

1949

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

Carmel (Me.)

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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**

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*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 BURNES  
STANLEY POWELL

*Tax Collector and Constable*

W. T. VERRILL

*Constable*

FRANK PALMER

*Health Officer*

H. S. HARVEY



# TOWN WARRANT

Penobscot, ss.

State of Maine

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.

Pay for actual work with going wages

Stanley Powell

3

*C. H. Hives* *Part at State wages*

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.

*Select men*

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

*Harry Willey*

Art. 10. To elect one or more town constables. *Reid Han*  
*Frank Palmer*

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. *W. T. Verrill \$1000*

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

Roads, bridges, sidewalks. *\$1500. add \$2500*

Snow fence. *papered. Remodel 17 snow.*

Common schools. *\$6600.*

Insurance of school buildings. *\$12.50*

High school. *\$7200.*

Schoolhouse repair. *paper*

Salary of superintendent. *\$527*

Interest on common school fund. *\$64*

Support of poor. *\$1500.*

Veterans' aid. *\$100*

Memorial Day. *\$65*

Care of cemeteries. *\$300.*

Contingent account. *\$500.*

Street lights. *\$13990*

Aid to dependent children (Mothers aid). *\$1400.*

Simpsons Memorial Library. *\$50.*

Interest on notes and temporary loan. *\$300.*

Repairs and expense of town hall. *\$500.*



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. *At 066 from exp*

*raised* 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) *State*

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) *raised*

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. *raised*

*raised* 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. *State wages.*

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.

*yes 25%*

Art. 20. To see if the town will vote to adopt daylight saving time.

*voted to go on fast time*

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

*\$300.*

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.

*Raised*

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

*if mark gets \$150*  
*pledged*  
*Lyons*  
*Ch*

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.

*yes*

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.

*Pass*

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

*\$200.*

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

*Pass*

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. *Pass*

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. *yes*

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

*Accepted*  
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. *yes*

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. *Pass*



Art. 34. To see if the town will raise and appropriate the sum of \$600.00 for Carmel School District maintenance.

*Raised*  
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. *Passed*

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

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

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

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## REAL ESTATE

Resident	\$246,910.00
Non-Resident	41,380.00
	<hr/> \$288,290.00

## PERSONAL PROPERTY

Resident	52,821.00
Non-Resident	12,950.00
	<hr/> \$65,771.00
Total Valuation	<hr/> \$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
	<hr/> \$65,771.00

Appropriated by Town	\$31,124.96
State Tax	2,669.95
County Tax	662.40



Overlay	798.79	
Tax Rate	35,406.10	
200 Poles	600.00	
		<hr/>
		36,006.10
Total Charged to Collector		<hr/> \$36,006.10

### SELECTMEN'S RECOMMENDATIONS

Roads and Bridges	\$2,000.00
Support Poor	1,500.00
Vet. Aid	200.00
Memorial Day	75.00
Care of Cemeteries	300.00
Cont. Account	500.00
Street Lights	139.92
Aid to Dependent Children	1,400.00
Simpson Memorial Library	50.00
Snow Removal	2,000.00
Int. on Notes and Temporary Loan	300.00
Repairs and Expense of Town Hall	500.00

### EXCISE TAX

Received from M. W. McGown	\$1,693.22
	<hr/>
Unexpended	\$1,693.22

### Funds Available:

Appropriated by town	500.00
E. & N. A. R. R. Stock Int.	5.00
Auto Rest Park, License Fees	2.00
Reid Hand	1.00
State Treasurer, Bank Stock	160.00
Merchants Nat. Bank	5.00
State Treasurer, Fire	38.44
Tel. and Tel. Tax	20.62

Dog License Refund	40.30	
Tax Liens Costs	10.29	
Tax Liens Int.	16.23	
Overlay	798.79	
Overdraft	259.78	
		<hr/>
		\$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 Violet, 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



Ray Philbrick	11.25
E. W. Preble	14.00
Kenneth Preble	6.75
Paul Worcester	6.00
William York	3.00
Edmund Teanan	3.00
Frank Perry	6.00
C. J. Hand	3.00
Earnest Hand	3.00
Irving Philbrick	3.00
H. E. Willey	6.00
Roland Coffin	7.12
Treas. of State, Audit	156.90
M. W. McGown, Tax Lien Fees	67.50
Julian Parsons, Health	5.00
E. W. Preble, janitor	5.00
Maine Municipal Assoc., fee	30.00
C. E. Harvey, wiring hall	76.08
A. J. McGown & Sons, shingles	239.53
Probate Court, Waldo Co.	1.00
M. W. McGown, vital statistics	25.20
Fox & Ginn, express	.90
Bangor Daily News, Adv.	4.10
Marks Printing Co., supplies	10.00
Simpson Memorial Library, 1947 Bal.	50.00
V. J. Munson, Tax Lien refund	18.40
John Violet	11.25
Branham Print Co., supplies	1.55
A. C. Richardson, supplies	4.80
H. S. Harvey, hearse hire	130.00
H. S. Harvey, Health Officer	75.00
M. W. McGown, V. S., Excise Tax Col.	93.69
Frank Palmer, constable service	35.00
Dog license difficiency	40.50
	<hr/>
	\$1,857.72

## 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	
		<hr/>
		\$870.00

## TOWN HALL

J. E. Hand, labor	4.25	
Richard Newcomb	8.00	
Hira Howes	6.00	
Robert Worcester	6.00	
Clement Richardson	12.00	
Larry Morse	12.00	
E. W. Preble	107.00	
Perley Mahew, truck	32.00	
V. J. Munson	45.00	
Central Maine Power Co., lights	25.39	
A. J. McGown & Sons	18.33	
Morse & Co., lumber	14.00	
G. H. Smith, shingling	140.00	
Geo. Perry, lumber	65.00	
J. E. Preble, labor	8.00	
		<hr/>
		\$502.97

Appropriated by Town	500.00	
Overdraft	2.97	
		<hr/>
		\$502.97



## SNOW REMOVAL

Appropriated by Town	\$1,500.00	
Received from State	913.90	
	<hr/>	\$2,413.90

## Paid:

Lewis Preble, plowing and truck	303.90
H. F. Clukey, plowing and truck	369.80
Paul Noyes, plowing and truck	450.26
S. H. McDonough, labor	13.50
Russell Bradford, labor	21.00
R. V. Johnson, foreman	131.00
Earl Richardson, labor	72.01
Clement Richardson, labor	49.13
Donald Noyes, labor	95.26
Electric Arc Welding Co.	246.00
V. J. Munson, trucking	12.00
E. W. Preble, labor	31.00
Larry Morse, labor	32.64
Vincent Crosby, labor	30.00
Perley Mahew, labor	16.00
Robert Worcester, labor	6.00
A. J. McGown & Sons, supplies	1.88
John Hasey, Truck	16.00
Earl Crosby, labor	18.00
F. I. Thompson, labor	12.00
Harvard Howes, labor	18.00
William Bridgham, labor	24.00
Hedge & Mathies, repairs	51.75
Francis Carleton, labor	8.25
W. H. Shurtleff, salt	63.75
Ford & Smiley, repairs	48.95
H. E. Willy, supplies	2.63
Robert Verrill, labor	2.63
A. C. Richardson, oil	1.25
N. H. Bragg, repairs	6.00

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	
	<hr/>	\$2,413.90*

## ROADS AND BRIDGES

Appropriations	\$2,000.00	
Town of Newburg, grader rental	3.00	
Overdraft	20.89	
	<hr/>	\$2,023.89

## Paid:

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	
	<hr/>	\$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	
	<hr/>	\$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	201.30	
R. V. Johnson, foreman	32.50	
Supervision	10.70	
	<hr/>	\$862.66

## UNIMPROVED ROAD

Funds Available	\$1,112.09	
Overdraft, Town's share	93.26	
	<hr/>	\$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	
	<hr/>	\$1,205.35

## SPECIAL RESOLVE MAINTENANCE

Appropriation		\$25.00
Paid: Paul Noyes	16.00	
R. V. Johnson	8.00	
Unexpended	1.00	
	<hr/>	\$25.00



## STATE AND STATE AID MAINTENANCE

Appropriated by town	\$1,250.00	
Overdraft	12.70	
	<hr/>	\$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	
	<hr/>	\$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	
	<hr/>	\$2610.82

## 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	
	<hr/>	\$2194.93
Received from State	1803.45	
Due from State	391.48	
	<hr/>	\$2194.93

## SUPPORT OF POOR

Appropriated by Town	\$500.00	
Received		
Newton Dyer	130.00	
B. L. Dyer	40.00	
Overdraft	1346.34	
	<hr/>	\$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	
	<hr/>	\$2016.34



## MEMORIAL DAY

Appropriated by Town		\$75.00
Paid:		
American Legion	58.50	
Unexpended	16.50	
	<hr/>	\$75.00

## VETERANS AID

Appropriated by Town		\$300.00
Paid:		
Town of Cherryfield	82.83	
Unexpended	217.17	
	<hr/>	\$300.00

## AID TO DEPENDENT CHILDREN

		\$1400.00
Paid:		
Treasurer of State	1043.33	
Unexpended	356.67	
	<hr/>	\$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
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## Paid:

E. W. Preble, Foreman	\$80.00
R. V. Johnson	52.00
Clement Richardson, labor	49.50
Larry Morse, labor	37.50
Kenneth Preble, labor	6.00
Robert Worcester, labor	46.50
Donald Noyes, labor	9.75
Edward Johnson, labor	6.00
Earl Crosby, labor	24.00
Warren Noyes, labor	6.75
Charles Loring	3.38
L. D. French	6.75
Perley Mahew, truck	48.00
Paul Noyes, truck	30.95
G. H. Smith	18.00
John Hasey	18.00
H. E. Brown, gravel	6.80
Carl Barton, gravel	5.00
C. R. Sylvester, gravel	5.20
A. J. McGown and Sons, supplies	8.18
Mrs. Allie Lawrence	13.00
Unexpended	18.74
	<hr/> \$500.00

## CARMEL SCHOOL DISTRICT

Appropriated by Town	\$500.00
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## Paid:

Treasurer Carmel School District	500.00
Carmel School District Bond and Interest Appropriated by Town	1485.62



## Paid:

Treasurer Carmel School District	1485.62
School District Insurance	
Appropriated by Town	277.58

## Paid:

Treasurer Carmel School District	\$277.58
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## 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
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## Paid:

Ralph Perkins	36.00	
Eddie Albert	45.00	
		<hr/>
		\$81.00

## TAX COLLECTOR

Appropriation	\$1000.00	
Overdraft	147.67	
Paid:		
	<hr/>	\$1,147.67
W. T. Verrill	1147.67	
		<hr/>
		\$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	
	<hr/>	\$6,000.00

Paid: Mrs. A. J. McGown	\$2,000.00	
A. J. McGown and Sons	1,000.00	
Unpaid notes A. J. McGown and Sons	3,000.00	
	<hr/>	\$6000.00

## TEMPORARY LOAN 1947

Mrs. Burnice Ruggles	\$3,000.00	
A. J. McGown and Sons	2,000.00	
	<hr/>	\$5,000.00

Paid Mrs. Burnice Ruggles	3,000.00	
A. J. McGown and Sons	2,000.00	
	<hr/>	\$5,000.00

## Interest on Loan

Appropriated by Town	200.00	
Overdraft	261.67	
	<hr/>	\$461.67

Paid Burnice Ruggles	172.50	
A. J. McGown and Sons	212.50	
Simpson Library	50.00	
Mrs. A. J. McGown	26.67	
	<hr/>	\$461.67



## EXCISE TAX 1948

Recieved M. W. McGown	\$1693.22
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Unexpended	1693.22
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## 1947 TAX LIENS

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

## 1946

Lucinda Dyers, Heirs	\$70.20
Rosa Cook, Heirs	3.90
F. M. Gray	15.60
A. G. Kimball	44.10
Mrs. M. F. Smith	11.70

Hollis Smith	31.20	
Charles Bradbury	15.60	
Edith Storer, Heirs	19.50	
	<hr/>	\$213.80

## 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	
	<hr/>	\$192.60

## 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	
	<hr/>	\$148.00

## 1943

Mrs. Evelyn Knights	\$37.50	
Arthur Leonard	22.50	
Grant & Barrows	22.50	
Edith Stores, Heirs	18.75	
	<hr/>	\$101.25

## 1942

Isiah Douglass	\$13.50	
Frank Palmer	69.00	
George Parks	2.76	
Edith Storer, Heirs	17.25	
	<hr/>	\$102.51



25

1941

Isiah Douglass	\$11.60	
Frank Palmer	58.00	
George Parks	2.32	
	<hr/>	\$71.92

1940

Isiah Douglass	\$11.60	
James Rinaldo	23.20	
Mrs. Amber Smith	26.10	
Lorenzo Butera	7.20	
Lorenzo Butera	29.00	
	<hr/>	\$97.10

1939

Isiah Douglass	9.60	
James Rinaldo	19.20	
W. L. Getchell	9.60	
	<hr/>	\$38.40

1938

Isiah Douglass	11.00	
George Parks	2.20	
James Rinaldo	22.00	
Lorenzo Butera	34.38	
W. L. Getchell	11.00	
Alfred Getchell, Heirs	35.75	
	<hr/>	\$116.33

1937

Earl Sheldon, Heirs	\$49.00
Isiah Douglass	9.80

W. L. Getchell	9.80	
Alfred Getchell, Heirs	31.85	
Lorenzo Butera	30.63	
	<hr/>	\$110.08

## 1936

W. L. Getchell	\$13.20	
Alfred Getchell	42.90	
Lorenzo Butera	41.25	
	<hr/>	\$97.35

## 1935

Lorenzo Butera	27.50	
W. L. Getchell	8.80	
Alfred Getchell	28.60	
	<hr/>	\$64.90



## TREASURER'S REPORT

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### SOURCE OF RECEIPTS

Cash balance	\$ 595.15
Taxes 1948	32,141.26
Taxes 1947	1,405.10
Tax Liens	1,649.00
Tax Liens sold	707.68
Excise Tax	1,693.22
Temporary Loan	6,000.00
B. L. Dyer Account	160.00
Tuition	
Mrs. Madeline O'Donnell	95.00
Emily Brown	124.91
Town of Newburg	183.33
Town of Levant	166.66
Town of Etna	691.66
Town of Dixmont	566.65
Town of Detroit	83.33
State Highway	971.41
Road Improvement	916.89
Special Resolve	488.00
School Fund	3,089.00
Equalization	4,180.16
State Aid Highway	814.96
Over payment Retirement	85.47
Over payment Retirement	211.58
Health and Welfare	1,758.25
Forest Fire	899.61
Snow Removal	913.90
Bank Stock Sold	160.28

John Dean, Over payment	4.50
B. W. Carter, Supplies Sold	1.65
E. & N. A. Stock	10.00
Auto Rest, License	2.00
Reid Hand, License	1.00
Check, made in error	9.05
Dana P. Stevenson	17.23
Check, made in error	8.86
Book Refund	14.77
A. A. Curtis, Filling	50.00
Roger Tenan	10.00
Treasurer U. S. Burial	85.00
Newburg Rent Road Machine	3.00
	<hr/> \$60,969.72

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:

Warrants paid	\$58,619.86
Tax liens	1,649.00
Protested check	7.00
Due from State overpayment	3.00
Service charge	32.91
Bank balance	635.79
Cash on hand	22.16
	<hr/> \$60,969.72

MARK W. MCGOWN,

*Treasurer*



# REPORT OF THE TREASURER OF

## CARMEL SCHOOL DISTRICT

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Cash in Bank, February 10, 1948	15.74	
Amount received from Town	\$2,263.20	
		<hr/> \$2,278.94

### *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

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	
	<hr/>	\$2,231.50
Cash in Bank, January 26, 1949		47.44

# UNCOLLECTED 1948 TAXES

February 15, 1949

		(Residents)	
	Real Estate	Personal	Polls
Arey, Delbert	130.00	1.00	
Bradford, Mrs. Georgie	15.00		
S. E. Collins	61.00		
Craig, G. C.	100.00	8.00	
Cormier, Harry	58.33		
Crosby, Earl			3.00
Carter, Walter or unkown	30.00		
Curry, Harry	145.00		
Curless, Charles	120.00		
Crosby, Ruth	50.00	1.00	
Day, D. D.	19.00		
Eames, Earl	40.00		
Falkner, Leon	180.00		
Graves, Charles		1.00	
Gray, Annie	20.00		
Hodsdon, Mrs. Guy	287.00		
Hall, Ronald	170.00		



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	
	<hr/>	<hr/>	<hr/>
	\$3,015.04	\$165.00	\$12.00
Uncollected Real Estate Tax			\$3,015.04
Uncollected Personal Tax			\$165.00
Polls			12.00
			<hr/>
Total Uncollected			\$3,192.04

## TOWN CLERK'S REPORT

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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	
	<hr style="width: 100%; border: 0.5px solid black;"/>	\$103.30
Receipts from Dept. of Agriculture		\$103.30

MARK W. McGOWN

*Town Clerk*



# REPORT OF SUPERINTENDENT OF SCHOOLS

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

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

## TEACHERS

High School: Joseph J. Devitt, principal, mathematics and science. Mrs. Isobel Josephs, English, social studies, French. Lucian Savage, Commercial subjects. Carroll Ellsmore, Junior High.

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*



# REPORT OF HIGH SCHOOL PRINCIPAL

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## THE BLOCK PERIOD

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 certainty, 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
	<hr/> \$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
	<hr/> \$13,855.45

## Unexpended

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\$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
	<hr/> \$7,942.96

### Paid for Fuel:

Wallace G. Percival (coal)	457.89
Clarence Sylvester (wood)	72.00
A. J. McGown & Sons (kindling)	5.25
	<hr/> \$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	
	<hr/>	\$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	
	<hr/>	\$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	
	<hr/>	\$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	
		<hr/>
		\$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	
		<hr/>
		\$284.20

## HIGH SCHOOL

*Resources*

Appropriation	\$5,725.00	
State School Fund	1,561.19	
Tuition	1,911.54	
Unexpended balance	267.12	
		<hr/>
		\$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	
	<hr/>	\$9,494.75

Overdrawn		<hr/> \$29.90
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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	
	<hr/>	\$7424.95

## Paid Janitor and Cleaning:

Julian Parsons	\$692.00	
Leona Moran	26.25	
Lewene Armstrong	26.25	
	<hr/>	\$744.50

## Paid for Fuel:

Hincks Coal Co.	\$74.03	
Wallace G. Percival	457.90	
A. J. McGown and Sons	3.50	
	<hr/>	\$535.43

## Paid for Conveyance:

William Dunton	\$20.00	
Foster's Esso Station	24.22	
	<hr/>	\$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	
		<hr/> \$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

Treasurer of State	4.69	
W. M. Welch Mfg. Co.		
(laboratory)	132.14	
	<hr/>	\$516.63

## SUPERINTENDENCE ACCOUNT

*Resources*

Appropriation	\$541.00
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*Expenditures*

Bertha W. Carter, salary	527.00
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Unexpended	\$14.00
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## INSURANCE ACCOUNT

*Resources*

Appropriation	\$77.50	
Unexpended balance, 1947	12.50	
	<hr/>	\$90.00

*Expenditures*

Sidney F. Jones, premium on grammar school building	90.00
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## SHOP ACCOUNT

*Resources*

Appropriation	\$200.00
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*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	
	<hr/>	\$124.10
Unexpended		<hr/> \$75.90

### SCHOOL LUNCH ACCOUNT

#### *Resources*

Appropriation	\$200.00
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#### *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	
	<hr/>	\$130.86

Unexpended	\$69.14
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Bills outstanding due A. J. McGown & Sons, Dudley Carter, and Clarence Sylvester.

### SCHOOLHOUSE REPAIR ACCOUNT

#### *Resources*

Appropriation	\$500.00	
Unexpended, 1947	267.52	
	<hr/>	\$767.52

*Expenditures*

## Paid:

John Dean	\$25.00	
A. J. McGown & Sons	17.00	
George Smith	17.50	
Leslie Harvey	5.00	
Broadway Auto Upholstery Co.	120.00	
Treasurer of State	3.25	
Clinton Harvey	69.12	
Brown & White Paper Co.	5.33	
Beverley Harvey	1.30	
	<hr/>	\$263.50
Unexpended		<hr/> \$504.02



## AUDITOR'S REPORT

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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*

FMB/K

## 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

	February 10, 1948	February 17, 1947
Cash in Bank	\$595.15	\$14.12
Accounts Rec'able. (Schedule A-1)	909.76	194.23
Taxes Receivable:		
(Schedule A-2)	\$3,425.11	\$2,381.83
Less—Reserve for Losses	347.66	233.34
	<u>\$3,077.45</u>	<u>\$2,148.49</u>
Tax Liens (Schedule A-3)	1,294.58	2,008.24
Tax Acquired Property		
(Schedule A-4)	1,390.37	1,500.57
Less—Reserve for Losses	471.17	400.00
	<u>919.20</u>	<u>1,100.57</u>
Tax Deeds (Sch. A-5)	158.89	158.89
Less—Reserve for Losses	79.45	79.45
	<u>79.44</u>	<u>79.44</u>
Sinking Fund (Schedule A-6)	3,384.44	4,440.65
	<u></u>	<u></u>
TOTAL	\$10,260.02	\$9,985.74

## TRUST FUNDS

*Assets*

Time Deposits (Schedule A-11)	\$4,870.31	\$4,870.31
Investments (Schedule A-11)	200.00	200.00
	<u></u>	<u></u>
TOTAL	\$5,070.31	\$5,070.31



## LIABILITIES

	February 10, 1948	February 17, 1947
Accounts Payable (Schedule A-7)	\$ .77	\$ .77
Due Governmental Agencies (Sch. A-8)	225.48	
Notes Payable (Schedule A-9)	6,000.00	6,000.00
Bonds Payable (Schedule A-10)	5,000.00	6,000.00
Deferred Revenue		361.00
	<hr/>	<hr/>
Total Liabilities	\$11,226.25	\$12,361.77

## DEFICIT

Departmental Overdrafts (Exhibit D)	\$829.39	\$285.62
Net Deficit (Exhibit E)	136.84	2,661.65
	<hr/>	<hr/>
	966.23	2,376.03
	<hr/>	<hr/>
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
	<hr/>	<hr/>
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 Sweet  
John Worcester  
Mark Mc Gowan.



