

1951

Annual Report of the Municipal Officers of the Town of Monson Maine For the Year 1951-1952

Monson (Me.).

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1951-2890
1950-3670
1949-3290

Annual Report

of the

Municipal Officers

of the

Town of

M O N S O N

Maine

For the year

1951-1952

HUTCHINS BROTHERS
Thorndike, Maine
Printers

Annual Report
of the
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HUTCHINS BROTHERS

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MUNICIPAL OFFICERS

Town Manager—Lyle C. Towne

Selectmen, Assessors and Overseers of Poor

Wilbur Kronholm Claude Sidelinger Merle B. Wyman

Town Clerk—W. Harry Hughes

Town Treasurer—Donald A. MacPherson

School Committee

Eugene Bickford- Stanwood Pullen- Geraldine Weymouth

Superintendent of Schools—Lloyd H. Robinson

Sexton—Arthur Bjork

Fire Chief—Arthur Haggstrom

Health Officer—Harry W. Davis

Sealer of Weights and Measures

Donald A. MacPherson

Surveyors of Logs and Lumber

Merle B. Wyman

Clarence C. Brown

Surveyors of Wood and Bark

Merle B. Wyman

Clarence C. Brown

Fire Warden (Forest)—George Merrill

Town Warden—Harry W. Davis

Constables

Robert Greenleaf

Lyle C. Towne

Tax Collector—Lyle C. Towne

TOWN OF MONSON

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REPORT OF SELECTMEN

VALUATION:

Real Estate, Resident	\$274,610.00	
Real Estate, Non-Resident	135,880.00	
		<hr/>
Total Real Estate		\$410,490.00

Personal Property, Resident	\$ 67,130.00	
Personal Property, Non-Resident	16,960.00	
		<hr/>
Total Personal Property		\$84,090.00
		<hr/>
Total Assessed Valuation		\$494,580.00

Total Value of Land	\$210,010.00	
Total Value of Buildings	200,480.00	
		<hr/>
Total Real Estate		\$410,490.00

Personal Property—Taxable Livestock

36 Horses	\$1,680.00	
3 Bulls	150.00	
93 Cows	6,180.00	
15 Heifers, not yet freshened	750.00	
11 Heifers, 18 mo. to 2 yrs. old	440.00	
60 Poultry	30.00	
		<hr/>
Total Value of Livestock		\$ 9,230.00
Total Other Personal Property		74,860.00
		<hr/>
Total Assessed Valuation		\$494,580.00

ANNUAL REPORT

Livestock and Poultry Exempted

38 Cattle, under 18 months	\$950.00	
2 Sheep	20.00	
4 Swine	40.00	
5 Goats	50.00	
120 Poultry	60.00	
		\$1,120.00

Property Exempted by Law

Real Estate	\$7,070.00	
Personal Property	245.00	
		\$7,315.00

COMMITMENT:

Tax rate .094 x valuation		
\$494,580.	\$46,490.52	
253 Polls @ \$3.00	759.00	
21 Polls not taxed		
		\$47,249.52
Tax Commitment	\$47,249.52	
Supplemental Tax	146.04	
		\$47,395.56

CREDITS TO COLLECTOR:

Cash to Treasurer	\$43,561.62	
Discounts	515.02	
Errors in Assessments	64.60	
Uncollected Taxes	3,254.32	
		\$47,395.56
Total Credits to Collector		\$47,395.56

TOWN OF MONSON

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TOTAL EXCISE TAXES:

Lyle C. Towne, Coll., 1951 Excise	\$2,520.32
Lyle C. Towne, Coll., 1952 Excise	276.42

Cash to Treasurer	<u>2,796.74</u>
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Amounts Raised by Town, March 1951

High School	\$ 5,000.00
Common Schools	10,218.00
Superintendent of Schools	1,075.00
Textbooks	600.00
Supplies and Equipment	625.00
School Repairs	1,000.00
Insurance on School Property	300.00
Light and Power	100.00
School Health Nurse	150.00
Highways	2,500.00
State Aid Road	1,066.00
Sidewalks	100.00
Cutting Bushes	500.00
Workmen's Compensation	190.00
Snow Fence Maintenance	250.00
Snow Removal, Main Street	150.00
Sanding Town Roads	600.00
Snow Plowing	4,000.00
Incidentals	3,500.00
Fire Department	900.00
Town Poor	4,200.00
Aid to Dependent Children	900.00
Street Lights	700.00
New Street Lights	100.00
Town Hall Fuel	350.00
Interest	500.00
Grading about Gymnasium	100.00

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Cemetery Trust Fund	500.00	
Regular Cemetery Care	200.00	
Work on New Cemetery Lot	500.00	
Work on Town Dump	75.00	
Monson Band	100.00	
Monson Free Public Library	150.00	
Memorial Day Exercises	50.00	
Outstanding Notes	500.00	
Maine Publicity Bureau	50.00	
Honor Roll	50.00	
Civil Defense	250.00	
		<hr/>
		\$42,099.00
Omitted in Figuring Assessment		700.00
		<hr/>
Town Tax		\$41,399.00
State Tax	\$3,953.79	
County Tax	1,090.00	
Overlay	806.73	
		<hr/>
		\$5,850.52
		<hr/>
Total Tax Assessment		\$47,249.52

1951 Uncollected Taxes

	Poll	Personal	Real	Total
George E. Bray		\$ 15.04		\$15.04
Arthur Bray Est.			\$131.60	131.60
Isabelle Brown		.94	62.98	63.92
Erick Brown	\$3.00	9.40		12.40
Velma Brown		.94	91.18	92.12
Donald Brown	3.00	15.04		18.04
Guy Brown	3.00			3.00

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Meredith				
Christensen	3.00	5.64	72.38	81.02
Charles Conley (Paid)			6.58	6.58
Harry Davis		30.08	993.58	1,023.66
Davison & Hammond			75.20	75.20
Rufus Drake			69.56	69.56
Fred Drew		15.98		15.98
Maurice Donahue				
	3.00	15.04		18.04
Eastern Gum Co.			72.38	72.38
Robert Greenleaf			61.10	61.10
Richard Hussey		.94		.94
Peter A. Johnson			121.28	121.28
Edward Kelley		2.82		2.82
Edward & Bessie Kelley			70.50	70.50
John Kneeland	3.00	21.61	83.66	108.28
Arvo Korsman		2.068	68.62	89.30
Bernard Lloyd			51.70	51.70
Cyril Leavitt, Sr.	3.00	4.70		7.70
Oscar Mackie			28.96	28.96
Frank Packard			52.64	52.64
Robert Sawyer	3.00	.94	51.70	55.64
Stanley Sawyer	3.00		235.00	238.00
Harriett Smith Est.			113.74	113.74
Walter Spack		7.52	51.70	59.22
Carl Tower			50.76	50.76
Oley White			12.56	12.56
Lawrence Barrows			78.02	78.02
Wallace Dean			8.46	8.46
Roy E. Danielson			19.86	19.86
Ruby Lindie			37.60	37.60
Tobey Lumber Co.			286.70	286.70
	<u>\$27.00</u>	<u>\$167.32</u>	<u>\$3,060.00</u>	<u>\$3,254.32</u>

ANNUAL REPORT

Uncollected Taxes

1950 Uncollected		\$3,231.75
To 1950 Commitment		
Net tax returned, Lyle C. Towne, Collector	\$1,160.34	
Delinquent:		
Donald Brown	6.00	
George Bray	15.68	
Erick Brown	9.50	
Arthur L. Bray	117.33	
Rufus Drake	31.65	
Harry Davis	871.16	
Maurice Donahue	18.05	
Eastern Gum Co.	68.88	
Richard Hussey	.95	
Cyril Leavitt, Sr.	3.00	
Roland Libby	12.50	
Carl Tower	52.25	
Wallace Dean	8.55	
William DeRosa	3.80	
Velma Brown	2.85	
To 1950 Tax Liens	822.71	
Abatements		
Arthur L. Bray	3.00	
Emery Corbin	5.85	
Fred Drew	5.70	
Irvin Kneeland	3.00	
Unno Suomi	3.00	
Wilfred Wilson	3.00	
John Skowran	3.00	
	<hr/>	
	\$2,071.41	\$3,231.75

TOWN OF MONSON

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1950 Supplemental Tax		\$ 31.95
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1949 Uncollected Taxes		714.65
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To 1949 Commitment		
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Net Tax Returned, Lyle C. Towne		
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Collector	\$582.95	
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Delinquent:		
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Eugene Beatham	\$ 3.00	
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Erick Brown	14.40	
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Florian Carlow	3.00	
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Evangeline Daigle	19.35	
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Valere Daigle	3.90	
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Stanley Fogg	.90	
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Cyril Leavitt, Sr.	3.90	
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Roland Libby	5.40	
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Carl Tower	9.00	
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Richard Wuori, Heirs	54.00	
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Abatements		
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Oscar Anderson	5.85	
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Wilfred Wilson	3.00	
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Dana Bryant	6.00	
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		\$714.65
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To 1948 Commitment		\$93.00
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Delinquent:		
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Lawrence Barrows	\$39.77	
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Erick Brown	16.49	
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John Kneeland	.97	
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Cyril Leavitt, Sr.	3.00	
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		\$60.23
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Abatements		
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Leon Anderson	\$3.00	
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ANNUAL REPORT

Albert Adams	13.10		
Irvin Kneeland	3.00		
Ervin Demmons	13.67		
		<hr/>	
		\$32.77	\$93.00
To 1947 Commitment			\$54.57
Delinquent:			
Cyril Leavitt, Sr.	\$ 3.00		
Wallace Dean	11.27		
		<hr/>	
		\$14.27	
Abatements:			
Eugene Beatham	\$ 3.00		
Ervin Demmons	28.42		
Roy Evans	8.88		
		<hr/>	
		\$40.30	\$54.57
To 1941 Commitment			\$9.40
Delinquent:			
Hugh Hall	\$1.28		
Frank Hall	1.28		
Joe Jardine	1.28		
Frank Jardine	1.28		
William MacDonald	1.28		
		<hr/>	
		\$6.40	
Abatements			
Victor Leeman	\$3.00	\$3.00	\$9.40
Tax Lien Cost			
Lien Cost Collected			\$47.55

TOWN OF MONSON

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PAID:

Treasurer, Town of Monson \$47.55

\$47.55

Lien Accounts

To 1950 Liens \$822.71

Collected by Treasurer 459.33

Uncollected Liens

Tobey Lumber Co. \$363.38

\$363.38

To 1949 Liens \$189.45

Collected by Treasurer 166.50

Uncollected Liens

Eugene Beatham \$12.15

Wallace Dean 10.80

\$22.95

To 1948 Tax Liens \$1,053.17

Collected by Treasurer 1,030.63

Uncollected Liens

Eugene Beatham \$12.35

C. A. Emerson, Heirs 10.19

\$22.54

To 1947 Tax Liens \$23.52

Uncollected

Eugene Beatham \$13.23

C. A. Emerson, Heirs 10.29

\$23.52

To 1946 Tax Liens		\$1,518.01
Collected by Treasurer		1,500.00
Uncollected		
Eugene Beatham	\$10.13	
C. A. Emerson, Heirs	7.88	

\$18.01

To 1944 Tax Liens		\$5.12
Collected by Treasurer		5.12

To 1940 Tax Liens		\$33.60
Uncollected		
Rudolph Erickson	\$ 4.39	
Eastern Gum Co.	29.21	

\$33.60

Wentworth Trust Fund Investment

Balance from 1950		\$900.00
Balance to 1952		900.00

Cemetery Trust Fund Investment

Balance from 1950	\$4,500.00	
Appropriation	500.00	
Due Trust Funds	1,400.00	

\$6,400.00

Balance to 1952 \$6,400.00

Chapin Trust Fund Investment

Balance from 1950		\$1,500.00
Balance to 1952		\$1,500.00

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Due Trust Funds

Balance from 1950	\$4,720.00	
RECEIVED:		
Martha Crane	200.00	
Doris Dore	400.00	
	<hr/>	\$5,320.00
PAID:		
Guilford Trust Co.	\$1,900.00	
Balance to 1952	3,420.00	
	<hr/>	\$5,320.00

Monson Academy Loan

Balance from 1950	\$3,925.00
Balance to 1952	\$3,925.00

School Fund

Balance from 1950	\$854.00
Balance to 1952	\$854.00

Appropriation to Replace Trust Funds

Appropriation	\$500.00
Expended	500.00

Temporary Loans

RECEIVED:		
Maude Bray	\$4,000.00	
Guilford Trust Co.	4,000.00	
	<hr/>	\$8,000.00
Expended		8,000.00

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Net Debt

Balance from 1950	\$1,860.69	
1948 Tax Lien	920.00	
1946 Tax Lien	1,450.00	
Due Trust Funds	500.00	
		<hr/>
		\$4,730.69
Appropriation, Trust Fund	\$ 500.00	
Balance from Summary	2,616.33	
Net Debt, February 1, 1952	1,614.36	
		<hr/>
		\$4,730.69

Monson Gym. Notes

Balance from 1950		\$10,000.00
PAID:		
Guilford Trust Co.	\$4,000.00	
Balance	6,000.00	
		<hr/>
		\$10,000.00

Notes Payable

Balance from 1950		\$500.00
PAID:		
Maude Bray		500.00

Workmen's Compensation & Liability

Appropriation	\$190.00	
Overdraft	129.51	
		<hr/>
		\$319.51

TOWN OF MONSON

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PAID:

F. G. Marshall	\$319.51
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\$319.51

Incidentals

Appropriation	\$3,500.00
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RECEIVED:

Victualer's License	1.00
Bank Tax	67.29
Bear Bounty	330.00
Dog Tax Refund	16.81
R. R. and Tel. Tax	.46
Town of Monson	47.55
Overdraft	282.71
Acct. Receivable	15.00

\$4,260.82

PAID:

Town Manager	\$1,573.50
Wilbur Kronholm	125.00
C. L. Sidelinger	325.00
Merle B. Wyman	50.00
Town Clerk	40.00
Town Treasurer	115.00
School Committee	75.00
Health Officer	90.59
Moderator	5.00
Printing	178.75
Town Books and Supplies	88.68
Town Officers' Expenses	55.05
Register of Deeds	28.75
State Audit	115.76

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Insurance, Town Building	84.69	
Telephone, Town Building	62.55	
Light & Power, Town Building	34.01	
Light & Power, Fire Whistle	11.00	
Light & Power, Fire Pump	11.00	
Town Hall Repairs	66.95	
Surety Bonds	75.00	
Bear Bounties	345.00	
Postage	39.27	
Maine Municipal Association	35.00	
Sealer of Weights and Measures	7.00	
Withholding Tax	187.00	
Night Watch	13.00	
Bank Check Priviledge	13.83	
Ballot Clerks	84.00	
Manager's Expenses	300.00	
Vital Statistics	25.44	
		\$4,260.82

Street Lights

Appropriation		\$700.00
PAID:		
Lights and Power	\$584.10	
Lamps	96.47	
Supplies	4.75	
Labor	7.50	
Unexpended	7.18	
		\$700.00

New Street Lights

Appropriation		\$100.00
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Unexpended \$75.00

Highway

Appropriation \$2,500.00

RECEIVED:

State Treasurer 44.00

Moosehead Mfg. Co. 37.73

Lyle C. Towne 14.11

Town of Monson 6.80

Excise Tax 2,796.74

\$5,399.38

PAID:

Labor \$2,586.57

Storage 70.00

Gravel 55.50

Tools 27.16

Truck and Tractor Hire 318.37

Calcium 180.00

Truck Insurance 37.51

Truck Repairs 385.40

Gas and Oil 312.73

Culverts 765.44

Unimproved Road Gravel 100.00

Team Hire 39.75

Road Grader Maintenance 2.02

Lumber 172.85

Special Resolve Gravel 192.00

Cement etc. 50.70

Unexpended 103.38

\$5,399.38

TOWN OF MONSON

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Sidewalks

Appropriation		\$100.00
PAID:		
Labor and Tractor	\$87.56	
Lumber	2.60	
Unexpended	9.84	
	<hr/>	
		\$100.00

Unimproved Roads

RECEIVED:		
State Treasurer		\$835.56
PAID:		
Labor	\$159.74	
Tractor	359.65	
Culverts	47.28	
Trucks	268.89	
	<hr/>	
		\$835.56

Special Resolve

RECEIVED:		
State Treasurer	\$1,829.09	
H. C. Herring	10.00	
Farrin Bros. & Smith	12.75	
	<hr/>	
		\$1,851.84
PAID:		
Labor	\$354.11	
Tractor	429.71	
Trucks	576.66	
State Shovel	365.94	
Culverts	112.11	

Dynamite & Exploders	13.31	
	<hr/>	\$1,851.84

State Aid Road

Appropriation		\$1,066.00
PAID:		
State Treasurer for Gully Brook Bridge		\$1,066.00

Cutting Bushes

Appropriation	\$500.00	
Overdraft	7.65	
	<hr/>	\$507.65
PAID:		
Labor	\$495.45	
Tools	12.20	
	<hr/>	\$507.65

Sanding Town and State Aid Roads

Appropriation	\$600.00	
RECEIVED:		
State Treasurer	300.00	
Plantation of Elliottsville	11.80	
Overdraft	24.07	
	<hr/>	\$935.87
PAID:		
Labor	\$548.75	
Sand	16.40	
Salt	107.55	
Trucks	182.20	

TOWN OF MONSON

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Gas and Oil	9.52
Sanding Lights	36.45
Sander Repairs	35.00

\$935.87

Snow Removal, Main Street

Appropriation	\$150.00
Overdraft	37.46

\$187.46

PAID:
Labor and Tractor

	\$187.46
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\$187.46

Maintaining Snow Fence

Appropriation	\$250.00
RECEIVED: State Treasurer	86.70

\$336.70

PAID:
Labor
Fence Posts
Unexpended

	\$300.59
	25.00
	11.11

\$336.70

Snow Plowing

Appropriation	\$4,000.00
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RECEIVED:

State Treasurer	200.00
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\$4,200.00

PAID:

Farrin Bros. & Smith	\$3,761.25
Unexpended	438.75

\$4,200.00

Aid to Dependent Children

Appropriation	\$900.00
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PAID:

Case No. 1	\$344.88
Case No. 2	35.64
Case No. 3	192.24
Case No. 4	124.74
Case No. 5	21.96
Case No. 6	87.48
Case No. 7	27.00
Unexpended	66.06

\$900.00

Town Poor

Appropriation	\$4,200.00
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RECEIVED:

Case No. 4	600.00
Case No. 7	20.00

\$4,820.00

RECEIVED:

U. S. Treasury	37.50	
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\$249.90

Balance to 1952		\$249.90
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Monson Band

Appropriation		\$100.00
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Expended		\$100.00
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Monson Free Public Library

Appropriation	\$150.00	
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RECEIVED:

State Stipend	15.00	
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\$165.00

Expended		\$165.00
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Memorial Day

Appropriation		\$50.00
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Expended		\$50.00
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Honor Roll

Appropriation		\$50.00
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PAID:

Lights and Power	\$11.00	
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Lamps	2.64	
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Repairs	6.00	
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Unexpended	30.36	
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\$50.00

TOWN OF MONSON

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Civil Defense

Appropriation		\$250.00
PAID:		
R. I. Roberts	\$200.00	
N. E. Tel. & Tel. Co.	20.08	
Unexpended	29.92	
	<hr/>	\$250.00

Maine Publicity Bureau

Appropriation	\$50.00
Expended	\$50.00

Monson Gymnasium, Grading

Appropriation		\$100.00
PAID:		
Welts Bros.	\$87.50	
Unexpended	12.50	
	<hr/>	\$100.00

Monson Gymnasium Account

Balance		\$10,000.00
RECEIVED:		
Treasurer, Gym. Fund	\$4,000.00	
Balance	6,000.00	
	<hr/>	\$10,000.00

Monson Gymnasium

Balance, Feb. 1, 1950	\$3,185.06
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RECEIVED:

Arthur Johnson	15.75
Sherwood Johnson	44.73
Lloyd Robinson	172.85
Oswald Poole	177.15

\$3,595.54

PAID:

Fuel Oil	\$ 157.08
Lights and Power	36.00
Labor	355.50
Supplies and Express	618.96
Misc.	22.27
Lumber and Cement	68.01
Balance on Contract	1,100.88
Bleachers	350.00
Unexpended	886.84

\$3,595.54

Cemetery, Regular Care

Appropriation	\$200.00
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RECEIVED:

Sale of Lots	40.00
Overdraft	32.20

\$272.20

PAID:

Labor	\$272.20
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\$272.20

TOWN OF MONSON

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Cemetery, Perpetual Care

Balance from 1950	\$508.67	
Interest from Bonds	122.50	
Interest on Trust Funds	216.80	
	<hr/>	\$847.97

PAID:

Labor	\$282.00	
Balance to 1952	565.97	
	<hr/>	\$847.97

New Cemetery, Development

Appropriation		\$500.00
PAID:		
Labor	\$ 10.20	
Tractor	105.00	
Unexpended	384.80	
	<hr/>	\$500.00

Cemetery, Wentworth Lots

Balance from 1950	\$136.50	
Interest from Bonds	22.50	
	<hr/>	\$159.00
PAID:		
Labor	\$18.80	
Truck	6.80	
Fertilizer	1.50	

ANNUAL REPORT

Balance to 1952	131.90	
	<hr/>	\$159.00

Interest Account

Appropriation	\$500.00	
RECEIVED:		
Liens	39.30	
Lyle C. Towne, Coll.	172.70	
Treasurer Monson Gym.	360.00	
	<hr/>	\$1,072.00

PAID:		
Monson Academy Loan	\$157.00	
School Fund	34.16	
Cemetery Trust Funds	216.80	
Temporary Loans	185.53	
Monson Gym. Notes	360.00	
Notes Payable	18.54	
Unexpended	99.97	
	<hr/>	\$1,072.00

Accounts Receivable

Due from State Treasurer,		
State Poor	\$12.77	
Bear Bounty	15.00	
Balance from 1950	39.91	
	<hr/>	\$67.68
RECEIVED:		
State Treasurer	\$35.70	
Balance	31.98	
	<hr/>	\$67.68

TOWN OF MONSON

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State Tax

Appropriation	\$3,953.79
PAID:	
State Treasurer	3,953.79

County Tax

Appropriation	\$1,090.00
PAID:	
County Treasurer	\$1,090.00

Discount on Taxes

From Overlay	\$515.02
Discount Allowed	515.02

Abatement of Taxes

From Overlay	\$117.47
Abatements Allowed	117.47

Errors in Assessment

From Overlay	\$64.60
Errors Allowed	64.60

Overlay and Supplemental Tax

Appropriation	\$806.73
Supplemental Tax	146.04
	<hr/>
	\$952.77

Expended:	
Lien Cost	\$ 3.00
Discount on Taxes	515.02
Errors	64.60

Abatements	117.47
Balance	252.68

\$952.77

Reduction of Debt

Appropriation	\$500.00
To Net Debt	500.00

Summary of Unexpended and Overdraft Balances

Unexpended		Overdraft	
Street Lights	\$ 7.18	Workmen's Compensation	\$129.51
Fire Dept.	339.07	Incidentals	282.71
Fuel Oil	.70	Bushes	7.65
Town Dump	75.00	Snow Removal, Main Street	37.46
Highway	103.38	Sanding	24.07
Sidewalks	9.84	Cemetery, Reg.	32.20
Snow Fence	11.11	To Net Debt	2,616.37
Snow Plowing	438.75		
Town Poor	1,249.16		
A. D. C.	66.06		
Interest	99.97		
Lionor Roll	30.36		
Civil Defense	29.02		
New Cemetery	384.80		
Supplemental Tax, 1950	31.95		
Overlay and Supplemental Tax	252.68		
	<hr/>		<hr/>
	\$3,129.93		\$3,129.93

Assets

Cash	\$6,800.97
1951 Taxes	3,254.32
1950 Taxes	1,222.15
1949 Taxes	116.85
1948 Taxes	60.23
1947 Taxes	14.27
1941 Taxes	6.40
1950 Liens	363.38
1949 Liens	22.95
1948 Liens	22.54
1947 Liens	23.52

Liabilities

Academy Loan	\$3,925.00
School Fund	854.00
Wentworth Fund	900.00
Chapin Fund	1,500.00
Cemetery Due Fund	3,420.00
Unexpended Bal. Forward	
Common School	2,733.44
School Supplies	49.38
School Equipment	161.91
School Insurance	.68
School Nurse	150.00

TOWN OF MONSON

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1946 Liens	18.01	School Physician	100.00
1940 Liens	33.60	Monson Gym	886.84
Wentworth Fund	900.00	Monson Gym, Grading	12.59
Cemetery Fund	6,400.00	Gym Maintenance	226.27
Chapin Fund	1,500.00	Cemetery Fund	6,400.00
School Repairs	302.26	Cemetery, Perpetual Care	665.97
Supt. Salary	60.00	Wentworth Fund, Interest	.131.90
Accts. Receivable	31.98	Chapin Fund, Interest	249.90
Gym Acct.	6,000.00	Gym Notes	6,000.00
Net Debt	1,614.36		
	\$28,267.79		\$28,267.79

Letter of Transmittal

To the Inhabitants of Monson:

For the fifth time I submit my report as manager.
NOTICE TO VETERANS:

All Veterans entitled to exemptions should give notice in writing to the Assessors, with proof of entitlement to such exemptions, on or before, April First.

The Special Resolve money was expended on Norton Hill, starting at the Willimantic Town Line, a distance of about seven tenths of a mile.

The Unimproved Road money was expended on the Steward Road in South East Monson.

The State Aid Road Money was expended on Gully Brook Bridge, so called, on the Elliottsville Road.

Due to the heavy trucking on our Town Roads many of the old wooden culverts were replaced by metal.

I think the Monson Gym Committees have done exceptionally well, having payed \$4,000.00 on the Gym Notes this year.

In conclusion I wish to thank the Citizens, Municipal Officers, and Town Employees for their co-operation.

Respectfully submitted,
LYLE C. TOWNE
 Town Manager

Perpetual Care for 1951

	Amt.	Rate	1950 Bal.	Total	Exp.	1951 Bal.
A. F. Jackson	\$100.00	4%	\$12.00	\$16.00	\$5.00	\$13.00
A. W. Chapin	200.00	4%	18.00	26.00	8.00	18.00
Eliz. Pullen (Patten)	200.00	4%	10.00	18.00	8.00	10.00
Harriet Crafts	70.00	4%	1.42	4.22	3.00	1.22
John A. Randall	100.00	4%	13.00	17.00	3.00	14.00
Charles Baker	100.00	4%	8.00	12.00	3.00	9.00
Sarah Haynes	100.00	4%	1.00	5.00	3.00	2.00
Sarah Pennington	200.00	4%	27.50	35.50	8.00	27.50
B. M. Packard	100.00	4%	14.50	18.50	4.00	14.50
Peter E. Johnson	100.00	4%	11.00	15.00	3.50	11.50
Levisa Chapin	100.00	4%	7.00	11.00	4.00	7.00
Flora Varney	50.00	4%	0	2.00	2.00	0
Mrs. F. J. Wilkins (Gates)	100.00	4%	10.25	14.25	3.00	10.75
Mrs. Delia Steward	100.00	4%	17.00	21.00	4.00	17.00
David Kervinen	100.00	4%	14.00	18.00	4.00	14.00
Samred Larson	100.00	4%	12.25	16.25	3.50	12.75
Harry Daw Est.	100.00	4%	8.25	12.25	4.00	8.25
Cora Roberts	100.00	4%	1.50	5.50	4.00	1.50
Sam Uman	100.00	4%	1.00	5.00	3.50	1.50
Dr. Harry Sampson	100.00	4%	5.00	9.00	4.00	5.00
William H. Fogg	100.00	4%	3.00	7.00	3.50	3.50
John L. Johnson	100.00	4%	20.00	24.00	2.00	22.00
Mrs. Pearl Swanton	100.00	4%	4.50	8.50	3.50	5.00
Charles Smith	100.00	4%	9.50	13.50	3.00	10.50
Arthur Pennington	200.00	4%	29.50	37.50	4.00	33.50
Peter Nelson	100.00	4%	2.00	6.00	4.00	2.00
John Pullen	100.00	4%	8.00	12.00	4.00	8.00
Calvin Sears	150.00	4%	17.00	23.00	4.00	19.00
John Burgess	100.00	4%	10.00	14.00	4.00	10.00
O. A. Nesberg	100.00	4%	6.00	10.00	4.00	6.00
Mary Daw	100.00	4%	9.00	13.00	3.00	10.00
Maude G. Johnson	100.00	4%	8.00	12.00	3.50	8.50
A. Walter Farrar	100.00	4%	9.00	13.00	3.00	10.00
Carroll Pullen	50.00	4%	0	2.00	2.00	0
Henry Grover	100.00	4%	5.00	9.00	3.00	6.00
Alvah L. Rogers	100.00	4%	8.00	12.00	3.50	8.50
Lilla Lambert	100.00	4%	8.00	12.00	3.00	9.00
Henry A. Anderson	100.00	4%	0	4.00	4.00	0
Mrs. J. A. Mathews	100.00	4%	1.00	5.00	3.00	2.00
Alfred S. Thomas	100.00	4%	5.00	9.00	3.50	5.50
Hanson C. Sibley	100.00	4%	8.00	12.00	4.00	8.00
Mrs. Hilma J. Danielson	100.00	4%	4.50	8.50	3.50	5.00
Hugh Carlson	100.00	4%	5.50	9.50	4.00	5.50
Mrs. Lillian Bodge	100.00	4%	5.00	9.00	3.50	5.50
Frank Libby	100.00	4%	7.00	11.00	3.50	7.50
Nelson Sherman	100.00	4%	7.00	11.00	3.50	7.50

TOWN OF MONSON

	Amt.	Rate	1950 Bal.	Total	Exp.	1951 Bal.
Mary F. Davis	100.00	4%	9.00	13.00	3.50	9.50
Nelson Cushman	100.00	4%	7.00	11.00	3.50	7.50
F. J. Wilkins	100.00	4%	6.00	10.00	3.50	6.50
Olga Haggstrom	100.00	4%	6.00	10.00	3.50	6.50
Richard Johnson	100.00	4%	5.00	9.00	3.50	5.50
Charles Anderson	100.00	4%	6.00	10.00	4.00	6.00
Sadie Balcom	200.00	4%	11.00	19.00	6.00	13.00
M. H. Jackson	100.00	4%	1.50	6.50	3.50	2.00
Bernice Jones	200.00	4%	13.00	21.00	5.00	16.00
Ralph Morrill	100.00	4%	2.00	6.00	3.50	2.50
Sadie Copeland	100.00	4%	3.00	7.00	2.00	5.00
Florence Jardine	200.00	4%	15.00	23.00	4.00	19.00
Daniel Warriner	200.00	4%	15.00	23.00	4.00	19.00
Harry W. Wing	200.00	4%	15.00	23.00	4.00	19.00
Walter Johnson	200.00	4%	10.00	18.00	6.00	12.00
Andrew Peterson	200.00	4%	10.00	18.00	4.00	14.00
Fred Douglas	200.00	4%	10.00	18.00	4.00	14.00
Alexander Stromback	200.00	4%	10.00	18.00	4.00	14.00
William Dore	200.00	4%	5.00	13.00	4.00	9.00
Adelle S. Bray	200.00	4%	5.00	13.00	4.00	9.00
Warren Riddle	200.00	4%	0	8.00	4.00	4.00
Stinson Goodwin	200.00	4%	0	8.00	5.00	3.00
Eben Bray	200.00	4%	0	8.00	4.00	4.00
William Partinen	200.00	4%	0	8.00	4.00	4.00
Fred H. Crane	200.00	4%	0	8.00	3.00	5.00
Elwood Hammond	200.00	4%	0	8.00	4.00	4.00
Champion & Haggstrom	200.00	4%	0	8.00	4.00	4.00
	\$9,420.00		\$556.67	\$933.47	\$282.00	\$651.47

**ANNUAL REPORT FOR MONSON
DIVISION OF PUBLIC HEALTH NURSING**

January 1 to December 31, 1951

The year 1951 has brought to your community the nursing services offered by the Division of Public Health Nursing, State Department of Health and Welfare.

For the benefit of those who do not already know about this service it provides needed guidance and instruction for all members of the family, in whatever environments they may be, with consideration for their relationship to each other.

Home visits have been made to expectant mothers to encourage them to secure early medical supervision; observation is made to detect abnormal symptoms and danger signals; and teaching is done according to the mother's interest and need.

After delivery assistance is given in planning daily regime and the importance of a post-partum examination is stressed. The infant is given a careful inspection for signs of physical handicap or abnormality; is weighed and temperature taken; demonstrations of infant's bath and preparation for formula are given when indicated. Teaching is continued through the preschool period in relation to age, condition of child, and need of the parents.

A total of forty-eight home visits have been made to expectant mothers, infants, preschool children and adults. Visits are also made to individuals with communicable diseases, including venereal diseases, to help the family plan for their care and to assist in the prevention of complications.

Special problems have been discussed with parents, doctors, town officials, and other interested persons to obtain guidance for their family problems.

Regular services of the Crippled Children's, Pediatric, Cardiac, and Mental Hygiene Clinics are held in Bangor. These clinics are available to the children of your community with permission of the family physician.

In addition to the above services, emergency school and tuberculosis cases have been visited since May due to the vacancy of a nurse in the Piscataquis County Health & Tuberculosis Association. On request from the family doctor two home visits were made to encourage contacts to attend the State Diagnostic Clinic for x-rays.

A series of three child health conferences, sponsored by the Women's Club, was held during the summer. Complete physical examinations were given by a Bangor pediatrician to forty-nine infant and preschool children. Total immunizations completed were for smallpox thirteen, and diphtheria, whooping cough, and tetanus twenty four. The Piscataquis County Home Demonstration Agent attended one conference as nutritional consultant and held interviews with each mother, giving them an opportunity to discuss privately their nutritional problems.

There is still a definite need for a local Health Council to study the health problems of your community and to assist your public health nurse in giving more adequate services.

Through the joint efforts of community groups greater accomplishments in health work can be made.

Respectfully submitted,

RUTH M. CHOATE

Division of Public Health Nursing

Public Health Nurse

TREASURER'S REPORT

For Year Ending Feb. 1, 1952

Receipts

Cash on Hand	\$6,325.01
Loan, Maude Bray	4,000.00
Loan, Guilford Trust Co.	4,000.00
State Treasurer, Account of:—	
Library Stipend	15.00
Bank Stock Tax	67.29
Snow Removal	586.70
Bear Bounties	330.00
Town Road Improvement Fund	835.56
Highway	44.00
Health & Welfare	36.61
Special Resolve Highway	1,851.84
State Poor, Willis Woodard	35.70
R. R. and Tel. Tax	.46
Dog License Refund	16.81
State School Fund	6,596.97
Supt. of Schools, Account of:—	
Mutilated Books	2.70
Sale of Desks	41.50
Int., Common School Fund	34.16
Elliottsville Plantation	424.00
Town of Abbot	45.26
Kingsbury Plantation	21.10
Blanchard Plantation	32.39
Town of Willimantic	59.36
Monson Academy	60.00

TOWN OF MONSON

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Poor Account	
Frank Packard	600.00
Leon Wilkins	20.00
Town Account	
Highway	70.44
Sale of Cemetery Lots	40.00
Martha Crane, Perpetual Care	200.00
Doris Dore, Perpetual Care (Two Lots)	400.00
Victualer's License	1.00
Fire Department	53.00
Int. Cemetery Trust Fund	216.80
U. S. Treasury, Int., Series G Bonds	182.50
Monson Gym Fund	4,770.48
Monson Gym Maintenance	545.00
1944 Tax Lien, Tax	5.12
1944 Tax Lien, Int.	2.60
1944 Tax Lien, Costs	1.50
1946 Tax Lien, Tax	50.00
1948 Tax Lien, Tax	110.63
1949 Tax Lien, Tax	166.50
1949 Tax Lien, Int.	19.73
1949 Tax Lien, Costs	13.65
1949 Tax	582.95
1950 Tax Lien, Tax	459.33
1950 Tax Lien, Int.	16.97
1950 Tax Lien, Costs	32.40
1950 Tax	1,192.29
1950 Int.	3.42
1951 Tax	43,561.62
1951 Int.	169.28
1951 Excise	2,598.38
1952 Excise	198.36

Tax Lien Costs	47.55
	<hr/>
	\$81,793.92
Disbursements	
By Paid Selectmen's Warrants	\$75,492.95
	<hr/>
Cash on Hand, Guilford Trust Co.	6,300.97
	<hr/>
	\$81,793.92

DONALD L. MacPHERSON

Town Treasurer

REPORT OF THE PRINCIPAL OF MONSON ACADEMY

The Fall Term at Monson Academy opened September 4, 1951 with great expectations for a successful year. The student body was swelled by the influx of a larger freshman class which brought the enrollment to fifty-one. The return of Mrs. Constance MacPherson to the teaching profession and the arrival of Mr. Floyd Feero as the new Commercial teacher completed the faculty.

The daily schedule is identical to that of the previous year - seven periods per day with each teacher conducting classes during six of those periods.

The successful development of the extra-curricular program is going forward rapidly through the co-operation of the faculty and many outstanding students.

Mrs. MacPherson and the Senior Play Cast produced for us all an excellent play in November. It is a foregone conclusion that the new gymnasium with its stage facilities will make possible the production of many fine plays in the future. In addition to directing the Senior Play, Mrs. MacPherson is serving as advisor to the Pharetra staff, the Freshman Class, and the Dramatic Club. During the next several weeks her time will be well taken care of by preparation for the Penquis League speaking contest and the state one act play contest which we the planning to enter this year.

Mr. Feero is serving as school librarian, and sharing in the coaching duties connected with the athletic program. He conducted a fall baseball program and has given the girls basketball team a good start toward successful teams in the future. He is assisting Mrs. MacPherson with the Pharetra, keeps the books for the student accounts and serves as advisor for the three upper classes. His major spring activity will consist of serving

as coach for the varsity baseball team which will participate in Penquis League play. His faithful devotion to his duty as ticket seller at all the boys basketball games has been greatly appreciated.

The musical program at the Academy continues to expand with a bright forecast for the future. Our band will be ready to supply the music for the annual Memorial Day program, and our glee club is rounding into shape for public appearances this spring. These organizations are anticipating a trip to Guilford this month to put on a concert for the students of P. C. H. S. in return for one which we all enjoyed by their organizations here in Monson. The two Penquis festivals will also be attended by both groups; one in March the other in April. Our glee club consists of some thirty mixed voices, and the band, thanks to the generosity of the Monson Band which made its instruments available to us, numbers twenty-four musicians.

With the completion of the gymnasium to the point where it is usable for basketball the school embarked upon a full program of participation in interscholastic competition. Our record in the Penquis League this season was not one to be envied, but the experience gained will serve us in good stead in the future. The cross country team in the fall was moderately successful in its meets and saw the development of Eddie Hussey as an outstanding competitor in the sport. The winter sports team has not been too active due to the new interest in basketball, but the Annual Winter Carnival will be held March 1 with many surrounding schools attending. Our team has attended meets at Bingham and Hartland with several of the boys turning in excellent performances. Your reporter will complete his extra activities as coach of the girls softball team in the spring.

With the initiation of the expanded sports program the expenses of the student fund have increased tremendously. Our income consists of receipts from basketball admission and the annual magazine drive. I have broken this down to give interested readers some idea as to the acquisition and disposal of funds: The following is a partial account to date:

Receipts

Unexpended Balance	\$ 35.23
Magazine Drive	114.69
Basketball Games (includes sale of pop etc.)	282.39
Student Tickets	107.50
	<hr/>
Total	\$539.91

Expenditures

Basketballs (2)	\$ 45.90
Athletic Insurance	5.00
Play Contest Fee	5.00
Transportation	190.27
Refreshments (includes pop, oranges for players etc.)	117.65
Equipment (knee pads, first aid kit, nets, medical supplies, ball cleaner, clock, etc.)	99.09
Rent (due after town meeting)	45.00
	<hr/>
Total	\$507.91

The above report does not include the last two home games in basketball, nor the future outlay for baseball and softball. That it has been possible to carry out the rather full program as outlined above has been due to the generous support of the people of Monson through their faithful attendance at functions sponsored by the students.

In conclusion I should like to express my appreciation to all those who have made this school year a success. As always there are many who do a great deal who remain anonymous, generous and helpful. Mr. Robinson, the school committee and the board of trustees have lent their support to all worth-while causes. Special thanks are due Dr. Nickerson, who once again examined our athletes without fee. The Monson Band who not only gave the school several instruments, but a portion of the treasury of that organization, Mr. French who made us a beautiful new scoreboard, and those who have been so generous with their cars in furnishing transportation to out of town events.

Finally, my personal thanks go to the people of Monson who have taken Mrs. Blood and my children in as a part of this very nice community.

Respectfully submitted,

HAROLD V. BLOOD

Principal

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and the Citizens of Monson:

In accordance with the laws of the State of Maine, I am submitting my annual report as Superintendent of Schools.

Schools opened September 4 with the same staff of teachers in the elementary building and with L. Pete Gattrell returning as teacher of grades 7 and 8. The attendance has been very good with 30 pupils having perfect attendance records. The school work itself is progressing in a satisfactory manner as attested by the scores made in achievement tests.

The State aid money for schools, which was distributed in December 1951, amounted to \$6,596.97 while Monson Academy received \$1,760.00 as direct academy aid. According to figures released by the State Department of Education, Monson will receive \$6,226.00 as State Aid and Monson Academy will receive approximately \$1,760. in December 1952. However, after 1952, the Academy aid will cease.

These reductions were brought about by legislation which was passed at the last session of the legislature. The special Academy aid bill was repealed so that Academies no longer receive special assistance.

Under the State laws existing prior to the session of the last legislature, state school funds were distributed on

the basis of teaching positions, closed schools, and school enrollment.

Under the law passed at the last session of the legislature, the municipalities are divided into 9 classes depending upon the ability of the town to pay for its educational program. These classes are determined by dividing the state valuation by the number of pupils attending school at the expense of the town. The application of this formula puts Monson in class 4, which provides that the State will pay Monson 35% of the money paid out for operational expenditures. Therefore you can see that the town as a whole will lose in state aid in 1953. Some of the loss of Academy aid can be made up by charging more tuition, a fact made possible by a change in the law.

The gymnasium has filled a long felt need with as many as five groups using it after school. Both girls and boys from the 5th grade through the eighth grade have basketball practice as well as the Academy students. It is also used for other activities by all grades from the sub-primary through the Academy. Bleachers seating 200 adults were purchased from Millinocket School Department for \$350.00 with the Portland Monson Slate Company furnishing a truck for hauling the bleachers from Millinocket to Monson.

These bleachers were paid for in the following manner:

Alumni-Academy basketball game	\$ 53.66
Donkey basketball game sponsored by grades 7 and 8	119.19
Funds set aside from proceeds of opening night	177.15
	<hr/>
	\$350.00

This past year the first grade room was completely renovated with the installation of new lights, asphalt tile floor, new ceiling and by having the walls repainted. This is a room of which all may be justly proud. The Portland Monson Slate Company donated the necessary timber and straping for the new ceiling.

New individual table desks and chairs were made for the four rooms in the elementary building for \$300.00 through the cooperation of the Moosehead Manufacturing Company and the following list of personnel of that plant who donated time for the making of these units:

Ada Sargent
Bernice Town
Charlotte Steeves
B. M. Greenleaf
Inez Towne
Mildred MacPherson
Ansel LaPointe
E. E. Dgerstrom
Bill Wentworth
Sherwood Johnson
Colby Kronholm
Lawrence Young
Merl Hill
Frank Johnson
James Durham
Lawrence Johnson
Robert Nelson
Ralph Brown
Gloria Leighton
E. W. Kronholm
Harold Blood
Edward Simpson
William Erickson

Lila Kronholm
Phillip Early
J. R. Pullen
Donald MacPherson
Charles W. Stevens

This new seating would cost approximately \$2,000.00 if purchased on the regular retail market.

Boiler trouble in the elementary building made an added expense as well as the necessity for enclosing the boiler in a fire proof room. This last work was on the direct recommendation from the office of the State Insurance Commissioner.

It is the recommendation of the Superintending School Committee that the sub-primary room be redecorated in a manner similar to the first grade room.

I wish to take this opportunity to thank all those who have made a direct contribution toward the improvement of the schools: The Teachers for their devotion to duty, the Town Officials for their cooperation, the members of the Superintending School Committee for their sound approach to matters pertaining to all school problems, the men and women who helped to manufacture the new seats, the Moosehead Manufacturing Company and the Portland Monson Slate Company for their very material contribution, and all of those Citizens who have taken an active interest in the schools and school affairs.

Respectfully submitted,

LLOYD H. ROBINSON

Supt. of Schools

TOWN OF MONSON

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Summary of Accounts for 1951-1952

Elementary Account

Receipts

Unexpended Balance, Jan. 31, 1952	\$1,095.59	
Appropriation 1951	9,718.00	
Eliottsville (Elementary Tuition)	424.00	
State School Fund	4,747.23	
Interest on Trust Fund	34.16	
		\$16,018.98

Expenditures

Teachers Salaries:

Leone Warman	\$1,050.00	
L. Pete Gattrell	1,000.00	
Manda Brown	1,800.00	
Hazel Sidelinger	1,800.00	
Vivienne Bray	1,800.00	
Margaret LeClair	1,800.00	
Summer School	50.00	
Substitute Teacher	40.00	
		\$9,340.00
Fuel	467.94	
Janitor	1,177.60	
Conveyance	2,300.00	
		\$13,285.54
Unexpended balance Jan. 31, 1952		2,733.44
		\$16,018.98

ANNUAL REPORT

High School Account

Receipts

Appropriation 1951	\$5,000.00	
State School Fund 1951	1,849.74	
	<hr/>	\$6,849.74

Expenditures

Monson Academy	6,550.00	
East Corinth Academy	160.00	
Guilford	139.74	
	<hr/>	\$6,849.74

Supplies Account

Receipts

Unexpended balance Jan. 31, 1951	\$125.75	
Appropriation 1951	500.00	
Monson Academy	30.00	
Town of Abbot	29.62	
Town of Kingsbury	21.10	
Town of Blanchard	32.39	
Town of Willimantic	43.96	
	<hr/>	\$782.82

Expenditures

Office Supplies and Telephone	\$61.20	
Light Bulbs and Leaders	11.46	
Floor Maintenance Material	53.03	
Fire Extinguishers	50.85	
Paper, Paper Towels, Toilet Paper, Crayons, and Other School Supplies	545.77	
By Transfer to Textbook Account	7.70	

TOWN OF MONSON

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By Transfer to Light and Power Acct. 3.43

	\$733.44
Unexpended Balance Jan. 31, 1952	49.38
	\$782.82

Textbook Account

Receipts

Unexpended Balance Jan. 31, 1951	\$ 45.45	
Appropriation 1951	600.00	
Students (Mutilating Books)	2.70	
Monson Academy	30.00	
Town of Abbot	15.64	
Town of Willimantic	15.40	
		\$709.19
Transfer from Supplies Account		7.70
		\$716.89

Expenditures

Elementary School Purposes:		
Workbooks	\$ 93.80	
Encyclopedia and Reference Books	131.34	
Textbooks	187.64	
		\$412.78
Secondary School Purposes:		
Textbooks and Reference Material	304.11	
		\$716.89

ANNUAL REPORT

Gym. Maintenance Account

Receipts	
Appropriation 1951	\$500.00
Rent of Gym	545.00
	<hr/>
	\$1,045.00
Expenditures	
Lights	\$121.64
Fuel	424.84
Insurance	217.50
Miscellaneous	54.75
	<hr/>
	\$818.73
Unexpended Bal. Jan. 31, 1952	226.27
	<hr/>
	\$226.27

Light and Power Account

Receipts	
Unexpended Bal. 1951	\$ 34.75
Appropriation 1951	100.00
Transfer from Supplies Account	3.43
	<hr/>
	\$138.18
Expenditures	
Lights and Power	\$138.18
	<hr/>

Insurance Account

Receipts	
Appropriation 1951	\$300.00
	\$300.00

TOWN OF MONSON

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Expenditures

Overdraft Jan. 31, 1951	\$ 77.62	
Premium on Insurance	221.70	
		\$299.32
Unexpended Bal. Jan. 31, 1952		.68
		\$300.00

Health Inspection Account

Unexpended Bal. Jan. 31	\$100.00	
Appropriation March 1951	150.00	
		\$250.00
Unexpended Bal. Jan. 31, 1952		250.00

Repairs Account

Receipts

Appropriation 1951	\$1,000.00	
Sale of School Desks	41.50	
		\$1,041.50

Expenditures

Lights for 1st grade room	\$175.22
Floor for 1st grade room	460.00
Ceiling and walls	199.45
Table, desks and chairs for building	308.00
Repairs on boiler	73.91
Material for boiler room	63.00
Miscellaneous	40.07

Overdraft 1951	24.11	
	<hr/>	
		\$1,343.76
Overdraft Jan. 31, 1952		302.26

Equipment Account

	Receipts		
Unexpended 1951	\$ 52.91		
Appropriated 1951	125.00		
	<hr/>		
			\$177.91

	Expenditures		
Repair of Typewriters	\$ 16.00		
Unexpended Jan. 1952	161.91		
	<hr/>		
			\$177.91

Superintendence Account

	Receipts		
Unexpended Jan. 1951	\$ 57.50		
Appropriation 1951	1,075.00		
	<hr/>		
			\$1,132.50

	Expenditures		
Supt. Salary		\$1,192.50	
Overdraft Jan. 1952		\$60.00	

AUDITOR'S REPORT

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

April 24, 1951

Board of Selectmen
Monson,
Maine
Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Monson have been audited for the fiscal year ended February 2, 1951.

The examination was made by Auditor M. E. Libby in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceeding year, 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, with such exceptions as may be noted in the accompanying Comments.

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

A recommendation is also offered which is believed to be worthy of your consideration.

All of which is respectfully submitted,

Very truly yours,
FRED M. BERRY
State Auditor

COMMENTS

February 2, 1950 to February 2, 1951

An audit has been completed of the books and records of the Town of Monson for the year ended February 2, 1951. The audit included an examination of the records kept by the Selectmen, Assessors, Treasurer, Tax Collector, and Town Clerk.

During the year, notes totaling \$10,500.00 were issued the proceeds from which to be used for construction of a gymnasium and the purchase of land for cemetery purposes.

It is believed that the accompanying balance sheet together with the related financial statements fairly present the financial position of the town at February 2, 1951, and the result of its operations for the year then ended.

SCOPE OF AUDIT

The systems of the various town officers were reviewed and the internal controls, accounting records, and other supporting evidences were tested by methods and to the extent deemed appropriate. Cash accounts were verified and receipts, disbursements, and supporting data were examined. The 1950 tax commitment was verified with the Assessors' records. Verifications were made of unpaid taxes and tax liens. Surety bonds and insurance policies were listed.

ASSETS

The cash balance of \$6,325.01 at February 2, 1951, was accounted for as follows:

Guilford Trust Company	\$1,478.24
Deposit - February 6, 1951	4,846.77
	<hr/>
Total	\$6,325.01
	<hr/>

From an analysis of receipts and deposits, it was determined that all monies for which receipts had been issued were deposited in the bank.

All disbursements had been made by check and were supported by properly authorized warrants.

Transactions affecting accounts receivable, taxes receivable, and tax liens were reviewed. The unpaid balances were checked and found to be in agreement with the balances shown on the records of the Selectmen, Treasurer, and Tax Collector.

LIABILITIES

Due trust funds totaled \$6,131.57 and represents the uninvested portion of cemetery trust fund principals and the income together with the principal of the ministerial and school fund.

The Monson Academy loan is represented by two town orders for \$2,025.00 and \$1,900.00 bearing interest at 4%.

RESERVES AND DEFICIT

From the examination of the records of appropriations, revenues, and expenditures of the departmental accounts, it was determined that the unexpended balances carried forward to the ensuing year totaled \$4,595.28.

The general fund deficit increased by \$352.26 during the year and totaled \$1,360.69 at the year end. This increase is summarized as follows:

Increase—	
Appropriation for Note Retirement	\$3,000.00
Decrease—	
Excess of Available Funds over Expenditures	\$2,147.74

Trust Funds Restored by Appropriation	500.00	
	<hr/>	
Total Decrease		2,647.74
		<hr/>
Net Increase		\$352.26
		<hr/>

REVENUES AND EXPENDITURES

A comparative statement of revenues and expenditures disclosed that for the 1950 year available funds exceeded expenditures by \$2,147.74 as compared with an excess of expenditures over available funds in the amount of \$450.51 for the previous year, or an increase of \$2,598.25. This increase was accounted for as follows:

Increased Revenue	\$ 6,012.78	
Increase in Proceeds Received		
from Notes Issued	10,500.00	
Increase in Appropriations		
from Deficit Account	3,000.00	
	<hr/>	
		\$19,512.78
Increased Expenditures	13,665.85	
Increase in Revenue Applicable to		
Appropriation Carrying Balances	3,248.68	
	<hr/>	
		16,914.53
		<hr/>
		\$2,598.25
		<hr/>

Revenue increased \$6,012.78 over the previous year with major differences being noted in the Tax Commitment, Excise Taxes, and State of Maine accounts. Expend-

itures increased \$13,665.85 over the previous year with major differences being noted in Education, Debt, and Gymnasium accounts. An analysis revealed that the factors contributing to these differences were accounted for.

Overdrafts were noted in several appropriation accounts. The major overdraft occurred in the Incidental account. The total appropriation for this activity was \$3,200.00 and with other credits the total amount of funds available for expenditure was \$3,663.44. Expenditures for the year amounted to \$4,184.61, thereby creating an overdraft of \$521.17. Overdrafts and unexpended balances are summarized as follows:

Unexpended Balances	\$4,039.11
Overdrafts	1,891.37
	<hr/>
Net Unexpended Balances (lapsed)	\$2,147.74
	<hr/>

The following opinion was rendered by the Department of Attorney General regarding overdrafts.

“The municipal officers are bound by the terms of the articles in the warrant calling the town meeting providing for the expenditure of money. The officers should not spend more than the taxpayers appropriated at town meeting, unless the statute expressly authorizes an expenditure in excess of the appropriation.”

The provisions of Chapter 84, Section 81, Revised Statutes of 1944, however, relate to expenditures of monies for highway purposes and permit overdrafts in cases of emergencies to the extent of 15% of the appropriation.

DEBT FUND

The debt fund is comprised of notes payable totaling \$10,500.00 which consists of the gymnasium notes of \$10,000.00 and cemetery land purchase note of \$500.00. Authority for issuing these notes was given at the annual town meeting. The gymnasium notes will be amortized at the rate of \$1,000.00 annually or in larger installments if funds are available. The cemetery purchase note is due on demand.

TRUST FUNDS

An appropriation of \$500.00 was made at the annual town meeting to restore a portion of the cemetery perpetual care funds which had previously been used by the town. A total of \$1,300.00, including new funds, was invested in U. S. Government bonds during the year.

At the year end the following amounts were due trust funds from the general fund:

Cemetery Perpetual Care Funds—

Principals	\$4,420.00
Unexpended Income	508.67

\$4,928.67

Wentworth Cemetery Fund—

Unexpended Income	136.50
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Chapin Worthy Poor Fund—

Unexpended Income	212.40
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Ministerial and School Fund—

Principal	854.00
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Total

\$6,131.57

Interest at the rate of 4% on the principal of the funds used by the town was transferred from the interest account.

It was again noted that certain of the cemetery trust funds received in recent years are still carried in the general fund and have not been invested in accordance with the requirements of Chapter 80, Section 106, of the Revised Statutes of 1944.

GENERAL

The excise tax collections for the year were examined in detail and verified from the copies of receipts that are retained by the Tax Collector. The amount deposited with the Treasurer is summarized as follows:

1950 Receipts - Nos. 47 - 292	\$2,133.41
1951 Receipts - Nos. 1 to 40	452.63
	<hr/>
Total	\$2,586.04
	<hr/>

Vouchers, payrolls, and cancelled checks were examined in detail for selected months and, as far as could be determined, all so examined appeared to be proper charges and correctly recorded.

Corporate surety bonds on file covered the following officials:

Tax Collector -

Hartford Accident and Liability Co.	\$5,000.00
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Treasurer -

Hartford Accident and Liability Co.	8,000.00
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A review of the valuation records indicated the desirability of strengthening the descriptions of certain of the properties.

RECOMMENDATIONS

The following recommendation is believed to be worthy of consideration by the municipal officers:

A system of accounting for town owned property and equipment should be adopted so that a record will be available to show values and other pertinent data for municipal capital investments.

EXHIBIT A

Comparative Balance Sheet

Feb. 2, 1951 Feb. 1, 1950

GENERAL FUND

ASSETS

Cash on Hand and in Bank	\$6,325.01	\$4,878.22
Accounts Receivable (Sch. A-1)	39.91	49.21
Taxes Receivable (Sch. A-2)	4,103.37	2,692.85
Tax Liens (Schedule A-3)	2,822.87	3,051.30
	<hr/>	<hr/>
TOTAL - General Fund	\$13,291.16	\$10,671.58
	<hr/>	<hr/>

DEBT FUND

ASSETS

Funds Necessary to Retire Notes from Future Revenue	\$10,500.00	\$3,000.00
	<hr/>	<hr/>

TRUST FUNDS

ASSETS

Investments (Sch. A-6)	\$7,300.00	\$6,000.00
Due from General Fund (Sch. A-6)	6,131.57	6,416.77
	<hr/>	<hr/>
TOTAL - Trust Funds	\$13,431.57	\$12,416.77
	<hr/>	<hr/>

TOWN OF MONSON

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Feb. 2, 1951 Feb. 1, 1950

GENERAL FUND

LIABILITIES		
Due Trust Funds	\$6,131.57	\$6,416.77
Monson Academy Loan (Sch. A-4)	3,925.00	3,925.00
	<hr/>	<hr/>
Total Liabilities	10,056.57	10,341.77
RESERVE		
Reserve for Authorized Expenditures (Ex. D)	4,595.28	1,338.24
DEFICIT		
Deficit (Exhibit C)	*1,360.69	*1,008.43
*In Red		
	<hr/>	<hr/>
TOTAL - General Fund	\$13,291.16	\$10,671.58
	<hr/>	<hr/>

DEBT FUND

LIABILITIES		
Notes Payable (Sch. A-5)	\$10,500.00	\$3,000.00
	<hr/>	<hr/>

TRUST FUNDS

LIABILITIES		
Principals (Sch. A-6)	\$12,574.00	\$11,674.00
Income (Schedule A-6)	857.57	742.77
	<hr/>	<hr/>
TOTAL - Trust Funds	\$13,431.57	\$12,416.77
	<hr/>	<hr/>

ANNUAL REPORT

STATEMENT OF REVENUES AND EXPENDITURES
EXHIBIT B
Years Ended

	February 2, 1951	February 1, 1950	February 15, 1949
REVENUES:			
Tax Commitment	\$44,099.97	\$40,572.30	\$39,288.93
Supplemental Taxes	211.45	65.25	136.63
Excise Taxes	2,586.04	1,864.86	2,413.16
State of Maine	8,656.73	7,908.55	7,863.36
Trust Fund Interest	392.46	364.46	374.96
Tuition	730.37	634.00	551.00
Sale of Cemetery Lots	80.00		100.00
School Supplies	600.27	125.17	
Charity Refunds	200.00	75.00	149.04
Highway Rentals and Refunds	63.83	153.88	327.49
Interest	238.41	170.54	146.41
Tax Lien Costs	41.28	23.92	14.66
Licenses	21.00	3.00	13.00
Fire Equipment		50.50	
Property Sales	133.07		
Miscellaneous	1.00	131.67	74.00
TOTAL Revenues	68,055.88	52,043.10	51,454.44
ADD:			
Proceeds Received from Notes Issued	10,500.00		533.00
Carrying Balances Expended in Current Year			797.01
Transfers from Deficit	3,000.00		
	<u>71,555.88</u>	<u>52,043.10</u>	<u>52,784.45</u>
LESS:			
Revenue Applicable to Appropriation Carrying Bal.	3,257.04	8.36	
TOTAL - Available Funds	\$68,298.84	\$52,034.74	\$52,784.45
EXPENDITURES:			
General Government	4,184.61	4,079.91	3,927.11
Protection	1,977.08	1,697.55	1,939.33
Health and Sanitation	192.00	287.50	250.00
Highways and Bridges	11,931.77	12,296.02	14,424.94
Charities	5,530.19	6,165.73	4,151.52
Education	24,146.14	20,227.09	20,973.66
Recreation	100.00	100.00	700.00
Library	165.00	165.00	162.94
Cemeteries	1,051.55	545.05	551.60
Special Assessments	4,811.75	4,811.75	4,695.82
Debt	3,500.00	1,033.00	500.00

TOWN OF MONSON

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Interest	756.79	477.34	422.71
Unclassified	340.47	599.31	114.14
Discounts and Abatements	648.81		491.24
Gymnasium	6,814.94		
TOTAL Expenditures	66,151.10	52,485.25	53,205.01
EXCESS of Available Funds Over Expenditures	\$2,147.74	*450.51	*\$420.56

* IN RED

ANNUAL REPORT
ANNUAL TOWN WARRANT

To Lyle C. Towne, a Constable in the Town of Monson, in the County of Piscataquis:

GREETINGS

In the name of the State of Maine you are required to notify and warn the inhabitants of the said Town of Monson, qualified by law to vote in Town affairs, to assemble in Town Hall, in said Town of Monson, Saturday the 15th day of March, A. D., 1952 at nine o'clock in the morning 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 Town Reports as printed.

Art. 4. To see if the Town will vote to employ a Town Manager for the ensuing year and fix his compensation.

Art. 5. To choose three Selectmen, three Assessors, and three Overseers of the Poor for the ensuing year and fix their compensation.

Art. 6. To choose a Town Treasurer for the ensuing year and fix his compensation

Art. 7. To choose one member of the School Board for a term of three years.

Art. 8. To see if the Town will vote to choose a Tax Collector for the ensuing year and fix his compensation.

Art. 9. To see if the Town will vote to have the Tax Collector, in and for the Town of Monson, settle with the Town in full on or before February 1, 1953.

Art. 10. To choose a Fire Chief and to authorize him to form his department with complete authority over the same in behalf of the Town of Monson.

Art. 11. To choose one or more constables for the ensuing year.

Art. 12. To choose all other necessary officers for the ensuing year.

Art. 13. To see if the Town will vote to choose or have appointed at Town Meeting a Budget Committee for the ensuing year.

Art. 14. To see if the Town will vote to authorize the Selectmen to hire money for Town purposes.

Art. 15. To see if the Town will vote to authorize the Selectmen and Town Treasurer to borrow money during the present municipal year in anticipation of, and to be paid from taxes of the current year of 1952, and to execute and deliver promissory note or notes on the Town for the same.

Art. 16. To see if the Town will vote to purchase security bonds for necessary town officers rather than accept local bondsmen.

Art. 17. To see if the Town will vote to authorize the selectmen on its behalf to sell and dispose of any Real Estate acquired by the town for non-payment of taxes thereon on such terms as they deem advisable and to execute and deliver quit-claim deeds for such property.

Art. 18. To see if the Town will vote to adopt Daylight Saving Time in accordance with neighboring communities.

Art. 19. To see if the Town will vote to fix a time when taxes shall become due and payable.

Art. 20. To see if the Town will vote to allow a discount and if so, what per cent on taxes paid prior to June 25, 1952.

Art. 21. To see if the Town will vote to charge interest, and if so, what percent on all taxes remaining unpaid September 15, 1952, with said interest to begin on the above date.

Art. 22. To see if the Town will vote to authorize the Sexton to collect payments for the sale of cemetery lots and to execute deeds for same.

Art. 23. To see if the Town will vote to hire watchmen for such occasions as may be required.

Art. 24. To see if the Town will vote to authorize and instruct the selectmen to buy stumpage to provide fuel and labor for the Town Poor if necessary.

Art. 25. To see if the Town will vote to authorize the Selectmen to work those receiving town aid, the same

work to be credited to their indebtedness to the Town.

Art. 26. To see if the Town will vote to withhold sums of money due from the town until such time as indebtedness shall have been paid.

Art. 27. To see what sum, if any, the Town will vote to raise and appropriate for high school purposes, that the Superintending School Committee be authorized to contract with the Trustees of Monson Academy for the tuition of the high school students of the town, and that the sum raised and appropriated plus any money that may be allocated from the State School fund be appropriated for high school purposes.

Art. 28. To see what sum, if any, the Town will vote to raise and appropriate for support of schools.

Art. 29. To see what sum, if any, the Town will vote to raise and appropriate for salary of Superintendent of Schools.

Art. 30. To see what sum, if any, the Town will vote to raise and appropriate for free textbooks.

Art. 31. To see what sum, if any, the Town will vote to raise and appropriate for school supplies and equipment.

Art. 32. To see what sum, if any, the Town will vote to raise and appropriate for repairs on school buildings.

Art. 33. To see what sum, if any, the Town will

vote to raise and appropriate for insurance on school property.

Art. 34. To see what sum, if any, the Town will vote to raise and appropriate for power and lights for school purposes.

Art. 35. To see what sum, if any, the Town will vote to raise and appropriate for School Health Nurse and authorize the Superintending School Committee to hire the same.

Art. 36. To see what sum, if any, the Town will vote to raise and appropriate for the services of a School Physician to work in conjunction with the Health Officer and Health Nurse, and authorize the Superintending School Committee to hire the same.

Art. 37. To see what sum, if any, the Town will vote to raise and appropriate for grading about the Monson Gymnasium and to designate how the same shall be expended.

Art. 38. To see what sum, if any, the Town will vote to raise and appropriate for State Aid Road Construction (in addition to the amount regularly raised and appropriated for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20. R. S. 1944, as amended.

Art. 39. To see what sum, if any, the Town will vote to raise and appropriate for the repairs and maintenance of roads and bridges, and to designate how the same shall be expended.

Art. 40. To see what streets the Town will vote to tar, and raise and appropriate money for same.

Art. 41. To see what sum, if any, the Town will vote to raise and appropriate for sidewalks.

Art. 42. To see what sum, if any, the Town will vote to raise and appropriate for the cutting of bushes along Unimproved Roads.

Art. 43. To see what sum, if any, the Town will vote to raise and appropriate for plowing winter roads.

Art. 44. To see what sum, if any, the Town will vote to raise and appropriate for the maintenance of snow fences.

Art. 45. To see what sum, if any, the Town will vote to raise and appropriate for snow removal from the business section of Main Street.

Art. 46. To see what sum, if any, the Town will vote to raise and appropriate for sand for winter roads.

Art. 47. To see what sum, if any, the Town will vote to raise and appropriate to defray all incidental and town charges for miscellaneous purposes.

Art. 48. To see what sum, if any, the Town will vote to raise and appropriate for the Fire Department.

Art. 49. To see what sum, if any, the Town will vote to raise and appropriate for the support of poor.

Art. 50. To see what sum, if any, the Town will vote to raise and appropriate for Aid to Dependent Children.

Art. 51. To see what sum, if any, the Town will vote to raise and appropriate for street lights.

Art. 52. To see what sum, if any, the Town will vote to raise and appropriate for purchasing new street lights.

Art. 53. To see what sum, if any, the Town will vote to raise and appropriate for fuel for Town Hall.

Art. 54. To see what sum, if any the Town will vote to raise and appropriate for the Interest Account.

Art. 55. To see what sum, if any, the Town will vote to raise and appropriate for payment of outstanding loans.

Art. 56. To see what sum, if any, the Town will vote to raise and appropriate to be invested in Trust Funds, account of Cemetery Trust Funds.

Art. 57. To see what sum, if any, the Town will vote to raise and appropriate for the Regular Cemetery Care.

Art. 58. To see what sum if, any, the Town will vote to raise and appropriate for work on the Cemetery Lot purchased in 1950, and designate how same shall be expended.

Art. 59. To see what sum, if any, the Town will vote to raise and appropriate for the care of the Town Dump.

Art. 60. To see if the Town will vote to have printed in the next annual report the names of those persons receiving pauper assistance from the Town.

Art. 61. To see if the Town will vote to authorize the Selectmen to issue notes on the town to replace the Town Orders issued to the Trustees of Monson Academy in 1913 and 1933 on account of Monson Academy Loan.

Art. 62. To see if the Town will vote to purchase the Kineo Lot and building or buildings on same, said property to be used for storage space for sand, highway equipment and town property, and raise and appropriate money for same.

Art. 63. To see what sum, if any, the Town will vote to raise and appropriate for the Monson Free Public Library.

Art. 64. To see if the town will vote to raise and appropriate the sum of One Hundred Fifty (\$150.00) Dollars to defray Memorial Day Exercises and that the same be made available by May 30, 1952, this sum is to include the hiring of a band.

Art. 65. To see what sum, if any, the Town will vote to raise and appropriate for maintenance and care of the Honor Roll.

Art. 66. To see whether or not the Town will vote

to accept the provisions of Chapter 26 of the 1944 Revised Statutes of the State of Maine entitled "The Workmen's Compensation Act", and to raise and appropriate money therefor.

Art. 67. To see what sum, if any, the Town will vote to raise and appropriate for Civil Defense.

Art. 68. To see what sum, if any the Town will vote to raise and appropriate for advertising our natural resources, advantages and attractions, under the provisions of Chapter 5, Sect. 82 of the Revised Statutes, said money to be expended through the State of Maine Publicity Bureau.

Art. 69. To see if the Town will vote to prohibit parking of cars, trucks, and other equipment on the streets of the town in such manner, during the winter months, as to obstruct needful plowing of streets.

Art. 70. To see if the Town will vote to accept the sum of Two Hundred Dollars (\$200.00), the same to be held in trust, the income to be used for the perpetual care of the cemetery lot of Evelyn Dore, the money already having been paid to the Town Treasurer.

Art. 71. To see if the Town will vote to accept the sum of Two Hundred Dollars (\$200.00), the same to be held in trust, the income to be used for the perpetual care of the cemetery lot of Guy E. Dore, the money already having been paid to the Town Treasurer.

Art. 72. To see if the Town will vote to accept the sum of One Hundred (\$100.00) Dollars, the same being

in addition to the original trust fund and to be held in trust, the income to be used for the perpetual care of the cemetery lot of Florence Jardine, the money already having been paid to the Town Treasurer.

Given under our hands at Monson, Maine, 25th day of February, 1952.

WILBUR KRONHOLM

CLAUDE SIDELINGER

MERLE B. WYMAN

Selectmen of Monson, Maine

A true copy, attest,

LYLE C. TOWNE

Constable of the Town of Monson, Maine



BC