

1946

# Annual Report of the Municipal Officers of the Town of Gouldsboro, Maine For the Year Ending February 10, 1946; also the Warrant

Gouldsboro (Me.)

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TOWN OF  
GOULDSBORO  
MAINE



ANNUAL REPORT  
1945-46



MAR 17 1946



**ANNUAL REPORT**  
**OF THE**  
**MUNICIPAL OFFICERS**  
**OF THE TOWN OF**  
**GOULDSBORO, MAINE.**

**For the Year Ending**

**FEBRUARY 10, 1946**

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**ALSO**

**THE WARRANT**



MAR 1 3 1946

# TOWN OFFICERS

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## Selectmen, Assessors and Overseers of Poor

Maurice W. Guptill, Chairman

Ida S. Buckley, Horace J. Myrick

## Superintending School Committee

Gordon F. Bunker,	term expires March, 1946
Byron M. Moore,	term expires March, 1947
W. D. Lumley,	term expires March, 1948

## Superintendent of Schools

R. H. Haskins

## Collector and Treasurer

Richard Shaw

## Town Clerk

Ida S. Buckley

## Health Officer

W. D. Lumley, D. O.

## Fire Ward

Maurice Guptill

## Constable

Horace J. Myrick

## ASSESSORS' REPORT

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### VALUATION

Real estate, resident .....	\$281,352.00
Real estate, non-resident .....	183,277.00
	<hr/>
Total real estate .....	\$464,629.00
Personal estate, resident ..	\$45,054.00
Personal estate, non-resident .....	12,315.00
	<hr/>
Total personal estate ....	\$57,368.00
	<hr/>
Total .....	\$521,911.00
	<hr/> <hr/>
Total value of land .....	\$140,718.00
Total value of buildings .....	323,911.00
Value of taxable livestock ....	6,573.00
Value of exempt livestock, including poultry ....	1,564.00
	<hr/> <hr/>
Amount assessed, personal and real estate .....	\$29,741.16
Amount assessed on polls .....	777.00
	<hr/>
Collector's commitment .....	\$30,518.16
	<hr/> <hr/>

Rate, \$57 per \$1,000.00.

Number of polls taxed, 259, at \$3.00.

Number of polls exempt, 94.

MAURICE W. GUPTILL,

IDA S. BUCKLEY,

HORACE J. MYRICK,

Assessors.

## AMOUNTS APPROPRIATED FOR 1945

General Government:		
Administration .....		\$3,000.00
Protection:		
Fire department .....		200.00
Street lights .....		1,234.00
Health and Sanitation:		
Nurse .....		500.00
Health officer .....		50.00
Vital statistics .....		50.00
Highways and Bridges:		
Roads and bridges .....		1,200.00
Third-class maintenance .....		152.00
Snow removal .....		1,000.00
Bush account .....		400.00
Patrol and 50-50 maintenance .....		1,150.00
State-aid .....		799.50
Gouldsboro Point (western side) .....		400.00
Charities:		
Town poor .....		500.00
Aid to dependent children .....		400.00
Soldiers' aid .....		500.00
Education:		
Schools .....		10,600.00
Superintendent .....		450.00
Repairs .....		250.00
Maine Publicity Bureau .....		25.00
Interest .....		600.00
Town debt .....		1,000.00
		<hr/>
		\$24,460.50
State tax .....	\$3,996.16	
County tax .....	1,639.08	
Overlay .....	422.42	
	<hr/>	
		6,057.66
		<hr/>
		\$30,518.16
		<hr/> <hr/>

## NOTES PAYABLE

Stinson Canning Co .....	\$4,000.00
O H Bunker .....	1,000.00
Florence Bunker .....	800.00
E C Cole .....	1,000.00
Mary B Cole .....	1,000.00

## TRUST FUNDS

Alfred Hamilton .....	\$100.00
James W Bunker .....	300.00
Elisha W Bridges .....	100.00
Calvin and Etta Chick .....	100.00
C C Larrabee .....	100.00
Fred M Seavey .....	200.00
Epps H Sargent .....	100.00
Ministerial and school fund .....	295.00
Nellie C Dodge .....	100.00
Emma Crowley .....	200.00
James M Bunker .....	100.00



# TREASURER'S REPORT

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Cash balance February 10, 1945 ..... \$1,594.18

## Receipts For The Year

**Taxes:**

Current year .....	\$30,167.36
Previous years .....	361.97

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30,529.33

**Excise Taxes:**

1945 .....	\$467.50
1946 .....	425.78

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893.28

**Administration:**

1944 poll tax .....	\$3.00
Sale of property .....	15.00
Alewive permit .....	1.00
Hunting licenses .....	88.00
Dog licenses .....	117.60
Ida Buckley, one-half tel costs ....	16.15
Ida Buckley, notary fee ..	5.00
Bank stock tax .....	218.40
R R and Tel tax .....	7.31
Dog licenses refund .....	41.77
Protection .....	43.50
Misc, Hutchins' Bros .....	2.45
Victualers' licenses ..	3.00

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562.18

**Highways and Bridges:**

Special resolve .....	\$323.30
Snow removal .....	780.00
State-aid .....	1,599.00

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2,702.30

**Charities:**

Jonesport .....	189.21
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## Education:

Conveyance, No 7, State .....	\$180.00
Tuition, State .....	81.00
Equalization .....	617.00
State school aid .....	1,279.99
State school fund .....	4,030.00

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 6,187.99

## Interest:

Cemetery trust funds .....	16.41
Temporary loans .....	6,000.00
Trust funds .....	300.00
Withholding taxes .....	58.30

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Total available .....	\$49,033.18
Selectmen's warrants paid .....	46,034.39

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Cash on hand February 10, 1946 .....	\$2,998.79
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Respectfully submitted,

RICHARD SHAW, Treasurer.

## COLLECTOR'S REPORT

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### DR.

Commitment .....	\$30,518.16
Supplementary .....	62.10
Overpayment, collector .....	4.71
	\$30,584.97

### CR.

Cash to treasurer .....	\$29,976.82
Abatements .....	155.79
	\$30,132.61

Uncollected February 10, 1946 ..... \$452.36

Respectfully submitted,

RICHARD SHAW, COLLECTOR.

### UNCOLLECTED TAXES

#### 1945 Real and Personal Estate

Alice Conley	\$37.11	Hrs George Wilkinson	33.34
Heirs of Alvah Dyer	55.18	Mahlon Witham	2.85
Elmer Dorr	14.83	Hrs Annette Young	8.72
Hrs of Hollis Farren	21.38	Calla Young, Mary Kent	18.70
Harley Farren	1.43	K I Young	22.24
George Fernald	14.54	Esther Morrison	62.99
Mrs of J H Hammond	16.53	Helen Mulholland	2.28
Shirley Johnson	16.07	Hrs Chas D Oakes	5.70
Malcolm Rice	40.06	Hrs Wm Sargent	3.14
Lawrence Roberts	8.72	Arthur Torrey	24.05
Robert Stanley	30.50		
			\$440.36

#### Poll Taxes

Ralph Conley	\$3.00	Douglas Young	3.00
Lester Fitzgerald	3.00	K I Young	3.00

\$12.00

## 1944 Taxes

Linwood Campbell	\$9.38	Hrs Wm Sargent	3.19
Elmer Dorr	7.08	Hrs Geo L Wilkinson	33.93
Helen Mulholland	2.32	Mahlon Witham	4.93
Jesse Fitzgerald	6.55	Douglas Young	3.00
Hrs Chas D Oakes	5.80	K I Young	3.00
			<hr/>
			\$79.18

## 1943 Taxes

Jesse Fitzgerald	\$5.76	Hrs of Annette Young	6.30
Helen Mulholland	2.04	Robert Stanley	22.29
Chas D Oakes	5.10	Douglas Young	3.26
Hrs of Wm Sargent	2.81		
			<hr/>
			\$47.56

## 1942 Taxes

Hrs E J Hammond	\$1.32	Helen Mulholland	1.88
Hrs Wm Sargent	2.59	Chas Woodward	14.10
			<hr/>
			\$19.89

## 1941 Taxes

Jesse Fitzgerald	\$5.54	Hrs Wm Sargent	2.70
J H Hammond	17.89	Chas G Young	4.75
Helen Mulholland	1.96	Douglas Young	.49
			<hr/>
			\$33.33

## 1940 Taxes

Jesse Fitzgerald	\$5.27	Hrs Wm Sargent	2.56
J H Hammond	17.01		
			<hr/>
			\$24.84

## 1939 Taxes

J H Hammond	\$16.79	Lawrence Stanley	2.00
			<hr/>
			\$18.79

Total uncollected, all years .. .. .			<hr/> <hr/>
			\$675.95

# SELECTMEN'S REPORT

## ADMINISTRATION GENERAL GOVERNMENT

### EXPENDITURES

#### Officers' Salaries:

Maurice W Guptill, selectman .....	\$200.00	
Maurice W Guptill, overseer of poor .....	20.00	
		<hr/>
		\$220.00
Ida S Buckley, selectman .....	\$200.00	
Ida S Buckley, overseer of poor ...	20.00	
Ida S Buckley, bookkeeper and of- fice .....	250.00	
		<hr/>
		470.00
Horace J Myrick, selectmen ..	\$150.00	
Horace J Myrick, overseer of poor	20.00	
		<hr/>
		170.00
Richard Shaw, collector and treasurer .....	500.00	
Ida S Buckley, town clerk .....	25.00	
Enos S Tracy, moderator .....	5.00	
Horace J Myrick, constable .....	66.00	
Sawyer & Sawyer, auditors .....	54.35	
Town officers' expense .....	233.29	
Stationery, printing and supplies .....	197.66	
Postage, telephone and telegraph .....	129.47	
Bank service .....	13.35	
Misc (bonds, trans. of funds, Red Cross) .....	1,413.43	
Town hall .....	12.00	
Elections .....	7.20	
		<hr/>
		\$3,516.75
Balance overdrawn February 10, 1946 .....	16.07	
		<hr/>
		\$3,500.68

## RECEIPTS

Ida S Buckley, one-half telephone exp	\$13.37	
Town clerk, victular's licenses .....	3.00	
Town clerk, dog licenses .....	117.60	
Town clerk, hunting licenscs .. ....	88.00	
A L Strout, alewife priv .....	1.00	
Hutchins Bros, refund .....	2.45	
Bank stock tax .....	218.40	
R R and Tel tax .....	7.31	
Refund on dog licenses .....	41.77	
Adm misc .....	7.42	
		<u>\$500.68</u>
Amount appropriated .....	3,000.00	
		<u>\$3,500.00</u>

## PERMANENT LOANS

Amount of permanent loans February 10, 1945 ..	\$10,300.00	
Paid Stinson Canning Co .....	\$500.00	
Paid A B Bunker .....	2,000.00	
		<u>2,500.00</u>
Notes outstanding as perm loans, Feb 10, 1946 ..	\$7,800.00	

## ACCOUNTS RECEIVABLE

## State of Maine:

Special Resolve .....	\$516.24
State-aid Roads .....	8,927.00
State Poor, 1944 .....	44.77
State Poor, 1945:	
Phillips .....	39.00
Silliboy .....	122.28
Snow removal, 1945 .....	707.82
Town of Dedham .....	167.10
	<u>\$10,524.21</u>

## WINTER ROADS

## Summary

## EXPENDITURES

Plowing .....	\$2,606.38
Sanding .....	370.07
Snow fence .....	245.07
	<hr/>
	\$3,221.52

## RECEIPTS

Amount appropriated .....	\$1,000.00
From State Treasurer .....	436.50
Balance overdrawn .....	1,785.00
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\$3,221.52

## Detail of Expenditures

## Plowing

K B Young	\$671.92	M W Guptill	6.78
Byron Colwell	97.88	D Dorr	6.56
A W Hooper	721.41	Frank Myrick	6.09
J Hooper	177.64	Norman Foss	7.96
L J Spurling	11.47	Philip Guptill	5.46
A N Gerrish	4.75	Alen Young	4.06
Everard Fish	12.00	G Joy	3.90
Victor Crowley	26.06	J Foss	3.43
E V Woodward, jr	103.48	Lester Spurling	2.18
Arthur Clark	16.50	M Rolfe	3.43
Volney Stewart	18.48	W Rolfe, jr	2.18
Harold Crowley, jr	23.86	Harold Young	3.35
Dwinell Bartlett	28.81	E Rolfe	3.43
G Bartlett	28.81	Leaman Albee	10.62
Leslie Crowley	23.86	Ralph Young	8.12
H J Myrick	43.22	N C Young	10.62
M D Wasgatt	10.21	B P Bunker	1.87
H West	5.00	E Albee	1.87
Walter Bunker	10.62	Byron Young	18.27
Roger Young	.62	E Wasgatt	15.18
Douglas Young	.62	Walter Moore	4.62
D Shaw	2.50	Hedge & Mattheis	219.29
L Shaw	2.50	Haynes & Chalmers Co	4.13
Robert Hooper	10.62	Snyder Bros	113.30
R Neal	1.35	H J Myrick	5.00
A Dinsmore	2.70		
			<hr/>
			\$2,606.38
			<hr/>

**13**

**Sanding**

K B Young	\$70.29	V Stewart	9.24
B Colwell	64.83	Alton Young	43.83
A W Hooper	43.28	V Myrick	17.38
J Hooper	12.97	F Whalen	17.38
C Anderson	6.60	E Young	18.56
M Crowley	2.64	L Joy	13.28
H W Hooper	9.57	St Highway Com, salt	22.40
E V Woodward, jr	29.87	H E Stratton	3.30
			<hr/>
			\$370.07

**Snow Fence**

W C Rolfe	\$44.04	N Foss	10.56
E Rolfe	23.20	L J Spurling	13.60
L Joy	12.00	G Follette	29.04
R Sargent	13.06	Abbie J Tracy Est	5.00
N Shaw	39.04	O Whittaker	3.00
G F Bunker	42.53		
Fred Ashe	10.00		
			<hr/>
			\$245.07
			<hr/> <hr/>

**ROAD PATROL**

Amount appropriated .....	\$1,150.00
Overdraft .....	252.20
	<hr/>
	\$1,402.20
	<hr/> <hr/>

**SPECIAL RESOLVE**

**Gouldsboro Point Road**

Bert Young .....	\$117.80
L Joy .....	23.22
A Dinsmore .....	52.14
L Shaw .....	42.24
George Joy .....	50.16
D Shaw .....	42.24
F T Wood .....	4.45
G L Shaw .....	7.35
Doris Tracy .....	.40
	<hr/>
	\$350.00
Due from State .....	\$350.00
	<hr/> <hr/>



## LIGHTHOUSE ROAD

Bert Young .....	\$83.55
L Joy .....	13.59
George Joy .....	37.62
M Guphill .....	26.40
R Newman .....	2.70
Alton Young .....	2.10
L S Ray .....	.28
	<hr/>
	\$166.24
Due from State .....	\$166.24
	<hr/> <hr/>

## GOULDSBORO POINT ROAD

Bert Young .....	\$116.80
L Joy .....	33.20
H Haycock .....	15.84
G Joy .....	52.80
C Perry .....	36.96
F Perry .....	31.68
F T Wood .....	3.20
Doris Tracy .....	1.20
	<hr/>
	\$291.68
Unexpended balance February 10, 1946 .....	108.32
	<hr/> <hr/>

## BUSH ACCOUNT

## EXPENDITURES

W Fernald .....	\$ 37.00
Amount appropriated .....	400.00
	<hr/>
Unexpended balance .....	\$363.00
	<hr/> <hr/>

## STATE AID

Amount appropriated .....	\$799.50
Balance unexpended February 10, 1946 .....	\$799.50
	<hr/> <hr/>

## ROADS AND BRIDGES

## EXPENDITURES

Bert Young	\$154.74	N Shaw	22.44
Arthur Densmore	16.00	E Morse	18.46
L Shaw	15.62	S Bunker	5.40
M Kimball	10.00	M W Guptill	7.92
D Shaw	21.50	F Kelly	5.28
G L Shaw	4.05	D Tracy	.40
Alton Young	92.00	F P & Son	1.00
A W Hooper	41.25	H Young	2.50
J A Hooper	3.75	G S Dyer	185.07
N C Young	7.40	G Frances	2.25
J Wallace	27.44	R E Dunbar, Sr	1.98
M Witham	28.12	R E Dunbar, Jr	1.98
R Sargent	43.40	V Crowley	1.98
F Whalen	39.00	I Moore	156.55
V Myrick	25.80	S Jones	5.28
L Young	13.12	Linwood Martin	2.64
C G Small	18.94	H Bean	2.64
I Whalen	5.00	W Hammond	5.28
H J Myrick	23.13	J Foss	5.61
E V Woodward	6.25	B Colwell	4.62
G Joy	47.88	A Clark	4.62
F T Wood	5.70	L J Spurling	7.01
Bancroft & Marten Co	207.08	L P Cole	4.85
L A Joy	8.30		
			<hr/>
			\$1,322.23

## RECEIPTS

Amounts appropriated for roads and bridges .....	\$1,200.00	
Overdrawn Feb 10, 1946 .....	122.23	
	<hr/>	\$1,322.23
		<hr/>

## STREET LIGHTS

Paid Bangor Hydro-Elec Co .....	\$1,296.00
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## RECEIPTS

Amount appropriated .....	1,234.00
Overdrawn Feb 10, 1946 .....	<hr/>
	\$62.00
	<hr/>

## FIRE DEPARTMENT

EXPENDITURES

Town of Winter Harbor .....	\$156.00
House fire .....	53.06
M W Guptill .....	6.00
Forest fire .....	87.00
	<hr/>
	\$302.06

RECEIPTS

Amount appropriated .....	\$200.00
Received from the State ....	43.50
	<hr/>
	243.50
	<hr/>
Overdrawn Feb 10, 1946 .....	\$58.56
	<hr/> <hr/>

## NURSE

Paid Flanders Bay Nurse Ass'n .....	\$500.00
Amount appropriated .....	500.00
	<hr/> <hr/>

## VITAL STATISTICS

Town clerk .....	\$5.75
W D Lumley .....	3.00
Unexpended to net debt .....	41.25
	<hr/>
	\$50.00
Amount appropriated .....	\$50.00
	<hr/> <hr/>

## HEALTH AND SANITATION

Amount appropriated .....	\$50.00
W D Lumley .....	65.00
	<hr/>
Overdrawn Feb 10, 1946 .....	\$15.00
	<hr/> <hr/>

## POOR ACCOUNT

## EXPENDITURES

Amount appropriated .....	\$500.00
Amount expended .....	56.00
	<hr/>
Unexpended Feb 10, 1946 .....	\$444.00
	<hr/> <hr/>

## AID TO DEPENDENT CHILDREN

Amount appropriated .....	\$400.00
Overdrawn Feb 10, 1946 .....	89.71
	<hr/>
Paid Treasurer, State .....	\$489.71
	<hr/> <hr/>

## OTHER TOWNS' POOR

## EXPENDITURES

E Pinkham .....	\$167.10
Due from Town of Dedham .....	\$167.10
	<hr/> <hr/>

## STATE POOR

Expended for Mary Silliboy .....	\$122.28
Expended for Noel Phillips .....	39.00
	<hr/>
	\$161.28
Due from State .....	\$161.28
	<hr/> <hr/>

## SOLDIERS' AID

Amount appropriated .....	\$500.00
Unexpended .....	\$500.00
	<hr/> <hr/>

## MAINE PUBLICITY BUREAU

Paid to Treasurer of M P B .....	\$25.00
Amount appropriated .....	\$25.00
	<hr/> <hr/>

OVERLAY

Abatements .....		\$210.17
Unexpended to net debt .....		\$232.25
		<hr/>
		\$442.42

RECEIPTS

Appropriated .....	\$422.42	
Received .....	20.00	
	<hr/>	
		\$442.42
		<hr/> <hr/>

INTEREST ON TRUST FUNDS

Expenditures .....		\$15.91
Receipts .....		22.11
		<hr/>
Unexpended.....		\$6.20
		<hr/> <hr/>

INTEREST ACCOUNT

EXPENDITURES

Florence Bunker .....	\$8.00
Stinson Canning Co .....	3.75
E C Cole .....	60.00
O H Bunker .....	30.00
A B Bunker .....	65.00
Interest paid on taxes .....	332.11
B H B & Trust Co .....	60.00
First Nat Bank .....	33.33
	<hr/>
	\$592.19

RECEIPTS

Amount appropriated .....	600.00
	<hr/>
Balance .....	\$7.81
	<hr/> <hr/>

## SUMMARY OF ACCOUNTS

	Overdrawn	Unexpended
Administration .....	\$ 16.07	
Fire department .....	58.56	
Street lights .....	62.00	
Health officer .....	15.00	
Town roads .....	122.23	
Vital statistics .....		\$41.25
State-aid .....		799.50
Bush account .....		363.00
Gouldsboro Point Road .....		108.32
Patrol .....	252.20	
Town poor .....		444.00
Snow removal .....	1,077.20	
Soldiers' aid .....		500.00
Supt .....		.04
Interest .....		7.81
A D C .....	89.71	
School repairs .....	420.35	
Third-class main .....		304.00
Overlay .....		232.25
	<hr/>	<hr/>
	\$1,735.32	\$2,800.17
Net unexpended to town debt .....	1,064.85	

## LIST OF ABATEMENTS

F Clark, 1945 .....	\$ 3.00
Phoebe Spurling, 1945 .....	11.40
Luther Faulkingham, 1945 .....	11.40
Lester Spurling, 1945 .....	3.00
V Moore, 1945 .....	3.00
Paul Roberts, 1945 .....	3.57
D Ashe, 1945 .....	.29
L Bunker, 1945 .....	.29
E Potter, 1945 .....	5.70
C Wright, 1945 .....	3.00
N L Smith, 1945 .....	43.55
Gilbert Colwell, 1945 .....	3.00
G Daly, 1945 .....	21.67
N Alen, 1945 .....	2.28
L Moore, 1945 .....	3.00
B Sinclair, 1945 .....	3.00
C Perry, 1945 .....	3.00
M MacGregor, 1945 .....	3.00
Roger Young, 1945 .....	3.00
P Tracy, 1945 .....	9.12
Edith Colt, 1945 .....	7.52
C C Young, 1945 .....	3.00
J MacGregor, 1945 .....	3.00
V Moore, 1944 .....	3.00
H Mulholland, 1944 .....	20.00
M Hodgkins, 1944 .....	3.00
H Farren, 1944 .....	3.00
J Hamilton, 1944 .....	3.00
P Tracy, 1944 .....	9.28
E Myrick, 1943 .....	3.00
P Tracy, 1943 .....	8.16
W Gallison, 1942 .....	4.70
J Colson, 1942 .....	3.24
	<hr/>
	\$210.17

# AUDITOR'S REPORT

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February 27, 1946

Board of Selectmen  
Gouldsboro, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Gouldsboro have been audited for the period February 17, 1945 to February 13, 1946.

The examination was made in accordance with generally accepted standards applicable in the circumstances and including all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the result discloses that the financial transactions of your town have been satisfactorily handled.

Comments and Schedules are incorporated in this report which may prove of interest to you, all of which is respectfully submitted.

Very truly yours,

SAWYER AND SAWYER,

By A. P. Stewart,

Accountants and Auditors.

## C O M M E N T S

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### Cash

As far as could be ascertained, all monies received were recorded and promptly deposited, and all expenditures, authorized by approved warrants, were paid by check.

The cash balance of \$2,998.79 at the close of the municipal year, reconciled with the statements of the Union Trust Co., Bar Harbor Banking & Trust Co. and First National Bank of Bar Harbor, as per detail shown in Schedule 1.



### Taxes - Property and Poll

The 1945 tax commitment was found to be in agreement with the records of the Assessors. The total commitment was accounted for by cash paid to the Treasurer, abatements, or still remained unpaid, according to the records of the Collector, as summarized in Schedule 2, with supporting detail shown on Schedule 2-a.

The cash collection of the current year's taxes was 98.5%; while all taxes collected during 1945, both current and prior, amounted to 99.6%, as referred to the current commitment.

No mail verification was made of any of the unpaid tax accounts.

### Excise Tax

The excise tax collections were checked with the copies of the receipts and the detail follows:

1945 - Receipts 151 - 328 .....	\$465.50
1946 - Receipts 1 - 150 .....	425.78
Overpaid by Collector - carried to Accounts Payable .....	2.00
	<hr/>
Deposited with treasurer (Exhibit B) .....	\$893.28
	<hr/> <hr/>
Disposition:	
Balance - February 17, 1945 (Exhibit A) .....	\$375.30
1945 - 46 receipts (Exhibit B) .....	893.28
	<hr/>
	\$1,268.58
Transferred to Net Surplus (Ex.E) \$840.80	
Transferred to Accounts Payable . 2.00	
	<hr/>
	\$842.80
	<hr/> <hr/>
Carried to 1946 year (Exhibit A) .....	\$425.78
	<hr/> <hr/>

### Trust Funds

The savings pass books and investments covering the various funds were examined and the detail is shown in Schedule 4. The income received appeared to have been used for the purpose specified by the donors.

**Notes Payable**

During the year \$2,500.00 was paid on notes; \$1,000.00 by appropriation, and the remainder of \$1,500.00 from current funds. This leaves a balance of \$7,800.00.

**Net Surplus**

Reference to Exhibit A indicates that as of the close of the municipal year, there was a Net Surplus in the amount of \$5,074.83 as compared with a Net Surplus of \$2,955.06 shown the year previous. This represents a beneficial change of \$2,119.77, the analysis of which is found on Exhibit E of this report.

**General**

Without making a detailed audit of all transactions during the municipal year, we have examined or tested accounting records and other supporting evidence by methods and to the extent deemed appropriate.

The Withholding Taxes appeared to have been properly deducted and carried through the town books. Records covering individual withholdings are maintained by the Treasurer.

With the exception of cash, trust funds and notes payable no external verification was made of your asset and liability accounts.

## EXHIBIT A

## BALANCE SHEET - FEBRUARY 13, 1946

(compared with February 17, 1945)

\*\*\*\*

## Assets

Subsidiary Schedules	February 13, 1946		February 17, 1945
1 Cash	\$2998.79		\$1594.18
Tax Accounts Uncollected:			
2 Taxes	678.95	\$603.21	
Tax deed		32.73	
			635.94
3 Accounts receivable	10524.21		11578.13
Total assets	\$14201.95		\$13806.25
4 Trust funds invested	1794.56		1494.56
Total assets, trust investments	\$15996.51		\$15302.81

## LIABILITIES

5 Accounts payable	\$6.71		
Due trust funds	6.20		\$5.70
6 Notes payable	7800.00		10300.00
Due Other Agencies:			
Withholding tax	9.74		3.64
Total liabilities	7822.65		10309.34
4 Trust Funds Reserve:			
Principal	\$1785.00	\$1485.00	
Unex income	15.76	15.26	
Total funds	\$1800.76	\$1500.26	
Less due from town	6.20	5.70	
	1794.56		1494.56

## Surplus Accounts

ExD	Departmental Balances:		
	Forward (net)	878.69	168.55
	Excise tax	425.78	375.30
ExE	Net surplus	5074.83	2955.06
		<u>6379.30</u>	<u>3498.91</u>
	Total liabilities, trust reserve and surplus accounts	\$15996.51	\$15302.81

## STATEMENT OF DEPARTMENTAL ACCOUNTS

EXHIBIT D

Year Ended February 13, 1946

	From 1944 Year	Appropri- ations	Dep Rec	Other Credits	Total	Cash Dis	Other Charges	Overdrafts	Unexpended	To 1946 Year
General Government: Administration		\$3000.00	\$500.68		\$3500.68	\$3516.75		\$16.07		
Protection:										
Fire department		200.00	43.50		243.50	302.06		58.56		
Street lights		1234.00			1234.00	1296.00		62.00		
		1434.00	43.50		1477.50	1598.06		120.56		
Health and Sanitation:										
Nurse		500.00			500.00	500.00				
Health officer		50.00			50.00	65.00		15.00		
Vital statistics		50.00			50.00	8.75			\$41.25	
		600.00			600.00	573.75		15.00	41.25	

Highways and Bridges:

Town roads		1200.00			1200.00	1322.23		122.23		
3rd class maint	152.00	152.00			304.00				\$304.00	
Patrol		1150.00			1150.00	1402.20		252.20		
State-aid		799.50			799.50				799.50	
Bushes		400.00			400.00	37.00			363.00	
Snow removal		1000.00	436.50	707.82	2144.32	3221.52		1077.20		
Gouldsboro Point road		400.00			400.00	291.68			108.32	
Special resolve				516.24	516.24	516.24				
	<u>152.00</u>	<u>5101.50</u>	<u>436.50</u>	<u>1224.06</u>	<u>6914.06</u>	<u>6790.87</u>		<u>1451.63</u>	<u>1270.82</u>	<u>304.00</u>

Charities:

Town poor		500.00			500.00	56.00			444.00
Aid to dependent children		400.00			400.00	489.71		89.71	
Soldiers' aid		500.00			500.00				500.00
Other towns' poor				167.10	167.10	167.10			
State poor				161.28	161.28	161.28			
	<u>1400.00</u>			<u>328.38</u>	<u>1728.38</u>	<u>874.09</u>		<u>89.71</u>	<u>944.00</u>

STATEMENT OF DEPARTMENTAL ACCOUNTS  
Year Ended February 13, 1946

EXHIBIT D

	From 1944 Year	Appropri- ations	Dep Rec	Other Credits	Total	Cash Dis	Other Charges	Overdrafts	Unexpended	To 1946 Year
<b>Education:</b>										
Schools	16.55	10600.00	6187.99		16804.54	16299.85				574.69
Superintendence		450.00			450.00	449.96			.04	
School repairs		250.00			250.00	670.35		420.35		
	<u>16.55</u>	<u>11300.00</u>	<u>6187.99</u>		<u>17504.54</u>	<u>17350.16</u>		<u>420.35</u>	<u>.04</u>	<u>574.69</u>
<b>Unclassified:</b>										
Advertising		25.00			25.00	25.00				
<b>Interest:</b>										
General		600.00			600.00	592.19			7.81	
<b>Municipal Indebtedness:</b>										
Town debt		1000.00			1000.00		1000.00			

Special Assessments:

State tax		3996.16			3996.16	3996.16				
County tax		1639.08			1639.08	1639.08				
		<u>5635.24</u>			<u>5635.24</u>	<u>5635.24</u>				
Total all departments	\$168.55	\$30095.74	\$7168.67	\$1552.44	\$38985.40	\$36956.11	\$1000.00	\$2113.32	\$2263.92	\$876.69
Exhibits	A	C	B	*		B	**	E	E	A

\*Other Credits:

Accounts Receivable	\$707.82
Accounts Receivable	516.24
Accounts receivable	167.10
Accounts Receivable	161.28
	<u>\$1552.44</u>

\*\*Other Charges:

Net Surplus	<u>\$1,000.00</u>
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## EXHIBIT E

## ANALYSIS OF CHANGE IN NET SURPLUS

Year Ended February 13, 1946

\*\*\*\*

Net Surplus - February 17, 1945 (Exhibit A)		\$2,955.06
Transactions affecting prior years:		
Charges:		
Adjustments tax deeds	\$32.73	
Adjustment account rec	151.35	
	<hr/>	\$184.08
Credits:		
1944 poll tax paid	3.00	
Adjustment 1943 taxes	.10	
	<hr/>	3.10
Net loss affecting prior years		<hr/> 180.98
		<hr/> \$2,774.08
Transactions affecting current year:		
Operating accounts:		
Departmental balances (Exhibit D) -		
Unexpended	\$2,263.92	
Overdraft	2,113.32	
	<hr/>	150.60
Credits:		
Overlay (Exhibit C)	422.42	
1945 excise tax	840.80	
Town debt appropriation	1,000.00	
Abatement cancelled	20.00	
1945 supplemental tax	62.10	
Sale of building	15.00	
Poll tax paid	3.00	
	<hr/>	2,513.92
Charges:		
1945 abatements	213.17	
	<hr/>	
Net gain in operating accounts for year		<hr/> 2,300.75
Net surplus - February 13, 1946 (Exhibit A)		<hr/> <hr/> \$5,074.83

# TOWN CLERK'S REPORT

January 1, 1945, to December 1, 1945, Inclusive

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Number of births .....	5
Number of marriages .....	9
Deaths of persons over 90 .....	2
Between 80 and 90 .....	1
Between 70 and 80 .....	2
Under 70 .....	4
Dog Licenses:	
Males .....	62
Females .....	6
Females (spayed) .....	36
Amount received for licenses .....	\$117.60
Amount paid town treasurer .....	\$117.60
	<u>          </u>

IDA S. BUCKLEY,

Town Clerk.

## SCHOOL REPORT

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To the Parents and Citizens of the Town of Gouldsboro:

The prospect of some day having your own sons and daughters attend school in one central fireproof building, housing all the grades from the sub-primary through and including grade six quickens the pulse and stimulates the imagination. To know that it is within your power as parents and interested neighbors to provide an educational pattern in your town on a par with any community, large or small, throughout the State offers a challenge that will not be denied much longer. To be sure, the present does not seem to be the time for such an undertaking. First of all, construction costs average 40 per cent. to 45 per cent. higher than pre-war level with no relief yet in sight and, secondly, building materials, supplies and equipment are still limited in quantity with an uncertain labor supply a factor, too. While at the same time the anticipated government program of subsidizing school building projects may not get underway for two or three years. However you can and should begin now by conditioning your thinking in terms of a better tomorrow for your children. You must be ready when the time comes to lend your moral and financial support in favor of raising the necessary funds to match federal advances for the kind of a school building, either local or area, which you feel your youngsters reserve. To do so will require vision, determination and a high degree of citizenship, since by your own act you will be identified as a person with faith in YOUNG AMERICA with a willingness to invest in their future.

It should not be difficult to visualize an elementary school program of attractive well-lighted and ventilated classrooms uniformly heated by means of a thermostatically-controlled oil burning unit, equipped with such accessories as phonograph, radio, motion picture or slide projector, and supplied with the latest text-books, workbooks, paper supplies, desks and sets as are now available, and the real advantages of modern toilet facilities, a gymnasium, cafeteria, workshop, library, art and music rooms, and supervised playgrounds. Surely you can envision the improvement for pupils on the junior:

and senior high school levels (grades 7-8-9-10-11-12) being conveyed daily in safe warm buses to an area educational institution designed to meet the needs of today's children with special emphasis upon such terminal courses as agriculture, general shop, home making and general business in addition to college preparation. Without question you can see the advantages of a better health program beginning the first year of school and ending only upon graduation which would be built around the part-time service of a visiting nurse, dentist and doctor—and a health office in the school complete enough to permit adequate inspection services every three months or at least one a term for all the pupils enrolled.

In the meantime your schools are struggling to do the best job possible in spite of many obstacles. Obviously there are drawbacks to antiquated buildings; a toilet system as old as the country itself; one teacher, all graded schools with small class enrollments and far too brief recitation periods; almost complete lack of suitable playground space and facilities for supervised physical training and recreational activities; the absence of a hot nourishing noon meal; and no satisfactory arrangement for conveyance of high school pupils to and from school. Fortunately enough, however, our assets in the form of pupils endowed with good native intelligence, a willingness to work and plenty of ambition; teachers, understanding and experienced; and parents sympathetic of our mutual problems give our schools some measure of balance. Yet, are you really satisfied with this "good enough" policy as we move into a new era of "permanent peace" and an economic world which will demand true equal educational opportunity for every youth irrespective of where he is raised? I doubt it. Will you be ready when the time is right? I think you will.

Respectfully submitted,

R. H. HASKINS,

Superintendent of Schools.

**FINANCIAL REPORT**

**COMMON SCHOOLS - 36 WEEKS**

**RESOURCES**

Appropriation .....	\$7,000.00
Balance brought forward ....	7.72
State school fund .....	5,274.59
Tuition, No 7 (State) .....	81.00
Conveyance, No 7 (State) .....	180.00
Interest on school fund ....	4.28
	<hr/>
	\$12,547.59

**EXPENDITURES**

Teachers .....	\$7,324.08
Janitor and cleaning .....	696.00
Conveyance .....	2,383.26
Fuel .....	964.35
Lights .....	134.77
Tuition, Sullivan .....	450.00
	<hr/>
	\$11,952.46
Balance unexpended ....	\$595.13
	<hr/>
Total .....	\$12,547.59
	<hr/> <hr/>

**TEXT-BOOKS AND SUPPLIES**

**RESOURCES**

Appropriation .....	\$600.00
Balance brought forward .....	8.59
	<hr/>
	\$608.59

**EXPENDITURES**

Text-books and supplies .....	\$605.44
Balance unexpended .....	3.15
	<hr/>
Total .....	\$608.59
	<hr/> <hr/>

HIGH SCHOOL TUITION - 36 WEEKS

RESOURCES

Appropriation .....	\$3,000.00
Equalization .....	617.00
State school fund .....	35.40
	<hr/>
	\$3,652.40

EXPENDITURES

Winter Harbor .....	\$1,520.00
Steuben .....	640.00
Sullivan .....	400.00
Higgins Classical Institute .....	460.00
Ellsworth .....	50.00
M C I .....	150.00
Boothbay Harbor .....	135.38
Bar Harbor .....	140.00
Rockland .....	123.18
Jonesport .....	33.84
	<hr/>
	\$3,652.40
	<hr/> <hr/>

REPAIRS

RESOURCES

Appropriation .....	\$250.00
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EXPENDITURES

School repairs .....	\$670.35
	<hr/>
Overdraft .....	\$420.35
	<hr/> <hr/>

SUPERINTENDENT OF SCHOOLS

RESOURCES

Appropriation .....	\$450.00
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EXPENDITURES

Salary, superintendent .....	\$399.96
Office expense .....	50.00
Balance unexpended .....	.04
	<hr/>
Total .....	\$450.00
	<hr/> <hr/>

SUMMARY OF ACCOUNTS

	Resources	Expenditures	Balances	O'drafts
Common schools	\$12547.59	\$11952.46	\$595.13	
High school tuition	3652.40	3652.40		
Text-books and supplies	608.59	605.44	3.15	
Repairs	250.00	670.35		420.35
Supt of schools	450.00	449.96	.04	
<b>Totals</b>	<b>\$17508.58</b>	<b>\$17330.61</b>	<b>\$598.32</b>	<b>\$420.35</b>

Net balance for year, \$177.97.

Recommendations for Next Year

1946 - 1947

Common schools .....	\$6,000.00
High school tuition .....	3,200.00
Text-books and supplies .....	600.00
Repairs .....	550.00
Superintendent of schools .....	450.00
<b>Total .....</b>	<b>\$10,800.00</b>
<b>Decrease from last year .....</b>	<b>\$500.00</b>

## NURSE'S REPORT

---

I hereby submit a brief report of the service rendered the town of Gouldsboro by the Flanders Bay Nursing Service for the period January 1, 1945 to December 31, 1945.

In January, 170 pupils were weighed in all schools. Conferences with teachers and pupils regarding corrections needed to qualify for Seven-Point awards offered each year by School Health Service of the Maine Public Health Association. The nurse offered help with transportation where needed, to get corrections done. Of the 350 grade pupils in the Flanders Bay Nursing Service, 194 were seven-pointers. Of this number, 91 were from Gouldsboro schools. Four rooms were 50 per cent. Seven-Point and Corea, for the third year, qualified 100 per cent. Seven-Point and had the school picture in the Maine Public Health annual report. Thirteen pupils from Gouldsboro received five-year health certificates. Field Health Day was omitted this year owing to a rainy week.

The Patch test for tuberculosis was given by the nurse to the entering class at school and new pupils moving to town. Twenty-six were tested and two positive reactors found. They were X-rayed but no trouble was found at that time. All tuberculosis contact cases were taken to Ellsworth for chest X-ray clinic. During 1944 all pupils were given the tuberculin test where permission slips were signed by the parent or guardian.

Routine immunization program for the entering class of school and new pupils was conducted by the local health officer assisted by the nurse. Fourteen were vaccinated against smallpox, nine inoculated against diphtheria and thirty-one received the Schick test.

Mothers were invited to the annual pre-school clinic at Winter Harbor. Dr. Taylor was in attendance, assisted by the nurse.

Schools opened in September. The first week was devoted to special inspection for skin infection and sanitary inspections of school buildings as well as playground equipment. Annual school inspection was completed during October in all schools.



Notices of defects sent to parents or home visits made. A full report was left with each teacher. Routine visits and special classroom inspections were made and help given teachers with health problems when needed. The hearing of pupils above the fourth grade will be done by the nurse the first of the year when the new audiometer from the Maine Public Health Association's office is loaned to the service.

Number of pupils inspected, 170; defective vision, 13; defective speech, 1; bad throats, 43; bad skin, 1; bad teeth, 90; bad posture, 5.

Corrections since last inspection; Vision, 8; throat, 1; teeth, 22; skin, 5; inflamed eyelids, 3; posture, 2.

During the year, 349 home visits to give instruction or bedside care have been made to pre-natal patients, babies, pre-school and school children and tuberculosis contacts. Transportation has been furnished thirty-five school children and twenty-five adults, three pre-school to doctor's office, dentists, hospitals, oculist and clinics.

I extend thanks to all who helped with the success of the health program and especially for the fine cooperation of Dr. Lumley, the selectmen, members of the school board, superintendent of schools, teachers and parents.

Respectfully submitted,

FLANDERS BAY NURSING SERVICE,

CLYE H. RICKER, R. N.,

Public Health Nurse.

# WARRANT

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For the Annual Town Meeting

March 4, 1946

HANCOCK ss.

TOWN OF GOULDSBORO, STATE OF MAINE

To Horace J. Myrick, Constable of the Town of Gouldsboro,  
in said County, GREETING:

In the name of the State of Maine, you are hereby directed to notify and warn the inhabitants of the town of Gouldsboro, qualified by law to vote in town affairs to meet at the Town House, West Gouldsboro, in the said town, on March 4, 1946, at 10 o'clock in the forenoon, to act on the following articles, to wit:

- 1 Article 1 To choose a moderator to preside at said meeting.
- 2 To choose a town clerk for the ensuing year.
- 3 To hear the report of town officers and act thereon.
- 4 To choose three members of the board of selectmen and assessors for the ensuing year.
- 5 To see if the town will vote to authorize the selectmen to serve as overseers of the poor for the ensuing year.
- 6 To choose a member or members of the board of overseers of the poor.
- 7 To see if the town will vote to elect one member as overseer of the poor and raise a sum of money for salary.
- 8 To see if the town will vote to fix the compensation of the collector and treasurer.

- 9 To choose a collector of taxes for the ensuing year.
- 10 To choose a treasurer for the ensuing year.
- 11 To choose a member or members of the superintending school committee.
- 12 To choose constables for the town.
- 13 To choose fenceviewers for the town.
- 14 To choose surveyors of lumber and measurers of wood and bark.
- 15 To choose a fire ward or wards for the ensuing year.
- 16 To see if the town will vote to have the selectmen serve as road commissioners.
- 17 To see if the town will elect one or more road commissioners or authorize the selectmen to appoint the road commissioner or commissioners.
- 18 To choose a budget committee.
- 19 To choose all other necessary town officers.
- 20 To see if the town will vote to close all the books on January first.
- 21 To see if the town will vote that poll taxes shall be due and payable the first day of May.
- 22 To see if the town will vote when all taxes shall be due and payable.
- 23 To see if the town will vote to authorize the selectmen and treasurer to make a temporary loan or loans not exceeding in the aggregate the sum of \$12,000, in anticipation of and to be paid out of current taxes for the municipal year of 1946.

- 24 To see if the town will vote to authorize the selectmen and treasurer to issue the towns negotiable notes or bonds not exceeding \$17,000 for the purpose of renewing, re-funding and paying the certain indebtedness of the town due during the municipal year, 1946, to wit:
- |                          |            |
|--------------------------|------------|
| Oliver H. Bunker .....   | \$1,000.00 |
| Florence Bunker .....    | 800.00     |
| E. C. Cole .....         | 1,000.00   |
| Mary B. Cole .....       | 1,000.00   |
| Stinson Canning Co ..... | 4,000.00   |
- 25 To see if the town will have street lights for the ensuing year.
- 26 To see if the town will vote to accept the two lights on the road to the Stinson Canning Co. factory and the light in front of the town house.
- 27 To see if the town will vote to install lights in front of the residences of William Briggs and Donald Anderson, and at the intersection of the old steam boat Wharf road and the road to the Snow Canning Co. factory.
- 28 To see if the town will vote to raise and appropriate a sum of money for the following accounts, to wit:
- Administration
  - Fire department
  - Street lights
  - Health and sanitation
  - Roads and bridges
  - Third-class maintenance
  - Snow removal
  - Cutting bushes.
  - Support of the poor.
  - Aid to dependent children
  - Soldiers' aid.
  - Schools
  - School repairs
  - Superintendent's accounts
  - Interest account
  - Town debt

- 29 To see if the town will vote to raise and appropriate a sum of money to pay its part of the State patrol and 50-50 maintenance.
- 30 To see if the town will vote to raise and appropriate the sum of \$50 for repair of State-aid highways not under State patrol.
- 31 To see if the town will raise and appropriate for State road construction in addition to the amounts regularly raised for the care of highways and bridges under the provisions of Section 19, Chapter 28, Revised Statutes of 1930, or under the provisions of Section 3, Chapter 229, Public Laws of 1937.
- 32 To see if the town will vote to complete the Pond Road and authorize the selectmen to hire up to \$3500 to do same.
- 33 To see if the town will vote to build one-half mile on the Guzzle Road and authorize the selectmen to hire up to \$5000 to do same.
- 34 To see if the town will vote to build the road from the Post Offices in Corea to the end of the town road on Crowley's Island and to authorize the selectmen to hire up to \$11,500 to do same.
- 35 To see if the town will vote to accept the road from route 186 to the turn going to Ed Pottres' house.
- 36 To see if the town will vote to accept the Emma Crowley and James M. Bunker cemetery trust funds.
- 37 To see if the town will vote to authorize the selectmen to sell and dispose of all tax titles held by the town on such terms as they deem advisable and to execute quit-claim deeds for such property.
- 38 To see if the town will vote to raise and appropriate the sum of \$25.00 for advertising under the supervision of the Maine Publicity Bureau.

- 39 To see if the town will vote to insure all the town buildings.
- 40 To transact any other business that may legally come before the meeting.

The selectmen hereby give notice that they will be in session at the town house at West Gouldsboro at nine o'clock on the morning of said meeting for the purpose of revising and correcting the lists of voters.

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

MAURICE W. GUPTILL.

IDA S. BUCKLEY.

HORACE J. MYRICK.

