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Annual Report of the Town Officers of Chapman, Maine 1947-1948

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1947/48

Annual Report
of the
Town Officers
of
Chapman, Maine

1947-1948

Annual Report
of the
Town Officers
of
Chapman, Maine

1947-1948

TOWN OFFICERS

SELECTMEN AND OVERSEERS OF POOR

Harley D. Welch Miles Grendell Hilston Kilcollins

ASSESSORS

Hilston Kilcollins Miles Grendell Ashley Grendell

TOWN CLERK, G. L. Hodgdon

TOWN TREASURER, G. H. Dean

TAX COLLECTOR, Leon Winslow

DEPUTY COLLECTOR OF EXCISE, G. L. Hodgdon

ROAD COMMISSIONER, Elra Buck

SUPERINTENDING SCHOOL COMMITTEE

Martha Buck G. L. Hodgdon Leon Winslow

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, G. H. Dean

FIRE WARDEN, G. O. Pendexter

CEMETERY COMMITTEE

Miles Grendell G. H. Dean Hugh Grendell

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, 1948.

Valuation April 1, 1947

Real Estate—Resident	\$110,910.00	
Real Estate—Non-Resident	43,881.00	
	<hr/>	
Total Real Estate		\$154,791.00
Personal Estate—Resident	\$23,064.00	
Personal Estate—Non-Resident	3,300.00	
	<hr/>	
Total Personal Estate		26,364.00
		<hr/>
Total Taxable Valuation		\$181,155.00

Taxable Livestock and Poultry

	No.	Av. Val.	Total Val.
Horses and Mules	77	\$84.80	\$6,530.00
Beef Cattle over 18 mos.	2	55.00	110.00
Milch Cows and Heifers	139	51.15	7,110.00
Two year olds	16	27.06	433.00
Heifers 18 mos. to 2 yrs.	14	24.43	342.00
Swine (over 10 in No.)	None		
Poultry (over 50 in No.)	145	1.00	145.00
			<hr/>
Total			\$14,670.00

Exempt Livestock and Poultry

	No.	Av. Val.	Total Val.
Cattle 18 mos. and younger	67	\$12.67	\$ 849.00
Sheep (to 35 in No.)	49	5.00	245.00
Swine (to 10 in No.)	88	14.49	1,275.00
Poultry (to 50 in No.)	1173	1.00	1,173.00
			<hr/>
Total			\$3,542.00

Other Taxable Property

	No.	Total Value
Gas Engines	31	\$930.00
Gas Pumps	1	60.00
Musical Instruments	13	650.00
Radios	69	707.00
Tractors not excised	16	3,570.00
Machinery and Equipment	1	150.00
Delco Plants	1	50.00
Logs M	278M	4,031.00
Lumber M	54M	1,096.00
Portable Mills	1	450.00
Total		\$11,694.00
Number of Polls taxed 85 @ \$3.00		\$255.00
Number of Polls not taxed 11		
Amount assessed on Estates		13,043.16
Supplemental tax		24.00
Rate of Taxation \$.072		
Amount Committed to Leon Winslow, Collector, including supplemental tax		13,298.16

Assessment for Municipal Year

State Aid roads	\$ 450.00
Incidentals	700.00
Town Officers	1,500.00
Town Roads and Bridges	700.00
Winter Breaking and Equipment	1,200.00
Special Resolve Maintenance	42.00
Town Poor	800.00
Fire Departments	200.00
Public Health Nursing	20.00
Common Schools and High School Tuition	5,000.00
Aroostook Anti-Tuberculosis Association	25.00
Repairs and Appliances	200.00
Superintendent of Schools	300.00
Insurance on Schoolhouses	107.50
State Tax	1,443.57
County Tax	252.73
State of Maine Publicity Bureau	25.00

Tarring State Aid Roads	200.00
Overlay in Assessment	132.36
Amount committed to Leon Winslow for Collection, including supplemental of	24.00
	\$13,322.16

Incidental Account

Dr.

Maine Municipal Association, dues	\$15.00	
Star-Herald Pub. Co., Reports	108.25	
Star-Herald Pub. Co., Supplies	.40	
Branhan Print Co., Supplies	4.00	
Houlton Publishing Co., Supplies	2.00	
Marks Printing House, Supplies	27.30	
Aroostook Print Shop, Supplies	6.83	
F. L. Hamilton, Supplies	7.00	
A. C. Perry Co., Bonds	25.50	
Amber Corliss, Record Search	25.00	
State of Maine Publicity Bur., Adv.	25.00	
Northern National Bank, Check Book	2.25	
Hilston Kilcollins, Expenses	12.50	
Miles Grendell, Expenses	12.50	
G. H. Dean, Postage and Telephone Expense Paid out	24.69	
Harley Welch, Postage and Telephone Expense Paid out	116.78	
Treasurer State of Maine, Audit	89.13	
Leon Winslow, Paid out Account tax lien	4.42	
H. C. Foss, Tax refund	18.31	
James Rice, Overpaid on 1945 tax	6.60	
George Blanchard, Legal Services	50.00	
Leon Winslow, Excise tax paid in error	5.00	
Leon Winslow, overpaid on 1946 tax	1.00	
Leon Winslow, overpaid on 1947 tax	.17	
Unexpended balance to summary of accounts	135.29	
		\$724.92

Cr.

By appropriation	\$700.00	
By cost on tax liens	8.50	
By Bank stock	6.75	
By Deed	3.50	
Overpaid on 1946 and 1947 tax	1.17	
J. E. from Excise account to correct error	5.00	
		<u>\$724.92</u>

Town Officers' Account

Dr.

Ashley Grendell, Balance due on 1946- 1947 Account	\$ 52.50	
Ashley Grendell, Assessor	75.25	
H. D. Welch, Selectman	424.75	
H. D. Welch, Moderator	6.00	
G. L. Hodgdon, collecting excise	12.70	
G. L. Hodgdon, Constable	8.00	
G. L. Hodgdon, Reporting B and D.	1.50	
G. L. Hodgdon, School Committee	10.00	
G. L. Hodgdon, Town Clerk	50.00	
Miles Grendell, Selectman	172.50	
Hilston Kilcollins, Selectman	171.50	
Leon Winslow, Collecting tax and interest	590.59	
Leon Winslow, collecting excise	14.50	
Leon Winslow, School committee	10.00	
G. H. Dean, Treasurer	357.00	
G. O. Pendexter, Fire warden	3.50	
		<u>\$1,960.29</u>

Cr.

By appropriation	\$1,500.00	
By Overdraft to summary of acc'ts	460.29	
		<u>\$1,960.29</u>

Town Roads and Bridges

Dr.

Town of Chapman	\$13.00
Town of Mapleton	4.00
Berger Metal Culvert Co., Culverts	50.00
Treasurer of State	439.60

Gould and Smith	10.00	
Trombleys Garage	122.00	
Elra Buck	41.75	
Maxwell Buck	2.50	
Chester Buck	39.75	
Edmond Beaulieu	59.74	
Reginald Beaulieu	6.37	
James Beaulieu	4.12	
Ramon Beaulieu	25.12	
Richard Smith	39.75	
Laurel McPherson	30.00	
Tom Bushey	2.75	
Frank Nesbit	15.00	
Elmont Libby	11.70	
Harley Welch	16.51	
Ashley Grendell	12.75	
Miles Grendell	27.40	
Erlon Pulcifer	9.75	
Clayton Baird	23.40	
Richard Baird	9.75	
Richard Turner	3.75	
Maurice McLaughlin	9.00	
Halsey Dean	3.75	
Clifton Esterbrooks	93.00	
Elwood Conley	39.00	
Jasper Browning	6.75	
Ruel Hughes	3.00	
Roland Braley	7.20	
	<hr/>	\$1,182.16

Cr.

By appropriation	\$700.00	
By overdraft to summary of acc'ts	482.16	
	<hr/>	\$1,182.16

State Aid Roads

Dr.

Town of Chapman (loader)	\$29.00
Town of Mapleton (loader)	3.50
Leon Maynard	21.00
Guy McDonald	63.00
Glen McDonald	84.00

Elra Buck	41.00	
Maxwell Buck	6.00	
Chester Buck	24.37	
Neal Buck	10.87	
Maurice McLaughlin	30.75	
Ashley Grendell	26.25	
Miles Grendell	6.30	
Merle Hughes	6.75	
Erlon Pulcifer	2.62	
Richard Smith	19.12	
Clifton Esterbrook	121.49	
Elwood Conley	87.00	
Roland Braley	64.20	
Steven Tingley	23.62	
Ruel Hughes	20.62	
William Randell	56.70	
Town of Chapman (Gravel)	104.50	
	<u> </u>	\$852.66

Cr.

By appropriation	\$450.00	
By State treasurer	402.66	
	<u> </u>	\$852.66

Tarring State Aid Roads

Dr.

Unexpended balance	\$300.00	
	<u> </u>	\$300.00

Cr.

Unexpended balance	\$100.00	
By appropriation	200.00	
	<u> </u>	\$300.00

Maintenance of Third Class Road

Dr.

Unexpended balance	\$145.80	
	<u> </u>	\$145.80

Cr.

Unexpended balance	\$145.80	
	<u> </u>	\$145.80

Maintenance of Unimproved Roads

Dr.		
Town of Chapman	\$ 9.00	
Delmont Wood	95.00	
Elra Buck	28.00	
Chester Buck	17.25	
Richard Smith	17.25	
Richard Turner	13.50	
Richard Baird	3.00	
Clayton Baird	37.80	
Ashley Grendell	17.25	
Miles Grendell	37.80	
Clifton Esterbrook	75.00	
Elwood Conley	42.00	
Maurice McLaughlin	5.25	
Elmont Libby	8.10	
Erlon Pulcifer	3.00	
J. E. to correct error	12.60	
J. E. From Loader account	12.00	
J. E. for gravel	42.00	
	<hr/>	\$475.80
Cr.		
From Treasurer State of Maine	\$431.48	
Overdrawn to summary of accounts	44.32	
	<hr/>	\$475.80

Winter Breaking and Equipment

Dr.		
Overdrawn	\$2,078.42	
A. M. Smith Co.	51.00	
Ansil A. Adams	213.92	
Aroostook Cooperative	9.00	
Libbys Garage	32.83	
Roy Duff	675.00	
Standard Fence Co.	335.00	
Albert Dow	145.00	
Treasurer of State of Maine	24.03	
George Beaulieu	11.00	
Talbert Williams	19.50	
Joseph Williams	19.50	
Lynwood Knight	3.75	

Henry Gardiner	88.50
Arnold Dean	33.00
Elwood Dean	3.00
Waldemar Dean	6.00
George Littlefield	24.75
Miles Grendell	20.00
Gorden Longley	3.00
Mitchell Longley	12.00
Fred Longley	3.00
John Wood	289.53
Philip Wood	85.13
Byron Grendell	12.00
George Pendexter	47.62
G. L. Pendexter	31.12
Robert Pendexter	4.12
Alfred McLellan	24.75
Edmond Beaulieu	252.35
Reginald Beaulieu	45.75
James Beaulieu	54.00
Joseph Beaulieu, Jr.	13.50
Charles Beaulieu	6.00
Ramon Beaulieu	27.75
Maurice McLaughlin	327.60
Richard McLaughlin	6.75
John McLaughlin	9.00
Roger McLaughlin	6.75
Raymond Russell	51.00
Elra Buck	834.00
Maxwell Buck	22.50
Herbert Chambers	4.50
Clifton Esterbrook	293.25
Boyde Roope	6.00
Harold McPherson	7.50
Clayton McPherson	3.75
Forrest McPherson	6.75
Laurel McPherson	6.75
James Powers	30.75
Edmond Powers	25.50
Peter Carrier	15.00
John Carrier	66.00
Leo Carrier	11.25
Robert Tingley	88.50
Maurice Bugbee	9.45

William Hitchcock	12.00	
Ferris Sullivan	20.25	
Roy Trombley	3.00	
	<u> </u>	\$4,494.20

Cr.

By appropriation	\$1,200.00	
From State Treasurer	2,307.23	
Overdraft	986.97	
	<u> </u>	\$4,494.20

Loader Account

Dr.

Elmont Libby	\$ 12.60	
Conant Machine Co.	454.61	
Libbys Garage	29.00	
Ansil A. Adams	101.30	
Elra Buck	50.80	
Elwood Buck	15.00	
Kenneth Roope	12.00	
	<u> </u>	\$675.31

Cr.

Town Roads	\$13.00	
Maintenance of unimproved roads	21.00	
State Aid Road	29.00	
Special Resolve Roads	23.00	
J. E. to correct error	12.60	
Overdrawn to summary of accounts	576.71	
	<u> </u>	\$675.31

Gravel Account

Dr.

Bridge Construction Co.	\$160.00	
Unexpended balance to summary of accounts	46.65	
	<u> </u>	\$206.65

Cr.

Sale of Gravel	\$206.65	
	<u> </u>	\$206.65

Special Resolve Roads

Dr.

Town of Mapleton (Loader)	\$18.00	
Elwood Buck	6.00	
Chester Buck	33.75	
Elra Buck	71.50	
Elmont Libby	44.10	
Richard Baird	58.87	
Clayton Baird	156.75	
Erlon Pulcifer	48.75	
Miles Grendell	180.75	
Ashley Grendell	33.75	
Edward Smith	24.75	
Richard Smith	20.25	
Richard Turner	9.75	
Delmont Wood	110.00	
Clifton Esterbrook	147.00	
Maurice McLaughlin	13.50	
George O. Pendexter	33.00	
Kennith Roope	5.00	
Ruel Hughes	13.50	
Roland Braley	32.40	
Town of Chapman (loader)	23.00	
	<u> </u>	\$1,084.37

Cr.

From Treasurer State of Maine	\$889.70	
Overdraft to summary of accounts	194.67	
	<u> </u>	\$1,084.37

Special Resolve Maintenance

Dr.

Town of Castle Hill	\$ 2.00	
Elra Buck	12.75	
Maxwell Buck	3.75	
Unexpended balance	183.85	
	<u> </u>	\$202.35

Cr.

Unexpended balance	\$160.35	
By appropriation	42.00	
	<u> </u>	\$202.35

Town Poor Account

Dr.			
James Murry		\$217.46	
City of Gardiner		131.76	
Unexpended balance to summary of accounts		450.78	
		\$800.00	\$800.00
Cr.			
By appropriation		\$800.00	
		\$800.00	\$800.00

Mothers Aid

Dr.			
Paid State Treasurer		130.00	
Cr.			
Overdrawn to summary of accounts		\$130.00	
		\$130.00	\$130.00

Superintendent of Schools

Dr.			
C. J. McGaughey		\$298.96	
Washburn School Department		67.50	
Unexpended balance to summary of accounts		1.04	
		\$367.50	\$367.50
Cr.			
By appropriation		\$300.00	
J. E. to correct error		67.50	
		\$367.50	\$367.50

Repairs and Appliances

Dr.			
G. L. Hodgdon		\$32.35	
Peter Carrier		36.50	
DeWitt Construction Co.		10.25	
Unexp. bal. to summary of accounts		120.90	
		\$200.00	\$200.00
Cr.			
By appropriation		\$200.00	
		\$200.00	\$200.00

Insurance on Schoolhouses

	Dr.		
Arthur C. Perry Co.		\$107.50	
		<u> </u>	\$107.50
	Cr.		
By appropriation		\$107.50	
		<u> </u>	\$107.50

Fire Department Account

	Dr.		
Mapleton Fire Department		\$100.00	
Presque Isle Fire Department		100.00	
		<u> </u>	\$200.00
	Cr.		
By appropriation		\$200.00	
		<u> </u>	\$200.00

Aroostook Anti-Tuberculosis Ass'n

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

State of Maine Publicity Bureau

	Dr.		
State of Maine Publicity Bureau		\$25.00	
		<u> </u>	\$25.00
	Cr.		
By appropriation		\$25.00	
		<u> </u>	\$25.00

Public Health Nursing

	Dr.		
Treasurer of State		\$20.00	
		<u> </u>	\$20.00
	Cr.		
By appropriation		\$20.00	
		<u> </u>	\$20.00

Cemetery Account

	Dr.		
Talbert Williams		\$17.50	
Hugh Grendell		8.00	
Fund		200.00	
		<u> </u>	\$225.50
	Cr.		
Fund		\$200.00	
Paid interest 1 year		8.00	
Overdrawn to summary of accounts		17.50	
		<u> </u>	\$225.50

Interest Account

	Dr.		
Hugh Grendell		\$ 8.00	
Northern National Bank		98.85	
Interest on School fund		310.95	
Interest on Cemetery trust fund		8.00	
		<u> </u>	\$425.80
	Cr.		
Int. collected on taxes and liens		\$191.80	
J. E. Hugh Grendell paid by error		8.00	
J. E. from wild land ac. (stumpage)		226.00	
		<u> </u>	\$425.80

Wild Land Account

Dr.

A. H. Rheinlander	\$ 8.00	
Miles Grendell	6.00	
Hugh Grendell	94.50	
J. E. on Bank note	2,500.00	
J. E. to Interest Account	226.00	
Unexpended balance	540.90	
	<u> </u>	\$3,375.40

Cr.

R. A. Junkins (stumpage)	\$3,061.61	
Llewellyn Cyr (stumpage)	7.79	
Patrick Powers (stumpage)	296.00	
Wilbur Gardiner (rent of land)	10.00	
	<u> </u>	\$3,375.40

Notes and Mortgages Receivable

Dr.

Unpaid balance	\$470.28	
	<u> </u>	\$470.28

Cr.

Balance due	\$470.28	
	<u> </u>	\$470.28

State Tax Account

Dr.

Paid State Treasurer	\$1,143.57	
	<u> </u>	\$1,443.57

Cr.

By assessment	\$1,443.57	
	<u> </u>	\$1,443.57

County Tax Account

	Dr.		
Paid County Treasurer		\$252.73	
		<u> </u>	\$252.73
	Cr.		
By assessment		\$252.73	
		<u> </u>	\$252.73

Notes Payable

	Dr.		
Bal. due Northern Nat'l Bank		\$2,500.00	
		<u> </u>	\$2,500.00
	Cr.		
J. E. entry from Real Est. operating account (stumpage)		\$2,500.00	
		<u> </u>	\$2,500.00

Temporary Loan Account

	Dr.		
Northern National Bank		\$1,500.00	
		<u> </u>	\$1,500.00
	Cr.		
Paid by Town Treasurer		\$1,500.00	
		<u> </u>	\$1,500.00

1945 Tax Account

	Dr.		
Uncollected balance Feb. 21, 1947		\$36.85	
Due from Collector		.75	
		<u> </u>	\$37.60
	Cr.		
By Treasurer's receipts		\$25.55	
By abatement		3.00	
By delinquent list		8.30	
Due from collector		.75	
		<u> </u>	\$37.60

1945 Delinquent List

G. O. Pendexter	\$8.30	
	<u> </u>	\$8.30

1946 Tax Account

	Dr.		
Balance due		\$2,931.93	
Supplemental		9.00	
		<u> </u>	\$2,940.93
	Cr.		
By treasurer's receipts		\$2,319.29	
By tax liens		522.07	
By delinquent list		82.99	
By abatement		6.00	
In hands of collector		10.58	
		<u> </u>	\$2,940.93

1946 Delinquent List - Resident

Frankie Baker	\$53.65	
Roland Condon	3.74	
Lesley Farley	4.44	
Wilber Gardiner	19.98	
	<u> </u>	\$81.81

1946 Delinquent List — Non-Resident

R. S. Averill	\$1.18	
	<u> </u>	\$1.18

1947 Tax Account

	Dr.		
Committment		\$13,298.15	
Supplemental		24.00	
		<u> </u>	13,322.15
	Cr.		
By treasurer's receipts		\$12,314.05	
By discount		107.11	

By abatements	9.00	
By delinquent list	866.79	
In hands of collector	25.21	
		13,322.15

1947 Delinquent List — Resident

James Beaulieu	\$ 3.00	
Frankie Baker	56.02	
Bertrand Babbin	3.00	
Roger Babbin	.72	
Joe Barnes	3.00	
Roland Condon	3.72	
Wilber Gardiner	24.84	
Hugh Grendell	171.36	
George Littlefield	28.80	
Alfred McLellan	136.80	
Laurel Littlefield	28.92	
Maurice McLaughlin	252.36	
G. L. Pendexter	3.00	
Judson Pendexter	3.72	
Charles Palmer	3.00	
Leo Savoy	23.40	
R. C. Smith	45.48	
Talbert Williams	.72	
Joseph Williams	13.61	
Ray Walton	3.72	
		\$809.19

1947 Delinquent List — Non-Resident

R. S. Averill	\$36.00	
Paul Lamoreau	21.60	
		\$57.60

Excise Tax Account

Dr.		
To summary of accounts	\$865.39	
J. E. to correct error	5.00	
		\$870.39
Cr.		
From Leon Winslow	\$491.74	
From G. L. Hodgdon	378.65	
		\$970.39

List of Abatements

		Dr.	
	1945 Tax		
Joe Cyr		\$3.00	
	1946 Tax		
Joe Cyr		3.00	
Ellis Grendell		3.00	
	1947 Tax		
Joe Cyr		3.00	
Veteran		3.00	
Jasper McPherson		3.00	
		<u> </u>	\$18.00
		Cr.	
To summary of accounts		\$18.00	
		<u> </u>	\$18.00

1945 Tax Lien Account

		Dr.	
Balance due		\$221.53	
Overpaid		.04	
		<u> </u>	\$221.57
		Cr.	
By treasurer receipts		\$221.57	
		<u> </u>	\$221.57

1946 Tax Lien Account

		Dr.	
By tax liens		\$522.07	
By interest		20.80	
		<u> </u>	\$542.87
		Cr.	
By treasurer's receipts		\$388.17	
Balance due treasurer		154.70	
		<u> </u>	\$542.87

Summary of Accounts

	Dr.	Cr.
List of abatements	\$18.00	
Special Resolve road	192.67	
Mothers' Aid	130.00	

Support of poor		450.78
Superintendent of Schools		1.04
School repairs		120.90
Excise tax		865.39
Maintenance of unimproved roads	44.32	
Cemetery fund	17.50	
Loader account	576.71	
Gravel pit account		46.65
Incidental account		135.29
Town officers account	460.29	
Roads, highways and bridges	482.16	
Overlay in assessment		132.36
1946 supplemental tax		9.00
1947 supplemental tax		24.00
Overdraft		138.24
		<hr/>
	\$1,923.65	\$1,923.65

Assets

Cash on hand	\$3,310.14	
1945 tax	8.30	
1946 tax	93.57	
1946 tax lien	154.70	
1947 tax	892.00	
Notes and mortgages receivable	470.28	
Real estate	4,695.15	
	<hr/>	\$9,624.14

Liabilities

Notes payable M. S. F.	\$5,182.48	
Cemetery trust fund	200.00	
Unexpended bal. from accounts	1,170.55	
Assets over liabilities	3,071.11	
	<hr/>	\$9,624.14

CLERK'S REPORT

Five marriages, 4 births and 2 deaths were reported to and recorded by the Clerk from Feb. 21, 1947 to Feb. 21, 1948.

G. L. HODGDON, Clerk

Town of Chapman.

AUDITOR'S REPORT

September 26, 1947

Board of Selectmen

Chapman, Maine

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Chapman have been audited by Auditor M. E. Libby for the period March 1, 1946 to February 28, 1947 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 Chapman

February 28, 1946 to February 28, 1947

Cash

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

The balance on deposit at the Northern National Bank on February 28, 1947 reconciled with the cash balance as reflected by the records of the Treasurer.

Expenditures were made by check and were supported by properly authorized warrants.

Taxes Receivable

An examination of the records of the Tax Collector indicated the warrant of commitment to be in agreement with the records of the Assessors. Approximately 77 per cent of this commitment was represented by cash collections, discounts and abatements.

Cash collections, abatements and transfers to tax liens accounted for 96.5 per cent of prior years' taxes receivable.

Tax Liens

An examination of the tax liens on file indicated that the proper procedure had been followed. Payments recorded as received during the year were applied to the proper accounts.

Tax Acquired Property

One parcel of tax acquired property was sold during the year. The remaining parcels listed represent the tax values of the foreclosed liens.

Note and Mortgage Receivables

Payment of \$26.10 was received by the Treasurer on a note.

The note and mortgage receivables remaining unpaid appear to be of doubtful value.

Unappropriated Surplus

The records indicate that the Net Deficit of \$1,320.42 at the start of the fiscal year changed to an Unappropriated Surplus of \$2,433.22 at the close of the year. The most important factors contributing to this change were receipts from the sale of stumpage and other unappropriated income, together with an adjustment of the Snow Removal account overdraft to establish a continuing balance, as requested by the Selectmen.

Trust Funds

The Cemetery Trust Fund of \$200 was not invested, due to an agreement that the Town pay 4 per cent interest on the fund. The officials of the Town are now considering investing the fund to comply with the statutory requirements relating to trust fund investments.

The Ministerial and School Fund has been used by the Town in prior years. The interest on this Fund is paid by appropriation.

General

An examination of paid vouchers indicated that not all paid bills were on file.

The excise tax collections were verified by examination of the records of the Collector. The revenue from this source, the Overlay and the collections on supplemental taxes were credited to Unappropriated Surplus.

COMPARATIVE BALANCE SHEET

GENERAL

February 28, 1947 February 28, 1946

Assets

Cash in Bank	\$2,889.21	\$3,265.77
Accounts receivable (Schedule A-1)	4.35	7.75
Taxes receivable:		
Current Year		
(Schedule A-2)	2,931.93	1,052.33
Prior Years		
(Schedule A-2)	36.85	141.08
	2,968.78	1,193.41
Less-Reserve for Losses	0.00	36.80
	2,968.78	1,156.61
Tax Liens (Schedule A-3)	221.53	394.75
Tax acquired property		
(Schedule A-4)	5,554.84	5,525.70
Less - reserve		
for losses	1,500.00	1,381.42
	4,058.84	4,144.28
Note & Mortgage Re-		
ceivables (Sch. A-5)	470.28	496.38
Less-reserve for losses	470.28	496.38
	0.00	0.00
Total Assets - Gen. Fund	\$10,138.71	\$8,969.16
		TRUST
Due from Gen. Fund		
(Schedule A-8)	\$5,382.48	\$5,390.48
Total Assets-Trust Fund	\$5,382.48	\$5,390.48

BALANCE SHEET

EXHIBIT A

February 28, 1947 February 28, 1946

Fund

LIABILITIES

Accounts payable (Schedule A-6)	\$ 6.60	\$ 6.60
Notes Payable	2,500.00	3,000.00
Due Trust Funds	5,382.48	5,390.48
	<hr/>	<hr/>
Total Liabilities	7,889.08	8,397.08

SURPLUS

Departmental Over- drafts (Exhibit D)	183.59	1,892.50
Unappro. (Ex. E)	2,433.22	1,320.42
	<hr/>	<hr/>
	2,249.63	572.08
	<hr/>	<hr/>
Total Liabilities and Sur- plus-General Fund	\$10,138.71	\$8,969.16
Funds		
Ministerial and School Fund (Schedule A-9)	\$5,182.48	\$5,182.48
Cemetery Trust Funds (Schedule A-9)	200.00	208.00
	<hr/>	<hr/>
Total Liabilities-Trust Funds	<u>\$5,382.48</u>	<u>\$5,390.48</u>

SUPERINTENDENT'S REPORT

School Fund Account

Available:

Unexpended balance	\$1,488.78	
Appropriation	5,000.00	
State:		
Regular	\$3,597.98	
Equalization	1,029.00	
	4,626.98	
Fuel sold	90.00	
Int. Min. School Fund	310.95	
	\$11,516.71	

Expended:

Teachers	3,745.98	
Fuel	216.00	
Janitors	203.73	
Conveyance	2,758.97	
C. S. Tuition	279.00	
Books	45.73	
Supplies	146.24	
	7,395.65	
Common school total	3,806.00	
H. S. tuition		
	11,201.65	
Unexpended balance		315.06

Repairs

Available:		
Appropriation	200.00	
Expended:		
Expended	79.10	
Unexpended balance		\$120.90

Supervision

Available:		
Appropriation	\$300.00	
Expended:		
Superintendent's salary	298.96	
Unexpended balance		\$1.04

It is a pleasure to submit to the citizens of Chapman my sixth Annual Report.

Since I assumed duties as superintendent for Chapman every year has been a trying one to run a school, with the exception of the present year. I can honestly say that of all the years that I have been superintendent this has been the most pleasant of all. The items that go to make a superintendent's work easy are good teachers, good conveyance facilities, ample classroom space, and sufficient finances. I can truly say that all four factors have been well taken care of during the past year.

We were extremely fortunate in being able to get Mrs. McLellan for the Hillside school and Mrs. Kennedy to teach the pupils attending school in East Chapman. Both of these teachers are doing very good work and we only hope that we can retain them in future years.

Under the present arrangement our conveyance problem, too, has been very well taken care of. Of course our open winter roads have been better this year than usual, for which we are grateful. This same arrangement for conveyance is recommended for future years.

Two teachers would have a very fair load if the pupils in the town were equally divided between the two schools. As it is now there are a few too many pupils attending the Hillside school. If a few more pupils could be sent to the Mapleton school it would relieve the situation. But for the time being, since Mapleton is really overcrowded, we will probably have to get along with the present arrangement.

Financially, all school bills have been taken care of promptly and in full. This is as it should be and we trust that this too can be continued in the future. The amount of money appropriated for schools may seem, and is, a little high. The real reason for this is the great number of pupils attending high school. The number attending high school will be reduced materially during the school year of 1948-49.

Enrollment 1947 - 48

Hillside	37
Hodgdon	14
Grades, attending Mapleton	5
High school, Mapleton	14
High School, Presque Isle	11
	<hr/>
	81

Suggested Budget

School Fund Account	\$6,000.000
Repairs	200.00
Supervision	300.00

Respectfully submitted,

C. J. McGAUGHY

Superintendent of Schools

REPORT OF BUDGET COMMITTEE

	1947	1948
Incidentals	\$ 700.00	700.00
Town Officers	1,500.00	1,500.00
Highways and Bridges	700.00	700.00
State Aid Road	450.00	450.00
Tar for State Aid Road	200.00	200.00
Winter Breaking	1,200.00	1,200.00
Special Resolve Maintenance	42.00	42.00
Support of Poor	800.00	800.00
Mothers' Aid		300.00
Repairs and Appliances	200.00	200.00
Superintendent of Schools	300.00	300.00
Insurance on Schoolhouses	107.50	107.50
Fire Departments	200.00	200.00
Aroostook Anti-T.B. Ass'n	25.00	25.00
Maine Publicity Bureau	25.00	25.00
Public Health Nursing	20.00	20.00
Wiring Hodgdon School		71.95

TREASURER'S REPORT

1947 - 1948

	Rec.	Warrants Paid
Received from:		
Balance at close of books		
Feb. 28, 1947	\$2,889.21	\$ 216.75
Leon C. Winslow, tax collector		356.10
1945 tax	25.55	254.10
1946 tax	2,319.29	633.40
1947 tax	12,229.44	275.81
1947 - 1948 excise tax	491.74	719.70
Interest on taxes	160.90	745.34
Overpaid on taxes	1.17	1,101.12
L. J. Gardiner, 1947 tax	84.60	80.25
L. J. Gardiner, interest on 1947 tax	1.16	355.68
G. L. Hodgdon, deputy excise col.	378.65	550.85
1947-1948 excise taxes		334.20
R. A. Junkins, stumpage-pulpwood	3,061.61	298.30
1945 tax liens	221.57	248.75
1946 tax liens	388.17	317.30
Interest on tax liens	29.74	123.50
Cost on tax liens	8.50	4,301.97
Quit claim deed to Hodgkins heirs	3.50	221.30
C. J. McGaughy, 4½ cords wood	90.00	416.97
Town of Chapman, use of loader	51.00	68.84
Town of Chapman, 369 yds. gravel	55.35	66.95
Town of Mapleton, 78 yds. gravel	11.70	493.79
Northern National Bank loan	1,500.00	1,058.75
Wilbur Gardiner, hay cut on		
Lot No. 41	10.00	1,466.70
Llewellyn Cyr, stumpage on logs	7.79	647.03
Miles Grendell, 39 yds. gravel	5.85	1,221.50
Patrick Powers, stumpage on logs	296.00	2,377.39
Treasurer of State		372.22
Snow removal	2,307.23	4,459.82
Bank stock	6.75	1,357.12
Highway gravel	42.60	1,098.10
Town Road Improvement	431.48	568.99
Highway Special Resolve	172.00	700.06
Highway Special Resolve	717.70	461.19

Equalization fund	1,029.00	473.10
State School Fund	3,597.98	1,170.64
Highway State Aid road	402.66	106.17
	<u>33,029.89</u>	<u>29,719.75</u>
Check book balance		3,310.14
Reconciliation of Treasurer's Cash Bal.		<u>33,029.89</u>
Check book balance	\$3,310.14	
Outstanding checks	1,787.62	
	<u>5,097.76</u>	
Bank balance Feb. 28, 1948	\$5,097.76	

Respectfully submitted

GEORGE H. DEAN

Treasurer of Chapman

1946 Tax Liens

Dr.	
Alfred McLellan	\$146.21
Richard C. Smith, bal.	8.49
	<u>154.70</u>

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 fifteenth day of March, A. D. 1948, 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 authorize the Selectmen to hire a Town Manager as outlined under the provisions of Chapter 80, Section 16, 17, 18 and 19 of the Revised Statutes of 1944.
- Art. 5. 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.
- Art. 6. To see what percentage the Town will vote to pay for collecting taxes.
- Art. 7. To elect three Selectmen, Assessors and Overseers of the Poor for the ensuing year.
- Art. 8. To elect all other necessary Town Officers for the ensuing year.

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- Art. 9. 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. 10. 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. 11. 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. 12. To see if the Town will vote to pay the Superintending School Committee for services rendered during the Municipal year.
- Art. 13. 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. 14. To see what sum of money the Town will vote to raise to pay incidental expenses for the ensuing year.
- Art. 15. To see what sum of money the Town will vote to raise to pay Town Officers for the ensuing year.

- Art. 16. To see what sum of money the Town will vote to raise for repairs of highways and bridges for the ensuing year.
- Art. 17. 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 Sections 25 and 39, Chapter 20 of the Revised Statutes as amended.
- Art. 18. To see what sum of money the Town will vote to raise for applying bituminous surface treatment to State Aid Roads already constructed.
- Art. 19. To see what sum of money the Town will vote to raise for winter breaking and equipment for the ensuing year.
- Art. 20. To see if the Town will vote to raise the sum of \$42.00 for the maintenance of Special Resolve Road for the ensuing year.
- Art. 21. To see what sum of money the Town will vote to raise for the Support of the Poor for the ensuing year.
- Art. 22. To see what sum of money the Town will vote to raise for Mothers Aid for the ensuing year.
- Art. 23. 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. 24. To see what sum of money the Town will vote to raise for repairs and appliances for schoolhouses for the ensuing year.

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- 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 for insurance on schoolhouses.
- Art. 27. To see what sum of money the Town will vote to raise for Presque Isle and Mapleton Fire Departments.
- 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 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 50, Section 95, of the Revised Statutes of Maine.
- Art. 30. To see if the Town will vote to raise and appropriate \$20.00 for Public Health Nursing in Chapman, said sum to be expended by the State Bureau of Health for local service.
- Art. 31. To see what sum of money the Town will vote to raise for Interest.
- Art. 32. 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. 33. To see what sum, if any, the Town would recommend to take from Joint State Aid Accounts for the purpose of applying bitu-

minous surface treatment to State Aid Roads, in excess of the requirements of Section 2, Chapter 132, Public Laws of 1939.

- Art. 34. To see if the Town will vote to raise the sum of \$71.95 to pay for wiring the Hodgdon schoolhouse.
- Art. 35. To see if the Town will vote to buy a snow plow for the Grendell and West roads.
- Art. 36. To see if the Town will vote to buy two safes to be used by Selectmen and Treasurer.
- Art. 37. To see if the Town will vote to raise the sum of \$138.24 to take care of Overdraft.
- Art. 38. To see if the Town will vote to authorize the Selectmen as to disposition of monies received from stumpage and rent of land.
- Art. 40. To see if the Town will vote to authorize the Selectmen to sell unused schoolhouses.
- Art. 41. To see if the Town will vote to raise \$200.00 to pay Town orders in Cemetery Trust Fund.
- Art. 42. To see if the Town will vote to have a Budget Committee for the ensuing year and elect same.
- Art. 43. 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; and also to lease land, sell stumpage and hire a man to look after same.
- Art. 44. 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 First Day of March, A. D. 1948.

HARLEY D. WELCH

MILES D. GREDELL

HILSTON T. KILCOLLINS

Selectmen of Chapman