

1945

Annual Report of the Town of Palmyra, Maine for the Fiscal Year of 1945-1946 By the Municipal Officers

Palmyra (Me.)

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**PALMYRA
MAINE**

ANNUAL REPORT

FOR THE FISCAL

YEAR OF 1945-1946

ANNUAL REPORT

OF THE TOWN OF

Palmyra, Maine

FOR THE FISCAL

Year of 1945-1946

BY THE

MUNICIPAL OFFICERS

Press of

Pittsfield Advertiser

1946

Town Officers

First Selectman	GEORGE G. BUTCHER
Second Selectman	D. A. STACKPOLE
Third Selectman	ROBERT F. GOFORTH
Treasurer	ALLISON P. HOWES
Tax Collector	CHARLES E. COLE
Town Clerk	SUSAN WILLEY
Health Officer	WILBUR M. WEEKS
Road Commissioner	W. H. LAWRENCE (Deceased)
Supt. of Schools	HAROLD E. CARSON

SCHOOL BOARD

B. L. PALMER HELEN JOHONNETT PHYLLIS FORD

CEMETERY COMMITTEE

FRANK FARNUM CHARLES E. COLE
WILBUR E. SMITH

LIBRARY COMMITTEE

MARION REED GERDA MILLETT NELLIE LEAVITT
HELEN JOHONNETT THEODORE WEBSTER

COMMITTEE ON POST WAR PLANNING

C. H. JOHONNETT WILBUR E. SMITH FRANK FARNUM
CARL DRAPER GRACE TURNER FRANCIS GOODRICH
CORA FROST IVAN WHITMAN O. F. MILLETT
CHARLES E. COLE LEWIS J. PRAY FAUSTA HOWES

Arrangements have been made to take donations for the American Red Cross at the Hall, Town Meeting day. Let's give for those who gave so much.

(Signed, O. F. Millett (Fund Chairman).)

Dinner will be served at the Grange Hall.

Town Warrant

SOMERSET, S. S.

STATE OF MAINE

To Charles E. Cole, a constable in the Town of Palmyra in the County of Somerset, Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Palmyra, in said County qualified by law to vote in Town affairs, to meet in the Palmyra Town Hall, in said Town, on Monday, the Fourth day of March, A. D. 1946, at ten o'clock in the forenoon, then and there 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 hear such reports from the Town Officers as the Town may think proper.
- Art. 4. To choose three Selectmen, three Assessors, three Overseers of the Poor and fix compensation for same.
- Art. 5. To choose a Town Treasurer for the ensuing year, and fix compensation for same.
- Art. 6. To choose a Tax Collector, and Constable, and fix compensation for same.
- Art. 7. To choose a Road Commissioner, or act on anything relating thereto.
- Art. 8. To choose the following Town Officers for the ensuing year: one or more members of the School Board; Fire Warden; one member of the Cemetery Committee.
- Art. 9. To choose all other Town Officers for the ensuing year.
- Art. 10. To see if the Town will vote to give a discount on taxes paid on or before July 1st, 1946, or act on anything relating thereto.

Art. 11. To see what sum the Town will vote to raise and appropriate as may be necessary to pay for:

Town Charges	.....
Aid to Dependent Children	.....
Support of the Poor	.....
Roads and Bridges	.....
Winter Roads	.....
Third Class Maintenance	.....
State Road Maintenance	.....
Public Library	.....
Bonds and Interest	.....

Art. 12. To see what sum the Town will vote to raise and appropriate for the following School purposes:

Support of Common Schools	.....
High School Tuition	.....
School Physician	.....
Repair of School Property	.....
Supt. of Schools Salary	.....

Art. 13. To see if the Town will vote to raise and appropriate the sum of \$50.00 for Public Health Nursing in Palmyra. Said sum to be expended by the State Bureau of Health, for local service.

Art. 14. To see if the Town will vote to appropriate the sum of \$200.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with revised Statutes, Chapter 11, Sections 62-63-64.

Art. 15. To see what sum the Town will raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for ways, highways and bridges) under provisions of Sections 25 and 29, Chapter 20, R. S. 1944, as amended.

Art. 16. To see whether or not the Town will vote and appropriate the sum of twenty-five dollars (\$25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and

attractions of the State of Maine in accordance with the provisions of Chapter 95 of the Revised Statutes of Maine.

Art. 17. To see if the Town will vote to raise and appropriate the sum of \$200.00 for graveling the Parkman Road, so called, this being the amount raised in 1943, the whole of which was not used, or act on anything relating thereto.

Art. 18. To see if the Town will instruct the Selectmen to make contract for snow removal for the coming winter, or act on anything relating thereto.

Art. 19. To see where the Town will vote to expend the State Aid Construction money.

Art. 20. To see if the Town will vote to accept the sum of \$100.00 from Minnie M. Hanson, the interest from same to be used for the perpetual care of Joseph R. Hanson lot in the Goodwin cemetery.

Art. 21. To see if the Town will vote to accept the sum of \$100.00 from Harold M. Brewer, the interest from same to be used for the perpetual care of the Charles B. Brewer lot in the Village cemetery.

Art. 22. To see if the Town will vote to accept the sum of \$100.00 from Harriet B. Emerson, the interest from same to be used for the perpetual care of the D. S. Emerson lot in Spring Hill cemetery.

Art. 23. To see if the Town will vote to accept the sum of \$100.00 from Glancy J. Patten and Ruel Patten, the interest from same to be used for the perpetual care of their burial lot in Mount Pleasant cemetery.

Art. 24. To see if the Town will authorize the Selectmen to make temporary loans for the town to be paid during the current year out of money raised during the current year by taxes, and the Selectmen to issue notes for same in the name of the town for loans made.

Art. 25. To see if the Town will vote to discontinue the road known as the Joseph LeBlanc Road, leading from Sanborn Corner to the St. Albans town line.

Art. 26. To see if the Town will vote to discontinue the road known as the Spaulding Road, leading from the home of William Graham west to the Madawaska Road.

Art. 27. To see if the Town will vote to charge interest on all unpaid taxes after February 1, 1947.

Art. 28. To see if the town will vote to instruct the Selectmen to dispose of any real estate acquired through tax liens either at public or private sales and to issue deeds in the name and for the town for same.

Art. 29. To act on anything not pertaining to the raising of money that may lawfully come before any town meeting.

The Selectmen give notice that they will be at the Town House at nine o'clock in the forenoon for the purpose of revising and correcting the list of voters.

Hereof fail not to make due return of said warrant with your doings on or before the day of said meeting.

Given under our hands this 16th day of February, A. D. 1946.

GEORGE G. BUTCHER

D. A. STACKPOLE

ROBERT F. GOFORTH

Selectmen of Palmyra.

Attest: CHARLES E. COLE, Constable

Selectmen's Report

SELECTMEN'S DEPARTMENT

APPROPRIATIONS

Town Charges	\$2,600 00
Aid to Dependent Children	300 00
Support of the Poor	500 00
Salary Supt. of Schools	450 00
Support of Common Schools	8,000 00
Repairs of Schools	150 00
High School Tuition	3,000 00
School Physician	75 00
Public Library	50 00
State Road Maintenance	1,000 00
Roads and Bridges	2,500 00
Winter Roads	2,300 00
Third Class Maintenance	650 00
Public Health Nurse	50 00
Interest and Bonds	1,250 00
	<hr/>
	\$22,875 00
State Tax	2,703 89
County Tax	521 74
Overlayings	532 73
	<hr/>
	\$26,633 36

VALUATION OF THE TOWN

Real Estate, Resident	\$243,350 00
Real Estate, Non-Resident	79,260 00
Personal Estate, Resident	54,702 00
Personal Estate, Non-Resident	5,355 00
	<hr/>
Total Valuation	\$382,667 00
Property exempt by State Law	13,901 00
We assessed \$68.00 per thousand on \$382,667.00	\$26,021 36
We assessed \$3.00 each on 204 Polls	612 00
Amount of Supplementary Tax	32 10
	<hr/>
Total amount committed to Charles E. Cole, Collector	\$26,665 46

RECOMMENDATIONS OF THE BUDGET COMMITTEE

Palmyra, Maine, Feb. 14, 1946

The meeting of the Budget Committee was held at the Town Hall at 8:00 P. M. with the following members present: George G. Butcher, Chairman, Clair H. Lewis, Secretary, O. F. Millett, Wilbur E. Smith, Ashley Smith, Lauriston Smith, Carl Draper, George Estes, Ivan Whitman, Daniel Weeks, Harold Read, Leigh Shorey, Frank Seekins, John Tibbetts, Carl Emery, Oscar Merchant, Odell Bryant, Theodore Webster, Ralph Dyer and Mr. Ireland.

The above named committee made the following recommendations for the various appropriations:

	Recommended
Town Charges	\$2,500 00
Aid to Dependent Children	800 00
Support of the Poor	1,500 00
Roads and Bridges	3,000 00
Winter Roads	4,000 00
Third Class Maintenance	650 00
State Road Maintenance	1,200 00
Public Library	50 00
Bonds and Interest	1,200 00
Support of Common Schools	7,000 00
High School Tuition	4,000 00
School Physician	75 00
Repair of School Property	100 00
Supt. of Schools Salary	450 00
State Aid Construction	1,600 00
Public Health Nurse	50 00
	<hr/> \$28,175 00

ABATEMENTS FOR 1945 COMMITMENT

Halver Badger, Armed Services	\$3 00	
Horace Gould, error in assessment	3 40	
Clarence Kellam, Armed Services	3 00	
Porter Kimball, deceased	3 68	
Albert E. Pond, alien returned to Canada	3 00	
Charles Roberson, deceased	3 68	
Frank Tarr, out of State	3 00	
Roland Wiles, error in assessment	8 50	
Joe Wheeler, N. G.	3 00	
Ed. Wheeler, N. G.	3 00	
<hr/>		
Total	\$37 26	
George Janis, Jr., error in assessment	54 40	
<hr/>		\$91 66

TOWN CHARGES

Dr.		
Amount raised by town	\$2,600 00	
State Treasurer, Dog Tax refund	54 89	
Bank Stock Tax	42 75	
Phyllis Ford, refund	5 00	
William F. Jude	44 10	
Charles E. Cole	8 00	
Farm Security Adm.	518 90	
<hr/>		\$ 3,273 65

EXPENDITURES

Cr.		
Paid:		
Hartland and St. Albans Tel. Co.	\$21 05	
Central Maine Power Company	14 07	
Marks Printing House	14 80	
Loring, Short and Harmon	9 00	
Mrs. Carl Draper, Red Cross	7 28	
Maine Municipal Association	30 00	
Hartland Academy, advertisement	2 50	
Town of Pittsfield, E. F. Small fire	50 00	

Town of Newport, Adams and Reynolds fire	120 00	
Care of Cemeteries, payroll on file	124 75	
Newport Trust Company, check charge	18 92	
Bangor Daily News, advertising	24 00	
Pittsfield Advertiser, printing reports	150 04	
P. R. Lee	2 41	
Cary Insurance Agency	10 00	
Furbush Insurance	35 00	
Oscar R. Merchant, fuel	14 00	
Anita Butcher, copying tax book	5 00	
Charles Randall, cleaning Town House	5 20	
Mrs. W. H. Lawrence, repairing Service flag	2 00	
Care of Soldiers Memorial	7 80	
W. M. Weeks, Memorial flags and postage	12 50	
State Dept. of Audit	89 98	
Theodore Webster, flag and stand	23 72	
Theodore Webster, postage	3 00	
Flora Caouette, Register of Deeds	20 00	
W. M. Weeks, Health Officer	17 00	
Helen Johonnett, School Board	10 00	
Bert L. Palmer, School Board	10 00	
Phyllis Ford, School Board	10 00	
Perley Nickless, School Board	5 00	
George G. Butcher, salary First Selectman	400 00	
George G. Butcher, expenses and postage	41 65	
D. A. Stackpole, salary Second Selectman	200 00	
D. A. Stackpole, expenses	2 00	
Robert F. Goforth, salary Third Selectman	200 00	
Susan Willey, Town Clerk	114 80	
A. P. Howes, Treasurer and postage	170 69	
Charles E. Cole, Collector	427 06	
Charles E. Cole, posting warrant	2 00	
William F. Jude, attorney fee	100 00	
Tax rebate, Raymond Spooner	136 00	
Charles E. Cole, 1945 tax abatement	91 66	
Charles E. Cole, 1943 tax abatement	60 30	
L. J. Pray, 1942 tax abatement	84 60	
P. R. Lee, 1944 tax abatement	3 68	
		\$2,902 46
Unexpended		\$370 18

SUPPORT OF POOR ACCOUNT

Dr.	
Amount raised by Town	\$500 00
Received from:	
O. F. Millett, guardian for Mrs. Eunice Hill	400 00
	\$900 00

Cr.	
Paid on account of:	
Mrs. Eunice Hill	\$831 15
Mrs. Ella Nichols	306 43
World War Veteran No. 1	108 15
Edward Chapman	40 00
Mrs. Alma Goodrich	3 45
	\$1,289 18
Overdrawn	\$389 18

STATE POOR ACCOUNT

Cr.	
Paid on account of:	
Mrs. Addie Briggs	\$156 00
Due from Bureau of Health and Welfare	\$156 00

AID TO DEPENDENT CHILDREN

Dr.	
Amount raised by Town	\$300 00
Cr.	
Amount paid State Treasurer	420 33
Overdrawn	\$120 33

SNOW REMOVAL AND SANDING

Dr.	
Amount raised by Town	\$2,300 00
Received from State	2,267 50
	\$4,567 50
Cr.	
Amount expended payrolls on file	\$6,295 28
Overdrawn	\$1,727 78

STATE HIGHWAY MAINTENANCE

	Dr.		
Amount raised by Town		\$1,000 00	
	Cr.		
Amount paid State Treasurer		1,190 50	
Overdrawn		<u> </u>	\$190 50

BONDS and INTEREST

	Dr.		
Amount raised by Town		\$1,250 00	
	Cr.		
Bonds paid		1,000 00	
Interest paid		336 47	
Overdrawn		<u> </u>	\$36 47

TEMPORARY LOANS

	Dr.		
Received from Newport Trust Company		\$5,000 00	
	Cr.		
Paid Newport Trust Company		5,000 00	

PUBLIC HEALTH NURSE

	Dr.		
Amount raised by town		\$50 00	
	Cr.		
Amount paid State Treasurer		50 00	

PUBLIC LIBRARY

	Dr.		
Amount raised by town		50 00	
Received from State		5 00	
	Cr.		
Paid Theodore Webster		55 00	

HIGHWAYS AND BRIDGES

Appropriation	Resources	\$2,500 00
	Expenditures	
Supplies:		
Paid:		
Judkins and Gilman, hardware	\$ 4 50	
Rae's General Hardware, hardware	8 73	
Friend & Friend, welding	7 00	
Theodore Webster, hardware	4 10	
Leonard Frost, blacksmith	1 35	
Commodore Steel Co., road machine blade	17 23	
Harry E. Fall, bridge plank	131 41	
J. A. Emerson, bridge plank	21 19	
Perry Furbush, bridge plank	8 25	
Harry Clark, cedar poles	13 80	
Hiram Inman, gravel	7 80	
Delbert Cool, gravel	18 00	
Charles Cole, bridge plank	4 40	
	\$ 247 76	
Labor:		
Paid:		
Elbert Fields	7 00	
Perry Furbush	50 90	
Clair Lewis	40 80	
Walter Tracy	8 00	
Everett Hamilton	20 16	
Charles Randall	26 00	
Ashley Smith	36 00	
Clarence Higgins	49 05	
William Condon	2 80	
Roland Parsons	306 15	
Alvah Dunton	4 88	
Harry Caldwell	50 35	
Royal Furbush	33 80	
Harry Clark	413 40	
A. P. Howes	4 23	
Alvah Nichols	4 23	
Stuart Salley	3 90	
Theron Melvin	31 85	
W. H. Lawrence	318 75	
F. A. Jones	31 23	
Lewis Pray	229 90	
Frank Pray	25 35	

George Butcher	296 30	
Donald Stackpole	5 20	
Morris Wilder	5 20	
Sidney Estes	174 85	
Tuerney Taylor	20 80	
D. A. Stackpole	6 00	
Foster Stackpole	2 60	
Robert Goforth	9 00	
George Goforth	3 90	
John Tibbetts	10 00	
Charles Cole	3 00	
W. S. Oliver	11 00	
		<hr/>
		\$2,246 58
		<hr/>
		2,494 34
Unexpended Balance		5 66
		<hr/>
		\$2,500 00

MAINTENANCE OF THIRD CLASS ROADS

	Resources	
Appropriation		\$650 00
Balance from 1944		47 93
		<hr/>
		\$697 93
	Expenditures	
Labor:		
Paid:		
W. H. Lawrence		\$207 75
Harry Clark		291 75
Lewis J. Pray		73 60
George G. Butcher		71 08
Theron Melvin		16 50
Sidney Estes		5 20
Roland Parsons		5 20
Clair H. Lewis		6 80
		<hr/>
		\$677 88
Unexpended Balance		20 05
		<hr/>
		\$697 93

STATE AID CONSTRUCTION

	Dr.	
Appropriation		\$799 50
Unexpended		799 50

POST WAR PLANNING FUND

Appropriation	\$2,500 00
Unexpended	\$2,500 00

PERPETUAL CARE OF CEMETERY LOTS

Dr.

Received from: Treasurer of the United States
Interest on Govt. Bonds \$ 98 75

Cr.

Payrolls on file Care of Cemeteries 130 58
(Note) There is in the Skowhegan Savings Bank the amount of \$64.95. This amount being an accrued interest and can be applied to this account.

Overdrawn \$31 83

SKOWHEGAN SAVINGS BANK

February 5, 1946

Treasurer Town of Palmyra
Palmyra, Maine
Dear Sir:

This is to certify that of this date we are holding for safe keeping the following United States Treasury bonds registered in the name of the Town of Palmyra:

1,000	2½ S 1964-69	No. 30626F
1,000	2½ S 1964-69	No. 30627H
1,000	2½ S 1964-69	No. 30628J
500	2½ S 1964-69	No. 15072B
100	2½ S 1956 Series G	No. C2693 350G
100	2½ S 1956 Series G	No. C2955 745G
100	2½ S 1957 Series G	No. C3538 851G
100	2½ S 1957 Series G	No. C3538 073G
100	2½ S 1957 Series G	No. C3836 242G

4,000

Very truly yours,
Carleton S. Merrill
Treasurer

(Copy)

Report of Superintendent of Schools

Palmyra, Maine

10 February 1946

To the Superintending School Committee and citizens of the Town of Palmyra:

I herewith submit my seventh annual report of your schools, for your consideration and approval.

Schools were maintained in five of the town's school buildings this year. The Egypt school was reopened this year, with an enrollment of eighteen pupils. Six teachers have been employed during the year to instruct a total of 153 pupils.

There has been an enrollment of 37 pupils in the Ell school this year making it the largest of the several schools.

Repairs

Considerable repair work was done this year. The most of the work was of a minor nature but it was work that we have been unable to get done during the past two years. We are planning only minor repairs for the next year.

Budget

We are carrying a large balance in the common school account this year. It is planned and hoped that we will be able to use much of this money in providing the schools with much needed playground equipment.

It will be possible to maintain the schools another year with a somewhat smaller appropriation for common schools. However, it will be necessary to increase the appropriation for Secondary Tuition. There are 47 Secondary pupils from Palmyra at the present time. The present tuition rates vary from \$100.00 to \$125.00 per pupil. This year the Committee has voted to pay the full tuition of all pupils.

The following budget is presented for your consideration.

Common Schools	\$7,000 00
High School Tuition	4,000 00
Repairs	200 00
School Physician	75 00
Supt. of Schools	450 00

In closing I wish to express my appreciation for the cooperation extended me during my term of office as Superintendent of your schools.

Respectfully submitted,
HAROLD E. CARSON

SCHOOL PHYSICIAN'S REPORT

Examination of school children in the Town of Palmyra showed an excellent physical standard being maintained. There are however many correctible disabilities and these have been called to the attention of the parents and guardians of these pupils. May I again impress upon these few to correct these defects that their children may continue in good health. That is the purpose of school guidance—to prevent rather than cure disease.

Inoculations were given to prevent diphtheria and were apparently very successful.

Cooperation of the Public Health Service, local volunteers and county nurse are acknowledged and appreciated in our school programs.

May we continue to watch closely the health of our children that they may serve a useful, independent life to our community in the years to come.

Respectfully submitted,
DR. P. R. BRIGGS

ANNUAL REPORT FOR PALMYRA

January 1 to December 31, 1945

Bureau of Health Nursing Service

The coming of peace so dearly won has not brought an end to our responsibilities. Sickness and disease are still with us and the need of health protection is as great as ever. How can we better combat these conditions than by developing strong, active Community Health Councils. The improvement in travel-

ling facilities will make it possible for groups to get together again, and really make plans for promoting the health of their communities.

A Community Health Council can play a large part in interpreting to the people the services offered by the public health nurse. Its members are responsible for the health of their own community. There are a number of programs which they may develop such as: protection against disease; correction of defects; community education; and the Child Health Conferences.

In the past we have stressed immunizations against the preventable diseases, but recent epidemics prove that we have not done enough. Our aim is that every child be protected against diphtheria, smallpox and whooping cough, before he is one year old. If each town sponsors a minimum of three Child Health Conferences, yearly, this can be accomplished.

An interested group in your town sponsored one of these conferences, which was attended by 18 children. A local doctor gave the physical examinations. Three children were vaccinated against smallpox.

Home visits have been made to expectant mothers, stressing the importance and general principles of good care for the mothers, and the need for regular health supervision for infants and pre-school children, including medical and dental care, and guidance in nutrition and mental hygiene.

The schools have been visited. Nurse-teacher conferences have helped both the nurse and the teacher, in that they have brought about a better understanding of conditions and problems involving the health of the child. The first of two diphtheria immunization clinics was held in the schools in December, when 125 children and adults received the first inoculation. The final clinic will be held early in January.

Special services which are available to, and have been used by people in the community are the facilities of the State Sanatorium for tuberculosis and the Crippled Children's Services.

Parents can help promote good health in town by reporting communicable diseases, or suspicion of these diseases, to the local health officer within twenty-four hours. They can watch their children for signs of illness, and keep them home when they have colds or other infections. The "common cold" is the forerunner of many diseases.

LOUISE SKELTON
Bureau of Health
Public Health Nurse

SCHOOL FINANCIAL REPORT

1945-1946	
Receipts	
Balance 1945	\$ 37 97
Appropriation 1945	8,000 00
State Fund 1945	4,035 15
Equalization 1945	1,247 00
Interest on Fund	69 80
Webster check	11 95
Total Receipts	\$13,401 87
Expenditures	
Teachers	\$6,462 30
Fuel	392 75
Conveyance	2,647 98
Janitors	593 00
Books	168 44
Supplies	689 59
Elementary Tuition	366 00
Total Expenditures	\$11,320 06
Balance 1946	\$ 2,081 81

MISCELLANEOUS ACCOUNTS

Secondary Tuition	
Receipts	
Balance 1945	\$ 300 67
Appropriation 1945	3,000 00
State school fund	875 00
Total	\$4,175 67
Expenditures	
Maine Central Institute	\$1,045 00
Town of Newport	1,012 00
Hartland Academy	1,842 50
Corinna Union Academy	92 15
Total	\$3,991 65
Balance 1946	\$ 184 00

REPAIRS AND INSURANCE

Receipts	
Appropriation 1945	\$150 00
Total	\$150 00

Expenditures	
Arthur Leavitt	\$132 50
Hanson Hardware	11 49
Total	<u>143 99</u>
Balance 1946	<u>\$ 6 01</u>

SCHOOL PHYSICIAN	
Appropriation 1945	\$75 00
Dr. P. R. Briggs	75 00

SUPERINTENDENT OF SCHOOLS	
Appropriation 1945	\$450 00
Harold E. Carson	450 00

FUEL	
Oscar Merchant	\$188 00
Harold Hubbard	12 00
Bert L. Palmer	6 00
W. Smith & Sons	150 00
Robert Snowman	10 50
Carl Lawrence	15 00
Colby Merchant	5 25
Robert Cray	2 00
P. R. Lee	4 00
Total	<u>\$392 75</u>

SUPPLIES	
Howard & Brown	\$ 18 00
W. M. Weeks	2 50
Central Maine Power Co.	76 07
Velma Carter	60
Katherine Cronkite	9 23
Rae's General Hardware	30 61
Edna Estes	1 50
Loring, Short & Harmon	28 83
Beckley Cardy Co.	64 90
J. L. Hammett Co.	131 41
Gledhill Bros.	46 32
Clarion Stove Supply	2 00
Welch Allyn Co.	16 66

Edward E. Babb Co.	4 71	
The Papercrafters, Inc.	20 64	
Charles Allen	2 00	
R. C. Hamilton	1 95	
Judkins & Gilman	153 66	
Gertrude Leavitt	78 00	
Total		<u> </u> \$689 59

ITEMIZED EXPENDITURES

Teachers

Katherine Cronkite	\$1,122 76	
Phyllis Ford	630 77	
Velma Burlock	730 76	
Clara Higgins	1,122 76	
Velma Carter	1,122 76	
Cynthia Harris	392 00	
Edna Estes	1,122 76	
Maine Teachers Association	15 00	
Town of St. Albans (Office Maintenance)	98 75	
Town of Hartland (Office Maintenance)	13 98	
Virginia Wheeler	90 00	
Total		<u> </u> \$6,462 30

Conveyance

Thelma Noyes	\$ 420 00	
Alonzo Williams	13 00	
Oliver Blackden	335 00	
Thomas Gee	280 00	
Furbush Ins. Agency	29 55	
Frank Turner	495 00	
Lloyd Hubbard	9 00	
A. R. Burton	18 16	
Theodore Webster	106 30	
Pittsfield Motor Sales	475 70	
Rae's General Hardware	212 46	
Forest Reynolds	20 00	
Alfred Seekins	1 00	
Ford's Shell Service	13 36	
Perley Nickless	175 00	
Elbert Fields	40 45	
Friend & Friend	4 00	
Total		<u> </u> \$2,647 98

Janitors

Francis Snowman	\$ 96 00
Velma Carter	115 00

Ellen Luce	13 00	
Arlene Lawrence	30 00	
Daniel Snowman	5 00	
Ivan Estes	11 00	
Phillip Norsworthy	40 00	
George Norsworthy	52 00	
Blaine Tibbetts	31 00	
Carl Lawrence	12 00	
Robert Cray	100 00	
Katherine Cronkite	4 00	
Grace Bates	20 00	
Mahlon Nickless	44 00	
Mrs. Maurice Wilder	10 00	
Muriel Booth	10 00	
Total		\$593 00

Books

Singer Co.	3 61	
Allyn & Bacon	13 80	
Webster Publishing Co.	11 95	
Macmillan Co.	23 88	
Ginn & Co.	42 82	
Row Peterson Co.	29 02	
McCormick-Mathers	16 20	
American Book Co.	24 24	
Beckley-Cardy Co.	2 92	
Total		\$168 44

TREASURER'S REPORT

Cash on hand February 20, 1945	\$5,114 36
Received from:	
Cemetery Funds	
Interest on U. S. Gov't Bonds	96 25
Harold M. Brewer	100 00
Harriet B. Emerson	100 00
Glancy and Ruel Patten	100 00
Dog Licenses, refund	54 89
Charles E. Cole, dog licenses	8 00
Highways	
Snow Removal	2,267 50
Withholding Tax	48 60
Third Class Construction	283 28

Education	
State Treasurer, School Fund	4,910 15
State Treasurer, Equilization Fund	1,247 00
Teachers' Retirement Fund	234 05
Withholding Tax	521 65
Ministerial and School Fund, Interest	69 80
State Library Stipend	5 00
Health and Welfare Department	
O. F. Millett, Guardian, Hill account	400 00
State Treasurer, Pauper account, 1938-1941	896 59
State Treasurer, State Poor	266 32
State Treasurer, Tozier account	34 85
State Treasurer, Bates account	237 13
Miscellaneous	
Newport Trust Co., Temporary Loan	5,000 00
Phyllis Ford, School Board, Salary Refund	5 00
Webster Publishing Co., Cancelled Check No. 7980	11 95
Withholding Tax, Cemetery Labor	10 20
Taxes	
Bank Stock	\$ 42 75
Farm Security Adm.	518 90
Federal Land Bank	17 00
W. F. Jude, Esq., Collections 1942-43	61 64
W. F. Jude, Esq., Balance on Tax Deed	35 00
P. R. Lee, Col., Excise Tax, 1944-45	151 90
Susan Willey, Clerk, Excise Tax, 1945	508 54
P. R. Lee, Col., 1944-45	1,655 90
Charles E. Cole, Col., 1943	39 53
Charles E. Cole, Col., Abatements, 1943	60 30
Charles E. Cole, Col., Abatements, 1945	91 66
Lewis J. Pray, Col., Abatements, 1942	84 60
Charles E. Cole, Col., 1945	23,725 70
	<hr/>
	26,993 42
Total Receipts	<hr/> 49,015 99
Total Warrants Paid	42,506 55
	<hr/>
Cash Balance February 18, 1946	\$6,509 44

Respectfully submitted,

ALLISON P. HOWES, Treasurer

ASSETS OF THE TOWN

Amount due from Collector, 1945 Taxes	\$2,848 10	
Amount due from Collector, 1944 Taxes	170 66	
Amount due from Collector, 1941 Taxes	53 90	
Amount due from Collector, 1940 Taxes	15 44	
Post War Planning Fund	2,500 00	
Cemetery Trust Fund, in Government Bonds	4,000 00	
Cemetery Trust Fund, Interest	64 95	
State Aid Construction	799 50	
State Poor Account	156 00	
Tax Liens	6 60	
Tax Deed	37 05	
Cash in hands of Treasurer	6,509 44	
	\$17,161 64	

LIABILITIES OF THE TOWN

Bonds outstanding	\$3,000 00	
Cemetery Trust Fund, in Government Bonds	4,000 00	
Cemetery Trust Fund, Interest	64 95	
School Balance	2,265 81	
State Aid Construction	799 50	
Teachers' Retirement Fund (Old)	109 92	
Teacher's Retirement Fund (New)	68 28	
Withholding Tax	87 30	
Post War Planning Fund	2,500 00	
Ministerial School Fund	1,163 33	
	14,059 09	
Net Surplus		\$3,102 55

Respectively submitted,

GEORGE G. BUTCHER

D. A. STACKPOLE

ROBERT F. GOFORTH

Selectmen of Palmyra

AUDITOR'S REPORT

State of Maine

State Department of Audit

Augusta

Sept. 27, 1945

Board of Selectmen
Palmyra, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the town of Palmyra have been audited for the period February 23, 1944 to February 20, 1945, inclusive.

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

The Tax Collector did not pay to the Treasurer all collections as at the close of the municipal year.

The Assessors' valuation records were found to be inadequate.

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

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY, State Auditor.

INDEX TO REPORT

- Comments
- Exhibit A Comparative Balance Sheet
 - B Cash Receipts and Disbursements
 - B-1 Analysis of Departmental Receipts
 - C 1944 Valuation, Assessment and Collection
 - D Statement of Departmental Operations
 - E Analysis of Change from a Net Deficit to a Net Surplus
- Schedule 1 Reconciliation of Treasurer's Cash Balance
- 2 Summary of Taxes
 - 3 Summary of Tax Liens with Supporting Detail
 - 4 Summary of Tax Deeds with Supporting Detail
 - 5 Accounts Receivable
 - 6 Trust Fund Investments
 - 7 Bonds Outstanding
 - 8 Trust Fund Used by Town
- 2-a Detail of Uncollected Taxes Supporting Figures shown on Schedule 2

To: Fred M. Berry, State Auditor
From: Carl G. Hawes, Auditor

Re: Audit of the town of Palmyra for the period 2-23-44 to 2-20-45.

An examination has been completed of the books of account and records of the town of Palmyra for the municipal year ended February 20, 1945.

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

TREASURER

All receipts as issued were checked in detail to the cash book and found to be correctly recorded.

Receipts and deposits as entered on the bank statements were compared and found in agreement.

The cash on deposit, subject to check as of February 20, 1945, was confirmed with the depository and the amount so reported reconciled with the balance as shown by the cash book.

Expenditures were made by check from warrants drawn by the Selectmen.

TAX COLLECTOR

The tax commitment was compared with the records of the Assessors.

Due to the condition of the Collector's records, it was necessary to check all payments entered on the cash sheets to the commitment book and an amount of \$158.84 was found due from the Tax Collector.

The unpaid taxes as shown by the records are being verified by mail with the taxpayers.

Unpaid real estate taxes are not being secured by the tax lien or deed method, but are being given to an attorney for collection.

Excise Tax collections were checked in detail.

ASSESSORS

The valuation book was added and found in agreement with the commitment. Descriptions of real estate are not being entered in the valuation book, which should be done at the time of assessment so that the Tax Collector can secure unpaid real estate by one of the several methods.

SELECTMEN

Vouchers on file were test checked and, in many cases, invoices were missing.

Approximately 90 per cent of the warrants were compared with the entries in the distribution book and several charges were found not entered.

GENERAL

Verifications to the extent deemed necessary are being made of the asset accounts.

RECOMMENDATIONS

It is our recommendation that the Selectmen attach invoices to the voucher jackets. Another recommendation is that the Tax Collectors file their cash sheets each month and deposit all monies collected with the Treasurer monthly.

(Signed)

CARL G. HAWES, Auditor.

TOWN OF PALMYRA
COMPARATIVE SHEET
ASSETS

Subsidiary Schedules:	Feb. 20, 1945	Feb. 23, 1944
1 Cash	\$5,114 36	\$3,779 46
Tax Accounts Uncollected:		
2 Taxes	\$1,986 43	\$2,279 43
3 Tax Liens	14 36	14 36
4 Tax Deeds	37 05	56 95
	2,037 84	2,350 74
5 Accts. Receivable	1,652 88	2,958 08
Less: Reserve for Col.	43 50	1,640 43
	1,609 38	1,317 65
TOTAL ASSETS	8,761 58	7,447 85
6 Trust Fund Investments	3,763 68	3,562 43
TOTAL ASSETS AND TRUST INVESTMENTS	\$12,525 26	\$11,010 28
LIABILITIES		
Accounts Payable		\$ 41 46
7 Bonds Outstanding	\$4,000 00	5,000 00
Due Other Agencies:		
Teachers Retirement Fund	\$61 60	\$88 50
Withholding Tax	107 20	76 80
	168 80	165 30
8 Trust Funds Used by Town	1,163 33	1,163 33
Trust Fund Income	2 50	
TOTAL LIABILITIES	5,334 63	6,370 09
6 Trust Fund Reserve	4,927 01	4,725 76
Less: Due from Town	1,163 33	1,163 33
	3,763 68	3,562 43

SURPLUS ACCOUNTS

Ex. D Dep'l. Bal.		
Fwd. (net)	\$ 386 57	\$1,318 47
Ex. E Net Surplus		
Deficit	3,040 38	240 71
	3,426 95	1,077 76
TOTAL LIABILITIES, TRUST RESERVE AND SURPLUS ACCOUNTS	\$12,525 26	\$11,010 28

STATEMENT OF DEPARTMENTAL OPERATIONS

Year Ended February 20, 1945

	CREDITS				CHARGES		BALANCES			
	From 1933-44 Year	Appro- priations	Depart- mental Receipts	Other	TOTAL	Cash Disburse- ments	Other	LAPSED Over- draft	Unex- pended	To 1945-46 Year
GENERAL GOVERN- MENT										
Town Charges		\$2,200.00	\$300.70		\$2,500.70	\$3,317.17	\$3.00	\$819.47		
HEALTH										
Public Health Nurse		25.00			25.00	25.00				
HIGHWAYS and BRIDGES										
Roads and Bridges		2,000.00			2,000.00	1,960.18			39.82	
Winter Roads		2,000.00	1,932.92		3,932.92	3,939.12		6.20		
Special Resolve			799.86		799.86	799.86				
Mtc. 3rd Class Road		1,000.00			1,000.00	952.07				\$47.93
Highway Patrol		1,400.00			1,400.00	967.50			432.50	
		6,400.00	2,732.78		9,132.78	8,618.73		6.20	472.32	47.93
CHARITIES										
Poor, Town		1,000.00	694.00		1,694.00	926.35			767.65	
State				\$237.13	237.13	237.13				
Other Towns			45.00	15.65	60.65	60.65				
Aid to Dependent Children		400.00			400.00	270.50			129.50	
		1,400.00	739.00	252.78	2,391.78	1,494.63			897.15	

	From 1933-34 Year	Appro- priations	Depart- mental Receipts	Other	TOTAL	Cash Disburse- ments	Other	LAPSED		To 1945-46 Year
								Over- draft	Unex- pended	
EDUCATION										
Common Schools	\$ 174.67	9,000.00	2,576.70		11,751.37	11,713.40				37.97
High School Tuition	1,117.82	1,200.00	700.00		3,017.82	2,717.15				300.67
Supt's. Salary		450.00			450.00	441.64			8.36	
School Physician		75.00			75.00	75.00				
School Repairs	25.98	50.00	3,276.70		75.98				75.98	
	1,318.47	10,755.00			15,370.17	14,947.19			84.34	338.64
LEBRARY										
Maintenance		50.00	5.00		55.00	55.00				
DEBT and INTEREST										
Payment on Bonds and Interest		1,300.00			1,300.00	1,357.13		57.13		
SPECIAL ASSESS- MENTS										
State Tax		2,716.36			2,716.36	2,716.36				
County Tax		542.79					542.79	542.79		
		3,259.15			3,259.15	3,259.15				
	\$1,318.47	\$25,409.15	\$7,054.18	\$252.78	\$34,034.58	\$33,074.00	\$3.00	\$382.80	\$1,453.81	\$386.57
EXHIBITS	(A)	(C)	(B)			(B)		(E)	(E)	(A)

ANALYSIS OF CHANGE FROM A NET DEFICIT TO A
NET SURPLUS

Year Ended February 20, 1945

Net Deficit—Feb. 23, 1944 (Exhibit A)		\$240 71
Transactions affecting prior years:		
Credits—Reserve for Accounts		
Receivable adjusted	\$723 61	
Gain on Tax Deed redeemed	20 10	
	743 71	
Charges—Abatements on		
prior years' Taxes	\$74 25	
Teachers Retirement Fund	60	
	74 85	
 NET CREDITS FOR PRIOR YEARS		 668 86
		428 15
Transactions affecting current year:		
Operating Accounts		
Credits—Departmental Balances		
(Exhibit D):		
Unexpended	1,453 81	
Overdraft	882 80	
	571 01	
Excise Tax	711 38	
Overlay (Exhibit C)	420 03	
Supplemental Taxes	145 20	
Payment on Bond by appropriation	1,000 00	
	2,847 62	
Charges—Abatements, 1944		
Taxes	103 14	
Discounts, 1944 taxes	132 25	
	255 39	
 NET CREDITS FOR CURRENT YEAR		 2,612 23
 NET SURPLUS, February 20, 1945 (Exhibit A)		 \$3,040 38

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.

UNCOLLECTED TAXES FOR 1940

Due from Collector \$15 44

UNCOLLECTED TAXES FOR 1941

Due from Collector \$53 90

UNCOLLECTED TAXES FOR 1944

Due from Collector 170 66

UNCOLLECTED TAXES FOR 1945

RESIDENT:

Annis, H. P.	\$34 00	Lanpher, Selden	73 78
Ash, Florence	74 80	Lewis, Allie	11 22
Ash, Curtis	42 78	Lewis, Clair	100 00
Anderson, Charles	158 44	Martin, Clyde	32 64
Austin, Kenneth	8 78	Mercer, Elmer	153 00
Bates, Herbert	23 80	McNaughton, Stanley	37 38
Bates, Frank	7 08	Neal, Pearl	16 08
Bubar, Sheldon	56 10	Neal, W. H.	8 84
Brackett, Harry	30 20	Neal, Hope	27 20
Cool, Delbert	44 82	Noyes, M. A.	188 36
Cool, Delbert	24 48	O'Neil, Anthony	3 68
Cowan, Roy	5 38	Robinson, Richard	6 74
Colpitts, Hugh	3 00	Raymond, Leo	3 68
Coston, Francis	12 18	Raymond, Ada	61 20
Davis, Arnold	38 36	Snowman, Will	10 20
Estes, Charles	16 94	Snowman, Verne	3 00
Fletcher, Effie, heirs	149 60	Snowman, Francis	3 68
Fletcher, Effie, heirs	47 60	Salley, Stuart	13 60
Ford, Carl and		Salley, Stuart	36 32
Phyllis	139 68	Smith, Everett	11 84
Goodrich, M. D.	6 08	Small, Evelyn, heirs	6 80
Holway, Harry	3 00	Sedgwick, Gerald	17 00
Heath, Olin	164 50	Snow, Kendall	3 00
Howard, Percy L.	23 80	Taylor, Tuerney	47 60
Jackson, Miles	3 00	Tarr, Adrian	14 56
Kenniston, William	68 68	Vicnaire, Willie	10 14
Knowles, Filander	3 68	Varney, Henry	10 14
Langley, Clayton	3 68		

\$2,106 12

NON RESIDENT:

Brown, Mrs. F. L.	\$20 40	Hubert, George	
Bell, Wilbur, heirs	3 40	and John	3 40
Brackett, Bessie	3 40	Hoyt, F. L.	5 10
Brackett, Bessie	34 00	Libby, George	1 70
Bishop, Frank	6 80	Lancaster, George	77 80
Boyd, Charles	10 20	Martin, Irving	13 60
Bickford, Wendall	6 80	Nolan, Mrs. James	1 70
Bacon, B. F.	1 40	Neal, Ida, heirs	6 80
Carr, Lyndon	13 60	Nation, Buck	48 00
Dresser & Newcomb	13 60	Nation, Buck	23 80
Dwellely, W. E., heirs	2 72	Smith, J. S., heirs	34 00
Emerson, J. A.	6 80	Smith, J. S., heirs	40 80
Emerson, J. A.	17 00	Sinclair, Fred	13 60
Federal Land Bank		Turner, Albert and	
Wiers Place	129 20	Ellen	17 00
Federal Land Bank		Tompkins, Spurgeon	34 00
Vicnaire Place	81 60	Tucker, Cecil	4 08
Griffith, Ted	3 40	Townsend, E. M.	7 48
Glidden, F. S.	6 80	Wiers, B. C.	10 20
Gifford, Carrol	34 00	Webber, Nina	6 80
			<hr/>
Total Non Resident			\$741 98
			<hr/>
Total Delinquent List, 1945			\$2,848 10

BOND ACCOUNT

Leslie Johonnett
 Bonds No. 25, 26, 29, 30.
 Carl D. Draper
 Bonds No. 27, 28.

DEATHS REGISTERED IN PALMYRA
DURING MUNICIPAL YEAR 1945

Date	Name	Age	Cause of Death	Physician
Feb. 7, 1945	Blanche V. Hunter	59 yrs.	Asphyxia and Burning	W. S. Stinchfield, M. D.
Feb. 7	Florence M. Small	52 yrs.	Asphyxia and Burning	W. S. Stinchfield, M. D.
Mar. 27	Annabelle Annis	76 yrs.	Chronic Myocarditis	J. A. Breurd, M. D.
Apr. 4	Ella D. Brown	81 yrs.	Cancer Right Ankle	W. H. Walters, M. D.
June 16	Marion A. Corey	50 yrs.	Cancer of Breast	G. W. Twaddle, M. D.
Aug. 6	Nellie E. Stubbs	79 yrs.	Carcimona	P. R. Briggs, M. D.
Aug. 25	Edwin B. Cain	79 yrs.	Cerebral Hemorrhage	P. R. Briggs, M. D.
Dec. 25	Warren H. Lawrence	62 yrs.	Coronary Thrombosis	P. R. Briggs, M. D.

