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Annual Report of the Municipal Officers of the Town of Chester Maine for the year 1938-1939

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1938-39

Annual Report

OF THE

MUNICIPAL OFFICERS

OF THE

Town of Chester

Maine

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FOR THE YEAR

1938 - 1939

REPORT OF SELECTMEN, ASSESSORS AND OVERSEERS OF POOR

For the Year 1938-1939

VALUATION OF TOWN APRIL 1, 1938

Real estate, resident	\$19,829.00	
Real estate, non-resident	39,464.00	
Total real estate		\$59,293.00
Personal estate, resident	\$3,083.00	
Personal estate, non-resident	338.00	
Total personal estate		3,421.00
Total valuation		\$62,714.00

MONEY RAISED BY TOWN AT ANNUAL TOWN MEETING MARCH 21, 1938

For Incidental account	\$1,000.00
Common schools	202.40
Schoolhouse repairs	50.00
Third class maintenance	177.00
Fifty-fifty road	50.00
Woodville road	150.00
District 1-6 road	200.00
N. Lincoln Ferry road	50.00
Patrol	275.00
Support of poor	300.00
Snow removal	100.00
Outstanding orders	2,500.00

State tax	698.57	
County tax	184.83	
Interest on school fund	83.00	
	<hr/>	
Total amount raised		\$6,020.80
Overlay		12.60
		<hr/>
Total assessment		\$6,033.40
Total assessed on 67 polls		201.00
		<hr/>
Total assessed on property		\$5,832.40
Tax rate .093 mills		
Percentage for collecting 10%		
Leo Harmon, Collector		

INCIDENTAL ACCOUNT 1938

Appropriation by town	\$1,000.00	
Overlay	12.60	
Excise tax, 1938	49.34	
Excise tax, 1939	71.56	
Dog tax refund	8.69	
Railroad and telephone tax	6.40	
Houlton Savings Bank	285.21	
Melvin Ireland, stumpage on hay	5.00	
Harry Nichols, stumpage on wood	9.50	
Dog tax	48.00	
June Farrington, 9 mo. rent	45.00	
	<hr/>	
Available		\$1,541.30

EXPENDED

	Paid	Due
Marks Printing House, town books	\$ 19.58	
Burr Printing Co., town reports	15.00	21.32
State Treasurer, dog tax	48.00	
Wm. J. Currier, auditing 1927-37 town books	220.77	
Bacon Printing Co., town books	4.95	
L. H. Thompson, town books	8.75	
Leslie Bowler, abstract for Fleming land	20.00	

	Paid	Due
Marks Printing Co., supplies		1.85
P. A. Scott, banking charge	.30	
John Stratton, cutting bushes, 2-5 road	4.20	
Richard Toleman, cutting bushes, 2-5 road	4.20	
Llewellyn Harmon, cutting bushes, 2-5 road		4.20
A. W. Clukey, cutting bushes, 2-5 road	4.20	
Roscoe Whitney, cutting bushes, 2-5 road		4.20
A. C. Ireland, repairing road machinery	1.83	10.07
Lewis Wyman, postage and telephoning		3.93
Frank Tash, constable fee	1.00	
	<u>\$352.78</u>	<u>\$45.57</u>
To bills payable	45.57	
Total expended	<u>\$398.35</u>	
Total unexpended	\$1,142.95	

TOWN OFFICERS SALARIES

	EXPENDED	
	Paid	Due
Georgia Fleming, collector	\$	\$ 22.03
Andrew Fleming, salary	35.91	9.09
Llewellyn Harmon, salary		45.00
Lewis Wyman, salary	19.60	
Lewis Wyman, salary		80.40
Pearl Scott, salary		60.00
Leo Harmon, collector	12.09	
Leo Harmon, collector	603.34	
	<u>\$670.94</u>	<u>\$216.52</u>
To bills payable	216.52	
Total expended	<u>\$887.46</u>	
Overdraft	\$887.46	

ELECTIONS

	EXPENDED	
	Paid	Due
Frank Tash, posting warrants	\$ 3.00	\$
Andrew Fleming, election clerk		6.00

	Paid	Due
Arthur Ireland, ballot clerk	7.50	
Harry Whitney, ballot clerk		2.50
	<u>\$10.50</u>	<u>\$8.50</u>
To bills payable	8.50	
Total expended	<u>\$19.00</u>	
Overdraft	\$19.00	

POOR ACCOUNT

Amount raised by town	\$300.00	
Available		\$300.00

EXPENDED

	Paid	Due
Mrs. John Jordan, boarding Jane Spencer	\$ 80.00	\$
E. M. G. Hospital, medical aid to Helsie Chubbuck's family, 1932	45.00	
H. L. Annis, supplies for Ivory Spencer	10.00	41.22
Leo Harmon, wood for Ivory Spencer	5.00	
State Treas., dependent children	72.23	
State Treas., dependent mothers		69.00
State Treas., dependent mothers		23.00
State Treas., dependent children	120.65	
Mrs. John Jordan, boarding Jane Spencer	.32	189.68
Eugene Lancaster, wood for Ivory Spencer	5.00	
Eugene Lancaster, wood for Ivory Spencer	5.00	
State Treas., dependent mothers	138.00	
State Treas., dependent children	71.61	
	<u>\$552.81</u>	<u>\$322.90</u>
To bills payable	322.90	
Total expended	<u>\$875.71</u>	
Overdraft	\$575.71	

HIGHWAYS AND BRIDGES

THIRD CLASS CONSTRUCTION 1938

Appropriation by State	\$482.60	
Unexpended, 1937	<u>66.08</u>	
Available		\$548.68
EXPENDED		
	Paid	Due
Theodore Fleming, for gravel	\$ 18.80	\$
Llewellyn Harmon, for labor	25.00	14.00
A. C. Fleming, for labor	25.90	
Paul Fleming, for labor	12.60	14.70
Roscoe Whitney, for labor		27.30
Howard Ireland, for labor	25.04	11.96
Richard Ireland, for labor		14.00
S. B. Smith, for labor		22.40
John Smith, for labor	17.54	2.06
Leo Harmon, for labor	60.45	
A. W. Clukey, for labor	14.00	
Harry Whitney, for labor		21.70
Shepley Huntley, for labor	23.10	
Carlton Scott, for labor	19.60	
Harry Nichols, for labor	16.80	
Lawrence Jordan, for labor		4.20
Merton Davis, for labor	18.90	
Pearl Scott, for labor	18.00	
Otis Leavitt, for labor	51.75	
Eddie Shorey, for labor	2.80	
Penn Culvert Co.		45.26
	<u>\$350.28</u>	<u>\$177.58</u>
To bills payable	177.58	
Total expended	<u>\$527.86</u>	
Unexpended balance	\$20.82	

WOODVILLE ROAD 1938

Appropriation by town		\$150.00
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EXPENDED

	Paid	Due
Pearl Jordan, for labor	\$ 18.00	\$ 12.50
Leo Harmon, for labor	13.50	
Harold Jordan, for labor	5.60	
Reuben Savage, for labor	2.35	3.25
Llewellyn Harmon, for labor		5.60
Wilbur Ireland, for labor	18.00	
Pearl Libby, for labor	18.00	
Abraham Ireland, for gravel	7.40	
John Stratton, for labor	5.60	
Richard Toleman, for labor	5.60	
Harry Whitney, for labor		8.40
Tom Tibbets, for labor	2.80	
Roscoe Whitney, for labor		5.60
A. W. Clukey, for labor	5.60	
Llewellyn Harmon, for labor		5.60
	<u>\$102.45</u>	<u>\$40.95</u>
To bills payable	40.95	
Total expended	<u>\$143.40</u>	
Overlay	\$6.60	

UNIMPROVED MAINTENANCE 1938

Appropriation by State, 1938	\$128.10	
Unexpended, 1937	<u>1.89</u>	
Available		\$129.99

EXPENDED

	Paid	Due
Reuben Savage, for labor	\$ 11.20	\$
S. B. Smith, for labor		9.80
Eben Ireland, for labor	11.20	

	Paid	Due
Paul Fleming, for labor		11.20
A. C. Fleming, for labor	8.40	
Pearl Libby, for labor	36.00	
Wilbur Ireland, for labor	27.00	
Pearl Jordan, for labor	16.00	
Raymond Tash, for gravel	9.30	
	<u>\$119.10</u>	<u>\$21.00</u>
To bills payable	21.00	
Total expended	<u>\$140.10</u>	
Overdraft	\$10.11	

50-50 ROAD 1938

Appropriation by town	\$50.00	
Appropriation by State	<u>50.00</u>	
Available		\$100.00

EXPENDED

	Paid	Due
Leo Harmon, for labor	\$ 4.50	\$
P. A. Libby, for labor	27.00	
W. S. Ireland, for labor	17.73	9.27
Reuben Savage, for labor		5.60
Pearl Jordan, for labor	8.40	
Harold Jordan, for labor	8.40	
Otis Leavitt, for labor	1.40	
S. B. Smith, for labor		2.80
John Smith, for labor		1.40
A. S. Ireland, for labor	7.90	
Llewellyn Harmon, for labor		5.60
	<u>\$75.33</u>	<u>\$24.67</u>
To bills payable	24.67	
Total expended	<u>\$100.00</u>	

THIRD CLASS MAINTENANCE, 1938

Appropriation by town	\$177.00	
Unexpended, 1937	<u>78.59</u>	
Available		\$255.59
EXPENDED		
	Paid	Due
Robert Fleming, for labor	\$ 18.00	\$
Theodore Fleming, for gravel	10.80	
Ora Fleming, for labor	12.00	
Llewellyn Harmon, for labor		24.00
Leo Harmon, for labor	45.00	
Pearl Jordan, for labor		5.60
Reuben Savage, for labor		5.60
Harold Jordan, for labor	5.60	
A. C. Fleming, for labor		5.60
Paul Fleming, for labor		5.60
Raymond Tash, for labor	5.60	
S. B. Smith, for labor	5.60	
John Smith, for labor		5.60
P. A. Scott, for labor	18.00	
Harry Whitney, for labor		5.60
Roscoe Whitney, for labor		2.80
	<u>\$120.60</u>	<u>\$60.40</u>
To bills payable	60.40	
Total expended	<u>\$181.00</u>	
Unexpended balance	\$74.59	

DISTRICT NOS. 1 AND 6 ROADS, 1938

Appropriation by town	<u>\$200.00</u>	
Available		\$200.00
EXPENDED		
	Paid	Due
Eben Ireland, for labor.	\$ 13.69	\$ 29.01
Arnold Tash, for labor	14.00	

	Paid	Due
Lewis Wyman, for road plank	50.60	
P. K. Davis, for labor	2.80	
Ora Ireland, for labor	2.80	
Leo Ireland, for labor		2.80
Loren Ireland, for labor	29.40	
P. A. Scott, stumpage on logs	7.50	
Ed. Ireland, stumpage on logs		5.00
S. B. Smith, stumpage on logs		10.00
John Smith, stumpage on logs		20.00
H. L. Annis, for spikes		1.20
Theodore Fleming, for plank	17.25	
A. C. Fleming, for labor	2.80	
H. A. Whitney, for labor		2.80
Llewellyn Harmon, for labor		2.80
Roscoe Whitney, for labor		5.00
	<u>\$140.84</u>	<u>\$78.61</u>
To bills payable	78.61	
Total expended	<u>\$219.45</u>	
Overdraft	\$19.45	

STATE AID PATROL, 1938

Appropriation by town	<u>\$275.00</u>	
Available		\$275.00
Paid State Treasurer, for patrol	<u>\$289.80</u>	
Total expended		<u>289.80</u>
Overdraft		\$14.80

NORTH LINCOLN FERRY ROAD, 1938

Appropriation by town	<u>\$50.00</u>	
Available		\$50.00

EXPENDED

	Paid	Due
A. S. Ireland, for labor	\$ 5.60	\$

	Paid	Due
Frank Tash, for labor	2.80	
Samuel Jordan, for labor		2.80
Wilbur Ireland, for labor	9.00	
Pearl Jordan, for labor		4.22
Pearl Jordan, for labor	4.78	
A. S. Ireland, for gravel	1.91	4.79
	<u>\$24.09</u>	<u>\$11.81</u>
To bills payable	11.81	
Total expended	<u>\$35.90</u>	
Unexpended balance	\$14.10	

STATE AID CONSTRUCTION, 1938

Balance unexpended, 1937	\$ 341.46	
Received from State	<u>1,349.10</u>	
Available		\$1,690.56

EXPENDED

	Paid	Due
Llewellyn Harmon, for labor	\$ 68.00	\$ 50.00
Harold Kimball, for labor	2.80	
Andrew Fleming, for labor	35.70	
Edward Ireland, for labor	26.26	9.74
P. K. Davis, for labor	16.80	
Paul Fleming, for labor	27.70	15.00
Frank Tash, for labor	11.90	
Obed Ireland, for labor	5.00	.60
James Glidden, for labor	23.20	
Lawrence Lancaster, for labor	12.63	1.37
Raymond Tash, for labor	52.50	
Leo Harmon, for labor	261.00	
S. B. Smith, for labor	49.70	
Carlton Scott, for labor	14.00	
Carlton Fleming, for labor	83.25	
Arnold Tash, for labor	2.80	

	Paid	Due
A. C. Ireland, for labor	18.90	
P. A. Scott, for labor	58.50	
A. W. Clukey, for labor	14.70	
Shepley Huntley, for labor	35.65	
Rodney Jordan, for labor	11.20	
Robert Fleming, for labor	81.00	
Ora Fleming, for labor	24.00	
Lloyd Reed, for labor	11.20	
Harold Jordan, for labor	19.60	
John Smith, for labor	35.70	
Rodney Savage, for labor	12.00	10.40
Lloyd Kimball, for labor	9.00	2.20
Otis Leavitt, for labor	5.60	
H. A. Whitney, for labor	16.80	
Roscoe Whitney, for labor		16.80
Harry Nichols, for labor	.35	5.25
Ray Wellington, for labor	12.60	
Lewis Wyman, for labor	5.60	
Donald Whitney, for labor	3.00	
Eben Ireland, for labor		5.60
Abraham Ireland, for labor		5.60
Richard Toleman, for labor	14.00	
Theodore Fleming, for gravel	130.00	
John Stratton, for gravel	14.00	
Charged by State	300.00	
	<u>\$1,526.64</u>	<u>\$122.56</u>
To bills payable	122.56	
Total expended	<u>\$1,649.20</u>	
Unexpended balance	\$41.36	

SNOW REMOVAL, 1938

Appropriation by town	\$100.00	
Unexpended balance	260.47	
Due from State, 1938-39	<u>289.31</u>	
Available		\$649.78

EXPENDED

	Paid	Due
Leo Harmon, plowing	\$ 9.62	\$
Otis Leavitt, helper	1.92	
Leo Harmon, plowing		54.25
Lewis Wyman, helper	1.75	
Shepley Huntley, helper	9.45	
Alfred Twist, helper	12.38	
Leo Harmon, plowing	11.57	9.43
Roscoe Whitney, helper		2.80
Shepley Huntley, helper	1.05	
Leo Harmon, plowing		26.25
Leo Harmon, plowing		57.75
Otis Leavitt, helper	5.25	
Lewis Wyman, helper	5.95	
Frank Tash, helper		4.20
John Libby, plowing	13.50	
Walter Kimball, helper	1.40	
Leo Harmon, plowing	266.00	
Jessie Maloon, helper	29.40	
Everett Harmon, helper	2.10	
Walter Kimball, helper	16.45	
Dannie Pond, helper	2.10	
Sheldon Tash, helper	2.10	
John Libby, plowing	6.28	3.72
A. W. Clukey, helper	1.05	
Pearl Scott, sanding	5.80	7.70
Harry Whitney, sanding		4.20
Roscoe Whitney, sanding		4.20
	<u>\$405.12</u>	<u>\$173.50</u>
To bills payable	173.50	
Total expended	<u>\$578.62</u>	
Unexpended balance	\$71.16	

SNOW REMOVAL DEBT

State overpaid town, 1935-36	\$336.15	
Rec'd credit from State, 1936-37		\$ 61.50
Due town from State, 1937-38		143.41
Due town from State, 1938-39		289.31
Balance due town from State, 1938-39	<u>158.07</u>	<u> </u>
	\$494.22	\$494.22

SCHOOL ACCOUNT

SCHOOL HOUSE REPAIRS, 1938

Appropriation by town	<u>\$50.00</u>	
Available		\$50.00

COMMON SCHOOL ACCOUNT, 1938

Appropriation by town	\$202.40	
Unexpended balance, 1937	562.96	
Equalization fund, 1938	324.00	
State school fund	737.20	
Equalization fund	481.00	
Interest on school fund	83.00	
Interest on school fund	<u>83.00</u>	
Available		\$2,473.56

EXPENDED

	Paid	Due
Pauline Powers, teaching	\$ 140.00	\$ 45.25
Georgia Fleming, teaching	10.00	26.00
June Farrington, teaching	202.00	44.00
Alice Bryer, teaching	268.50	61.50
Arlene Hall, teaching	305.00	25.00
Arthur Clukey, Jr. janitor	7.00	
Wallace Gray, janitor	4.25	
Doreen Tash, janitor	4.25	

	Paid	Due
Therley Davis, janitor	4.50	
Ruby Ireland, janitor		2.00
Lottie Clukey, cleaning schoolhouse	6.00	
Alonzo Beatham, wood for school	5.00	
Leo Harmon, wood for school	15.00	
Melvin Nichols, sawing wood for school		1.00
Lyons and Carnahan, books and supplies	26.99	
John C. Winston, books and supplies	12.52	
Henry Walkins, books and supplies	55.70	
American Book Co., books and supplies	56.34	
Ginn and Co., books and supplies	40.32	
World Book Co., books and supplies	33.84	
Silver Burdette Co., books and supplies	14.74	
Milton Bradley Co., books and supplies	15.60	
Town of Winn, high school tuition	301.02	43.64
Town of Mattawamkeag, high school tuition	148.19	9.81
Town of Lincoln, high school tuition	60.14	4.86
Charles H. Swan, Supt. of schools, salary		52.08
Evan Lovejoy, clerk for Supt. of schools, salary	13.29	
Teachers' retirement fund	39.75	
Arthur Clukey, Jr., janitor		11.00
Arthur Clukey, Jr., wood for schools		9.00
Leo Harmon, wood for schools		21.00
	<u>\$1,789.94</u>	<u>\$356.14</u>
To bills payable	356.14	
Total expended	\$2,146.08	
Unexpended balance	\$327.48	

CEMETERY ACCOUNT

CARE OF CEMETERY, 1938

	EXPENDED	Paid	Due
S. B. Smith			\$3.00
Percy Haynes			3.00
Total expended			<u>\$6.00</u>
Overdraft			\$6.00

CARE OF ANGIE HATCH CEMETERY LOT, 1938

Unexpended, 1936	\$ 1.78	
Interest on trust fund	<u>12.31</u>	
Available		\$14.09-
EXPENDED		
	Paid	Due
S. B. Smith	<u>\$10.00</u>	
Total expended	\$10.00	
Unexpended balance	\$4.09	

OUTSTANDING ORDERS AND INTEREST

TO PAY OUTSTANDING ORDERS AND INTEREST

Appropriation by town	<u>\$2,500.00</u>	
Total available		\$2,500.00
Paid interest on orders	\$ 287.94	
Paid outstanding orders	<u>3,102.85</u>	
Total expended	\$3,390.79	
Overdraft		<u>890.79</u>
		\$3,390.79

STATE TAX

Appropriation by town, 1938	\$698.57	
Balance, 1937	<u>468.85</u>	
		\$1,167.42
EXPENDED		
State treasurer, 1938	\$242.54	
State treasurer, 1937	<u>468.85</u>	
		<u>711.39</u>
Unexpended balance		\$456.03

INTEREST ON STATE TAX

Unexpended balance, 1937		\$10.36
Paid State treasurer, interest on 1937 tax	\$19.96	
Paid State treasurer, interest on 1936 tax	<u>19.48</u>	
	\$39.44	
Overdraft		<u>29.08</u>
		\$39.44

COUNTY TAX

Appropriation by town	\$ 184.83	
Balance forward	<u>1,291.18</u>	
		\$1,476.01

 PROOF OF CHANGE OF NET DEBT

Net debt start of year	\$4,681.34
Net overdraft	<u>1,286.85</u>
	\$5,968.19

DEDUCTIONS

Error in Mar. 1, 1938 balance of outstanding orders	\$1,519.43	
Error State aid	324.24	
Error Angie Hatch fund	1.78	
Town order	<u>2,500.00</u>	
		4,345.45
Net debt end of year		<u>\$1,622.74</u>

Comparative Balance Statement

ASSETS

	March 1, 1938	March 1, 1939
Cash	\$ 22.79	\$ 84.97
Cash Accts Rec.	60.95	30.23
1936 Tax	487.86	461.66
1935 Tax	Credit 241.02	Credit 243.37
1934 Tax	1,195.38	1,192.38
1933 Tax	1,273.64	786.99
1932 Tax	1,409.15	1,406.15
1931 Tax	890.55	890.55
1935 Tax lien	151.90	151.90
1938 Excise tax	4.00	
Cemetery Trust Fund	100.00	100.00
M. Smith Trust Fund	337.89	52.68
Accounts Receivable		289.31
Net Debt	4,681.34	1,622.74
Total	\$10,374.43	\$ 6,826.19

LIABILITIES

Outstanding Orders	\$ 7,435.72	\$ 2,020.88
Bills payable		1,610.78
County tax	1,291.18	1,476.01
State tax, 1938	468.85	456.08
State tax, Interest	10.36	
Cemetery Trust Fund	100.00	100.00
Unexpended Accounts:		
Snow Removal	260.47	
3rd Class Road Maintenance	144.67	
State Aid Road	17.22	41.36
Schools	562.96	324.48
Interest School Fund	83.00	
Angie Hatch Fund		4.09
T. R. Savage Co.		792.56
Outstanding Orders		
Total	\$10,374.43	\$ 6,826.19

The above March 1, 1938 Balances are the results of the Audit conducted by Wm. J. Currier.

TREASURER'S REPORT

Cash		\$ 22.79
1938 taxes	\$6,033.40	
1936 taxes	26.20	
1935 taxes	2.35	
1934 taxes	3.00	
1933 taxes	486.65	
1932 taxes	3.00	
Excise tax	120.90	
Dog tax refund	8.69	
R. R. tax	6.40	
Dog tax	48.00	
Total taxes		\$6,738.59
Incidentals	\$ 59.50	
Highways	2,011.69	
Education	1,542.20	
Miscellaneous	285.21	
Treas. shortage	30.72	
Total departmental		3,929.32
Cemetery		12.31
		<u>\$10,703.01</u>
Warrants drawn		10,618.04
Balance		<u>\$ 84.97</u>

REPORT OF TAX COLLECTOR

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1938 Tax			
Commitment			\$6,033.40
Cash			<u>6,033.40</u>
1936 Tax			
Balance March 1, 1938		\$487.86	
Cash		<u>26.20</u>	
Balance March 1, 1939			\$461.66
1935 Tax			
Balance March 1, 1938		credit \$241.02	
Cash		<u>2.35</u>	
Balance March 1, 1939—Credit			\$243.37
1934 Tax			
Balance March 1, 1938		\$1,195.38	
Cash		<u>3.00</u>	
Balance March 1, 1939			\$1,192.38
1933 Tax			
Balance March 1, 1938		\$1,273.64	
Cash		<u>486.65</u>	
Balance March 1, 1939			\$786.99
1932 Tax			
Balance March 1, 1938		\$1,409.15	
Cash		<u>3.00</u>	
Balance March 1, 1939			\$1,406.15

1931 Tax

Balance March 1, 1939	\$890.55
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The above balances of March 1, 1938 are set up by Wm. J. Currier, Public Accountant.

DELINQUENT TAXES, 1932**Resident**

Frank Archer	\$ 4.80	
Stillman Beatham	3.00	
Helsie Chubbuck	6.00	
A. W. Clukey	30.87	
Forest Ireland	6.00	
John Libby	3.60	
William Tash	3.00	
Frank Tash	13.32	
Hiram Crocker	3.00	
Delta Wyman	4.50	
Fred Tash	<u>3.00</u>	
		\$81.09

Non-Resident

M. N. Boyce	<u>\$39.00</u>	
		\$39.00

DELINQUENT TAXES, 1933**Resident**

Stillman Beatham	\$ 3.00	
Phillip Leavitt	46.34	
Frank Tash	3.00	
Fred Tash	17.96	
George Pond	7.13	
Hiram Crocker	<u>3.00</u>	
		\$80.43

Non-Resident

M. H. Boyce	<u>\$36.75</u>	\$36.75
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DELINQUENT TAXES, 1934**Resident**

Stillman Beatham	\$ 3.00	
Hiram Crocker	3.00	
Helsie Chubbuck	8.32	
Fred Davis	280.00	
H. F. Dewitt	76.65	
Leo Ireland	3.00	
A. H. Lancaster & Sons	99.59	
Phillip Leavitt	61.10	
Fred Tash	23.72	
May I. Tash	67.90	
Pearl Warren	31.81	
George Pond	10.00	
Dannie Pond	3.00	
A. H. Lancaster	<u>42.00</u>	
		\$713.09

Non-Resident

M. H. Boyce	\$56.00	
Clair Fleming	7.00	
Lester Clark	.84	
Horace Wyman Heirs	87.36	
Ralph Wyman Heirs	<u>16.52</u>	
		\$167.72

DELINQUENT TAXES, 1935**Resident**

Stillman Beatham	\$ 3.00
Perley Davis	3.00
Forest Ireland	4.50

Phillip Leavitt	40.23	
Maurice Pond	3.00	
Fred Tash	<u>3.00</u>	
		\$56.73

Non-Resident

M. H. Boyce	<u>\$37.83</u>	
		\$37.83

DELINQUENT TAXES, 1936

Resident

Alonzo Beatham	\$ 1.80	
Helsie Chubbuck	6.12	
H. F. Dewitt	10.55	
P. K. Davis	3.00	
Forest Ireland	7.10	
Harry Lancaster	3.34	
Phillip Leavitt	26.81	
Henry Stratton	13.53	
Fred Tash	12.14	
May I. Tash	22.96	
Pearl Warren	9.52	
Dannie Pond	15.30	
Stephen Young	3.00	
Maurice Pond	<u>4.23</u>	
		\$139.40

Non-Resident

M. H. Boyce	\$32.00	
Chas. E. Tash	<u>2.46</u>	
		\$34.46

LEWIS A. WYMAN,
ANDREW FLEMING,
LLEWELLYN HARMON,
Selectmen of Chester.

REPORT OF AUDITOR

March 11, 1939

To the Selectmen of the Town of Chester:

I have conducted an audit of your books for the town years 1938-9 and herewith submit comparative balance sheet.

Considerable difficulty was found in reconciling your outstanding orders and it was found that your last year auditor's report was in error \$1,519.43.

Your books are in balance and your Treasurer's account has been checked and found to be correct.

Recommendations have been made to simplify your book-keeping and also it will shorten the time for your annual audit.

It is recommended that steps be taken to reduce your outstanding taxes at once as they represent over \$4,000.00 and unless they are collected your financial condition is serious.

Respectively submitted,

R. S. PINKHAM

SCHOOL REPORT

To the School Committee and Citizens of Chester:

I have the honor to submit the annual report on the condition and progress of your schools.

Through cooperation of your selectmen we have been able to maintain the schools for twenty-two weeks, starting in September. By their efforts the teachers have been paid six dollars per week from town funds in cash added to this amount the Equalization Fund, earmarked for teachers, has provided fifty dollars a term to each teacher. I feel that under the present conditions the town officials have accomplished a great deal. We hope we may be able to carry on for another ten weeks which will complete the minimum requirements of thirty-two weeks of school.

On account of the crowded conditions in the South Chester school the discipline has been very difficult and some criticism has been voiced in this section. The teacher who taught the past two terms has resigned and we are endeavoring to engage a teacher with experience to finish the year. In the North Chester school conditions have been all that could be desired. The discipline has been good and the children have made satisfactory progress.

CONVEYANCE

In my last report I mentioned the fact that the voters should take up the matter of conveyance. I am sure you will agree that many small children are compelled to walk an unreasonable distance to school and in some instances are not to school. May I call this matter to your attention once more and ask that some

distance be set where conveyance is necessary. It seems unfair that children living at a distance from the school should not have advantages offered to those living near by.

REPAIRS

Under this heading much could be written. The building in South Chester needs extensive repairs such as hanging the outer door, painting inside and out and new desks should replace the ones that have been in use for many years. At North Chester the building should be painted and new desks furnished as at the Lower School. I feel that citizens would not neglect the upkeep of their homes to the extent your schools have been. Your children are spending the greater part of their younger days in these buildings and I wonder if the condition of the buildings is conducive in promoting good citizenship. The amount of funds necessary to do this would be large so I would suggest that if the voters agree that this should be done, we should do one building this year and the other the following.

TEXT BOOKS AND SUPPLIES

We are at present well supplied with books and supplies. There has not been any change or departure from established policies and during the past year very few books have been purchased. You will recall that three years ago, by the amount received from the Equalization Fund, we purchased a complete set of new text books which have been kept in very good condition to the present time.

I would recommend that the same appropriation be made as in 1937 in order to reduce the large undrawn balance which is carried in the school account.

In closing I wish to thank the town officers and committee members for their cooperation and support for the past year.

Respectfully submitted,

CHARLES H. SWAN,

Superintendent of Schools.