

1950

Annual Report of the Municipal Officers of the Town of Monson Maine for the Year 1950-1951

Monson (Me.)

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Annual Report
of the
Municipal Officers
of the
Town of
M O N S O N
Maine

For the year

1950-1951

HUTCHINS BROTHERS
Thorndike, Maine
Printers

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MUNICIPAL OFFICERS

Town Manager—Lyle C. Towne

Selectmen and Overseers of Poor

Wilbur Kronholm Claude Sidelinger Merle B. Wyman

Assessors

Wilbur Kronholm Claude Sidelinger Merle B. Wyman

Town Clerk—W. Harry Hughes

Town Treasurer—Robert B. Brown

Tax Collector—Lyle C. Towne

School Committee

Esther Pennington Eugene Bickford Stanwood Pullen

Superintendent of Schools—Lloyd H. Robinson

Sexton—Arthur Bjork

Fire Chief—Arthur Haggstrom

Health Officer—Harry W. Davis

Sealer of Weights and Measures

Robert B. Brown

Surveyor of Logs and Lumber

Merle B. Wyman

Surveyor of Wood and Bark

Merle B. Wyman

Fire Warden (Forest)—George Merrill

Town Warden—Harry W. Davis

Constable—Robert Greenleaf

TOWN OF MONSON

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REPORT OF SELECEMEN

VALUATION:

Real Estate, Resident	\$252,380.00	
Real Estate, Non-Resident	125,640.00	
	<hr/>	
Total Real Estate		\$378,020.00
Personal Estate, Resident	\$61,255.00	
Personal Estate, Non-Resident	16,905.00	
	<hr/>	
Total Personal Estate		\$78,160.00
		<hr/>
Total Valuation		\$456,180.00
Total Value of Land	\$199,735.00	
Total Value of Buildings	178,285.00	
	<hr/>	
		\$378,020.00

Personal Property and Livestock

33 Horses	\$1,640.00	
5 Bulls	250.00	
990 Cows	5,720.00	
10 Heifers Not Yet Freshened	500.00	
5 Heifers 18 mos. to 2 yrs. old	200.00	
580 Poultry	290.00	
	<hr/>	
		\$8,600.00

Property Exempted by Law

Real Estate	\$3,320.00	
Personal Property	1,005.00	
	<hr/>	
		\$4,325.00

Livestock and Poultry Exempted

62 Cattle 18 mos. and younger	\$1,550.00	
14 Sheep	70.00	
9 Swine	105.00	
9 Goats	45.00	
380 Poultry	190.00	
		\$1,960.00

COMMITMENT:

Number of Polls Taxed, 254 @ \$3.00	\$762.00	
Number of Polls Not Taxed, 30		
Valuation x .095	43,337.10	
Fractional Units	.87	
		\$44,099.97
TAX COMMITMENT		\$44,099.97
Supplemental Tax	208.45	
		\$44,308.42
Total Due from Collector		\$44,308.42

Credits to Collector:

Cash to Treasurer	\$40,456.14	
Discounts	414.56	
Errors in Assessments	151.82	
Abatements	54.15	
Uncollected Taxes	3,231.75	
		\$44,308.42

TOTAL EXCISE TAXES		2,586.04
Lyle C. Towne, Coll., 1950 Excise	\$2,133.41	
Lyle C. Town, Coll., 1951 Excise	452.63	
		\$2,586.04
Cash to Treasurer		\$2,586.04

TOWN OF MONSON

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Amounts Raised by Town, March 1950

High School	\$4,800.00
Common Schools	7,662.00
Superintendent of Schools	1,256.00
Textbooks	500.00
Supplies	750.00
School Repairs	1,000.00
Light, Power and Insurance	320.00
School Nurse	150.00
School Physician	100.00
Highways	2,700.00
State Aid Roads	1,066.00
Town Tax	500.00
Sidewalks	100.00
Cutting Bushes	500.00
Workmen's Compensation	195.00
Snow Fence Maintenance	250.00
Snow Removal, Main St.	150.00
Sanding Town Roads	400.00
Snow Plowing	4,000.00
Incidentals	3,200.00
Fire Department	900.00
Town Poor	4,000.00
Aid to Dependent Children	750.00
Street Lights	700.00
New Street Lights	100.00
Fuel For Town Hall	350.00
Interest	325.00
Cemetery Trust Fund	500.00
Cemetery Maintenance	200.00
Town Dump Maintenance	50.00
Monson Band	100.00
Monson Free Public Library	150.00
Memorial Day	50.00

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Honor Roll	50.00
Civilian Defense	50.00
	<hr/>
	\$37,874.00

Amount Raised at Special Meeting

Work on Acquired Cemetery	500.00
	<hr/>
Total Amount Appropriated	\$38,374.00

State Tax	\$3,809.00
County Tax	1,002.75
Overlay	914.22
	<hr/>
	\$5,725.97

Total	\$44,099.97
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1950 Uncollected Taxes

	Poll	Real	Personal	Total
Raymond Anderson	\$3.00		\$.95	\$ 3.95
Lawrence Barrows	3.00	\$ 71.25	19.00	93.25
Donald Brown			6.00	6.00
Eugene Beatham	3.00			3.00
George Bray			15.68	15.68
Lloyd Butterfield		36.20		36.20
Austin Brown		25.17		25.17
Velma Brown		83.60	2.85	86.45
Eric Brown	3.00		9.50	12.50
Arthur L. Bray	3.00	186.20	3.33	192.53
John Conley (Paid)		79.80	13.30	93.10
Charles Conley (Paid)		22.88		22.88
Julius Carlberg	3.00			3.00
Emery Corbin	3.00		2.85	5.85
Rufus Drake		63.65		63.65
Harry W. Davis		1,013.65	39.43	1,053.08

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	Poll	Real	Personal	Total
John Drugge	3.00	3.80	10.45	17.25
Fred Drew	3.00		5.70	8.70
Maurice Donahue	3.00		18.05	21.05
Axel Erickson (Paid)		10.08		10.08
Eastern Gum Co.		66.50	2.38	68.88
Theodore Holmbom (Paid)			15.20	15.20
Richard Hussey		57.00	.95	57.95
Thurlow Jones	3.00			3.00
Eldred Johnson	3.00	45.60	14.25	62.85
Edward Kelley		28.70		28.70
Lloyd Kelley (Paid)		2.11		2.11
Irvin Kneeland	3.00			3.00
Arvo Korsman		58.30		58.30
Ruby Lindie		34.20		34.20
Cyril Leavitt, Sr.	3.00			3.00
Roland Libby	3.00		9.50	12.50
Shirley Libby		105.45		105.45
Oscar Mackie		95.48	21.38	116.86
Albert Olson (Paid)		6.28		6.28
Hazen Poole (Paid)	3.00		16.15	19.15
Frank Packard (Paid)		48.45		48.45
Sonia Pulkinen		29.35		29.35
Philip Pratt (Paid)	3.00			3.00
Walter Storer		35.68		35.68
Harriet Smith Heirs		108.78		108.78
Unno Suomi	3.00			3.00
Mrs. L. A. Stanchfield (Paid)		36.10		36.10
Ernest Sandberg		23.75	.95	24.70
Carl Tower		51.30	.95	52.25
Wilfred Wilson	3.00			3.00
Merle Woodard	3.00			3.00
John Skowran	3.00			3.00
Wallace Dean		8.55		8.55
William DeRosa		3.80		3.80
Romeo Dulac		4.75		4.75
Roy E. Danielson		77.90		77.90
Aslak Hanson		26.13		26.13
Tobey Lumber Co.		363.38		363.38
Ina H. Thomas		26.13		26.13
	<u>\$63.00</u>	<u>\$2,939.95</u>	<u>\$228.80</u>	<u>\$3,231.75</u>

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Uncollected Taxes

1949 Uncollected Taxes		\$2,523.80
To 1929 Commitment		
Net Tax Returned, Lyle C. Towne, Collector	\$1,215.30	
Delinquent:		
Oscar Anderson	\$ 5.85	
Eugene Beatham	3.00	
Eric Brown	14.40	
Julius Calberg	3.00	
Florian Carlow	3.00	
Valere Daigle	3.90	
Evangeline Daigle	19.35	
Eastern Gum Co.	65.25	
Stanley Fogg	.90	
Richard Hussey	57.75	
Cyril Leavitt	3.90	
Shirley Libby	99.90	
Roland Libby	5.40	
Carl Tower	9.00	
Richard Wuori Heirs	54.00	
Wilfred Wilson	3.00	
Dana Bryant	6.00	
Harry Davis	357.05	
To 1949 Tax Liens	577.65	
Errors		
Ernest Sandberg	16.20	
	<hr/>	
	\$1,308.50	\$2,523.80
To 1948 Commitment		\$93.00
Delinquent:		
Albert Adams	\$13.10	
Leon Anderson	3.00	

TOWN OF MONSON

Lawrence Barrows	39.77	
Cyril Leavitt	3.00	
Eric Brown	16.49	
John Kneeland	.97	
Irvin Kneeland	3.00	
Ervin Demmons	13.67	
	<hr/>	\$93.00
To 1947 Commitment		\$63.45
Delinquent:		
Eugene Beatham	\$ 3.00	
Ervin Demmons	28.42	
Roy Evans	8.88	
Cyril Leavitt	3.00	
Wallace Dean	11.27	
	<hr/>	\$54.57
Abatements		
Henry Pulkinen		3.00
Richard Wuori Heirs		5.88
		<hr/>
		\$63.45
1949 Supplemental Tax		3.00
To 1941 Commitment		\$12.60
Delinquent:		
Victor Leeman	\$3.00	
Hugh Hall	1.28	
Frank Hall	1.28	
Joe Jardine	1.28	
Frank Jardine	1.28	

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William MacDonald	1.28	
	<hr/>	
		\$9.40
Abatements		
Adeelle LaBree	3.20	
	<hr/>	
		\$12.60

Tax Lien Cost

Lien Cost Collected		\$20.64
PAID:		
Treasurer, Town of Monson	\$20.64	
	<hr/>	
		\$20.64

Lien Accounts

To 1949 Liens		\$577.65
Collected by Treasurer		388.20
Uncollected Liens		
Eugene Beatham	\$12.15	
Velma Brown	79.20	
Rufus Drake	55.80	
Ruby Lindie	31.50	
Wallace Dean	10.80	
	<hr/>	
		\$189.45
To 1948 Liens		\$1,416.93
Collected by Treasurer		363.76
Uncollected Liens:		
Lawrence Barrows	\$ 60.63	
Eugene Beatham	12.35	
C. A. Emerson, Heirs	10.19	

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Moosehead Mfg. Co.	970.00	
	<hr/>	\$1,053.17
To 1947 Liens		\$72.52
Collected by Treasurer		49.00
Uncollected Liens:		
Eugene Beatham	13.23	
C. A. Emerson, Heirs	10.29	
	<hr/>	\$ 23.52
To 1946 Liens		\$1,518.01
Uncollected:		
Eugene Beatham	\$ 10.13	
Moosehead Mfg. Co.	1,500.00	
C. A. Emerson, Heirs	7.88	
	<hr/>	\$1,518.01
To 1944 Liens		5.12
Uncollected:		
Ruby Lindie	\$5.12	
	<hr/>	\$5.12
To 1943 Liens		\$5.12
Collected by Treasurer		5.12
To 1940 Liens		\$33.60
Uncollected:		
Rudolph Erickson	\$ 4.39	
Eastern Gum Co.	29.21	
	<hr/>	\$33.60

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Wentworth Trust Fund Investment

Balance from 1949	\$900.00
Balance to 1951	900.00

Cemetery Trust Fund Investment

Balance from 1949	\$3,600.00	
Appropriation	500.00	
From Due Trust Funds	800.00	
		<hr/>
		\$4,900.00
Balance to 1951		4,900.00

Chapin Trust Fund Investment

Balance from 1949	\$1,500.00
Balance to 1951	1,500.00

Due Trust Funds

Balance from 1949	\$4,820.00	
RECEIVED:		
Bessie B. Riddle	200.00	
Sarah B. Davidson	200.00	
Florence Jardine, Estate	100.00	
Champion & Haggstrom	200.00	
Lettie Hammond	200.00	
		<hr/>
		\$5,720.00
PAID:		
Guilford Trust Co.	\$1,300.00	
Balance to 1951	4,420.00	
		<hr/>
		\$5,720.00

TOWN OF MONSON

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Monson Academy Loan

Balance from 1949	\$3,925.00
February 2, 1951	3,925.00

School Fund

Balance from 1949	\$854.00
February 2, 1951	854.00

Appropriation to Replace Trust Funds

Appropriation	\$500.00
Expended	500.00

Temporary Loans

RECEIVED:

Maude Bray	\$4,500.00	
Elwood Hammond	3,000.00	
		<hr/>
		\$7,500.00

PAID:

Mrs. Elwood Hammond	\$3,000.00	
Maude Bray	4,000.00	
To Notes Payable	500.00	
		<hr/>
		\$7,500.00

Net Debt

Balance from 1949	\$ 4,008.43	
Monson Gymn. Note	10,000.00	
Notes Payable	500.00	
		<hr/>
		\$14,508.43
Appropriation, Trust Fund	\$ 500.00	

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Balance from Summary	2,147.74	
Net Debt, February 1, 1951	11,860.69	
		\$14,508.43

Notes Payable

Balance from 1949	\$ 3,000.00	
Guilford Trust Co.	10,000.00	
Maude Bray	500.00	
		\$13,500.00
PAID:		
Maude Bray	\$ 3,000.00	
Balance to 1951	10,500.00	
		\$13,500.00

Incidentals

Appropriation	\$3,200.00	
RECEIVED:		
Pool Room License	\$ 20.00	
Guilford Trust Co.	1.00	
Town of Monson	133.07	
Victualer's License	1.00	
Bank Tax	59.93	
Bear Bounty	210.00	
Dog Tax Refund	17.57	
R. R. & Tel. Tax	.23	
Town of Monson	20.64	
Overdraft	521.17	
		\$4,184.61

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PAID:

Town Manager	\$1,972.70
Wilbur Kronholm	200.00
C. L. Sidelinger	253.00
Merle B. Wyman	50.00
Town Clerk	40.00
Town Treasurer	126.05
School Committee	75.00
Town Officers' Expenses	42.00
Moderator	5.00
Printing	162.24
Town Books, Supplies	80.33
Register of Deeds	26.38
State Audit	140.05
Insurance, Town Building	29.25
Telephone, Town Building	61.65
Light & Power, Town Building	42.56
Light & Power, Fire Whistle	13.50
Light & Power, Fire Pump	39.00
Town Hall Repairs	72.83
Surety Bonds	75.00
Stanwood Pullen	5.00
Postage	14.78
Maine Municipal Association	35.00
Sealer of Weights and Measures	10.79
Withholding Tax	127.30
Night Watch	48.30
Bank Check Priviledge	8.30
Forest Fires	5.00
Insurance, Fire Truck	58.40
Painting Flag Pole	25.00
Vital Statistics	48.20
Bear Bounties	210.00
Miscellaneous	34.00

Ballot Clerks	48.00	
	<hr/>	\$4,184.61

Highway

Appropriation	\$2,700.00	
RECEIVED:		
State Treasurer	9.40	
John Ruksznis	5.00	
Use of Truck	3.00	
Excise Tax	2,586.04	
	<hr/>	\$5,303.44

PAID:		
Labor	\$1,982.51	
Storage	40.00	
Gravel	58.20	
Tools	16.57	
Truck Hire	502.34	
Road Grader Maintenance	4.30	
Calcium	164.00	
Truck Insurance	34.00	
Truck Repairs	366.28	
Withholding Tax	9.80	
Gas and Oil	300.37	
Culverts	639.84	
Unimproved Road Gravel	84.60	
Team Hire	54.75	
Excise Tax Refund	15.00	
Tractor Hire	138.00	
Lumber	113.48	
Unexpended	779.40	
	<hr/>	\$5,303.44

TOWN OF MONSON

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Unimproved Roads

RECEIVED:

State Treasurer \$885.78

PAID:

Labor and Trucks \$670.35

Bulldozer 84.00

State Shovel 131.43

\$885.78

Sidewalks

Appropriation \$100.00

PAID:

Labor \$52.50

Materials 8.10

Unexpended 39.40

\$100.00

Cutting Bushes

Appropriation \$500.00

PAID:

Labor \$261.00

Tools 8.80

Unexpended 230.20

\$500.00

State Aid Road Construction, No. 2

Appropriation \$1,066.00

PAID:

State Treasurer \$1,066.00

Snow Removal On Main Street

Appropriation		\$150.00
PAID:		
Labor	\$137.00	
Unexpended	13.00	
	<hr/>	\$150.00

Street Lights

Appropriation	\$700.00	
Overdraft	21.52	
	<hr/>	\$721.52
PAID:		
Lights and Power	\$617.75	
Lamps	82.69	
Supplies	6.08	
Labor	15.00	
	<hr/>	\$721.52

New Street Lights

Appropriation	\$100.00
PAID:	
Monson Light and Power Co.	\$100.00

Fire Department

Appropriation	\$900.00
PAID:	
Payrolls	\$280.00
Supplies	43.25
Tending Station	100.00
Gas and Oil	11.01

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Insurance on Firemen	110.00	
Hose	200.00	
Truck Repairs	6.25	
Small Pumper, Repairs	45.25	
Unexpended	104.24	
	_____	\$900.00

Fuel Oil, Town Hall

Appropriation	\$350.00	
Overdraft	9.80	
	_____	\$359.80
PAID:		
Chase & Kimball		\$359.80

Sanding Town and State Aid Roads

Appropriation	\$400.00	
RECEIVED:		
Town of Monson	23.63	
State Treasurer	500.00	
Moosehead Mfg. Co.	32.20	
	_____	\$955.83
PAID:		
Labor	\$370.72	
Sand	20.90	
Salt	100.00	
Trucks	258.92	
Unexpended	205.29	
		\$955.83

Maintaining Snow Fence

Appropriation	\$250.00
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RECEIVED:

State Treasurer	150.00	
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\$400.00

PAID:

Labor	\$233.76	
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Gas and Oil	18.49	
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Unexpended	147.75	
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\$400.00

Snow Plowing

Appropriation	\$4,000.00	
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RECEIVED:

State Treasurer	297.50	
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\$4,297.50

PAID:

Farrin Bros. & Smith	\$3,366.00	
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State Treasurer	360.80	
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Misc.	12.00	
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Unexpended	558.70	
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\$4,297.50

Tar for Town Streets

Appropriation		\$500.00
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PAID:

Labor	\$ 10.88	
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Sand	87.50	
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Trucks	10.50	
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Coldpatch	138.08	
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Unexpended	253.04	
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\$500.00

TOWN OF MONSON

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Town Poor

Appropriation	\$4,000.00	
RECEIVED:		
Frank Packard	200.00	
Overdraft	394.77	
		<hr/>
		\$4,594.77
PAID:		
Hemmie Strom	\$501.20	
Veteran No. 1	28.67	
Arlene Huff	505.75	
Amos Huff	505.75	
Mary Wuori	745.00	
Alphonso M. Johnson	539.00	
Frank Packard	810.88	
Chester Simpson	388.54	
Supplemental to A.D.C.	12.00	
Charles Strom	50.60	
Surplus Commodities, Express	9.00	
Fred Shute	109.82	
William Jacobson	25.71	
Vagrants	.65	
Augustin Bolduc	234.45	
Lydia Hanson	107.00	
Eugene Beatham	9.88	
Leon Wilkins	10.87	
		<hr/>
		\$4,594.77

Aid to Dependent Children

Appropriation	\$750.00	
Overdraft	101.92	
		<hr/>
		\$851.92

PAID:

Case No. 1	\$301.32
Case No. 2	138.24
Case No. 3	177.12
Case No. 4	128.50
Case No. 5	106.74

 \$851.92
State Poor

PAID:

Willis B. Woodard	\$46.00
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RECEIVED:

State Treasurer	\$10.30
Due from State	35.70

 \$46.00
Town Dump Maintenance

Appropriation	\$50.00
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PAID:

Payrolls	\$42.00
Unexpended	8.00

 \$50.00
Workmen's Compensation & Liability

Appropriation	\$195.00
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PAID:

F. G. Marshall	\$188.08
Unexpended	6.92

 \$195.00

TOWN OF MONSON

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Honor Roll

Appropriation		\$50.00
PAID:		
Light and Power	\$12.00	
Lamps	1.54	
Repairs	16.71	
Unexpended	19.75	
	<hr/>	\$50.00

Civilian Defense

Appropriation		\$50.00
PAID:		
Arthur Nelson	\$25.00	
Wilbur Stevens	25.00	
	<hr/>	\$50.00

Monson Gymnasium

RECEIVED:		
Guilford Trust Co., (Notes Payable)		\$10,000.00
Expended:		
Legal Opinion	\$ 100.00	
Heating System	1,200.00	
Misc.	527.88	
Light Fixtures	705.54	
Cement	387.50	
Bricks and Trucking	110.54	
Lumber	2,709.84	
Fuel Oil	223.72	
Plumbing	169.34	
Lights and Power	1.08	
Payrolls	679.50	

Unexpended	3,185.06	
	<hr/>	
		\$10,000.00

Henrietta M. Chapin Trust Fund Interest

Balance from 1949	\$174.90	
RECEIVED:		
U. S. Treasury	37.50	
	<hr/>	
		\$212.40
Balance to 1951		\$212.40

Monson Band

Appropriation		\$100.00
Expended		100.00

Monson Free Public Library

Appropriation	\$150.00	
RECEIVED:		
State Stipend	15.00	
	<hr/>	
		\$165.00
Expended		\$165.00

Memorial Day

Appropriation		\$50.00
Expended		\$50.00

Cemetery, Regular Care

Appropriation	\$200.00	
RECEIVED:		

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Sale of Lots	80.00	
	<hr/>	\$280.00
PAID:		
Labor	\$170.85	
Withholding	3.90	
Truck Hire	10.00	
Unexpended	95.25	
	<hr/>	\$280.00

Cemetery, Perpetual Care

Balance from 1949	\$453.87	
Interest from Bonds	90.00	
Interest on Trust Funds	208.30	
	<hr/>	\$752.17
PAID:		
Labor	\$243.50	
Unexpended to 1951	508.67	
	<hr/>	\$752.17

Cemetery, Wentworth Lots

Balance from 1949	\$114.00	
Interest from Bonds	22.50	
	<hr/>	\$136.50
Balance to 1951		\$136.50

New Cemetery, Development

Appropriation		\$500.00
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PAID:

Labor	\$ 46.00
Unexpended	454.00

 \$500.00
New Cemetery

To Notes Payable	\$500.00
Expended	500.00

Interest Account

Appropriation	\$325.00
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RECEIVED:

Liens	57.60
Guilford Trust Co.	11.11
Lyle C. Towne, Coll.	169.70
Overdraft	193.38

 \$756.79

PAID:

Monson Academy Loan	\$157.00
School Fund	34.16
Cemetery Trust Fund	208.30
Temporary Loans	291.81
Notes Payable	65.52

 \$756.79
Accounts Receivable

Due from State Treasurer, State Poor	\$35.70
Town of Parkman, Other Town Poor	4.21

 \$39.91

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PAID:

Willis B. Woodard	\$35.70
Shirley Ellis	4.21

\$39.91

State Tax

Appropriation	\$3,809.00
Expended:	
State Treasurer	\$3,809.00

County Tax

Appropriation	\$1,002.75
Expended:	
County Treasurer	\$1,002.75

Reduction of Debt

Appropriation	\$500.00
To Net Debt	500.00

Discount on Taxes

From Overlay	\$414.56
Discount Allowed	414.56

Abatement of Taxes

From Overlay	\$66.23
Abatements Allowed	66.23

Errors in Assessment

From Overlay	\$168.02
Errors Allowed	168.02

Overlay and Supplemental Tax

Appropriation	\$914.22	
Supplemental Tax	208.45	
		<u>\$1,122.67</u>
PAID:		
Discount on Taxes	\$414.56	
Errors	168.02	
Abatements	66.23	
Lien Cost	1.50	
Balance	472.36	
		<u>\$1,122.67</u>

Summary of Unexpended and Overdraft Balances

Unexpended		Overdraft	
Workmen's Compensation	\$ 6.92	Incidentals	\$521.17
Fire Dept.	104.24	Street Lights	21.52
Town Dump	8.00	Fuel Oil	9.80
Highway	779.40	Town Poor	394.77
Sidewalks	39.40	A. D. C.	101.92
Tar for Town Streets	253.04	Interest	193.38
Bushes	230.20	To Net Debt	2,147.74
Snow Removal, Main Street	13.00		
Sanding	205.29		
Maintaining Snow Fence	147.75		
Snow Plowing	558.70		
Honor Roll	19.75		
Cemetery, Reg.	95.25		
Supplemental Tax, 1949	3.00		
New Cemetery	454.00		
Overlay and Supplemental Tax	472.36		
	<u>\$3,390.30</u>		<u>\$3,390.30</u>

Assets

Cash	\$6,325.01
1950 Taxes	3,231.75
1949 Taxes	714.65
1948 Taxes	93.00

Liabilities

Academy Loan	\$3,925.00
School Fund	854.00
Wentworth Fund	900.00
Cemetery Fund	4,900.00

TOWN OF MONSON

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1947 Taxes	54.57	Chapin Fund	1,500.00
1941 Taxes	9.40	Cemetery Due Funds	4,120.00
1949 Liens	189.45	Unexpended Bal. Forward	
1948 Liens	1,053.17	Common Schools	1,095.59
1947 Liens	23.52	School Supplies	178.66
1946 Liens	1,518.01	School Textbooks	45.45
1944 Liens	5.12	Supt. Salary	57.50
1940 Liens	33.60	School Physician	100.00
Wentworth Fund	900.00	Monson Gymn.	3,185.06
Cemetery Fund	4,900.00	Cemetery, Perpetual Care	508.67
Chapin Fund	1,500.00	Wentworth Fund Interest	136.50
School Repairs	24.11	Chapin Fund Interest	212.40
School Lights and Insurance	42.87	Notes Payable	10,500.00
Accts Receivable	39.91		
Net Debt	11,860.69		
	<hr/>		<hr/>
	\$32,518.83		\$32,518.83

Letter of Transmittal

To the Board of Selectmen and Citizens of Monson. It is my privilege to submit to you my fourth report as manager. The Town Debt was reduced in 1950 by \$2,147.74. The State Aid Construction Money was expended on the so called North Guilford Road. The Unimproved Road Money was expended on the so called Willimantic Road. The Town Ways should show improvements this spring, having purchased about \$500.00 in new culverts per year, for the past four years.

The building known as Monson Gymnasium is fast being completed and should be a great asset to the Town. In conclusion I wish to thank the Board of Selectmen, Citizens, and all municipal Officers for their support in the past year.

Respectfully submitted,

LYLE C. TOWNE

Town Manager

PERPETUAL CARE FOR 1950

	Amt.	Rate	1949 Bal.	Total	Exp.	1950 Bal.
A. F. Jackson	\$100.00	4%	\$11.00	\$15.00	\$3.00	\$12.00
A. W. Chapin	200.00	4%	17.00	25.00	7.00	18.00
Eliz. Pullen (Patten)	200.00	4%	10.00	18.00	8.00	10.00
Harriet Crafts	70.00	4%	1.12	3.92	2.50	1.42
John A. Randall	100.00	4%	12.00	16.00	3.00	13.00
Charles Baker	100.00	4%	7.00	11.00	3.00	8.00
Sarah Haynes	100.00	4%	0	4.00	3.00	1.00
Sarah Pennington	200.00	4%	25.50	33.50	6.00	27.50
B. M. Packard	100.00	4%	13.50	17.50	3.00	14.50
eter E. Johnson	100.00	4%	10.00	14.00	3.00	11.00
Lovisa Chapin	100.00	4%	6.00	10.00	3.00	7.00
Flora Varney	50.00	4%	0	2.00	2.00	0
Mrs. F. J. Wilkins (Gates)	100.00	4%	9.25	13.25	3.00	10.25
Mrs. Delia Steward	100.00	4%	16.00	20.00	3.00	17.00
David Kervinen	100.00	4%	13.00	17.00	3.00	14.00
Sanfred Larson	100.00	4%	11.25	15.25	3.00	12.25
Harry Daw Est.	100.00	4%	7.75	11.75	3.50	8.25
Cora Roberts	100.00	4%	1.50	5.50	4.00	1.50
Sam Ulman	100.00	4%	0	4.00	3.00	1.00
Dr. Harry Sampson	100.00	4%	4.00	8.00	3.00	5.00
William H. Fogg	100.00	4%	2.50	6.50	3.50	3.00
John L. Johnson	100.00	4%	19.00	23.00	3.00	20.00
Mrs. Pearl Swanton	100.00	4%	4.00	8.00	3.50	4.50
Mary F. Davis	100.00	4%	8.00	12.00	3.00	9.00
Charles Smith	100.00	4%	8.50	12.50	3.00	9.50
Arthur Pennington	200.00	4%	25.50	33.50	4.00	29.50
Peter Nelson	100.00	4%	3.00	7.00	5.00	2.00
John Pullen	100.00	4%	8.00	12.00	4.00	8.00
Calvin Sears	150.00	4%	16.00	22.00	5.00	17.00
John Burgeson	100.00	4%	9.00	13.00	3.00	10.00
O. A. Nesberg	100.00	4%	5.00	9.00	3.00	6.00
Mary Daw	100.00	4%	8.00	12.00	3.00	9.00
Maude G. Johnson	100.00	4%	10.00	14.00	6.00	8.00
A. Walter Farrar	100.00	4%	8.00	12.00	3.00	9.00
Carroll Pullen	50.00	4%	0	2.00	2.00	0
Henry Grover	100.00	4%	4.00	8.00	3.00	5.00
Alvah L. Rogers	100.00	4%	7.00	11.00	3.00	8.00
Lilia Lambert	100.00	4%	7.00	11.00	3.00	8.00
Henry A. Anderson	100.00	4%	8.00	12.00	12.00	0
Mrs. J. A. Mathews	100.00	4%	7.00	11.00	10.00	1.00
Alfred S. Thomas	100.00	4%	7.00	11.00	6.00	5.00
Hanson C. Sibley	100.00	4%	7.00	11.00	3.00	8.00
Mrs. Hlima J. Danielson	100.00	4%	4.00	8.00	3.50	4.50
Hugh Carlson	100.00	4%	4.50	8.50	3.00	5.50
Mrs. Lillian Bodge	100.00	4%	4.00	8.00	3.00	5.00
Frank Libby	100.00	4%	6.00	10.00	3.00	7.00
Nelson Sherman	100.00	4%	6.00	10.00	3.00	7.00

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	Amt.	Rate	1949 Bal.	Total	Exp.	1950 Bal.
Nelson Cushman	100.00	4%	6.00	10.00	3.00	7.00
F. J. Wilkins	100.00	4%	5.00	9.00	3.00	6.00
Oiga Hagstrom	100.00	4%	5.00	9.00	3.00	6.00
Richard Johnson	100.00	4%	4.00	8.00	3.00	5.00
Charles Anderson	100.00	4%	5.00	9.00	3.00	6.00
Sadie Balcom	200.00	4%	9.00	17.00	6.00	11.00
M. H. Jackson	100.00	4%	.50	4.50	3.00	1.50
Bernice Jones	200.00	4%	10.00	18.00	5.00	13.00
Ralph Morrill	100.00	4%	1.00	5.00	3.00	2.00
Sadie Copeland	100.00	4%	2.00	6.00	3.00	3.00
Florence Jardine	200.00	4%	10.00	18.00	3.00	15.00
Daniel Warriner	200.00	4%	10.00	18.00	3.00	15.00
Harry W. Wing	200.00	4%	10.00	18.00	3.00	15.00
Walter Johnson	200.00	4%	5.00	13.00	3.00	10.00
Andrew Peterson	200.00	4%	5.00	13.00	3.00	10.00
Fred Douglass Lot	200.00	4%	5.00	13.00	3.00	10.00
Alexander Stromback	200.00	4%	5.00	13.00	3.00	10.00
William Dore	200.00	4%	0	8.00	3.00	5.00
Adelle S. Bray	200.00	4%	0	8.00	3.00	5.00
	\$8,020.00		\$479.37	\$800.17	\$248.50	\$556.67

PUBLIC HEALTH NURSING ANNUAL REPORT**January 1 to December 31, 1950**

"Advance in human relations constitutes the challenge of the midcentury."

"The central question to which the White House Conference of Children and Youth is addressing itself is: How can we develop in children the mental, emotional and spiritual qualities essential to individual happiness and responsible citizenship?"

"The child is the object of this great citizen endeavor, and his place in the family and the community constitutes the focal point. The influences surrounding him, the experiences through which he grows toward maturity will determine the future of our civilization."

During the past year home visits were made to adults, expectant mothers, infants, and preschool children to give health supervision and guidance. Home visits have also been made to patients with communicable diseases.

A series of three Child Health Conferences sponsored by the Women's Club was held during the summer with a Bangor Pediatrician in attendance. The total number of children attending these conferences was eighty-nine. There were nineteen children vaccinated against smallpox twenty-eight immunized against diphtheria and whooping cough, and twenty-seven immunized against tetanus.

Records of children entering school for the first time, who attended Child Health Conferences were transferred to your school nurse.

Because of the world crisis and revival of the Civilian Defense Organization there is a much greater need for a local health council to coordinate health activities and community planning. The importance of physical exami-

nations and immunizations cannot be over-emphasized and considerable thought should be given towards offering infant and preschool children an opportunity to receive these services during the coming year.

Assistance given by local organizations and individuals in Public Health Nursing programs this past year has been greatly appreciated.

Respectfully submitted,

RUTH M. CHOATE

Public Health Nurse

REPORT OF HEALTH NURSE

To the citizens and town officers of Monson, for 1950.

Tuberculosis prevention still constitutes a major part of the program, with case finding, isolation of known cases, rehabilitation, and education of the patient and his family regarding tuberculosis.

To prevent the further spread of the disease all active cases should be known, put under medical supervision, and be taught regarding the methods by which infection of others can be prevented.

15 were given the Vollmer (patch test) by the nurse.

Number X-rayer at Dover-Foxcroft (clinic)	4
Sanatorium admissions	1
Home visits to contacts and suspects	6
Hearing Conservation	
Number tested with audiometer	104
Symptoms of impaired hearing	9
Unclassified	
Special Meeting	1
Number of Home Visits	12
School Health Service	

Assistance of the Nurse was given G. C. Howard, M. D., school physician, in January 1951 in making health examinations.

Number of pupils examined	159
Number with defective teeth	38
Number with defective throat	29
Number with defective speech	2

Cripple Children's Service

Assistance is given to the Crippled Children's program by home and follow up visits, and in helping the family to secure needed help in having corrections made.

Report of 1950 that defects found were largely in teeth, therefore it is evident that some provision should be made for a dental health service.

Our major objectives for this year should be ways and means of organizing and sponsoring a dental service.

In planning our Health Program for the coming year we should place greater emphasis on a careful medical examination of school children done in alternating grades every other year, with provision for a very thorough examination which should include heart, lung and blood pressure examination.

It is important that the teacher and parent be present also during this examination to give needed information about the child in school and at home.

It is futile to examine children year after year and find that the recommendations of the doctor about corrections have not been carried out.

To the Superintendent of schools, citizens and teachers for their cooperation in supporting their Community Health Program, my appreciation is extended.

Respectfully submitted,
 NELLIE R. GIBBONS, R. N.
 Piscataquis County
 Tuberculosis and Health Assn.

TREASURER'S REPORT

For Year Ending Feb. 1, 1951

Receipts

Cash on Hand	\$ 4,878.22
Loan, Maude Bray	4,500.00
Loan, Elwood Hammond	3,000.00
Loan, Guilford Trust Co. (Monson Gym.)	10,000.00
Interest on above loan from 9 1 50 to 9 11 50	11.11
State Treasurer, Account of:	
State School Fund	570.09
Bear Bounties	255.00
Snow Removal	947.50
Library Stipend	15.00
Bank Stock Tax	59.93
Highway	9.40
Dog License Refund	17.57
State School Fund	5,895.23
R. R., Tel. and Tel. Tax	.23
State Poor, Willis Woodard	10.30
Town Road Improvement Fund	885.78
Superintendent of Schools, Account of:	
Elliottsville Plantation	509.11
Kingsbury Plantation	36.92
Town of Abbot	50.68
Town of Blanchard	39.61
Town of Willimantic	66.81
School Repairs	50.00
Books and Supplies	58.00
Refund on R. R. Tax	19.51
Interest, Common School Fund	34.16

Poor Account	
Frank Packard	200.00
Town Account:	
Sanding	55.83
Pool Room License	20.00
Victualer's License	1.00
Walter Robinson, Use of Truck	3.00
John Ruskznis, Sale of Old Road Machine	5.00
Guilford Trust Company	1.00
George Bray, Elementary Conveyance	500.00
U. S. Treasury, Interest, Series G. Bonds	150.00
Balance on Sale of Carver House	133.07
Sale of Cemetery Lots	80.00
Interest Cemetery Fund	208.30
Bessie B. Riddle, Perpetual Care	200.00
Sarah B. Davidson, Perpetual Care	200.00
Lettie Hammond, Perpetual Care	200.00
D. H. Champion Estate, Perpetual Care	100.00
Arthur Haggstrom, Perpetual Care	100.00
Florence M. Jardine Estate, Additional Perpetual Care	100.00
1943 Tax Lien Tax	5.12
1947 Tax Lien Tax	49.00
1947 Tax Lien Interest	7.46
1947 Tax Lien Cost	3.49
1948 Tax Lien Tax	363.76
1948 Tax Lien Interest	32.15
1948 Tax Lien Cost	9.80
1949 Tax Lien Tax	388.20
1949 Tax Lien Interest	17.99
1949 Tax Lien Cost	27.99
1949 Tax	1,215.30
1949 Interest	7.81
1949 Supplemental Tax	3.00

TOWN OF MONSON

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1950 Tax	40,456.14
1950 Interest	161.89
1950 Excise Tax	2,133.41
1951 Excise Tax	452.63
	<hr/>
	\$79,512.50

Disbursements

By Paid Selectmen's Warrants	\$73,187.49
Cash on Hand, Guilford Trust Co.	6,325.01

ROBERT B. BROWN

Town Treasurer

REPORT OF THE PRINCIPAL OF MONSON ACADEMY

The Fall term at Monson Academy opened Sept. 5, 1950 with several new faces in attendance. Due to a large first year class and six new students from Willimantic, our Freshman class was composed of twenty-one students. This added to the three upper classes brought our enrollment to a total of forty-seven. The faculty was changed by the arrival of a new principal and Miss Esther Gott who was to head the new Commercial Department.

The opening assembly was attended by the joint Board of Education and Trustees of the Academy. Mr. Robinson conducted the opening ceremonies which succeeded in establishing a rapport between faculty and students.

The daily schedule was revised to include seven periods each day. These periods are of forty minutes duration with five minutes between each for rest and relaxation. This program makes it possible to schedule each class once a day. Each teacher has six classes and one study hall to proctor.

Three courses of study are now offered; the college preparatory, general and commercial. Due to the wide variety of courses as compared to the size of the faculty many courses such as mathematics, science and languages are being offered in alternate years.

We have passed through a period of considerable expansion as far as activities are concerned this year. Facilities are limited, but spirit is plentiful to the point where we have made great strides thus far.

It is hoped that Monson Academy is starting the comeback trail to its former athletic prominence. There is value in this, not only to the town, but especially to the students whose pride in their school will definitely be

reflected in their scholastic achievement. The start has been made, and we of the faculty pledge ourselves to further efforts in the future.

Our fall program consisted of softball for the girls, and baseball and cross country for the boys. No victories were recorded, but a growth in the competitive spirit of the youngsters was evident. In anticipation of the opening of the new gymnasium we have attempted to carry on a limited basketball program. Practice has been held daily in the Town Hall, and six games have been played away from home. While we have failed to win, we have learned a great deal about the fundamentals of the game, and have experienced still further development of that elusive "will to win". We are planning to schedule several games this spring pending the completion of the gymnasium. Our winter sports activity has been hampered by an unusual lack of snow throughout the winter. Our team did travel to Hartland for a meet, and we held a carnival which was limited to snow shoe and skiing races. This event was successfully climaxed by the annual Carnival Ball. We are planning to enter the Penquis League in baseball this spring. Our lack of experience will be a difficult barrier to a successful season as far as winning games is concerned, but our objective is experience in the game, and the development of pride and sportsmanship among our boys. Miss Gott has supervised and will continue to do so, the girls' athletic program.

Our extra curricula activities have also given those not athletically inclined an opportunity to participate in "outside" events. The Rifle Club, Girls' Hiking Club, Glee Club, and Band are some of the organizations which have made for better relationships among the students, and between faculty and students. In the field of dramatics we are becoming more and more active. The Senior Play, coached by Mr. Cunningham pleased those who

attended. The Freshman Class under the direction of Miss Gott, and the Dramatic Club under Mr. Cunningham are both preparing one act plays for presentation in the near future. Our prize speakers will participate in the Penquis League competition in April.

The year thus far has been one of organization; that is, we are attempting to arrive at a desirable balance between scholastic and social activity in our school life which will aid in developing well-balanced citizens for our community.

In closing, I should like to express my appreciation and thanks to those who have made this school year thus far a success. It would be impossible to name them all, but Mr. Robinson, The School Committee, and Board of Trustees of the Academy have been extremely helpful to me personally. My special thanks go to people like Mr. Forbus, who so kindly mowed the grass from our outfield last fall; Dr. Nickerson of Greenville, who refused a fee for examining our candidates for the cross country team; Mr. Towne, who gave his permission for our use of the Town Hall for basket ball; The Community Church, which provided us with space for our Senior Play production; and to Mr. Rowe, who has done considerable mimeographing for us. Finally, my personal thanks go to all the people of Monson who are making the life of my family and myself an enjoyable one.

Respectfully submitted,

HAROLD V. BLOOD

Principal Monson Academy

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 5th with the same staff of teachers as last year. The Sub Primary has been in half-sessions for this year. In the afternoon session the Sub Primary teacher takes the second grade pupils for certain subject matter, thus allowing Miss Bray to concentrate upon Grade 1.

The following tabulation shows the number of pupils per room and the teacher for each room.

Sub Primary	Teacher	Boys	Girls
Room	Miss Leclair	11	8
Grades 1 & 2	Miss Bray	18	13
Grades 3 & 4	Mrs. Sidelinger	10	20
Grades 5 & 6	Mrs. Brown	12	10
Grades 7 & 8	Mrs. Warman	20	14

This year we are not only stressing the 3R's but are also attempting to inculcate certain attitudes in the pupils by the method of teaching in certain areas. In the fields of social studies and health, some of the teachers are using techniques whereby the pupils help to plan the work, do

the work by groups and finally evaluate what has been done. By this method the pupils not only learn subject matter, but also develop such attitudes as leadership, getting along with others, and assuming responsibility, respect for the rights of others, courtesy, ability to express himself orally, self discipline, a feeling of security and self-confidence. It is too early as yet to judge accurately the final results but, from what can be determined at present, the results appear very satisfactory.

The commercial course in the Academy has filled a definite need for a number of pupils. This course was designed as a strictly vocational course which means that a pupil completing the course should be able to do an acceptable job in an office without further training. Standards have been set up which should insure this.

The commercial room is equipped with seven typewriters: three new ones, three purchased through surplus commodities at a low price, one on loan from one of the students. The typing tables were furnished through the generosity of the Moosehead Manufacturing Company. A mimeographing machine and a comptometer are essential adjuncts to the department. It is recommended that the mimeograph machine be purchased this year and the comptometer at a later time.

This past year an additional \$5,000.00 of insurance was placed on the elementary building, thus making a total of \$15,000.00 on this building. A program for paying the premium has been worked out so that the same amount will be paid each year. These regular payments will commence in 1953. In order to take care of the additional insurance it was necessary to overdraw the insurance account.

The breakdown of the repairs account shows how the money was spent this past year. This coming year it is planned to put in a new floor, new seating and to re-

decorate one of the rooms on the lower floor of the elementary building.

The proposed budget for next year shows a substantial increase over the past year. This has been necessary due to the expected increase in teachers and other salaries. If the Town of Monson is to keep partially in step in the matter of salaries with other towns in the County and State, this increase is necessary.

I wish to take this opportunity to thank the Teachers, the members of the Superintending School Committee, the Town Officials and all others who have cooperated toward the welfare of the schools.

Respectfully submitted,

LLOYD H. ROBINSON

Supt. of Schools

SUMMARY OF ACCOUNTS FOR 1950-51

Elementary Account

Receipts

Unexpended balance Jan. 31, 1950	\$ 875.58
Appropriation 1950	7,662.00
Special State School Fund	570.09
Regular State School Fund	3,996.87
Elementary Tuition from Elliottsville	504.00
Tax refund on freight on coal	19.51
George Bray (Refund on advance to Arthur Bray)	500.00
Interest on Trust Fund	34.16
	<hr/>
	\$14,162.21

Expenditures

Teachers' Salaries:

Leone Warman	\$1,535.38	
Manda Brown	1,640.00	
Hazel Sidelinger	1,640.00	
Vivienne Bray	1,640.00	
Margaret LeClair	1,620.00	
Hazel Sidelinger (Summer School Stipend)	90.00	
Vivienne Bray (Summer School Stipend)	90.00	
Margaret LeClair (Summer School Stipend)	90.00	
Constance MacPherson, Substitute Teacher	234.62	
		<hr/>
		\$8,580.00
Fuel		973.34
Janitor		863.28
Conveyance		2,650.00
		<hr/>
		\$13,066.62
Unexpended balance Jan. 31, 1951		1,095.59
		<hr/>
		\$14,162.21

High School Account

Receipts

Appropriation	\$4,800.00
State School Fund	1,898.36
Unexpended Balance Jan. 31, 1950	93.01
	<hr/>
	\$6,791.37

ANNUAL REPORT

Supplies Account

Receipts

Unexpended Balance Jan. 31, 1950	\$195.21
Appropriation 1950	400.00
Monson Academy	43.00
Town of Elliottsville	5.11
Town of Abbot	23.28
Town of Blanchard	27.26
Town of Kingsbury	36.92
Town of Willimantic	47.71

 \$778.49

Expenditures

Office Supplies	\$ 23.35
Paper and Other School Supplies	629.39

 \$652.74

Unexpended Balance Jan. 31, 1951

125.75

 \$778.49
Instructional Material Account

Receipts

Unexpended Balance Jan. 31, 1950	\$ 37.16
Appropriation 1950	350.00

 \$387.16

Expenditures

3 New Royal Typewriters	299.25
Repairs on 3 Old Typewriters	35.00

 \$334.25

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Unexpended Balance Jan. 31, 1951	52.91
	<hr/>
	\$387.16

Repairs Account

Receipts

Appropriation 1950	\$1,000.00	
From Pupils for Broken Windows	1.50	
Monson Academy for Paint	48.50	
	<hr/>	
		\$1,050.00

Expenditures

Overdraft 1949-50	\$ 7.82	
Painting Elementary Building	602.12	
New Doors, Panic Bar, Door Check	131.90	
Repairing Two Porches	161.50	
Renovating a Room for Supplies	76.91	
Minor Repairs and Maintenance Supplies	93.86	
	<hr/>	
		\$1,074.11
Overdraft, Jan. 31, 1951		24.11

Light and Power Account

Receipts

Unexpended Balance Jan. 31, 1950	\$ 41.39	
Appropriation 1950	130.00	
	<hr/>	
		\$171.39

Expenditures

Lights and Power	\$136.64	
Unexpended Balance Jan. 31, 1950	34.75	
	<hr/>	
		\$171.39

ANNUAL REPORT

Insurance Account

	Receipts	
Appropriation 1950		\$190.00
	Expenditures	
Premiums on Fire Insurance		\$267.62
Overdraft Jan. 31, 1951		77.62

Health Inspection Account

	Receipts	
Appropriation 1950		\$250.00
	Expenditures	
Public Health Nurse		\$150.00
Unexpended Jan. 31, 1951		100.00
		<hr/> \$250.00

Superintendence Account

	Receipts	
Appropriation 1950		\$1,256.00
	Expenditures	
Overdraft 1949-50	\$ 86.00	
Salary Account	1,112.50	
		<hr/> \$1,198.50
Unexpended Balance Jan. 31, 1951		57.50
		<hr/> \$1,256.00

AUDITOR'S REPORT

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

May 25, 1950

Board of Selectmen
Monson,
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 Monson have been audited by the State Department of Audit for the period February 16, 1949 to February 1, 1950 inclusive.

The examination was made by Auditor M. E. Libby 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 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.

All of which is respectfully submitted,

Very truly yours,
FRED M. BERRY
State Auditor

COMMENTS

February 16, 1949 to February 1, 1950

An audit has been completed of the books and records of the Town of Monson for the year ended February 1, 1950. It is believed that the accompanying balance sheet together with the related financial statements, properly reflects the financial position of the Town at February 1, 1950, and the results of its operations for the year then ended.

The records maintained by the Selectmen, Treasurer, Tax Collector, Assessors and Town Clerk were audited. The system of internal control was reviewed. Accounting records and other supporting evidence were examined or tested by methods and to the extent deemed necessary under the circumstances.

ASSETS

The cash balance of \$4,878.00, as shown by the records of the Treasurer at February 1, 1950, was reconciled with the statement of the depository bank.

Accounts receivable amounted to \$49.21. Inasmuch as both of the items of accounts receivable are of current nature and are believed to be collectable, no reserve for possible losses in collection was established.

The 1949 tax commitment of \$40,572.30, together with the supplemental taxes of \$62.25, made a total charge to the Collector of \$40,634.55. Of this amount, \$37,586.92 was collected in cash, \$405.73 allowed in discounts, \$118.10 abated, and \$2,523.80 was outstanding at the year end. In addition to the unpaid accounts of the 1949 tax levy, there remains \$169.05 unpaid on prior years' taxes. The supporting detail for all years is shown on Schedule A-8. Tax liens amounting to \$3,051.30 re-

mained unredeemed at the close of the fiscal year. All tax liens on file were examined.

The state aid construction loan of \$533.00 maturing during the 1949 year was paid by appropriation. Tax anticipation notes totaling \$6,000.00 were issued during the year. Of these notes, only \$3,000.00 was paid, which left a balance of \$3,000.00 outstanding at the year end. In addition to these notes there are outstanding two Town Orders bearing interest at 4% for \$2,025.00 and \$1,900.00 respectively.

RESERVE

The unexpended balances of certain operating accounts, carried forward to the ensuing year, amounted to \$1,338.24. The individual account balances are shown on Exhibit D.

DEFICIT

As a result of the current year's operations, the deficit was reduced \$582.49 from the amount shown at the close of the previous year. A complete analysis of the factors contributing to this change is shown on Exhibit C.

TRUST FUNDS

The amount of \$500.00 was appropriated at the annual town meeting to replace 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, \$5,273.87 was still due the Cemetery Trust Funds from the General Fund. Interest at the rate of 4% on the principal of these funds used by the Town was transferred from the interest account. Interest on the

Ministerial and School Fund was transferred from the interest account and credited to the Common School account. The Wentworth Cemetery Trust Fund and Chapin Worthy Poor Fund are invested in Government bonds.

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.

REVENUE AND EXPENDITURES

Presented on Exhibit B are the sources of revenue and expenditures which reflect a net loss from operations of \$450.51. This loss was charged to the Deficit account.

GENERAL

The excise tax collections were verified by examinations of the copies of the receipts which were retained by the collector. The collections are summarized as follows:

1949 Excise Taxes, Numbers 135 to 288	\$1,451.55
1950 Excise Taxes, Numbers 1 to 49	413.31

Total Deposits with the Treasurer	<u>\$1,864.86</u>
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The fidelity bonds furnished by the Treasurer and Collector were found on file with the Selectmen.

Overdrafts were noted in several appropriation accounts, the summary of which is shown on Exhibit D. The Attorney General has rendered an opinion on this point and it is included for the benefit of the municipal officers.

“The municipal officers are bound by the terms of the articles in the warrant calling

the 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 of the 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.

EXHIBIT A

Comparative Balance Sheet

Feb. 1, 1950 Feb. 15, 1949

GENERAL FUND

ASSETS

Cash on Hand and in Bank	\$4,878.22	\$4,212.08
Accounts Receivable (Sch. A-1)	49.21	45.00
Taxes Receivable (Sch. A-2)	2,692.85	516.62
Tax Liens (Sch. A-3)	3,051.30	3,640.73
	<hr/>	<hr/>
TOTAL - General Fund	\$10,671.58	\$8,414.43
	<hr/>	<hr/>

TRUST FUNDS

ASSETS

Investments (Sch. A-5)	\$6,000.00	\$4,700.00
Due from General Fund (Sch. A-5)	6,416.77	7,217.47
	<hr/>	<hr/>
TOTAL - Trust Funds	\$12,416.77	\$11,917.47
	<hr/>	<hr/>

Feb. 1, 1950 Feb. 15, 1949

GENERAL FUND

LIABILITIES

Due Trust Funds	\$6,416.77	\$7,217.47
Notes Payable (Sch. A-4)	6,925.00	4,458.00
	<hr/>	<hr/>
Total Liabilities	13,341.77	11,675.47
RESERVE		
Reserve for Authorized Expenditures (Exhibit D)	1,338.24	1,329.88
DEFICIT		
Deficit (Exhibit C)	*4,008.43	*4,590.92
	<hr/>	<hr/>
TOTAL - General Fund	\$10,671.58	\$8,414.43
	<hr/>	<hr/>

TRUST FUNDS

LIABILITIES

Principals (Sch. A-5)	\$11,674.00	\$11,274.00
Income (Schedule A-5)	742.77	643.47
	<hr/>	<hr/>
TOTAL - Trust Funds	\$12,416.77	\$11,917.47
	<hr/>	<hr/>

EXHIBIT B

STATEMENT OF REVENUE AND EXPENDITURES

Year Ended February 1, 1950

REVENUE:

Tax Commitment	\$40,572.30
Supplemental Taxes	65.25
Excise Taxes	1,864.86
State of Maine	7,908.55

*In red

TOWN OF MONSON

55

Trust Fund Interest	364.46	
Tuition	534.00	
School Supplies	125.17	
Charity Refunds	75.00	
Highway Rentals and Refunds	153.88	
Fire Equipment	50.50	
Interest on Taxes and Tax Liens	170.54	
Sales and Refunds	107.75	
Tax Lien Costs	23.92	
Licenses and Permits	3.00	
Miscellaneous	23.92	
		<hr/>
Total Revenue	\$52,043.10	
Less: Revenue Applicable to Approp- riation Carrying Balances	8.36	
		<hr/>
TOTAL		\$52,034.74
EXPENDITURES:		
General Government	\$ 4,079.91	
Protection	1,697.55	
Health and Sanitation	287.50	
Highways and Bridges	12,296.02	
Charities	6,165.73	
Education	20,227.09	
Recreation	100.00	
Library	165.00	
Cemeteries	545.05	
Special Assessments	4,811.75	
Debt	1,033.00	
Interest	477.34	
Unclassified	599.31	
		<hr/>
TOTAL Expenditures		\$52,485.25
		<hr/>
Net Loss from Operations		\$450.51

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 17th day of March, A. D. 1951 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 and fix his compensation.

Done
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.

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

Art. 8. 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. 9. To elect constables for the ensuing year.

Art. 10. To choose all other necessary officers for the ensuing year.

Art. 11. To see if the Town will vote to choose or have appointed at Town Meeting a Budget Committee for the ensuing year.

Art. 12. To see if the Town will vote to authorize the Selectmen to hire money for Town purposes.

Art. 13. To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money during the present year in anticipation of, and to be paid out of the taxes of the current year 1951-1952, and to execute and deliver promissory note or notes on the Town therefor.

Art. 14. To see if the Town will vote to purchase security bonds for necessary town officers rather than accept local bondsmen.

Art. 15. To see if the Town will 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 quit-claim deeds for such property.

Art. 16. To see if the Town will vote to adopt Daylight Saving Time in accordance with neighboring communities.

Art. 17. To see if the Town will vote to fix a time when taxes shall become due and payable.

Art. 18. To see if the Town will vote to allow a discount and if so, what per cent on taxes paid prior to June 15, 1951.

Art. 19. To see if the Town will vote to charge interest, and if so, what percent on all taxes remaining unpaid September 15, 1951, with said interest to begin on the above date.

Art. 20. 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. 21. To see if the Town will vote to hire watchmen for such occasions as may be required.

Art. 22. 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 23. 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. 24. 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. 25. To see what sum of money 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 plus any money that may be allocated from the State School Fund be appropriated for high school purposes.

Art. 26. To see what sum of money the Town will vote to raise and appropriate for support of schools.

Art. 27. To see what sum of money the Town will vote to raise and appropriate for salary of Superintendent of Schools.

Art. 28. To see what sum of money the Town will vote to raise and appropriate for textbooks.

Art. 29. To see what sum of money the Town will vote to raise and appropriate for school supplies and equipment.

Art. 30. To see what sum of money the Town will vote to raise and appropriate for repairs on school houses.

Art. 31. To see what sum of money the Town will vote to raise and appropriate for insurance on school buildings.

Art. 32. To see what sum of money the Town will vote to raise and appropriate for power and lights for school purposes.

Art. 33. To see what sum of money the Town will vote to raise and appropriate for School Health Nurse and authorize the Superintending School Committee to hire the same.

Art. 34. To see what sum of money the Town will vote to raise and appropriate for the services of a School Physician to work in connection with the Health Officer and Health Nurse, and authorize the Superintending School Committee to hire the same.

Art. 35. To see what sum of money the Town will vote to raise and appropriate for grading around the Monson Gymnasium, and how the same shall be expended.

Art. 36. To see if the Town will vote to expend, as needed, the State Aid Road Construction money, becoming available in 1951, as its proportional share of the cost for building the Gully Brook Bridge, so called, on the Elliottsville Road.

Art. 37. To see what sum of money the Town will vote to raise and appropriate for State Aid Road Construction.

Art. 38. To see what sum of money the Town will vote to raise and appropriate for the repairs and maintenance of roads and bridges, and how the same shall be expended.

Art. 39. To see what streets the Town will vote to tar, and raise and appropriate money for same.

Art. 40. To see what sum of money the Town will vote to raise and appropriate for sidewalks.

Art. 41. To see what sum of money the Town will vote to raise and appropriate for the cutting of bushes along Unimproved Roads.

*\$ 2500
 \$ 150
 for cut
 + repair
 paint
 \$ 100.
 \$ 500.*

TOWN OF MONSON

\$ 100.
Art. 42. To see what sum of money the Town will vote to raise and appropriate for Workman's Compensation and Liability.

\$ 4000.
Art. 43. To see what sum of money the Town will vote to raise and appropriate for plowing winter roads.

\$ 250.
Art. 44. To see what sum of money the Town will vote to raise and appropriate for the maintenance of snow fences.

\$ 150
Art. 45. To see what sum of money the Town will vote to raise and appropriate for snow removal from the business section of Main Street.

\$ 600
Art. 46. To see what sum of money the Town will vote to raise and appropriate for sand for winter roads.

\$ 3500
Art. 47. To see what sum of money the Town will vote to raise and appropriate to defray all incidental and town charges for miscellaneous purposes.

\$ 900
Art. 48. To see what sum of money the Town will vote to raise and appropriate for the Fire Department.

\$ 4200
Art. 49. To see what sum of money the town will vote to raise and appropriate for the support of poor.

\$ 900
Art. 50. To see what sum of money the Town will vote to raise and appropriate for Aid to Dependent Children.

\$ 700
Art. 51. To see what sum of money the Town will vote to raise and appropriate for street lights.

100
Art. 52. To see what sum of money the Town will vote to raise and appropriate for purchasing new street lights.

350
Art. 53. To see what sum of money the Town will vote to raise and appropriate for fuel for Town Hall.

500
Art. 54. To see what sum of money the Town will vote to raise and appropriate for the Interest Account.

500
Art. 55. To see what sum of money the Town will vote to raise and appropriate for the payment of outstanding loans.

500
Art. 56. To see what sum of money the Town will vote to raise and appropriate to be invested in Trust Funds, account of Cemetery Trust Fund.

200
Art. 57. To see what sum of money the Town will vote to raise and appropriate for the Regular Cemetery Care.

500
Art. 58. To see what sum of money the Town will vote to raise and appropriate for work on the Cemetery Lot which was purchased in 1950.

75
Art. 59. To see what sum of money the Town will vote to raise and appropriate for the maintenance of the Town Dump.

100
Art. 60. To see what sum of money the Town will vote to raise and appropriate for Monson Band.

Art. 61. To see what sum of money the Town will

150
vote to raise and appropriate for the Monson Free Public Library.

50
Art. 62. To see what sum of money the Town will vote to raise and appropriate for Memorial Day Exercises.

50
Art. 63. To see what sum of money the Town will vote to raise and appropriate for maintenance and care of the Honor Roll.

200 county
50 town
Art. 64. To see what sum of money the Town will vote to raise and appropriate for Civil Defense.

50
Art. 65. To see what sum of money 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.

yes
Art. 66. 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 Champion and Haggstrom, the money already having been paid to the Town Treasurer.

yes
Art. 67. 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 Eben Bray, the money already having been paid to the Town Treasurer.

no
Art. 68. 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 Goodwin Lot, the money already having been paid to the Town Treasurer.

yes
Art. 69. 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 Elwood W. Hammond, the money already having been paid to the Town Treasurer.

yes
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 Fred H. Crane, the money already having been paid to the Town Treasurer.

Given under our hands at Monson, Maine, this 19th day of February, 1951.

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

