

1948

Annual Report of the Municipal Officers of the Town of Arrowsic For the Municipal Year Ending Febuary 9th, 1948

Arrowsic (Me.)

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ANNUAL REPORT
OF THE
TOWN OFFICERS
OF THE TOWN OF
ARROWSIC
MAINE

For the Year Ending February 14

1948

PRESS OF
NEW ENGLAND SUPPLY CO.
BATH, MAINE

Town Officers, 1947

TOWN CLERK

EMMA A. DRUMMOND

SELECTMEN, ASSESSORS AND OVERSEERS OF POOR

CHARLES L. CROSBY

FRANK W. RITTALL RUSSELL C. STURMER

COLLECTOR

IBRA K. LAWRENCE

TREASURER

NORMAN H. DRUMMOND

SUPERINTENDENT OF SCHOOLS

STANWOOD C. GILMAN

SCHOOL COMMITTEE

NORMAN H. DRUMMOND

EDA M. CROSBY

SUSIE W. SNIPE

CONSTABLE

RUSSELL C. STURMER

HEALTH OFFICER

NORMAN H. DRUMMOND

FIRE WARD

OTTY STEEN

FENCE VIEWERS

DAVID C. STINSON

OTTY STEEN

RUSSELL C. STURMER

SURVEYORS

CHARLES L. CROSBY

IBRA K. LAWRENCE

FRANK W. RITTALL

212480

Town Warrant

SAGADAHOC, ss.

To RUSSELL C. STURMER, Constable of the Town of
Arrowsic, County of Sagadahoc, State of Maine,

GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the said Town of Arrowsic, qualified by law to vote in town affairs, to assemble at the Schoolhouse on Saturday, the sixth day of March, A. D. 1948, at ten o'clock in the forenoon to act on the following articles, to wit:

Article 1. To choose by ballot a Moderator to preside at said meeting.

Art. 2. To choose by ballot a Town Clerk for the ensuing year.

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

Art. 4. To choose by ballot, Selectmen, Assessors, Overseers of Poor and all other necessary town officers.

Art. 5. To vote compensation of Collector and Treasurer.

Art. 6. To see what compensation the Town will vote to pay the various other Town Officers for the ensuing year.

Art. 7. To see if the Town will vote to allow the use of the schoolhouse for religious meetings for the ensuing year,

Art. 8. To fix the date when taxes for the ensuing year shall become due and payable.

Art. 9. To see what sum of money the Town will vote to raise for Contingent Expenses for the ensuing year.

Art. 10. To see what sum of money the Town will vote to raise for the Support of Schools for the ensuing year.

Art. 11. To see what sum of money the Town will vote to raise for the Repair of Highways and Bridges for the ensuing year.

Art. 12. To see what sum of money the Town will vote to raise for the Maintenance of the State Aid Highway during the ensuing year.

Art. 13. To see what sum of money the Town will vote to raise for Cutting Bushes during the ensuing year.

Art. 14. To see what sum of money the Town will vote to raise for the Repair of the Schoolhouse for the ensuing year.

Art. 15. To see if the Town will vote to authorize the Treasurer, with the approval of the Selectmen, to procure the loan of money as may be necessary for the ensuing year.

Art. 16. To see if the Town will 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 thereon, on such terms as they may deem advisable and to execute quit claim deeds for such property.

Art. 17. To see what sum of money the Town will vote to raise for the Maintenance of Third Class Road during the ensuing year.

Art. 18. To see if the Town will vote to raise and appropriate \$10.00 for Public Health Nursing in Arrow-sic, said sum to be expended by the State Bureau of Health for local service.

Art. 19. To see what sum of money the Town will vote to raise for Snow Removal for the ensuing year.

Art. 20. To see what sum of money the Town will vote to raise for Interest for the ensuing year.

Art. 21. To see what sum the Town will 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. 22. To see whether or not the Town will vote to raise and appropriate the sum of Twenty-five Dollars (\$25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 5, Section 82, of the Revised Statutes of Maine.

Art. 23. To see if the Town will vote to accept H. L. Baker's offer of the use of his pumper in case of fires.

Art. 24. To see what sum, if any, the Town will vote to raise and appropriate to buy necessary equipment for the pumper if the Town has voted to accept Mr. Baker's offer.

The Selectmen will be at the Schoolhouse one-half hour before the time of said meeting for the purpose of correcting the list of voters.

Hereof fail not, and make due returns of this Warrant with your doings to the Town Clerk at the time and place of holding said meeting.

Given under our hands this fourteenth day of February, A. D. 1948.

CHARLES L. CROSBY,
FRANK W. RITTALL,
RUSSELL C. STURMER,

Selectmen of Arrowsic.

A Copy

Assessors' Report

FINANCIAL STATEMENT

Real Estate, Resident	\$41,806 00	
Real Estate, Non-Resident	22,087 00	
		<hr/>
Total Real Estate		\$63,893 00
Personal Estate, Resident	\$27,536 00	
Personal Estate, Non-Resident ...	6,440 00	
		<hr/>
		33,976 00
		<hr/>
Grand Total Valuation		\$97,869 00
Value of Land	\$30,710 00	
Value of Buildings	33,183 00	
		<hr/>
		\$63,893 00
Number of Polls Taxed, 54.		
Number of Polls Not Taxed, 5.		

APPROPRIATIONS

Contingent	\$ 750 00	
Support of Schools	1,485 00	
Repair of Highways and Bridges ..	600 00	
Maintenance of State Aid Highway	190 00	
Cutting Bushes	100 00	
Repair of Schoolhouse	150 00	
Maintenance of Third Class Road .	100 00	
Public Health Nursing	10 00	
Snow Removal	250 00	
White Pine Blister Rust Control ..	200 00	
		<hr/>
		\$ 3,835 00
State Tax		595 00
County Tax		186 96

Overlay	47 01
Supplemental Tax	6 00
	<hr/>
	\$ 4,669 97

ASSESSMENTS

Rate of Taxation \$.046

\$97,869.00 @ \$.046	\$ 4,501 97
54 Polls @ \$3.00	162 00
Supplemental Tax	6 00
	<hr/>
	\$ 4,669 97
Abatements	\$ 54 00
Tax Liens—1946 Tax	\$ 56 12

TAXABLE LIVE STOCK AND POULTRY

Kind	No.	Value
Horses	12	\$ 1,525 00
Cows	13	650 00
Heifers Over 2 Yrs. Old	3	85 00
Goats	3	25 00
Poultry (Over 50 in Number)	62	31 00

Exempt:	\$ 2,316 00
Cattle, 18 mos. and younger, 7	
Poultry (to 50 in number), 309	
Baby Chicks, 255	

ALL OTHER KINDS OF PERSONAL PROPERTY

Kind	No.	Value
Lumber	368,000 ft.	\$ 8,100 00
Logs	70,500 ft.	495 00
Pulpwood	4 cds.	20 00
Portable Mills	4	1,500 00
Boats	8	18,000 00
Musical Instruments	3	175 00
Radios	49	880 00

Assessors' Report

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Mach. and Equipment	32	1,430 00
Tractors	6	960 00
Other Property		100 00

\$31,660 00

Total Personal Property \$33,976 00

TAX ACQUIRED PROPERTY

Lots in 'Rowsic Park \$ 300 00

TAX LIENS—TOWN OWNED

Ambrose Hammon	\$ 4 16	
Virginia Savage	68	
Langdon T. Snipe, Heirs of	38 06	
	<hr/>	\$ 42 90

TOWN OWNED PROPERTY

Town Hall	\$ 350 00	
Road Machine House	20 00	
Tools and Road Machine	30 00	
Snow Fence	35 00	
Schoolhouse and Lot	700 00	
Sanding Machine	125 00	
Fire Pumps	75 00	
	<hr/>	\$ 1,335 00

INSURANCE CARRIED

Schoolhouse	\$ 700 00
Town Hall	\$ 500 00

CHARLES L. CROSBY,
FRANK W. RITTALL,
RUSSELL C. STURMER,

Assessors of Arrowsic,

Collector's Report

Collected on Bills 1946	\$	69 60	
Collected on Bills 1947		4,361 22	
		<hr/>	\$ 4,430 82
Excise Tax 1946	\$	115 24	
Excise Tax 1947		147 96	
		<hr/>	\$ 263 20
Due on Bills 1944	\$	3 00	
Due on Bills 1945		4 32	
Due on Bills 1946		15 20	
Due on Bills 1947		305 75	
		<hr/>	\$ 328 27

UNPAID TAXES

1944

Taylor, Clarence B.	\$	3 00
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1945

Dotton, William	\$	4 32
-----------------------	----	------

1946

Taylor, Clarence B.	\$	3 00
Bruckner, Joseph		3 00
Bennett, Arthur J.		3 00
McDonald, William R.		2 60
Snipe, E. O.		3 60
		<hr/>
	\$	15 20

1947

Arsenault, Frank J.	\$	24 39
Bourassa, Frederick		3 69
Berry, Alvin T.		84 00
Carlton, Howard H.		19 00
Dotton, Wm. E. and Mabel R.		53 60
McDonald, William R.		5 99

Collector's Report

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Phinney, Alton H.	5 56
Richardson, Geo. D.	3 00
Snipe, E. O.	3 69
Snipe, H. W., Heirs of	16 80
Seigars, John A.	18 40
Sprague, Chester	3 00
Taylor, Clarence B.	3 00
Bixby, Wilmer B. and Lillian H. ..	2 30
Greenleaf, James	2 30
Greenleaf, Robert S., Jr.	5 75
Snipe, L. T., Heirs of	33 67
Senecal, Henry	8 05
Shepherd, Foster B., and Holman, Willard B.	4 37
Sennette, Lena E.	1 38
Harmon, Ambrose	3 68
	<hr/>
	\$ 305 75

SUPPLEMENTAL TAX

Lawrence, David	\$ 3 00
Rice, Walter	3 00
	<hr/>
	\$ 6 00

TAX ABATEMENTS

Maass, Robert, Jr., 1946	\$ 51 00
Lawrence, David, 1947	3 00
	<hr/>
Total Abatements	\$ 54 00

IBRA K. LAWRENCE,

Collector.

Treasurer's Report

Town of Arrowsic in Account with
Norman H. Drummond, Treasurer

Cash in Treasury Feb. 8, 1947 \$ 2,856 38

Received:

I. K. Lawrence, Coll., 1946 Tax ...	69 60
I. K. Lawrence, Coll., 1947 Tax ...	4,361 22
I. K. Lawrence, Coll., 1947 Ex. Tax	121 90
I. K. Lawrence, Coll., 1948 Ex. Tax	141 30
State Treasurer, Refund on Snow Removal	420 73
Emma A. Drummond, Clerk, Dog Licenses	76 60
First National Bank, Loan	2,000 00
J. Fred Tingley, Treasurer of Milli- nocket	135 30
State Treasurer, State School Fund	1,263 55
State Treasurer, Equalization Fund	281 00
State Treasurer, Refund on Unim- proved Road	258 55
First National Bank, Loan	1,000 00
State Treasurer, Third Class Re- construction	331 73
State Treasurer, State Aid Con- struction	2,798 44
First National Bank, Refund of In- terest	3 12
I. K. Lawrence, Coll., Abatement Poll Tax of David Lawrence	3 00
I. K. Lawrence, Coll., Abatement Tax of Robert E. Maass, Jr.	51 00

\$16,173 42

Treasurer's Report

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DISBURSEMENTS

Paid 18 Selectmen's Warrants	\$14,718 13
Feb. 14, 1948, Bank Balance \$	2,622 23
Check Out	1,410 57
	<hr/>
Checkbook Balance \$	1,211 66
Cash on Hand	243 63
	<hr/>
Total Cash	1,455 29
	<hr/>
	\$16,173 42

NORMAN H. DRUMMOND,

Treasurer of Arrowsic.

Selectmen's Report

CONTINGENT ACCOUNT

N. E. Supply Co., Town Reports \$	83 05
Skillings & Co.:	
Treasurer's Bond	\$ 7 50
Constable's Bond	10 00
Collector's Bond	5 00
Fire Bond	10 00
	<hr/>
	32 50
D. M. Humphreys, Schoolhouse Insurance	26 25
H. T. Stevens, Transfers and Liens . .	5 29
Marks Printing House, Supplies	18 55
S. C. Gilman, Salary	99 74
Maine Muni. Asso., Dues	15 00
Hutchins Bros., Tax Bills	1 20
Edw. W. Bridgham, Legal Services . .	46 68
N. H. Drummond, Snow Fence	6 75
C. C. Getchell, Snow Fence	3 00
C. L. Crosby, Snow Fence	7 13
Edgar E. Phinney, Snow Fence	7 13
H. N. Reynolds, Snow Fence	3 75
E. S. Crosby Co., Town Hall Insurance	18 75
State Treas., Audit	45 48
City of Bath, Crosby Fire	44 00
Eda M. Crosby, Town Writing	10 00
N. H. Drummond, Sec. School Union	5 71
N. H. Drummond, Treasurer, \$65;	
Postage, \$10; School Committee, \$10	85 00
Emma A. Drummond, Town Clerk,	
\$45; Postage, \$10	55 00

Selectmen's Report

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D. L. Garrison, Supplies	4 50	
C. L. Crosby, Selectman \$100; Postage, \$5	105 00	
F. W. Rittall, Selectman	25 00	
R. C. Sturmer, Selectman, \$25; Constable, \$15	40 00	
I. K. Lawrence, Collector's Commission, \$140.82; Postage, \$10	150 82	
I. K. Lawrence, Abatement 1946 Tax	51 00	
I. K. Lawrence, Abatement 1947 Tax	3 00	
	<hr/>	\$ 999 28
Appropriation	\$ 750 00	
Overexpended	249 28	
	<hr/>	\$ 999 28

STATE AID CONSTRUCTION

Henry N. Reynolds, Foreman	\$ 115 80
Roy G. Phinney, Labor	84 38
Eugene Reynolds, Labor	2 63
Wm. Maines, Labor	58 80
D. W. Leavitt, Shovel and Moving ..	564 62
D. W. Leavitt, Bulldozer and Moving	553 40
D. W. Leavitt, Grader	54 00
D. W. Leavitt, Trucks and Drivers ..	413 11
Maynard Wilson, Truck and Driver .	69 00
Ralph Purinton, Truck	36 00
Russell McPherson, Driver	12 00
Herbert McIntire, Truck and Driver	69 00
Thomas Hagan, Truck and Driver ..	91 13
Robert Graffam, Truck and Driver .	67 51
Elmer Mank, Sr., Truck and Driver .	72 01
Elmer Mank, Jr., Truck and Driver .	79 05
W. O. Goldsmith, Truck and Driver	79 05
Arthur Orr, Truck and Driver	73 96
Edgar E. Phinney, Labor	6 75

Richard Gowen, Labor	6 75	
C. L. Crosby, Labor	6 75	
C. L. Crosby, Twine	1 50	
Harold Loveitt, Labor	8 63	
R. C. Sturmer, Labor	3 75	
N. H. Drummond, Truck and Driver	41 00	
E. E. Purinton, Power Grader	16 00	
Ferris W. Leonard, Labor	4 13	
Ralph Reynolds, Gravel	203 48	
L. Earle Hagan, Truck and Driver ..	19 00	
N. E. M. Cul. Co., Culverts	220 39	
Koppers Co., Inc., Asphalt	323 98	
H. A. Spinney, Gravel	1 20	
Harry Heald, Labor	3 00	
Coll. Int. Rev., Withholding Tax ...	34 40	
		<hr/> \$ 3,396 16
From 1946	\$ 419 05	
From State Treasurer	2,798 44	
Overexpended	178 67	
		<hr/> \$ 3,396 16

STATE AID MAINTENANCE PATROL

Paid State Treasurer	\$ 200 00
Appropriation	\$ 190 00
Overexpended	10 00
	<hr/> \$ 200 00

THIRD CLASS MAINTENANCE

N. H. Drummond, Truck and Labor . \$	62 00
H. N. Reynolds, Labor	13 50
C. L. Crosby, Truck and Labor	15 77
Russell C. Sturmer	1 13
L. Earle Hagan, Truck and Labor ...	15 00
H. A. Spinney, Gravel	3 00

Ralph M. Reynolds, Gravel	2 40		
W. L. Holt, Jr., Gravel	65		
	<hr/>	\$	113 45
Appropriation	\$ 100 00		
Overexpended	13 45		
	<hr/>	\$	113 45

THIRD CLASS RECONSTRUCTION

H. N. Reynolds, Foreman	\$ 5 00		
R. G. Phinney, Labor	6 75		
Wm. Maines, Labor	1 50		
D. W. Leavitt, Shovel	18 15		
D. W. Leavitt, Bulldozer	12 00		
D. W. Leavitt, Grader	30 00		
D. W. Leavitt, Trucks and Drivers ..	31 88		
W. O. Goldsmith, Truck and Driver .	21 04		
Elmer Mank, Jr., Truck and Driver .	20 40		
Arthur Orr, Truck and Driver	8 93		
Thomas Hagan, Truck and Driver ...	7 88		
Robert Graffam, Truck and Driver ..	7 88		
Elmer Mank, Sr., Truck and Driver .	5 63		
Herbert McIntire, Truck and Driver	21 00		
Maynard Wilson, Truck and Driver .	21 00		
Roy G. Phinney, Labor	3 00		
Edgar E. Phinney, Labor	3 00		
Richard Gowen, Labor	3 00		
C. L. Crosby, Labor	3 00		
Herbert Loveitt, Labor	2 25		
R. C. Sturmer, Labor	1 50		
N. H. Drummond, Truck and Driver	10 00		
Ralph M. Reynolds, Gravel	29 10		
Koppers Co., Inc., Asphalt	95 92		
	<hr/>	\$	369 81
From State Treasurer	\$ 331 73		
Overexpended	38 08		
	<hr/>	\$	369 81

MAINTENANCE UNIMPROVED ROADS

Bald Head Road

H. N. Reynolds, Foreman	\$	8 00	
R. G. Phinney, Labor		6 00	
D. W. Leavitt, Shovel		44 60	
D. W. Leavitt, Grader		18 00	
D. W. Leavitt, Trucks and Drivers ..		38 25	
W. O. Goldsmith, Truck and Driver		12 75	
Elmer Mank, Jr., Truck and Driver .		17 85	
Arthur Orr, Truck and Driver		17 85	
Thomas Hagan, Truck and Driver ...		15 75	
Robert Graffam, Truck and Driver ..		15 75	
Elmer Mank, Sr., Truck and Driver .		15 75	
Herbert McIntire, Truck and Driver		24 00	
Maynard Wilson, Truck and Driver .		24 00	
		<hr/>	
	\$		258 55
From State Treasurer	\$		258 55

HIGHWAYS AND BRIDGES

C. L. Crosby, Truck and Labor	\$	128 25	
C. L. Crosby, Supplies		15 97	
N. H. Drummond, Truck and Labor .		86 00	
H. N. Reynolds, Labor		17 63	
Geo. Gates, Labor		5 44	
C. C. Getchell, Labor		17 25	
R. C. Sturmer, Labor		22 51	
L. Earle Hagan, Truck and Labor ...		9 00	
Richard Gowen, Labor		13 50	
Edgar E. Phinney, Labor		28 51	
Frank Allegrin, Lumber		402 48	
Wiscasset Lumber Co., Nails		15 00	
H. A. Spinney, Gravel		1 80	
W. L. Holt, Jr., Gravel		2 80	
Ralph Reynolds, Gravel M.U.R.		28 35	
		<hr/>	
	\$		794 49

Appropriation	\$	600 00	
Overexpended		194 49	
		<hr/>	\$ 794 49

CUTTING BUSHES

Appropriation	\$	100 00
Unexpended	\$	100 00

SNOW REMOVAL AND SANDING

Snow Removal

W. F. Powers	\$	1,047 51	
C. P. Powers		144 00	
Sumner F. Mains		1 88	
Geo. Powers, Jr.		6 00	
Russell Pinkham		2 25	
		<hr/>	\$ 1,201 64

Sanding

N. H. Drummond	\$	119 02	
R. C. Sturmer		21 76	
H. N. Reynolds		22 95	
Collector Internal Revenue		1 80	
		<hr/>	165 53

Material

State Treasurer, Salt	\$	23 98	
H. A. Spinney, Sand		8 10	
		<hr/>	32 08

\$1,399 25

Appropriation	\$	250 00	
State Treasurer		420 73	
Excise Tax		263 20	
Overexpended		465 32	
		<hr/>	\$ 1,399 25

SCHOOL ACCOUNT

Miss Germaine Bonney, Teaching and Janitor	\$ 377 00	
Mrs. Beryl Dorr, Teaching	758 68	
Collector Internal Revenue	160 95	
M. T. R. A.	45 81	
J. G. Hamilton, Conveyance	708 75	
Everett Wirta, Janitor	21 00	
Conrad Hersom, Janitor	4 20	
C. M. P. Co., School Lights	19 15	
State Treasurer, Water Test	3 25	
Alfred Lilly, Fuel	34 00	
Bath Box Co., Fuel	3 60	
City of Bath, Tuition	1,357 50	
Supplies	157 73	
Books	135 59	
Unexpended	221 63	
	<hr/>	\$ 4,008 84
From 1946	\$ 979 29	
Appropriation	1,485 00	
State School Fund	1,263 55	
Equalization Fund	281 00	
	<hr/>	\$ 4,008 84

REPAIRS ON SCHOOLHOUSE

Herbert H. Brown	\$ 95 00	
Troop's Hardware	30 71	
Unexpended	34 29	
	<hr/>	\$ 150 00
Appropriation	\$ 150 00	

WIRING SCHOOLHOUSE

R. C. Trott	\$ 15 24	
N. Gratz Jackson & Sons	35 47	
	<hr/>	\$ 50 71
From Treasury	\$ 50 71	

21

F. B. Clunie	\$ 47 10	
Dana P. Ripley	66 40	
George A. Berry	12 80	
William J. Millett	6 40	
Wesley A. Small, Jr.	40 80	
Douglas F. Marston	6 40	
Everett V. Tufts	6 40	
Collector of Internal Revenue	12 10	
Unexpended	1 60	
	<hr/>	\$ 200 00
Appropriation		200 00
Spent by Government		597 00

Re: Mary Helen Brimigion

Bath Memorial Hospital	\$	77	30
Joseph I. Smith, M. D.		58	00
		<hr/>	
	\$	135	30
Received from Town of Millinocket		135	30

Amount Assessed by Town	\$ 595 00
Amount Paid State Treasurer	595 00

Amount Assessed by Town	\$ 186 96
Amount Paid County Treasurer ..	186 96

Amount Assessed by Town	\$	47 01
Unexpended		47 01

SUPPLEMENTAL TAX

David Laurence, Poll Tax	\$	3 00	
Walter Rice, Poll Tax		3 00	
	—————	\$	6 00

LOANS

From First National Bank, Bath ..	\$	3,000 00
Paid First National Bank, Bath ..		2,000 00
	—————	
Due First National Bank, Bath ..	\$	1,000 00

INTEREST

First National Bank, Bath	\$	31 25
From Treasury	\$	28 13
Refund of Interest		3 12
	—————	\$ 31 25

PUBLIC HEALTH NURSING

Paid State Treasurer	\$	10 00
Appropriation		10 00

DOG LICENSES

Received from Emma A. Drummond, Town Clerk	\$	76 60
Paid State Treasurer		76 60

TAX LIENS—TOWN OWNED

Taxes of 1945

Ambrose Hammon	\$	4 16
Virginia Savage		68
Langdon T. Snipe, Heirs of		38 06
	—————	\$ 42 90

TAX LIENS IN HANDS OF TREASURER

Unredeemed February 14, 1948

Taxes of 1946

Bixby, W. and L.	\$ 2 00	
Snipe, H. W., Heirs of	14 64	
Snipe, Langdon T., Heirs of	29 28	
Senecal, Henry	7 00	
Hammon, Ambrose	3 20	
	—————	\$ 56 12

ABATEMENTS BY ASSESSORS

Robert Maass, Jr., 1946 Poll and Personal Tax	\$ 51 00	
David Lawrence, 1947 Poll Tax ..	3 00	
	—————	\$ 54 00

RESOURCES

Uncollected Taxes	\$ 328 27	
Cash in Treasury	1,455 29	
Real Estate	342 90	
	—————	\$ 2,126 46

LIABILITIES

Note—First National Bank, Bath	\$ 1,000 00
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These accounts are respectfully submitted,

CHARLES L. CROSBY,
FRANK W. RITTALL,
RUSSELL C. STURMER,

Selectmen of Arrowsic.

State Department Audit for 1946

STATE OF MAINE
STATE DEPARTMENT OF AUDIT
Augusta

September 5, 1947

Board of Selectmen,
Arrowsic, Maine.

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Arrowsic have been audited by Auditor R. M. Parsons for the period February 10, 1946 to February 8, 1947.

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

Exhibits and Schedules incorporated in this report impartially present the financial position of the Town and the result of its operations for the period designated. A recommendation has been made which we believe to be worthy of consideration.

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/am

COMMENTS

Re: Audit of Accounts—Town of Arrowsic

February 10, 1946 to February 8, 1947

CASH

The cash receipts were examined and appeared to be properly recorded and promptly deposited.

The cash balance of \$2,856.38 was reconciled with the bank statement.

All expenditures were made by check from warrants issued by the selectmen.

TAXES RECEIVABLE

The 1946 tax commitment book was added and checked, and found to be in agreement with the records of the Assessors. Approximately 95% of the current tax commitment was collected. Taxes remaining unpaid were checked and listed.

All transactions affecting prior years' taxes and tax liens were examined and found to be in order.

SURPLUS

Unappropriated surplus totaling \$2,910.84 at the beginning of the fiscal year was reduced as a result of current operations by \$901.49.

GENERAL

The excise tax receipts were added and checked, and it was ascertained that all collections had been deposited with the Treasurer.

The Tax Collector and Treasurer furnished corporate surety bonds.

Payrolls and vouchers were examined to the extent deemed necessary and so far as could be determined, all charges appeared to be reasonable and were correctly recorded.

During the course of this examination, it was noted that the Treasurer does not keep the usual cash book. It is recommended that the Treasurer maintain the cash book used in the State System of Accounting.

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

EXHIBIT A

COMPARATIVE BALANCE SHEET

ASSETS

	February 8, 1947	February 9, 1946
Cash on Hand and in Bank	\$ 2,856 38	\$ 3,635 89
Taxes Receivable:		
Current Year (Schedule A-1)	191 92	97 84
Prior Years (Schedule A-1)	7 32	3 00
	<hr/>	<hr/>
	199 24	100 84
Tax Acquired Property (Schedule A-3)	309 17	309 17
Tax Liens (Schedule A-2)	42 90	
	<hr/>	<hr/>
TOTAL	\$ 3,407 69	\$ 4,045 90

SURPLUS

Appropriated (Exhibit D)	\$ 1,398 34	\$ 1,135 06
Unappropriated (Exhibit E)	2,009 35	2,910 84
	<hr/>	<hr/>
TOTAL	\$ 3,407 69	\$ 4,045 90

State Audit

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Vital Statistics, 1947-1948

DEATHS

1947		Place	Name	Yr. Mo. Da	Cause	Reported by
Feb.	21	Augusta	George H. Perry	85	Cerebral Hemorrhage	Francis Sleeper, M. D.
July	15	Bath	Laida Perry	87 11 18	Uremia	W. H. Watson, D. O.

EMMA A. DRUMMOND, Town Clerk of Arrowsic.

School Report

To the Citizens of Arrowsic, Greetings.

I have the honor of submitting to you my eighth Annual Report.

School Census, April 1, 1947, 44 pupils.

Pupils enrolled in elementary school 32, pupils enrolled in secondary schools, 10, pupils enrolled in elementary school in Woolwich 2.

FINANCIAL REPORT

RESOURCES

Balance Forward, Feb. 8, 1947	\$ 979 29
Appropriation for Common Schools ..	1,485 00
Received from State School Fund:	
Tuition	\$ 833 33
Teachers	300 00
Enrollment	130 22
Equalization Fund	281 00
<hr/>	
Total State School Fund	\$ 1,544 55
<hr/>	
Total Assets	\$ 4,008 84

EXPENDITURES

Teachers	\$ 1,332 69
High School Tuition	1,357 50
Conveyance	708 75
Textbooks	135 59
Supplies	157 73
Fuel	37 60

Janitors	34 95
Water, lights, power	22 40
	<hr/>
Total Expenditures	\$ 3,787 21
	<hr/>
Balance Forward	\$ 221 63

ESTIMATE SCHOOL YEAR 1948-49

It is to be noted that the Town received \$1,544.55 from the State and raised \$1,485.00. The State Subsidy exceeded the amount raised. It was based upon the amount raised Feb., 1946, of \$1,400.00, and since then the State Laws governing subsidy and Equalization have been revised, also the Town Valuation has increased to \$82,000. Next December no Equalization will be due as the town does not qualify for it on the amount raised last year. Town School Mill Rate .1810. State Average .2243

The Teacher Subsidy is based upon a sliding scale of 15, 18, 21, 24, 27 Mills ranging from a possible \$100 to \$850 per teacher payment, depending upon the Certification of the teacher, minimum salary paid and Town School Mill Rate.

Balance Forward \$ 252 01

State Subsidy Dec., 1948:

Teacher, \$400 plus \$180 or	580
School Census at \$3 a pupil	130 00
High School Tuition, 2/3 cost	900 00
Conveyance, Temporary Residents ...	210 00
	<hr/>

Total State Aid Estimated \$ 1,820 00

ESTIMATED EXPENSES

Teacher salary	\$ 1,500 00
Conveyance	1,152 00
Fuel	70 00
Power, lights, water	35 00
High School Tuition	1,950 00

Janitor and cleaning	60 00	
Textbooks	50 00	
Supplies	125 00	
		<hr/>
Total		\$ 4,942 00
State Subsidy and Balance Forward ..		2,072 01
		<hr/>
Necessary to raise		\$ 2,869 99
Recommended to raise		\$ 2,460 00

2,460 based on a \$83,000. Town Valuation equals 30 mills for schools and in December, 1949, will produce the following approximate State Aid.

Teacher, \$400 plus 5 x 90 or \$450, is	\$ 850 00
High School Tuition	1,000 00
Census	150 00
	<hr/>
State Subsidy	\$ 2,000 00
Equalization	781 00

Total State Subsidy, Equalization \$ 2,781 00

This will be \$321.00 more in State Aid than the town will raise this year in the recommended \$2,460.00.

EQUALIZATION

Cost of Minimum Program

1 Unit at \$1,900	\$ 1,900 00
½ Cost of Conveyance	571 00
Cost of High School Tuition	1,950 00
	<hr/>
	\$ 4,421 00

DEDUCTIONS

Proceeds of 20 mills on \$82,000.00 ...	\$ 1,640 00
State Subsidy estimated	2,000 00
	<hr/>
	\$ 3,640 00
	<hr/>
Balance due on Equalization	\$ 781 00

It must be noted that if conveyance is eliminated, or a reduced high school tuition costs occur, then deduction \$3,640 will exceed \$4,421.00 and no Equalization is paid, also the Town School Mill Rate must exceed the State Average School Mill Rate which I believe will be around 26 Mills. Our budget calls for 30 Mills. It must be noted that Teacher Subsidy Payment will be reduced by \$90 for each step downward in School Mill Rate, until possible \$100 only is realized.

We have no large school balance this year. Our December 1948, State Aid is reduced by the smaller appropriation of last year in the light of revised and new laws. High school pupils may total 20 next September at \$150 each. Teacher salaries are set by law at \$1,500.00. The conveyance cost is estimated at \$1,152.00. If we add all other school items, it can be seen why increased money is needed. The school has enrolled over 40 pupils last fall. We thus face inflated prices and the highest school enrollment yet encountered.

Space does not permit further detailed financial analysis.

Asked for Common Schools	\$ 2,460 00
Repairs	100 00
School Nurse	10 00

EXPENDITURES

Germaine Bonney, teacher	\$ 416 00
Berle Dorr	916 69
	————— \$ 1,332 69
Deduction for State Employees' Retirement—Account of Berle Dorr	45 81

HIGH SCHOOL TUITION

Pupil	Winter Term	Spring Term	Fall Term
Richard Daniels	\$ 50 00	\$ 25 00	\$ 60 75
Richard Dauphin	50 00	25 00	
Mildred Greenleaf....	50 00	25 00	60 75
Walter Maziko	50 00	25 00	

School Report

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Perle O'Brian	50 00	25 00	60 75
Charles Paradis	50 00	25 00	60 75
Douglas Wirta	50 00	25 00	60 75
Beverley Smith	50 00	25 00	60 75
John Taylor	50 00	25 00	60 75
Lloyd Durrell	50 00	25 00	60 75
Amos Greenleaf			60 75
Eleanor Lawson			60 75
<hr/>			
Total paid City of Bath	\$500 00	\$250 00	\$607 50

CONVEYANCE

J. G. Hamilton, paid \$708 75

Contract \$1,152.00 for 36 weeks.

Number resident pupils conveyed, 24.

Temporary residents, 6, as follows: .

Eva, Florence, Mary, Raymond Bourassa; Robert, Gerald and Raymond Siegars.

State pays \$10 weekly for temporary residents. Cost of transporting resident pupils, 36 weeks at \$33 weekly, or 91c per week, per child.

JANITOR

Germaine Bonney	\$	9 75	
Everett Wirta		21 00	
Conrad Hersham		4 20	
		<hr/>	\$ 34 95

FUEL

Alfred Lilly	\$	34 00	
Bath Box Co.		3 60	
		<hr/>	\$ 37 60

LIGHTS, POWER, WATER

Treasurer of State, Water Test	\$	3 25	
Lights		19 15	
		<hr/>	\$ 22 40

TEXTBOOKS

Ginn and Company	\$ 43 65	
American Book Company	8 66	
Silver Burdett Co.	2 66	
J. C. Winston Company	5 50	
Macmillan Company	17 18	
Arlo Publishers	5 10	
L. W. Singer Company	36 02	
Webster Publishing Company	3 13	
D. C. Heath Company	13 69	
	<hr/>	\$ 135 59

SUPPLIES

O. M. Redlon	\$ 1 60	
J. L. Hammett	32 06	
Troop's Hardware	1 60	
World Book Company	4 08	
F. W. Owen Company	5 00	
Edward Babb Co.	84 99	
Beckley Cardy Co.	19 59	
Florence Allen, Rank Cards	84	
S. C. Gilman, express paid	94	
Senter's, Inc.	6 86	
N. Gratz Jackson	17	
	<hr/>	\$ 157 73

SCHOOL STATISTICS

Spring Term, 1947, opened Mar. 3, closed June 6, 1947.
Enrollment 35; average 25; percentage 71; 13 weeks.

Fall Term, 1947, opened Sept. 8, closed Dec. 19, 1947.
Enrollment 43; average 31.27; percentage 72; 15 weeks.

Winter Term, 1948, opened Jan. 5, closed Feb. 20, 1948.
Enrollment 37; —average; —percentage; 7 weeks.

Amos Greenleaf graduated June, 1947.

CALENDAR SPRING TERM

Term A, March 1, through April 16, 1948, 7 weeks.

Term B, April 26, through June 11, 1948, 7 weeks.

ITEMS NOT IN COMMON SCHOOL ACCOUNT
REPAIRS

Appropriation	\$ 150 00
Expended, Troop's Hardware	\$ 30 71
Expended, Herbert H. Brown	85 00
	<hr/>
Total Expended	\$ 115 71
	<hr/>
Balance to Town Treasurer	\$ 34 29

SCHOOL NURSE

Appropriation	\$ 10 00
Paid State Treasurer	\$ 10 00

SECRETARY SCHOOL UNION 48

Norman H. Drummond	\$ 5 71
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SUPERINTENDENT OF SCHOOLS

S. C. Gilman	\$ 99 74
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SUPERINTENDENT'S REPORT

The school during the last year was fortunate in obtaining trained and experienced teachers. Miss Germaine Bonney came to us from Farmington State Teachers' College to accept her first position. Mrs. Beryle Dorr was employed the fall and winter terms. She has enjoyed good success in previous positions, and has very good recommendations from previous superintendents, and is a graduate of Normal School. There are around seven hundred schools in this state kept open by persons not holding a Teacher's Certificate. There still is and will con-

tinue to be a critical teacher shortage. The school is large, with all eight grades, and I believe the town is very fortunate to have such capable teachers the past year.

The School board has furnished adequate supplies and many new text books, a globe, maps and supplementary reading material. Whatever has been requested by the teacher, we have tried to furnish, in the way of necessary materials, to improve and help in the teaching of this large school. The citizens are to be congratulated for providing so well for the school.

The enlarged enrollment and changed grading since last year has made it necessary to procure more of the basic text books which take care of the subject matter field.

This year the committee placed conveyance in effect beginning the fall term. They advertised for bids in the Bath Times and Independent. One bid was received and accepted.

The state pays for the conveyance of children whose parents are temporary residents engaged in lumbering. The town takes care of the resident children. If the parents wish conveyance continued then the estimated budget must be voted. Some children have a very long walk, especially in severe weather, conveyance improves the school attendance as well as protects the health of the child.

The health work is essential. Parents should take advantage of the service offered by the public health nurse.

The school building was renovated and is in general comfortable. We should be planning to replace the seats soon as they are going to pieces and single, adjustable ones should be had as soon as they are available. At present it is almost impossible to get them.

We cordially invite all parents and citizens to visit school. The school is yours. When parents visit often they may have helpful suggestions to offer as they can observe first hand the school and the program offered.

I wish to thank the school committee, citizens, and parents for their cooperation. The assistance of town officials is gratefully acknowledged. The superintendent's books have been reconciled with the town books and found to be in agreement.

Respectfully submitted,

STANWOOD C. GILMAN,

Superintendent of Schools.

NORMAN H. DRUMMOND,

EDA M. CROSBY,

SUSIE W. SNIPE,

School Committee.

PUBLIC HEALTH NURSING ANNUAL REPORT

1947

Nine visits were made to the town, with twenty-one visits made to the homes of infants, pre-school and school children to advise mothers in the care of those under their supervision and to help with any health problems they may have.

Six visits were made to the school to make plans for patch testing for tuberculosis and immunizations against diphtheria and smallpox. Eighteen children were patch tested, with two reactors. As the incidence of active tuberculosis in children is very small, the parents of the reactors are urged to be examined and x-rayed, as they may be sources of infection to their children.

Two immunization clinics for the prevention of diphtheria and smallpox were held in the school, with Dr. Joseph Smith, M.D., giving the inoculations for diphtheria to twenty-five children and twenty-eight children for smallpox.

Respectfully submitted,

ELSIE A. ANDERSON, R. N.,

State Field Nurse.