

1949

# Annual Report of the Municipal Officers of the Town of Gouldsboro, Maine For the Year Ending January 15, 1949; also the Warrant

Gouldsboro (Me.)

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**TOWN OF  
GOULDSBORO  
MAINE**



**ANNUAL REPORT  
1948 - 1949**

MAY 10 1949



**ANNUAL REPORT**  
**of the**  
**MUNICIPAL OFFICERS**  
**of the**  
**GOULDSBORO, MAINE**

**for the Municipal Year Ending**

**JANUARY 15, 1949**

**Also**

**THE WARRANT**

**THE HANCOCK COUNTY PUBLISHING COMPANY**

**MAY 19 1949**

# TOWN OFFICERS

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Selectmen, Assessors and Overseers of Poor

Maurice W. Guptill, Chairman

Earle B. Tracy, Jr.

Gordon F. Bunker

Superintending School Committee

Gordon F. Bunker

Term expires March, 1949

Earle B. Tracy

Term expires March, 1950

Wilson G. Francis

Term expires March, 1951

Superintendent of Schools

R. H. Haskins

Collector and Treasurer

Richard Shaw

Town Clerk

Ida S. Buckley

Health Officer

Dr. W. D. Lumley

Fire Ward

Maurice W. Guptill

Constable

Bernard M. Emerson

# ASSESSOR'S REPORT

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Real Estate, resident	\$309256.00
Real Estate, non-resident	170058.00

Total real estate	\$479314.00
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Personal Estate, resident	\$ 78853.00	
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Personal Estate, non-resident	19695.00	
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Total personal estate	\$ 98548.00
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Total	\$577862.00
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Total value of land	\$132998.00
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Total value of buildings	346316.00
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Value of taxable live stock	6713.00
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Value of exempt live stock	1151.00
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## ASSESSMENT

Amount assessed, real and personal estate	\$ 43353.91
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Amount assessed on polls	1029.00
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Collector's Comitment	\$ 44382.91
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Rate, \$75 per \$1000.

Number of Polls taxed 343 @ \$3.00.

Number of Polls exempt, 58.

MAURICE W. GUPTILL

EARLE B. TRACY, JR.

GORDON F. BUNKER

Assessors

# APPROPRIATION ACCOUNT

Administration	\$ 3000.00
Fire Department	1000.00
Street Lights	1500.00
Nurse	500.00
Health Officer	50.00
Vital Statistics	25.00
Town Roads	1500.00
Patrol and 50/50 Maintenance	1492.60
State Aid	799.50
Bush Account	200.00
Snow Removal	2500.00
Town Poor	500.00
Aid to Dependent Children	400.00
Maine Publicity Bureau	25.00
Interest Account	1000.00
Town Debt	4000.00
Schools	17200.00
Superintendent's Account	500.00
Repairs and Equipment	1600.00

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\$ 37792.10

State Tax	\$ 4033.74
County Tax	1719.60
Overlay	857.47

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\$ 6610.81

State Aid not under State Patrol	\$ 50.00
Scheffelein Road	150.00

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\$ 200.00

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\$ 44602.91

## NOTES PAYABLE

Florence Bunker,	\$ 800.00
Mrs. O. H. Bunker	1000.00
Edwin C. Cole	1000.00
Mary B. Cole	1000.00
Stinson Canning Company	2000.00
First National Bank of Bar Harbor	16000.00

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\$ 21800.00

# TRUST FUNDS

Ministerial and School Fund	\$	295.00
C. C. Larabee		100.00
Emma Crowley		200.00
Sophronia Bullard		200.00
Elisha W. Bridges		100.00
Calvin and Etta Chick		100.00
Fred M. Seavey		200.00
Epps H. Sargent		100.00
Nellie C. Dodge		100.00
James M. Bunker		100.00
Amanda Whitaker		100.00
Curtis Guphill		100.00

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# TREASURER'S REPORT

Cash Balance Jan. 15, 1948		\$ 438.64
Taxes:		
Current Year	\$ 41164.46	
Supplemental	82.13	
	<hr/>	\$ 41246.59
Previous years	\$ 1081.19	
Supplemental	3.00	
	<hr/>	\$ 1084.19
Excise taxes:		
1948	\$ 2139.72	
1949	452.30	
	<hr/>	\$ 2592.02
Administration:		
Bear bounty	\$ 15.00	
Licenses	23.13	
Alewive permit	1.00	
R. and Tel. Tax	10.17	
Bank Stock Tax	243.47	
Dog License Refund	54.17	
	<hr/>	\$ 346.84
Highways and Bridges:		
Snow removal	\$ 1287.00	
Special resolve	200.00	
State-aid	1784.35	
Town roads	1198.44	
	<hr/>	\$ 4469.79
Charities:		
State	\$ 14.50	
Dedham	170.06	
Jonesport	9.08	
Mt. Desert	562.77	
	<hr/>	\$ 756.41

Protection:

Sale of fire pumps \$ 32.90

Education:

State school fund \$ 5906.43

Equalization 3494.00

Interest on school fund 4.29

Tuition 162.00

Conveyance 180.00

Refund, J. L. Hammett Co. 2.87

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\$ 9749.59

Miscellaneous:

Cemetery trust fund, Lutie Guptill \$ 50.00

Interest on trust funds 24.02

Permanent loans 1000.00

Temporary loans 12000.00

Withholding taxes 30.40

Interest on taxes 23.47

Richard Shaw .22

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Total Available \$ 73845.08

Selectmen's warrants paid 71051.96

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Cash on hand January 15, 1949. \$ 2793.12

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Respectfully submitted,  
RICHARD SHAW, Treasurer

# TAX COLLECTOR'S REPORT

Debits	
Commitment	\$ 44382.91
Supplemental	82.13
Refund	4.13
	<hr/>
	\$ 44469.17
Credits	
Cash to Treasurer	\$ 40407.33
Discounts	393.68
Abatements	439.58
Due from Collector	6.00
	<hr/>
	\$ 41246.59
Uncollected January 15, 1949	<hr/>
	\$ 3222.58
Collected after January 15, 1949	<hr/>
	\$ 368.61

Respectfully submitted,

RICHARD SHAW, Collector

## UNCOLLECTED TAXES

Real and Personal — 1948

### Resident:

Chester Allen	\$ 39.13
Georgia Bunker	4.13
Carlin S. Bunker	25.81
Rubin Bunker, heirs	.83
Jerod Crane, heirs	156.61
Darrell Cowperthwaite	17.48
George Cowperthwaite	8.63
Virgil Crowley	26.61
Grafton Dyer	53.63
Hazel Dyer, heirs	57.98
Raymond Dunbar, Jr.	52.88
Elmer Dorr	19.51
Earl Driscoll	41.26
Hollis Farren, heirs	28.50
J. Harvey Hammond, heirs	21.75
Carrie L. Hutchins, heirs	41.63
W. F. Hutchins, heirs	4.50

Lawrence Johnson	3.38
Shirley Johnson	20.15
George Lowell, Jr.	80.11
Lionel LaVasseur	28.35
Martin D. Myrick	15.38
Francis Myrick	3.38
Colon Perry	57.08
Amando Pagannucci	3.75
Elmer Rice, heirs	53.40
Emerson Rice	51.31
Merrill Roberts	18.75
George W. Rolfe	15.60
William C. Rolfe	28.36
Robert Stanley	6.00
George Shaw, heirs	45.75
Kelton Bimpson	3.00
Calvin L. Stinson	196.16
Stinson Canning Co.	772.51
Jason Tracy, heirs	30.38
Mark L. Woodard	16.73
Pearl Wright	16.35
Roger Young	13.73
Kenneth B. Young	39.23
Elisha Young	31.88
William Young	23.18
Charles G. Young	31.28
Harold Young, Jr.	34.08
Clarence Lewis	3.00
Lawrence Parker	3.00
Erroll Rice	3.00
Foye Stanley	3.00
Lawrence Tibbetts	3.00
Leonard Urquhart	3.00
Carroll Wallace	3.00
Douglas Young	3.00
Paid after January 15	360.35

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\$ 2624.48

Non-resident:

Anna Anderson	\$ 47.25
Harry Bennett	292.50
C. W. Dearden, heirs	6.00
F. V. Joy, heirs	2.25

Margaret Lucas	215.50
Elmer Rolfe, heirs	20.85
Ray E. Young	5.49
Paid after January 15	8.26

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\$	598.10
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1947

Grafton Dyer	\$	10.34
Hazel Dyer, heirs		47.15
Raymond Dunbar		44.23
Raymond Dunbar, Jr.		13.05
Carrie Hutchings, heirs		33.86
Martin Myrick		6.40
Elmer Rice, heirs		43.43
Merrill Roberts		18.25
George W. Rolfe		4.76
Eva T. Stinson		150.51
Calvin L. Stinson		403.03
John W. Stinson, heirs		1.98
Stinson Canning Co.		118.84
Stinson Canning Co.		1049.20
Harry Bennett		237.90

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\$	2182.93
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1946

Raymond Dunbar, Jr.	\$	17.49
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1945

J. Harvey Hammond, heirs	\$	16.53
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1941

J. Harvey Hammond, heirs	\$	17.89
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1940

J. Harvey Hammond, heirs	\$	17.01
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1939

J. Harvey Hammond, heirs	\$	16.79
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Uncollected previous years	\$	2268.93
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# SELECTMEN'S REPORT

## ADMINISTRATION Expenditures

### Officers Salaries:

Maurice W. Guptil, Selectman	\$	250.00
Maurice W. Guptill, Overseer of Poor		20.00
Maurice W. Guptill Fire Ward		6.00
Maurice W. Guptill, Selectman '47 underpaid		50.76
		<hr/>
	\$	326.76
Earle B. Tracy, Jr., Selectman	\$	200.00
Earle B. Tracy, Jr., Overseer of Poor		20.00
		<hr/>
	\$	220.00
Gordon F. Bunker, Selectman	\$	200.00
Gordon F. Bunker, Overseer of Poor		20.00
Gordon F. Bunker, School Committee		12.00
		<hr/>
	\$	232.00
Richard Shaw, Treas. & Coll.	\$	500.00
Ida S. Buckley, Town Clerk		35.00
Ida S. Buckley, Bookkeeper and Office		250.00
		<hr/>
	\$	285.00
Enos S. Tracy, Moderator		7.00
Earle B. Tracy, School Committee		12.00
Wilson G. Francis, School Committee		12.00
Horace J. Myrick, Constable		25.00
Bernard M. Emerson, Constable		35.00
Sawyer & Sawyer, Auditors		85.00
Expense Account		331.62
Stationary, Printing & Supplies		280.99
Postage, Tel. & Tel.		159.32
Bank Service		25.43
Elections		84.00
Town House		9.00
Misc., Bonds, Ins., Attys., etc.		663.66
		<hr/>
	\$	3293.78
Balance unexpended		54.06
		<hr/>
	\$	3347.84

### RECEIPTS

Town Clerk, victualers' licenses	\$ 17.75
Alewife permit	1.00
Fireworks permits	.75
Hearing Notices	5.63
Bank Stock tax	243.37
Bear bounty	15.00
Dog Tax Refund	54.17
R. R. and Telephone Tax	10.17

	<u>\$ 347.84</u>
Amount appropriated	3000.00

\$ 3347.84

### NOTES PAYABLE

Amount of permanent loans, Jan. 1, 1947	\$ 25800.00
Borrowed from Union Trust Co.	1000.00
	<u>\$ 26800.00</u>

Paid Union Trust Co.	\$ 1000.00
Paid Bar Harbor Banking & Trust	2000.00
Paid First National Bank	2000.00

\$ 5000.00

Amount outstanding as perm. loans Jan. 15, 1949	<u>\$ 21800.00</u>
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### ACCOUNTS RECEIVABLE

Snow Removal 1948	\$ 482.71
State Aid Road 1941-42	8927.00
Town of Mt. Desert	60.93
Richard Shaw, Collector	.60
Total amount receivable	<u>\$ 9471.24</u>

### TOWN POOR

Amount Appropriated	\$ 500.00
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#### Expenditures

Case No. 1	\$ 285.64
Case No. 2	600.45
Case No. 3	229.67
Case No. 4	10.00
Nathan Shaw	13.36

Amount expended \$ 1139.12

Amount overdrawn \$ 639.12

# AID TO DEPENDENT CHILDREN

Amount appropriated	\$	400.00
Paid to State Treasurer		348.00

Unexpended balance	\$	52.00
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## OTHER TOWN'S POOR

Due from Town of Mt. Desert	\$	623.70
Received from Town of Mt. Desert		562.77

To account receivable	\$	60.93
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## INTEREST ACCOUNT

### Expenditures

Union Trust Co.	\$	61.67
Stinson Canning Co.		60.00
First National Bank		380.00
Bar Harbor Banking & Trust		115.00
Edwin C. Cole		30.00
Mary B. Cole		30.00
Mrs. O. H. Bunker		30.00

	\$	706.67
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### Receipts

Amount appropriated	\$	1000.00
Richard Shaw, Collector		23.47

	\$	1023.47
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Unexpended to surplus	\$	316.80
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## INTEREST ON TRUST FUNDS

Expenditures	\$	28.97
Receipts		31.72

Unexpended to Surplus	\$	2.75
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## DISCOUNT ON TAXES

Overdraft to Surplus	\$	393.68
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## OVERLAY

Amount appropriated	\$	857.47
Abatements		505.98

Unexpended to surplus	\$	351.49
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**FIRE DEPT.  
Expenditures**

House Fires	\$ 375.00
Forest Fires	25.00
Supplies (Pumps)	99.45
Patrol (1947)	14.00
	<hr/>
	\$ 513.45

**Receipts**

Amount raised	\$ 1000.00
For 2 pumps	32.90
	<hr/>
	\$ 1032.90

Unexpended to surplus \$ 519.45

**STREET LIGHTS**

Amount raised	\$ 1500.00
Paid Bangor Hydro Electric Co.	1323.00

Unexpended to surplus \$ 177.00

**NURSE**

Amount raised	\$ 500.00
Paid Flanders Bay Nursing Association	500.00

**HEALTH OFFICER**

Amount raised	\$ 50.00
Paid W. D. Lumley, D. O.	83.00

Overdraft to surplus \$ 33.00

**VITAL STATISTICS**

Amount raised	\$ 25.00
Paid Town Clerk	\$ 9.75
Paid W. D. Lumley, D. O.	3.75

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\$ 13.50

Unexpended to surplus \$ 11.50

**MAINE PUBLICITY BUREAU**

Amount raised	\$ 25.00
Paid Treas. of M. P. B.	\$ 25.00

# TOWN ROADS

## Receipts

Lawrence A. Joy	\$ 270.40
Walter L. Moore	356.63
Alton Young, gravel	26.98
Fletcher T. Wood, gravel	2.20
Dwinnall Dorr	7.88
Darrell Moore	1.50
Kenneth B. Young	438.32
Horace J. Myrick	60.01
Earle Briggs	6.00
Byron Colwell	64.88
Howard Urquhart, Jr.	85.88
W. K. Hammond, gravel	7.20
Robert Joy	31.50
George Joy	68.62
Volney Stewart	57.75
Horace West	15.75
Moore Brothers, nails	.96
Harold F. Young	22.13
Philip Workman	75.75
C. J. Small, planks	17.28
Irving C. Moore, planks	30.30
Snyder Brothers, repairs	6.95
George Frye, gravel	1.80
L. M. Albright, rocks	4.80
Alvin Whitten	14.00
W. H. Shurtleff, culvert	21.63
Linwood Workman	15.00
Ellis Foss	15.00
Philip W. Guptill	45.00
Harry Haycock	6.00
Orrin Whitaker	6.00
Treasurer of State, tar	155.99
Tracy Young	36.00
Leslie Foss	18.00

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\$ 1994.09

## Receipts

Amount appropriated \$ 1500.00

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Overdraft to surplus \$ 494.09

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**BUSH ACCOUNT****Receipts**

Amount appropriated		\$ 200.00
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**Expenditures**

Walter L. Moore	\$ 110.25
George C. Joy	54.00
Lester H. Spurling	36.00

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	\$ 200.25
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Overdraft to Surplus	\$ .25
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**SCHIEFFELIN ROAD****Receipts**

Amount appropriated		\$ 150.00
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**Expenditures**

Walter L. Moore	\$ 18.00
Robert Joy	18.00
George C. Joy	18.00
Lawrence A. Joy	68.00
Allen Young	6.00
Melvin H. Young	6.00
Alton Young, gravel	6.20

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	\$ 140.20
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Unexpended to surplus	\$ 9.80
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**PATROL AND 50/50 MAINTENANCE**

Amount appropriated	\$ 1492.60
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Paid to State Treasurer	\$ 1492.60
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**SPECIAL RESOLVE, GOULDSBORO POINT**

Amount received from State	200.00
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Amount expended	\$ 200.00
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**ROAD IMPROVEMENT FUND, LIGHTHOUSE AND  
SNOW ROAD**

Amount expended	\$ 596.18
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Received from State	578.44
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Overdraft to Town Roads	\$ 17.70
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# STATE AID

Amount expended		\$ 1149.68
Receipts:		
Balance 1947	\$ 584.96	
Appropriation 1948	799.50	
From State	335.78	
		<hr/>
		\$ 1720.24
		<hr/>
Balance to 1949		\$ 570.56
		<hr/>

# SNOW REMOVAL

## Expenditures

Hedge & Matheis, plow parts	\$ 193.50
Files & O'Keefe, plow parts	66.00
Town of Steuben, plow parts	9.69
Snyder Brothers, Repairs	197.80
Dow & Keep, Repairs	39.50
H. C. Morrison, Repairs	5.16
Fred's Express	1.86
H. F. Wescott, Dynamite	17.25
Stinson Canning Co., Salt	90.00
W. H. Shurtleff Co., Salt	155.00
Ethel Collins, storage	20.00
Charles Hass	1.50
Allison Bishop	1.50
Charles C. Young	194.06
Lloyd Fernald	44.25
Allen Young	132.38
Harold Young	114.38
Orrin Whitaker	129.75
Henry Follett	662.79
Hosea Follett	12.75
Frank Robinson	146.62
Walter Tibbetts	15.00
Gerald Follett	12.75
Donald Rice	804.08
Kenneth I. Young	208.89
Lawrence A. Joy	662.56
Jefferson Wallace	18.00
Harold Campbell	24.00
Emery Albee, Jr.	18.00
Fletcher T. Wood, gravel	37.70

Harry Haycock	48.00
Ellis Foss	39.00
Walter L. Moore	178.54
Tracy Young	13.50
Hollis Perry	6.00
Shirley Johnson	2.50
Alton Young, gravel	10.20
Robert Joy	100.50
Dwinal Dorr	118.25
Amos DeRaps	3.37
T. T. Young	30.00
Leslie Foss	69.75
Kenneth Foss	2.25
Lee Batson	9.00
Arvid Noonan	10.80
George C. Joy	14.25
Rae Lewis	2.25
Melvin H. Rolfe	30.75
William Follett	6.00
George Cowperthwaite	51.00
Arthur Densmore	3.75
Alvin Whitten	36.30
Treasurer of State	298.40
David Shaw	5.25
Lindall Shaw	3.75
Paul Dyer	6.00
Vaughn Myrick	3.00
Elwood Rolfe	6.00
William C. Rolfe	54.00
Percy Merchants	4.50
Dale Warren	9.75
Ansel Briggs	2.25
Abial Briggs	1.88
Guy Haycock	3.00
Nathan Shaw	7.50
Maynard Little	19.12
N. C. Young	1.50
Ralph Young	1.50
Russell Robinson	1.50
Byron P. Young	12.00

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\$ 5263.64

## Receipts

Appropriation	\$ 2500.00
Rec'd from State	471.33
Due from State	482.71
	<hr/>
	\$ 3454.04
	<hr/>
Overdraft to surplus	\$ 1809.60
	<hr/> <hr/>

## SUMMARY OF ACCOUNTS

### Overdrafts

Health Officer	\$ 33.00
Town Roads	494.09
Road Improvement Fund	17.70
Snow Removal	1809.60
Town Poor	639.12
Discount on Taxes	393.68
Cutting Bushes	.25
	<hr/>
	\$ 3387.44

### UNEXPENDED

Administration	\$ 50.06
Fire Dept.	519.45
Street Lights	177.00
Vital Statistics	11.50
State-aid (not patrolled)	50.00
Schieffelin Road	9.80
A. D. C.	52.00
Interest	316.80
School Repairs	.59
	<hr/>
	\$ 1187.20
	<hr/>
Total Overdrawn	\$ 2200.24
	<hr/> <hr/>

# AUDITOR'S REPORT

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Milbridge, Maine

February 15, 1949

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 January 15, 1948 to January 15, 1949 inclusive.

The examination was made in accordance with generally accepted standards applicable in the circumstances and include 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. All of which is respectfully submitted.

Very truly yours,

SAWYER & SAWYER

By: A. P. Stewart

## COMMENTS

Re: Audit of the Town of Gouldsboro  
January 15, 1948 to January 15, 1949

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

### *Cash*

Cash on deposit at the end of the year was in the Bar Harbor Banking and Trust Co., The First National Bank of Bar Harbor and the Union Trust Company of Ellsworth. The check book balances were reconciled with the bank statements as rendered at the end of January and found to be in agreement. Because the treasurer had undeposited cash when the books were closed, the cash balance was brought up to the date of audit, February 8, 1949, and undeposited cash on that date in the amount of \$145.64 was verified by count.

### *Accounts Receivable*

The accounts receivable represent the items due as detailed on Schedule A-2.

### *Taxes Receivable*

The records of the Tax Collector were examined and the warrant of commitment was in agreement with the Assessors' records.

The commitment was accounted for by cash collections of \$40,404.33; discount of \$393.68; abatements of \$439.58; an adjustment of \$3.00; \$6.00 due from the collector and uncollected taxes amounting to \$3,222.58 as reflected on the records of the collector. The balance due for previous years is \$2,268.64.

### *Due Governmental Notes*

This liability consists of \$11.95 withheld from salaries and wages on account of income taxes which were not due at the close of the year.

### *Notes Payable*



During the year \$5000.00 was paid on outstanding notes, \$4,000.00 by appropriation and the remainder of \$1,000.00 from current funds. One new note of \$1,000.00 was issued during the year. The balance outstanding is \$21,800.00.

#### *Due Trust Funds*

This item consists of unexpended income from cemetery funds which was not expended during the year and has been held over in the general fund.

#### *Deferred Revenue*

Prepaid 1949 excise taxes were received prior to the closing of the books. Credit is carried forward to the 1949 municipal year for proper application.

#### *Surplus*

At the close of the year, the town had a net deficit of \$4,512.02 as compared with \$9,014.66 the year previous. This represents a net gain of \$4,502.64 for the year, most of which was due to a \$4,000.00 reduction of notes payable. The school account closed with an unexpended balance of \$889.44 as compared with an overdraft of \$1,069.46 a year ago. An analysis of the change in net deficit for the year under examination appears on Exhibit E of this report.

#### *Trust Funds*

The several trust funds were examined and found to be properly invested. All income was expended in accordance with the terms of the trusts.

#### *General*

The fidelity bonds of the various town officials were examined and found to be in order and properly recorded.

Revenue obtained from 1948 excise taxes was checked and found to be accounted for and properly recorded. All revenue from this source was carried to surplus.

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

All unexpended balances required by law to be carried forward and all unfinished projects which had unexpended balances, have been carried forward to 1949. These items make up the \$1,460.00 shown on the Balance Sheet as Appropriated Surplus.

## TOWN OF GOULDSBORO

### Comparative Balance Sheet Year Ended January 15, 1949

	Assets	
	January 15, 1949	January 15, 1948
Cash:		
On Hand and in Bank	\$ 2793.52	\$ 438.64
Accounts Receivable	9471.24	14108.64
Taxes Receivable:		
Current Year	\$ 3222.58	\$ 3181.73
Prior Years	2268.64	168.10
	<hr/>	<hr/>
	5491.22	3349.83
	<hr/>	<hr/>
Total Assets — General Fund	\$ 17755.98	\$ 17897.11

### Trust Funds

Cash:		
Time Deposits	\$ 1435.00	\$ 1644.56
Due from General Fund	3.75	57.70
Investments	400.00	200.00
	<hr/>	<hr/>
	\$ 1838.75	\$ 1902.26
	<hr/>	<hr/>

**TOWN OF GOULDSBORO**  
**Comparative Balance Sheet**  
**Year Ended January 15, 1949**

**Liabilities**

	January 15, 1949	January 15, 1948
Accounts Payable		\$ 500.00
Due Governmental Agencies	\$ 11.95	42.45
Due Trust Funds	3.75	57.70
Notes Payable	21800.00	25800.00
Deferred Revenue:		
Prepaid Excise Taxes	452.30	511.62
	<hr/>	<hr/>
Total Liabilities	\$ 22268.00	\$ 26911.77
Surplus:		
Appropriated	\$ 1460.00	\$ 484.50*
Unappropriated	5972.02*    4512.02*	8530.16*    9014.66
	<hr/>	<hr/>
Total Liabilities and Surplus	\$ 17755.98	\$ 17897.11
General Fund	<hr/> <hr/>	<hr/> <hr/>

\* Denotes Red Figure.

**Trust Funds**

Principals	\$ 1835.00	\$ 1885.00
Income	3.75	17.26
	<hr/>	<hr/>
	\$ 1838.75	\$ 1902.26
	<hr/> <hr/>	<hr/> <hr/>

## SCHOOL REPORT

At the present time your schools are not seriously overcrowded, but they will become so in the years immediately ahead, especially Prospect Harbor Grammar School. Should Gouldsboro follow along the national trend, a few years hence there will be half again as many pupils as now. This is not too far off, so that new planning would certainly seem to be in order.

Of course, one solution would be the erection of a consolidated elementary school, centrally located, and housing grades 1 to 6, with the upper grammar grades attending an area junior-senior high school. Since, however, the emphasis now is upon the larger unit, the regional school, there seems little likelihood of additional funds being available for the elementary program. Therefore, it behooves us to make the best use of what is at hand until a more favorable future.

The answer might possibly be in further consolidating along the lines effected the past two years. Without question, improvement has resulted from bringing all of the 7th and 8th grade pupils together under one teacher at Prospect Harbor. The establishment of a primary school, grades 1-2-3, at Birch Harbor has been a success as well as the Intermediate School, grades 4-5-6, at Prospect covering the area from Corea to Birch Harbor. The other rural schools at West Bay, West Gouldsboro, Corea and South Gouldsboro are better off by having only grades 1 - 6 rather than the previous arrangement of nine grades per teacher.

Yet, time marches on and hope springs eternal that young sons and daughters will have a better chance than those before them. It becomes a matter of planning and of accepting new ideas, too. Fortunately there are favorable signs upon the horizon which will

assist in the planning. This has to do with increased equalization subsidy from state and/or federal sources. As a matter of fact, if the present legislature approves pending school legislation, Gouldsboro would benefit by several thousand dollars annually over and above what it is now receiving.

As you know, there are two very evident weaknesses in the local school program, namely too many grades per teacher in too many instances, and the lack of conveyance to high school from the different sections of the town. In addition, there is the prospect of greatly increased school enrollments. The result here will be overcrowded school busses and classrooms as well within the next year or two.

It is becoming more and more apparent that eventually it will be necessary for the town to acquire at least two new school busses and to combine more schools. Under the subsidy program the state pays for one-half the cost of each school bus, besides assisting in maintenance expenses. This applies to high school conveyance as well to those of the elementary grades.

Yes, the prospects of outside financial assistance suggest a future school program far improved over conditions today. It means safe conveyance for all and fewer grades per teacher; it means new hope and opportunity for every boy and girl. But, it also means change and the acceptance of new methods; and a future that is looking forward and not backward.

R. H. HASKINS

Superintendent.

**SCHOOL BUDGET, 1949-1950**  
**SCHOOL MAINTENANCE ACCOUNT**

**Anticipated Income**

Balance brought forward	\$ 875.29
State School Fund	6589.75
Equalization Subsidy from State	1873.00
Interest and Ministerial Fund	9.96 ✓
Tuition and Conveyance, 7 Pupils	342.00
Appropriation (needed)	16800.00
	<hr/> \$ 26490.00

**Expenses**

Teachers	\$ 11510.00
Fuel	750.00
Janitor and Cleaning	1300.00
Conveyance	4800.00
Tuition, H. S.	6400.00
Tuition, Elem.	525.00
Textbooks	540.00
Supplies	540.00
Lights	100.00
Water (testing)	25.00
	<hr/>

\$ 26490.00

**SUMMARY OF RECOMMENDED APPROPRIATIONS**

School Maintenance Account	\$ 16800.00
Repairs and Equipment	1000.00
Supervision	500.00
	<hr/>
Total	\$ 18300.00
Total Appropriated last year	\$ 19300.00
Decrease	\$ 1000.00

**ELEMENTARY SCHOOL ENROLLMENTS, FALL TERM, 1948**

Grades:	1	2	3	4	5	6	7	8	Total
West Gouldsboro	5	3	3	5	2	4			22
South Gouldsboro	5	3	1	3	2	5			19
West Bay	4	9	3	2	4	1			23
Corea	3	4	4	3	3	3			20
Birch Harbor	12	8	8						28
Pros. Harbor Int.				8	11	7			26
Pros. Harbor Gram.							17	23	40
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Totals	29	27	19	21	22	20	17	23	178

# HIGH SCHOOL ENROLLMENTS, FALL TERM, 1948

To:

Winter Harbor 21; Steuben 8; Sullivan 5; Ellsworth 2;  
Bar Harbor 1; Higgins Classical Inst. 8; Maine Central  
Inst. 1. Total 46.

## FINANCIAL REPORT - SCHOOL DEPARTMENT

### School Maintenance Account

#### Receipts

Appropriation	\$ 17200.00
State School Fund	5906.43
Equalization Subsidy from State	3494.00
Interest on School Fund	4.29 ✓
Tuition 7, from State	162.00
Conveyance, 7, from State	180.00 ✓
Refund, J. L. Hammett Co.	2.87
Ministerial Fund	5.70 ✓
	<hr/>
	\$ 26955.29

#### Expended

##### Teachers:

Gladys Coffin	\$ 1133.00
Alfreda Tracy	708.29
Florence Lindsey	1499.92
Belva Beale	1549.92
Alda Cole	708.29
Marguerite Stanley	1499.92
Emma Joy	1649.89
Edna Myrick	791.63
Gladys Francis, substitute	6.00
Amy Hallowell, substitute	12.00
Pearl Walker	791.63
Withholding Deductions	
Dec. 29-Jan. 9/48	.45.90
	<hr/>

\$\*10396.39

\*includes (WH ded. Jan. 3-Jan. 7/49 - 14.15

##### Fuel:

Leigh Coffin	600.00
Bruce Cowperthwaite	172.50
E. K. Bunker	97.50
Chester Hamilton	54.00
Guy Robinson	35.00
Irving Moore	16.00

Nathan Shaw	15.00
Allen Crowley	13.50
John Young	13.00
Harvard Tracy	12.00
Charles Fagan	9.00
Sidney Kidder	9.00
Lester Spurling	6.00

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\$ 1052.50

Janitor and Cleaning:

Fred Nickerson, jan.	\$ 360.00
Nathan Shaw	207.00
Bruce Cowperthwaite	72.00
Alfreda Tracy	85.00
Pearl Walker	47.50
Lloyd Francis	170.00
Melvin Rolfe	69.00
Sidney Kidder	57.00

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\$ 1067.50

Cleaning:

Bruce Cowperthwaite, clean.	20.79
Fred Nickerson	33.80
C. S. Johnson	30.50
Lester Spurling	8.00
June Driscoll	21.00
Nathan Shaw	7.50
Lloyd Francis	10.00

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131.59

Supplies:

F. P. Noyes, & Sons, supplies	6.24
Moore Bros.	5.90
Bangor Hydro-Elec.	.60
Loring, Short, Harmon	34.74
Beckley Cardy Co.	20.40
L. S. Ray	11.57
L. P. Cole	2.30
Gordon Bunker	1.50

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83.25

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\$ 1282 36



Conveyance:

Charles Young, driver	\$ 1630.00
Gordon Bunker, driver.	1420.00
Bruce Cowperthwaite, driv.	1250.00

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4300.00

Insurance:

Gordon Bunker	34.34
Bruce Cowperthwaite	33.73

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68.07

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4368.07

Tuition:

Town of Winter Harbor,	
high school	2960.00
Town of Sullivan	600.00
Town of Steuben	955.00
City of Ellsworth	187.00
City of Bar Harbor	165.00
Higgins Classical Inst.	1000.00
Maine Central Inst.	240.00

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6107.00

Town of Sullivan, elem.	450.00
Town of Winter Harbor, elem.	50.00

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500.00

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6607.00

Textbooks:

World Book Co.	117.41
Ginn and Co.	60.71
Laidlaw Brothers	31.39
J. L. Hammett Co.	3.34
The Macmillan Co.	206.84
The American Book Co.	77.40
Webster Pub. Co.	64.76
Beckley-Cardy Co.	32.83
Iroquois Pub. Co.	3.79

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598.47

Supplies:

Gledhill Bros. Inc.	450.05
Loring, Short & Harmon	103.83
A. B. Rider	15.15
Howard and Brown	10.15
J. L. Hammett	2.87
Bruce Pub. Co.	2.25
Hancock Pub. Co.	5.52

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589.92

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1188.29

Lights:

Bangor Hydro-Elec.	93.20
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Water:

Treasurer of State (testing)	22.75
Overdraft, last year	1069.46

Total, School Maintenance expended	\$ 26080.00
Balance unexpended, 1949	875.29

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Total \$ 26955.29

Repairs and Equipment

Appropriation \$ 1600.00

Expended

Repairs:

Freddie Bickford	8.70
F. P. Noyes & Son	8.37
Moore Bros.	17.72
Carlton Rolfe	56.00
Lloyd Fernald	619.13
H. L. Hooper	48.24
R. B. Cowperthwaite	9.12
Gordon Bunker	.75
Joseph Meehan	75.00
B. M. Emerson	75.00
Harrison Reed	33.52
Beckley-Cardy Co.	12.75
Winter Harbor Service St.	5.10
Lawrence Joy	17.50
Philip Tracy	77.29

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1064.19

Equipment:

Eastern Fire Equipment Co.	278.10
Beckley-Cardy Co.	105.67
Loring, Short & Harmon	106.47
Gledhill Bros. Inc.	41.55
Winter Harbor Agency freight	3.43

535.22

Balance unexpended, 1949

\$ 1599.41  
.59

Total

\$ 1600.00

Supervision

Appropriation

\$ 500.00

Expended

R. H. Haskins, salary

450.00

R. H. Haskins, office

50.00

\$ 500.00

Summary of Accounts

School Maintenance	\$ 26955.29	\$ 26080.00	\$ 875.29
Repairs & Equip.	1600.00	1599.41	.59
Supervision	500.00	500.00	
Totals	<u>\$ 29055.29</u>	<u>\$ 28179.41</u>	<u>\$ 875.88</u>

## NURSE'S REPORT

To the Citizens of the town of Gouldsboro:

I hereby submit a brief report of the service rendered the town by the Flander's Bay Nursing Service for a period beginning January 1, 1948, to December 31, 1948.

The annual January weighing was completed conferences were held with teachers and pupils regarding necessary corrections. Transportation was offered by nurse to get corrections when needed.

The Patch test for tuberculosis was offered the entering class and new pupils moving to town. Tested-8; all negative. At the State Chest X-ray Clinic in Ellsworth 3 were x-rayed. One new school personnel. At this time three TB contacts carried by the service were discharged from clinic. "Normal lung field". Annual immunization was offered the entering class. 12 were vaccinated against small pox. 17 immunized against diphtheria. 14 received the Schick test. This year whooping cough was added to the program. 11 were immunized. The drinking water used in all school has been tested. Two new health pamphlets, "Suggested School Health Policies" and "Ways and Means to Health Education" were given each teacher.

Mothers were invited to the annual preschool clinic at Winter Harbor. Dr. Page from Grindstone Inn was in attendance.

With the opening of school in September the first week was given over to skin and scalp inspection and sanitary inspection of school buildings. Annual inspection was completed in November and a full report left with each teacher.

There were 72 pupils who received health certificates with 46 receiving the complete 10 credits. Five year Certificates-16.

Audiometer testing was given 69 pupils. Of these 5 were found with defective hearing.

Report of annual inspection given by nurse:

Number of pupils inspected	165
Number of pupils with defective vision	3
Number of pupils with defective throats	26
Number of pupils with defective teeth	106
Number of pupils with defective glands	1
Number of pupils with unclean scalps	5
Number of pupils with defective hearing	9
Number of pupils underweight	13

Corrected since last inspection:

Teeth	27
Vision	7
Throats	1
Scalps	5

The school children took part in the Seal Sale program by buying pencils and pins. Collected \$12.54. During the year a total of 312 home visits were made to give instructions on bedside care as ordered to pre-natal patients, babies, preschool children, school children, and adults.

All TB contacts have received their chest x-rays as requested by the clinic. Transportation has been furnished 6 school children, and 12 adults to doctors offices, dentists, hospitals, oculists, and clinics.

I extend thanks to all who helped with the success of the health program and especially for the fine cooperation. of Dr. William Lumley Selectmen, Members of School Board, Superintendent of Schools, Teachers and parents.

Respectfully submitted,

Flander's Bay Nursing Service

By: CLYE H. RICKER, R. N.  
Public Health Nurse

# THE WARRANT

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HANCOCK, ss.

STATE OF MAINE

To Bernard M. Emerson, a constable of the Town of Goulds-  
boro, in said County, GREETING:

In the name of the State of Maine, you are hereby directed to notify and warn the Inhabitants of said town of Gouldsboro, qualified by law to vote in town affairs, to meet at the Town House, in said town on Monday, the 7th day of March, A. D. 1949, at ten o'clock in the forenoon, to act upon 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 and fix the salary.

3 To choose selectmen for the ensuing year and fix their salary.

4 To choose assessors for the ensuing year and fix their salary.

5 To choose overseers of poor for the ensuing year and fix their salary.

6 To choose a tax collector for the ensuing year and fix the salary.

7 To choose a treasurer for the ensuing year and fix the salary.

- 8 To choose a member of the school committee for the ensuing year.
- 9 To choose a constable for the ensuing year.
- 10 To choose one or more road commissioners for the ensuing year.
- 11 To choose a budget committee.
- 12 To choose all other necessary town officers.
- 13 To see if the town will vote when the 1949 taxes shall be due.
- 14 To see if the town will vote to allow a 2% discount on all taxes paid before July 15.
- 15 To see if the town will vote to charge 6% on all unpaid taxes after due date.
- 16 To see if the town will vote to authorize the selectmen to sell and dispose of all tax titles held by the town and execute quit-claim deeds for same.
- 17 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 \$12000.00 in anticipation of and to be paid out of current taxes for the municipal year of 1949.
- 18 To see if the town will vote to authorize the selectmen and treasurer to issue the town's negotiable notes and bonds not exceeding \$17000.00 for the purpose of renewing, refunding and paying the certain indebtedness of the town during the municipal year of 1949, 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.	2000.00
First National Bank of Bar Harbor	16000.00

- 19 To see if the town will vote to raise a sum of money for each of the following accounts, to wit:
- Administration
  - Fire Department
  - Street Lights
  - Nurse
  - Health Officer
  - Vital Statistics
  - Town Roads and Bridges
  - Cutting Bushes
  - Snow Removal
  - Support of Poor
  - Aid to Dependant Children
  - Schools
  - Superintendent's Account
  - School Repairs
  - Interest Account
  - Town Debt
- 20 To see if the town will vote to raise a sum of money to pay its part of the State Patrol and 50/50 Maintenance.
- 21 To see if the town will vote to raise a sum of money for State-Aid road construction under the provisions of State-Aid laws.
- 22 To see if the town will vote to raise the sum of \$2080.80 as its part to rebuild the Guzzle Road bridge.
- 23 To see if the town will vote to raise a sum of money to build and complete the road from Corea P. O. to the end of town road at Clifford Youngs.
- 24 To see if the town will vote to close for a period extending from May 15 to November 15 this and each year hereafter, the clam flats in the town except that it may be legal and permissable for a resident of the town to dig and take an amount of clams not exceeding one bushel for his own use In no event shall commercial digging be allowed during this closed season.
- 25 To see if the town will accept the Lila C. Davis cemetery trust fund.



26 To see if the town will vote to raise the sum of \$25.00 for advertising under the supervision of the Maine Publicity Bureau.

27 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 nine o'clock on the morning of said meeting for the purpose of revising and correcting the list of voters.

Given under our hands this 15th day of February, A. D. 1949.

MAURICE W. GUPTILL

EARLE B. TRACY, JR.

GORDON F. BUNKER

Selectmen of Gouldsboro