

1947

Annual Report of the Municipal Officers of the Town of Peru for the Year Ending February 1, 1947

Peru (Me.)

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

Repository Citation

Peru (Me.), "Annual Report of the Municipal Officers of the Town of Peru for the Year Ending February 1, 1947" (1947). *Maine Town Documents*. 5464.

<https://digitalcommons.library.umaine.edu/towndocs/5464>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.

ANNUAL REPORT

of the

Municipal Officers

of the

Town of Peru



Year Ending February 1, 1947

RUMFORD PUBLISHING CO., RUMFORD, MAINE

MAR 11 1947

TOWN OFFICERS

Moderator

JOHN GODFREY

Town Clerk and Treasurer

ARLENE JORDAN

Selectmen, Assessors, and Overseers of Poor

J. L. KNIGHT C. H. ROBINSON M. B. OLDHAM

Collector of Taxes

ESBJORN WIKEN

Road Commissioner

WALDO PORTER

Surveyors of Wood and Lumber

C. L. ROBINSON M. B. OLDHAM

Sexton

D. S. BRYANT

Superintending School Committee

MARY VAUGHN E. R. LANE GERALDINE DONAHUE

Constables

ESBJORN WIKEN ELMER HENRY

Superintendent of Schools

FRANK McGOULDRICK GERALD CUSHING

Sealer of Weights and Measures

COLA YORK

Fire Chief and Fire Ward

L. A. FARRAR

Board of Health

JOHN GERRISH ELMER HENRY ESBJORN WIKEN

Health Officer

JOHN GERRISH

TOWN OF PERU

3

REPORT OF TOWN OFFICERS

To the Citizens of the Town of Peru:

Your Town Officers herewith submit the following report for the fiscal year ending February 1, 1947.

ASSESSORS' REPORT

Real Estate, Resident	\$257,705.00	
" " Non-Resident	463,710.00	
Total Real Estate		\$721,415.00
Personal Estate, Resident	\$ 45,635.00	
" " Non-Resident	143,125.00	\$188,760.00
Grand Total		\$910,175.00
Total value of land	\$177,655.00	
" " buildings	543,760.00	

TAXABLE LIVE STOCK AND POULTRY

	No.	Avg. Value	Total Value
Horses and Mules	75	100.00	\$ 7,030.00
Cows	273	52.00	14,320.00
Bulls, Oxen and Steers	24	66.00	1,585.00
Heifers, over 2 years	38	34.00	1,325.00
" 18 mo. "	46	32.00	1,500.00
Sheep (over 35)	2	10.00	20.00
Poultry (" 50)	10	.50	5.00
Total			\$25,785.00

EXEMPT LIVE STOCK AND POULTRY

Yearlings	56	19.00	1,095.00
Sheep	63	6.00	378.00
Swine	55	16.00	885.00
Poultry	1304	.50	652.00

ALL OTHER PERSONAL PROPERTY

Stock in Trade	\$ 7,450.00
Unmanufactured Materials in Mills	35,000.00
Logs	10,000.00
Wood and Bark	18,000.00
Boats 9	380.00
Gas Pumps 18	1,000.00
Musical Instruments 4	160.00
Radios 210	4,420.00
Furniture	5,515.00
Finished Products in Mills	37,500.00

Tractors	3	525.00	
Machinery and Equipment		825.00	
Other Property		41,700.00	\$162,975.00
			<hr/>
Taxable Live Stock and Poultry			\$ 25,785.00
			<hr/>
Total Amount of Personal Property			\$188,760.00

APPROPRIATED AND ASSESSED

Common Schools		\$ 6,000.00
Tuition		3,000.00
Books and Supplies		300.00
Repairs and Equipment		300.00
Superintendence		455.50
Interest on school fund		34.38
Office Expense		20.00
Support of Poor		1,000.00
State and State Aid Main.		200.00
Third Class Road Main.		5,000.00
Snow Removal		5,500.00
Summer Roads and Bridges		5,000.00
State Aid Construction		900.00
Special Resolve Road Main.		300.00
Health Nursing		100.00
Town Cemeteries		100.00
Memorial Day		20.00
New Fire Equipment		3,800.00
Housing Equipment and Land		4,000.00
Main. of Fire Equipment		300.00
Town Officers		2,500.00
Miscellaneous Account		500.00
Town Owned Buildings Repair		300.00
Fire Proof Vault		500.00
Truck and Plow		3,000.00
Street Lights (West Peru)		800.00
" " (Peru and East Peru)		150.00
New Tractor and Plow		5,000.00
Appropriated for Town		\$ 49,079.88
State Tax		6,852.65
County Tax		2,144.96
Overlay		1,306.78
		<hr/>
Appropriated and Assessed		\$ 59,384.27

TOWN OF PERU

5

Supplementary Tax			146.71
No. Polls taxed	256	Rate of Taxation	.06440
" " not taxed	17	" " Collection	.02
Poll Tax	\$3.00	Excise Tax "	.15

MISCELLANEOUS ACCOUNT

Appropriated \$ 500.00

Received:

Wallace Andrews	\$ 13.44	
C. Garneau	.06	
B-F-D	1.00	
State Stock Tax	19.80	
R. Wintzell	50.00	
Excise Tax	1,027.62	
Supp. Tax	150.99	\$ 1,262.91

Available

\$ 1,762.91

Paid:

Treas. of State	\$ 156.51	
Esbjorn Wiken	2.10	
Loring, Short & Harmon	52.85	
John Gerrish	4.50	
Rumford Pub. Co.	109.20	
I. C. Kidder	1.00	
R. F. L. & W. Co.	104.22	
Hutchins Bros.	3.50	
Arnold Bros.	160.27	
Rumford Drug Store	2.55	
Rumford Com. Hospital	4.75	
N. E. T. & T. Co.	4.15	
John Babb	5.00	
Goodwill Home Asso.	21.50	
Arlene Jordan	60.44	
Maine Muc. Asso.	30.00	
Thomas Cunningham	26.24	
J. L. Knight	119.80	
Maine Duntile	1.75	
C. H. Robinson	19.95	
Waldo Porter	15.00	
Arno Howard	3.00	
M. B. Oldham	1.19	\$ 909.47

Unexpended

\$ 849.16

TOWN OFFICERS

Appropriated		\$ 2,500.00
--------------	--	-------------

Paid:		
-------	--	--

John Godfrey, Moderator	\$ 8.00	
J. L. Knight, 1st Selectman	480.00	
C. H. Robinson, 2nd "	387.50	
M. B. Oldham, 3rd "	300.00	
A. G. Howard, 1945 "	20.00	
Arlene Jordan, Clerk and Treas.	350.00	
Esbjorn Wiken, Tax Col.	1,229.06	
Mary Vaughn, School Com.	17.00	
E. R. Lane, " "	14.00	
Geraldine Donahue, " "	16.00	
John Gerrish, Health Officer	144.85	
Sadie Irish, Ballot Clerk	4.00	
Agnes York, " "	4.00	
Mabelle Robinson, " "	6.00	\$ 2,980.41

Overdraft		\$ 480.41
-----------	--	-----------

FIRE DEPARTMENT

Appropriated	\$ 300.00
--------------	-----------

Received State	58.83
----------------	-------

Available	\$ 358.83
-----------	-----------

Paid:	
-------	--

L. A. Farrar, Chief	\$ 62.41
Donald Lane	16.08
Elmer Farrar	18.31
Dixfield Fire Dept.	234.85
Ezra Hunt	21.45
Willard Donahue	7.45
William Austin	6.50
Verna Wiken	1.50
Clayton Child	.75
Loando Brann	.75
Tom Brown	1.95
Chas. Child	1.95
John Child	2.95
Gene Farrar	2.95
Preston Donahue	1.95
Merwin Putnam	3.90
Arthur Sharkley	1.95
Ernest Sharkley	1.95
Marshall Philbrick	7.00

TOWN OF PERU

. 7

S. A. Hazelton	1.95		
Ralph Hazelton	1.95		
Merle Knox, Jr.	1.95		
Elwin Knox	1.95		
Erland Bowie	1.95		
Harry Oldham	1.95		
Cephus Irish, Jr.	1.95		
John Niskanen	2.25		
James Coreau	1.95		
Merwin Philbrick	5.85		
Wilmer Oldham	8.45		
Ralph Oldham	5.20		
Robert Worthley	17.55		
Fred Dugay	8.45		
Jean Carmean	9.75		
Ralph Staples	11.05		
Donald Noyes	1.95		
Hubert Priest	1.95		
Moosehorn Garage	8.87		
Ralph Calden	1.95		
Uric Wiken	3.25		
Clarence Jackson	2.60		
Robert Chase	5.20		
John Godfrey	1.95		
Rumford Fire Dept.	83.00	\$	591.47
Overdraft		\$	232.64

SUMMER ROADS AND BRIDGES

Appropriated	\$	5,000.00
Rec'd Dan Lovejoy		13.00
" Well Scott		36.00
" Earland Bowie		144.00
" Town of Dixfield		134.64
" Mrs. A. E. Coburn		10.00
" Town of Dixfield		23.28
" Perley Porter		15.00
" Town of Peru		60.48
" S. A. Hazelton		30.00
" Town of Hartford		320.00
	\$	5,786.40

Paid:

Waldo Porter, Foreman	\$ 940.40
Arthur Porter	8.96
Merle Knox	110.00
Cleston Knox	116.16
Olen Russel	37.50
George Byron	70.39
Richard Dolloff	31.68
Manley Irish	33.33
J. V. Wiken	69.68
Rollins Kidder	45.27
South Mach. Co.	7.94
L. C. Fairbanks	124.46
Earland Bowie	4.00
Bancroft Martin Mills	134.59
Richardson & Kidder	255.00
Rodney Ring	3.96
Eugene Carmean	10.56
V. A. Eastman	2.50
Me. T. & T. Co.	1.75
A. R. Porter, Jr.	54.12
Ralph Kidder	70.38
Morse's Garage	4.60
Joe Gillis	417.51
Clarence Drake	327.76
Henry Spiegel	18.60
Ellery Porter	53.07
Lester Child	5.28
Ray Wintzel	448.95
William Dyke	34.98
Charles Hines	17.82
S. A. Hazelton	23.99
A. L. Child	204.93
Walter Byron	13.25
Frost Motor Supply	53.80
Gulf Oil Corp.	45.83
M. B. Oldham	18.96
L. L. Gordon	114.00
Malchom Bonney	62.04
C. H. Towle	24.21
Harry Oldham	9.24
E. C. Farrar	14.66
M. A. Putnam	116.16

TOWN OF PERU

9

Kenneth Brann	66.00	
Leonille Breau	4.82	
Lawrence Robbins	4.82	
Harold Parkard	24.24	
Town of Mexico	14.32	
Marshall Garneau	128.70	
Richard Walton	12.00	
Knox Garage	11.73	
N. E. Metal Culvert Co.	59.23	
Kenneth Roberts	315.48	
Timberland Inc.	409.92	
Thomas Cunningham	13.20	
Mt. Blue Garage	11.55	
Savage Garage	34.87	
G. B. Gordon	3.40	
Merle Knox, Jr.	50.24	
Laura Lloyd	22.00	
Town of Rumford	59.20	
Elmer Child	1.32	
O. J. Putnam	107.76	
Arthur Eastman	10.56	
Ezra Hunt	12.47	
Harold Parkard, Jr.	39.60	
Town of Dixfield	44.00	
Herman Farnham	2.64	
Guy Byron	43.56	
John Kazregis	8.91	
Ed. Welch	19.00	\$ 5,698.81
		<hr/>
Unexpended		\$ 87.59

SNOW REMOVAL

Appropriated	\$ 5,500.00
Forster Mfg. Co.	20.00
State	457.30
Portland Tractor Co.	25.00

Available \$ 6,002.30

Paid:

Waldo Porter, Foreman	\$ 806.70
Merrill's Service Station	18.87
John Kazregis	9.00
White Bros.	33.75
Rollins Kidder	294.61

Ralph Griffin	35.10
Anthony Mockus	4.20
Frank Norris	5.40
George Byron	3.15
Ted Jasud	178.00
Glenroy Miller	7.96
Melvin Gammon	4.80
Harold Packard	3.75
Richard Dolloff	3.00
Thurl Dymment	3.60
Southworth Mach. Co.	233.25
J. B. Emery	4.20
Murray Mach. Co.	167.50
Cleston Knox	40.56
Ralph Farnham	19.50
Morris Farrar	64.50
Walter Byron	68.08
S. A. Hazelton	41.03
Ralph Kidder	129.23
Frost Motor Supply	236.15
Morrison's Garage	179.81
R. I. Mitchell	26.99
Gulf Oil Co.	61.30
Grafton Gordon	9.00
Morse's Garage	1.00
Maine Truck and Tractor Co.	4.67
Elgin Rafuse	19.39
M. M. Farrar	221.85
Laurence Child	167.25
Weld St. Garage	18.61
H. B. Paine	4.62
L. L. Gordon	49.80
Savage Garage	28.00
Luce's Garage	8.70
Richard Walton	288.00
Maurice Oldham	12.00
Arthur Porter, Jr.	114.20
Clarence Drake	339.00
Willard Farr	27.75
Joe Gillis	200.43
Arthur Child	42.75
Malcolm Bonney	9.00
Felix Godish	93.15
Marshall Garneau	35.25

TOWN OF PERU

11

O. J. Putnam	42.00	
Arthur Porter	28.00	
Merle Knox, Jr.	153.63	
Olen Russell	259.00	
Ellery Porter	62.21	
John Godish	4.20	
Clifford Gammon	5.70	
Bonney's Garage	21.40	
Alton Worthley	2.52	
Herman Farnham	9.90	
Elmer Child	1.32	
Thurston Texaco Station	53.25	
Will Paul	1.20	
I. C. Kidder	14.95	
A. D. Rafuse	22.50	
Portland Mach. Co.	4.50	
Roy Oldham	18.00	
Elwin Knox	1.50	
M. B. Knox	5.10	
Economy Tire Co.	13.93	
Timberland Inc.	70.00	
Clark Foundry	30.73	
C. H. Towle	.19	
Boivin's	5.00	\$ 5,209.14

Unexpended		\$ 793.16
------------	--	-----------

THIRD CLASS MAINTENANCE AND RECONSTRUCTION

Appropriated	\$ 5,000.00
Received Town of Rumford	17.76
" State	923.81
	<hr/>
	\$ 5,941.57

Paid:

Waldo Porter, Foreman	\$ 400.89
Henry Hussey, " Const.	338.00
Joe Gillis	192.48
Kenneth Roberts	87.12
A. L. Child	189.39
Ray Wintzell	45.84
Merle Knox	115.50
O. J. Putnam	22.92
Merle Knox, Jr.	29.96

Walter Byron	27.50	
Ed. Welch	5.75	
Ellery Porter	83.82	
Clarence Drake	338.03	
Albert Viitala	373.03	
Lester Bennett	2.64	
Leonille Breau	93.48	
Marshall Garneau	35.31	
Pete Lacroix	40.95	
Uric Metiver	12.75	
Paul Ackley	11.22	
Town of Mexico	1,170.50	
Francis Casey	7.20	
Elwin Knox	9.00	
M. A. Putnam	31.02	
Town of Rumford	121.95	
Harold Packard	13.20	
Henry Siegel	32.24	
Lawrence Robbins	83.64	
Rollins Kidder	61.43	
Richard Walton	12.75	
Ezra Hunt	10.20	
J. V. Wiken	2.40	
Kenneth Brann	189.60	
Maurice Farrar	81.06	
Ralph Kidder	30.87	
Boivin's	4.55	
C. H. Towle	10.07	
William Dyke	84.48	
L. L. Gordon	84.60	
Felix Godish	6.00	
N. E. Culvert Co.	458.31	
Harold Packard	212.08	\$ 5,163.73
		<hr/>
Unexpended		\$ 777.84

STATE AID ROAD CONSTRUCTION

Appropriated	\$	900.00
Unexpended		900.00
Reimbursement from State (included \$500.00 Resolve)		3,413.95
		<hr/>
	\$	5,213.95
Paid:		
Henry Hussey, Foreman	\$	363.00

TOWN OF PERU

13

Waldo Porter, Sub "	330.78
Joe Gillis	259.50
Felix Gogish	70.88
Kenneth Roberts	176.63
Harold Parkard	354.39
Clarence Drake	271.00
John Steele	235.51
Roland Berry	61.13
Archer Howard	162.30
Elwin Knox	66.38
M. B. Knox	126.90
Wesley Walton	44.63
Bernard Drake	213.63
Ralph Campbell	30.60
Laurence Robins	103.28
Town of Mexico	1,287.05
Ezra Hunt	19.90
Linus Libby	322.46
Olen Russell	8.75
Kenneth Brann	106.50
Warren Gurney	27.00
Frank Campbell	64.80
Cecil Merrill	139.01
Richard Walton	6.00
Cleston Garneau	16.00
William Dyke	4.13
Edward Mason	7.80
Henry Spiegel	67.50
Arthur Porter, Jr.	4.00
W. S. Byron	12.50
L. L. Gordon	44.75
O. J. Putnam	24.27
V. A. Eastman	3.35
Leonille Breau	16.58
	\$ 5,304.52

Overdraft

\$ 90.57

NEW TRACTOR AND PLOW

Appropriated	\$ 5,000.00
Reserve	6,757.94
M. M. Farrar	950.00

Available

\$ 12,707.94

Paid:

Southworth Mach. Co.

\$ 12,707.94

STATE AND STATE AID ROAD MAIN.

Unexpended, 1945	\$ 876.90
Appropriated	200.00
	<hr/>
Available	\$1,076.90

Paid:

Treasurer of State	\$ 845.10
	<hr/>
Unexpended	\$ 231.80

R.F.D. ROAD SURFACE

Received from State	\$ 1,341.13
---------------------	-------------

Paid:

Waldo Porter, Foreman	\$ 303.75
Joe Gillis	69.21
Arthur Porter, Jr.	39.10
Clarence Drake	96.22
Marshall Garneau	5.28
Harold Parkard, Jr.	3.82
Charles Hines	78.90
Kenneth Roberts	38.85
Ellery Porter	53.46
Merle Knox, Jr.	48.00
Elwin Knox	47.43
Ray Wintzell	66.85
Arthur Child	7.26
Merle Knox	192.75
Town of Peru	168.48
William Dyke	5.28
Harold Parkard	16.00
Roland Berry	11.25
Archer Howard	26.25
Wesley Walton	47.50
Bernard Drake	52.50
Laurence Robins	32.50
Town of Mexico	115.50
Linus Libby	33.73
Henry Spiegel	15.75
	<hr/>
Overdraft	\$ 234.49

TOWN OF PERU

15

NEW TRUCK

Appropriated	\$ 3,000.00
Received A. P. Howard	600.00
" Town of Peru	108.00
" L. Eustis	20.25
From Reserye	2,968.14
	<hr/>
	\$ 6,696.39

Paid:

Maine Truck-Tractor Co.	\$ 5,447.89
W. F. Dow & Son	1,000.00
Olen Russell	163.50
Morrison's Garage	85.00
	<hr/>
	\$ 6,696.39

SPECIAL RESOLVE MAIN.

Appropriated	\$ 300.00
Unexpended	\$ 300.00

SUPPORT OF TOWN POOR

Appropriated	\$ 1,000.00
Rec'd of Elmina Huse	171.00
" " Aurie Knight	100.00
	<hr/>
Available	\$ 1,271.00

Paid:

Willard Farr Acct.	
Marie Chase	\$ 7.18
Stowell-MacGregor	6.00
	<hr/>
	\$ 13.18
Fred Thompson Acct.	
Leona Holman	\$ 580.80
Elmina Huse Acct.	
E. A. Hawthorne	\$ 180.00
H. Farnham	10.00
State Treas.	36.57
	<hr/>
	\$ 226.57
Will Knox Acct.	
H. B. Marsh	\$ 115.00
D. S. Bryant	12.00
Earl Hutchinson	31.16
	<hr/>
	\$ 158.16

ANNUAL REPORT

William Gross Acct.		
Rollins Kidder	\$	62.17
J. L. Knight		6.80
		<hr/>
	\$	68.97
William Tomachuck Acct.		
E. A. Hawthorne	\$	134.00
D. S. Bryant		12.00
		<hr/>
	\$	146.00
Aurie Knight Acct.		
Goodridge Nursing Home	\$	123.00
Earl Chenery Acct.		
Ralph Kidder	\$	5.70
Guy Gardner		4.10
		<hr/>
	\$	9.80
Dan Conant Acct.		
Carl Hoar	\$	4.73
	\$	1,331.21
		<hr/>
Overdraft		\$ 60.21

SUPPORT OF STATE POOR

Paid:

Joseph Schrischus Acct.		
Helen Jasud	\$	48.00
Due from State	\$	48.00
Due from State (Pingree & Finn)		
	\$	161.56

WITHHOLDING TAX

Received from Arlene Jordan, Town Treas.	\$	1,099.52
Paid: Col. of Internal Revenue ending Jan. 1, 1947		1,009.52

TEACHERS RETIREMENT FUND

Received from Arlene Jordan, Town Treas.	\$	276.51
Paid: State Treas.		133.89
		<hr/>
Balance on Hand	\$	142.62

MEMORIAL DAY

Appropriated	\$	20.00
Paid:		
I. C. Kidder		13.25
		<hr/>
Unexpended	\$	6.75

TOWN OF PERU

17

HEALTH NURSE

Appropriated \$ 100.00

Paid:

State 100.00

HOUSING AND LAND
NEW FIRE EQUIPMENT

Appropriated \$ 7,800.00

Paid:

Mrs. Frank French 250.00

Unexpended \$ 7,550.00

PERU CENTER BAPTIST CHURCH

Unexpended, 1945 \$ 63.33

Paid:

H. S. Gammon 67.97

Overdraft \$ 4.64

TOWN LIGHTS

Appropriated \$ 950.00

Unexpended 950.00

REPAIRS ON TOWN BUILDINGS

Appropriated \$ 300.00

Unexpended 300.00

TOWN HALL VAULT

Appropriated \$ 500.00

Reserve 52.63

Available \$ 552.63

Paid:

Albert Paradis \$ 500.00

Maine Duntile 2.63 \$ 552.63

TOWN CEMETERIES

Appropriated \$ 100.00

Rec'd M. B. Oldham 10.00

" J. B. Emery 10.00

\$ 120.00

Paid:

Clarence Drake \$ 8.00

John Oldham 5.00

D. S. Bryant 86.20 99.20

Unexpended \$ 20.80

TEMPORARY LOANS

Loan from Thomas Cunningham	\$	3,000.00
-----------------------------	----	----------

Paid:		
-------	--	--

Thomas Cunningham		3,000.00
-------------------	--	----------

CEMETERY TRUST FUND INTEREST

Hollis Turner Fund:		
---------------------	--	--

Balance 1945	\$	37.05	
Int. 1946		14.72	\$ 51.77

Jessie Cushman Lot Fund:		
--------------------------	--	--

Balance 1945	\$	3.19	
Int. 1946		.50	\$ 3.69

Elias H. Lovejoy Lot Fund:		
----------------------------	--	--

Balance 1945	\$	24.90	
Int. 1946		1.00	\$ 25.90

Laura E. Britton Lot Fund:		
----------------------------	--	--

Balance 1945	\$	1.34	
Int. 1946		.50	\$ 1.84

Barlow Austin Lot Fund:		
-------------------------	--	--

Int. 1946	\$	1.00	
-----------	----	------	--

Paid Demeritt Asso.		1.00	
---------------------	--	------	--

John A. Martin Lot Fund:		
--------------------------	--	--

Int. 1946	\$	1.00	
-----------	----	------	--

Paid Demeritt Asso.		1.00	
---------------------	--	------	--

James C. Abbott Lot Fund:		
---------------------------	--	--

Int. 1946	\$	1.64	
-----------	----	------	--

Paid Demeritt Asso.		1.64	
---------------------	--	------	--

Gusta W. Lovejoy Lot Fund:		
----------------------------	--	--

Int. 1946	\$	1.26	
-----------	----	------	--

Paid Demeritt Asso.		1.26	
---------------------	--	------	--

Harvey Neal Lot Fund:		
-----------------------	--	--

Int. 1946	\$	1.50	
-----------	----	------	--

Paid Demeritt Asso.		1.50	
---------------------	--	------	--

Charles Gammon Lot Fund:		
--------------------------	--	--

Balance 1945	\$	3.84	
--------------	----	------	--

Int. 1946		2.01	\$ 5.85
-----------	--	------	---------

Ida M. Goodnow Lot Fund:		
--------------------------	--	--

Balance 1945	\$	1.83	
--------------	----	------	--

Int. 1946		2.01	\$ 3.84
-----------	--	------	---------

N. B. Woodsum Lot Fund:

Balance 1945	\$	1.00	
Int. 1946		1.00	\$ 2.00

Sumner Knox Lot Fund:

Int. 1946	\$	1.00
Paid Demeritt Asso.		1.00

REPORT OF SEALER OF WEIGHTS AND MEASURES

Tested Aug. 24, 1946

Ralph H. Kidder	2 Gas Pumps
	1 Kerosene Pump
	1 Flat Scale
	1 Large Counter Scale
	1 Small Counter Scale
Rumford News	2 Gas Pumps
Grafton Gordon	1 Gas Pump
Chase's Store	1 Large Counter Scale
	1 Kerosene Pump
Moose Horn Garage	2 Gas Pumps
	1 Kerosene Pump
	1 Oil Pump

All Liquid Measures

J. B. Emery	1 Gas Pump
Merle Knox	2 Gas Pumps
Worthley Pond Store	1 Small Counter Scale
Rollin Kidder Store	1 Gas Pump
	1 Flat Scale
	1 Kerosene Pump
	1 Large Counter Scale
	1 Small Counter Scale
S. A. Hazelton	1 Gas Pump
	1 Kerosene Pump
	1 Large Counter Scale

Tested and Approved,

COLA D. YORK,
 Sealer of Weights and Measures, Town of Peru.

REPORT OF
SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and Citizens of the
Town of Peru:

In submitting my first annual report of the Peru schools, I should like to express my appreciation for the help and cooperation of the Superintending School Committee, former Superintendent Frank McGouldrick, and of the teaching staff, and for the interest that so many groups and individual citizens have manifested in the welfare of the schools.

In a year when many schools are closed because of lack of teachers and when many are staffed with inexperienced teachers who do not meet the minimum standards of certification, we are fortunate to have fully qualified, fully certified, and efficient teachers in all positions.

Two changes were necessary in the teaching staff because of the resignations last June of Miss Scammon and Miss Eustis. Mrs. Janice Starbird and Mrs. Martha Griffin, both teachers of experience and well-known to the people in Peru, were secured to fill these positions. Mrs. Evelyn Russell was reelected to teach the seventh and eighth grades and to serve as principal of the building. Mrs. Elizabeth Willoughby was reelected to teach the sub-primary, first, and second grades.

Statistics relative to teachers, enrollment, and attendance follow:

TEACHERS

School—West Peru	Teachers	Annual Salary
Grades VII and VIII		
Principal	Evelyn Russell	\$1400.00
Grades V and VI	Janice Starbird	1300.00
Grades III and IV	Martha Griffin	1300.00
Sub-Primary and Grades I and II	Elizabeth Willoughby	1550.00

ENROLLMENT

Grades	S.P.	I	II	III	IV	V	VI	VII	VIII	Total
No. Pupils	12	12	17	19	23	18	18	15	23	157

ATTENDANCE

Attendance and Average Attendance for the year 1946:

Grades	Winter Term		Spring Term		Fall Term	
	No.	Av.	No.	Av.	No.	Av.
	Pupils	Att.	Pupils	Att.	Pupils	Att.
Sub-Primary	12	10.64	12	11.02	12	8.16
Grade I	13	11.64	14	13.08	12	11.05
Grade II	15	13.26	16	14.91	17	15.52
Grade III	21	17.51	21	18.85	19	16.03
Grade IV	20	19.50	21	19.10	23	20.57
Grade V	18	17.11	18	17.54	18	16.30
Grade VI	13	12.03	13	12.48	18	17.47
Grade VII	22	20.23	22	21.26	15	13.93
Grade VIII	20	18.68	20	19.04	23	20.87
	154	140.60	156	147.28	157	139.90

Pupils not absent for the school year (1945-1946) ending in June, 1946: John Pietila, James Dragoon, Olga Kushner, Shirley Ring.

Pupils with perfect attendance for the Fall Term ending in December, 1946; S. P. Linda Childs; Grade I: Jacqueline Comeau, August Vittala; Grade II: Richard Austin, Herman Barnett, Robert Blick, Carol Child, Elaine Gammon, JoAnne McGuire, Willis McGuire; Grade III: Arthur Child, Donald Floyd, Cynthia Norris, Carol London; Grade IV: Olga Kushner, Larry Harlow; Grade V: Carol Donahue, James Dragoon, Lois McGuire; Grade VI: Sally Barnett, James Child, Maynard Gerrish, Helen Gordon, Marjorie Millett, Arthur Priest, James Robichaud, Lovina Irish; Grade VII: Cephass Irish, Pauline McFee; Grade VIII: Dale Briggs, John Child, Meriese Cote, Harlow Floyd, Rowena Nile, Malcolm Priest.

HIGH SCHOOL TUITION

For the school year beginning in September, 1946, the following students were registered in high school:

At Stephens High School, Rumford: Freshmen: Marie Brann, Sylvia Byron, Janice Dolloff, Alice Donahue, Virginia Farnham, Marion Gammon, Marshall Garneau, Margaret Godish, Conrad Hall, Elizabeth Hunt, Russell Lane, Marlene Luce, Frank Norris, Rodney Ring, Ferne Smith, James Tibbetts, LaForrest Vaughn, Robert Worthley. Sophomores: Gloria Brown, Betty Child, Mary Donahue, William Donahue, Peter Dragoon, Beverly Farnham, Clifford Gammon, Marion Gill, Priscilla Haines, Dorothy Moore, Charlene Priest, Joan Trubee, Charles Child. Juniors: Ruth Austin, Gloria Child, Mary Gammon,

Priscilla Garneau, Jean Hall, Mary Irish, Bernice Knox. Seniors: Joyce Calden, Robert Gill, Donald Jasud.

At Dixfield High School: Freshmen: Mary Porter, Lila Knox. Sophomores: Betty Porter. Juniors: Pauline Porter, Maxine Porter, Seniors: Ernest Moore.

At Mexico High School: Freshmen: Leonard Cote, Lorraine Cote, David Hall. Juniors: Anna Barnett. Seniors: Thomas Barnett.

At Gould Academy: Geraldine Linnell, Junior Class.

Also registered in September but who left school during or at the end of the Fall Term were Margaret Hunt, Athalie Child, and Kenneth Worthley. Leonard Cote was registered at Dixfield in September but transferred to Mexico during the term.

Fifty-six students were registered in High School in September. About nine will be removed from the list because of having left school or by graduation next June, and approximately twenty will be added as Freshmen next September. Thus we shall have about sixty-five students attending High School next year.

REPAIRS AND EQUIPMENT

Three hundred dollars was raised for repairs and equipment. Expenditures were as follows: Holland Furnace Company, \$119.76; Freight charges, \$5.24; Whitman and Knights for work on furnaces, \$23.00; Paint and Varnish, \$165.44; Labor and materials, \$145.84; Miscellaneous supplies, \$36.74; Tuning piano, \$8.50. The total amount expended was \$504.52. Adding to this the overdraft of last year amounting to \$77.28, and subtracting the appropriation leaves an overdraft in Repairs and Equipment of \$281.80. However, included in this are bills for paint for use on the roof of the school building. This work was not completed last fall, but will be done this coming spring. Unanticipated repairs necessary to one of the furnaces resulted in an unforeseen expenditure. These repairs will insure the functioning of the furnaces for this year, but we are advised that we cannot depend upon our present heating equipment for reliable service much longer.

FINANCES

Total receipts in the School Department were \$15,664.67 and expenditures were \$15,592.47. There is an overdraft of \$209.61 in the Common School Account and of \$281.80 in Repairs and Equipment, and there are unexpended amounts of \$263.14 in High School Tuition and \$300.47 in the Gammon Gift Account. Subtracting the total overdrawn of \$491.41 from the total unex-

pending balances of \$563.61 leaves \$72.20, the amount of cash on hand.

School maintainance costs have risen, in line with costs in other fields, from thirty to fifty per cent. Total receipts this past year were \$975.46 less than for 1945 and expenditures were \$1,243.35 more. These higher expenditures were caused by increases in teachers' salaries, higher costs of conveyance, and an additional amount necessary for High School Tuition.

To maintain our school at its present high degree of efficiency appropriations for 1947 will have to be increased by considerable amounts. In the Common School Account we must anticipate salary increases to conform to whatever minimum is set up by the present state legislature, our conveyance will cost several hundred dollars more, fuel will cost probably two dollars a ton more, and there is no balance to be carried forward.

We anticipate an additional expense for High School Tuition, since over sixty will probably be attending high schools next year. Tuition at Rumford is now \$125.00 instead of \$100.00. The unexpended balance is very low, whereas in other years it has been considerable.

Books and supplies have risen approximately forty per cent, and to provide for an overdraft of \$281.80, accumulated during the past two years, in Repairs and Equipment we should increase this account to \$500.00 to allow some available funds for necessary repair work.

The increase in the Office Expense is in order to provide for the installation of a telephone and payment of monthly charges. The amounts for Superintendence and Interest on the School Fund are the same as last year.

While the increase may seem large, the per pupil cost to the town is reasonably low. If we have sixty in high schools, the cost to the town per high school pupil would be only about \$112.00. The cost per elementary pupil would be about \$69.00.

The following budget has been prepared by the school officials for consideration at the annual town meeting:

Common Schools,	\$ 9,580.00
High School Tuition,	6,700.00
Repairs and Equipment,	500.00
Books and Supplies,	400.00
Superintendence,	432.00
Office Expense,	60.00
Interest on School Fund,	34.38

\$ 17,706.38

CONCLUSION

The school classrooms are in excellent condition, due in large measure to the work of our janitor, John Gerrish. Aluminum paint has been purchased and will be applied to the roof in the spring.

Our most vital need is renewal of the heating equipment. Both furnaces have been repaired, but new castings do not fit properly and the firebox repaired a year or so ago already is showing cracks and may collapse at any time. In addition to a serious fire hazard, we are in danger of being without the use of the furnaces if we depend upon the old ones beyond this present year. New equipment ought to be installed this coming summer.

We are indebted to Mrs. Martha Griffin for the use of her piano. This has been placed in the Primary Room and is proving very helpful in music work with the five lower grades.

Mrs. Hilda Dragoon and Mrs. Verona Linnell have helped to keep our schools in session by their willingness to substitute during the absence of regular teachers because of illness.

Some time was lost at the beginning of the year because of the meningitis epidemic. At the present time only six days remain to be made up. If these are not made up by Saturday sessions, we shall continue school into June long enough to complete the required school year of 180 days.

Respectfully submitted,

GERALD D. CUSHING,

Superintendent of Schools.

**FINANCIAL STATEMENT
COMMON SCHOOLS**

Receipts

Balance (1945-1946)	\$ 929.77
Appropriation	6,000.00
Interest on School Fund	34.38
State School Fund	2,891.87
	<hr/>
	\$ 9,856.02

Expenditures

Teachers' Salaries	\$ 5,312.51
Janitor	570.00
Cleaning	44.75
Fuel	438.57
Conveyance	3,699.80
	<hr/>
	\$ 10,065.63
	<hr/>
Overdrawn	\$ 209.61

HIGH SCHOOL TUITION

	Receipts	
Balance (1945-1946)	\$	1,161.55
Appropriation		3,000.00
		<hr/>
	\$	4,161.55
	Expenditures	
Paid Gould Academy	\$	111.00
Paid Town of Rumford		2,867.30
Paid Town of Mexico		274.08
Paid Town of Dixfield		613.33
Paid Frances McIntire (Tutoring)		32.70
		<hr/>
Unexpended	\$	263.14

BOOKS AND SUPPLIES

	Receipts	
Appropriation	\$	300.00
State School Fund		271.13
		<hr/>
Expended	\$	571.13

REPAIRS AND EQUIPMENT

	Receipts	
Appropriation		\$ 300.00
	Expended	
Overdraft (1945-1946)	\$	77.28
Expended		504.52
		<hr/>
Overdrawn	\$	281.80

SUPERINTENDENCE

	Receipts	
Appropriation		\$ 455.50
	Expended	
Overdraft (1945-1946)	\$	23.50
Expended		432.00
		<hr/>
	\$	455.50

OFFICE EXPENSE

Appropriation	\$	20.00
Expended	\$	20.00

GAMMON GIFT

Balance (1945-1946)	\$	300.47
---------------------	----	--------

STATE OF MAINE

Received from State School Fund	\$ 3,163.00
Transferred to Common School Acc't \$	2,891.87
Transferred to Books & Supplies	271.13
	<hr/>
	\$ 3,163.00

RECAPITULATION

Account	Re- ceipts	Expendi- tures	Unex- pended	Over- drawn
Common Schools	\$9,856.02	\$10,065.63		\$209.61
High School Tuition	4,161.55	3,898.41	\$263.14	
Books & Supplies	571.13	571.13		
Repairs & Equipment	300.00	581.80		281.80
Superintendence	455.50	455.50		
Office Expense	20.00	20.00		
Gammon Gift	300.47		300.47	
	\$15,664.67	\$15,592.47	\$563.61	\$491.41
Total Unexpended		72.20		72.20
	\$15,664.67	\$15,664.67	\$563.61	\$563.61

ABATEMENTS 1946

Lynwood Ashton	Illegally assessed	\$3.00
Ralph Brooks	" "	3.00
Clarence Dunsmoore	" "	3.00
Stowell Eustis	" "	3.00
Jack Manning	" "	3.00
Merwin Philbrick	" "	3.00
Herman Robinson	" "	3.00
Elforest G. Bassett	" "	3.22
Wilson L. Brown	" "	6.44
Marble Holman	" "	3.22
Everington Hawthorne	" "	4.61
John Powell	" "	3.00
Tony Bagdonas	Unable to locate	3.00
Guy Smith	" " "	3.00
Harry Smith	" " "	3.00
Leonard Tyler	Paid in Mechanic Falls	3.00
Mrs. Frank G. French	Belongs to town	6.44
Heirs of James H. Kerr	" " "	3.22
Thomas Defosse	Gone out of State	3.97
Joe Schriskin	State pauper	3.00
		<hr/>
		\$70.12

DELINQUENTS 1946

John S. Albert	\$ 38.64
Wallace Andrews	14.32
Guy Byron	3.64
Earl Chenery	6.44
Luke Chaisson	3.00
Ernest Donahue	3.00
Cora Frost	28.65
Arthur Floyd	12.66
West Peru Grange	54.74
Ezra Hunt	84.69
Aubrey Kilbreth	48.72
Randall L. Knight	3.00
Vasel Lechino	6.22
Charles O'Halloran	3.64
Arthur Porter	109.48
Charlie Porter	3.00
Arthur Porter, Jr.	10.08
Anthony Robichaud	64.40
Wellington Scott	51.42
Harry Staples	47.44
Ralph Staples	3.00
Roger Thomas	63.86
Leonard A. Tyler	12.88
Alvin Vaughn	7.08
William Yablonskis	3.00
Lionel Auger	35.42
Robert Bryant	3.22
Harry Carver	17.39
Cameron Fish	9.66
A. B. Grover	128.80
Helen H. Huntoon	41.86
Leonce Jobin, Jr.	35.42
John Lobiskis	279.49
Sadie McLucas	53.13
Margaret MacPherson	20.42
Loring McFail	64.40
Rita Patterson	6.44
N. L. Somers	45.08
H. A. & Flora Wallenschied	12.88
Leo Vaughn	16.10
Earl Byron	1.29
	<hr/>
	\$ 1,458.00

The town treasurer, by order of the auditor had to make her last deposit on January 31, 1947. In order for her to make that deposit she had to have settlement early on that date. The following have paid their taxes but not in time to be included in that settlement: Anthony Robichaud, Helen H. Huntoon, Sadie McLucas, West Peru Grange, Cameron Fish, Arthur Porter, Ralph Staples, H. A. & Flora Wallenschied, Leonce Jobin, Ezra Hunt, Wellington Scott, N. L. Somers. A total of \$565.76.

FINANCIAL STANDING OF TOWN

Cash in Bank	\$ 11,315.43
Taxes 1946	1,459.08
Taxes 1945	2.25

TOWN OWNED PROPERTY

Glenroy Miller lot	3.30
Burchard Malone lot	25.00
T. F. Dolan lots	12.30
James H. Kerr lot	3.73
	<hr/>
	\$ 12,821.09
Excise Tax on hand	264.65

Respectfully submitted,

J. L. KNIGHT,
C. H. ROBINSON,
M. B. OLDHAM,
Selectmen of Peru.

BUDGET COMMITTEE MEMBERS

Willard Arnold	Clementine Walker	Albert Hall
Stella Wiken	Rodney Linnell	Isaac Searles
Milton Vaughn	Hazel Gray	Sidney Hazelton
Merle Knox	Harold Packard	Alton Lovejoy
Maurice Oldham, Selectmen, unable to serve.		
I. C. Kidder, Deceased.		
Wilmer Kidder, Moved out of Town.		

NEW APPOINTMENTS

Walter Jasud	Ralph Kidder	Arno Howard
--------------	--------------	-------------

TREASURERS' REPORT

Receipts

Balance in Bank, February 1, 1946		\$ 13,520.94
Tax Bills of 1944	\$ 3.45	
Tax Bills of 1945	707.21	
Tax Bills of 1946	58,006.06	
Excise Tax of 1946	830.69	
Excise Tax of 1947	267.14	
Tax Lien and Int.	3.81	
Withholding Tax of 1946	967.12	
Withholding Tax of 1947	76.05	
Teacher's Retirement Fund 1946	167.09	
Teacher's Retirement Fund 1947	38.54	
Town Owned Property:		
Reuben Vaughn, Paid:	12.44	
Roger Thomas (William Gross Lot)	100.00	
Walter Byron		
(Standard Box & Hammond Lot)	550.00	
Ray Wentzell (Observation Post)	50.00	
Wallace Andrews Note	224.00	
" " Int. on Note	13.44	
Maurice Oldham Cemetery Lot	10.00	
J. Berton Emery, Jr. " "	10.00	
Forster Mfg. Co. Snow Removal	20.00	
Archer P. Howard, Truck	600.00	
Town Truck Account	108.00	
B-F-L Victualler's License	1.00	
Loan to Town of Peru:		
Thomas Cunningham	3,000.00	
Daniel Lovejoy, Tar	13.00	
S. A. Hazelton, Tar	30.00	
Reimbursements:		
Ralph E. Atkins (Aurie Knight Account)	100.00	
Town of Rumford	17.76	
Portland Tractor Co.	25.00	
M. B. Oldham,		
(Adm. Elmina Huse Account)	171.00	
State Dept:		
Third Class	847.72	
Snow Removal	457.30	
Bank Stock Tax	19.80	
Alton Worthley, Forest Fire	58.83	

ANNUAL REPORT

School Fund	3,163.00	
State Aid	3,413.95	
Third Class	923.81	
Summer Road Account:		
L. Eustis	20.25	
W. Scott	36.00	
E. Bowie	144.00	
Town of Dixfield	134.64	
Mrs. A. E. Coburn	10.00	
Town of Dixfield	23.28	
Perley Porter	15.00	
Town of Peru	60.48	
Abatements to E. Wiken, Tax Collector	70.12	
Cemetery Lot Trust Funds Interest	14.42	
Cemetery Trust Fund Interest (Turner))	14.72	
Manley Farrar, Tractor	950.00	
Town of Hartford	320.00	
		<hr/>
		\$ 90,341.06

Expenditures

Warrants Paid	\$ 79,025.63	
Balance in Bank	11,315.43	
		<hr/>
		\$ 90,341.06

Respectfully submitted,

ARLENE JORDAN,

Treasurer of Peru, Maine.

VITAL STATISTICS

To conform with State Regulations and Practice of other Towns, the detailed list of Births, Deaths and Marriages are not being published.

A summary of transactions as recorded by the Town Clerk, for the year is given below.

Births	17
Deaths	31
Marriages	27

Respectfully submitted,

ARLENE JORDAN,
Clerk of Peru, Maine.

DOGS LICENSED

Males	70
Females	12
S. Females	36
	<hr/>
	118

Paid State Treasurer \$ 154.20

Attest:

ARLENE JORDAN,
Clerk of Peru, Maine.

WARRANT FOR ANNUAL TOWN MEETING

State of Maine

County of Oxford, ss.

To Elmer Henry, a Constable of the Town of Peru

in the County of Oxford,

Greeting:

You are required, in the name of the State of Maine, to notify and warn the inhabitants of the Town of Peru, qualified to vote in town affairs to assemble at the Town Hall, in said Town on Monday, the Third day of March A. D. 1947, at 10 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 Clerk for the ensuing year.

Art. 3. To see if the Town will accept the report of the several Town Officers.

Art. 4. To see if the Town will vote to instruct the Selectmen to appoint one or more Road Commissioners for the ensuing year.

Art. 5. To see if the Town will vote to elect one or more Road Commissioners.

Art. 6. To choose all other necessary Town Officers.

Art. 7. To see how much money the Town will vote to raise and appropriate for the maintenance and support of Schools, the Poor Maintenance, the Repair and Maintenance of Roads and Bridges, the Maintenance of State and State Aid Road, and Third Class Roads, and to defray all other necessary Town charges.

Art. 8. To see if the Town will raise and appropriate \$100.00 for public health nursing, said sum to be expended by the State Bureau of Health, for local service.

Art. 9. To see if the Town will vote to instruct its Superintending School Committee to open and maintain a school at the East Peru School house.

Art. 10. To see how much money the Town will vote to raise and appropriate for Town owned buildings, repair and maintenance.

Art. 11. To see what sum the Town will raise and appropriate for renewal of heating equipment at the West Peru School Building.

Art. 12. To see what sum of money the Town will raise and appropriate to widen, resurface and tar Pleasant Street or take any action thereto.

Art. 13. To see what sum of money the Town will raise and appropriate to resurface and tar Dolloff Street.

Art. 14. To see if the Town will vote to abate the taxes on all property, real and personal exclusive of land used primarily to promote Aviation for a period of ten (10) years or take any action thereto.

Art. 15. To see what sum of money the Town will raise and appropriate for reconstruction of Third Class road to make it acceptable as State Aid.

Art. 16. To see if the Town will vote to raise and appropriate (\$900.00) nine hundred dollars for State Aid road construction.

Art. 17. To see if the Town will vote to raise and appropriate money to install a fire alarm on the West Peru school house.

Art. 18. To see what sum of money the Town will vote to raise for equipment for the Fire Truck.

Art. 19. To see if the Town will vote to abate the taxes on the Peru Grange Halls.

Art. 20. To see if the Town will vote to have insurance on all employees.

Art. 21. To see what action the Town will take in regard to furnishing a dump for the Worthly Pond campers and raise money for same.

Art. 22. To see what sum of money the Town will vote to raise and appropriate to use with the \$3,750.00 raised last year for a new Garage and Fire Station.

Art. 23. To see if the Town will vote to raise and appropriate \$900.00 for a Trail Blazer Blade for the new Tractor.

Art. 24. To see what sum of money the Town will vote to raise and appropriate for the maintenance of Peru Fire Dept.

Art. 25. To fix compensation of the collector of Taxes.

Art. 26. To see if the Town will vote to allow the Selectmen to sell and convey by quit claim deed any or all property acquired under tax liens.

Art. 27. To see if the Town will authorize the Town Treasurer with the approval of the Selectmen to hire such sums of money as may be necessary to pay Town charges and Town debts in anticipation of the collection of taxes and to issue and negotiate the notes of the Town for the money so borrowed to an amount not exceeding in the aggregate the total tax levy for the preceding municipal year as temporary loans to be paid during the year 1947 out of money raised during said year 1947 by Taxes.

Art. 28. To see if the Town will vote to discontinue the cross road leading from Albert Holman road to the Packard road.

Art. 29. To see if the Town will vote to discontinue the road leading from the Cote's Cemetery to residence of George Byron.

Art. 30. To see if Town will vote to continue unexpended balance on Town Lights of \$950.00 to 1947.

Art. 31. To see if Town will vote to buy typewriter and raise money for same.

The Selectmen give notice that they will be in session at the Town Hall in Peru at 9 o'clock in the forenoon on the 3rd day of March, A. D. 1947, for the purpose of correcting the list of voters.

Given under our hands 8th of Feb. A. D. 1947.

A true copy attest:

J. L. KNIGHT,

C. H. ROBINSON,

M. B. OLDHAM,

Selectmen of Peru

STATE DEPARTMENT OF AUDIT

COMMENTS

Re: Audit of Accounts—Town of Peru

February 6, 1945 to February 1, 1946

CASH (\$13,521.84)

As far as could be ascertained, all cash recorded as received was properly recorded and promptly deposited. All disbursements were made by check, and were supported by properly authorized warrants. All receipts and disbursements were properly recorded.

ACCOUNTS RECEIVABLE (\$168.18)

The Accounts Receivable account was examined and reconciled with the detail. For complete detail, see Schedule A-1.

NOTES RECEIVABLE (\$224.00)

This is represented by a 6% note dated January 15, 1946, given by Wallace Andrews, and payable in 18 months. This was accepted for funeral expenses for which the town advanced the funds.

TAXES RECEIVABLE (\$708.41)

The 1945 Valuation book was examined, and was in agreement with the Collector's commitment and warrant, except for the fractional gain of \$3.20, which was added to the commitment. All outstanding taxes were reconciled, and all cash collected was deposited in the bank. The abatements were examined, and appeared to be in order.

No outside verification was made of taxes receivable due to the fact that, at the date of the audit, there was unpaid only \$3.00 for 1945, and \$3.45 for 1944.

TAX LIENS (\$3.73)

The tax lien on file was examined. All charges for interest and costs were properly handled. All payments made were examined. All transfers appeared to have been properly handled.

TAX ACQUIRED PROPERTY (\$139.34)

The tax acquired property account was examined. There was one sale, and no transfers in this account during the year.

ACCOUNTS PAYABLE (\$205.26)

The accounts payable account was examined, and the detail was listed to reconcile with the control. These accounts consisted of withholding taxes, teachers' retirement fund deductions, and an amount due A. D. Rafuse. For complete detail, see Schedule A-6.

SURPLUS (\$13,709.31)

The surplus account consists of two parts, shown as follows:

Appropriated (Exhibit D)	\$ 3,712.93
Unappropriated (Exhibit E)	10,077.38

Surplus (as above)	\$ 13,790.31
--------------------	--------------

The unappropriated surplus is the difference between the assets and liabilities. For complete detail, see Exhibit E of this report.

The appropriated surplus represents the balances of the appropriation accounts that are being carried forward to the next year. An itemized list is shown on Exhibit D.

TRUST FUNDS (\$2,744.94)

All investments were examined and appeared to be in accordance with the provisions of the statute. All income appeared to have been properly accounted for.

There is due from the general fund, \$573.00 for which the town appropriates the interest each year.

GENERAL

The fidelity bonds of the Treasurer and Collector were examined, and appeared to comply with the statutes.

Excise tax receipts were examined, and the 1946 excise taxes were set up as deferred revenue.

ANALYSIS OF CHANGE IN UNAPPROPRIATED
SURPLUS

EXHIBIT E

YEAR ENDED FEBRUARY 1, 1946

Net Surplus—February 6, 1945	\$ 13,931.14
------------------------------	--------------

Adjustment Affecting Prior Year:	
----------------------------------	--

Charges—	
----------	--

Transfer Lapsed—Repairs & Equipment	83.49
-------------------------------------	-------

ADJUSTED SURPLUS	13,847.65
------------------	-----------

Decreases:	
------------	--

Appropriation Balances—	
-------------------------	--

Overdraft	
-----------	--

(Exhibit D)	\$ 5,923.24
-------------	-------------

Unexpended	
------------	--

(Exhibit D)	1,312.11
-------------	----------

	\$ 4,611.13
--	-------------

TOWN OF PERU

37

Appropriation—Truck Account	800.00	
	<hr/>	
Total Decrease	5,411.13	
Increase:		
Overlay (Exhibit C)	1,640.86	
	<hr/>	
NET DECREASE		3,770.27
		<hr/>
UNAPPROPRIATED SURPLUS—		
February 1, 1946 (Exhibit A)		\$ 10,077.38

EXHIBIT A

TOWN OF PERU
COMPARATIVE BALANCE SHEET
GENERAL FUND

A S S E T S			L I A B I L I T I E S		
	February 1, 1946	February 5, 1945		February 1, 1946	February 5, 1945
Cash	\$13,521.84	\$17,672.94	Accounts Payable (Schedule A-6)	\$205.26	\$187.06
Accounts Receivable (Schedule A-1)	168.18	115.18	Due Trust Funds (Schedule A-7)	573.00	573.00
Notes Receivable (Schedule A-2)	224.00				
Taxes Receivable:			TOTAL LIABILITIES	778.26	760.06
Current Year (Schedule A-3)	\$704.96	\$921.94	Deferred Revenue:		
Prior Years (Schedule A-3)	3.45	11.15	Prepaid Excise Tax	196.93	92.96
	708.41	933.09	S U R P L U S		
			Appropriated (Exhibit D)	\$ 3,712.93	\$ 4,270.84
			Unappropriated (Exhibit E)	10,077.38	13,931.14
Tax Liens (Schedule A-4)	3.73	124.45			
Tax Acquired Property (Schedule A-5)	139.34	209.34		13,790.31	18,201.98
TOTAL—GENERAL FUND	\$14,765.50	\$19,055.00	TOTAL—GENERAL FUND	\$14,765.50	\$19,055.00
			TRUST FUNDS		
Cash—Time Deposits (Schedule A-7)	\$2,171.94	\$2,071.94	Principals (Schedule A-7)	\$ 2,744.94	\$ 2,644.94
Due from General Fund (Schedule A-7)	573.00	573.00			
TOTAL—TRUST FUNDS	\$2,744.94	\$2,644.94	TOTAL—TRUST FUNDS	\$ 2,744.94	\$ 2,644.94

TOWN OF PERU
STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDED FEBRUARY 1, 1946

	Balances 2-6-45	Appro- priations	Cash Receipts	Other Credits	Total Avail- able	Cash Disburse- ments	Other Charges	B A L A N C E S	
								LAPSED	
								Over- draft	Unex- pended
									Carried Forward
GENERAL GOVERNMENT									
Miscellaneous		\$1,000.00	\$ 268.21	\$1,110.89	\$2,379.10	\$1,442.92	\$ 14.47		\$ 921.71
Town Officers' Salaries		2,600.00			2,600.00	2,241.22			358.78
Repairs on Town Building		600.00			600.00	679.00		\$ 79.00	
Town Hall Vault		500.00			500.00				\$ 500.00
		<u>4,700.00</u>	<u>268.21</u>	<u>1,110.89</u>	<u>6,079.10</u>	<u>4,363.14</u>	<u>14.47</u>	<u>79.00</u>	<u>1,280.49</u>
PROTECTION									
Fire Department		300.00			300.00	552.96		252.96	
HEALTH AND SANITATION									
Public Health Nurse		100.00			100.00	100.00			
HIGHWAYS AND BRIDGES									
Roads and Bridges		4,000.00			4,000.00	4,555.29		555.29	
Snow Removal		3,500.00	549.67		4,049.67	7,519.90	21.58	3,491.81	
Maintenance of State and State Aid Roads		1,600.00			1,600.00	723.10			876.90
3rd Class Road Maintenance		5,000.00	39.53		5,039.53	7,495.81		1,529.81	926.47
State Aid Road Construction	\$ 900.00				900.00				900.00
Tractor Blade		1,000.00			1,000.00	998.28			1.72
Special Resolve Maintenance		300.00			300.00	300.00			
Truck Account				800.00	800.00	800.00			
	<u>900.00</u>	<u>15,400.00</u>	<u>589.20</u>	<u>800.00</u>	<u>17,689.20</u>	<u>22,392.38</u>	<u>21.58</u>	<u>5,576.91</u>	<u>850.43</u>
CHARITIES									
Town Poor		1,000.00	40.00		1,040.00	1,050.37		10.37	

EDUCATION

Common Schools	983.19	6,000.00	3,016.49	34.38	10,034.06	9,104.29			929.77
High School Tuition	1,853.25	3,000.00			4,853.25	3,691.70			1,161.55
Books and Supplies		300.00	315.31		615.31	615.31			
Repairs and Equipment		\$ 300.00		\$ 83.49	\$ 383.49	\$ 510.80			\$ 127.31
Office Expense		20.00			20.00	20.00			
Superintendence		360.00			360.00	402.00			42.00
Teachers' Retirement Fund	\$ 82.54		\$ 197.09		279.63	207.67	\$ 71.96		
	<u>2,918.98</u>	<u>9,980.00</u>	<u>3,528.89</u>	<u>117.87</u>	<u>16,545.74</u>	<u>14,551.77</u>	<u>71.96</u>		<u>1,922.01</u>

CEMETERIES

Town Cemeteries		100.00	20.00		120.00	90.10		29.90	
Trust Fund Income	56.13		27.96		84.09	7.40			76.69
	<u>56.13</u>	<u>100.00</u>	<u>47.96</u>		<u>204.09</u>	<u>97.50</u>		<u>29.90</u>	<u>76.69</u>

INTEREST

Interest on School Fund		34.38			34.38		34.38		
-------------------------	--	-------	--	--	-------	--	-------	--	--

UNCLASSIFIED

Memorial Day		12.00			12.00	16.00		4.00	
Peru Center Baptist Church	90.24				90.24	26.91			63.33
Charles Gammon School Fund	305.49				305.49	5.02			300.47
	<u>395.73</u>	<u>12.00</u>			<u>407.73</u>	<u>47.93</u>		<u>4.00</u>	<u>363.80</u>

SPECIAL ASSESSMENTS

State Tax		6,852.65			6,852.65	6,852.65			
County Tax		2,144.96			2,144.96	2,144.96			
		<u>8,997.61</u>			<u>8,997.61</u>	<u>8,997.61</u>			

TOTAL ALL DEPARTMENTS

\$4,270.84	\$40,623.99	\$4,474.26	\$2,028.76	\$51,397.85	\$52,153.66	\$ 142.39	\$5,923.24	\$1,312.11	\$3,712.93
------------	-------------	------------	------------	-------------	-------------	-----------	------------	------------	------------

EXHIBITS

(C) (B) (B) (E) (E) (A)