Gough	122.35	
Leon Winslow	1.00	
Lloyd Akeley	3.00	
Old Account:		
Brown's Pharmacy	3.75	
R. W. Wight	4.95	
Unexpended Balance	463.38	
		<hr/>
		\$1,000.00
Cr.		
By Appropriation		\$1,000.00

Repairs and Appliances

Dr.		
Edmond Beaulieu	\$204.67	
William Green	101.25	
Reginald Beaulieu	52.50	
John Carrier	3.00	
W. L. Milliken	15.36	
Aroostook Co-Operative Co.	106.52	
N. W. Downing Co.	18.05	
A. M. Smith Co	2.50	
Hugh Grendell	7.00	
Wilson Pendexter	7.00	
R. W. Wight	4.00	
	<hr/>	\$521.85
Cr.		
By Appropriation	\$200.00	
Refund William Green, overpaid	18.75	
Overdrawn	303.10	
	<hr/>	\$521.85

Fire Departments Account

Dr.		
Mapleton Fire Department	\$50.00	
Presque Isle Fire Department	50.00	
	<hr/>	\$100.00
Cr.		
By Appropriation	\$100.00	
	<hr/>	\$100.00

Aroostook Anti-Tuberculosis Ass'n Account

Dr.		
Aroostook Anti-Tuberculosis Ass'n	\$25.00	
	<hr/>	\$25.00
Cr.		
By Appropriation	\$25.00	
	<hr/>	\$25.00

Public Health Nursing Account

Dr.		
Paid State Treasurer	\$25.00	
	<u> </u>	\$25.00
Cr.		
By Appropriation	\$25.00	
	<u> </u>	\$25.00

Interest Account

Dr.		
County Treasurer, int. on County Tax	\$984.64	
Interest on School Fund	310.95	
Interest on Cemetery Trust Fund	8.00	
	<u> </u>	\$1,303.59
Cr.		
From Geo. H. Dean, interst on liens	\$ 29.10	
From Leon C. Winslow, int. on liens	142.16	
Balance of loan from No. Nat. Bank	798.26	
Jasper MacPherson	36.84	
Overdrawn	297.23	
	<u> </u>	\$1,303.59

1927 Tax Account

Uncollected Balance	\$36.80
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1944 Tax Account

Dr.		
Uncollected Balance	\$1,535.64	
	<u> </u>	\$1,535.64
Cr.		
By Tax Liens	\$501.93	
By Treasurer's Receipts	10,793.03	
By Delinquent list	38.94	
In hands of Collector	65.34	
	<u> </u>	\$1,535.64

1945 Tax Account

	Dr.		
Commitment		\$11,956.76	
Supplemental		12.60	
		<u> </u>	\$11,969.36
	Cr.		
By Discount		\$ 110.25	
By Abatement		9.60	
By Treasurer's Receipts		10,793.03	
In hands of Collector		207.03	
By Delinquent list		849.45	
		<u> </u>	\$11,969.36

1944 Delinquent List

Claude Hayden	\$ 6.60	
Wallace Rand	32.34	
	<u> </u>	\$38.94

1945 Delinquent List

Chambers, Herbert, Jr.	\$ 3.00	
Carrier, John and Phelonese	163.02	
Carrier, John	69.83	
Cyr, Joe	3.00	
Eaton, Edith	16.89	
Gardiner, Wilbur	19.80	
Gardiner, L. J.	102.96	
Hitchcock, William	166.02	
Littlefield, George	36.30	
McPherson, Raymond	51.81	
Pendexter, G. O.	27.06	
Pendexter, Wilson	11.87	
Pendexter, Judson	3.00	
Sullivan, Thomas F.	86.46	
Smith, R. C.	3.62	
	<u> </u>	\$764.64

1945 Non-Resident Delinquent List

Hayden, Claude	\$23.10	
Lamoreau Paul	19.80	
Turner, Colby	41.91	
		\$84.81

List of Abatements of Uncollectible Taxes

1939

Doak, Wesley	\$ 5.80	
Ferguson, Kenneth	7.28	
Fillmore, Benj.	11.76	
Gardiner, L. J.	16.80	
Grendell, Roy E.	18.12	
Henderson, George D.	10.64	
Jackson, George	25.48	
Pendexter, Judson	13.72	
Powers, Nelson	38.30	
Rand, Wallace	43.12	
Sullivan, Ferris	33.97	
		\$224.99

1940

Belanger, William	\$ 1.68	
Fillmore, Benj.	9.91	
Gardiner, L. J.	22.79	
Grendell, Roy E.	17.11	
Henderson, George D.	9.44	
McLaughlin, Willis	1.79	
Pendexter, Judson	10.64	
Rand, Wallace	24.92	
Powers, Nelson	38.64	
Williams, Medley	3.56	
		\$140.48

1941

Fillmore, Benj.	\$ 5.60	
Gardiner, L. J.	25.46	
Grendell, Roy E.	12.88	

Jackson, George	20.44	
Morse, Milton	3.00	
Morse, Lawrence	3.00	
Pendexter, Judson	8.96	
Powers, Nelson	32.59	
Rand, Wallace	28.73	
Williams, Talbert	.56	
	<hr/>	\$141.22

1945

Eaton, Edith, to correct error	\$ 6.60	
Hazzard, Alfred, paid in Linneus	3.00	
	<hr/>	\$9.60
Dr.		
Total Abatements	\$516.29	
	<hr/>	\$516.29

Cr.

By Appropriation	\$500.00	
Overdrawn	16.29	
	<hr/>	\$516.29

Excise Tax Account**Dr.**

To Summary of Account	\$304.80	
	<hr/>	\$304.80

Cr.

From Leon Winslow	\$235.53	
From G. L. Hodgdon	69.27	
	<hr/>	\$304.80

Cemetery Trust Fund Account**Dr.**

Fund	\$200.00	
Interest paid Hugh Grendell. 1 year	8.00	
	<hr/>	\$208.00

Cr.

Fund	\$200.00	
Interest I year	8.00	
	<hr/>	\$208.00

State Tax Account

	Dr.	
Paid State Treasurer, 1945 tax		\$1,445.39
	Cr.	
By Assessment		\$1,445.39

County Tax Account

	Dr.	
Paid County Treasurer 1945 tax	\$ 261.02	
Paid County Treasurer on old account	2,201.74	
		<u>\$2,462.76</u>
	Cr.	
By Assessment	\$ 261.02	
Part of loan from No. Nat. Bank	2,201.74	
		<u>\$2,462.76</u>

ASSETS

Cash on hand	\$3,265.77	
1927 Tax	36.80	
1944 Tax	38.94	
1945 Tax	849.45	
1944 Tax Liens	271.88	
Real Estate	4,715.15	
Notes and Mortgages Receivable	496.38	
Cash in hands of Collector on 1944-45		
Tax	272.37	
Liabilities over Assets	328.34	
		<u>\$10,275.08</u>

LIABILITIES

Notes payable, M. S. F.	\$5,182.48	
Cemetery Trust Fund	200.00	
Unexpended Balances	1,892.60	
Loan to Northern National Bank	3,000.00	
		<u>\$10,275.08</u>

Summary of Accounts

	Overdraft	Unexp.
Incidentals		\$ 272.69
Town Officers	\$ 271.14	
Roads and Bridges	689.99	
Town Poor		463.38
Repairs and Appliances	303.10	
Insurance		2.50
Interest	297.23	
Overlay in Assessment		442.34
Excise Tax collected		304.80
Real Estate		115.00
Abatements	16.29	
Net Debt to Balance	40.96	
	\$1,600.71	\$1,600.71

Estimates of Budget Committee

	Exp. 1944	Appro. 1945	Exp. 1945	Appro. 1946
Incidentals	\$ 750.00	\$ 700.00	\$ 483.44	\$ 700.00
Town Officers	1,831.58	1,500.00	1,771.14	1,500.00
Town Roads	637.15	700.00	1,389.99	700.00
		State (2,562.02	O. D. (1,287.71	
Winter Break.	4,835.66	(1,000.00	(3,607.58	1,200.00
State Aid				450.00
Main. 3 Class		56.00		56.00
S. Resolve		42.00		42.00
Town Poor	289.30	1,000.00	536.62	800.00
Fire Depts.	100.00	100.00	100.00	100.00
Public Health	25.00	25.00	25.00	25.00
Anti-T. B.	15.00	25.00	25.00	25.00
Int. Acct.	391.26		O. D. (297.23	400.00
			(1,303.59	
Schools	7,723.75	State (4,003.52		3,900.00
		(3,600.00	8,014.34	
Repairs	299.56	200.00	521.85	
Supt. Schools	227.80	250.00	241.15	250.00
Ins. Schools	107.50	110.00	107.50	107.50
Abatements	1,241.00	500.00	516.29	
Bank Loan				500.00
Maine Publicity Bureau				25.00

H. C. FOSS
G. L. HODGDON
GEORGE H. DEAN
JOSEPH BEAULIEU
Budget Committee

STATEMENT OF DEPART

Year Ended Febr

CREDITS

	From 1943/44	Appro- priations	Depart'l Receipts	Other
GENERAL GOVERNMENT				
Incidental Account		\$ 700.00	83.50	
Town Officers		1,500.00		
		2,200.00	83.50	
PROTECTION				
Fire Department		100.00		
HEALTH AND SANITATION				
Aroostook Anti-Tuberculosis	15.00	15.00		
Public Health Nurse		25.00		
	15.00	40.00		
HIGHWAYS				
Town Roads		700.00		
State Aid Road Construction		450.00		
Third Class Maint.	73.70	56.00		
Winter Roads		800.00	1,090.85	1,426.37
Special Resolve Maint.	45.95	42.00		
	119.65	2,048.00	1,090.85	1,426.37
CHARITIES				
Support of Poor		1,000.00		
EDUCATION				
Common Schools	3,138.93	3,500.00	2,045.19	310.95
Teachers				4,618.04
Tuition—High School				1,480.00
Books				291.16
Fuel				712.15
Janitors				161.25
Conveyance				461.15
School Repairs		200.00		
Supervision		250.00		
Insurance		110.00		
	3,138.93	4,060.00	2,045.19	8,034.70
INTEREST				
Interest Account			250.85	27.81
UNCLASSIFIED				
Abatements and Discounts		1,000.00		
SPECIAL ASSESSMENTS				
State Tax		1,448.86		
County Tax		299.57		
		1,748.43		
Total All Departments	\$3,273.58	\$12,196.43	\$3,470.39	\$9,488.88
EXHIBITS	(A)	(C)	(B)	

TAL OPERATIONS

26, 1945

CHARGES			BALANCES		
Total	Cash bursements	Other	LAPSED Overdrafts	Unexp.	To 1945/46
783.50	750.33			33.17	
1,500.00	1,831.58		331.58		
2,283.50	2,581.91		331.58	33.17	
100.00	100.00				
30.00	30.00				
25.00	25.00				
55.00	55.00				
700.00	637.15			62.85	
450.00					450.00
129.70					129.70
3,317.22	4,574.46		1,257.24		
87.95					87.95
4,684.87	5,211.61		1,257.24	62.85	667.65
1,000.00	289.30			710.70	
8,995.07		7,723.75			1,271.32
4,618.04	4,618.04				
1,480.00	1,480.00				
291.16	291.16				
712.15	712.15				
161.25	161.25				
461.15	461.15				
200.00	299.56		99.56		
250.00	227.80			22.20	
110.00	107.50			2.50	
7,278.82	8,358.61	7,723.75	99.56	24.70	1,271.32
278.66	72.31	318.95	112.60		
1,000.00		139.49		860.51	
1,448.86	1,448.86				
299.57	299.57				
1,748.43	1,748.43				
28,429.28	\$18,417.17	\$8,182.19	\$1,800.98	\$1,691.93	\$1,938.97
	(B)		(E)	(E)	(A)

TREASURER'S REPORT

Received from:

	Rec.	Warrants Paid
Bal. at close of books Feb. 26, 1945	\$2,554.67	\$380.31
G. L. Hodgon, deputy excise coll.	92.28	71.75
Lillian Littlefield, 1944 real estate tax	69.30	776.93
Interest on same	1.58	165.82
Register of Deeds, acct. of overpaid	.50	130.80
Leon Winslow, tax coll.		308.60
1944	860.13	787.30
1945	10,793.03	104.67
Interest on taxes	140.58	76.14
1944 Excise tax	2.00	728.27
1945-46 Excise taxes	210.52	702.48
1943 tax liens	210.41	230.38
1944 tax liens	263.82	218.72
Interest on tax liens	29.10	739.28
Cost on tax liens	10.50	187.25
Rand & McPherson, rent of land	30.00	1,392.62
Treasurer of State acct. of money paid for gasoline used in State Truck plowing snow	15.05	654.60
Treasurer of State, bank stock tax	6.48	168.65
Snow removal	2,562.06	572.30
Bear bounty	20.00	.87
Dog tax refund	18.65	1,809.53
High School tuition	875.00	848.73
Teaching positions	1,778.52	869.06
Census	318.00	29.40
Conveyance	100.00	180.46
Equalization Fund	932.00	422.50
Jasper MacPherson, to bal. in full on purchase price of Lot. #74	125.00	73.61
Jasper MacPherson, interest	36.84	3,746.96
Northern National Bank, loan	3,000.00	.91

Overpaid William Green	18.75	631.28
		147.80
		284.44
		242.21
		1,636.21
		166.67
		334.86
		323.10
		596.23

\$25,074.77	\$21,809.00
21,809.00	

Check Book Balance	\$3,265.77
Reconciliation of Treas. cash balance:	
Check Book Balance	\$3,265.77
Outstanding Checks	2,345.20

Bank Balance Feb. 28, 1946	\$5,610.97
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Respectfully submitted,
GEORGE H. DEAN,
Treasurer of Chapman.

1943 Expired Tax Liens
Non-Resident

Jackson, George	\$22.19	
Jackson, George	14.29	
Trombley, Everett	23.80	
Hayden, Claud	22.63	
		\$82.91

1944 Tax Liens

Gardiner, Levi J.	\$72.17	
Gardiner, Levi J.	28.16	
McLellan, Alfred	91.59	
McLellan, Alfred	55.30	
Hayden, Claud	24.66	
		\$271.88

SUPERINTENDENT'S REPORT

School Fund Account

Available		
Unexpended balance	\$1,271.32	
Appropriation	3,600.00	
State:		
Regular	\$2,971.51	
Conveyance aid	100.00	
Equalization	932.00	
	<hr/>	4,003.52
Int. Min. School Fund	310.95	
	<hr/>	\$9,185.79
Expended:		
Teachers	\$4,658.56	
Fuel	415.60	
Janitors	313.50	
Conveyance	694.57	
C. S. Tuition	120.00	
Books	122.32	
Supplies	123.79	
	<hr/>	
Common School Total	6,448.34	
H. S. Tuition	1,566.00	
	<hr/>	\$8,014.34
		<hr/>
		\$1,171.45
Supervision		
Appropriation	\$250.00	
Expended	241.15	
	<hr/>	\$8.85

For the past four or five years we have experienced great difficulty in obtaining teachers. This would be bad enough if the situation would end with this year. But, every indication is that we will have a hard time to engage a good group of teachers for the next four or five years; not until

such time as a sufficient number of high school students enter Normal School and become teachers. We have been quite fortunate this year and we trust that our good fortune will continue.

From time to time I have suggested that we close some of our schools, bringing the pupils together in a larger unit, thus making it possible to have more money available with which to hire our teachers. Next year it is quite imperative that either the Powers or the Hodgdon School be closed. Since the Hodgdon School is a much better building and large enough to accommodate all the pupils on the East road, it would appear that that would be the best building to maintain.

In regard to the pupils from the other four schools, i. e., the Grendell, Washington, Pendexter, and the Hillside, it would appear the wisest move to make some arrangement with Mapleton whereby the pupils could be conveyed and educated in the Mapleton schools. It would not only be cheaper but the facts indicate that the type of training received would be much better. Should Mapleton not have room to accommodate additional pupils, I have suggested that Chapman and Castle Hill go in with Mapleton on the construction of a suitable grade building. During the last few years we have had rather a hit-and-miss policy in regard to just what schools to keep open. This may satisfy some people, but it is not an efficient policy. It would appear to be a wise move for the citizens of Chapman to decide on which schools to keep open or what policy they wish to adopt, and carry it through. In deciding upon how to operate our schools, the State Department of Education must be taken into consideration. If we will but note the finances for the present year, it will be observed that the Town of Chapman appropriated \$3,600.00 for our schools while the State's contribution was \$4,003.52. Since the Department is putting in such a large amount for educational purposes, a larger amount than Chapman, the Department

is quite concerned that the money be spent wisely. If it is not, the amount of State money may be withheld or materially reduced.

Enrollment

Attending grade schools	60
Attending high school	18

Suggested Budget

School Fund Account	\$4,000.00
Repairs	200.00
Supervision	250.00

Respectfully submitted,

C. J. McGAUGHY,

Superintendent of Schools.

CLERK'S REPORT

Marriages

1945

July 17 Kenneth Boyd Roope and Miss Arlene McPherson

Dec. 9 Chester E. DeMerchant and Miss Rose MacPherson

1946

Jan. 9—Robert Weston MacPherson and Greta Maxine Gardiner

Births

1945

Feb. 2 To Mrs. Howard Taylor, a daughter

Feb. 15 To Mrs. David Wood, a son

June 3 To Mrs. Beecher L. Ambrose, a daughter

Nov. 3 To Mrs. Edmund Beaulieu, a daughter

Deaths

1945

Feb. 22 Zedrick Herbert Fisher, age 2 months, 10 days.

Oct. 8 Mariam Greenlaw McGlauffin, age 99 years, 6 months, 1 day.

Reported to clerk's office from Feb. 21, 1945, to Feb. 21, 1946, 3 marriages, 4 births, 2 deaths.

G. L. HODGDON,

Clerk of Chapman, Me.

WARRANT

AROOSTOOK, ss.

State of Maine

To G. L. Hodgdon, a Constable of the Town of Chapman
in the County of Aroostook and State of Maine.

GREETINGS:—

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Chapman, qualified by law to vote on Town affairs, to assemble at the Grendell Schoolhouse in said Town on Monday, the eighteenth day of March, A. D. 1946, at ten o'clock in the forenoon, to act on the following articles, to wit:

- Art. 1. To choose a Moderator to preside at said meeting.
- Art. 2. To choose a Town Clerk for the ensuing year.
- Art. 3. To see if the Town will vote to accept the report as printed.
- Art. 4. To see if the Town will vote to ratify the action taken at the Special Town Meeting held Jan. 28th, 1946.
- Art. 5. To see if the Town will vote to authorize the Selectmen to hire a Town Manager as outlined under the provisions of Chapter 80, Sections 16-17-18 and 19 of the Revised Statutes of 1944.
- Art. 6. To see if the Town will vote the salaries or wages to be paid Municipal Officers, Town Clerk, Treasurer and other Town Officers for the ensuing year.

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- Art. 7. To see what percentage the Town will vote to pay for collecting taxes.
- Art. 8. To elect three Selectmen, Assessors and Overseers of the Poor for the ensuing year.
- Art. 9. To elect all other necessary Town Officers for the ensuing year.
- Art. 10. To see if the Town will vote to allow a discount on Real Estate and Personal Taxes paid in cash before certain dates, and if so, how much, and on what dates.
- Art. 11. To see if the Town will vote to fix a date when taxes will be due and payable and charge interest on taxes after certain dates; if so, how much, and what dates.
- Art. 12. To see if the Town will vote to authorize and empower the Selectmen and Treasurer of the Town to obtain temporary loans from time to time for the Town during the coming Municipal year, to be paid out of money raised by taxation and make, execute, and negotiate in the name of the Town, a note, or notes thereof, at such time and terms as to them seems advisable and also to renew from time to time as to them seems necessary, for the whole or any part of such notes given.
- Art. 13. To see if the Town will vote to pay the Superintending School Committee for services rendered during the Municipal year.

- Art. 14. To see if the Town will vote Yes or No on the question of appropriating and raising money necessary to entitle the Town to State Aid as provided in Section 30, Chapter 28, of the Revised Statutes of 1930 as amended by Chapter 169, Public Laws of 1937, or under Chapter 20, Section 26, of the Revised Statutes of 1944.
- Art. 15. To see what sum the Town will raise and appropriate for State Aid Road Construction, in addition to the amount 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 Section 3, Chapter 229, Public Laws of 1937.
- Art. 16. To see what sum of money the Town will vote to raise for winter breaking and equipment for the ensuing year.
- Art. 17. To see if the Town will vote to authorize the Assessors to rescind any amount appropriated by the Town for State Aid Highway Construction in excess of the amount required to meet State apportionments.
- Art. 18. To see what sum of money the Town will vote to raise for repairs of highways and bridges for the ensuing year.
- Art. 19. To see if the Town will vote to raise the sum of \$56.00 for the maintenance of Third Class Road, and also the sum of \$42.00 for the maintenance of Special Resolve Road for the ensuing year.

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- Art. 20. To see what sum of money the Town will vote to raise for Common Schools, High School Tuition, Textbooks and Supplies for the ensuing year.
- Art. 21. To see what sum of money the Town will vote to raise for insurance on schoolhouses.
- Art. 22. To see what sum of money the Town will vote to raise for repairs and appliances for schoolhouses for the ensuing year.
- Art. 23. To see what sum of money the Town will vote to raise to pay Town Officers for the ensuing year.
- Art. 24. To see what sum of money the Town will vote to raise for interest.
- Art. 25. To see what sum of money the Town will vote to raise for Superintendent of Schools.
- Art. 26. To see what sum of money the Town will vote to raise to pay incidental expenses for the ensuing year.
- Art. 27. To see what sum of money the Town will vote to raise for the Support of the Poor for the ensuing year.
- Art. 28. To see if the Town will vote to raise a sum of money, and if so, how much, to be expended under the direction of the local Board of Health or Public Health Officer for the suppression and prevention of Tuberculosis.
- Art. 29. To see if the Town will vote to raise and appropriate \$25.00 for Public Health Nursing in Chap-

man, said sum to be expended by the State Bureau of Health for local service.

Art. 30. To see what sum of money the Town will vote to raise for Presque Isle and Mapleton Fire Departments.

Art. 31. To see what sum, if any, the Town would recommend to take from the joint State Aid account for the purpose of applying bituminous surface treatment to State Aid Roads, in excess of the requirements of Section 2, Chapter 132, Public Laws of 1939.

Art. 32. To see what sum, if any, the Town would recommend to take from the Third Class Apportionment for the purpose of applying bituminous surface treatment to Third Class Roads, in excess of the requirements of Section 1, Chapter 207, Public Laws of 1939.

Art. 33. To see whether or not the Town will vote to raise and appropriate the sum of Twenty-Five Dollars (\$25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine, in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Art. 34. To see if the Town will vote to have a Budget Committee for the ensuing year and elect the same.

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- Art. 35. To see if the Town will vote to raise the sum of \$500.00 to apply on loan at the Northern National Bank of Presque Isle.
- Art. 36. To see what action the Town will vote to take in regard to letting snow fence during the summer months.
- Art. 37. To see what sum of money the Town will vote to raise for applying bituminous surface treatment to State Aid Roads already constructed.
- Art. 38. To see if the Town will vote to operate the Hodgdon School for the coming year.
- Art. 39. To see if the Town will vote to close the Powers School.
- Art. 40. To see what action the Town will vote to take in regard to operating the Grendell, Pendexter and Hillside Schools.
- Art. 41. To see if the Town will vote to unite with Castle Hill and Mapleton in a program to provide facilities for the improvement of educational opportunities.
- Art. 42. To see if the Town will vote to raise a sum of money and if so, how much, to provide facilities as outlined under the preceding Article.
- Art. 43. To see if the Town will vote to raise lines around property owned by them where necessary.
- Art. 44. To see if the Town will vote to authorize the Selectmen to apply on Bank Loan any part of

monies received for stumpage during the Municipal year, as to them seems advisable.

Art. 45. To see if the Town will authorize the Selectmen to sell and dispose of any or all tax titles held by the Town, on such terms as they deem advisable, and to execute quit claim deeds for such property; also to lease land, sell stumpage and hire a man to look after the same.

Art. 48. To transact any other business that may legally come before said meeting.

The Selectmen hereby give notice that they will be in session for the purpose of revising and correcting the list of voters at the said place of meeting at nine o'clock in the forenoon on the day of said meeting.

Given under our hands at Chapman on the fourth day of March, A. D. 1946.

HARLEY D. WELCH

MILES D. GRENDALL

ASHLEY A. GRENDALL

Selectmen of Chapman.

AUDITOR'S REPORT

October 8, 1945

Board of Selectmen
Chapman, Maine
Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Chapman have been audited for the period February 25, 1944 to February 26, 1945 inclusive.

Our examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which we considered necessary. Insofar as we can ascertain within the scope of our examination, the result discloses that the financial transactions of this town have been satisfactorily handled.

Comments and schedules prepared by Auditor Libby are incorporated in this report. These should prove of interest to you.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY,

FMB:HR:L

State Auditor.

COMMENTS

An examination has been completed of the books of account and records of the Town of Chapman for the municipal year ended February 26, 1945.

Exhibits and schedules are submitted which, in our opinion, properly reflect the financial status of the town.

Treasurer

It was ascertained that all cash recorded as received had been deposited in the bank.

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

The cash balance reconciled with the bank statement at the close of the year.

Payments received on tax liens appeared to have been applied to the proper accounts.

Reports were maintained for Withholding Tax and checks issued for these deductions on each warrant.

Tax Collector

The commitment of taxes to the Collector was compared with the Assessors' records and found in agreement. The total commitment was accounted for by cash, abatements, discounts, or unpaid taxes as reflected by the records of the Collector.

Payments on prior years' taxes were verified by examination of the cash records. With the exception of 1927, all taxes prior to 1936 were written off by the Selectmen.

Minor variations were noted in the tax accounts resulting in a net amount due from the Collector of \$1.67.

Excise tax collections were verified with the copies of the receipts issued by the Collectors.

Selectmen

Double entry recording is used in keeping the ledger; although not perfectly complete, it presents a good record.

Interest on the trust funds used by the town was trans-

ferred from the interest account. The Cemetery Fund was at no time in cash; it consisted of town orders for which the town agreed to pay 4% interest annually. The original orders were destroyed by fire. The outstanding orders were written off after advertising failed to locate the creditors and as no detail was available supporting this liability figure.

Mortgages and notes receivable were given originally for tax payments. As such procedure is illegal, a reserve has been set up at 100% against this account.

A payment was made during the year on the outstanding county tax reducing the amount due to \$2,286.99.

Examination of the paid vouchers indicated they were proper charges and correctly recorded.

Town Clerk

The records of the Town Clerk disclosed the sum of \$54.70 collected for dog licenses. This amount was forwarded to the State Treasurer as required.

(Signed) MILLARD E. LIBBBY,

Auditor.

COMPARATIVE BALANCE SHEET

Assets

Subsidiary Schedules:	Feb. 26, 1945	Feb. 25, 1944
1 Cash	\$2,554.67	\$ 4,775.00
Tax Accounts Uncollected:		
2 Taxes	\$2,137.77	\$3,978.74
3 Tax Liens	351.96	443.13
4 Tax Acquired Prop.	5,525.70	5,475.73
	<u>8,015.43</u>	<u>9,897.60</u>
Less—Res. for Col.	1,418.22	1,258.11
	<u>6,597.21</u>	<u>8,639.49</u>
5 Notes & Mort. Rec.	496.38	496.38
Less—Res. for Col.	496.38	
	<u>0.00</u>	<u>496.38</u>
6 Accounts Receivable	1.67	
	<u>1.67</u>	<u></u>
TOTAL ASSETS	<u>\$9,153.55</u>	<u>\$13,910.87</u>

Liabilities

Outstanding Orders		\$ 1,584.35
Accounts Payable		106.08
County Tax Payable	\$2,286.99	3,223.57
Due Trust Funds:		
Mins. & School Fd.	\$5,182.48	\$5,182.48
Cemetery Trust Fds.	208.00	200.00
	<u>5,390.48</u>	<u>5,382.48</u>
TOTAL LIABILITIES	<u>\$7,677.47</u>	<u>\$10,296.48</u>
Trust Fund Res.	5,390.48	5,382.48
Less—Liab. above	5,390.48	5,382.48
	<u>0.00</u>	<u>0.00</u>

Surplus Accounts

Ex. D Depart'l Balances		
Forward (Net)	1,938.97	3,273.58
Ex. E Net Deficit—Surplus	462.89	340.81
	<u>1,476.08</u>	<u>3,614.39</u>
TOTAL LIAB. & SURPLUS ACCTS.	<u>\$9,153.55</u>	<u>\$13,910.87</u>

ANALYSIS OF CHANGE FROM NET SURPLUS TO NET DEFICIT

Year Ended February 26, 1945

Net Surplus—February 25, 1944	\$ 340.81
Transactions affecting prior years:	
Charges—Adjustment—	
County Taxes	\$ 10.00
Accounts Payable	262.43
Snow Removal	1,426.37
Reserve for Collection	1,381.42
Reserve for Notes & Mort. Receivable	496.38
	<u>\$3,576.60</u>
Credits—	
Outstanding Town Orders written off	1,215.26
Profit on sale of Tax Acq. Property	626.20
1942 Tax Collected—not set up	37.80
Notes Receivable paid—not set up	186.50
Property sold not listed	40.80
	<u>2,106.56</u>
NET CHARGES FOR PRIOR YEARS	<u>1,470.04</u>
	\$1,129.23
Transactions affecting current year:	
Operating Accounts—	
Charges—Depart'l Bals. (Ex. D)—	
Overdraft	1,800.98
Unexpended	1,691.93
	<u>109.05</u>
Credits—	
Excise Taxes	303.54
Rent of Gravel Loader	354.18
Town Property Income (Rent)	52.50
Overlay (Exhibit C)	56.17
Supplemental Taxes (Exhibit C)	9.00
	<u>775.39</u>
NET CREDITS FOR CURRENT YEAR	<u>666.34</u>
NET DEFICIT—February 26, 1945 (Exhibit A)	<u><u>\$ 462.89</u></u>