

1948

Annual Report by the Municipal Officers of the Town of Palmyra, Maine for the Fiscal Year of 1948-1949

Palmyra (Me.)

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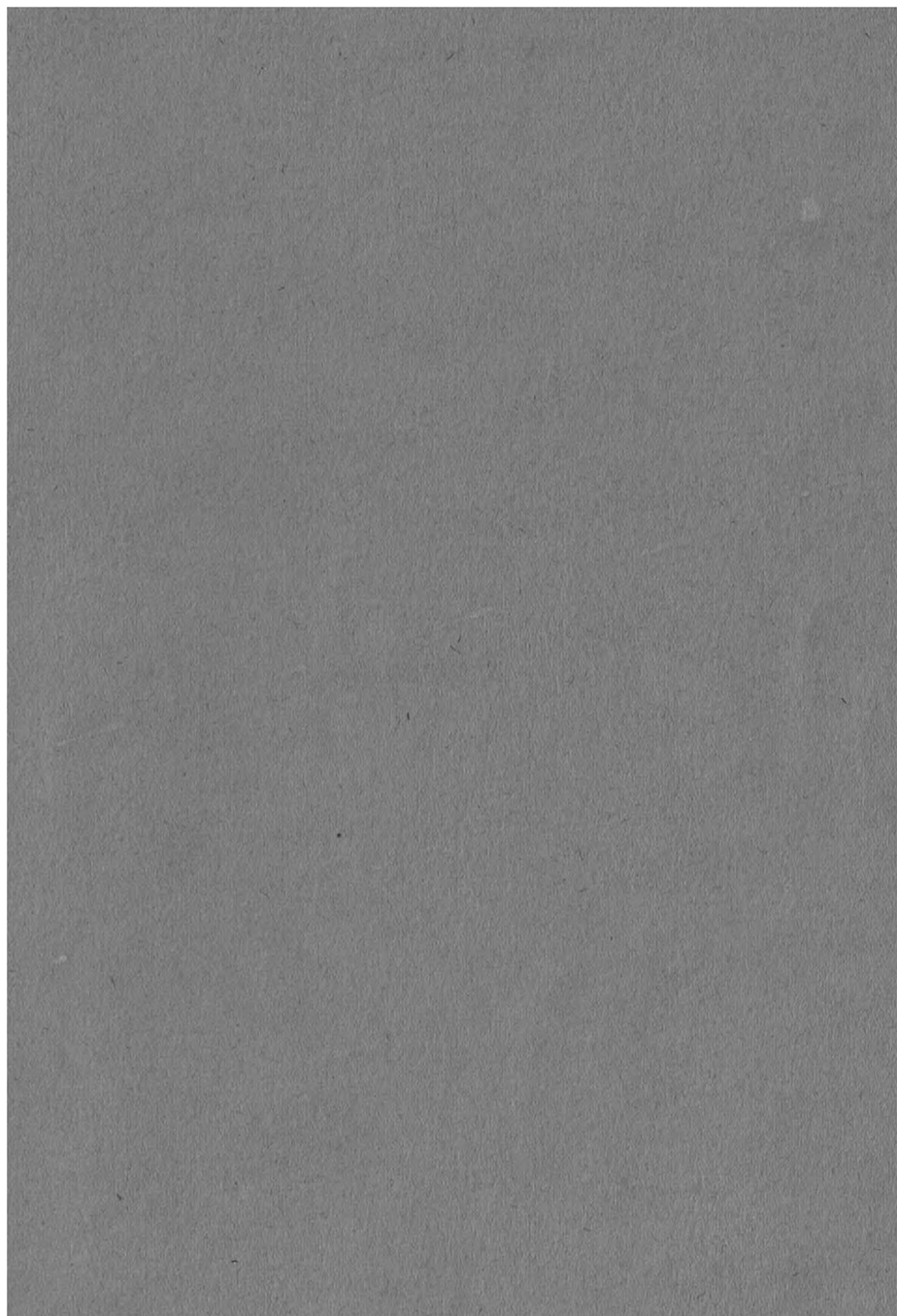
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Palmyra, Maine

1948-1949

ANNUAL REPORT



ANNUAL REPORT

BY THE

MUNICIPAL OFFICERS

OF THE TOWN OF

Palmyra, Maine

FOR THE FISCAL

YEAR OF 1948-1949

Press of
Pittsfield Advertiser
1949

All taxpayers should read the following requirements and comply with them:

Section 70, Chapter 13, Revised Statutes of Maine, 1930.
"Before making an assessment, the Assessors shall give reasonable notice in writing to the inhabitants by posting notifications in some public place in town, or shall notify them in such ways as the town at its annual meeting directs, to make and bring in to them true and perfect lists of their polls and all their estates, real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. If any resident owner after such a notice, does not bring in such lists, he is thereby barred of his right to make application to the Assessors, or County Commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed."

Town Officers

First Selectman	GEORGE G. BUTCHER
Second Selectman	CLAIR H. LEWIS
Third Selectman	OBED F. MILLETT
Treasurer	ALLISON P. HOWES
Tax Collector	WILBUR M. WEEKS
Town Clerk	SUSAN WILLEY
Road Commissioner	GEORGE W. ESTES
Health Officer	WILBUR M. WEEKS
Supt. of Schools	HARVEY B. SCRIBNER

SCHOOL BOARD

PERLEY NICKLESS	HAROLD WILLEY
LOUISE R. LEWIS	

CEMETERY COMMITTEE

JOHN FURBUSH	JENNESS WEEKS
RALPH DYER	

Town Warrant

SOMERSET S. S.

STATE OF MAINE

To Wilbur M. Weeks, 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, qualified by law to vote in town affairs to assemble in the Town Hall, on Monday the seventh day of March A. D. 1949 at ten o'clock in the forenoon to act on the following articles, to wit:

- Art. 1. To choose a moderator to preside at said meeting.
- Art. 2. To choose a Town Clerk for the ensuing year.
- Art. 3. To 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 Tax Collector and Constable, and act on anything relating thereto.
- Art. 6. To choose a Town Treasurer and fix compensation for same.
- Art. 7. To see if the Town will vote to have the Town Clerk collect the Excise Tax for the ensuing year, and fix compensation for same.
- Art. 8. To choose a Road Commissioner or act on anything relating thereto.
- Art. 9. To choose one or more members of the School Board and fix compensation for same.

Art. 10. To choose a Fire Warden.

Art. 11. To choose one member of the cemetery committee.

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

Art. 13. To see if the Town will vote to give a discount on taxes paid on or before July first or act on anything relating thereto.

Art. 14. To see if the Town will vote to rescind, or amend any portion of the cemetery ordinance as adopted at the annual Town meeting of March 5, 1928, or act upon anything relating thereto.

Art. 15. To see if the Town will vote to 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 the same in the name of the town for loans made, in accordance with provisions of Sec. 83 of Chap. 5, of Revised Statutes of Maine.

Art. 16. To see if the Town will vote to charge interest on all unpaid taxes after such date as the Town will determine, or act on anything relating thereto.

Art. 17. To see if the Town will vote to authorize and instruct the Selectmen to borrow during the current municipal year the sum of Nine Thousand Dollars; to execute and negotiate for such loan a note, or notes of the Town signed by the Selectmen and the Town Treasurer, payable Two Thousand Dollars on or before Feb. 10, in each of the years: 1950, 1951, 1952, 1953, and One Thousand Dollars in the year 1954, payable out of money raised by taxes, or other revenue the Town may have. The purpose of the said note or notes being to refund a note now held by Newport Trust Company amounting to Nine Thousand Seven Hundred Dollars, dated January 18, 1947 on which the unpaid balance is \$9,000.00, which is

now in the form of an overdue note, said note, or notes, to be written in such form that all or any portion thereof may be paid at any time previous to maturity.

Art. 18. To see whether the town will vote to pay or contest claim of the town of Hartland for:

a/c Sidney Bizeau children (Elementary Tuition)	
Tuition for Margaret, Joseph and Gordon Bizeau	
year 1943-1944 @ \$36.00 each	\$108.00
Joseph and Gordon	
Year ending June 1947 @ \$60.00 each	120.00
Year ending June 1948 @ \$60.00 each	120.00
	<hr/>
	348.00

Art. 19. To see if the town will vote to raise and appropriate such sums of money as may be necessary to pay for:

- Town Charges
- Support of the Poor
- Aid to Dependent Children
- Repair of Roads and Bridges
- Repair of Third Class Roads
- Winter Roads
- Town Equipment
- State Road Maintenance
- Outstanding Notes
- Interest

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

Art. 21. To see where the town will vote to expend the State Aid Road money.

Art. 22. To see if the Town will vote to raise and appropriate a sum of money for the repair of the Chamberlain Swamp Road (So-called).

Art. 23. To see if the Town will vote to raise and appropriate a sum of money for the repair of the road leading from the Madawaska road so-called, and continuing N. Westerly via Wyman Hill.

Art. 24. To see if the Town will vote to allow use of the Town's Bulldozer, under a competent operator, to citizens of the town, all work to be under the supervision of the Road Commissioner, to fix compensation for same, or act on anything relating thereto.

Art. 25. To see what sum of money the town will vote to raise and appropriate for the following school purposes:

- Support of common schools
- High School Tuition
- Superintendent's Salary
- School Physician
- School Repairs

Art. 26. To see if the Town will vote to instruct the School department to re-open the Marsh School House, or act on anything relating thereto.

Art. 27. To see if the Town will vote to instruct the Selectmen to dispose of any real estate acquired through tax liens either at private or public sales, and to issue deeds in the name of and for the Town for same.

Art. 28. To see if the Town will vote to raise and appropriate the sum of \$200.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Rust in accordance with Revised Statutes, Chap. 32, Section 53-58.

Art. 29. To see if the Town will vote to raise and appropriate the sum of \$25.00 for advertising our natural resources, advantages, and attractions, under the provisions of Chapter 5, Section 82, of the Statutes of Maine, said money to be expended through the State of Maine Publicity Bureau.

Art. 30. To see if the Town will vote to raise and appropriate \$50.00 for public health nursing in Palmyra. Said sum to be expended by the Maine Department of Health and Welfare, Bureau of Health for local service.

Art. 31. To act on anything not pertaining to the raising of money that may lawfully come before any Town Meeting.

The Selectmen hereby give notice that they will be at the Town House March 7, 1949, 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 19th day of February, A. D. 1949.

GEORGE G. BUTCHER

CLAIR H. LEWIS

OBED F. MILLETT

Selectmen of Palmyra

Attest: WILBUR M. WEEKS, Constable.

Selectmen's Report

SELECTMEN'S DEPARTMENT

APPROPRIATIONS

Town Charges	3,500 00
Aid to Dependent Children	1,000 00
Support of the Poor	1,200 00
Roads and Bridges	5,000 00
Winter Roads	2,000 00
Third Class Maintenance	1,000 00
State Road Maintenance	1,700 00
Reconstruction of Third Class Roads	1,000 00
State Aid Construction	799 50
Support of Common Schools	7,500 00
High School Tuition	5,000 00
Superintendent's Salary	490 00
School Physician	75 00
School Repairs	500 00
Public Health Nurse	50 00
Soldiers Memorial Fund	200 00
Outstanding Orders, Bonds and Interest	5,000 00
Bulldozer Blade appropriation	1,000 00
	<hr/>
	\$37,014 50
State Tax	2,757 28
County Tax	547 20
Overlayings	789 42
	<hr/>
	\$41,108 40

VALUATION OF THE TOWN

Real Estate, Resident	\$268,420 00
Real Estate, Non-Resident	43,035 00
Personal Estate, Resident	56,664 00
Personal Estate, Non-Resident	13,525 00
Other Real Estate C. M. P. Co.	22,600 00
	<hr/>
Total Valuation	\$404,244 00
Property Exempt by State law	12,641 00
We assessed \$100.00 per thousand on \$404,244.00	\$40,424.40
We assessed \$3.00 each on 228 polls	684 00
Amount of Supplementary Tax	106 78
	<hr/>
Total amount committed to Wilbur M. Weeks, Collector	\$41,215 18

TOWN CHARGES

Dr.	
Amount raised by town	\$3,500 00
Bank Stock Tax	58 65
Treasurer of State, Fire refund	17 50
Treasurer of State, Fire refund	182 21
Treasurer of State, Dog Tax refund	77 51
Susan Willey, Dog Taxes	9 90
Newport Trust Company, Check charge refund	2 24
	\$3,848 01

EXPENDITURES

Cr.	
Paid:	
Newport Trust Company, Check charge	\$ 29 46
Branham Printing Company	2 07
Central Maine Power Company	9 15
Marks Printing Company	44 25
Hartland Fire Department	
Leavitt and Shaw fires	30 00
Hartland Fire Department	
Leavitt and LaBreck fires	45 00
Hartland Fire Dept., Lewis and Temple fires	30 00
Hartland Fire Dept., Brooks, Doten and Howes fires	125 00
Pittsfield Fire Dept., Adrian Tarr fire Chimney	50 00
Pittsfield Fire Dept., James Doten fire	140 00
Pittsfield Fire Dept., Adrian Tarr Bldg.	195 00
Pittsfield Fire Dept., Ell Hill School	30 00
Pittsfield Fire Dept., Ralph Dyer fire	127 50
Newport Fire Dept., Oxbow Cabin grass fire	45 00
Newport Fire Dept., Hubbard Woods fire	180 00
Newport Fire Dept., James Doten fire	120 00
Newport Fire Dept., Ralph Dyer fire	90 00
Payroll Hubbard Woods fire	184 42
Payroll Watchman at Doten, Tarr and Howes fires	40 50
Bangor Office Supply,	1 95
Pittsfield Adv., Printing Town Reports	183 70
Hartland and St. Albans Tel. Co.	21 75
Arthur W. Lander, printing	5 50

Look Insurance Agency	30 00
Bangor Typewriter Company	27 10
Register of Deeds Office	20 00
Ralph Dyer, care of cemeteries	62 25
Furbush Insurance Agency	10 00
Perry Furbush, Heater, Installation and Incidentals	107 62
Websters General Store, Postage	1 29
Palmyra General Store, postage and incident.	3 68
Haines Drug Store, serum	10 36
Charles Allen, Cemeteries	12 00
Will Raymond, Cemeteries	31 32
State Treasurer, Audit	94 24
State Treasurer, delinquent dog tax 1947	15 80
Piper Sign Service, traffic signs	24 00
H. R. Shaw, erecting signs	6 00
Rae's General Hardware, incidentals	10 65
Daniel and Beulah Weeks, cemetery	10 00
John Furbush, Legal service	3 00
Friend and Friend, Oil and drum	20 39
Farrar Furniture, chair	14 00
Mosher Safe Company	9 00
Geo. Butcher, Salary First Selectman	400 00
Geo. Butcher, travel expenses	22 23
Geo. Butcher, Tax book and postage	10 40
Clair Lewis, Salary second selectman	200 00
Clair Lewis, travel expense	18 34
O. F. Millett, Salary Third Selectman	200 00
Allison P. Howes, Salary Town Treasurer	150 00
Allison P. Howes, services as moderator	5 00
Allison P. Howes, postal expense	28 00
Wilbur M. Weeks, Comm. 1948 Taxes	478 93
Wilbur M. Weeks, Salary Health Officer	17 00
Wilbur M. Weeks, Flags	18 00
Wilbur M. Weeks, Printing	25 55
Wilbur M. Weeks, Dog Constable	20 60
Wilbur M. Weeks, Posting Warrants	8 00
Elsie Melvin, Ballot Clerk	18 75
Annie Merchant, Ballot Clerk	7 50
Beatrice Leonard, Ballot Clerk	7 50
Lena Draper, Ballot Clerk	22 50
Helen Johonnett, Ballot Clerk	22 50
Anita Butcher, Ballot Clerk	13 50
Mrs. Dorian Small, Ballot Clerk	3 75
Susan Willey, Services Town Clerk	160 02

Harold Willey, School Board	25 00	
Perley Nickless, School Board	25 00	
Louise Lewis, School Board	25 00	
George Estes	2 00	
Lewis J. Pray, Comm. 1947 Tax	68 66	
William F. Jude, Attorney Fees	150 00	
Wilbur M. Weeks, Abatements 1948 Tax	75 00	
Lewis J. Pray, Abatements 1947 Tax	19 64	
Wilbur M. Weeks, Discount 1948 Tax	181 56	
		<hr/>
		\$4,682 88
Overdrawn		<hr/>
		\$ 834 87

SUPPORT OF POOR ACCOUNT

	Dr.	
Amount raised by Town		\$1,200 00
	Cr.	
Paid on account of:		
Edward Chapman	67 50	
Treasurer of State, Case No. 1	104 00	
World War Veteran No. 1	104 38	
Patient Bangor State Hospital	32 20	
Leonard Frost	2 66	
Richard Buzzell	101 11	
Harry Holway	27 85	
		<hr/>
		\$ 439 70
Unexpended Balance		<hr/>
		\$ 760 30

STATE POOR ACCOUNT

Paid on account of:		
Mrs. Addie Briggs	\$ 612 00	
Lester C. Brown	543 77	
Julia Elldrige	113 77	
George Elldrige	9 35	
George Coran	183 67	
Mrs. Lester Bates	173 73	
Fred Killam, Jr.	49 22	
		<hr/>
		\$1,778 46
Received from State Treasurer	\$1,013 87	
Balance due from State Treasurer	764 59	
		<hr/>
		\$1,778 46

AID TO DEPENDENT CHILDREN

Dr.	
Amount raised by town	\$1,000 00
	\$1,000 00
Cr.	
Amount paid State Treasurer 1947 bill	\$285 00
Amount paid State Treasurer 1948 bill	661 38
Supplemented Case No. 2	564 00
	\$1,510 38
Overdrawn	\$510 38

POOR OF OTHER TOWNS

Paid account of Roland Tozier		
Town of Hartland	\$ 79 25	
Paid Account of Fred Killam, Jr.		
Town of Pittsfield	6 00	
Paid Account of Llewelyn McFarland		
Town of Detroit	16 45	
Paid Account of Lawrence Emerson		
Town of Burnham	48 91	
Paid Account of Sam Sparrow		
Town of Newport	148 66	
		\$299 27
Received Account of Roland Tozier		
Town of Hartland	\$ 79 25	
Received Account of Fred Killam, Jr.		
Wilbur A. Smith	6 00	
Received Account of Llewelyn McFarland		
Town of Detroit	16 45	
Received Account of Sam Sparrow		
Town of Newport	95 98	
	\$197 68	
Amount due from Town of Newport	52 68	
Amount due from Town of Burnham	48 91	
		\$299 27

HIGHWAYS AND BRIDGES

Resources	
Appropriation	\$5,000 00
Banton Brothers, gravel	16 00
	\$5,016 00

Expenditures

Paid:	
Rae's General Hardware Co.	\$ 19 63
Portland Tractor Co.	181 88
H. E. Randlett	4 00
Ford and Smiley	15 28
Guy Huff Co.	28 22
Pittsfield Hardware and Plumbing	4 61
Arthur Danforth, sawing bridge plank	24 95
Judkins and Gilman, culverts and incidentals	145 19
Bancroft and Martin Company, culverts	223 44
Clair H. Lewis	65 80
Merle Blackden	1 50
O. F. Millett	15 00
Joe Millett	6 00
Delbert Cool, gravel	77 60
Delbert Cool	6 00
Lloyd Leathers	2 25
Harry Clark	64 00
George W. Estes, Road Commissioner	674 00
George W. Estes, gravel	82 30
Mrs. Nettie Estes, gravel	152 60
D. W. Springer, moving bulldozer	71 25
D. W. Springer	22 50
Theron Melvin	318 57
Ray Rediker	324 85
George Mower	5 00
C. E. Mower	4 86
George W. Estes, incidentals	7 80
David Batchelder	107 25
George Butcher	83 93
Wilbur A. Smith	10 50
Charles Barron	106 13
Alton McPherson	5 00
Leonard Tibbetts	10 13
Phillip Estes	16 00
R. W. Estes	10 00
H. W. Estes, tractor and plank	222 89
Clair Russell	2 25
Phillip Perry	4 50
Fay White	17 00
Roland Butcher	8 25
John Shorey	125 63
Leigh Shorey, Sr.	252 41

Leigh Shorey, Jr.	64 13	
Albert Brewer	14 00	
Barney Wiles	9 75	
B. H. Wiles	60 35	
David Wiles	5 25	
Donald Rice	3 00	
Tuerney Taylor	8 50	
Thomas Millett	5 25	
Ivan Small	6 00	
Harry Leavitt	6 00	
Frank Turner	45 00	
David Turner	45 00	
Howard Temple	11 00	
Keith Batchelder	12 00	
Alvah Nichols	12 00	
Bert Graham	35 63	
William Graham	279 01	
John Tibbetts	3 75	
David Tibbetts	3 75	
Blaine Tibbetts	49 50	
Adrien Tarr	7 11	
Ray Blackden	73 50	
Town of Palmyra (Chev. truck)	776 05	
Town of Palmyra (bulldozer)	240 00	
	<hr/>	\$5,306 48
Overdrawn		290 48

MAINTENANCE OF THIRD CLASS ROADS

	Resources	
Appropriation	\$1,000 00	
	<hr/>	\$1,000 00

Expenditures

Paid:		
George W. Estes (Road Commissioner)	\$102 00	
Theron Melvin	59 58	
Ray Rediker	31 95	
Charles Barron	39 75	
David Batchelder	21 75	
Clarence Turner	16 00	
Frank Turner	16 00	
Clair H. Lewis	54 30	
Phillip Estes	24 00	
Ivan Estes	12 00	
Leigh Shorey, Sr.	16 00	

John Shorey	6 00	
Harry McCrillis, team	2 50	
Keith Batchelder	10 88	
Alvah Nichols	6 00	
Delmont Springer	16 00	
Arnold Lawrence	6 00	
Chester Luce, tractor	31 25	
Wilbur A. Smith	49 50	
George Butcher	42 00	
Harry Clark	30 50	
Town of Palmyra, Chev. truck	126 15	
		\$720 11
Unexpended		279 89

SNOW REMOVAL AND SANDING

Dr.

Amount raised by town	\$2,000 00	
Received from State Treasurer	2,216 00	
Saldon Lanpher, Service of plow	3 00	
William Kenniston, Services of plow	12 00	
		\$4,231 00

Cr.

Paid out:	
Henry Apodaca	\$ 4 50
O. F. Millett	19 20
George Millett	4 50
David Turner	35 13
Frank Turner	11 10
Clarence Turner	6 00
Theron Melvin	166 01
Harry Clark	169 39
Joseph Millett	158 25
Halver Badger	142 50
Fay White	74 25
Roland Butcher	41 25
George Butcher	333 95
Charles Barron	3 75
David Batchelder	10 50
George Estes	151 50
Leonard Tibbetts	35 25
Phillip Estes	4 50
Blaine Tibbetts	2 25

EXHIBIT A

TOWN OF PALMYRA
COMPARATIVE BALANCE SHEET
GENERAL FUND

ASSETS

	February 12, 1948	February 17, 1947
Cash in Bank	\$ 400 29	\$2,029 49
Accounts Receivable (Schedule A-1)	1,135 93	517 95
Taxes Receivable (Sched. A-2)	\$4,614 20	\$2,674 76
Less — Reserve for Losses	69 34	69 34
	4,544 86	2,605 42
Tax Liens (Sched. A-10)	6 60	6 60
Tax Deeds (Sched. A-11)	37 05	37 05
	4,581 46	2,649 07

TOTAL GENERAL FUND	\$6,124 73	\$5,196 51
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	ASSETS	TRUST
Cash		
- Demand Deposits		\$ 50 00
- Time Deposits (Schedule A-5)	\$ 118 06	66 24
Investments (Schedule A-5)	4,200 00	4,200 00
Due from General Fund (Schedule A-5)	1,270 30	1,165 30
	\$5,588 36	\$5,481 54
TOTAL TRUST FUNDS	\$5,588 36	\$5,481 54

Clair Lewis	12 65	
George Burnham	3 75	
Town Trucks	1,113 60	
Tractor, Town of Palmyra	289 75	
W. H. Shurtleff Co., salt	143 50	
State Treasurer	414 00	
State Treasurer, power shovel	36 60	
Delbert Cool, gravel	20 00	
Kenneth Gray	21 00	
Arthur Gregnon	21 00	
Alonzo Williams	18 00	
D. W. Springer	21 00	
Harlow Powers	6 00	
Ray Rediker	8 00	
Ray Blackden	6 00	
John Shorey	8 25	
		<u>\$3,516 88</u>
Unexpended balance		<u>\$ 714 12</u>

STATE AID CONSTRUCTION AND THIRD CLASS
RECONSTRUCTION JOINT ACCOUNT

Dr.

1948 Balance	\$ 76 63	
Amount raised by Town, Third class	1,000 00	
Amount raised by Town, Third class	799 50	
Received from State Treasurer	3,783 93	
		<u>\$5,660 06</u>

Cr.

Paid: On State Aid Construction		
John Shorey	\$ 68 63	
Leigh Shorey, Jr.	40 88	
Ray Blackden	15 00	
Theron Melvin	15 00	
George Estes	89 00	
Clair Lewis	99 00	
George Butcher	54 00	
Alonzo Williams	163 50	
Harlow Powers	51 00	
Delmont Springer	72 00	
William Graham	12 00	
Phillip Estes	12 00	
John King	3 00	

Merle Lanpher, Earth Borrow	57 40
George Estes, gravel	164 70
Frank Turner	104 55
David Turner	93 08
Ray Rediker	82 25
Leigh Shorey, Sr.	27 00
Lindsay Jackson	72 00
Leon Henderson	27 00
Lowell Knowles	54 00
Norman Kennedy	72 00
Victor Springer	64 50
Malcolm Chipman	34 43
Bernard Larry	40 50
Foster Stackpole	54 00
Mack Beaupre	34 43
Clair Russell	24 00
New England Metal Culvert Co.	52 30
Town of Palmyra Bulldozer	195 80
Treasurer of State, Power Shovel	404 70

\$2,353 65

Paid: On Third Class Reconstruction, State Aid:	
Lindsay Jackson	49 50
Clair Lewis	36 38
Norman Kennedy	49 50
Victor Springer	55 50
Delmont Springer	58 50
Alonzo Williams	73 50
David Turner	49 73
Frank Turner	62 48
Leigh Shorey, Sr.	41 40
Ray Rediker	31 50
Ray Blackden	30 01
Leigh Shorey, Jr.	11 63
John Shorey	17 26
Clair Russell	10 88
George Estes	72 50
Donald Wark	21 00
Kenneth Gray	30 00
George Butcher	73 50
Arthur Gregnon	30 00
Harlow Powers	9 00
Theron Melvin	30 75
Harry Clark	25 88
William Condon	6 00

Albert Graham	6 00	
William Graham	6 00	
Town of Palmyra Truck and bulldozer	83 20	
State Treasurer, Power Shovel	192 35	
State Treasurer, Tar bill	1,366 58	
		<hr/>
	\$2,530 53	
Total Joint Account		\$4,884 18
Unexpended Balance		775 88

TOWN ROAD IMPROVEMENT FUND

Dr.

Received from State Treasurer	\$1,483 18	
George Chadbourne	7 20	
A. P. Howes, Payroll correction	20	
		<hr/>
		\$1,490 58

Cr.

Paid:		
Lindsay Jackson	94 50	
Victor Springer	94 50	
Delmont Springer	94 50	
Alonzo Williams	94 50	
Clair Lewis	82 13	
Norman Kennedy	81 00	
David Turner	29 33	
Frank Turner	34 43	
George Estes	57 50	
Ray Rediker	52 50	
Ray Blackden	43 88	
Leigh Shorey, Jr.	39 38	
Clair Russell	21 01	
John Shorey	38 26	
Donald Wark	54 00	
Leigh Shorey, Sr.	45 90	
Phillip Perry	4 50	
Theron Melvin	3 94	
Blaine Tibbetts	4 50	
Paul Jenkins	11 70	
George Chadbourne	7 20	
Town of Palmyra Truck	93 00	
Town of Palmyra Bulldozer	257 50	
State Treasurer, Shovel	209 45	
		<hr/>
		\$1,549 11
Overdraft		58 53

SPECIAL RESOLVE

Dr.

Received from State Treasurer	\$442 65
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Cr.

Paid:	
George Butcher	\$ 49 50
Alonzo Williams	43 50
Harlow Powers	45 00
Kenneth Gray	45 00
Arthur Gregnon	43 50
David Turner	39 53
Frank Turner	36 98
Ray Rediker	16 00
Ray Blackden	12 00
Harry Clark	12 00
Theron Melvin	12 75
George Estes	18 00
Town of Palmyra Bulldozer	40 00
State Treasurer, Shovel	100 65
	\$514 41
Overdraft	71 76

TOWN EQUIPMENT

Dr.

1948 Balance	\$ 336 35
Treasurer's Receipts 1948-1949	3,214 85
	\$3,551 20

Cr.

Paid:	
Theodore Webster	\$ 64 54
Fitts Tire Service	3 60
Bernard Williams	152 18
Linwood Randlett	10 98
Portland Tractor Company	110 57
Ford and Smiley	381 96
Rae's Hardware Store	52 13
Friend & Friend	311 54
Bluebird Welding Co.	91 19
McCormack's Garage	7 30
Pittsfield Motor Co.	32 96
Joseph Millett	1 21
H. E. Randlett	3 00

Slates Service Station	4 65	
A. G. & F. A. Hanson	7 75	
Central Auto Service	18 75	
Pittsfield Hardware & Plumbing	39 04	
Turney Taylor	2 00	
Ray Rediker	5 00	
Guy Huff Company	2 80	
Hanson Hardware Co.	6 37	
Ell Hill Service Station	85 05	
Central Petroleum Co.	217 96	
All State Steel Co.	335 72	
Walter Butterfield, Inc.	21 35	
George Estes	5 31	
Hedge & Mathais Co.	20 39	
Elbert Fields	8 00	
Silvers Auto Co.	18 50	
Furbush Insurance Co.	71 90	
Judkins & Gilman Co.	6 36	
H. P. Penney	5 25	
Palmyra General Store	66 94	
Theron Melvin, labor	27 15	
George Estes, labor	65 00	
George Butcher, labor	36 00	
Harry Clark, labor	7 50	
	<hr/>	\$2,807 90
Unexpended Balance		1,243 30

PUBLIC HEALTH NURSE

	Dr.		
Amount raised by town		50 00	
No payment made	Balance		50 00

OUTSTANDING BONDS, NOTES AND INTEREST

	Dr.		
Amount raised by town		\$5,000 00	
			\$5,000 00
	Cr.		
Paid:			
Newport Trust Company, (equipment notes)		\$2,200 00	
Aubrey Johonnett (Administrator) Bond		1,000 00	
Total interest paid		645 04	
		<hr/>	\$3,845 04
Unexpended			1,154 96

TEMPORARY LOAN

Dr.

Received Newport Trust Company	\$15,000 00	
	<u> </u>	\$15,000 00

Cr.

Paid: Newport Trust Company	\$15,000 00	
	<u> </u>	\$15,000 00

STATE HIGHWAY MAINTENANCE

Dr.

Amount raised by town	\$1,700 00	
	<u> </u>	\$1,700 00

Cr.

Paid State Treasurer Overdraft	\$2,463 40	
	<u> </u>	\$763 40

BULLDOZER APPROPRIATION

Dr.

Amount raised by town	\$1,000 00	
	<u> </u>	\$1,000 00

Cr.

Paid: Portland Tractor Co.	\$1,000 00	
	<u> </u>	\$1,000 00

STATE TAX

Dr.

Amount raised by town	\$2,757 28	
	<u> </u>	\$2,757 28

Cr.

Paid: State Treasurer	\$2,757 28	
	<u> </u>	\$2,757 28

COUNTY TAX

	Dr.		
Amount raised by town		\$547 20	
		<u> </u>	\$547 20
	Cr.		
Paid: County Treasurer		\$547 20	
		<u> </u>	\$547 20
		<u> </u>	

SOLDIERS MEMORIAL FUND

	Dr.		
Balance 1948		\$121 00	
Appropriation		200 00	
		<u> </u>	\$321 00
		<u> </u>	

CEMETERY ACCOUNT

Perpetual

	Dr.		
Received Treasurer of U. S.		\$102 50	
		<u> </u>	\$102 50
	Cr.		
Paid: Care of lots		\$52 50	
		<u> </u>	\$52 50
Balance unexpended			<u> </u>
			\$ 50 00

ANNUAL REPORT FOR PALMYRA
January 1, 1948 — December 31, 1948
DEPARTMENT OF HEALTH AND WELFARE
DIVISION OF PUBLIC HEALTH NURSING

Public Health has been defined as the art and science of preventing disease, prolonging life, and promoting physical and mental efficiency through organized community effort. Today there is a rising concern for health in the family, the community, the state, the nation and throughout the world. An active Health Council would coordinate and promote health work in your town.

Good health for the child must start before he is born. Adequate care and diet for the expectant mother, infant and pre-school child; correction of defects and immunization against preventable diseases will eliminate many of the problems of the school age group. The health of the family of tomorrow depends on the kind of health we build today.

Your Public Health Nurse has made health supervision visits to expectant mothers, infants and pre-school children. The schools have been visited in an effort to control communicable diseases, inspect conditions in the schools and to obtain information for follow-up with those children needing corrective work.

Audiometer hearing tests were given in the schools in September with follow-up to those who showed signs of hearing defects.

The Child Health Conferences held during the summer had an average attendance of 16. Services offered at the conferences were complete physical examinations and vision tests for children entering school this fall. Immunizations which included 13 smallpox vaccinations, 13 diphtheria and 11 whooping cough inoculations were provided by town appropriation this year.

The services of the Crippled Children's Pediatric and Tumor Clinics have been made available, when needed, to the children in the community.

The Bureau of Health X-Ray Clinics in Skowhegan and Newport have been available to the townspeople.

Your nurse wishes to thank the school personnel, the P. T. A. Child Health Conference Committee and the general public for their splendid cooperation throughout the year.

Respectfully submitted,
LOUISE SKELTON
Public Health Nurse

SCHOOL PHYSICIANS REPORT

Examination of the school children in the town of Palmyra showed a good physical standard being maintained. Correctible disabilities have been called to the attention of the parents and guardians of these pupils. These defects should be corrected in order to prevent permanent disabilities in the years to come.

The teachers, parents and public health nurse should be commended on their efforts in keeping the children well.

A central school is greatly needed from public health standards, the rooms used now are small, over crowded, poorly ventilated with inadequate toilet facilities and poor play grounds.

"Do not put off until tomorrow what you can do today". Have your childrens defects corrected this year as next year may double the disabilities or cause permanent damage to your children. Protect the health of your children now that they may well serve a useful life to the community in the future.

PAUL R. BRIGGS, M. D.

Report of Superintendent of Schools

To the School Committee and Citizens of Palmyra:

This is my third annual report on your schools.

It remains a pleasure to continue to serve the schools of your town and I cannot report anything other than very favorably of most of the areas in your school program.

We have continued fortunate in our teaching personnel. It is inspiring to visit the schools of your town regardless of which one you select. You might think that the school housing discussion would lead to dissatisfaction and continued complaining from the teachers but this is not true. Mrs. Bridge, Mrs. Cronkite and Mrs. Estes continue their first class work and would be an asset to any school system. Their rooms show definite signs of experience at work.

Our new teachers, Mrs. Vesta Caswell at the Gale and Mr. and Mrs. Mathews at the Village, are excellent additions to our staff. They have each fitted into their place in such a manner that we now hail them not as newcomers but as friends.

We have been fortunate to find teachers who would take such vast interest in our children.

I think we should take some time and visit with these people. Make ourselves known and see first hand what is going on in our schools. We would all return to our homes with a strong and, I believe, favorable opinion.

There is still much interest in Music. Besides your School Orchestra some of the youngsters are practicing with a Juvenile Band which Mr. Lamb has organized.

Probably the major piece of business for the year was the purchase of the new bus. I would like to make it clear to the people of the town that it was not the intent of the School Committee to put anything over on the voters. Had there been any premeditated plans to make this purchase there would have been an article to that effect in the town Warrant.

The opportunity to purchase this bus presented itself one evening about 5:30 and a decision had to be made immediately. The price was \$3250, which was about \$1000 less than current bus prices. Since all three buses in town were getting old at the same time and the possibility of buying three new

ones faced the people, it seemed that it was wise to act and that is what your Committee did.

The balance in the School Account is sufficient to very nearly pay in full for the bus. I would advise doing that and thereby pay no further interest. This will improve the equipment considerably. It replaces a makeshift affair with a first class 48 passenger bus.

Your used ambulance which this new bus replaced was sold to Mr. Harry Sanders of Canaan for the sum of \$500.00.

Interesting Comparison

Average Municipal Tax Rate over the State last year .072
Average Tax Rate for School Support .024

From the above figures we can see that the average proportionment of the total tax was 34% for the support of the schools. In your town, 33% of your total tax rate was for the support of schools according to statistics published in the Maine Schools Issue. This shows that your town is very much in line with the state as a whole.

Change Made

It has been customary for some time for each town in this union to pay 1/6 of the cost of the office expense and the Superintendent's salary was pro-rated to the number of teachers in each town. This winter the School Committees of the Union met and changed to a new system which is far more justifiable. In short, all office and administration expenses are pro-rated on a per capita basis using the number of children in your schools as reported in the official census April 1 each year. With this as a basis, your share of the office expenses for the coming year will be 164|861 or .1905. Whereas, for the cost of administration your share will be 164|907 or .1809 or in terms of present plans you will need to raise \$624.11 for your share of the Supt's Salary.

Repairs

Besides making the general run of repairs which always present themselves, a more specific program of attempting to fix up the toilets was undertaken. There is an opportunity here to spend many dollars which I question the advisability of in face of new construction. If something isn't done along

the line of new housing then the only alternative is to re-build the toilets in many cases.

New Building

There has been a favorable attitude displayed toward some very constructive planning for new school housing. A Bill is before our State Legislature sponsored by Mr. Millett which would aid in new construction. The thinking back of this move is to "be prepared" in case State Aid is forthcoming. If the State Legislature is willing to go along on a new tax program, then the towns of Maine will undoubtedly receive help on new school housing which will vary from 15% to 50% of the total cost. Since State help is based on the amount of taxable property behind each Palmyra child as compared to the amount behind each child in the entire State of Maine, you will be in a position to receive from 40% to 50% of the entire cost.

Financial

We are closing out the year with a balance in our Common School Fund of \$2535.75 of this amount, about \$1,500 of the accumulation is due to a change in mode of payment of the teachers' salaries. We are now paying the same amounts staggered over a yearly period instead of only the weeks which school is in session.

Our Secondary Tuition account shows a balance of \$79.10, an overdraft of \$32.00 shows in the Supt's salary while a balance of \$162.94 remains from repairs.

1949-50 Budget

Common Schools	\$7,500.00
Sec. Tuition	5,000.00
School Physician	75.00
Supt. Acct.	625.00
Repairs	500.00

This total budget represents only \$135 more than last year.

This has been a pleasant year in your schools. With a good teaching staff, a spirit of fair play from the youngsters and with community backing there are no limitations placed upon our future. I wish to thank the citizens of your town for any help they may have given toward providing these assets and to especially show my gratitude to the School Committee for their spirit of fairness and cooperation during the past year.

Respectfully Submitted,
Harvey B. Scribner

SCHOOL FINANCIAL REPORT

1948-1949

Receipts

Balance (1948)	\$	650 50
Appropriation (1948)		7,500 00
Interest on fund		69 80
State School Fund		6,070 16
Equalization		3,744 00
Refund (H. E. Cox)		36 95
Sale of School Bus		500 00
Total Receipts		\$18,571 41

Expenditures

Teachers	\$	9,099 99
Conveyance		3,725 83
Janitor		533 46
Fuel		656 78
Books		1,057 93
Supplies		961 67
Total Expenditures		\$16,035 66
Balance 1949		\$ 2,535 75

MISCELLANEOUS ACCOUNTS

Secondary Tuition

Receipts

Appropriation (1948)	\$	5,000 00
State School Fund		1,000 00
Balance (1948)		186 38
Total		\$ 6,186 38

Expenditures

Maine Central Institute	\$	2,875 00
Hartland Academy		2,092 28
Newport High School		1,000 00
Town of Corinna		140 00
Total		\$ 6,107 28
Balance 1949		\$ 79 10

REPAIRS AND INSURANCE

	Receipts	
Appropriation	\$ 500 00	
Total	\$ 500 00	\$ 500 00
		\$ 500 00

	Expenditures	
Harold A. Willey	\$ 1 75	
Elwood Bridge	53 00	
Leonard A. Wade	2 50	
Wyman's Plumbing Service	2 88	
Harry Jones	51 50	
Rae's General Hardware	88 63	
Pittsfield Hardware & Plumbing Co.	31 95	
L. J. Humphrey's Paint Store	1 31	
Pittsfield Coal and Lumber Co.	8 40	
W. H. Moore & Son	11 64	
H. E. Randlett	18 25	
Louise R. Lewis	12 70	
M. F. Bragdon Paint Co.	52 55	
Total	\$ 337 06	
Balance		\$ 162 94

SCHOOL PHYSICIAN

Appropriation (1948)	\$ 75 00	
Dr. Paul R. Briggs	\$ 75 00	

SUPT. OF SCHOOLS

Appropriation (1948)	\$ 490 00	
Harvey B. Scribner	522 00	
Overdraft	\$ 32 00	

ITEMIZED EXPENDITURES

	Teachers	
Jennie Burns	\$ 661 08	
Margaret Mathews	756 25	
Helen McLean	686 58	
Floyd Mathews	737 50	
Katherine Cronkite	1,397 95	

Edna Estes	1,423 45
Doris Bridge	1,403 91
Clara Higgins	614 18
Vesta Caswell	721 88
Glenroy Lamb	517 51
Emma Bubar	70 00
Ethel Jorgenson	28 00
Town of St. Albans	81 70
Total	<u> </u> \$ 9,099 99

Conveyance

Elwood Bridge	\$ 705 00
Felta Lanpher	350 00
Clair Lewis	636 92
Furbush Insurance Agency	237 11
Butler's Service Station	3 20
"Ken" Hughes Service Station	21 67
Webster's General Store	225 34
Palmyra General Store	203 35
Merton Davis	49 89
Pittsfield Motor Sales	186 96
Louise R. Lewis	46 67
Friend & Friend	35 05
Rae's General Hardware	8 35
Fitts Tire Service	7 50
Lewis Bernstein, Inc.	13 50
Cambridge Garage	77 81
Mosher Chev. Co.	19 47
Lancey House Garage	6 35
Bluebird Welding	5 00
Elm City Chev. Inc.	55 00
J. & B. Tire Co.	22 24
General Motors A. C.	789 90
Elbert Fields	5 75
C. A. Copeland	1 50
McCormack's Garage	9 05
Mace's Garage	3 25
Total	<u> </u> \$ 3,725 83

Fuel

H. E. Cox & Son	\$ 207 73
Harold A. Willey	25 35
Howard Davis	390 00
Mahlon Nickless	6 00
Philip Estes	5 70
George Cray	8 00

Joseph Normandy	12 00	
Gale School League	2 00	
Total	<u>14 00</u>	\$ 656.78

Supplies

"Alatol"	\$ 3 00	
Town of Hartland	122 25	
Central Maine Power Co.	97 03	
Huston-Tuttle Book Co.	15 63	
M. F. Bragdon Paint Co.	17 17	
Mainco Trading Co.	49 46	
Harvey B. Scribner	19 17	
The Wakefield Studio	13 50	
Rae's General Hardware	35 36	
L. B. Soper	8 00	
Brown & White Paper Co.	18 00	
Royal Amusement Co.	5 00	
Katherine Cronkite	40	
H. E. Randlett	7 35	
Palmyra General Store	4 23	
Edward E. Babb Co.	134 69	
Loring, Short & Harmon	37 13	
Gledhill Bros. Inc.	252 45	
Treasurer of State of Maine	3 25	
A. J. Nystrom & Co.	37 00	
D. K. Hammett, Inc.	8 72	
Howard & Brown	11 05	
Berry Paper Co.	24 03	
Rice & Miller Co.	17 50	
Viner's Music Store	4 50	
The Pittsfield Advertiser	15 80	
Total	<u>1061 67</u>	\$961 67

Books

The MacMillan Co.	\$ 175 60
American Book Co.	51 46
Ginn and Co.	180 86
Webster Pub. Co.	47 23
C. A. Gregory Co.	13 10
D. C. Heath & Co.	64 21
Laidlaw Brothers	130 22
F. A. Owen Pub. Co.	49 00
Row, Peterson & Co.	110 83
The Bobbs-Merrill Co.	55 86
Beckley-Cardy Co.	19 29

Flamouth Pub. House	2 32	
Encyclopedia Britannica	67 60	
Scott, Foresman & Co.	34 55	
Silver Burdett Co.	55 80	
Total		<u>\$1,057 93</u>

Janitor

George Cray	\$192 50	
James Goforth	28 00	
Webster's General Store	1 91	
Paul Rideout	36 00	
Alfred Roberts	42 00	
Katherine Cronkite	49 00	
Harold Rideout	8 00	
Clifton Rideout	26 00	
Douglass Tibbetts	28 00	
Eastern Maine Grain Co.	2 10	
Vesta Caswell	33 00	
Harold Willey	35 00	
M. F. Bragdon Paint Co.	9 45	
Harry Jones	20 00	
Mrs. Maxine Badger	22 50	
Total		<u>\$533 46</u>

REPORT OF CEMETERY FUND

SKOWHEGAN SAVINGS BANK

Town of Palmyra,
Palmyra, Maine.

Gentlemen:

We certify that we hold in safe-keeping for the Town of Palmyra the following bonds:

U. S. Treas.	2½s of 1964-69	No. 30626F	\$1,000
U. S. Treas.	2½s of 1964-69	30627H	1,000
U. S. Treas.	2½s of 1964-69	30628J	1,000
U. S. Treas.	2½s of 1964-69	15072B	500
U. S. Treas.	Series "G"		
Dated April 1944		No.C2 693 350G	100
Dated July 1944		C2 995 745G	100
Dated March 1945		C3 538 851G	100
Dated April 1945		C3 538 073G	100

Dated Aug. 1945	C3 836 242G	100
Dated Mar. 1946	C4 074 294G	100
Dated April 1946	C4 133 987G	100

\$4,200

Yours, truly,

CARLTON P. MERRILL

Treasurer

The town holds Bank Book No. 45389 Skowhegan Savings Bank for \$51.50, cemetery funds from the late Mary Johonnett estate pending purchase of government bond. Also Bank Book No. 41796 Skowhegan Savings Bank for \$68.91, cemetery funds, unused interest which accrued previous to the purchase of bonds.

TREASURER'S REPORT

Cash on hand Feb. 12, 1948	\$ 400 29
Received from	
Cemetery Funds	
Interest on U. S. Gov't Bonds	102 50
Dog Tax Refund	77 51
Dog Tax — Susan Willey Clerk	9 90
Highways	
Snow Removal	
State Treasurer	2,216 00
Seldon Lanpher — Plowing	3 00
William Kenniston — Plowing	12 00
State Aid Construction	
State Treasurer	3,783 93
Rural Roads Improvement Fund	
State Treasurer	1,483 18
Refund — Chadbourne	7 20
Refund — Correct Error	20
Roads and Bridges	
Banton Bros. — Gravel	16 00
Special Resolve	
State Treasurer	442 65
Town Equipment	
Treasurer's Warrants	3,214 85
Withholding Tax	183 12

Education

State Treasurer, School Fund	7,070 16
State Treasurer, Equalization Fund	3,744 00
H. E. Cox & Son, refund	36 95
Sale of School Bus	500 00
Employees Retirement System	472 05
Withholding Tax	655 55
Ministerial & School Fund, Int.	69 80

Health & Welfare

State Poor	1,013 87
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Miscellaneous

Newport Trust Co., Temporary Loan	15,000 00
State Treasurer, Forest Fires	199 71
Poor of Other Towns	816 35
Newport Trust Co., Error on service chg.	2 24
	<hr/>
	\$41,533 01

Taxes

Bank Stock	58 65
Susan Willey, clerk	2,102 67
L. J. Pray, Col., abatements	19 64
L. J. Pray, Col., 1947	2,468 63
William F. Jude, Esq., 1946	16 00
William F. Jude, Esq., 1947	1,570 24
P. R. Lee, abatement	10 00
Wilbur M. Weeks, Col., abatement	50 00
Wilbur M. Weeks, Col., discount	181 56
Wilbur M. Weeks, Col., 1948	34,209 30
	<hr/>
	\$40,686 69

Total Receipts	82,219 70
Total Warrants	77,711 75
	<hr/>
Cash on hand Feb. 14, 1949	4,507 95

Respectfully submitted,

A. P. HOWES, Town Treasurer

Auditors' Reports

State of Maine

State Department of Audit

Augusta

September 23, 1948

Board of Selectmen
Palmyra, 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 Palmyra have been audited by Auditor R. M. Parsons for the period February 17, 1947 to February 12, 1948 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, 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.

Recommendations have been made which, we believe, to be worthy of consideration.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY

State Auditor

FMB:lf

COMMENTS

Re: Audit of Accounts—Town of Palmyra

February 17, 1947 to February 12, 1948

CASH

The receipts were checked in detail and found to be recorded correctly and deposited promptly.

The cash balance of \$400.29 was reconciled with the depository bank and found to be correctly stated.

All expenditures were made by check and were supported by properly approved warrants issued by the selectmen.

During the course of this examination, it was noted that the check numbers had not been entered in the space provided on the pay rolls and warrants.

ACCOUNTS RECEIVABLE

Accounts receivable totalling \$1,135.93 was represented by \$25.00 due from the 1944 Tax Collector, 1946 charity accounts of \$331.25, 1946 overpayments of \$47.80 and 1947 charity accounts of \$731.88.

TAXES RECEIVABLE

The 1947 tax commitment book was added and checked and found to be in agreement with the Assessors' records. Approximately 89% of the current tax commitment was collected or abated.

Taxes outstanding totalling \$4,242.92 were checked and listed.

All transactions effecting prior years' taxes were examined and found to have been properly handled.

NOTES PAYABLE

Notes payable totalling \$11,200.00 represents notes issued for the purpose of purchasing equipment. \$2,000.00 was paid during the current year.

BONDS PAYABLE

Bonds payable totalling \$1,000.00 mature in 1948.

DEFICIT

The Net Deficit is as follows:

Appropriated surplus (Exhibit D)	\$2,249 87
Deficit (Exhibit E)	9,901 99
	<hr/>
Net Deficit	\$7,652 12

The deficit of \$11,117 36 at the beginning of the year was decreased by \$1,215.37 during the current year, as shown on Exhibit E.

Appropriated surplus of \$2,249.87 is represented by certain appropriation account balances which are carried forward, as shown on Exhibit D.

TRUST FUNDS

The trust fund investments were not examined as they are in custody of the Skowhegan Savings Bank. A letter from the bank, dated February 7, 1948 states that they are holding for safekeeping \$4,200.00 in U. S. Government Bonds all registered in the name of the Town of Palmyra. The savings deposit books were examined. Income received from the investments was not expended during the current year. It was held in the General Fund and is available for future use.

GENERAL

The Tax Collector and Treasurer furnished corporate surety bonds.

The excise tax receipts were checked and it was ascertained that all collections had been promptly deposited.

A review of the valuation records indicated the possibility of strengthening the description of properties.

The vouchers were examined and so far as could be determined from this examination, they appeared to be proper charges and correctly recorded.

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

"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.

RECOMMENDATIONS

It is recommended that,

the Treasurer enter the check numbers for all payments in the space provided on the warrants and pay rolls.

EXHIBIT A

TOWN OF PALMYRA
COMPARATIVE BALANCE SHEET
GENERAL FUND

LIABILITIES

	February 12, 1948	February 17, 1947
Accounts Payable		\$ 273 01
Notes Payable		
(Sched. A-3)	\$11,200 00	13,200 00
Bonds Payable		
(Sched. A-4)	1,000 00	2,000 00
Due Governmental Agencies:		
Teachers'		
Pensions	\$82 35	\$209 00
Withholding		
Taxes	224 20	205 10
	306 55	414 10
Due Trust Funds	1,270 30	1,165 30
	13,776 85	17,052 41
Total Liabilities		
Deferred Revenue:		
Trea's Suspense		1 10
	DEFICIT	
Appropriated Surplus		
(Exhibit D)	\$2,249 87	739.64
Deficit		
(Exhibit E)	9,901 99	11,117 36
	7,652 12	11,857 00
TOTAL GENERAL FUND	\$6,124 73	\$5,196 51

LIABILITIES

FUNDS		
Principals		
(Sched. A-5)	\$5,413 33	\$5,413 33
Income		
(Sched. A-5)	175 03	68 21
	\$5,588 36	\$5,481 54
TOTAL TRUST FUNDS	\$5,588 36	\$5,481 54

UNCOLLECTED TAXES FOR 1948

RESIDENT

Anderson, C. H.	\$211 00	Snowman, Francis	
Ames, Horace	146 00	Mrs.	35 00
Bates, Herbert	95 00	Snowman, Vern	19 00
Bryant, Odell	160 00	Seekins, W. H.	81 00
Berry, Homer	4 00	Salley, S. S.	60 00
Bubar, Sheldon	80 50	Sawyer, Maurice E.	4 00
Brackett, Harry	51 50	Snowman, Jennie	35 00
Bubar, John	241 00	Snowman, Donald	1 00
Brown, Roland	48 50	Shorey, Leigh	457 00
Pd. after settlement	32 50	Small, Ivan C.	171 50
Cowan, Willis	111 00	Spooner, Phillip and	
Carlow, C. E.	150 00	Jennie	53 00
Colby, Victor	31 00	Pd. after settlement	36 00
Cyr, Emily	44 00	Smart, Zoe	151 00
Cyr, Ernest	20 00	Stanhope, Vernon	3 00
Davis, Herbert	6 00	Thompkins, H. B.	
Dubay, Roland	16 00	Heirs	130 00
Elkins, Walter	12 00	Tozier, Roland	1 00
Pd. after settlement	13 00	Tarr, Martha	60 00
French, Reginald	3 00	Tarr, Andrew	14 00
Fanjoy, Kennth	49 00	Tarr, Adrian	57 89
Graham, William	3 00	Vance, Robert	103 00
Hamilton, Everett	8 50	Vanadastine, Willard	4 00
Holway, Harry	3 00	Vicnaire, Joseph	21 00
Harding, Lionel	234 00	White, Fay	120 00
Humphrey, Maurice	3 00	Whitman, Ivan	67 00
Hersey, Sandy C.	156 00	Pd. after settlement	115 00
Hewin, Walter	79 00	Pd. after settlement	58 50
Hutchins, Linwood	23 00	Wilder, Maurice	198 00
Jones, William	82 00	Wark, Donald	100 00
Killam, Fred	114 00		
Pd. after settlement	118 50	Total Resident	\$5,808 04
Pd. after settlement	94 65		
Lanpher, Sheldon	111 00	NON RESIDENT	
Lewis, Allie P.	27 50	Brackett, Bessie M.	55 00
Liscomb, Harry	10 00	Bishop, Frank	10 00
LaBreck, Peter and		Butler, Ernest	15 00
Nancy	89 50	Brooks, Marion Mrs.	7 50
Leavitt, Miles	101 50	Bartlett, F. W. Heirs	40 00
McNaughton, Stanley		Brown, Ralph W.	10 00
and Ada	146 00	Deraps Chas. S. and	
Morrison, William	15 00	Elzada	20 00
Mercier, Elmer	168 50	Pd. after settlement	50 00
McCrillis Elsie and		Davis, Kenneth	10 00
Harry	89 00	Emerson, James	35 00
McFarland, Llewelyn	3 00	French, Carlyle	20 00
Norsworthy, Henry	21 50	Griffith, Theodore	5 00
Pelkey, Chas.	41 00	Gifford, Carroll B.	60 00
Perry, Fred	3 00	Green, Hiram	22 50
Reynolds, E. M.	132 00	Goodrich, Newell	20 00
Roberson, Fred	111 00	Huff Brothers	15 00
Raymond, Willard	48 00	Hanson, E. P. Heirs	5 00
Raymond, Ada	91 00	Hoyt, Fred L.	7 50

Keyes, Hazel	25 00	Smith, W. H.	160 00
Kenniston, Durwood	15 00	Thompkins, Robert	20 00
Pd. after settlement	10 00	Turner, Albert and Ellen	25 00
Maxim, C. A.	50 00	Townsend, Everett	11 00
McFarland, Frank	97 50		
Pd. after settlement	5 00	Total Non-Resident	<u>\$851 00</u>
Neal, Ida Heirs	10 00		
Richardson, A. W. and Son	12 50	Total Uncollected	\$6,659 04
Spaulding, J. S.	2 50		February 21, 1949

BOARD OF SELECTMEN
TOWN OF PALMYRA
PALMYRA, MAINE

Gentlemen:

Pursuant to my engagement I have examined the books of account and records of the Town of Palmyra for the fiscal year ended February 11, 1949 and submit the following Exhibits and Schedules reflecting the financial condition of the Town at February 11, 1949 and the results of its operations for the year then ended.

Exhibit "A" Comparative Balance Sheet at February 11, 1949 and February 12, 1948.

Exhibit "B" Analysis of General Revenue Surplus at February 11, 1949.

Exhibit "C" Analysis of Appropriation, Revenue, and Expenditures.

Exhibit "D" Analysis of Trust Funds at February 11, 1949.

Schedule A I Cash Receipts and Disbursements.

Schedule A II Taxes Receivable.

Schedule A IIa Detailed List outstanding 1948 taxes.

Schedule A III Accounts Receivable.

Schedule A IV Valuation and Commitment.

Your attention is invited to the following comments relative to the items contained in the Balance Sheet, Exhibit "A".

CASH \$4,598.23

Cash on deposit was verified by reconciliation of Bank Statement and by direct confirmation with depository bank, and that on hand by actual count.

TAXES RECEIVABLE: (Net) \$7,170.17

Taxes for the current year were verified by examination of the commitment books. All commitments of taxes to the collector were examined and determined to be properly accounted for, either in cash, properly authorized abatements, or yet remaining uncollected on the records of the collector.

Warrants were examined and it was ascertained that they were properly approved, correctly recorded and charged to the proper department on appropriation account. All disbursements of the Treasurer were examined and found to have been made in accordance with the authorizations.

ACCOUNTS RECEIVABLE \$1,276.12

Complete detail of the above is reflected in Schedule A III. Your attention is called to the items of \$47.80 shown as being due from George G. Butcher. There is no detail substantiating this receivable and I suggest that it should be charged to expense in the current year 1949-1950.

TAX DEEDS AND LIENS: \$43.65

No changes have taken place in this account during the year.

ACCOUNTS PAYABLE \$157.70

The amount of \$77.40 representing Teachers Pension is payable to the State of Maine and the Employees Withholding Tax in the amount of \$80.30 is due the Treasurer of the United States on or before March 31, 1949.

NOTES PAYABLE \$9,000.00

The above note is held by the Newport Trust Company. Note dated January 18, 1947 with interest paid to February 10, 1949. The final outstanding bond was retired during the year.

DUE TRUST FUNDS: \$1,320.30

This amount represents Trust Fund principal and interest held by the town in the General Fund. It is recommended that this amount be taken from the General Fund and restored to the Trust Fund account as follows:

Principal:

Ministerial and School Fund	\$1,163 33
Unexpended Income	156 97
	<hr/>
	\$1,320 30
	<hr/> <hr/>

UNEXPENDED APPROPRIATIONS \$3,761.73

Detail of the above is reflected in Exhibit "C" and represents unexpended amounts carried forward to the coming year.

GENERAL REVENUE SURPLUS \$1,151.56

Detail of the above is shown in Exhibit "B"

APPROPRIATIONS AND REVENUES:

Exhibit "C" reflects in detail the appropriations, Revenues, and Expenditures, a summary of which is reflected below:

Appropriations	\$41,108 40	
Departmental Revenues:		
Cash	\$41,237 71	
Other Credits	1,038 18	
	<hr/>	42,272 89
Balance forward from prior year	2,249 87	\$85,634 16
Less: Expenditures - Cash	76,199 68	
Other Charges	876 00	77,075 68
	<hr/>	<hr/>
		8,558 48
Less: Appropriations forward		3,761 73
		<hr/>
		\$4,796 75

This examination consisted of a detailed examination of the records of the Selectmen, Treasurer, and Tax Collector. All steps considered necessary were taken to verify the accounts and in my opinion the appended Balance Sheet and supporting Exhibits and Schedules fairly present, in accordance with generally accepted principles of municipal accounting, consistently applied, the financial condition of the Town of Palmyra at February 11, 1949 and the results of its operations for the fiscal year then ended.

I wish to express my appreciation for the courtesy and cooperation extended me during the course of the examination.

Respectfully submitted,
DONALD H. WILL

EXHIBIT "A"

COMPARATIVE BALANCE SHEET

TOWN OF PALMYRA

LIABILITIES

	February 11, 1949	February 11, 1948
Accounts Payable:		
Governmental Agencies:		
Teachers Pension Fund	\$ 77 40	\$ 82 35
Employers Withholding Tax	80 30	224 20
	<u>\$157 70</u>	<u>\$306 55</u>
Notes Payable and Bonds Payable:		
Newport Trust Company	\$9,000 00	\$12,200 00
Due Trust Funds	\$1,320 30	\$ 1,270 30
Deferred Revenue:		
Treasurer's Suspende		1 10
		<u>1 10</u>
Unexpended Appropriations (Ex. "C")	<u>\$3,761 73</u>	<u>\$2,249 87</u>
General Revenue Surplus (Deficit)	1,151 56	9,901 99
<u>Total General Fund</u>	<u>\$13,088 17</u>	<u>\$6,124 73</u>
<u>Funds</u>		
Principal	\$5,413 33	\$5,413 33
Income	227 39	175 03
Total Trust Funds	<u>\$5,640 72</u>	<u>\$5,588 36</u>

EXHIBIT "A"

COMPARATIVE BALANCE SHEET

TOWN OF PALMYRA

ASSETS

	February 11, 1949	February 11, 1948
Cash: (Schedule A I)		
On Deposit	\$ 4,507 95	\$ 400 29
On Hand	90 28	
	<u>\$ 4,598 23</u>	<u>\$ 400 29</u>
Taxes Receivable: (Sched. A 11)		
1948 (Schedule A 11a)	\$ 6,659 04	
1947	209 21	\$4,242 94
1946 and Prior	371 26	371 26
	<u>7,239 51</u>	<u>4,614 20</u>
Less Reserve for uncollected	69 34	69 34
	<u>\$ 7,170 17</u>	<u>\$4,544 86</u>
Accounts Receivable: (Schedule A III)		
State of Maine	\$ 1,020 71	\$ 256 12
Other Towns	207 61	832 01
Other	47 80	47 80
	<u>\$ 1,276 12</u>	<u>\$1,135 93</u>
Tax Deeds and Liens	\$ 43 65	\$ 43 65
<u>Total General Fund</u>	<u>\$13,088 17</u>	<u>\$6,124 73</u>
		<u>Trust</u>
Cash—Time Deposits	\$ 120 42	\$ 118 06
Bonds—Government	4,200 00	4,200 00
Due from General Fund	1,320 30	1,270 30
<u>Total Trust Funds</u>	<u>\$ 5,640 72</u>	<u>\$5,588 36</u>

APPROPRIATIONS, REVENUES AND EXPENDITURES
YEAR ENDED FEBRUARY 11, 1949

	Balance	Appropriations	Revenues
<u>General Government:</u>			
Town Charges		\$ 3,500 00	\$ 346 01
Health and Sanitation		50 00	
<u>Highways and Bridges:</u>			
Roads and Bridges		\$ 5,000 00	\$ 16 00
Winter Roads		2,000 00	2,231 00
Highway Patrol	\$ 836 00	1,700 00	
Town Road Improvement Fund			1,490 58
Special Resolve			442 65
Maint. Third Class Roads	43 01	1,000 00	
State Aid Road Const.	76 63	1,799 50	3,783 93
Town Equipment	336 35		3,214 85
Bulldozer Blade		1,000 00	
	<u>\$1,291 99</u>	<u>\$12,499 50</u>	<u>\$11,179 01</u>
<u>Charities:</u>			
Town Poor		\$ 1,200 00	\$ 18
State Poor			1,778 46
Poor of Other Towns			299 27
Aid to Dependent Children		1,000 00	
		<u>\$2,200 00</u>	<u>\$ 2,077 91</u>
<u>Education:</u>			
Common Schools	\$ 650 00	\$ 7,500 00	\$10,420 91
High School Tuition	186 38	5,000 00	1,000 00
Repairs		500 00	
Physician		75 00	
Superintendence		490 00	
	<u>\$ 836 88</u>	<u>\$13,565 00</u>	<u>\$11,420 91</u>

APPROPRIATIONS, REVENUES AND EXPENDITURES
 YEAR ENDED FEBRUARY 11, 1949

Expenditures	Lapsed Overdrafts	Balances Unexpended	Carried Forward
<u>\$ 4,707 88</u>	<u>\$ 843 87</u>		
			<u>\$ 50 00</u>
5,306 48	290 48		
3,516 88		714 12	
3,299 40	763 40		
1,549 11	58 53		
514 41	71 76		
720 11		322 90	
4,884 18			775 88
2,307 90		1,243 30	
1,000 00			
<u>\$23,098 47</u>	<u>\$1,184 17</u>	<u>\$2,280 32</u>	<u>\$ 775 88</u>
439 70		760 48	
1,778 46			
299 27			
1,510 38	510 38		
<u>\$ 4,027 81</u>	<u>\$ 510 38</u>	<u>\$ 760 48</u>	<u>\$</u>
16,035 66			2,535 75
6,107 28			79 10
337 06		162 94	
75 00			
522 00	32 00		
<u>\$23,077 00</u>	<u>\$ 32 00</u>	<u>\$ 162 94</u>	<u>\$2,614 85</u>

Exhibit "C" Con'd

	Balance	Appropriations	Revenues
<u>Indebtedness:</u>			
Bonds			
Notes		\$ 5,000 00	\$15,000 00
Interest			
		<u>\$ 5,000 00</u>	<u>\$15,000 00</u>
<u>Other Civil Divisions:</u>			
State Tax		\$ 2,757 28	
County Tax		547 20	
		<u>\$3,304 48</u>	
<u>Unclassified</u>			
Soldiers Memorial Overlay	\$ 121 00	\$ 200 00 789 42	
Excise Taxes			\$ 2,102 67
Supplemental Taxes			131 38
	<u>\$ 121 00</u>	<u>\$ 989 42</u>	<u>\$ 2,234 05</u>
	<u>\$2,249 87</u>	<u>\$41,108 40</u>	<u>\$42,275 89</u>
<u>Revenues:</u>			
Cash Receipts			\$41,237 71
Transfers and Adjustments			1,038 18
			<u>\$42,275 89</u>
<u>Expenditures:</u>			
Warrants Paid			
Transfers and Adjustments			
Abatements			

Exhibit "C" Con'd

Expenditures	Lapsed Overdrafts	Balances Unexpended	Carried Forward
\$ 1,000 00			
17,200 00			
645 04			
<hr/>			
\$18,845 04		\$1,154 96	
<hr/>			
2,757 28			
547 20			
<hr/>			
3,304 48			
<hr/>			
			321 00
		789 42	
		2,102 67	
		131 38	
15 00	15 00		
<hr/>	<hr/>	<hr/>	<hr/>
15 00	15 00	3,023 47	321 00
<hr/>	<hr/>	<hr/>	<hr/>
\$77,075 68	\$2,585 42	\$7,382 17	\$3,761 73
	Less: Overdraft	2,585 42	
	Net to General		
	Reserve Surplus	4,796 75	
76,199 68			
861 00			
15 00			
<hr/>			
77,075 68			
<hr/>			

EXHIBIT "B"

GENERAL REVENUE SURPLUS

DEFICIT ACCOUNT

Balance February 12, 1948		\$9,901 99
Add: Adjustment of Accounts Receivable		82 32
		<hr/>
Decreases to Deficit Account:		\$9,984 31
Net Gain from Operations (Ex. "C")	\$4,796 75	
Adjustment of State Highway Maintenance Account to correct distribution of the prior year.	836 00	
Retirement of Bonds	1,000 00	
Reduction of Notes Payable	2,200 00	8,832 75
		<hr/>
		<hr/>
Net Deficit at February 11, 1949 (Deficit)		\$1,151 56
		<hr/>

NOTE—Exhibit "B" was placed after Exhibit "C" for better arrangement of pages 48-49-50 and 51.

EXHIBIT "D"

ANALYSIS OF TRUST FUNDS

Cemetery Perpetual Care Funds:

Time Deposits:			
Skowhegan Savings Bank —			
Book No. 41796		\$ 68 91	
Book No. 45389		51 51	\$ 120 42
			<hr/>
Bonds:			
U. S. Treasury 2½% 1969	3,500 00		
U. S. Defense Series G 1956-1957	500 00		
U. S. Defense Series G	200 00	4,200 00	
			<hr/>
Due from General Fund		156 97	
			<hr/>
			\$4,477 39
Ministerial and School Funds		1,163 33	
			<hr/>
<u>Total Trust Funds</u>			<u>\$5,640 72</u>

Principal all Funds February 12, 1948			\$5,413 33
Unexpended Income 2 12 48	\$ 175 03		
Add: Inc. Earned. Cem. Funds \$104 86			
Less: Expended	52 50	52 36	
			<hr/>
Income Earned M & S Fund	69 80		
Less: Expended	69 80	0	227 39
			<hr/>
			<u>\$5,640 72</u>

Bonds are held by the Skowhegan Savngs Bank for safe keeping and were not examined by me but were confirmed by letter.

SCHEDULE A1

CASH RECEIPTS AND DISBURSEMENTS

Cash Balance February 12, 1948		\$ 400 29
<u>Add: Receipts</u>		
Taxes—1948	\$34,434 36	
1947	4,033 73	
1946 and prior	16 00	\$38,484 09
Departmental:		41,237 71
Other		
Accounts Receivable	774 67	
Teachers Pensions	472 05	
Withholding Taxes	838 67	
Trust Fund Income	102 50	\$ 2,187 89
		\$81,909 69
 <u>Total Available</u>		 \$82,309 98
<u>Deduct:</u>		
Warrants Paid:		
Departmental (Ex. C)	\$76,199 68	
Teachers Pensions	477 00	
Withholding Taxes	982 57	
Trust Fund Income	52 50	\$77,711 75
		\$ 4,598 23
 <u>Cash Balance February 12, 1949</u>		 <u>\$ 4,598 23</u>

Reconciliation of Treasurer's Cash

Cash on Deposit (Newport Trust Co.)		\$ 4,507 95
Cash in hands of Treasurer (undeposited)		90 28
		\$4,598 23
		\$4,598 23

SCHEDULE A II

TAXES RECEIVABLE

	Total	1948	1947	Prior Yrs
Balance 2 12 48	\$ 4,614 20		\$4,242 94	\$371 26
1948 Commitment	41,108 40	41,108 40		
	<u>45,722 60</u>	<u>41,108 40</u>	<u>4,242 94</u>	<u>371 26</u>
Deduct:				
Collections	\$38,484 09	\$34,434 36	\$4,033 73	\$ 16 00
Abatements	15 00	15 00		
	<u>16 00</u>			<u>16 00</u>
	<u>\$38,483 09</u>	<u>\$34,449 36</u>	<u>\$4,033 73</u>	<u>\$ 0</u>
	<u>\$ 7,239 51</u>	<u>\$ 6,659 04</u>	<u>\$ 209 21</u>	<u>\$371 26</u>

SCHEDULE A III

ACCOUNTS RECEIVABLE

Due from the State of Maine:	
<u>1948—State Poor</u>	\$ 920 59
1947—State Poor	100 12 \$1,020 71
<hr/>	
Other Towns:	
<u>Hartland</u>	81 25
Troy	24 77
Newport	52 68
Burnham	48 91 \$ 207 61
<hr/>	
Other: George G. Butcher	47 80
<u>Total</u>	<u>\$1,276 12</u>

15 marriages were recorded
15 births were recorded.

DEATHS REGISTERED IN PALMYRA IN 1948

Date	Name	Age	Cause of Death	Physician
Jan. 20, 1948	Samuel B. Towle	76	Heart Failure	Wm. J. Fahey, M. D.
Jan. 28, 1948	Edwin G. Emery	86	Acute Cardiac Decompensation	Richard L. Chasse, M. D.
Feb. 15, 1948	E. Jennie Farnham	82	Cardiac Decompensation	M. A. Webber, M. D.
Feb. 17, 1948	Selma G. Humphrey	69	Heart Disease	Paul W. Burke, M. D.
Mar. 13, 1948	Amos Howard Vance	79	Bubbar Palre	P. R. Briggs, M. D.
Apr. 22, 1948	Leslie Johonnett	83	Myocarditis Chronic	P. R. Briggs, M. D.
June 30, 1948	Herbert A. Simpson	76	Acute Myocarditis	Neil Parsons, M. D.
June 30, 1948	Harris E. Collamore	67	Cancer of Rectum	E. D. Humphreys, M. D.
July 10, 1948	Thankful E. Thompson	81	Emobeler Left Leg	E. D. Humphreys, M. D.
July 24, 1948	Maude Inez Rush	68	Multiple Myeloma	Henry C. Knowlton, M. D.
Aug. 11, 1948	Abbie F. Weeks	82	Myocardial Failure	K. A. Somerfield, M. D.
Aug. 11, 1948	Wayne Clark	6	Crushed Skull	W. S. Stinchfield, M. D.
Oct. 22, 1948	Edgar L. Green	70	Gun shot wound	W. S. Stinchfield, M. D.
Oct. 23, 1948	Marjorie P. Stackpole	46	Uremia	Paul W. Burke, M. D.
Oct. 31, 1948	Dora Noble Carlow	90	Heart Disease	Paul W. Burke, M. D.
Nov. 11, 1948	Annie E. Killam	37	Uremia	C. W. Simpson, D. O.
Nov. 23, 1948	Olive Alma Watson	60	Carcinoma of Breast, Lungs	Marshall Gerrie, D. O.
Nov. 30, 1948	Howard B. Towle	63	Endocarities Libman sacks	Walter R. Gumprecht, M. D.
Dec. 1, 1948	Wayne J. Millett	6 mo. 27 days	Meningitis	Paul W. Burke, M. D.
Dec. 7, 1948	Ada Jane Cain	76	Coronary Occlusion	P. R. Briggs, M. D.
Dec. 28, 1948	Lester C. Brown	56	Myocarditis Chronic	P. R. Briggs, M. D.

