One Hundred and Thirty Eighth Annual Report of the Municipal Officers of the Town of Carmel Maine For the Year 1948-1949

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One Hundred and Thirty-Eighth
Annual Report
of the Municipal Officers of the
Town of
CARMEL
Maine
For the Municipal Year
1948-1949

BRING THIS BOOK WITH YOU

1949
FURBUSH-ROBERTS PRINTING CO., INC.
BANGOR, MAINE
TOWN OF CARMEL, MAINE

Incorporated 1811 Population 1940, 871

MUNICIPAL OFFICERS

Selectmen, Assessors and Overseers of Poor
R. V. JOHNSON E. W. PREBLE H. E. WILLEY

Town Agent
R. V. JOHNSON

Town Treasurer and Clerk
M. W. McGOWN

Superintending School Committee
B. H. HARVEY JERRY BURNS
STANLEY POWELL

Tax Collector and Constable
W. T. VERRILL

Constable
FRANK PALMER

Health Officer
H. S. HARVEY
TOWN WARRANT

Penobscot, ss.  

To Frank Palmer, Constable of Carmel, in said County:

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Carmel, qualified by law to vote in town affairs, to assemble at the Town Hall in said town on Monday, March 7, A. D. 1949, at ten o'clock in the forenoon to act on the following articles, to wit:

Art. 1. To elect a moderator to preside at said meeting.

Art. 2. To elect a town clerk.

Art. 3. To see if the town will vote to accept the reports of the municipal officers.

Art. 4. To elect three or more selectmen, assessors, and overseers of the poor.

Art. 5. To fix the compensation of our several officers. First selectman, Second selectman, and Third selectman, assessors, overseers of the poor, road commissioner, superintending school committee, town treasurer, fire warden, and raise money for the same.

Art. 6. To elect a town treasurer.

Art. 7. To elect one or more members of the superintending school committee.
Art. 8. To see if the town will elect a road commissioner or authorize the selectmen to act as road commissioner. To elect a road commissioner if the town so votes.

Art. 9. To elect a fire warden, sexton, surveyor of wood, and lumber, fence viewers, tramp constable, excise tax collector, and town agent.

Art. 10. To elect one or more town constables.

Art. 11. To receive bids for a collector of taxes and fix his compensation. To elect a collector of taxes and raise money for the same.

Art. 12. To see what sums of money the town will vote to raise and appropriate for the following purposes:

- Roads, bridges, sidewalks.
- Snow fence.
- Common schools.
- Insurance of school buildings.
- High school.
- Schoolhouse repair.
- Salary of superintendent.
- Interest on common school fund.
- Support of poor.
- Veterans' aid.
- Memorial Day.
- Care of cemeteries.
- Contingent account.
- Street lights.
- Aid to dependent children (Mothers aid).
- Simpsons Memorial Library.
- Interest on notes and temporary loan.
- Repairs and expense of town hall.
Art. 13. To see what sum the town will raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chap. 20, R. S. 1944 as amended.

Art. 14. To see if the town will vote to raise money and what sum, for the maintenance of State and State aid highways within the limits of said town under Section 8 and 17, Chapter 25, of R. S. of 1916 (1262. 70)

Art. 15. To see what sum of money the town will vote to raise for special resolve maintenance, under Chapter 124, Public Laws, 1927. ($25.00)

Art. 16. To see if the town will raise and appropriate $90.00 for public health nursing in Carmel. Said sum to be expended by the State Bureau of Health, for local service.

Art. 17. To see if the town will vote to raise and appropriate to the Carmel school district the sum of one thousand four hundred eighty-five dollars and sixty two cents ($1,485.62), the amount due for school district bond and interest for the year 1948-49; also the sum of three hundred forty-six dollars and ninety-eight cents ($346.98) for insurance.

Art. 18. To see what wages the town will vote to pay for trucks, team, and men, working for the town the coming year.

Art. 19. To see if the town will authorize the selectmen to deduct from the wages of all town employees a percentage of the sums, to be applied on taxes, and fix the rate.
Art. 20. To see if the town will vote to adopt daylight saving time.

Art. 21. To see if the town will vote to raise money, and what sum for the repair of O. A. Smith road.

Art. 22. To see if the town will vote to cooperate with the State and County to build a bridge at Otis stream, so-called, situate on State aid highway, otherwise known as the Cook road. Concrete slab type recommended, and raise money for the same. Towns share estimated at $2,678.00.

Art. 23. To see what action the town will take in regard to housing the school busses, and raise money for same.

Art. 24. To see if the town will vote to authorize the selectmen on behalf of the town, to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on payment of cash and to execute quit claim deeds for such property, or to take any other legal action necessary to acquire possession of and sell said property.

Art. 25. To see what action the town will take in regard to discounting taxes, and fix time and rate, and raise money for same.

Art. 26. To see what sum of money the town will vote to raise for the school lunch program.

Art. 27. To see what sum, the town will vote to raise, to pay the overdrafts in common school and high school accounts.

Art. 28. To see whether or not the town will vote to raise and appropriate the sum of Twenty-five dollars ($25.00) to be paid to the State of Maine Publicity Bureau.
to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 5, Section 82, of the Revised Statutes of Maine.

Art. 29. To see if the town, for the purpose of procuring a temporary loan or loans to and for the use of said town in conducting its municipal business in the current municipal year of 1949, and in anticipation of and to be paid out of the taxes of the current municipal year of 1949, will authorize and direct the town treasurer, subject to the approval of the Selectmen, to borrow from time to time, during said municipal year, a sum or sums not exceeding in the aggregate, the sum of eight thousand dollars ($8,000.00) and to make execute and deliver the negotiable note or notes of the town therefore, payable within said current municipal year and upon such terms as shall be satisfactory to said town treasurer and Selectmen, any debt or debts incurred hereunder to be paid out of money raised by taxation during the present municipal year.

Art. 30. To transact any other business that may legally come before said meeting.

Art. 31. To see if the town will vote to raise money, and what sum, to retire unpaid notes of temporary loans.

Art. 32. To see if the town will authorize the school board to sell North Carmel School House and apply proceeds to the established school bus fund.

Art. 33. To see if the town will raise and appropriate the sum of $550.00 to install an oil burner at the High School Building.
Art. 34. To see if the town will raise and appropriate the sum of $600.00 for Carmel School District maintenance.

Art. 35. To see if the town will vote to raise and appropriate $175.00 for the purchase of a gasoline-powered lawn mower. Said sum to be expended by the Carmel Garden Club, and said lawn mower to be used under the direction of the Carmel Garden Club for the mowing of the lawns of the Carmel schools, the Simpson Memorial Library, and other public buildings.

Art. 36. To see if the town will raise and appropriate the sum of fifty ($50.00) dollars for town constable.

Art. 37. To see if the town will vote to furnish the school busses and drivers to convey the school children to basketball games.

The selectmen give notice that they will be in session for the purpose of revision and correcting the list of voters at the Town Hall at nine o'clock in the forenoon of day of said meeting.

Given under our hands at Carmel, Maine, this 16th day of February, A. D. 1949.

R. V. Johnson
E. W. Preble
H. E. Willey
ASSESSOR'S REPORT

REAL ESTATE

Resident $246,910.00
Non-Resident 41,380.00

$288,290.00

PERSONAL PROPERTY

Resident 52,821.00
Non-Resident 12,950.00

$65,771.00

Total Valuation $354,061.00

TAXABLE PERSONAL PROPERTY

Horses, 60 5,235.00
Steers, Bulls 12 500.00
Cows, 338 18,415.00
Heifers, 2 years old, 74 2,340.00
Heifers, 18 mo. to 2 years, 65 1,465.00
Domestic Fowl, over 50, 2696 2,696.00
Stock in trade 18,200.00
Musical Instruments 2,000.00
Radios 1,970.00
Other Property 10,525.00
Gasoline Pumps and Attachments 2,425.00

$65,771.00

Appropriated by Town $31,124.96
State Tax 2,669.95
County Tax 662.40
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Overlay</td>
<td>798.79</td>
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<tr>
<td>Tax Rate</td>
<td>35,406.10</td>
</tr>
<tr>
<td>200 Poles</td>
<td>600.00</td>
</tr>
<tr>
<td>Total Charged to Collector</td>
<td>36,006.10</td>
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**SELECTMEN'S RECOMMENDATIONS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Roads and Bridges</td>
<td>$2,000.00</td>
</tr>
<tr>
<td>Support Poor</td>
<td>1,500.00</td>
</tr>
<tr>
<td>Vet. Aid</td>
<td>200.00</td>
</tr>
<tr>
<td>Memorial Day</td>
<td>75.00</td>
</tr>
<tr>
<td>Care of Cemeteries</td>
<td>300.00</td>
</tr>
<tr>
<td>Cont. Account</td>
<td>500.00</td>
</tr>
<tr>
<td>Street Lights</td>
<td>139.92</td>
</tr>
<tr>
<td>Aid to Dependent Children</td>
<td>1,400.00</td>
</tr>
<tr>
<td>Simpson Memorial Library</td>
<td>50.00</td>
</tr>
<tr>
<td>Snow Removal</td>
<td>2,000.00</td>
</tr>
<tr>
<td>Int. on Notes and Temporary Loan</td>
<td>300.00</td>
</tr>
<tr>
<td>Repairs and Expense of Town Hall</td>
<td>500.00</td>
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</table>

**EXCISE TAX**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Received from M. W. McGown</td>
<td>$1,693.22</td>
</tr>
<tr>
<td>Unexpended</td>
<td>$1,693.22</td>
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**Funds Available:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriated by town</td>
<td>500.00</td>
</tr>
<tr>
<td>E. &amp; N. A. R. R. Stock Int.</td>
<td>5.00</td>
</tr>
<tr>
<td>Auto Rest Park, License Fees</td>
<td>2.00</td>
</tr>
<tr>
<td>Reid Hand</td>
<td>1.00</td>
</tr>
<tr>
<td>State Treasurer, Bank Stock</td>
<td>160.00</td>
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<tr>
<td>Merchants Nat. Bank</td>
<td>5.00</td>
</tr>
<tr>
<td>State Treasurer, Fire</td>
<td>38.44</td>
</tr>
<tr>
<td>Tel. and Tel. Tax</td>
<td>20.62</td>
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</tbody>
</table>
Dog License Refund 40.30
Tax Liens Costs 10.29
Tax Liens Int. 16.23
Overlay 798.79
Overdraft 259.78

$1,857.72

CONTINGENT ACCOUNT

Wamon Wharton, trucking 12.00
R. V. Johnson, postage, tel. services 24.80
Dillingham’s, Office Supplies 42.32
A. Rudman, attorney fees 10.00
Furbush Print Co., town reports 159.25
Look Ins. Co., Town Hall Ins. 72.50
C. A. Hewett, fire pumps 99.00
Fred Sales, supplies 9.50
Chas. Loring, ballot clerk 6.00
W. F. Otis 6.00
Stanley Powell 12.00
A. H. Powell 6.00
Mrs. Ralph Higgins 18.00
Mrs. Donald Day 6.00
C. E. Harvey 18.00
S. B. Loring 12.00
J. F. Sullivan 12.00
Frank Harris 6.00
Myra Harris 6.00
Treas. of State, Health 9.75
Bangor Drug Co. 26.36
Paul W. Burk, M. D., school clinic 35.00
Urban H. Merrell 10.00
Agnes M. Fallet, Nurse 4.00
John Violett, labor on dumps 24.75
Leslie J. Bowler, Tax Lien Regist. 21.50
C. M. Power Co., lights 25.24
Laurice Hodgdon, fighting fire 9.75
<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Ray Philbrick</td>
<td>11.25</td>
</tr>
<tr>
<td>E. W. Preble</td>
<td>14.00</td>
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<tr>
<td>Kenneth Preble</td>
<td>6.75</td>
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<tr>
<td>Paul Worcester</td>
<td>6.00</td>
</tr>
<tr>
<td>William York</td>
<td>3.00</td>
</tr>
<tr>
<td>Edmund Teanan</td>
<td>3.00</td>
</tr>
<tr>
<td>Frank Perry</td>
<td>6.00</td>
</tr>
<tr>
<td>C. J. Hand</td>
<td>3.00</td>
</tr>
<tr>
<td>Earnest Hand</td>
<td>3.00</td>
</tr>
<tr>
<td>Irving Philbrick</td>
<td>3.00</td>
</tr>
<tr>
<td>H. E. Willey</td>
<td>6.00</td>
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<tr>
<td>Roland Coffin</td>
<td>7.12</td>
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<tr>
<td>Treas. of State, Audit</td>
<td>156.90</td>
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<tr>
<td>M. W. McGown, Tax Lien Fees</td>
<td>67.50</td>
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<tr>
<td>Julian Parsons, Health</td>
<td>5.00</td>
</tr>
<tr>
<td>E. W. Preble, janitor</td>
<td>5.00</td>
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<tr>
<td>Maine Municipal Assoc., fee</td>
<td>30.00</td>
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<tr>
<td>C. E. Harvey, wiring hall</td>
<td>76.08</td>
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<tr>
<td>A. J. McGown &amp; Sons, shingles</td>
<td>239.53</td>
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<tr>
<td>Probate Court, Waldo Co.</td>
<td>1.00</td>
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<tr>
<td>M. W. McGown, vital statistics</td>
<td>25.20</td>
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<tr>
<td>Fox &amp; Ginn, express</td>
<td>.90</td>
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<tr>
<td>Bangor Daily News, Adv.</td>
<td>4.10</td>
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<tr>
<td>Marks Printing Co., supplies</td>
<td>10.00</td>
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<tr>
<td>Simpson Memorial Library, 1947 Bal.</td>
<td>50.00</td>
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<tr>
<td>V. J. Munson, Tax Lien refund</td>
<td>18.40</td>
</tr>
<tr>
<td>John Violet</td>
<td>11.25</td>
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<tr>
<td>Branham Print Co., supplies</td>
<td>1.55</td>
</tr>
<tr>
<td>A. C. Richardson, supplies</td>
<td>4.80</td>
</tr>
<tr>
<td>H. S. Harvey, hearse hire</td>
<td>130.00</td>
</tr>
<tr>
<td>H. S. Harvey, Health Officer</td>
<td>75.00</td>
</tr>
<tr>
<td>M. W. McGown, V. S., Excise Tax Col.</td>
<td>93.69</td>
</tr>
<tr>
<td>Frank Palmer, constable service</td>
<td>35.00</td>
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<tr>
<td>Dog license deficiency</td>
<td>40.50</td>
</tr>
<tr>
<td></td>
<td><strong>$1,857.72</strong></td>
</tr>
</tbody>
</table>
STREET LIGHTS

Appropriated by Town: $139.92
Paid: Central Maine Power Co. $139.92

OFFICERS’ SALARY

Appropriated by Town: $870.00
Paid:
- R. V. Johnson, 1st Selectman: 300.00
- E. W. Preble, 2nd Selectman: 225.00
- H. E. Willey, 3rd Selectman: 150.00
- Stanley Powell, School Committee: 15.00
- Gerald Burnes: 15.00
- Beverley Harvey: 15.00
- M. W. McGown, Treasurer: 150.00

TOWN HALL

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>J. E. Hand, labor</td>
<td>4.25</td>
</tr>
<tr>
<td>Richard Newcomb</td>
<td>8.00</td>
</tr>
<tr>
<td>Hira Howes</td>
<td>6.00</td>
</tr>
<tr>
<td>Robert Worcester</td>
<td>6.00</td>
</tr>
<tr>
<td>Clement Richardson</td>
<td>12.00</td>
</tr>
<tr>
<td>Larry Morse</td>
<td>12.00</td>
</tr>
<tr>
<td>E. W. Preble</td>
<td>107.00</td>
</tr>
<tr>
<td>Perley Mahew, truck</td>
<td>32.00</td>
</tr>
<tr>
<td>V. J. Munson</td>
<td>45.00</td>
</tr>
<tr>
<td>Central Maine Power Co., lights</td>
<td>25.39</td>
</tr>
<tr>
<td>A. J. McGown &amp; Sons</td>
<td>18.33</td>
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<tr>
<td>Morse &amp; Co., lumber</td>
<td>14.00</td>
</tr>
<tr>
<td>G. H. Smith, shingling</td>
<td>140.00</td>
</tr>
<tr>
<td>Geo. Perry, lumber</td>
<td>65.00</td>
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<tr>
<td>J. E. Preble, labor</td>
<td>8.00</td>
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</table>

$502.97

<table>
<thead>
<tr>
<th>Appropriated by Town</th>
<th>$500.00</th>
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<tbody>
<tr>
<td>Overdraft</td>
<td>2.97</td>
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$502.97
SNOW REMOVAL

Appropriated by Town $1,500.00
Received from State 913.90

$2,413.90

Paid:

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Lewis Preble, plowing and truck</td>
<td>303.90</td>
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<tr>
<td>H. F. Clukey, plowing and truck</td>
<td>369.80</td>
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<tr>
<td>Paul Noyes, plowing and truck</td>
<td>450.26</td>
</tr>
<tr>
<td>S. H. McDonough, labor</td>
<td>13.50</td>
</tr>
<tr>
<td>Russell Bradford, labor</td>
<td>21.00</td>
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<tr>
<td>R. V. Johnson, foreman</td>
<td>131.00</td>
</tr>
<tr>
<td>Earl Richardson, labor</td>
<td>72.01</td>
</tr>
<tr>
<td>Clement Richardson, labor</td>
<td>49.13</td>
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<tr>
<td>Donald Noyes, labor</td>
<td>95.26</td>
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<tr>
<td>Electric Arc Welding Co.</td>
<td>246.00</td>
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<tr>
<td>V. J. Munson, trucking</td>
<td>12.00</td>
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<tr>
<td>E. W. Preble, labor</td>
<td>31.00</td>
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<tr>
<td>Larry Morse, labor</td>
<td>32.64</td>
</tr>
<tr>
<td>Vincent Crosby, labor</td>
<td>30.00</td>
</tr>
<tr>
<td>Perley Mahew, labor</td>
<td>16.00</td>
</tr>
<tr>
<td>Robert Worcester, labor</td>
<td>6.00</td>
</tr>
<tr>
<td>A. J. McGown &amp; Sons, supplies</td>
<td>1.88</td>
</tr>
<tr>
<td>John Hasey, Truck</td>
<td>16.00</td>
</tr>
<tr>
<td>Earl Crosby, labor</td>
<td>18.00</td>
</tr>
<tr>
<td>F. I. Thompson, labor</td>
<td>12.00</td>
</tr>
<tr>
<td>Harvard Howes, labor</td>
<td>18.00</td>
</tr>
<tr>
<td>William Bridgham, labor</td>
<td>24.00</td>
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<tr>
<td>Hedge &amp; Mathies, repairs</td>
<td>51.75</td>
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<tr>
<td>Francis Carleton, labor</td>
<td>8.25</td>
</tr>
<tr>
<td>W. H. Shurtleff, salt</td>
<td>63.75</td>
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<tr>
<td>Ford &amp; Smiley, repairs</td>
<td>48.95</td>
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<tr>
<td>H. E. Willy, supplies</td>
<td>2.63</td>
</tr>
<tr>
<td>Robert Verrill, labor</td>
<td>2.63</td>
</tr>
<tr>
<td>A. C. Richardson, oil</td>
<td>1.25</td>
</tr>
<tr>
<td>N. H. Bragg, repairs</td>
<td>6.00</td>
</tr>
</tbody>
</table>
Lloyd Collins, labor 1.88
Richard Newcomb, labor 1.88
Parker Ranney, labor 3.00
Guy Hawes, labor 5.25
Lewis Town, labor 1.13
A. M. Parsons, repairs 12.25
Unexpended 144.04

ROADS AND BRIDGES

Appropriations $2,000.00
Town of Newburg, grader rental 3.00
Overdraft 20.89

 Paid: $2,023.89
Furbush-Roberts Printing 5.80
E. W. Preble, labor 7.00
R. B. Dunning, dynamite 32.50
Donald Noyes, labor 42.50
Stephen McDonough, labor 3.00
Larry Morse, labor 3.00
Vincent Crosby, labor 49.50
G. F. Smith, labor 106.75
Robert Verrill 28.50
Lewis Preble 18.75
Gladwin Smith 10.50
Norman Brown 9.00
Earl Crosby 12.00
Edward Johnson 34.50
L. D. French 58.50
Earnest Emery 24.00
Warren Noyes 15.75
Charles Bryant 3.75
Edward Brann 6.75
Francis Garland 6.75
G. F. Smith, bridge plank 58.80
P. A. Noyes, truck 367.03
H. F. Clukey, truck 46.00
G. H. Smith, truck 258.00
John Hasey, truck 39.00
Ted Hand, truck 12.75
U. J. Munson 12.75
Perley Mayhew 22.95
Kenneth Luce, bridge plank 66.43
G. M. Lewis, material 304.84
H. E. Brown, material 17.00
A. J. McGown & Sons 34.14
Penn Culvert Co., culvert 59.65
R. V. Johnson, foreman 245.75

$2,023.89

TRACY STREAM BRIDGE

Funds Available

Appropriation $3,066.00
Paid Treas of State $3,066.00

SPECIAL RESOLVE ROAD

Funds Available

Appropriated by State 700.00
Rec'd, Arthur Curtis 50.00
Material, Paid by Town 112.66

$862.66

Paid:
Geo. H. Smith, truck 60.00
Verna Munson 22.50
John Hasey 60.00
Horace Clukey 96.00
Ted Hand 65.03
Paul Noyes 59.93
Earnest Emery, labor 23.25
G. F. Smith 23.25
L. D. French 23.25
C. R. Sylvester, gravel 130.70
Penn Culvert Co. 54.25
Shovel 84 201.80
R. V. Johnson, foreman 32.50
Supervision 10.70

____________  $862.66

UNIMPROVED ROAD

Funds Available $1,112.09
Overdraft, Town’s share 93.26

____________  $1,205.35

Paid: G. H. Smith, trucks 140.00
Paul Noyes 136.80
V. J. Munson 96.90
John Hasey 66.00
H. F. Clukey 69.00
Ted Hand 45.70
G. F. Smith, labor 64.50
L. D. French 72.50
Earnest Emery 66.75
Vincent Crosby 28.50
Donald Noyes 22.50
Peter Kimball 13.50
Chas. Bryant 3.00
C. R. Sylvester 82.50
R. V. Johnson, Foreman 102.00
Shovel 84 195.20

____________  $1,205.35

SPECIAL RESOLVE MAINTENANCE

Appropriation $25.00
Paid: Paul Noyes 16.00
R. V. Johnson 8.00
Unexpended 1.00

____________  $25.00
STATE AND STATE AID MAINTENANCE

Appropriated by town $1,250.00
Overdraft 12.70

$1,262.70

Paid: Treas. of State $1,262.70

HOUSING SCHOOL BUSES

Appropriated by Town $500.00
Unexpended $500.00

STATE AID ROAD

Funds Available

Appropriated by Town 799.00
Appropriated by Town 1,598.00
1947 Balance 213.82

$2,610.82

Paid:
Paul Noyes, truck 243.53
V. J. Munson 191.26
G. H. Smith 167.00
Ted Hand 61.20
Earl McSolly 54.00
John Hasey 75.00
Guy Lewis, self and team 31.50
Guy Lewis, labor 76.75
Milton Lewis 87.75
Charles Bryant 64.51
L. D. French 70.88
G. F. Smith 89.13
G. M. Lewis, material 160.20
R. B. Dunning, Explosives 110.75
Shovels 84 791.43
R. V. Johnson 126.00
Unexpended 209.93

$2,610.82
STATE POOR

Board and care, Alvin Fitz 496.00
Burial and Medical care,
  Joseph Bonshie 618.92
Supplies, Charlotte Curtis 167.59
Supplies, Hospital treatment, Gilbert
  Ogden 912.42

$2194.93

Received from State 1803.45
Due from State 391.48

$2194.93

SUPPORT OF POOR

Appropriated by Town $500.00

Received
  Newton Dyer 130.00
  B. L. Dyer 40.00
  Overdraft 1346.34

$2016.34

Paid:

  Town of Ripley, Support of
    Avis Shaw 431.08
  Whittens Conv. Home. Care and
    Medical Support of B. L. Dyer 1229.60
  Support of Hira Howes 146.79
  Support of P. Y. Mitchell Due from
    Town of Palmyra 90.35
  Support of Mrs. George
    Cormier 68.01

$2016.34
MEMORIAL DAY

Appropriated by Town $75.00
Paid:
  American Legion 58.50
  Unexpended 16.50

$75.00

VETERANS AID

Appropriated by Town $300.00
Paid:
  Town of Cherryfield 82.83
  Unexpended 217.17

$300.00

AID TO DEPENDENT CHILDREN

$1400.00
Paid:
  Treasurer of State 1043.33
  Unexpended 356.67

$1400.00

PUBLIC HEALTH NURSE

Appropriated by Town $90.00
Paid:
  Treasurer of State 90.00

SIMPSON MEMORIAL LIBRARY

Appropriated by Town 50.00
Paid:
  Treasurer Simpson Memorial Library 50.00
## CARE OF CEMETERIES

Appropriated by Town $500.00

### Paid:

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>E. W. Preble, Foreman</td>
<td>$80.00</td>
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<tr>
<td>R. V. Johnson</td>
<td>52.00</td>
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<tr>
<td>Clement Richardson, labor</td>
<td>49.50</td>
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<tr>
<td>Larry Morse, labor</td>
<td>37.50</td>
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<td>Kenneth Preble, labor</td>
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<tr>
<td>Robert Worcester, labor</td>
<td>46.50</td>
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<tr>
<td>Donald Noyes, labor</td>
<td>9.75</td>
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<tr>
<td>Edward Johnson, labor</td>
<td>6.00</td>
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<tr>
<td>Earl Crosby, labor</td>
<td>24.00</td>
</tr>
<tr>
<td>Warren Noyes, labor</td>
<td>6.75</td>
</tr>
<tr>
<td>Charles Loring</td>
<td>3.38</td>
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<tr>
<td>L. D. French</td>
<td>6.75</td>
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<tr>
<td>Perley Mahew, truck</td>
<td>48.00</td>
</tr>
<tr>
<td>Paul Noyes, truck</td>
<td>30.95</td>
</tr>
<tr>
<td>G. H. Smith</td>
<td>18.00</td>
</tr>
<tr>
<td>John Hasey</td>
<td>18.00</td>
</tr>
<tr>
<td>H. E. Brown, gravel</td>
<td>6.80</td>
</tr>
<tr>
<td>Carl Barton, gravel</td>
<td>5.00</td>
</tr>
<tr>
<td>C. R. Sylvester, gravel</td>
<td>5.20</td>
</tr>
<tr>
<td>A. J. McGown and Sons, supplies</td>
<td>8.18</td>
</tr>
<tr>
<td>Mrs. Allie Lawerence</td>
<td>13.00</td>
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<tr>
<td>Unexpended</td>
<td>18.74</td>
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---

### CARMEL SCHOOL DISTRICT

Appropriated by Town $500.00

### Paid:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Treasurer Carmel School District</td>
<td>500.00</td>
</tr>
<tr>
<td>Carmel School District Bond and Interest Appropriated by Town</td>
<td>1485.62</td>
</tr>
</tbody>
</table>
Paid:
Treasurer Carmel School District 1485.62
School District Insurance
Appropriated by Town 277.58
Paid:
Treasurer Carmel School District $277.58

STATE TAX
Appropriated by Town $2669.95
Appropriated from Stated School Fund 2669.95

COUNTY TAX
Appropriated by Town 662.40
Paid: Andre J. Cushing 662.40

TAX REFUND
Appropriated by Town 81.00
Paid:
Ralph Perkins 36.00
Eddie Albert 45.00

$81.00

TAX COLLECTOR
Appropriation $1000.00
Overdraft 147.67
Paid: $1,147.67
W. T. Verrill 1147.67

$1147.67

BOND RETIREMENT AND INTEREST
Appropriated from sinking Fund $1056.25
Paid: Federal Trust Co. 1056.25
SINKING FUND

Balance Feb. 16, 1949 3384.44
Paid: Federal Trust Co. Bond
and Interest 1056.25
Balance in Bank $2328.19

TEMPORARY LOAN 1948

Received:
A. J. McGown and Sons $4000.00
Mrs. A. J. McGown 2000.00

_______________ $6000.00

Paid: Mrs. A. J. McGown $2000.00
A. J. McGown and Sons 1000.00
Unpaid notes A. J. McGown and
Sons 3000.00

_______________ $6000.00

TEMPORARY LOAN 1947

Mrs. Burnice Ruggles $3000.00
A. J. McGown and Sons 2000.00

_______________ $5000.00

Paid Mrs. Burnice Ruggles 3000.00
A. J. McGown and Sons 2000.00

_______________ $5000.00

Interest on Loan
Appropriated by Town 200.00
Overdraft 261.67

_______________ $461.67

Paid Burnice Ruggles 172.50
A. J. McGown and Sons 212.50
Simpson Library 50.00
Mrs. A. J. McGown 26.67

_______________ $461.67
EXCISE TAX 1948

Recieved M. W. McGown $1693.22

Unexpended 1693.22

1947 TAX LIENS

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Edward Albert</td>
<td>$62.40</td>
</tr>
<tr>
<td>Mrs. Georgia Bradford</td>
<td>13.50</td>
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<tr>
<td>Walter Carter</td>
<td>27.00</td>
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<tr>
<td>R. H. Day</td>
<td>163.50</td>
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<tr>
<td>Clifton Ellsworth</td>
<td>13.40</td>
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<tr>
<td>Mrs. Guy Hodsdon</td>
<td>158.40</td>
</tr>
<tr>
<td>A. G. Kimball</td>
<td>135.00</td>
</tr>
<tr>
<td>Frank Loring, Heirs</td>
<td>9.00</td>
</tr>
<tr>
<td>A. B. Loring, Heirs</td>
<td>63.00</td>
</tr>
<tr>
<td>Roland G. Maloon</td>
<td>67.50</td>
</tr>
<tr>
<td>S. H. McDonough</td>
<td>53.90</td>
</tr>
<tr>
<td>Paul E. Noyes</td>
<td>93.50</td>
</tr>
<tr>
<td>Ralph Perkins</td>
<td>130.50</td>
</tr>
<tr>
<td>Hollis Smith</td>
<td>36.00</td>
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<tr>
<td>Charles Bradbury</td>
<td>18.00</td>
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<tr>
<td>Sarah Brawn, Heirs</td>
<td>15.75</td>
</tr>
<tr>
<td>Hiram Day, Heirs</td>
<td>40.50</td>
</tr>
<tr>
<td>Kenneth Knowlton</td>
<td>4.50</td>
</tr>
<tr>
<td>Louis Peters</td>
<td>108.00</td>
</tr>
<tr>
<td>Edith Storer, Heirs</td>
<td>22.50</td>
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<tr>
<td>P. H. Moores</td>
<td>3.00</td>
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<tr>
<td>Annie Gray</td>
<td>18.00</td>
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$1256.85

1946

<table>
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<tr>
<th>Name</th>
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<tr>
<td>Lucinda Dyers, Heirs</td>
<td>$70.20</td>
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<tr>
<td>Rosa Cook, Heirs</td>
<td>3.90</td>
</tr>
<tr>
<td>F. M. Gray</td>
<td>15.60</td>
</tr>
<tr>
<td>A. G. Kimball</td>
<td>44.10</td>
</tr>
<tr>
<td>Mrs. M. F. Smith</td>
<td>11.70</td>
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</tbody>
</table>
Hollis Smith 31.20
Charles Bradbury 15.60
Edith Storer, Heirs 19.50

1945

Charles Bradbury $14.40
Earl Carlton 1.80
F. M. Gray 14.40
A. G. Kimball 46.80
Harold Purvis 21.60
Cleo Smith 54.00
Hollis Smith 21.60
Edith Storer, Heirs 18.00

1944

W. W. Esteys $8.00
S. H. McDonough 80.00
Hiram Day, Heirs 32.00
McPherson Const. Co. 8.00
Edith Stores, Heirs 20.00

1943

Mrs. Evelyn Knights $37.50
Arthur Leonard 22.50
Grant & Barrows 22.50
Edith Stores, Heirs 18.75

1942

Isiah Douglass $13.50
Frank Palmer 69.00
George Parks 2.76
Edith Storer, Heirs 17.25

1945 $213.80
1944 $192.60
1943 $148.00
1942 $102.51
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<thead>
<tr>
<th>Year</th>
<th>Name(s)</th>
<th>Amount</th>
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<tr>
<td>1941</td>
<td>Isiah Douglass</td>
<td>$11.60</td>
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<tr>
<td></td>
<td>Frank Palmer</td>
<td>58.00</td>
</tr>
<tr>
<td></td>
<td>George Parks</td>
<td>2.32</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>$71.92</strong></td>
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<tr>
<td>1940</td>
<td>Isiah Douglass</td>
<td>$11.60</td>
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<tr>
<td></td>
<td>James Rinaldo</td>
<td>23.20</td>
</tr>
<tr>
<td></td>
<td>Mrs. Amber Smith</td>
<td>26.10</td>
</tr>
<tr>
<td></td>
<td>Lorenzo Butera</td>
<td>7.20</td>
</tr>
<tr>
<td></td>
<td>Lorenzo Butera</td>
<td>29.00</td>
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<td></td>
<td><strong>Total</strong></td>
<td><strong>$97.10</strong></td>
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<tr>
<td>1939</td>
<td>Isiah Douglass</td>
<td>9.60</td>
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<td></td>
<td>James Rinaldo</td>
<td>19.20</td>
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<tr>
<td></td>
<td>W. L. Getchell</td>
<td>9.60</td>
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<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>$38.40</strong></td>
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<tr>
<td>1938</td>
<td>Isiah Douglass</td>
<td>11.00</td>
</tr>
<tr>
<td></td>
<td>George Parks</td>
<td>2.20</td>
</tr>
<tr>
<td></td>
<td>James Rinaldo</td>
<td>22.00</td>
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<tr>
<td></td>
<td>Lorenzo Butera</td>
<td>34.38</td>
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<td>W. L. Getchell</td>
<td>11.00</td>
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<tr>
<td></td>
<td>Alfred Getchell, Heirs</td>
<td>35.75</td>
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<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>$116.33</strong></td>
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<tr>
<td>1937</td>
<td>Earl Sheldon, Heirs</td>
<td>$49.00</td>
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<tr>
<td></td>
<td>Isiah Douglass</td>
<td>9.80</td>
</tr>
<tr>
<td></td>
<td>1936</td>
<td></td>
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<tr>
<td>----------------------</td>
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<td>----------------</td>
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<tr>
<td>W. L. Getchell</td>
<td>9.80</td>
<td></td>
</tr>
<tr>
<td>Alfred Getchell, Heirs</td>
<td>31.85</td>
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<tr>
<td>Lorenzo Butera</td>
<td>30.63</td>
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<tr>
<td></td>
<td><strong>$110.08</strong></td>
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# TREASURER’S REPORT

## SOURCE OF RECEIPTS

<table>
<thead>
<tr>
<th>Description</th>
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<tbody>
<tr>
<td>Cash balance</td>
<td>$595.15</td>
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<tr>
<td>Taxes 1948</td>
<td>32,141.26</td>
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<tr>
<td>Taxes 1947</td>
<td>1,405.10</td>
</tr>
<tr>
<td>Tax Liens</td>
<td>1,649.00</td>
</tr>
<tr>
<td>Tax Liens sold</td>
<td>707.68</td>
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<tr>
<td>Excise Tax</td>
<td>1,693.22</td>
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<tr>
<td>Temporary Loan</td>
<td>6,000.00</td>
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<tr>
<td>B. L. Dyer Account</td>
<td>160.00</td>
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<tr>
<td><strong>Tuition</strong></td>
<td></td>
</tr>
<tr>
<td>Mrs. Madeline O’Donnell</td>
<td>95.00</td>
</tr>
<tr>
<td>Emily Brown</td>
<td>124.91</td>
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<tr>
<td>Town of Newburg</td>
<td>183.33</td>
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<tr>
<td>Town of Levant</td>
<td>166.66</td>
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<tr>
<td>Town of Etna</td>
<td>691.66</td>
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<tr>
<td>Town of Dixmont</td>
<td>566.65</td>
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<tr>
<td>Town of Detroit</td>
<td>83.33</td>
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<tr>
<td><strong>State Highway</strong></td>
<td>971.41</td>
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<tr>
<td>Road Improvement</td>
<td>916.89</td>
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<td>Special Resolve</td>
<td>488.00</td>
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<tr>
<td>School Fund</td>
<td>3,089.00</td>
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<td>Equalization</td>
<td>4,180.16</td>
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<td>State Aid Highway</td>
<td>814.96</td>
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<tr>
<td>Over payment Retirement</td>
<td>85.47</td>
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<tr>
<td>Over payment Retirement</td>
<td>211.58</td>
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<tr>
<td>Health and Welfare</td>
<td>1,758.25</td>
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<td>Forest Fire</td>
<td>899.61</td>
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<tr>
<td>Snow Removal</td>
<td>913.90</td>
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<tr>
<td>Bank Stock Sold</td>
<td>160.28</td>
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</table>
John Dean, Over payment
B. W. Carter, Supplies Sold
E. & N. A. Stock
Auto Rest, License
Reid Hand, License
Check, made in error
Dana P. Stevenson
Check, made in error
Book Refund
A. A. Curtis, Filling
Roger Tenan
Treasurer U. S. Burial
Newburg Rent Road Machine

<table>
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<th>Description</th>
<th>Amount</th>
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<td></td>
<td>4.50</td>
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<td>10.00</td>
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<td>85.00</td>
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<td></td>
<td>3.00</td>
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<tr>
<td></td>
<td>$60,969.72</td>
</tr>
</tbody>
</table>

Perpetual Care Accounts were not touched as no money was spent in the cemetery's and the accounts are the same as last year.

Payments:

<table>
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<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Warrants paid</td>
<td>$58,619.86</td>
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<tr>
<td>Tax liens</td>
<td>1,649.00</td>
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<tr>
<td>Protested check</td>
<td>7.00</td>
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<tr>
<td>Due from State overpayment</td>
<td>3.00</td>
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<tr>
<td>Service charge</td>
<td>32.91</td>
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<tr>
<td>Bank balance</td>
<td>635.79</td>
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<tr>
<td>Cash on hand</td>
<td>22.16</td>
</tr>
<tr>
<td></td>
<td>$60,969.72</td>
</tr>
</tbody>
</table>

MARK W. McGOWN,

Treasurer
REPORT OF THE TREASURER OF
CARMEL SCHOOL DISTRICT

Cash in Bank, February 10, 1948  15.74
Amount received from Town  $2,263.20

Amount Paid Out

C. E. Harvey, labor and material  $33.25
Horace Clukey, trucking  1.50
J. Fred O'Connell, insurance  277.58
Horace Clukey, Pea Stone and
   trucking  35.00
Federal Trust Company, Bond and
   Interest  1,249.28
D. L. Foshaw, Labor on ball
   ground  81.00
Leslie Harvey, Labor on school
   house  9.75
George Smith, Labor on school house  22.50
Bernice Ruggles, Lumber for school
   house  20.16
George Smith, Labor on school house and
   trucking  48.75
Lewis Lumber Company  Lumber for school
   house  14.19
Federal Trust Company, Trust fee  10.00
Julian Parson, Labor on school yard  10.00
A. J. McGown and Sons, Supplies  7.77
Earl Richardson, Labor on culvert  4.50
Robert Verrill, Labor on culvert and
   trucking  8.75

$2,278.94
V. D. Billings, culvert 9.80
Federal Trust Company interest on bond 236.34
A. P. Saunders, window sash 12.00
C. E. Harvey, Labor and supplies 56.23
George Smith, Labor for school house 10.00
C. R. Sylvester, Labor for school house 13.44
C. Woodman Company, Lumber for school house 21.50
George Smith, Labor on school house 18.12
G. F. Smith, Lumber for school house 20.09

\[ \text{Total} = 9.80 + 236.34 + 12.00 + 56.23 + 10.00 + 13.44 + 21.50 + 18.12 + 20.09 = 2,231.50 \]

Cash in Bank, January 26, 1949 47.44

UNCOLLECTED 1948 TAXES
February 15, 1949

<table>
<thead>
<tr>
<th>(Residents)</th>
<th>Real Estate</th>
<th>Personal</th>
<th>Polls</th>
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</thead>
<tbody>
<tr>
<td>Arey, Delbert</td>
<td>130.00</td>
<td>1.00</td>
<td></td>
</tr>
<tr>
<td>Bradford, Mrs. Georgie</td>
<td>15.00</td>
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<td></td>
</tr>
<tr>
<td>S. E. Collins</td>
<td>61.00</td>
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<tr>
<td>Craig, G. C.</td>
<td>100.00</td>
<td>8.00</td>
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<tr>
<td>Cormier, Harry</td>
<td>58.33</td>
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</tr>
<tr>
<td>Crosby, Earl</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Carter, Walter or unknown</td>
<td>30.00</td>
<td></td>
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<tr>
<td>Curry, Harry</td>
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<td>Day, D. D.</td>
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<td>Falkner, Leon</td>
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<td>Graves, Charles</td>
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<td>20.00</td>
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<td>Hall, Ronald</td>
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\[ \text{Total} = 130.00 + 15.00 + 61.00 + 100.00 + 58.33 + 30.00 + 145.00 + 120.00 + 50.00 + 19.00 + 40.00 + 180.00 + 20.00 + 287.00 + 170.00 = 1,262.33 \]
Kimball, A. G. 150.00
Kimball, A. G. & Joe D. 113.00
Langley, Louis 140.00
Lawrence, Alley and Turner 45.00
Russell Bradford (or William Libby) 30.00
Lamphier, Robert 112.00
Munson, V. J. 11.46
Mayhew, Perley 125.00
Maloon, Roland 65.00
McDonough, S. H. 100.00 6.00 3.00
Mahon, Frances & Winnifred 90.00
Morse, Roy 125.00
Neal, A. D. 55.00 1.00
Noyes, Paul E. 85.00
Perkins, Ralph 116.00
Parsons, Galen 6.00 3.00
Perkins, Ralph 20.00
Preble, Elwin Cook 1.00 3.00
Ross, Ralph 7.50
Smith, Mrs. M. F. 15.00 1.00
Scott, Robert, Jr. 1.00
Therriault, Fred or J. B. Hand 140.00
Viotell, John 77.75
Warton, Wamon 80.00 25.00

$3,015.04 $165.00 $12.00

Uncollected Real Estate Tax $3,015.04
Uncollected Personal Tax $165.00
Polls 12.00

Total Uncollected $3,192.04
TOWN CLERK'S REPORT

Marriages 16
Births 35
Deaths 27

DOG TAXES

44 Males $39.60
6 Females 29.40
16 Females Spaded 14.40
1 Kennel 19.90

$103.30

Receipts from Dept. of Agriculture $103.30

MARK W. McGOWN

Town Clerk
REPORT OF SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and citizens of the Town of Carmel:

I herewith submit the annual report of the schools of Carmel.

TEACHERS


Grammar School: Miss Anna Clemons, grades four, five and six. Mrs. Nettie Newcomb, grades two and three. Mrs. Ethel Underhill, grades sub-primary and one.

Damascus School: Miss Anna O'Neil.

The town of Carmel has been fortunate this year in securing the above named staff of teachers. The acute shortage of teachers throughout the state and the nation is the immediate concern of all our citizens. The situation seems not likely to improve but will rather become more serious as the number of elementary children entering school will increase for several years. Bills are now before the Maine Legislature which will, if passed, make it possible for small towns to offer better working conditions for teachers, including better salaries.

The increase in school enrollment is expected to reach the high point in about seven years. We must be prepared to take care of at least thirty per cent more children in 1956.
than at present. It may become necessary to drop the preparatory (or sub-primary) year temporarily. Children would then enter first grade if they were, or would become six years of age, on December 31st of the school year.

Good workmen deserve good tools. The increasing complexity of modern life demands the best in up-to-date teaching materials—books, maps, audio-visual aids and other tools of the teaching profession.

**SCHOOL LUNCH**

The school lunch program opened in January. The interest and active cooperation shown by the school committee, many of the parents, the Carmel Garden Club, and other individuals made it possible to finish an attractive combination kitchen and lunchroom in the basement of the grammar school building. Here the high school and grammar school pupils are served a hot meal at noon each day at a minimum cost. Careful planning is necessary in order to provide adequate nutrition for the amount charged. We wish to express appreciation to all who have contributed in any way to this project. Donations of fruit or vegetables would be acceptable. During the summer vacation we hope to organize a canning club for the school lunch with the cooperation of the mothers.

**REPAIRS**

The heating system at the grammar school should be thoroughly checked during the summer vacation. New seats should be bought for one room and others replaced where necessary. The play-ground in front of the grammar school should be graded.

**HIGH SCHOOL**

For a detailed account of the high school, I refer you to Principal Devitt's report. The six-year plan seems to be
proceeding successfully, and is in line with modern education for youth for this age. Among the extra-curricular offerings, Mr. Savage has introduced chorus singing and has been very successful in arousing interest. All of the teachers have been working very hard and deserve your commendation.

PARENT TEACHERS' ASSOCIATION

The Carmel P. T. A. has recently reorganized. Several interesting, worth-while meetings have been held. Membership is open to anyone who is interested in the youth of this community. The aim of the association is to build better understanding of those problems which can be solved only through cooperative planning and action between the home and the school. We urge you to come to our meetings and to participate in the discussion group.

I wish to express sincere appreciation to the many people who have helped in any way in the work of the schools.

Respectfully submitted,

BERTHA W. CARTER

Superintendent of Schools
This year Carmel High School, with the approval of the University of Maine, the State Department of Education, and the Carmel School Committee, has inaugurated a drastic curriculum change. A double period has been set aside in each of the four upper grades for the teaching of English and the social studies. In the first year emphasis is placed upon civics and citizenship training; in the second upon world history and world geography; in the third year upon American history and in the fourth year upon problems of democracy.

The purposes of the curriculum changes are fourfold.

1. to improve the promotion of civic competence

Until this year a student could have been graduated from Carmel High School with a single course in American history his only participation in the social studies curriculum. Under the proposed plan each pupil is required to work in the social studies field during an average of one period of the basic schedule throughout his four years in the school.

2. to provide for better correlation between the social studies and English

Most students seem to feel that each subject is a single, independent field of endeavor in which the primary objective is to secure an “A” or a passing grade, and the learnings and skills acquired in one subject need not be used in another. The new schedule provides greater opportunity for demanding that learnings achieved in the English period be applied in the social studies. Also, much of the social studies material may be used as a basis of growth in the use of the English language.
3. to provide flexibility and larger blocks of time

Often it is advantageous to spend more than one period on a particular phase of work. Ordinarily when the bell rings work must stop and be postponed until the following day. The double period lessens somewhat the evils of departmentalization.

4. to afford an opportunity to the teachers to know the students better

In a small school this advantage is not as great as in a larger one. However, we feel that there will be a gain in many cases.

Although it is too early to predict with certainly, we feel that this new program has been successful and should be continued provided that properly trained teachers in both the social studies field and in English can be secured and retained.

GUIDANCE

This year four periods per week have been assigned to the principal for the purpose of developing a suitable guidance program. By the close of the school year the following projects will have been accomplished:

1. the improvement and expansion of a cumulative record folder for each student.

2. the collection of a large number of catalogues of post-secondary schools and colleges in one easily accessible place for use by students who plan to continue their formal education after graduation from high school.

3. a thorough testing program administered by the U. of M. and including:
   a) a test of mental ability
   b) achievement tests in language, mathematics and reading
   c) personality and vocational interest tests for the upper three grades
4. a personal interview with each student to interpret the test results and to furnish educational and vocational information.

Mr. Lucian Savage has filled a long-felt need in the high school by organizing two choral groups, one for boys and the other for girls. We shall hear more from these groups as their training progresses.

Under the presidency of Mr. Reid Hand the Carmel Parent-Teacher Association has been formed to enable parents and teachers to become better acquainted and to work together to provide the best possible education for the boys and girls of Carmel. This group meets on the first Wednesday evening of each month. Interest in this organization is growing and each month finds a still larger group in attendance.

May I take this opportunity to express my sincere appreciation to Superintendent Carter and the Carmel School Committee for the outstanding teachers they secured last summer. Mrs. Isobel Josephs, Mr. Carroll Ellsmore and Mr. Lucian Savage are all thoroughly trained teachers; all but Mrs. Josephs are experienced teachers; together they comprise probably the finest faculty that can be found in the State of Maine. They have contributed to make this year an outstandingly successful one for the students and for myself.

On behalf of the faculty and of myself may I express our sincere appreciation to Superintendent Carter, to the members of the Carmel School Committee, and to the townspeople of Carmel and the five other towns of Union No. 34 for the fine spirit of helpfulness and co-operation they have displayed on all occasions.

Respectfully submitted,

JOSEPH J. DEVITT,

Principal
FINANCIAL REPORT
COMMON SCHOOLS

Resources
Appropriation $5,725.00
State School Fund 5,268.50
Equalization Fund 3,089.00
Interest on Permanent School Fund 64.00
Refunds, supplies sold, etc. 38.15

--- $14,184.65

Expenditures
Teachers' Salaries (gross) $7,942.96
Fuel 535.14
Janitors' Wages 795.00
Conveyance 3,979.21
Textbooks and Library 318.94
Supplies 284.20

--- $13,855.45

Unexpended $329.20

Due Teachers, approximately—$714.00
Paid Teachers:
Anna Clemons $933.35
Nellie Downs 807.72
Carroll Ellsmore 809.99
Agnes Hand 807.72
Nettie Newcomb 731.38
Anna O'Neil 1,526.44
Dana Stevenson 753.92
Ethel Underhill 1,572.44

--- $7,942.96

Paid for Fuel:
Wallace G. Percival (coal) 457.89
Clarence Sylvester (wood) 72.00
A. J. McGown & Sons (kindling) 5.25

--- $535.14
Paid for Janitor and Cleaning:

Julian Parsons $692.00
Richard St. Louis 20.00
Douglas Small 30.00
Leona Moran 24.00
Lewene Armstrong 24.00
Anna O’Neil 5.00

$795.00

Paid for Conveyance:

Wages:

William Dunton $900.00
Errol Preble 76.00
Clarence Sylvester 580.00
Rodney Partridge 325.00
John Dean 24.00

$1,905.00

Gasoline, oil, repairs, tires, and insurance:

Errol Preble .60
Leslie Lovely 66.09
E. R. Dysart 18.75
International Harvester Co. 77.81
L. P. Smith 200.66
Goodwin’s Auto Body Shop 71.50
Carmel Auto Supply 662.68
Burns’ Motor Co. 19.95
Foster’s Esso Station 211.69
Hop-In 93.85
Banks Motor Co. 76.78
Parsons’ Garage 437.64
Richardson’s Station 134.71

$2,074.21
Paid for Textbooks and libraries:

- American Book Co. 30.53
- Allyn and Bacon 49.08
- American Education Press, Inc. 18.60
- Beckley-Cardey Co. 45.09
- Frontier Press 19.18
- E. M. Hale Co. 8.10
- D. C. Heath Co. 19.03
- Ginn & Co. 13.57
- The Macmillan Co. 19.96
- A. B. Rider and Association 9.30
- Scott Foresman & Co. 86.50

$318.94

Paid for Supplies:

- Central Maine Power Co. 42.85
- Howard & Brown 9.05
- Burr Printing Co. 5.60
- Gledhill Bros. 111.36
- A. J. McGown & Sons 25.97
- J. L. Hammett Co. 47.20
- R. B. Dunning & Co. 3.00
- Bertha W. Carter .64
- Treasurer of State 13.34
- Brown & White Paper Co. 24.52
- Smith's Express .67

$284.20

HIGH SCHOOL

Resources

- Appropriation $5,725.00
- State School Fund 1,561.19
- Tuition 1,911.54
- Unexpended balance 267.12

$9,464.85
Expenditures

Teachers' Salaries $7,424.95
Fuel 535.43
Janitor 744.50
Textbooks and library 229.02
Supplies and laboratory 516.63
Conveyance 44.22

$9,494.75

Overdrawn $29.90

Due Teachers: $487.25

Paid Teachers:

Joseph J. Devitt $2,987.17
Katie A. Moore 1023.04
Ruth Wishart 1023.04
Isobel Josephs 1166.66
Lucian Savage 1225.04

$7,424.95

Paid Janitor and Cleaning:

Julian Parsons $692.00
Leona Moran 26.25
Lewene Armstrong 26.25

$744.50

Paid for Fuel:

Hincks Coal Co. $74.03
Wallace G. Percival 457.90
A. J. McGown and Sons 3.50

$535.43

Paid for Conveyance:

William Dunton $20.00
Foster's Esso Station 24.22

$44.22
Paid for Textbooks and Library:

A. B. Rider Associates (library) $8.68
Carmel High School (cash paid, library) 34.50
Bertha W. Carter (cash paid, library) 3.00
C. R. Purinton (library) 16.50
Vinton School Form Co. 1.46
Civic Education Service (library) 42.85
Husson College 4.20
Gregg Publishing Co. 8.06
American Book Co. 7.97
McGraw-Hill Co. 53.53
Ginn and Co. 45.12
E. C. McGraw 3.15

$229.02

Paid for Supplies:

A. J. McGown & Sons $16.25
Beckley Cardy Co. 11.40
Bangor Office Supply Co. 82.50
Bertha W. Carter 6.64
Brown and White Paper Co. 21.23
California Test Bureau 22.56
Central Maine Power Co. 154.25
E. E. Babb & Co. 9.26
R. B. Dunning Co. 2.00
Garland's Store .65
Gledhill Bros. $11.50
George Hashey 7.08
Huston Tuttle Co. 3.17
Howard and Brown 15.40
Mainco Trading Co. 8.10
Sampson Co. 7.81
SUPERINTENDENCE ACCOUNT

Resources
Appropriation $541.00

Expenditures
Bertha W. Carter, salary $527.00

Unexpended $14.00

INSURANCE ACCOUNT

Resources
Appropriation $77.50
Unexpended balance, 1947 12.50

$90.00

Expenditures
Sidney F. Jones, premium on grammar school building 90.00

SHOP ACCOUNT

Resources
Appropriation $200.00

Expenditures

Paid:
Judkins & Gilman Co. 10.14
Sears, Roebuck & Co. 36.31
Morse & Co. 65.78
Dunham Hanson Co. 4.30
A. J. McGown & Co. 7.57

$124.10

Unexpended $75.90

SCHOOL LUNCH ACCOUNT

Resources

Appropriation $200.00

Expenditures

Paid:
R. W. Naugler, Inc. $19.50
C. Woodman Co. 10.66
Owen R. Folsom 14.00
Kenneth Luce 20.00
Beverly Harvey 9.73
Gilman Peavey 2.00
Charles Small 4.00
Central Maine Gas Service 19.75
Cole’s Express 7.40
Clinton Harvey 23.82

$130.86

Unexpended $69.14


SCHOOLHOUSE REPAIR ACCOUNT

Resources

Appropriation $500.00
Unexpended, 1947 267.52

$767.52
### Expenditures

Paid:

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<th>Name</th>
<th>Amount</th>
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<td>John Dean</td>
<td>$25.00</td>
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<tr>
<td>A. J. McGown &amp; Sons</td>
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<td>Leslie Harvey</td>
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<td>Broadway Auto Upholstery Co.</td>
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<td>Treasurer of State</td>
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<td>Clinton Harvey</td>
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<td>Brown &amp; White Paper Co.</td>
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<td>Beverley Harvey</td>
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**Total Paid:** $263.50

Unexpended: $504.02
AUDITOR’S REPORT

April 30, 1948

Board of Selectmen
Carmel
Maine

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Carmel have been audited by Auditor M. E. Libby for the period February 18, 1947 to February 10, 1948 inclusive.

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

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY
State Auditor
COMMENTS

Re: Auditor of Accounts—Town of Carmel
February 18, 1947 to February 10, 1948

CASH

A detailed examination of the accounts of the Treasurer indicated that all recorded cash receipts had been deposited promptly.

The records of the Treasurer reflected a cash balance of $595.15 and this amount was verified by reconciliation with statements furnished by the depository. The amount of $8.59 was found to be due from the Treasurer and this has been set up as an account receivable.

Expenditures were made by check and were supported by warrants drawn by the Selectmen.

ACCOUNTS RECEIVABLE

Items due from the State for reimbursements for forest fires and State Poor and the previously mentioned item due from the Treasurer comprise this account.

TAXES RECEIVABLE

An examination of the records of the Tax Collector indicated the warrant of commitment for 1947 taxes to be in agreement with the records of the Assessors.

Cash collections, discounts, and abatements accounted for 90.7% of the current assessment charged to the Collector.

Collections and transfers to tax liens accounted for approximately 84% of unpaid prior years’ taxes.
TAX LIENS

Cash collections on account of liens totaled $1,082.77 during the year. Liens amounting to $424.89 were cancelled by the Selectmen.

At the year end, the liens outstanding totaled $1,294.58. Examination of the liens on file indicated them to be in proper form.

TAX ACQUIRED PROPERTY

The only transaction in this account during the year was the sale of the Towle Property, on which a gain of $114.80 was realized.

The balance due on the property of the D. F. Rogers Heirs is included in the detail of the tax acquired property and also in the Reserve for Losses, pending adjustment by the Selectmen.

TAX DEEDS

There was no change in this account during the year.

SINKING FUND

The balance of $3,384.44 in this account was on deposit in a separate savings account at the Federal Trust Company, Waterville, Maine. Payment of the bond maturing during the year and interest on the outstanding balance was made from this account.

NOTES PAYABLE

During the 1947 year, by an appropriation, the unpaid balance of $5,000 of the 1946 tax anticipation loan was paid. At the year end, a 5% demand note of $1,000 and the 1947 tax anticipation loan of $5,000 remained outstanding.
BONDS PAYABLE

The $1,000 bond which matured during the 1947 year was paid from the Sinking Fund.

NET DEFICIT

At the year end, the Town had a Net Deficit of $136.84, a decrease of $2,524.81 from the balance shown at the previous year end. The factors contributing to this change are shown on Exhibit E.

TRUST FUNDS

Examination was made of the savings books and the stock certificate representing the investments of the Cemetery Perpetual Care Funds. Interest earned during the year had not been added to the passbooks and no expenditures had been made.

Interest of $64.00 on the Ministerial and School Fund, the principal of which is not recorded, was appropriated and transferred to the School account.

GENERAL

The 1947 excise tax receipts, #1 to 327, and those for 1948, #1 to 90, were added and the total collected from this source was found to be in agreement with the amounts deposited with the Treasurer. In accordance with the vote at town meeting, this revenue was credited to the State Aid Construction account.

An examination of paid bills and pay rolls indicated that, with few exceptions, all were on file.

During the course of this examination, several minor errors were noted, particularly in the posting of the distribution of payments.
The corporate surety bonds furnished by the Treasurer and the Tax Collector were examined and appeared to be adequate.

The balance in the Common School account was adjusted to the balance as shown by the Superintendent of Schools.

An overdraft in the amount of $1,026.89 has been charged to the Net Deficit account. The Attorney General has rendered an opinion on this point and it is included for the benefit of the municipal officers.

"The municipal officers are bound by the terms of the articles in the warrant calling the meeting providing for the expenditure of money. The officers should not spend more than the taxpayers appropriated at town meeting, unless the statute expressly authorizes an expenditure in excess of the appropriation."

The provisions of Chapter 84, Section 81 of the Revised Statutes of 1944, however, relate to expenditures of monies for highway purposes and permit overdrafts in cases of emergencies to the extent of 15% of the appropriation.
**Exhibit A**

## COMPARATIVE BALANCE SHEET

### ASSETS

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<thead>
<tr>
<th>Description</th>
<th>February 10, 1948</th>
<th>February 17, 1947</th>
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<tbody>
<tr>
<td>Cash in Bank</td>
<td>$595.15</td>
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<tr>
<td>Accounts Rec’able. (Schedule A-1)</td>
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<tr>
<td>Taxes Receivable:</td>
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<tr>
<td>(Schedule A-2)</td>
<td>$3,425.11</td>
<td>$2,381.83</td>
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<tr>
<td>Less—Reserve for Losses</td>
<td>347.66</td>
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<td>$3,077.45</td>
<td>$2,148.49</td>
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<td>Tax Liens (Schedule A-3)</td>
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<td>2,008.24</td>
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<td>Tax Acquired Property</td>
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<tr>
<td>(Schedule A-4)</td>
<td>1,390.37</td>
<td>1,500.57</td>
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<tr>
<td>Less—Reserve for Losses</td>
<td>471.17</td>
<td>400.00</td>
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<td>919.20</td>
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<tr>
<td>Tax Deeds (Sch. A-5)</td>
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<td>158.89</td>
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<tr>
<td>Less—Reserve for Losses</td>
<td>79.45</td>
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<td>79.44</td>
<td>79.44</td>
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<tr>
<td>Sinking Fund (Schedule A-6)</td>
<td>3,384.44</td>
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<td><strong>TOTAL</strong></td>
<td><strong>$10,260.02</strong></td>
<td><strong>$9,985.74</strong></td>
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### TRUST FUNDS

#### Assets

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<th>Description</th>
<th>February 10, 1948</th>
<th>February 17, 1947</th>
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<tr>
<td>Time Deposits (Schedule A-11)</td>
<td>$4,870.31</td>
<td>$4,870.31</td>
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<tr>
<td>Investments (Schedule A-11)</td>
<td>200.00</td>
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<td><strong>TOTAL</strong></td>
<td><strong>$5,070.31</strong></td>
<td><strong>$5,070.31</strong></td>
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</table>
LIABILITIES

February 10, 1948
Accounts Payable (Schedule A-7) $ .77
Due Governmental Agencies (Sch. A-8) 225.48
Notes Payable (Schedule A-9) 6,000.00
Bonds Payable (Schedule A-10) 5,000.00
Deferred Revenue

Total Liabilities $11,226.25

February 17, 1947
Accounts Payable (Schedule A-7) $ .77
Due Governmental Agencies (Sch. A-8) 6,000.00
Notes Payable (Schedule A-9) 6,000.00
Bonds Payable (Schedule A-10) 361.00
Deferred Revenue

Total Liabilities $12,361.77

DEFICIT

Departmental Overdrafts (Exhibit D) $829.39 $285.62
Net Deficit (Exhibit E) 136.84 2,661.65

Total $10,260.02 $9,985.74

TRUST FUNDS

Liabilities

Principals (Schedule A-11) $4,975.57 $4,975.57
Income (Schedule A-11) 94.74 94.74

Total $5,070.31 $5,070.31

The complete report of the audit is on file in the office of the Selectmen.
Edith Emery
John Dean
Mrs. John Ruggles
Henry Swett
John Worster
Mark Mc Conn