

1947

# One Hundred and Thirty-Fifth Annual Report of the Town of St. Albans, Maine for the Fiscal Year of 1947-1948 by the Municipal Officers

St. Albans (Me.)

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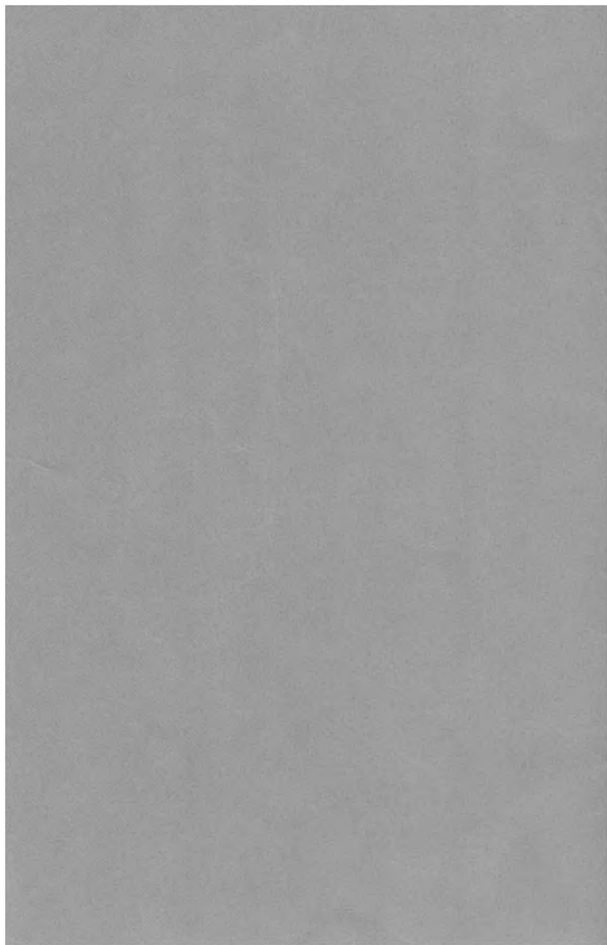
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THE TOWN OF  
**ST. ALBANS**

**MAINE**

**Annual Report**  
**1947—1948**



ONE HUNDRED AND THIRTY-FIFTH

ANNUAL REPORT

OF THE TOWN OF

St. Albans, Maine

FOR THE FISCAL

Year of 1947-1948

BY THE

MUNICIPAL OFFICERS

Press of

The Pittsfield Advertiser

1948



# Town Warrant

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SOMERSET S. S.

STATE OF MAINE

To Arthur Smith, Constable, Town of St. Albans. Greetings:

In the name of the State of Maine you are hereby required to notify and warn the Inhabitants of the Town of St. Albans qualified to vote on the town affairs to meet at the Town Hall in said town on Monday, March 8 A. D. 1948 at ten o'clock A. M.

To act on the following articles:

Art. 1. To choose a moderator to preside over said meeting.

Art. 2. To choose a town clerk.

Art. 3. To hear reports of town officers and act on same.

Art. 4. To see if the town will vote to adopt the town agent form of Government, or act on anything relating thereto.

Art. 5. To choose three or more selectmen, assessors and overseers of poor, to determine their salary and act on anything relating thereto.

Art. 6. To choose a town treasurer.

Art. 7. To choose a superintending school committee.

Art. 8. To choose a road commissioner, fix his salary or compensation and act on anything relating to same.

Art. 9. To choose a collector of 1948 taxes, fix his salary or commission, or act on anything relating to payment or collection of the 1948 commitment.

Art. 10. To choose all other necessary town officers.

Art. 11. To see if the town will vote to instruct the selectmen to hire money in anticipation of taxes.

Art. 12. To see what sum of money the town will vote to raise and appropriate for elementary schools including teachers wages, fuel, janitor services, conveyance, tuition and board of pupils, textbooks and school supplies for desk and laboratory.

Art. 13. To see what sum of money the town will vote to raise and appropriate for secondary school tuition.

Art. 14. To see what sum of money the town will vote to raise and appropriate for repairs of school buildings.

Art. 15. To see what sum of money the town will vote to raise and appropriate for rent of a grade school building.

Art. 16. To see if the town will vote to raise and appropriate the sum of \$75.00 for public health nursing in St. Albans said sum to be expended by the State Bureau of Health, for local service.

Art. 17. To see if the town will vote to authorize the school committee to employ a school physician and raise and appropriate money for same.

Art. 18. To see if the town will vote to raise and appropriate \$61.40 the amount necessary to pay interest on school fund order.

Art. 19. To see what sum of money the town will vote to raise and appropriate to pay salary of superintendent of schools.

Art. 20. To see what sum of money the town will vote to raise and appropriate to pay on town debt.

Art. 21. To see what sum of money the town will vote to raise and appropriate to pay town charge account.

Art. 22. To see what sum of money the town will vote to raise and appropriate to pay interest on town debt.

Art. 23. To see what sum of money the town will vote to raise and appropriate for town poor account.

Art. 24. To see what sum of money the town will vote to raise and appropriate for Memorial Services.

Art. 25. To see if the town will vote to purchase a second truck and raise money for same.

Art. 26. To see if the town will vote to elect one man to look after snow fence, snow removal and sanding for winter of 1948 and 1949 or act on anything relating thereto.

Art. 27. To see if the town will vote to raise and appropriate the sum of \$25.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising of the natural resources, advantages and attractions, of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Art. 28. To see if the town will vote to instruct its town officers to refuse to pay bills for labor on highways unless an itemized bill for such labor is presented for payment within thirty days from the beginning of such labor, and approved by the road commissioner.

Art. 29. To see if the town will vote to raise and appropriate the sum of \$200.00 to be expended on Hawes Hill.

Art. 30. To see what sum of money the town will vote to raise and appropriate to be expended on the road from Burnes Nelson's corner to the Corinna town line.

Art. 31. To see what sum of money the town will vote to raise and appropriate for patrol maintainance of State Aid roads.

Art. 32. To see if the town will vote to raise and appropriate the sum of \$250.00 to be expended on the road from Byron Ballards to Weymouth's corner.

Art. 33. To see what sum of money the town will vote to raise and appropriate for third class road maintainance.

Art. 34. To see if the town will vote to authorize the Superintending School Committee to build a two room addition which will meet with the State specifications, on the Village School at a cost not to exceed \$10,000.00 and to act on anything relating thereto.

Art. 35. To see if the town will determine the method to be used in financing the addition to the Village School and to act upon anything relating thereto.



Art. 36. To see if the town will vote to sell the Five Corners Schoolhouse, the Merrill Schoolhouse and the Hopkins Schoolhouse to the highest bidder or act on anything relating thereto.

Art. 37. To see if the town will vote to accept the gift of land as described in the Warranty Deed from Frances B. Bachelder to the Inhabitants of St. Albans and dated November 4, 1947. Said piece of land to be known as the C. A. Bachelder Memorial Playground.

Art. 38. To see if the town will vote to raise the sum of \$50.00 to defray the cost of erecting a memorial on the above lot.

Art. 39. To see if the town will vote to refund the sum of \$59.22 personal tax of Harry Densmore that could not be collected because of death, to John Webber, collector of 1946 taxes.

Art. 40. To see what sum of money the town will vote to raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways highways and bridges) under the provisions of Sections 25 and 29, Chap. 20, R. S. 1944, as amended.

Art. 41. To see what sum of money the town will vote to raise and appropriate for summer road repair.

Art. 42. To see what sum of money the town will vote to raise and appropriate for the repair and construction of bridges and culverts.

Art. 43. To see what sum of money the town will vote to raise and appropriate for winter roads.

Art. 44. To see what sum of money the town will vote to raise and appropriate for cutting bushes.

Art. 45. To see what sum of money the town will vote to raise and appropriate for street and hall lights.

Art. 46. To see what sum of money the town will vote to raise and appropriate for the Hartland Volunteer Fire Co. for services as in past years.

Art. 47. To see if the town will vote to authorize the Selectmen on behalf of the town, to sell and dispose of any real estate acquired by the town for non-payment of taxes there-on, on such terms as they deem advisable and to execute quit claim deeds for such property.

Art. 48. To see if the town will vote to raise and appropriate the sum necessary for Mothers Aid and Dependent Children.

Art. 49. To see if the town will vote to raise and appropriate the sum of \$75.00 necessary for insurance on Town Hall.

Art. 50. To see what sum of money the town will vote to raise and appropriate for care of soldiers graves.

Art. 51. To see what sum of money the town will vote to raise and appropriate to purchase snow fence.

Given under our hands this 26th day of February 1948.

CHESTER CARSON	Selectmen
KENNETH HUGHES	of
JOHN WEBBER	St. Albans

# Report of Budget Committee

We recommend the following appropriations for 1948.

Common Schools	\$8,500 00
High Schools	3,000 00
School Repairs	400 00
School Rent	240 00
District Nurse	75 00
School Physician	75 00
Interest on School Fund	61 40
Superintendent's Salary	480 00
Town Debt	1,000 00
Town Charges	2,500 00
Interest	None
Town Poor	1,000 00
Memorial Services	75 00
Summer Roads	4,000 00
Bridges	500 00
Winter Roads	2,500 00
State Aid Roads	None
Third Class Maint.	1,000 00
Bushes	300 00
Lights	200 00
Hartland Fire Dept.	500 00
Aid Dependent Children	1,200 00
Hall Insurance	75 00
Soldiers Graves	100 00
Patrol Maint.	816 00

ELLIS THORNE  
CHARLES MOWER  
HAROLD SEEKINS  
RALPH McNICHOLS  
WALTER BUTLER  
KENNETH HUGHES  
M. H. MARTIN

LELAND RANDALL  
ERNEST WOOD  
HARRY BALLARD  
CHESTER CARSON  
REGINALD PHILLIPS  
DOROTHY HUGHES  
ANGILEE SEEKINS

ROBERT MARTIN, Chairman

W. A. SPRINGER, Secretary

# Assessors' Report

Value of resident real estate	\$238,300 00
Value of non-resident real estate	68,940 00
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	\$307,240 00

## Personal Property

Value of horses, 139	\$ 6,655 00
Value of beef cattle, 22	925 00
Value of milk cows, 738	40,360 00
Value of two-year olds, 51	1,275 00
Value of 18 months old, 141	3,085 00
Value of swine, 18	180 00
Value of fowls, 1216	932 00
Value of stocks in trade, 8	6,600 00
Value of gasoline pumps, 10	1,065 00
Value of radios	1,715 00
Value of tractors, 24	3,250 00
Value of machinery	2,035 00
	<hr/>
	\$ 68,077 00

Total valuation of town	\$375,317 00
Rate of taxation .097	
Tax assessed on property	\$ 36,406 36
Tax assessed on polls, 243	729 00
Supplemental tax	324 27

Total Charges to Collector \$ 37,459 63

Deposited with trea. by A. C. Smith, Col., cash	\$ 33,937 23
Discounts on taxes	432 38
Abatements on taxes	276 15
Commission on cash deposits	1,018 12
Tax liens	1,286 66
Treasurers copy of lien	38 80
Undeposited balance	470 29
	<hr/>
	\$ 37,459 63

# Appropriation 1947

Common Schools	\$ 7,300 00
High Schools	4,500 00
School Repairs	400 00
School Rent	360 00
District Nurse	75 00
School Physican	75 00
Int. on School Fund	61 40
Superintendent's Salary	475 00
Town Debt	2,000 00
Town Charges	2,500 00
Interest	190 00
Town Poor	1,200 00
Memorial Services	50 00
Road Machine	1,000 00
Summer Roads	5,000 00
Bridges	800 00
Winter Roads	2,500 00
State Aid Road	800 00
Third Class Maint.	746 00
Bush Removal	200 00
Lights	200 00
Hartland Fire Co.	500 00
Aid Dependent Children	300 00
Hall Insurance	75 00
Soldiers Graves	100 00
Hall Repairs	1,000 00
Maintenance Patrol	750 00
County Tax	565 92
State Tax	2,851 28
Overlay	560 76
	<hr/>
	\$37,135 36

# General Standing of Town

Figured according to State Auditors Method.

## Assets

Cash in treasury	\$ 9,179 75
1947 tax liens	1,179 96
1946 tax liens	1,008 85
1945 tax liens	347 67
1944 tax liens	149 85
Due from State, charities	271 25
Due from Haynesville, charities	220 68
Due from Dixmont, charities	12 52
Gould camp lot	50 00
Brooks wood lot	25 00
Adams wood lot	25 00
Due interest on 1947 taxes	107 00
Balance of 1947 taxes	470 29
	<hr/>
	\$13,047 83

## Liabilities

Notes payable	\$ 7,500 00
Cemeteries trust fund balance	437 00
School trust fund	1,190 54
Withholding tax	207 00
Teachers retirement	81 80
Balance from schools	510 04
Balance from high schools	1,574 59
Balance, 3rd class maint.	243 15
Balance, town road imp. fund	63 30
Balance, special resolve	30 00
	<hr/>
	\$11,837 47
Unappropriated surplus	.1,210 36
	<hr/>
	\$13,047 83

# Town Charge Account

Appropriation		\$2,500 00
Cost of Liens		40 00
Sale of School Bell		5 00
Treas. of State		58 80
Dorothea Hughes		1 00
Raynor Crosman		2 00
Richard Downs		100 00
Bank Stock Tax		162 22
Charles Estes		450 00
Lionel Shaw		23 60
Furbush Ins.		5 77
R. R. and Telephone		96 83
Hall Rent		32 00
Hartland		90
		\$3,478 12
	Paid	
Mark Printing House	\$	5 10
L. S. and Harmon		49 80
Stanley Burges		2 65
J. W. Webber		243 00
Walter Butler		7 46
Hartland and St. Albans Tel. Co.		6 70
Leland Welsh		64 00
Steven McNichols		60
Charles McNichols		60
Joseph McNichols		60
Elmer Ballard		60
Byron Ballard		60
W. L. Butterfield		24 60
C. E. Carson		601 00
Pittsfield Advertiser, Co.		180 60
Kenneth Hughes		211 85
Furbush Ins.		45 82
Lura Crocker		20 00
Hilder Bishop		37 80
C. F. Merrill		32 40
R. M. McNichols		20 00
Eva Butler		186 09
Treas. of State		97 10
Dept of Audit		218 06
Arthur Smith		21 00
Town of Dexter		36 00

Luella Chambers	36 00	
Bernard Avery	28 00	
Ernest Hart	5 60	
Elbert Hart	2 25	
Verne Merrill	31 00	
G. A. Libby	5 15	
Ethel Libby	112 00	
Unexpended	1,144 09	
	<hr/>	\$3,478 12

#### REPAIR OF TOWN HALL

Appropriation	\$1,000 00	
Received from Vern Merrill	5 00	
	<hr/>	\$1,005 00
		Paid
H. C. Baxter	\$ 4 25	
C. E. Carson	5 00	
Iva Neal	10 13	
Maude Carson	8 83	
Percey Bane	169 00	
Fremont Emery	134 50	
Hanson's Hardware	13 20	
H. E. Randlett	65 00	
Rae's Gen. Hardware	28 75	
C. F. Merrill	22 64	
C. E. Mower	48 11	
G. H. Hanson	5 78	
	<hr/>	\$ 515 19
Unexpended		489 81
		<hr/>
		\$1,005 00

#### INSURANCE ON HALL

Appropriation	\$75 00	
Paid Furbush Ins.	<hr/>	\$75 00

#### STATE AND COUNTY TAXES

Appropriation for State Tax	\$2,851 28	
Appropriation for County Tax	565 92	
	<hr/>	\$3,417 20
Paid:		
Trea. of State	\$2,851 28	
John H. Lancaster	565 92	
	<hr/>	\$3,417 20



TOWN POOR ACCOUNT

Appropriation	\$1,200 00	
Received from Thomas Ellingwood	17 50	
		\$1,217 50
Thomas Ellingwood		
Paid:		
Philip Nelson	\$ 16 91	
Andy's Dairy	71 76	
G. H. Hanson	191 09	
Dr. Humphreys	10 00	
Earl Badger	128 00	
B. W. Hanson	63 32	
C. F. Merrill	7 35	
George Libby	60	
		\$ 489 03
	Lewis Schilinger	
Town of Dexter	\$ 285 00	
		\$ 285 00
Miscellaneous		
Donald Shorey, Albra Hawks	\$ 115 00	
Mary Neal, tramps	5 00	
Portland, Gerald Burns	4 35	
Hartland, Ralph Thompson	14 30	
J. N. Welch, Albra Hawks	10 00	
Hartland, Horace Varney	13 42	
		\$ 162 07
Veterans Family		
First Nat'l Stores, Dexter	\$ 10 00	
John F. Adams	120 00	
Frost & Shield, Dexter	10 00	
G. H. Hanson	10 00	
B. W. Hanson	16 46	
		\$ 166 46
Unexpended		\$1,102 56
		114 94
		\$1,217 50

AID TO DEPENDENT CHILDREN

Appropriation	\$300 00	
Overdrawn	40 50	
		\$340 50
Paid, Trea. of State	\$340 00	
		\$340 00

POOR OF OTHER TOWNS

Howland

John Smith

B & H Cash Market	\$ 5 51	
	<u>          </u>	\$ 5 51

Wade, Miford Carmichael

Scott-Webb Hospital	\$170 00	
	<u>          </u>	\$170 00
Received from Wade	\$170 00	
	<u>          </u>	\$170 00

Haynesville, Alta Cronk

Scott-Webb Hospital	\$ 80 25	
P. R. Briggs	50 00	
G. I. Higgins	25 00	
B. W. Hanson Co.	38 56	
Dr. Simpson	6 00	
	<u>          </u>	\$199 81

Haynesville and Dixmont

Alta Cronk and Effie Olive Smith

G. H. Hanson	\$ 11 16	
C. F. Merrill	22 23	
	<u>          </u>	\$ 33 39
		<u>          </u>
		\$233 20
Due from Haynesville	\$220 68	
Due from Dixmont	12 52	
	<u>          </u>	\$233 20

STATE POOR ACCOUNTS

William Burns

B & H Cash Market	\$299 70	
C. F. Merrill	10 99	
B. W. Hanson Co.	45 88	
Andrew Tweedie	14 00	
	<u>          </u>	\$ 370 57

	Frank Sargent	\$170 93	
C. F. Merrill		10 00	
R. E. Martin		41 07	
B. W. Hanson Co.		32 00	
Ellis Thorne			<u>          </u> \$ 254 00
	David Braley	\$335 00	
Mrs. George Emery			<u>          </u> \$ 335 00
	Fred Lee	\$110 00	
Donald Shorey			<u>          </u> \$ 110 00
	Vivian Ring	\$ 60 47	
B. W. Hanson Co.			<u>          </u> \$ 60 47
	Earl Harper	\$ 40 00	
Sisters Hospital			<u>          </u> \$ 40 00
	Grace Chabot	\$ 85 00	
Mrs. Harry Dinsmore			<u>          </u> \$ 85 00
	Fay Smith	\$ 18 76	
G. H. Hanson		5 00	
Cyril Lord		6 62	
Town of Pittsfield		1 50	
Rae Butler		1 75	
R. C. Hamilton			<u>          </u> \$ 33 63
	Ernest Thompson	\$101 69	
C. F. Merrill		92 72	
G. H. Hanson		2 50	
Kenneth Hughes		3 75	
B. W. Hanson Co.		14 10	
Rae's General Hardware		8 68	
H. E. Randlett			<u>          </u> \$ 223 44
		\$1,512 11	
Received from State		<u>          </u> 1,240 86	
Due			<u>          </u> \$ 271 25

### STREET AND HALL LIGHTS

Appropriation	\$200 00	
Overdrawn	5 73	
		\$205 73
Paid Central Maine Power Co.		\$205 73

### FIRE PROTECTION

Unexpended 1946	\$250 00	
Appropriations	500 00	
		\$750 00
Paid Hartland Vol. Fire Co.	\$750 00	
		\$750 00

### DISTRICT NURSE

Appropriation	\$75 00	
		\$75 00
Paid Treasurer of State	\$75 00	
		\$75 00

### ROAD MACHINE ACCOUNT

Appropriation	\$1,000 00	
		\$1,000 00
<b>Paid:</b>		
Murry Machine Co.	\$ 788 00	
John Webber	12 00	
Unexpended	200 00	
		\$1,000 00

### SUMMER ROADS ACCOUNT

Appropriation	\$5,000 00	
		\$5,000 00
<b>Paid:</b>		
Ernest Wood	\$ 931 41	
Myron Merro	141 00	
St. Albans truck	330 15	
Linwood Humphrey	271 51	
Raymond Humphrey	445 26	

Cyril Lord	12 38	
Harlow Powers	11 25	
Victor Springer	17 85	
Lowell Knowles	14 00	
Edward Patten	77 75	
Delmont Springer	179 90	
Alonzo Williams	27 00	
Lloyd Wood	27 75	
Howard Sally	23 60	
Rae's General Hardware	25 44	
Byron Ballard	27 25	
Earl Jones	150 38	
Hartley Fowler	3 75	
Donald Hewins	3 75	
James Snow	23 25	
Charles Mower	297 00	
Arthur Bowman	110 40	
Harvey Martin	42 00	
H. E. Randlett	4 95	
Everett Holt	16 50	
Clayton Merrill	62 12	
George Webber	9 00	
Charles Estes	182 64	
Carl Parsons	145 13	
Leon Henderson	5 00	
H. C. Baxter & Bro.	9 00	
Vernard Stedman	897 00	
G. A. Libby	5 00	
Irvin McNally	48 00	
Norman Turner	21 00	
Wayne Neal	14 25	
Ernest Butler	15 75	
Hart. & St. A. Tel. Co.	14 00	
Earl Parkman	13 60	
N. E. Metal Culvert Co.	308 98	
Bertha Russell	19 05	
Joseph Seekins	12 75	
Unexpended	2 09	
		<hr/> \$5,000 00

TOWN ROAD IMPROVEMENT FUND

Received from State	\$1,493 73	
Received from Palmyra	63 30	
		<hr/> \$1,557 03

Paid:	
Ernest Wood	\$ 71 55
Harlow Powers	9 76
Lowell Knowles	96 63
Alonzo Williams	25 45
Delmont Springer	425 55
Clayton Merrill	48 01
Harvey Martin	37 51
James Snow	23 63
Carl Parsons	44 25
Lawrence Springer	27 00
Benson Peavey	23 63
John Rockwell	20 25
John Webber	71 25
Charles Estes	42 76
Foster Stackpole	45 00
Charles Elms	43 35
Victor Springer	91 80
Edward Patten	101 95
Philip Bickford	56 70
St. Albans Truck	92 70
Verne Merrill	12 50
Leon Henderson	18 00
Linwood Humphrey	10 50
Vernard Stedman	54 00
Unexpended	63 30
	<hr/>
	\$1,557 03

STATE AID ROAD CONSTRUCTION

Town Appropriation	\$ 800 00
Received from State	\$1,568 38
	<hr/>
	\$2,368 38
Paid	
C. S. Whittemore	\$ 81 00
Delmont Springer, shovel	462 00
Delmont Springer, gravel	128 00
Delmont Springer, truck	79 50
St. Albans truck	196 87
Harvey Martin	53 62
Bennie Webber	63 62
James Snow	19 87
Harry Ballard	54 47
Richard Smith	42 75
Lawrence Springer	13 50

Raymond Humphrey	48 25
Earl Jones	20 25
Clayton Merrill	15 38
N. E. Metal Cul. Co.	68 73
Ernest Wood	90 45
Charles Estes	24 00
Carl Parsons	46 88
Linwood Humphrey	73 13
Everett Holt	3 80
Foster Stackpole	22 00
Kenneth Gray	51 00
Clayton Burke	42 00
Edward Patten	43 35
Frank Randall	32 00
John Webber	34 00
David Turner	20 25
Robert Scott	34 00
Alonzo Williams	56 70
Victor Springer	43 35
Lindsay Jackson	51 00
George Butcher	51 00
Lawrence Parker	43 35
Kenneth Rowe	34 00
Farrin Bros. & Smith	77 05
Vernard Stedman	108 00
Warren Boston	13 13
William Tibbetts	10 50
Milford Post	12 75
Elmer Montgomery	6 75
Harlow Powers	2 25
Clair Russell	3 38
Unexpended	50
	<hr/>
	\$2,368 38

#### MAINTENANCE OF THIRD CLASS ROADS

Appropriation	\$746 00	
	<hr/>	\$746 00
Paid:		
Ernest Wood	\$122 85	
Ernest Hart	4 00	
St. Albans truck	98 75	
Hugh Cooney	4 50	
Myron Merrow	9 75	
Carl Parsons	22 50	

Linwood Humphrey	43 50	
Charles Estes	70 50	
Edward Patten	90 00	
James Snow	6 75	
Kenneth Hughes, Jr.	6 75	
Lewis McLeod	18 00	
Harlan Wilkins	5 00	
		\$502 85
Unexpended	243 15	
		<u>\$746 00</u>

#### WINTER ROADS

Appropriations	\$2,500 00	
Received from State	2,500 00	
Overdrawn	13 75	
		<u>\$5,013 75</u>

Paid Feb. 20, 1947 to May 1, 1947

Treasurer of State	\$ 70 20	
Myron Merrow	135 00	
Ernest Hart	141 45	
Harry Finson	195 00	
Victor Springer	240 95	
Ernest Wood	96 40	
St. Albans Truck	188 60	
St. Albans Tractor	346 50	
Hugh Cooney	1 50	
Delbert Cool	4 10	
John Webber	75 00	
Linwood Humphrey	24 00	
Raymond Humphrey	29 25	
		<u>\$1,547 95</u>

From Nov. 21, 1947 to Feb. 20, 1948

Ernest Hart	\$ 318 25	
Paul Hart	171 00	
Earl Jones	8 25	
Victor Springer	20 40	
Harlow Powers	20 40	
Edward Patten	24 90	
Leon Henderson	20 40	
Raymond Humphrey	16 00	
Lewis McLeod	730 70	



W. H. Shurtleff Co.	168 00	
Treasurer of State	48 80	
Elbert Hart	206 25	
St. Albans Truck	800 25	
St. Albans small plow	51 00	
Aubrey Brooks	27 00	
St. Albans Tractor	288 00	
Paul Hughes	157 50	
		<u>\$3,077 05</u>

#### SNOW FENCE ACCOUNT

Three Payrolls amounting to	\$ 379 75	
Harry Smith, posts	5 00	
Linwood Humphrey, posts	4 00	
		<u>\$ 388 75</u>
		<u>\$5,013 75</u>

#### REPAIR OF BRIDGES AND CULVERTS

Appropriation	\$800 00	
		<u>\$800 00</u>
Paid:		
Two payrolls	\$ 26 40	
N. E. Metal Culvert Co.	773 60	
		<u>\$800 00</u>

#### CUTTING BUSHES

Appropriation	\$200 00	
Overdrawn	92 05	
		<u>\$292 05</u>
Paid:		
Five payrolls	292 05	
		<u>\$292 05</u>

#### SPECIAL RESOLVE ROAD

Received from State	\$229 59	
		<u>\$229 59</u>
Paid:		
One payroll	199 59	
Unexpended	30 00	
		<u>\$229 59</u>

### MAINTENANCE PATROL

Appropriation	\$750 00	
Overdrawn	46 40	
		\$796 00
Paid Treasurer of State	\$796 40	
		\$796 40

### TOWN OWNED SNOW PLOW

Town of Dexter	\$325 00	
Knowles and Company	23 77	
Ford and Smiley	27 50	
	\$376 27	
Income from Plow	51 00	
	\$325 27	

### TOWN TRUCK ACCOUNT

Earnings of Truck	\$1,763 37	
		\$1,763 37
Paid		
Ford and Smiley	\$ 123 21	
Kenneth Hughes	296 45	
Furbush Insurance	118 85	
Butler's Service	167 82	
Charles Estes	6 75	
Clayton Merrill	31 12	
Rae's Gen. Hardware	15 03	
Ernest Hart	27 20	
Lewis McLeod	6 80	
Paul Hart	4 50	
Bluebird Welding	42 40	
Elbert Hart	2 25	
C. E. Mower	75 00	
		\$ 917 38
Net earnings from Truck		\$ 845 99

### TRACTOR ACCOUNT

Earnings of Tractor	\$634 50	
		\$ 634 50

Paid:	
H. C. Baxter	3 00
Kenneth Hughes	43 94
Furbush Insurance	49 20
Rae's General Hardware	7 74
Lewis McLeod	15 30
Ernest Hart	6 40
Elbert Hart	6 00
G. A. Libby	101 68
	<hr/>
	\$233 26
Net earnings of Tractor	<hr/>
	\$ 401 24

#### COMMON SCHOOLS ACCOUNT

Unexpended balance 1946	\$ 755 20	
Appropriation	7,300 00	
State, equalization fund	3,320 00	
State, school fund	6,546 14	
Corinna, tuition	48 00	
Athens, office maint. 1946	84 71	
Athens, office maint. 1947	73 89	
Cambridge, office maint.	73 89	
Harmony, office maint.	73 89	
Hartland, office maint.	73 89	
Palmyra, office maint.	73 89	
From interest acct.	61 40	
	<hr/>	\$18,484 90

Paid:	
22 School Department payrolls and itemized in Superintendent's report amounting to	\$17,974 86
Unexpended	510 04
	<hr/>
	\$18,484 90

#### HIGH SCHOOL ACCOUNT

Unexpended balance 1946	\$ 456 65
Appropriation	4,500 00
Received from State	1,000 00
	<hr/>
	\$5,956 65

Paid:		
Hartland Academy	\$3,698 53	
Maine Central Institute	330 00	
Town of Newport	150 00	
Town of Dexter	62 50	
Town of Harmony	72 92	
Corinna Union Academy	68 11	
Unexpended	1,574 59	
	<hr/>	\$5,956 65

#### REPAIR AND INSURANCE OF SCHOOL BUILDINGS

Appropriations	\$400 00	
Received from J. N. Welch	2 00	
Keith Emery	15 00	
Overdrawn	171 34	
	<hr/>	\$588 34
Paid:		
School Department payrolls and itemized in Supt's report	588 34	
	<hr/>	\$588 34

#### RENT OF FRIENDS CHURCH

Appropriation	\$360 00	
	<hr/>	\$360 00
Paid:		
Overdraft of 1946	120 00	
Alonzo Williams	240 00	
	<hr/>	\$360 00

#### SCHOOL PHYSICIAN

Appropriation	\$75 00	
	<hr/>	\$75 00
Paid P. R. Briggs	\$75 00	
	<hr/>	\$75 00

#### SUPERINTENDENT'S SALARY

Appropriation	\$475 00	
	<hr/>	\$475 00
Paid:		
Harvey Scribner	\$470 00	
Unexpended	5 00	
	<hr/>	\$475 00

NOTES PAYABLE FEB. 20, 1947

Harlan Wilkins	\$4,000 00	
Harlan Wilkins	5,500 00	
	<hr/>	\$9,500 00
Paid:		
Harlan Wilkins	\$2,000 00	
	<hr/>	\$2,000 00
		<hr/>
Balance of notes		\$7,500 00

TEMPORARY LOANS

First National Bank of Pittsfield	\$3,000 00	
G. A. Libby	1,000 00	
	<hr/>	\$4,000 00
Paid:		
First National Bank of Pittsfield	\$3,000 00	
G. A. Libby	1,000 00	
	<hr/>	\$4,000 00

INTEREST ACCOUNT

Appropriations	\$190 00	
Appropriations Special	61 40	
Interest on Tax Liens	93 55	
	<hr/>	\$344 95
Paid:		
G. A. Libby	5 00	
First National Bank	37 50	
Harlan Wilkins	190 00	
Common School Account	61 40	
Unexpended	51 05	
	<hr/>	\$344 95

ACCOUNTS RECEIVABLE FROM 1946

Received from Howland, Smith families	\$836 17	
Received from State, State poor	412 70	
Received from State, Third Class Road Reconstruction	377 62	
Received from Stacyville, Rogerson	52 96	
U. S. Treas. Over paid withholding tax	57 45	
	<hr/>	\$1,736 90

### FISH SCREEN FOR DAM

Unexpended 1946	\$300 00	
Overdrawn	105 13	
		\$405 13
Paid:		
M. C. R. R.	\$ 17 89	
C. F. Merrill	387 24	
		\$405 13

### WITHHOLDING TAX

Withheld during 1947	\$985 75	
Withheld during 1948	207 00	
		\$1,192 75
Paid:		
Collector of Internal Revenue	\$985 75	
Payable April 1, 1948	207 00	
		\$1,192 75

### TEACHERS RETIREMENTS

O. R. S.		
Balance from 1946	\$157 51	
Withheld during 1947	156 33	
		\$313 84
M. T. R. A.		
Balance from 1946	\$ 36 80	
Withheld during 1947	198 35	
		\$235 15
		548 99
Paid:		
Department of Education	\$534 99	
Mary Connelly	14 00	
		\$548 99

### CARE OF CEMETERIES

Unexpended Balance	\$ 86 54	
Appropriation	100 00	
Receive Interest on Bonds	200 00	
Overdrawn	106 76	
		\$493 30

Paid:		
Crocker Cem. Asso.	\$120 00	
J. N. Welch	336 00	
Keith Emery	37 30	
	<hr/>	\$493 30

MEMORIAL ACCOUNT

Appropriation	50 00	
Overdrawn	35 30	
	<hr/>	\$85 30
Paid:		
Lyle Mills	12 55	
Pittsfield Band	37 50	
C. F. Merrill	20 25	
C. G. Linn Unit	15 00	
	<hr/>	\$85 30

CEMETERY TRUST FUNDS

Total brought forward from list in last annual report	\$8,822 00	
Received this year:		
Nelson Atwood	100 00	
Frances Batchelder	400 00	
Fay Lucas	100 00	
	<hr/>	\$9,422 00
Amounts Invested In Bonds		
N. Triverton Fire District	\$1,000 00	
Portland Terminal	985 00	
U. S. Series G of previous years	6,000 00	
U. S. Series G of this year	1,000 00	
	<hr/>	\$8,985 00
Balance in general fund		\$ 437 00

CHESTER CARSON

KENNETH HUGHES

JOHN W. WEBBER

Selectmen

# Report of Treasurer

Cash in treasury Feb. 20, 1947	\$ 4,057 85
Receipts:	
Frances Batchelder, perpetual care of her two lots in Village Cemetery	400 00
Nelson, D. Atwood, perpetual care of James Atwood lot	100 00
Fay E. Lucas, perpetual care of Levi Lucas lot	100 00
1944 tax liens redeemed	35 15
1945 tax liens redeemed	433 21
1946 tax liens redeemed	1,037 20
1947 tax liens redeemed	145 50
Costs and interest on liens	130 84
Athens, school office maint. '46	84 71
Hartland, school office maint. '47	73 89
Cambridge, school office maint. '47	73 89
Athens, school office maint. '47	73 89
Palmyra, school office maint. '47	73 89
Harmony, school office maint. '47	73 89
Corinna, common school acc't	48 00
Howland, town poor acc't	836 17
Hartland, miscellaneous	90
State, Health & Welfare	1,653 56
Stacyville, town poor acc't	52 96
Wade Plt., town poor acc't	170 00
Chester Crocker, miscellaneous	5 00
George Libby, temporary loan	1,000 00
First National Bank, temporary loan	3,000 00
State, refund on withholding tax	57 45
State, refund	58 80
Cemetery trust funds, interest	150 00
Dorothea Hughes, license	1 00
Raynor Crosman, license	2 00
Richard Downs, Magoon schoolhouse	100 00
Charles Estes, Lawrence Waldron place	450 00
Lionel Shaw, Sinclair place	50 00
Perry Furbush, policy return	5 77
State, Equalization Fund	3,320 00
State School Fund	7,546 14
State, R. R. & Tel. Tax	96 83
State, State Aid	1,568 38
State, Special Resolve	229 59
State, Town Road Imp.	1,493 73



State, snow removal	2,500 00	
State, 3rd Class Road	377 62	
State, Bank Stock Tax	162 22	
J. N. Welch, Common School Acc't	2 00	
Palmyra, Special Resolve	63 30	
Vern Merrill, miscellaneous	5 00	
Thomas Ellingwood, miscellaneous	17 50	
Keith Emery, rent	15 00	
Rent of hall	36 00	
Ethel Libby, excise tax	2,429 30	
Town truck earnings	1,763 37	
Town tractor earnings	634 50	
Town plow earnings	51 00	
A. C. Smith, 1947 taxes	33,937 23	
Withholding teachers retirements	436 48	
Withholding income tax	1,032 95	
First Nat'l Bank, interest on bonds	50 00	
Total Receipts		<u>\$72,303 66</u>
Total Warrants		63,123 91
Cash in Treasury		<u>\$ 9,179 75</u>

EVA BUTLER, Treasurer

1947 TAX LIENS

Frank Bishop	\$ 24 25	
Ella Brock	48 50	
Kenneth Bubar	225 53	
Forest Crosby	82 45	
Harriette Dearborn	87 30	
Humphrey Bros.	75 60	
King & Smith	77 60	
King & Smith	48 50	
King & Smith	29 10	
Hester Lobdell	26 68	
Glenice Lord	71 30	
Horace McKinney	14 55	
Cecil Nason	29 10	
Cecil Nason	48 50	
Maurice Paul	9 70	
Walter Violette	63 05	
Alfred Welch	14 55	
Leland Welch	29 10	
*Ross Shaw	135 80	
		<u>\$1,141 16</u>

\* Paid after closing of books.

1947 Treasurer's Copy

Ralph Pratt	\$38 80	
		<u>\$38 80</u>

## 1946 TAX LIENS

Frank Bishop	\$ 23 50
Maurice Briggs	4 70
Steevie Campbell	56 25
Henry Brown	47 00
Harriette Dearborn	84 60
Max Gallison	2 35
Ray and Lin. Humphrey	169 20
Fred Jones	42 30
George Kimball	16 45
George Lanpher	2 35
James Lobdell	85
Horace McKinney	14 10
Cecil Nason	75 20
Albion Neal	94 00
Earl Neal	14 10
Gilbert Neal	84 60
Robert Perkins	108 10
Ralph Pratt	37 60
Charles Sampson	84 60
Ralph Sampson	32 90
Emmie Sanborn	4 70
Horace Varney	4 70
Roy Wheeler	4 70

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 \$1,008 35

## 1945 TAX LIENS

Maurice Briggs	\$ 4 10
Ray Chute	5 33
Max Gallison	2 05
Fred Jones	36 90
Eugene Lawrence	10 25
Albion Neal	82 00
Robert Perkins	96 35
Charles Sampson	82 00
Ralph Sampson	28 70

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 \$347 68

## 1944 TAX LIENS

Ernest Butler	3 70
Thomas Ellingwood	22 20
Neal Kenney	14 80
Elisha Reynolds	9 25
Charles Sampson	74 00
Ralph Sampson	25 90

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 \$149 85

EVA BUTLER, Treasurer

# Road Commissioner's Report

To the Citizens of the Town of St. Albans:

This year we have made some improvements on nearly all of our summer roads. We have bulldozed approximately three miles of road again this year and we have several more places that are badly in need of it. The cost of maintenance of these roads that have been bulldozed, should be much less in the future than it has in the past.

Our bridges are in fair condition, but Clark Brook bridge may be a problem in the near future. This bridge was never large enough to take care of the amount of water that tries to get under it during a freshet.

We finally got the bushes cut and burned over by Harlan Wilkin's and the State has accepted five tenths of a mile beginning at Ripley Town Line and extending south as far as the bridge. It shouldn't cost too much to get another five tenths in condition for the State to accept next summer. We also have a bad stretch of Third Class Road over by Five Corners that should be turned over to the State as soon as possible.

SUMMER ROADS		
Appropriated	\$5,000 00	
	<hr/>	\$5,000 00
Expended	\$4,997 91	
Unexpended Balance	2 09	
	<hr/>	\$5,000 00
BRIDGES		
Appropriated	\$800 00	
	<hr/>	\$800 00
Expended	\$800 00	
	<hr/>	\$800 00
BUSHES		
Appropriated	200 00	
Overdrawn	92 05	
	<hr/>	\$292 05
Expended	\$292 05	
	<hr/>	\$292 05
THIRD CLASS MAINTENANCE		
Appropriated	\$746 00	
	<hr/>	\$746 00
Expended	\$502 85	
Unexpended Balance	243 15	
	<hr/>	\$746 00

**TOWN ROAD IMPROVEMENT FUND**

Received from Treasurer of State	\$1,493 73	
Received from Palmyra	63 30	
		\$1,557 03
Expended	\$1,493 73	
Unexpended Balance	63 30	
		\$1,557 03

In closing I wish to express my thanks to all of you who have in any way contributed toward making better roads for everyone.

Respectfully submitted,  
**ERNEST WOOD**  
 Road Commissioner

**LIST OF DELINQUENTS**

Bishop, Frank	\$ 23 28
Bubar, Kenneth	122 22
Butler, Alfred	12 70
Frost, Roy	11 25
Humphrey Brothers	37 35
Howes, Henry	6 40
Howes, Walter	8 82
Lord, Glenice	97
Larrabee, L. C.	24 25
Elderkin, Frank	45 59
Montgomery, Elmer	97 10
Pratt, Ralph	15 61
Ricker, Orman	5 84
Shaw, Ross	178 31
Shaw, Lionel	3 00
Spaulding, Charles	3 00
Tweedie, Andrew	49 93
Tweedie, John	93 12
Turner, Norman	216 40
Vining, Nat	3 97
Briggs, Maurice	4 85
Church, Heirs of C. W.	4 85
Kinney, Neal	19 40
Kimball, George	11 98
Lawrence, Amos	12 13
McKinney, Horace	14 55
Paul, Maurice	9 70
Sellwell Products Co.	426 80
Wheeler, Roy	4 85
King & Smith	135 32

# Report of Superintendent of Schools

To the Superintending School Committee and Citizens of St. Albans:

I hereby submit for your interest and approval my second annual report based upon your educational system.

The past year has been one of much satisfaction from my point of view. Schools have run smoothly and I have felt that a very definite assertion has been made by our teachers to boost our scholastic training such that our young people will be better prepared for what lies ahead. When progress is being realized and a good spirit of cooperation exists between the home and the school, it is about all that any administrator would ask.

We do have some problem areas, however. We still face an over crowding which is a definite threat to our school system and the results of which will be noted in the training of our most precious possession, our children. It is purely ridiculous for us to expect that our force of five teachers can continue to do the work of eight people and still have an efficient system. Last year we eliminated the Sub-primary as an immediate remedy to our situation. Next September we can expect that the entering class will be as large as ever which will cause each room to become overloaded even more than at the present.

Please study the statistics below and you will note the increased numbers in the lower grades. This is indicative of what is ahead and our present program cannot endure the load much longer.

Present Year	Anticipated Next Year
Grade	Grade      Teacher
1 — 39 Mrs. Randall	1 — 35 No. 1
2 — 35 Miss Brean	2 — 30 No. 2
3 — 14 Miss Brean, Mrs. Jorgenson	3 — 30 No. 3
4 — 21 Mrs. Jorgenson	4 — 14 No. 4
5 — 24 Mrs. Scribner	5 — 20 No. 4
6 — 17 Mrs. Scibner	6 — 24 No. 5
1 — 19 Mr. Bigelow	7 — 17 No. 5
	No. 6
8 — 17 Mr. Bigelow	8 — 19 No. 6
Total 186	Total 192

As the right hand column indicates, we need a sixth room and teacher. Without this, you may expect your youngster to be placed into a room built for thirty pupils but housing forty people with two grades. If we may believe the forecasters, we know too that these numbers will increase for the next five years.

I think we all will agree that we need a sixth room but we might have many answers as to the solution. Again, I have no reason to pass by the issue. I much prefer to meet it directly and offer my advice as I see the problem.

I believe it is time for the citizens to stop trying temporary remedies. Why not build two rooms on the present school and use the money now being paid out on the church rental and its heat as part payment. In this way you will be offering an equal opportunity to all.

As for the extra cost, if the addition were paid off in yearly installments of \$1,000.00 plus interest the difference between the rental of the church and the payments on the two new rooms would cause approximately a three mill tax increase. In simpler language, this means that for a man with an evaluation of \$1,000, he could see every school child in town housed in a warm, sanitary building with equal access to a hot lunch for the price of \$3.00 per year or equivalent of about 14 packages of cigarettes.

Very pleasing results have been witnessed as a result of the efforts of our new Music Supervisor, Mr. Lamb. Your school has a very fine orchestra and at the same time each child receives vocal instruction.

The past year proved quite satisfactory from a financial point of view. We recommended a cut on the floor of town meeting last year of \$600.00 and still came through with a balance in our Common School Account. The overdraft in the Repairs Account was unavoidable as it came as a result of pump difficulties which were unpredictable.

Your Superintending School Committee recommends the following amounts for the support of your schools for the 1948-49 fiscal year.

1948-49		Raised last year
\$ 8,500	Common Schools	\$ 7,300
400	Repairs and Insurance	400
3,000	Secondary Tuition	4,500
75	School Physician	75
480	Supt's Salary	475
240	Rental of Church	360
<hr/>		<hr/>
\$12,695	Total	\$13,110

You will note that the total amount asked for schools is \$415 less than the previous year. If you were to use this \$415 plus the \$240 for the church rental plus the money used for the heat at the church you would have more than half the money needed to make a payment on a new addition to your building.

In closing my report, I wish to thank the Citizens for their cooperation, the teachers for their "all out" efforts and my most grateful acknowledgements, go to the School Committee for their keen interest in promoting better schools for St. Albans.

Respectfully submitted,

HARVEY B. SCRIBNER

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### SCHOOL FINICIAL REPORT

1947-1948

#### Receipts

Balance 1947	\$ 755 20
Appropriations 1947	7,300 00
Interest on School Bond	61 40
State School Fund	6,546 14
Equalization	3,320 00
Town of Athens (office clerk, 1947)	84 71
Tuition (Corinna)	48 00
Town of Hartland (office clerk)	73 89
Town of Cambridge (office clerk)	73 89
Town of Athens	73 89
Town of Palmyra	73 89
Town of Harmony	73 89
Total Receipts	<hr/> \$18,484 90

#### Expenditures

Teachers	\$ 9,216 07
Conveyance	4,293 55
Janitor	1,169 51
Fuel	954 68
Books	1,026 74
Supplies	1,314 31
Total Expenditures	<hr/> \$17,974 86
Balance 1948	510 04

MISCELLANEOUS ACCOUNTS

SECONDARY TUITION

Receipts	
Balance 1947	\$ 456 65
Appropriation 1947	4,500 00
State School Fund	1,000 00
Total	<u>\$5,956 65</u>
Expenditures	
Maine Central Institute	\$ 330 00
Town of Newport	150 00
Town of Dexter	62 50
Town of Harmony	72 92
Hartland Academy	3,698 53
Corinna Union Academy	68 11
Total	<u>\$4,382 06</u>
Balance 1948	\$1,574 59

REPAIRS AND INSURANCE

Receipts	
Appropriation 1947	\$ 400 00
Joseph Welch	2 00
Keith Emery	15 00
Total	<u>\$ 417 00</u>
Expenditures	
Flood Insulation & Automatic Heat Dept.	\$ 10 00
R. E. Drapeau	6 00
Judkins & Gilman Co.	36 10
W. H. Moore & Son	95 10
Herbert Ledin	6 40
Paul Hart	5 00
Harold Hubbard	35 00
Wyman's Plumbing Service	37 98
Leonard Wade	15 23
Reed & Co.	14 45
Rice & Miller Co.	46 88
Rexford Gleason	22 50
Rae's General Hardware	58 14
Albert Easler	20 00
J. I. Holcomb Mfg. Co.	44 10
Percy Butterfield	30 00
Malcolm Parkman	4 20
W. B. Arnold Co.	1 25
Furbush Ins. Agency	100 01
Total	<u>\$588 34</u>
Overdraft	171 34



### SCHOOL PHYSICIAN

Appropriation 1947	\$ 75 00	
Dr. Paul Briggs		\$ 75 00

### SUPT. OF SCHOOLS

Appropriation (1947)	\$ 475 00	
Harvey B. Scribner	470 00	
Balance		\$ 5 00

### ITEMIZED EXPENDITURES

#### Teachers

Glenroy Lamb	\$ 234 74	
Maine Teachers Association	15 00	
National Education Asso.	6 00	
Ada Norcross	35 00	
Elizabeth Ireland	35 00	
Evelyn Scribner	1,495 37	
Velma Carter	490 00	
Oscar Bigelow	1,158 05	
Sadie Randall	1,457 37	
Ethel Simpson	490 00	
Ethel Jorgenson	1,005 37	
Beulah Stromback (office clerk)	1,266 25	
Mary Christie	489 24	
Beverly Brean	971 68	
Mary Smith	20 00	
Hilda Bishop	5 00	
Alice Dow	42 00	
Total		\$9,216 07

#### Conveyance

Elsie Vining	\$ 722 00	
Erwin Parker	905 00	
Earl Jones	140 00	
Helen Fowler	42 00	
Pat Cooney	544 79	
Rex James	70 00	
Freeman Emery	330 00	
Butler's Service Station	729 41	
Fellows Motor Co.	38 22	
Earl W. Bishop	15 00	

Pittsfield Motor Sales	40 20	
Penobscot Auto Wrecking Co.	44 03	
Bangor Auto Body Shop	5 25	
Percy Butterfield	151 97	
Furbush Insurance Agency	111 02	
St. Albans Garage	53 10	
"Ken" Hughes Service Station	307 54	
Bee Line Service, Inc.	43 52	
Stuart's Garage	50	
Total		<u>\$4,293 55</u>

#### Fuel

George A. Libby	\$ 1 25	
Alfred Seekins	18 00	
Ralph B. McNichol	26 40	
V. C. Spaulding	9 00	
Rae's General Hardware	838 03	
R. E. Martin	54 00	
Howard Davis	8 00	
Total		<u>\$ 954 68</u>

#### Supplies

Mainco Trading Co.	\$ 4 25	
Town of Hartland (office maint.)	80 94	
Central Maine Power Co.	246 43	
M. F. Bragdon Paint Co.	14 61	
Rice & Miller	18 00	
Rae's General Hardware	14 16	
G. H. Hanson	34 28	
R. C. Hamilton	4 00	
Edward E. Babb Co.	25 43	
Dakin Sporting Goods Co.	81 69	
Cascade Paper Co.	103 70	
Berry Paper Co.	21 70	
W. H. Moore and Son	5 00	
J. L. Hammett Co.	152 27	
B. W. Hanson Co.	8 48	
Thomas Gee	5 25	
Earle Jones	5 25	
Loring, Short & Harmon	273 91	
Gledhill Bros. Inc.	104 26	
Pittsfield Advertiser	5 20	
D. K. Hammett, Inc.	105 50	
Total		<u>\$1,314 31</u>

### Janitors

J. N. Welch	\$1,115	75
Meredith Hartwell	15	60
Joseph McNichols	35	00
Maine Coal Sales Co.	3	16
Total		\$1,169 51

### Books

Ginn and Co.	\$ 110	77
The Macmillan Co.	169	39
Laidlaw Brothers	124	50
D. C. Heath and Co.	8	31
Scott-Foresman and Co.	98	51
Beckley-Cardy Co.	22	01
F. A. Owen Pub. Co.	22	00
Sadie Randall	2	10
The Quarrie Corp.	93	75
American Book Co.	67	22
Frontier Press Co.	17	26
Cadmus Books	15	69
Edith Frost	3	00
Silver Burdett Co.	91	58
Edward E. Babb Co.	12	78
Row, Peterson Co.	57	67
McCormick-Mathers Pub. Co.	44	77
Wineland Publishing Co.	1	55
Lyons and Carnahan	56	14
Webster's Publishing Co.	7	74
Total		\$1,026 74

## ANNUAL REPORT FOR ST. ALBANS

January 1, 1947—December 31, 1947

### BUREAU OF HEALTH NURSING SERVICE

Which is more important, the health and welfare of your whole community, or your own personal liberty and feelings?

You can protect your neighbors and friends by doing your best to cooperate with your health officer and the nurse. When the public health nurse comes to your home to investigate a communicable condition, which may be anything from pediculosis (head lice) to tuberculosis, the purpose of her visit is an endeavor to control the spread of disease, protect your township and your family.

A Health Council is still very much needed in your town. If one had been organized, protective services against the dangers the recent drought caused and other measures to safeguard the health of the community would have been taken. If your Child Health Conference Committee would provide transportation to summer conferences more babies and small children could benefit from them. There are many other ways in which a Health Council could serve you.

In your town this past year, health supervision visits have been made, as usual, to expectant mothers, infants, pre-school and school children. The schools have been visited in an effort to control communicable diseases, inspect conditions in schools, and to obtain information for follow-up with those children needing corrective work. Conferences with the School Superintendent and teachers have been held in order to promote a better health program in the school.

Three Child Health Conferences were held in town from May through July with a total attendance of 45 children. Diphtheria immunizations were given to 13 children; 12 were inoculated against whooping cough and tetanus; and 37 had the smallpox vaccinations.

Tuberculin skin tests were given to 9 persons known to have been exposed to tuberculosis; and 25 had chest x-rays through the facilities of the Division of Tuberculosis Control.

The services of the Crippled Childrens' Clinic of the State Bureau of Health have been made to children of this community.

Plans for special services for 1948 will include audiometer hearing tests in the schools. It is expected that x-ray clinic services will again be available in Skowhegan in March and Newport in July.

Respectfully submitted,

LOUISE SKELTON

Bureau of Health, Public Health Nurse

# Auditor's Report

STATE OF MAINE

STATE DEPARTMENT OF AUDIT

Augusta

May 13, 1947

Board of Selectmen  
St. Albans  
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of St. Albans have been audited by Auditors, M. E. Libby and V. A. Cunningham for the period February 21, 1946 to February 20, 1947 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 comments.

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

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY

State Auditor

FMB|lee

## COMMENTS

Re: Audit of Accounts—Town of St. Albans  
February 21, 1946 to February 20, 1947

### CASH

The cash balance of \$4,057.78 as shown on the records of the Treasurer was reconciled with the statement of the First National Bank of Pittsfield, dated February 25, 1947.

Deposits made during the year under examinations were compared with the receipts as recorded, and a net coverage of \$2.50 was noted. All checks written were compared with the warrants drawn, and overpayments totaling 50 cents were found.

No records were found of reconciliations of the monthly bank statements by the Treasurer throughout the year.

### ACCOUNTS RECEIVABLE

Accounts totaling \$1,406.51 were found to be due from the State and other towns for charity cases, together with an overpayment made to the Collector of Internal Revenue in May 1946, for withholding tax deductions.

### TAXES RECEIVABLE

The 1946 valuation book was found to total more than the commitment figure, but the Collector's commitment book was found to be in agreement with the warrant of commitment. Cash collections of \$33,036.95 and other credits for discounts, abatements and transfers to tax liens accounted for the total amount committed to the Collector.

Prior Years' uncollected taxes were settled in full, leaving no outstanding taxes at the close of the year, according to the records.

### TAX LIENS

Tax liens outstanding at the close of the municipal year amounted to \$3,119.94. Payments received during the year appeared to have been properly credited. Requests for verification were mailed to 90% of the outstanding accounts. All liens on file were examined.

### ACCOUNTS PAYABLE

Examination indicated that the town had received \$58.80 from the State for charity cases that appeared to be duplicate payments and should be refunded. An overpayment by the 1945 Tax Collector likewise appeared to be due him.

## NOTES PAYABLE

New loans amounting to \$5,500 were negotiated during the year for the purchase of a truck and plow. Payments of \$1,500 on outstanding notes were made from the appropriation for Reduction of Municipal Indebtedness, leaving the balance outstanding of \$9,500 at the close of the municipal year.

## NET DEFICIT

The surplus of \$841.25 at the beginning of the year was converted to a net deficit of \$4,631.11 at the close of the year as a result of the year's operations.

An analysis of the factors affecting this change may be found on Exhibit E of this report.

## TRUST FUNDS

Cemetery Perpetual Care trust fund investments were examined at the offices of the Pittsfield Bank. New funds received during the year amounting to \$450, together with \$387 of other cemetery funds received in prior years, were not invested but remain a part of the general fund cash. Chapter 80, Section 106 of the Revised Statutes of 1944, requires that such funds be invested in the securities or cash deposits enumerated therein.

Interest on the trust funds was applied to the cemetery account. Interest on the school fund, the principal of which has been used by the town, was appropriated and applied to the common school account.

## GENERAL

All payrolls and a large percentage of paid vouchers were examined. Paid bills were not filed in order, and several were missing from the files.

Excise tax collections were verified by examination of the Collector's records. The revenue from excise tax was applied direct to the Net Deficit.

The overlay and supplemental taxes were credited to the Incidental account, although there did not appear to be a vote of the annual town meeting authorizing such application.

Excerpts from the audit report were not published in the annual town report as required by law.

TOWN OF ST. ALBANS  
 ANALYSIS OF CHANGE FROM UNAPPROPRIATED  
 SURPLUS TO NET DEFICIT  
 YEAR ENDED FEBRUARY 20, 1947

EXHIBIT E

Unappropriated Surplus—Feb. 21, 1946		\$ 841 25
Adjustments Affecting Prior Years:		
Credits:		
Tractor Account Receivable	\$ 90 00	
Charges:		
State Aid Construction Balance	5 28	
NET CREDITS		84 72
ADJUSTED SURPLUS		\$ 925 97
Decrease:		
Appropriation Balances—		
Overdraft (Exhibit D)	\$8,440 76	
Unexpended (Exhibit D)	303 87	
Total Decrease	8,136 89	
Increase:		
Excise Tax	1,079 81	
Debt Reduction by Appro.	1,500 00	
Total Increase	2,579 81	
NET DECREASE		5,557 08
NET DEFICIT—Feb. 20, 1947 (Exhibit A)		\$4,631 11



TOWN OF ST. ALBANS  
COMPARATIVE BALANCE SHEET

EXHIBIT A

GENERAL FUND

ASSETS

	Feb. 20, '47	Feb. 20, '46
Cash on Hand and in Bank	\$ 4,057 78	\$ 5,696 65
Accounts Receivable (Schedule A-1)	1,406 51	231 36
Taxes Receivable:		
Prior Years' (Schedule A-2)		3,955 67
Tax Liens (Schedule A-3)	3,119 94	965 84
	<hr/>	<hr/>
 TOTAL ASSETS—GENERAL FUND	 \$8,584 23	 \$10,849 52
	<hr/> <hr/>	<hr/> <hr/>

TRUST FUNDS

Investments (Schedule A-6)	\$ 7,985 00	\$ 7,985 00
Due from General Fund (Schedule A-6)	2,027 54	1,577 54
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TOTAL ASSETS—TRUST FUNDS	\$10,012 54	\$ 9,562 54
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TOWN OF ST. ALBANS  
COMPARATIVE BALANCE SHEET

EXHIBIT A

GENERAL FUND

LIABILITIES

	Feb. 20, 1947	Feb. 20, 1946
Notes Payable (Sched. A-4)	\$ 9,500 00	\$ 5,500 00
Due Trust Funds (Sched. A-6)	2,027 54	1,577 54
Accounts Payable (Sched. A-5)	62 30	
Due Other Agencies		
Withholding Tax	\$159 80	\$134 05
Teachers' Retirement	194 31	
	354 11	134 05
Total Liabilities	11,943 95	7,211 59
DEFICIT		
Appropriated (Ex. D)	1,271 39	2,796 68
Net Deficit (Ex. E)	4,631 11	841 25
	3,359 72	3,637 93

TOTAL LIABILITIES—		
GENERAL FUND	\$ 8,584 23	\$10,849 52

TRUST FUNDS

Principals (Schedule A-6)	\$10,012 54	\$ 9,562 54
TOTAL LIABILITIES—		
TRUST FUNDS	\$10,012 54	\$ 9,562 54



