

1947

# Annual Report of the Municipal Officers of the Town of Gouldsboro, Maine For the Year Ending February 11, 1947; also the Warrant

Gouldsboro (Me.)

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352.0741

TOWN OF  
GOULDSBORO, MAINE



ANNUAL REPORT  
1946-47

AUG 1 1947



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

**For the Year Ending**

**FEBRUARY 11, 1947**

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**ALSO**

**THE WARRANT**

**THE AMERICAN PRINT**  
Ellsworth, Maine

AUG 1 1947

# 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

Byron M. Moore	term expires March 1947
W. D. Lumley	term expires March 1948
Gordon F. Bunker	term expires March 1949

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 W. Guptill

Constable  
Horace J. Myrick

## ASSESSORS' REPORT

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### VALUATION

Real Estate, resident		\$281,166.00
Real Estate, non-resident		176,367.00
		<hr/>
Total real estate		457,533.00
Personal estate, resident	49,392.00	
Personal Estate, non-resident	13,245.00	
	<hr/>	
Total personal estate		62,637.00
		<hr/>
Total		520,170.00
Total value of land		131,412.00
Total value of buildings		326,121.00
Value of taxable livestock		7,543.00
Value of exempt livestock, including poultry		1,116.00
		<hr/>
Amount assessed, personal and real estate		30,201.35
Amount assessed on polls		822.00
		<hr/>
Collector's commitment		31,023.35
Rate, \$58 per \$1000.00		
Number of polls taxed, 274 @ \$3.00		
Number of polls exempt, 46		

MAURICE W. GUPTILL

IDA S. BUCKLEY

HORACE J. MYRICK

Assessors

## AMOUNTS APPROPRIATED FOR 1946

General Government:		
Administration		\$3000.00
Protection:		
Fire Department		200.00
Street Lights		1400.00
Health and Sanitation:		
Nurse		500.00
Health Officer		50.00
Vital Statistics		25.00
Highways and Bridges:		
Roads and Bridges		1350.00
Third-class Maintenance		152.00
Snow Removal		1200.00
Bush Account		200.00
Patrol and 50-50 Maintenance		799.50
Charities:		
Town Poor		500.00
Aid to Dependent Children		400.00
Education:		
Schools		9800.00
Superintendent		450.00
Repairs		550.00
Maine Publicity Bureau		25.00
Interest Account		500.00
Town Debt		2000.00
		<hr/>
		\$24503.70
State Tax	3996.16	
County Tax	1639.08	
Overlay	834.41	
	<hr/>	
		6469.65
		<hr/>
Total		\$30,973.35
		<hr/> <hr/>

## NOTES PAYABLE

First National Bank, Bar Harbor	\$20000.00
Stinson Canning Company	4000.00
Mrs. O. H. Bunker	1000.00
Mrs. Mary B. Cole	1000.00
E. C. Cole	1000.00
Florence Bunker	800.00

## 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
Sophronia Bullard	200.00



# TREASURER'S REPORT

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Cash Balance, Feb. 27, 1946		2,998.79
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Taxes:

Current Year	30,577.42	
Previous Years	523.86	
		31,101.23

Excise Taxes:

1946	562.98	
1947	147.04	
		710.02

Administration:

Expense on tax collection	31.00	
Sale of Town property	132.73	
Alewife permits	1.00	
Ida Buckley, 1/2 telephone expense	14.37	
Deed Forms	.25	
Victualers' licenses	7.00	
Bounty on Bear	10.00	
Bank Stock Tax	206.70	
Protection	533.77	
		936.92

Highways & Bridges:

Special Resolve	1,102.85	
Snow Removal	894.18	
Unimproved Highways	457.45	
Joseph Fox, culvert	17.64	
		2,472.12

Charities:

State Poor		590.90
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## Education:

Received from State	7,662.40	
Received from Winter Harbor	82.18	
Interest Ministerial and School Fund	4.28	
	<hr/>	7,748.86

## Interest:

Trust Funds	15.79
Temporary Loans	6,000.00
Permanent Loans	20,000.00
Withholding Taxes	239.60
	<hr/>
Total Available	\$72,814.18
Selectmen's Warrants paid	63,238.52
	<hr/>
Cash on Hand, Jan. 1, 1947	<u>\$9,575.66</u>

Respectfully submitted,

RICHARD SHAW,

Treasurer

# COLLECTOR'S REPORT

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## DR.

Commitment	\$30,994.31
Supplemental Taxes	124.41
Overpayment by Collector	3.63
	<hr/>
	31,122.35

## CR.

Cash to Treasurer	30,339.73
Abatements	167.85
	<hr/>
	30,507.58
	<hr/>
Uncollected	614.77
	<hr/>

Respectfully submitted,  
 RICHARD SHAW,  
 Collector

## UNCOLLECTED TAXES

### 1946 Real and Personal Estate

Raymond Dunbar, Jr.	17.49
Carlin S. Bunker	20.63
Heirs of Reuben Bunker	.64
Elmer Dorr	15.08
Dwinell Dorr	21.17
Beulah Dorr	1.62
Heirs of J. Harvey Hammond	16.82
Shirley Johnson	19.36
D. Martin Myrick	11.89
Merrill Roberts	17.50
Emerson Rice	42.38
Faye Stanley	5.03
Robert Stanley	31.03
Floyd Sargent	3.00

Mark Woodward	3.29
Mahlon Witham	3.00
Lula Witham	35.73
Heirs of Annette Young	8.87
Maynard Young	7.71
Roger Young	10.61
Douglas Young	3.00
Erastus Alley	1.45
S. E. Doyle	3.54
Helen Mulholland	2.32
Heirs of Charles D. Oakes	5.80
Heirs of William Sargent	3.19
Heirs of Mabel H. Slater	208.80
George W. Rolfe	4.52

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\$614.77

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#### 1945 Taxes

Heirs of J. Harvey Hammond	16.53
Heirs of Annet Young	8.72
Heirs of William Sargent	3.14
Helen Mulholland	2.28
Mahlon Witham	2.85

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\$33.52

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#### 1944 Taxes

Heirs of William Sargent	3.19
Helen Mulholland	2.32
Mahlon Witham	4.93
Linwood Campbell	9.38
Elmer Dorr	3.08

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\$22.90

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#### 1943 Taxes

Heirs of Annette Young	1.30
Robert Stanley	7.29
Heirs of William Sargent	2.81
Helen Mulholland	2.04

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13.44

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# 10

## 1942 Taxes

Charles Woodward	14.10
Helen Mulholland	1.88
Linwood Campbell	2.56
	<hr/>
	18.54
	<hr/>

## 1941 Taxes

Helen Mulholland	1.96
Linwood Campbell	2.70
Elmer Dorr	4.75
Heirs of J. Harvey Hammond	17.89
	<hr/>
	27.30
	<hr/>

## 1940 Taxes

Heirs of J. Harvey Hammond	17.01
Heirs of William Sargent	2.56
	<hr/>
	19.57
	<hr/>

## 1939 Taxes

Heirs of J. Harvey Hammond	16.79
	<hr/>

## LIST OF ABATEMENTS

Heirs of Alvah Dyer, 1945	\$18.39
Marion Ray, 1946	4.35
Richard Bendix, 1946	3.00
Heirs of Irving Farley, 1946	2.03
Dallas Ashe, 1946	.29
Irving Cummings, 1946	3.00
Harold Hayward, 1946	.29
Heirs of Alvah Dyer, 1946	19.39

Munroe Crowley, 1946	3.00
Charles G. Small, 1946	2.09
Emma C. Joy, 1946	4.70
Raymond Young, 1946	3.00
Charles Hass, 1946	.29
Everett Wasgatt, 1946	3.00
William Briggs, 1946	30.00
Alston Alley, 1946	1.74
Byron P. Young, 1946	20.59
T. L. & Mary L. Roberts, 1946	40.00
Ralph Conley, 1945	3.00
Heirs of E. J. Hammond, 1942	1.32
Jesse Fitzgerald, previous years	23.12
Lawrence Stanley, 1939	2.00
	<hr/>
	\$188.59
	<hr/>

# SELECTMEN'S REPORT

## ADMINISTRATION

### GENERAL GOVERNMENT

#### EXPENDITURES

##### Officers' Salaries:

Maurice W. Guptill, Selectman	200.00
Maurice W. Guptill, overseer of poor	20.00

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 220.00

Ida S. Buckley, selectman	200.00
Ida S. Buckley, overseer of poor	20.00
Ida S. Buckley, bookkeeper & office	250.00

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 470.00

Horace J. Myrick, selectman	150.00
Horace J. Myrick, overseer of poor	20.00

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 170.00

Richard Shaw, collector of taxes & treasurer	500.00
Ida S. Buckley, town clerk	25.00
Enos S. Tracy, moderator	5.00
Horace J. Myrick, constable	42.00
Richard Shaw, deputy sheriff	6.00
Sawyer & Sawyer, auditors	63.00
Byron M. Moore, school committee	24.00
W. D. Lumley, school committee	24.00
Gordon F. Bunker, school committee	24.00
Town Officers' expense	435.41
Stationery, printing & supplies	243.65
Postage, telephone & telegraph	124.97
Bank service	20.34
Misc. (Mun. Assoc., Ins., Flags, Bounty, etc.)	483.09
Elections	61.68
Town Hall	11.00

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 2953.14

Balance unexpended	417.18
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 3370.32

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## RECEIPTS

Town Clerk, 1/2 telephone expense	14.37
Town Clerk, victualers' licenses	7.00
A. L. Strout, alewife privilege	1.00
Bank Stock Tax	206.70
Bear Bounty	10.00
Tax collection charges	31.00
Sale of deed forms	.25
Sale of Sally's Island	100.00

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370.32

Amount appropriated 3000.00

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3370.32

## PERMANENT LOANS

Amount of permanent loans, Feb. 10, 1946	7800.00
Borrowed from First National Bank	20000.00

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Amt. outstanding as perm. loans, Dec. 31, 1946 27800.00

## ACCOUNTS RECEIVABLE

State of Maine:

State Aid, 1941-42 8927.00

Town of Dedham:

Pinkham Account 203.58

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9130.58

## ACCOUNTS PAYABLE

Richard Shaw, Collector 12.34

## POOR ACCOUNT

Amount appropriated 500.00

## EXPENDITURES

George Dorr Account	116.00
Ella Young Account	224.41
Amasa Young Account	12.00

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Amount expended 1946 352.41

Amount unexpended 147.59

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500.00



## AID TO DEPENDENT CHILDREN

Amount appropriated	400.00
Paid Treasurer of State	337.00
	<hr/>
Unexpended Balance	63.00
	<hr/> <hr/>

## OTHER TOWNS POOR

Eugene Pinkham	203.53
Due from Town of Dedham	203.58
	<hr/> <hr/>

## STATE POOR

Expended for Mary Silliboy	36.00
Expended for Noel Phillips	393.62
	<hr/>
	429.62
Received from State Treasurer	429.62
	<hr/> <hr/>

## OVERLAY

Abatements	188.88
Unexpended to surplus	645.53
	<hr/>
	834.41
Appropriated	834.41
	<hr/> <hr/>

## INTEREST ON TRUST FUNDS

Expenditures	15.79
Receipts	21.99
	<hr/>
Balance unexpended	6.20
	<hr/> <hr/>

## INTEREST ACCOUNT

## EXPENDITURES

E. C. Cole	30.00
Mary B. Cole	30.00
Bar Harbor Banking & Trust	30.00
Bar Harbor Banking & Trust	25.00
First National Bank	25.00
Mrs. O. H. Bunker	30.00
Discounts on taxes	332.20
	<hr/>
	502.20

## RECEIPTS

Amount appropriated	500.00	
Amount overdrawn, Dec. 31, 1946	2.20	
	<hr/>	
		502.20
		<hr/>

## NURSE

Paid Flander's Bay Nurse Ass'n	\$500.00
Amount appropriated	500.00
	<hr/>

## VITAL STATISTICS

Town Clerk	12.75
W. D. Lumley, D. O.	5.50
Unexpended to net debt	6.75
	<hr/>
	\$25.00
Amount appropriated	25.00
	<hr/>

## HEALTH OFFICER

Amount appropriated	\$50.00
W. D. Lumbey, D. O.	72.00
Charles Sumner, M. D.	2.00
	<hr/>
Overdrawn, Dec. 31, 1946	24.00
	<hr/>

## MAINE PUBLICITY BUREAU

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

## STREET LIGHTS

Paid Bangor Hydro-Elec. Co.	\$1087.50
Amount appropriated	1400.00
	<hr/>
Unexpended balance	312.50
	<hr/>

## FIRE DEPARTMENT

## EXPENDITURES

House Fires	10.56
Forest Fires	474.87
Supplies	88.97
Trucks	115.00
Fire Ward, Maurice W. Guptill	6.00
	<hr/>
	695.40

## RECEIPTS

Amount appropriated	200.00
Amount received from State	533.77
	<hr/>
	733.77
	<hr/>
Unexpended	38.37
	<hr/>

## ROADS AND BRIDGES

## EXPENDITURES

Bert Young	696.47
George Joy	164.76
Lester Spurling	43.68
Harry Haycock	21.12
Casper Young	156.50
Ellis Foss	33.00
Lawrence Joy	53.12
Fred Clark	2.00

Maurice Guptill	48.75
Elisha Young	39.00
Vernon Moore	2.25
Sybil Bunker	18.30
Alton Young	18.90
Mary Stewart	1.05
Horace Myrick	3.64
F. T. Wood	6.90
Fred Grant	66.30
Grafton Dyer	209.25
Walter Moore	6.00
Charles C. Young	7.00
Ray Newman	1.35
George Shaw	4.65
N. E. Metal Culvert Co.	115.50
	<hr/>
	1719.49

#### RECEIPTS

Amount appropriated	1350.00
Amount received	389.94
	<hr/>
	1739.94
	<hr/>
Unexpended balance	20.45
	<hr/>

#### THIRD CLASS MAINTENANCE

Amount appropriated	152.00
Balance from 1945	304.00
	<hr/>
	456.00
Unexpended Dec. 31, 1946	456.00
	<hr/>

#### PATROL

Amount appropriated	1402.20
Paid Treasurer of State	1397.00
	<hr/>
Unexpended Balance, Dec. 31, 1946	5.20
	<hr/>

## BUSH ACCOUNT

## EXPENDITURES

Bert Young	122.28
George Joy	61.92
Lester Spurling	7.92
Maurice Guptill	57.75
Elisha Young	63.00
Fred Clark	1.95
	<hr/>
	314.82
Amount appropriated	200.00
Overdrawn, Dec. 31, 1946	114.82
	<hr/>
	314.82
	<hr/> <hr/>

## STATE AID

Amount appropriated	799.50
Balance, Dec. 31, 1946	799.50
	<hr/> <hr/>

## SPECIAL RESOLVE

## Bunker's and Birch Harbor Roads

Bert Young	195.00
Lawrence Joy	13.28
Lester Spurling	29.04
George Joy	60.72
Mary Stewart	13.85
N. E. Metal Culvert Co.	122.89
Fred's Express	18.53
Ellis Foss	15.84
Elmer Fleet	31.68
	<hr/>
	500.83

## Gouldsboro Point

Bert Young	148.60	
Maurice Guptill	72.00	
George Joy	75.00	
Roland Lowe	42.07	
George Shaw	11.70	
	<hr/>	349.37
Expenditures		850.20
Adjustments		372.30
		<hr/>
		1222.50
Receipts		1222.50
		<hr/> <hr/>

## SPECIAL ROAD ACCOUNT

## Corea Road

Expenditures:		
Town, Labor and Tar, etc.		4315.72
Harold Macquinn		6876.00
		<hr/>
		11,191.72

## Guzzle Road

Expenditures:		
Town Labor, etc.	2260.42	
Harold Macquinn	3979.50	
	<hr/>	6239.92

## Pond Road

Expenditures:		
Town, Labor, etc.	1443.06	
State Equipment	336.00	
	<hr/>	1,779.06
Culverts for Pond Road & Corea	741.55	
Interest on Notes	63.87	
	<hr/>	805.42

		20,016.12
Amount borrowed		20,000.00
		<hr/>

Overdrawn, Dec. 31, 1946

16.12

# 20

## SNOW REMOVAL

### EXPENDITURES

Plowing and shovelling	1232.70
Sanding	312.21
Snow Fence	293.07
Repairs	424.92
	<hr/>
	2262.90

### RECEIPTS

Amount appropriated	1200.00
From State Treasurer	186.36
Overdraft	876.54
	<hr/>
	2262.90
	<hr/>

### Detail of Expenditures

Shovelling and plowing:	
Kenneth Young	311.26
E. V. Woodward, Jr.	89.16
Casper Anderson	5.28
A. W. Hooper	262.20
J. A. Hooper	75.24
Lawrence Joy	109.59
B. P. Young	41.25
V. Steward	5.28
B. F. Cowpethwaite	32.20
G. Cowpethwaite	11.50
Cyrus Whitaker	5.28
George Joy	21.12
Lester Spurling	15.84
Harold Young	26.40
Walter Moore	29.70
Allen Young	25.08
Orrin Whitaker	4.62
Melvin Rolf	4.62
W. C. Rolf	4.62
Leslie Foss	3.93
Elwood Rolf	5.28
Monroe Crowley	3.96
Donald Colwell	3.96

N. C. Young	4.62
R. Young	8.58
Leaman Albee	5.94
R. Dunbar, Jr.	5.28
B. Colwell	3.30
Myron Crowley	3.96
H. Crowley, Jr.	1.98
M. D. Wasgat	3.96
H. J. Myrick	3.96
A. Densmore	5.94
L. Shaw	5.94
D. Shaw	5.94
D. Dorr	21.78
T. Young	10.56
R. Joy	8.58
C. Hamilton	5.28
O. Myrick	11.22
R. Byers	3.30
O. Bennett	3.30
L. Stanley	2.97
F. Stanley	2.97
Holmes Briggs	2.97
Homer Briggs	2.97
	<hr/>
	1232.70

## Sanding:

K. B. Young	66.85
E. V. Woodward, Jr.	23.10
C. Anderson	23.10
A. W. Hooper	15.28
J. A. Hooper	5.28
L. Joy	18.00
H. W. Hooper	5.28
P. Robinson	4.40
Stinson Canning Co.	28.00



W. H. Shurtleff	37.00
A. Densmore	2.64
L. Shaw	2.64
D. Shaw	2.64
R. Lowe	18.00
G. Joy	15.00
G. Gray	42.00
A. Young	3.00
	<hr/>
	312.21

## Snow Fence:

W. C. Rolf	30.48
M. H. Rolf	10.50
E. Rolf	6.00
Casper Young	13.28
T. Young	9.00
G. F. Bunker	13.28
N. Shaw	28.56
E. Albee, Jr.	5.28
W. R. Buckley	3.63
E. Collins	20.00
W. Moore	21.00
C. Wright	96.00
A. Clark	18.00
O. Whitaker, Sr.	5.00
O. Whitaker, Jr.	3.00
E. Ashe	10.00
	<hr/>
	293.07

## Repairs:

Hedge and Matheis	286.12
Snyder Bros.	47.30
Files & O'Keefe	91.50
	<hr/>
	424.92

## SUMMARY OF ACCOUNTS

	Overdrawn	Unexpend.
Administration		417.18
Fire Department		38.37
Street Lights		312.50
Health Officer	24.00	
Vital Statistics		6.75
Town Roads		20.45
State Aid		799.50
Bush Account	114.82	
Special Resolve		
Patrol		5.20
Town Poor		147.59
Snow Removal	876.54	
Supt. Account		37.50
School Repairs		395.23
Interest	2.20	
Third-class Maintenance		456.00
Overlay		645.53
	<hr/>	<hr/>
	\$1017.56	\$3281.80
Net unexpended to surplus	2264.24	
	<hr/>	<hr/>

## AUDITOR'S REPORT

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Milbridge, Maine

February 20, 1947

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 13, 1946 to December 31, 1946.

The examination was made in accordance with generally accepted 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.

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

Comments and other data incorporated in this report may prove of interest to you.

Respectfully submitted,

SAWYER & SAWYER,

Accountants and Auditors

By: A. P. Stewart

## COMMENTS

Re: Audit of the Town of Gouldsboro  
February 13, 1946 to December 31, 1946

The financial status of the town is presented on the Balance Sheet and comments regarding the various items thereon are as follows:

## CASH

The cash account was brought up to date of audit, Feb. 20, 1947. Cash on deposit was found in the following accounts:

Bar Harbor Banking & Trust Co.	\$1,152.57
Union Trust Co. of Ellsworth	558.64
First National Bank of Bar Harbor	2,626.96

The check book balances were reconciled with the bank statements as of January 31, 1947 and found in agreement. Cash on hand was verified by physical count and the total of the bank balances and cash on hand was in agreement with the cash balance as of this date.

## ACCOUNTS RECEIVABLE

These accounts are due from the State for road construction in 1941-42 for which the town has not yet been reimbursed, and a charity account due from the Town of Dedham.

## TAXES RECEIVABLE

The records of the Tax Collector were examined and the warrant of commitment adjusted to the Assessors' records. The commitment was accounted for by cash collections and abatements handled as cash of \$30,577.42; adjustments amounting to \$60.59 to compensate for errors in the commitment book and

uncollected taxes in the amount of \$614.77. Collections of \$523.86 were made on prior years' taxes, leaving \$155.09 uncollected for previous years

#### ACCOUNTS PAYABLE

This account is due the Tax Collector as reimbursement for overpayment on taxes and excise taxes.

#### NOTES PAYABLE

During the year, the town contracted new notes in the amount of \$20,000.00 for the purpose of financing extensive road repairs. These notes are to be retired over a ten year period at the rate of \$2000.00 annually. The total notes payable at the end of the period under examination was \$27,800.00.

#### DEFERRED REVENUE

Prepaid excise taxes were received prior to the closing of the books and this credit has been carried forward to the 1947 year for proper application.

#### SURPLUS

At the close of the year, December 31, 1946, the town had a net deficit in the amount of \$8,499.22. Of this amount, \$2,316.94 consists of the unexpended departmental balances which makes the unappropriated surplus account show a deficit of \$10,816.16. This deficit was caused by the town borrowing \$20,000.00 during the year as previously mentioned. The unappropriated surplus from the previous year, together with unexpended balances and revenue during the current year reacted to bring the net deficit to the figure mentioned above.

## TRUST FUNDS

The several trust funds and their investments were checked and found to be properly invested. The income that was expended was expended in accordance with the terms of the trust. The amount of \$6.20 shown in the general fund is unexpended income and is carried as a liability pending its proper use.

## GENERAL

The fidelity bonds of the Treasurer and Collector were examined and found in order and properly recorded.

Revenue from the 1946 excise tax collection was checked and found to be accounted for and properly recorded. All revenue from this source was credited to the surplus account.

Vouchers and payrolls were examined in part and those examined appeared to be proper charges against the accounts involved.

All unexpended balances required by law to be carried forward were carried to the 1947 year.

**BALANCE SHEET**  
**December 31, 1946**  
**Compared with February 13, 1946**

ASSETS	December 31, 1946	December 13, 1946
Cash:		
On Hand & in Bank	9575.66	2998.79
Accounts Receivable	9130.58	10524.21
Taxes Receivable		
Current Year	614.77	452.36
Prior Years	155.09	226.59
	<hr/>	<hr/>
Total Taxes Receivable	769.86	678.95
	<hr/>	<hr/>
Total Assets—General Fund	19476.10	14201.95
	<hr/>	<hr/>
Trust Funds		
Time Deposits	1794.56	1794.56
Investments	200.00	
Due from General Fund	6.20	6.20
	<hr/>	<hr/>
	2000.76	1800.76
	<hr/>	<hr/>
LIABILITIES	December 31, 1946	February 13, 1946
Accounts Payable	12.34	6.71
Due Govt Agencies	9.74	9.74
Due Trust Funds	6.20	6.20
Notes Payable	27800.00	7800.00
Deferred Revenue		
Excise Taxes	147.04	425.78
	<hr/>	<hr/>
	27975.32	14201.95
	<hr/>	<hr/>
SURPLUS		
Appropriated	2316.94	878.69
Unappropriated	10816.16	5074.83
	<hr/>	<hr/>
Total Liabilities & Surplus		
General Fund	19476.10	14201.95
	<hr/>	<hr/>
Trust Funds		
Principals	1985.00	1785.00
Income	15.76	15.76
	<hr/>	<hr/>
Total Liabilities, Trust Funds	2000.76	1800.76
	<hr/>	<hr/>

## Exhibit B

## STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 1946

Cash Balance February 13, 1946

2998.79

## Add—Cash Receipts:

## Taxes Receivable:

Current Year	30577.42
Prior Years	523.86

Total Taxes Receivable	31101.28
------------------------	----------

## Excise Taxes:

1946 Receipts	562.98
1947 Receipts	147.04

Total Excise Taxes	710.02
--------------------	--------

Departmental (Sch. B-1)	10509.07
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## Other Receipts:

Sale of property	32.73
Notes payable	20000.00
Temporary loans	6000.00
Accounts Receivable	1206.90
Withholding Taxes	239.60
Int. on Trust Funds	15.79

Total Other Receipts	27495.02
----------------------	----------

Total Cash Receipts	69815.39
---------------------	----------

Total Available	72814.18
-----------------	----------

## Deduct—Cash Disbursements:

Departmental (Exhibit D)	56983.13
Temporary Loans	6000.00
Withholding Taxes	239.60
Interest on Trust Funds	15.79

Total Cash Disbursements	63238.52
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Cash Balance, Dec. 31, 1946 (Ex. A)	9575.66
-------------------------------------	---------



**STATEMENT OF DEPARTMENTAL OPERATING ACCOUNTS**  
**YEAR ENDED DECEMBER 31, 1946**

	Balances from 1945	Appropriations	Cash Receipts	Other Credits	Total Available	Cash Expenditures	Other Charges	Overdraft	Unexpended	Balances to 1947
General Govt.:										
Administration		3000.00	370.32		3370.32	2953.14			417.18	
Protection:										
Fire Dept.		200.00	533.77		733.77	695.40			38.37	
Street Lights		1400.00			1400.00	1087.50			312.50	
Total Protection		1600.00	533.77		2133.77	1782.90			350.87	
Health & Sanitation:										
Nurse		500.00			500.00	500.00				
Health Officer		50.00			50.00	74.00		24.00		
Vital Statistics		25.00			25.00	18.25			6.75	
Total Health & San.		575.00			575.00	592.25		24.00	6.75	

Highways & Bridges										
Town Roads		1350.00	17.64	372.30	1739.94	1719.49			20.45	
3rd Class Maine.	304.00	152.00								456.00
Special. Resolve			1222.50		1222.50	850.20	372.30			
Patrol		1402.20			1402.20	1397.00			5.20	
State Aid		799.50			799.50					799.50
Cutting Bushes		200.00			200.00	314.82		114.82		
Snow Removal		1200.00	186.36		1386.36	2262.90		876.54		
Special Road Acct.				20000.00	20000.00	20016.12		16.12		
Tot. Hy. & Bdgs.	304.00	5103.70	1426.50	20372.30	27203.50	23560.53	372.39	1007.48	25.65	1255.50
Charities:										
Town Poor		500.00			500.00	352.41			147.59	
Aid to Dep. Children		400.00			400.00	337.00			63.00	
Other Towns' Poor				36.48	36.48	36.48				
State Poor			429.62		429.62	429.62				
Total Charities		900.00	429.62	36.48	1366.10	1155.51			210.59	
Education:										
Schools	574.69	9800.00	7748.86		18223.55	17062.11				1061.44
Superintendence		450.00			450.00	412.50			37.50	
School Repairs		550.00			550.00	154.77			395.23	
Total Education	574.69	10800.00	7748.86		19123.55	17629.38			432.72	1061.44

Unclassified:										
Me. Publicity Bureau	25.00				25.00	25.00				
Abatements			146.98		146.98	146.98				
Town Debt	2000.00				2000.00		2000.00			
Total Unclassified	2025.00		146.98	2171.98	171.99	2000.00				
Interest:										
On Notes	500.00				500.00	502.20		2.20		
Special Assessments:										
State Tax	3996.16				3996.16	3096.16				
County Tax	1639.08				1639.08	1639.08				
Tot Special Assess.	5635.24				5635.24	5635.24				
TOTAL ALL DEPTS.	878.69	30138.94	10509.07	20555.76	62082.46	56983.13	2372.30	1033.68	1443.77	2316.94

Exhibit E

## ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS

Year Ended December 31, 1946

Unappropriated Surplus, Feb. 13, 1946	5074.83
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Adjustments affecting Prior Years:

Decrease:

Adj. Accts. Receivable	223.21
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Increase:

Sale of Property	32.73
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Net Adjustments	190.48
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Adjusted Surplus	4884.35
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Decrease:

Abatements	207.57
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Notes Payable	20000.00
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Total Decrease	20207.57
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Increase:

Appropriation Balances:

Enexpd. (Ex. D)	1443.77
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Overdraft (Ex. D)	1033.68
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	410.09
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Adj. 1946 Taxes	101.39
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Supplemental Tax	124.41
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1946 Excise Tax	986.76
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Town Dept. Appro.	2000.00
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Overlay	884.41
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Total Increase	4507.06
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Net Decrease	15700.51
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Unappropriated Surplus	10816.16
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## TOWN CLERK'S REPORT

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January 1, 1946 to December 31, 1946

Number of Births	13
Number of Marriages	27
Number of Deaths	14
Over 90	0
Between 80-90	3
Between 70-80	7
Under 70	4
Dog Licenses:	
Males	74
Females	4
Females (spayed)	46
Amount received for Licenses	<hr/> \$127.60

IDA S. BUCKLEY,  
Town Clerk

## SCHOOL DEPARTMENT

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To: Parents and Citizens

In the next year or two you will be called upon to either support or reject certain proposals which will have to do with improving your local school program. Your decision at an annual town meeting, or one called for that purpose, will clearly indicate your personal interest in the matter. For your convenience, I am suggesting a tentative program of approach based on fairly long range planning. Step number:

1. One centralized elementary school housing grades 1-6 with one grade per teacher.
2. Conveyance provided for elementary and secondary pupils in safe, heated, modern school buses.
3. Participation in an area junior-senior high school program located in the vicinity.

The above plan will give your boys and girls educational and recreational advantages equal to those found anywhere in this state. Are you going to be satisfied with anything less?

Sincerely yours,

R. H. Haskins,

Supt. of Schools

### SCHOOL FINANCES

#### COMMON SCHOOLS

##### RECEIPTS

Appropriation	\$6000.00
Interest on ministerial sch. fund	4.28
State School Fund	4162.40
Equalization	2211.51
Tuition, No. 7	108.00
Conveyance, No. 7	180.00
Balance brought forward	566.10
Tuition, Winter Harbor	60.00
Refund, Insurance	22.18

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\$13314.47

## EXPENDITURES

Teachers	\$7022.07	
Teachers, withholding deductions	383.55	
Teachers, retirement fund	278.40	
Janitor & cleaning	903.01	
Conveyance	2469.75	
Fuel	629.13	
Lights	109.12	
Tuition, Sullivan	375.00	
Tuition, Winter Harbor	80.00	
		<hr/>
		\$12250.03
		<hr/>
Balance unexpended		\$1064.44

## HIGH SCHOOL TUITION

## RECEIPTS

Appropriation	\$3200.00
State School Fund	875.00
Equalization	50.00
	<hr/>
	\$4125.00

## EXPENDITURES

Winter Harbor	\$1560.00	
Steuben	720.00	
Sullivan	400.00	
Higgins Classical Institute	760.00	
Maine Central Institute	375.00	
Ellsworth	110.00	
Bar Harbor	200.00	
		<hr/>
		\$4125.00
		<hr/>

## TEXTBOOKS &amp; SUPPLIES

## RECEIPTS

Appropriation	\$600.00
Balance brought forward	8.59
Equalization	75.49
	<hr/>

\$684.08

## EXPENDITURES

Textbooks & Supplies	\$684.08
	<hr/>

# 37

## REPAIRS

### RECEIPTS

Appropriation	\$550.00
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### EXPENDITURES

Repairs	154.77
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Balance unexpended	<u>395.23</u>
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## SUPERINTENDENT OF SCHOOLS

### RECEIPTS

Appropriation	\$450.00
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### EXPENDITURES

Salary	\$395.82
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Office expense	16.68
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	<u>412.50</u>
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Balance unexpended	<u>37.50</u>
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## SUMMARY OF ACCOUNTS

	Receipts	Expend.	Bal.	Overd.
Common Schools	\$13314.47	\$12250.03	\$1064.44	
High School Tuition	4125.00	4125.00		
Textbooks & Supplies	684.08	684.08		
Repairs	550.00	154.77	395.23	
Supt. of Schools	450.00	412.50	37.50	
Totals	<u>\$19123.55</u>	<u>\$17626.38</u>	<u>\$1497.17</u>	

## RECOMMENDATIONS FOR 1946-1947

School Maintenance (common schools, tuition, texts	\$12800.00
Repairs	425.00
Superintendent of Schools	475.00



## NURSE'S REPORT

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To the Citizens of the Town of Gouldsboro, I hereby submit a brief report of the Service rendered the Town by the Flanders Bay Nursing Service for a period beginning January 1, 1946 to December 31, 1946.

In January, 137 pupils were weighed in all schools. Conferences with the teachers and pupils were held and corrections needed discussed. Transportation was offered by the nurse to help get corrections completed. There were 87 Seven Point pupils this year and six of the eight rooms were 50% Seven Point.

The Patch test for tuberculosis was offered the entering class and new pupils moving into the town. Twelve were tested by the nurse—all negative. Two contacts were taken to a chest X-ray clinic in Ellsworth as advised by clinic doctors. Annual immunization was offered the entering class and new pupils at school. Seventeen were vaccinated against smallpox, fifteen inoculated against diphtheria and eleven received the Schick test.

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

With the opening of school in September, the first week was devoted to special skin inspection and sanitary inspection of the school buildings as well as playground equipment.

Annual inspection was completed in November in all schools. Notices of defects were sent to parents or a home visit made. A full report was left with each teacher.

The audiometer for testing hearing, loaned the Service by the Maine Public Health Association, was used in all grades above the 4th and 102 pupils were tested. Retested 20 and six were found with defective hearing.

Number of pupils inspected	137
Number with defective vision	6
Number with defective speech	2
Number with defective throat	40
Number with defective teeth	77
Number with defective glands	1
Number with unclean scalp	8
Number underweight	2

#### Corrections since last inspection

Vision	4
Throat	4
Teeth	26
Scalp	8
Posture	3

During the year a total of 311 home visits were made to give instruction in bedside care as ordered to prenatal patients, babies, preschool children, school children and TB contacts. Assisted doctor at delivery.

Transportation has been furnished ten school children, thirty-four adults and six preschools to doctors' offices, dentists, hospitals, oculist and clinics.

I extend thanks to all who helped in any way with the success of the health program and especially for the fine cooperation of Dr. Lumley, Selectmen, members of School Board, Supt. of Schools, teachers and parents.

Respectfully submitted,

FLANDERS BAY NURSING SERVICE

By: Clys H. Ricker, R. N.

Public Health Nurse

# WARRANT

FOR THE ANNUAL TOWN MEETING, MARCH 3, 1947

HANCOCK ss.

TOWN OF GOULDSBORO, MAINE

To Horace J. Myrick, Constable of the Town of Gouldsboro,

in the 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 3, 1947 at 10 o'clock in the forenoon, to act on the following articles, to wit:

- 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 the town officers and act thereon.
  - 4 To choose three members of the board of selectmen for the ensuing year.
  - 5 To see if the town will vote to authorize the selectmen to serve as assessors for the ensuing year.
  - 6 To see if the town will vote to authorize the selectmen to serve as overseers of the poor for the ensuing year.
  - 7 To choose a member or members of the board of overseers of poor.
  - 8 To see if the town will vote to elect one member as overseer of poor and raise a sum of money for salary.
  - 9 To see if the town will vote to fix the compensation of the collector and treasurer.
  - 10 To choose a collector of taxes for the ensuing year.

- 11 To choose a treasurer for the ensuing year.
- 12 To choose a member or members of the school committee.
- 13 To choose constables for the town.
- 14 To choose fence viewers for the town.
- 15 To choose surveyors of lumber and measurers of wood and bark.
- 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 fire ward or wards for the ensuing year.
- 19 To choose a budget committee.
- 20 To choose all other necessary town officers.
- 21 To see if the town will vote to close all the books on January first.
- 22 To see if the town will vote that poll taxes shall be due and payable the first day of May.
- 23 To see if the town will vote when taxes shall be due and payable.
- 24 To see if the town will vote to allow a 2% discount on all taxes paid before July 15, 1947.
- 25 To see if the town will vote to allow 6% interest on all taxes unpaid after November 30, 1947.
- 26 To see if the town will vote to allow money owed to the town to be taken out of wages earned.

27 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 1947.

28 To see if the town will vote to authorize the selectmen and treasurer to issue the town's negotiable notes and 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 of 1947, to wit:

Mrs. O. H. Bunker	\$1000.00
Florence Bunker	800.00
E. C. Cole	1000.00
Mary B. Cole	1000.00
Stinson Canning Co.	4000.00
First National Bank, Bar Harbor	20,000.00

29 To see if the town will vote to have street lights for the year.

30 To see if the town will vote to install three new lights, to wit:

In front of Albert Foss's barn  
In front of Leigh Coffin's house  
In front of Corea Grange Hall

31 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  
Nurse  
Health Officer  
Vital Statistics  
Roads and Bridges  
Third-class Maintenance  
Snow Removal  
Cutting Bushes  
Support of Poor  
Aid to Dependent Children  
Schools  
School Repairs  
Superintendent's account  
Interest Account  
Town Debt

- 32 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 maintainence.
- 33 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.
- 34 To see if the town will vote to raise and appropriate for State road construction in addition to the amounts regularly raised for the care of roads 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.
- 35 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.
- 36 To see if the town will vote to raise and appropriate the sum of \$25 for advertising under the supervision of the Maine Publicity Bureau.
- 37 To see if the town will vote to have persons, holding insurance on buildings destroyed by fire, reimburse the town for the use of the Fire Department of any other town.
- 38 To see if the town will accept the Trust fund of the late Sophronia Bullard.
- 39 To transact any other business which 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 13th day of February, A. D. 1947

Signed:

MAURICE W. GUPTILL

IDA S. BUCKLEY

HORACE J. MYRICK

