

1946

Annual Report of the Municipal Officers of Bridgewater Maine For the Municipal Year Ending March 1, 1946

Bridgewater (Me.)

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Annual Report
of the
Municipal Officers of
BRIDGEWATER
Maine

For Year Ending March 1, 1946

Annual Report of the Municipal Officers of the

Town of
BRIDGEWATER
MAINE

For the Municipal Year Ending March 1, 1946

Houlton Publishing Company, Houlton, Maine

The Town of Bridgewater humbly dedicates this Town Report to Harris Goodwin Stackpole (1870-1945) who so unselfishly and faithfully served the Town.

He was first elected to the Board of Selectmen in 1907 as Second Selectman—during that year of office he took over the duties of the First Selectman and for a period of twenty-six years, excepting one year, he served continuously in that capacity, terminating his services in March 1934. In 1934, in token of his services and esteem among the townspeople, he was presented with a watch, appropriately engraved.

His services to the town was not confined to being First Selectman as he held other important offices from time to time as well, being a member of the School Board, Road Commissioner, Board of Trustees of Bridgewater Classical Academy of which he was chairman for several years to his death.

In his services to the Town he was sympathetic and understanding yet at all times working for the best interests of the Town. He was as active in Town affairs outside his official capacity as he was in it and sponsored and backed anything that would make for a better community.

Except for a short period, when he resided in Monticello, he spent his lifetime in Bridgewater—and it might be said—working for Bridgewater.

*This page is dedicated to the
Bridgewater Girls and Boys
serving in the Armed Forces of
their Country.*

TOWN OFFICERS

**SELECTMEN, ASSESSORS AND OVERSEERS
OF THE POOR**

Guy S. Twitchell Fred F. Whited Forest T. Bradstreet
Samuel J. Hartley Ralph D. Stackpole

TOWN CLERK

H. A. MacIlroy

TOWN TREASURER

Ralph M. Milliken

SUPERINTENDING SCHOOL COMMITTEE

Hon. H. A. Tompkins Arthur C. Libby
Elbridge Kingsbury

TOWN MANAGER

Amelia J. Cullins

COLLECTOR OF TAXES

Amelia J. Cullins

SUPERINTENDENT OF SCHOOLS

Edward W. Hincks

SEALER OF WEIGHTS AND MEASURES

Guard Weeks

SEXTON

Harley Green

CONSTABLES

Arthur C. Libby
Perry Carmichael

COMPARATIVE BALANCE SHEET

Year ending March 1946

ASSETS

Subsidiary Schedules:	Mar. 1, 1945	Mar. 5, 1946
Cash	\$10,858.07	\$17,846.72
Sinking Fund	13,100.00	13,100.00
TAX ACCOUNTS:		
Uncollected Taxes:		
1943	55.15	18.90
1944	1,337.70	29.47
1945		1,613.95
TAX LIENS:		
1942	29.15	
1943	488.26	31.50
1944		140.70
Real Estate	3,705.81	1,826.11
Accounts Receivable	1,128.26	1,859.39
Notes Receivable	89.00	
Total Assets	\$30,791.40	\$36,466.74
Trust Funds	103.42	103.42
Net Debt	8,304.49	2,274.82
Total Assets, Trust Funds and Net Debt	\$39,199.31	\$38,844.98

LIABILITIES

Subsidiary Schedules:	Mar. 1, 1945	Mar. 5, 1946
Bonds Payable	\$30,000.00	\$29,000.00

Town Orders	22.67	
Unpaid Warrants	79.04	
Overpayment of Taxes	18.96	
	<hr/>	<hr/>
Total Liabilities	\$30,120.67	\$29,000.00
Cemetery Trust	1,103.42	1,103.42
Ministerial School Trust	2,026.33	2,026.33
Unexpended Balances	3,249.03	5,586.97
Res. for Uncollectible Acc. Rec.		1,128.26
Res. for Uncollectible Taxes	2,699.86	
	<hr/>	<hr/>
Total Liabilities, Trusts, Unexpended Balances and Res.	\$39,199.31	\$38,844.98

VALUATION AND ASSESSMENT

List of property at its just value in the Town of Bridgewater, Maine, for the year 1945 made for return to the Board of State Assessors as required by law:

Number of Polls Taxed, 259 at \$3.00 per Poll

Number of Polls not Taxed, 12

Rate of Taxation, \$82.00 per \$1,000 Valuation

Summary of Taxable Property Valuations

Real Estate, Resident	\$471,850.00	
Real Estate, Non-Resident	76,225.00	
	<hr/>	
Total Real Estate		\$548,075.00

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Personal Estate, Resident	\$62,030.00	
Personal Estate, Non-Resident	34,784.00	
Total Personal Estate		96,814.00
Total Real Estate and Personal Property		\$644,889.00

Taxable Livestock and Poultry

Personal Property	No.	Av. Val.	Total Val.
Horses and Mules	126		\$11,150.00
Colts, 3 to 4 years old	3	\$25.00	75.00
Cows	211	50.00	10,550.00
Oxen	3	50.00	150.00
Three Year Olds	11	40.00	440.00
Two Year Olds	51	30.00	1,530.00
Poultry	452	.50	226.00
Total Amount			\$24,121.00

Exempt Livestock and Poultry

Draft Colts	2	25.00	50.00
Yearlings	89	10.00	890.00
Sheep	42	5.00	210.00
Swine	73	15.00	1,095.00
Poultry	1246	.50	623.00
Total Amount			\$2,868.00

All Other Kinds of Personal Property

Stock in Trade	\$ 6,511.00
Gasoline Pumps and Attachments	525.00
Musical Instruments	5,500.00
Radios	4,875.00

Tractors (Not Excised)	1,300.00
Other Property	53,982.00
Amount Taxable Livestock and Poultry (brought forward)	24,121.00
	<hr/>
Total Amount of Personal Property	\$96,814.00

COMMITMENT 1945

Real and Personal Taxes	\$52,880.90
Poll Taxes	777.00
Estimated Excise Taxes	600.00
	<hr/>
Total Amount	\$54,257.90

1945 APPROPRIATIONS

Support of Schools	\$12,500.00
School Supplies	500.00
Text Books	550.00
Free High School	2,500.00
School Sup't.	575.00
Bridgewater School District	5,300.00
Support of Poor	2,000.00
Misc. Account	1,000.00
Town Officers Salaries	2,600.00
Aid to Dependent Children and Board and Care of Committed Children	700.00
Street Lights	300.00
Maintenance of State Highway	1,200.00
Town Debt and Interest	3,000.00
Fire Dept.	1,150.00

Fire Hose	1,500.00	
American Legion	100.00	
Snow Fence	1,000.00	
Third Class Road	139.00	
Upkeep of Cemeteries	200.00	
Abatement of Taxes	548.87	
Roads, Bridges, Sidewalks and Plowing Winter Roads	9,500.00	
Public Health Nurse	50.00	
State of Maine Publicity	25.00	
Posts at Three Places on Ball Ground	50.00	
Total		\$46,987.87

TOWN OFFICER'S SALARIES

Receipts:		
Appropriated	\$2,600.00	
Withholding Refund	43.56	
Total		\$2,643.56

Expenditures:		
Paul Fodale, Town Manager	\$	93.33
Amelia Cullins, Town Manager		1,011.50
Ralph Milliken, Treasurer		125.00
A. C. Libby, Chairman of School Comm.		25.00
Louis Finemore, Selectman		3.00
H. A. MacIlroy, Town Clerk		30.00
G. S. Twitchell, Selectman and Assessor		36.00
R. D. Stackpole, Selectman and Assessor		29.00

Fred Whited, Selectman and Assessor	29.00	
Forest Bradstreet, Selectman and Assessor	29.00	
Samuel Hartley, Selectman and Assessor	15.00	
Collector of Internal Revenue	179.85	
Unexpended Balance to Summary	37.88	
Unexpended Balance Carried Forward	1,000.00	
Total		\$2,643.56

STREET LIGHTS

Appropriated March 1945	\$300.00
Expenditures:	
Maine Public Service Co.	\$300.00

PUBLIC HEALTH NURSING

Appropriated March 1945	\$50.00
Expenditures:	
Treasurer of State	\$50.00

PUBLIC HEALTH NURSING REPORT 1945

Public Health Nursing is primarily to help keep the well person well. This can best function through helping to make known facts about health, creating positive attitude toward obtaining and maintaining good health, encourag-

ing and teaching the use of health and medical resources, emphasizing the prevention and protection against communicable diseases, and contributing toward the adjustment of social conditions to the end that the individual and family will become resourceful in meeting their own health needs.

With the co-operation of the mother in the home, the Public Health Nurse has endeavored to carry on a practical health program with special emphasis on the health of the expectant mother, the infant and the preschool child.

Ten visits were made to the prenatal and postpartum mothers to assist in securing medical and dental examinations and supervision early in pregnancy and to help the family carry out special medical advice as to the maternal and infant care.

Forty-seven visits to infants were made and 56 home visits were made to preschool children. The infant and preschool periods are recognized as the time when lasting health habits are formed. Therefore, from a public health point of view these two periods are very important.

The nurse in her services to a community at all times is interested in the growth and development of children. The school nursing program offers great opportunity along this line. Where corrections are needed she helps the parents plan to get the needed work done. Immunization against diphtheria and whooping cough were offered in the schools, also for preschools. One hundred and sixty-four were immunized against diphtheria (first inoculation). Thirty-two school children and preschool children have had their first two inoculations.

The control of communicable diseases, including the venereal diseases, is an important part of the public health program. The public health nurses have participated in this program through tracing alleged contacts and other persons suspected of having a venereal disease and referring them to a physician for medical care, and through assisting with individual and community education regarding venereal diseases.

Our service for crippled children is one noteworthy of mention. The best in medical, nursing and hospital care is made available to every crippled child found in our contacts with families or to any child referred to us. These clinics are held in Fort Kent, Houlton and Presque Isle the year around. Here some children are referred to the hospital for surgery; others are referred to the nurse to assist the family to carry out treatments.

The shadow of the war lies behind us. A year of peace and normal living lies ahead. Let us use all our community resources in a combined effort to continue our care of the handicapped, to keep the well from becoming sick, and to teach healthful living to the men, women and children of our town.

Respectfully submitted,

MARY G. CROSBY, R. N.,
Public Health Nurse

TOWN TREASURER'S REPORT

Ralph M. Milliken, Treasurer

To Received From:

March 10, 1945, Bal. on hand \$10,858.07

State of Maine, Railroad Tel. & Tel. Tax	17.38
Amelia J. Cullins, sale of Town Property	1,923.61
Town Treas. (Liens 1943)	456.76
Interest on Taxes and Liens	293.86
Lien Cost	13.50
Amelia J. Cullins, 1945 Excise Tax	357.02
Town Treas. (Lien 1944)	20.10
Amelia J. Cullins, 1944 Tax	1,141.43
Amelia J. Cullins, 1945 Tax	52,015.55
Amelia J. Cullins, 1944 Supplemental Tax	52.55
Amelia J. Cullins, 1945 Supplemental Tax	24.00
Amelia J. Cullins, 1943 Tax	33.25
Town Treas., Notes Receivable	89.00
Amelia J. Cullins, 1946 Excise Tax	787.72
Rent of Town Property	592.19
State of Maine, Bounty on Bear	20.00
Stetson Hussey, Rent Town Hall (Bal. 1944 and 1945)	300.00
E. W. Hincks, Refund School Supplies	4.95
Refund Internal Revenue	637.85
E. W. Hincks, Refund Text Books	20.00
State of Maine, Refund on Gasoline (snow plowing)	9.75
Toll Call Misc. Acc.	.25
State of Maine, Plowing Snow	720.13
State of Maine, Bank Stock Tax	44.28
Pool Room License	10.00
Refund Snow Removal	720.13
Refund Snow Fence	.30

State of Maine, School and Census	5,276.17	
State of Maine, Education	8.68	
		<hr/>
Total Received		\$76,448.48
Credit by Paid:		
Warrants	\$58,601.76	
Balance on hand March 5, 1946	17,846.72	
		<hr/>
Total		\$76,448.48

TOWN DEBT AND INTEREST

Balance March 1945	\$1,000.00	
Apropriated March 1945	3,000.00	
Interest on 1945 Taxes	186.48	
Interest on 1944 Taxes	31.78	
Interest on 1943 Liens	40.94	
Interest on 1944 Lien	1.20	
Interest on Notes Receivable	7.65	
Interest on 1940 and 1941 Liens	25.81	
		<hr/>
Total		\$4,293.86
Expenditures:		
Paid Bond	\$1,000.00	
Interest on School Fund	121.58	
Interest Milliken Trust Fund	32.50	
Interest Bond Issue	975.00	
Unexpended to Summary Mar. 1946	164.78	
Unexpended Carried Forward	2,000.00	
		<hr/>
Total		\$4,293.86

STATE TAX

Appropriated March 1945	\$5,637.29
Expenditures:	
1945 State Tax	\$5,637.29

COUNTY TAX

Appropriated March 1945	\$1,018.11
Expenditures:	
1945 County Tax	\$1,018.11

ACCOUNTS PAYABLE BY TOWN MARCH 1945—NONE

REPORT OF THE FIRE DEPARTMENT

To the Citizens of the Town of Bridgewater:

I hereby submit my report of the Fire Department for the fiscal year. We were called to forty-five fires during the year.

There is need for a few more repairs on the fire house which can be made at no great cost. We built an extension on the back of the fire house this year which gives us ample room now, we also have a drying tower which has proved very satisfactory.

Respectfully submitted,

A. C. LIBBY, Chief

 FIRE DEPARTMENT

Receipts:

Appropriated	\$1,150.00	
Overdraft to Summary	155.19	
		<hr/>
Total		\$1,305.19

Expenditures:

Maine Public Service Co., Lights	\$ 15.00
W. S. Trafford, Labor and Material	3.10
Eastern Fire Equipment, Inc., Equipment *	83.20
William Furrow, Lumber	137.22
Frank E. Delong, Wood	100.00
A. C. Libby, labor on Fire House	129.00
A. M. Stackpole, Hardware	129.91
C. L. Sharp, Lumber	19.92
Fenderson Sales & Service, Battery	12.00
M. C. Foster	4.65
Louis Finemore, Gas and Kerosene	21.19
A. C. Libby, Fire Chief	350.00
D. D. Raymond, Fireman	13.96
Olin Tidd, Fireman	30.90
Milan Murphy, Fireman	41.68
Arnold Sharp, Fireman	12.42
Arnold Corey, Fireman	3.18
Murray Foster	43.22
Lawrence McIntyre, Fireman	63.24
James Trecatin, Fireman	7.80
Lloyd Jamison, Fireman	1.62
Albert Parks, Fireman	36.96
Dana Brewer, Fireman	9.32
Guy Burns, Fireman	9.34

Leon Burtt, Fireman	21.66	
Frank Bradstreet, Fireman	4.70	
		<hr/>
Total		\$1,305.19

FIRE HOSE

Appropriated March 1945		\$1,500.00
Expenditures:		
Quaker Rubber Corporation		\$1,500.00

ROADS, HIGHWAY, BRIDGES AND PLOWING ROADS

Appropriated March 1945		\$9,500.00
Expenditures:		
H. A. Tompkins, Highway Comm.		
Meeting (Augusta)	\$ 7.77	
Guy S. Twitchell, Highway Comm.		
Meeting (Augusta)	10.00	
Trans. to School Bus Account	1,675.00	
Snow Removal	5,916.91	
Bridges	230.92	
Maintenance of Roads	1,109.57	
Unexpended to Summary	549.83	
		<hr/>
Total		\$9,500.00

DETAILS OF BRIDGES

Expenditures:		
John Stiles	\$ 1.00	
Clarence McClean	1.50	

Arthur Libby	9.00	
James Trecartin	7.50	
Joseph Kinney	5.00	
Ray Yerxa	3.00	
Eli Sharp	14.00	
Olin Tidd	14.00	
William Furrow	150.00	
C. L. Sharp	10.92	
Fred Whited	15.00	
Collector of Internal Revenue	9.20	
	<hr/>	
Total		\$240.12
Receipts:		
Refund Withholding	\$ 9.20	
Trans. to Roads, Highways and Plowing Snow	230.92	
	<hr/>	
Total		\$240.12

STATE AID ROAD

Balance March 1945	\$800.00
Balance March 1946	\$800.00

MAINTENANCE OF STATE ROAD

Appropriated March 1945	\$1,200.00
Expenditures:	
Treasurer of State	\$920.50
Unexpended to Summary	279.50
	<hr/>
Total	\$1,200.00

DETAILS OF SNOW REMOVAL

Expenditures:

S. L. Bell	\$ 126.00
Town of Blaine	216.00
Ora Shaw	2.00
Douglas Bradstreet	23.00
Richard Craig	2.00
P. K. Carmichael	4,000.00
Guy Prest	64.27
Betram O'Neal	14.00
Richard McCleary	29.50
Odber Pryor	29.95
Harry Pryor	69.32
Paul Fodale	.64
Ernest McKinnon	39.00
Edgar Farley	7.00
Curtiss Prest	18.68
John Kinney	9.34
Austin Kinney	13.33
Lester McCleary	7.78
Perley Jamison	12.00
State Highway Comm.	720.13
Eli Sharp	229.00
Olin Tidd	90.70
Ashley Hallett	63.00
Arnold Corey	213.30
Charles Hallett	7.00
Merle Stiles	554.90
Geo. A. Hall Co.	43.86
Winslow Webber	115.70
Glen Sharp	45.00
Scholley Kingsbury	62.60
Charles Nelson	49.80

Arthur Delong	7.00
Evan Parks	8.00
Fred White	4.00
G. S. Twitchell	45.00
Joshua Morse	26.25
S. J. Hartley	14.00
Leigh Carmichael	108.50
Joe Kinney	31.50
Albert Stiles	59.50
James Kinney	24.50
Earl Finnemore	21.00
Keith Stiles	28.00
M. C. Foster	3.00
Clarence McPherson	14.00
William Craig	17.50
John Peters	10.50
Charles Lynch	14.00
Beverly Stiles	10.50
Collector of Internal Revenue	147.65
	<hr/>
Total	\$7,473.20

Receipts:

Refund Internal Revenue	\$ 106.28
State of Maine, Refund on Gas	9.75
State of Maine, Snow Plowing	720.13
State of Maine, Refund	720.13
Trans. to Roads, Highways and Plowing Snow	5,916.91
	<hr/>
Total	\$7,473.20

DETAILS OF MAINTENANCE OF ROADS

Expenditures:

Louis Finemore	\$ 7.00
R. B. Peters	56.00
Harrison McNinch	6.00
James Larmar	3.50
Richard McCleary	30.00
W. S. Trafford	8.00
Elbridge Kingsbury	12.50
Ernest McKinnon	32.00
George Esty	12.50
Thomas Cook	3.50
Austin Kinney	1.33
Lester McCleary	.78
Bennie Brooker	7.50
Earl McKinnon	6.00
Percy Tilley	57.50
Harold Tilley	56.50
Perley Jamison	33.00
Glen Cook	3.50
Ray Parks	4.00
Gordon Clark	72.30
Ernest Harvey	36.00
Edward McNinch	3.50
Linton Cullins	12.00
Geo. A. Hall Co.	363.49
Keith Stiles	1.25
Lester Black	1.25
Roland McIntyre	4.00
Treasurer of State	123.52
C. E. Lawrence	10.00
Winslow Webber	7.00
G. S. Twitchell	50.00
Walter Brown	1.50

Lloyd McKinnon	12.00	
Joshua Morse	26.50	
Kenneth McKinnon	4.00	
Percy Tilley Jr.	8.00	
Clair Taylor	16.00	
Dana Stiles	1.25	
Donald McIntyre	8.00	
Collector of Internal Revenue	5.05	
A. M. Stackpole Co.	1.95	
		<hr/>
Total		\$1,109.67

Receipts:

Refund Withholding	\$.10	
Trans. to Roads, Highways and Plowing Snow	1,109.57	
		<hr/>
Total		\$1,109.67

SPECIAL RESOLVE ROAD

Expenditures:

W. H. Brown	\$ 46.20
Charles Kinney	27.22
Milford Bridges	23.46
Maurice Foster	11.22
Charles Baston	17.62
John Kennedy	16.96
Ernest Boyington	12.80
Maurice Boyington	12.94
Ivan Carey	16.96
Paul Burns	13.40

Milford Bridges, Truck	81.00	
Gladys Brewer, Truck	38.25	
Charles Baston, Truck	48.60	
John Kennedy, Truck	46.80	
Ernest Boyington, Truck	171.00	
Glendon Bowers, Truck	7.50	
E. G. Smart, Truck	11.25	
Donald McIntyre (Gravel)	76.30	
Collector of Internal Revenue	12.20	
	<hr/>	
Total		\$691.68
Trans. to Accounts Receivable (State)		\$691.68

 THIRD CLASS ROAD

Balance March 1945	\$341.46	
Appropriated March 1945	139.00	
	<hr/>	
Total		\$480.46
Balance March 1946		\$480.46

 SNOW FENCE

Appropriated March 1945	\$1,000.00	
Refund	.30	
	<hr/>	
Total		\$1,000.30
Expenditures:		
Bangor & Aroostook R. Co.	\$ 162.80	
Geo. A. Hall Co.	828.49	
Unexpended to Summary	9.01	
	<hr/>	
Total		\$1,000.30

 WALTER McINTYRE ROAD

Balance March 1945	\$21.00
Balance March 1946	\$21.00

 DETAILS OF PAYMENTS SUPPORT OF POOR ACCOUNT

Appropriated March 1945 \$2,000.00

Expenditures

Laura Bridges:

Louis Finemore	\$ 1.25
Dr. Somerville	6.00
Hutchins Drug Store	14.75
Mrs. James Dyer	110.00
Laura Bridges	36.00

Total	\$168.00
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Leota McNinch:

Etta Morse	\$240.00
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Roland Allen:

Mary Carmichael	\$360.00
Ralph Milliken	30.27

Total	\$390.27
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Jessie Shaw:

Ralph Milliken	\$ 5.18
Adelman's Department Store	79.82

Total	\$ 85.00
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Geo. Scott:

Norman Nickerson (Feb. 28, 1946)	\$ 35.00
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Maxine McNinch:		
York Street Hospital	\$ 60.00	
Dr. Somerville	85.00	
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Total		\$145.00
Joseph Bradstreet:		
Mrs. James Dyer		\$ 40.00
Jane McKinnon:		
Annie Snow		\$ 72.00
Geo. Holmes:		
Dunn Funeral Home		\$132.50
Greta Kinney:		
York Street Hospital	\$ 60.00	
Dr. Somerville	85.00	
	<hr/>	
Total		\$145.00
Phair Allen:		
Dr. Somerville	\$ 65.00	
York Street Hospital	57.00	
Ralph Milliken	20.00	
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Total		\$142.00
Leroy Allen:		
York Street Hospital	\$ 49.00	
Dr. Somerville	60.00	
	<hr/>	
Total		\$109.00
World War Veteran II:		
York Street Hospital		85.00
Unexpended to Summary		\$211.23
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Total		\$2,000.00

 MISCELLANEOUS ACCOUNT

Receipts

Appropriation	\$1,000.00
Received from State, Bank Stock Tax	44.28
Liens Costs	13.50
S. H. Hussey, Town Hall (1944 Bal. & 1945)	300.00
Poolroom License	10.00
Received from State of Maine, Railroad and Telephone Tax	17.38
Toll Call	.25
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Total	\$1,385.41

Expenditures

First National Bank, Houlton, Maine Check Book	\$ 2.76
Maine Municipal Association (1945)	35.00
Ralph Milliken, Treasurer's Bond	17.50
Houlton Publishing Co., Town Reports 1945	138.60
H. A. Tompkins, Moderator's Fee 1945	5.00
A. C. Farley, Bond Amelia Cullins	15.00
Marks Printing House, Assessors, Tax Coll. Valuation Book	10.75
Arthur Libby, Moving safe	25.00
Ida Farley, School Census	25.00
U. S. Auto Guide, Excise book	5.50
Houlton Publishing Co., Tax Bills	13.03
Houlton Publishing Co., Office Supplies	13.19
Paul Fodale, Postage of Town Reports	4.36
Paul Fodale, Recording Liens	32.00
Marks Printing House, Office Supplies	11.15
Claude Green, Cleaning Town Hall	5.00

Loring, Short and Harmon, Town oaths	1.50
Loring, Short and Harmon, Army and Navy Book	9.00
Ernest McKinnon, Cleaning Town Dump	20.00
Ralph Milliken, Treasurer expense	10.50
Ralph Milliken, office supplies	1.49
A. C. Farley, Insurance	82.15
A. C. Farley, Insurance	150.00
Bert Ackerson, Truancy calls	11.50
Amelia J. Cullins, stamps	20.35
Graves Typewriter Co., Reconditioning	15.00
Amelia Cullins, express on typewriter	1.24
Howard Lewis, Fix Town Flue	25.50
Treasurer of State, 1944 Audit	75.38
Ernest Gardiner, Fix Office door	2.50
F. A. Peabody, Insurance Town Hall	93.75
John J. Edmunds, refund 1944 tax	20.10
Harley Green, Cleaning Town Hall	5.00
A. M. Stackpole, Hardware	39.15
D. D. Raymond, Fix Town Office	30.00
Amelia J. Cullins, Window shades	1.50
Ralph K. Wood, Legal Services	11.25
Scott Brown, Legal Services	5.00
Clara Hartley, Town office rent	120.00
Fred Whited, Lumber to fix Town Office	15.00
Frank E. Delong, Town office wood	20.00
Louis Finemore, Fuel oil for office	8.27
H. A. MacIlroy, recording vital statistics	14.25
G. S. Twitchell, office expenses	5.00
New England Tel. and Tel. Co.	68.63
Maine Public Service Co.	18.72
Amelia Cullins, Mileage	30.00
Unexpended to Summary	94.84

Total

\$1,385.41

 FREE HIGH SCHOOL

Appropriated March 1945		\$2,500.00
Expenditures:		
Treasurer of B. C. A.		\$2,500.00

BOARD AND CARE OF COMMITTED CHILDREN

Appropriated March 1945		\$350.00
Expenditures:		
Treasurer of State	\$327.57	
Unexpended to Summary	22.43	
	<hr/>	
Total		\$350.00

AID TO DEPENDENT CHILDREN

Appropriated March 1945	\$350.00	
Overdraft	244.00	
	<hr/>	
		\$594.00
Expenditures:		
Treasurer of State		\$594.00

BOARD AND CARE OF NON-COMMITTED CHILDREN

Expenditures:		
Mrs. Stephen Gaydosh		\$39.45
Transferred to Acc. Rec. (State)		\$39.45

 Sec. 39, Chapter 269 Public Laws of 1945

Any automobile or tractor owner, who has paid the excise tax on his motor vehicle for the year to a city or town as provided for in this chapter, shall be exempt from further or other taxation on said vehicle for that year by said town or city, provided, however, that in the case of tractors used principally on farms or in the woods, the excise tax must be paid before April 1, otherwise the owner shall be subject to a personal property tax.

In case a personal property tax is paid and later registration on a tractor is desired, the secretary of state shall accept a personal property tax receipt in lieu of an excise tax receipt.

 SINKING FUND

Investments:

Purchased

July, 1944, U. S. Treasury 1 $\frac{1}{4}$ % Bond, 1947, No. 50243	\$ 1,000.00
July, 1944, U. S. Treasury 1 $\frac{1}{4}$ % Bond, 1947, No. 50244	1,000.00
July, 1944, U. S. Savings Bond, Series F., No. 2143898, Due 12 yrs., Maturity Value \$5,000.00	3,700.00
July, 1944, U. S. Savings Bond, Series F. No. 2143899, Due 12 yrs., Maturity Value \$5,000.00	3,700.00
December, 1944, U. S. Savings Bond, Series F, No. 223787, Due 12 yrs., Matur- turity Value \$5,000.00	3,700.00
Total	\$13,100.00

Bonds are at the First National Bank of Houlton.

 RENT

Rent Collected		\$592.19
Transferred to Net Debt		\$592.19

 EXCISE TAX

Commitment	\$600.00	
Transferred to Net Debt	544.74	
	<hr/>	
Total		\$1,144.74
Excise Tax Collected for 1945-1946		\$1,144.74

 OVERLAY

1945 Overlay		\$614.63
Transferred to Net Debt		\$614.63

 BEAR BOUNTY

Paid to:		
Donald McIntyre	\$10.00	
Austin Kinney	10.00	
	<hr/>	
Total		\$20.00
Receipts:		
State Treasurer		\$20.00

 POSTS AT THREE PLACES ON BALL GROUND

Appropriation		\$50.00
Expenditures:		
Howard Lewis	\$21.00	

ANNUAL REPORT

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Joshua Morse	16.25	
Unexpended balance summary	12.75	
	<hr/>	
Total		\$50.00

AMERICAN LEGION

Balance March 1945	\$167.00	
Appropriated March 1945	100.00	
	<hr/>	
Total		\$267.00
Balance March 1946		\$267.00

STATE OF MAINE PUBLICITY

Appropriation		\$25.00
Expenditures:		
State of Maine Publicity Bureau		\$25.00

INTEREST BOND ISSUE

Expenditures:		
First National Bank, Houlton, Maine		\$975.00
Transferred to Town Debt & Interest		\$975.00

INTEREST MILLIKEN TRUST FUND

Expenditures:		
Bridgewater Cemetery Assn.		\$32.50
Transferred to Town Debt & Interest		\$32.50

 BRIDGEWATER CEMETERY ACCOUNT

Appropriation March, 1945	\$200.00
Paid Bridgewater Cemetery Assn.	\$200.00

 CEMETERY TRUST FUNDS

E. E. Milliken Est. (Town Treasury)	\$1,000.00
Mrs. Theodore Parks Est. (Northern National Bank)	103.42
Total	\$1,103.42

 REPORT OF SECRETARY-TREASURER OF
 BRIDGEWATER CEMETERY ASSOCIATION

Received:

Cash in Bank	\$ 49.21
Assessments	296.00
Received from Town Appropriation	200.00
Interest on Milliken Trust Fund	32.50
Received for Perpetual Care	200.00
Received from Arnold Corey, tool house	20.00
Interest on U. S. Bond	1.25
	<hr/>
	\$798.96

Paid:

Cemetery Caretaker	\$510.00
Supplies and Grass Seed	11.45
Sharpening Lawn Mowers (1944)	10.00

Secretary's Salary	15.00	
Hauling dirt	3.00	
Postage	2.20	
2 Series G Bonds	200.00	
		\$751.65
Balance on Hand March 1, 1946		\$ 47.31
3 \$18.50 War Bonds (Tapley Perpetual Care) with Treasurer March 1, 1946		\$55.50

GLADYS MacILROY,
Secretary and Treasurer.

NOTICE

Immediately at the close of Town Meeting, there will be a meeting of the Bridgewater Cemetery Association. All Tax Payers are members of the Association. Please attend this meeting to act on the following business:

- (1) Election of Officers.
- (2) Name the annual assessment on each lot.
- (3) To act on any further business that may come before the Association.

HARVEY A. TOMPKINS, President
Bridgewater Cemetery Association

REPORT OF TREASURER SCHOOL DISTRICT

March 2, 1945, Balance on Hand	\$1,887.55	
Received from Town Treasurer	5,300.00	
Total		\$7,187.55

Cash Disbursements:

Chandler Farley, Ins.	\$227.84	
H. A. MacIlroy, Ins.	418.04	
R. M. Milliken, Ins.	227.84	
Interest Bond Issue	812.50	
R. M. Milliken, Bond	17.50	
Bert Ackerson, repairs	5.74	
C. A. Stitham, pump repairs	16.55	
Geo. S. Gentle Co., Ins.	13.00	
J. N. Lawrence	63.70	
York & Fenderson	1.50	
Smith Bros.	7.26	
Payment of Bond	1,000.00	
Arnold Sharp, labor	14.00	
A. M. Stackpole, supplies	313.75	
C. B. Dodge Co., varnish	50.87	
B. E. Clary, welding seats	30.00	
Balance on hand March 2, 1946	3,967.46	
Total		\$7,187.55

BRIDGEWATER SCHOOL DISTRICT

Appropriated March 1945	\$5,300.00
Expenditures:	
Treasurer Bridgewater School District	\$5,300.00

TOWN BONDS PAYABLE

Total amount Bonds outstanding	\$30,000.00
Expenditures:	
By paid	\$1,000.00
Balance Outstanding March 1946	29,000.00
Total	\$30,000.00

REPORT OF PRINCIPAL, BRIDGEWATER CLASSICAL
ACADEMY

To the Superintendent of Schools, Board of Trustees, and
Citizens of Bridgewater:

I submit herewith my first annual report of the progress and condition of the Bridgewater Classical Academy.

School (postponed one week) opened October eight with an enrollment of sixty-nine (69) students. There were fifty-six (56) students from Bridgewater and thirteen (13) from Monticello, forty-one girls and twenty eight (28) boys.

The enrollment by classes:

	Boys	Girls	Total
Freshmen	14	10	24
Sophomores	4	14	18
Juniors	6	12	18
Seniors	4	5	9

School opened with two changes in the teaching staff. Mr. Robert Peterson replaced Mr. William Terry and I replaced Mr. Roy Duff.

Certain improvements have occurred which deserve mention. The gymnasium is now equipped with green, translucent shades. They shut out enough light so that it is now possible to have movies shown here to a much larger audience than was formerly possible. They are also invaluable for evenings when the stage is in use. The library is constantly receiving additions, and now boasts of a student librarian who has much latitude in the arrangement and cataloging of the books. A much needed fourteen foot stepladder has arrived and has already been put to excellent use by Mr. Ackerson. A new fire-alarm bell has been installed. The laboratory is now in regular use as an integral part of the Chemistry course. The

Superintending School Committee has graciously permitted the use of the School bus for Extra-curricula activities. The Academy merely has to pay for the driver and the gasoline consumed. This not only develops school spirit, but it is much safer than the use of several private autos. The gymnasium has been in constant use throughout the entire day in connection with either the Physical Fitness Program or the Public Speaking Program. The gymnasiums of smaller schools occupy a large part of the entire building and are frequently little used. Fortunately this unhealthy situation does not exist here at the Academy.

The extra-curricula program is similar to last year in that varsity basketball has been continued. Girls' basketball has been revived, and a Junior High program of basketball has been inaugurated. A Winter Sports program has been started.

The Student Council and Journalism clubs have been continued. An excellent Glee Club has been formed and a Thespian Society is being formulated. Baseball is to be revived this year.

One of the functions of a modern school is to meet the needs of a community in as many respects as possible. The Academy has attempted to meet at least some of these needs through its extra-curricula program, both during and after school.

The Activity Program has included a Freshman Reception, Christmas Party, Senior Class Play, and Junior Barn Dance. Scheduled to take place at later dates are the Junior Speaking Contest, Aroostook Central League Speaking Contest, either a series of one act plays or a Minstrel Show, the Senior Promenade and possibly a Junior Promenade. The weekly educational movie programs are still in vogue. These are supplemented by a monthly full-length feature in the order of *As You Like It*.

The Academy shall attempt:

- 1 To equip a baseball team.
- 2 To purchase a microphone for use in public speaking.
- 3 To purchase some sort of amplifier suitable for use in teaching Music Appreciation.

I would like at this time to express my appreciation to the Superintendent, Board of Trustees and Teachers for their cooperation and support. Permit me to extend my thanks to the citizens and friends of the school for their assistance and encouragement.

Respectfully submitted, .

ALFRED A. BRACY

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and Citizens of Bridgewater:

In accordance with custom I take pleasure in submitting my annual report concerning the schools of Bridgewater.

School Schedules and Faculties

The Bridgewater schools began the school year October 8th, a week later than originally scheduled, but all of this lost time has been made up. Spring vacation comes the week of March 25th and school closes for summer vacation June 21st.

The interruption of school schedules and the attendant loss of time which we seem to experience here in Aroostook County is not conducive to the best results educationally. To speak the plain truth, making up school time on Saturdays is not wholly successful but is tiring both to pupils and teachers. The Superintendent hopes

to see the day when it will be possible to open schools early in September so that teachers and pupils will receive the benefit of an uninterrupted school year with holidays and vacations where they belong, thus affording them the opportunity to achieve their best.

The town of Bridgewater was fortunate in having only two faculty changes in the elementary schools. Miss Yvette Pelletier became teacher of first and second grade, taking the place of Erma Grant, who resigned to take a position elsewhere. Arline Ames assumed the third and fourth grade position, taking the place of Dawn Rideout who is now teaching in Mars Hill. All other teachers returned to their respective positions. Marion Blanchard, principal of the Grammar school; Emma Kierstead, Grammar school; Marion Foster, fifth grade; Kathleen Landers, subprimary and helping teacher to the first and second grades.

At the high school there is a very strong faculty, headed by Alfred A. Bracy who came to Bridgewater from Wayland, Mass. Supporting Mr. Bracy are two excellent teachers, Robert Peterson, Science and Mathematics and Hazel VanTassell, English and Foreign language. Special attention is called to Mr. Bracy's report.

Modern Education

Recent scientific educational researches have shown that children cannot be educated mass-fashion as we turn out automobiles. On the contrary, it has been found that there are from five to seven different levels of ability within a single class of forty pupils. This means that individual needs have to be discovered and treated accordingly—even to the employment of special methods in some cases. The inference for us is simply that forty pupils are too many for one teacher. The ideal number appears to be twenty to twenty-five pupils per grade.

Modern education stresses the natural methods by which children really learn. It emphasizes learning readiness by building up pupil experiences as a basis for understanding the work at hand. Formerly, undue emphasis was placed upon drill and memorization of facts. Now, there is practice on the fundamentals as working tools and a means to an end. Some of the real ends of modern education are: Understandings based upon an interpretation of related facts, experience in democratic practices, attitudes of conduct and ideals of right action, appreciation of the finer things of life, good health and a knowledge of its maintenance, and the ability to think for ones* self in a democratic society. How far we can go toward realizing these ends depends upon the cooperation and forward vision of all citizens of Bridgewater.

The Look Ahead

The Superintendent has repeatedly recommended forward-looking educational procedures for the schools of Bridgewater. In the light of preceding paragraphs, under the heading Modern Education, let us consider the situation in this town for a moment. We find over forty pupils under one teacher in grades one and two and the same condition existing under one teacher in grades three and four. According to the principles given above, twenty to twenty-five pupils are the approved numbers for any one teacher. The Superintendent recommends that steps be taken to make it possible for the pupils of Bridgewater to have one teacher for each grade, at least for the first five grades. This improvement could be made possible if the two school rooms in the upper story of the Intermediate building were completed.

At the high school level we are maintaining courses which are not geared to the needs of the community nor to the needs of the pupils individually. Very few of the

graduates go on to college. On the contrary, the tendency is for about fifty percent of those who enter to drop out before their course is completed. Witness in Mr. Bracy's report a listing of 23 freshmen and only 9 seniors. On the surface it would appear that Agriculture should be offered for the boys and Home Economics and Business Training for the girls. However, a simple method of determining just what courses should be offered would be to survey the community and find out just what the boys and girls who have graduated from Bridgewater Academy tend to do, both those who remain in town and those who leave town. These findings should be stacked up against the opportunities for employment in the town of Bridgewater and the types of employment Bridgewater Academy pupils engage in after leaving Bridgewater. The Superintendent makes these suggestions as a forward-looking policy. He realizes that any change, for the present, is probably not feasible.

Health

The schools are cooperating with the town health officer and state Public Health officials in continuing the immunization programs. Last spring the tuberculin skin tests were given to as many pupils as were permitted to take it by their parents. About half of the pupils were tested. Only a surprisingly few positive cases were discovered and these have been under the observation of the state sanitorium. It is hoped that all pupils will finally be given this test.

The Superintendent requests that parents bear with the school department in cases of infection. The school law requires that cases of contagious disease be sent home for treatment. In the absence of a doctor in town or a local school nurse, teachers find it difficult to make exact diagnoses. When pupils are sent home they are sent with

the interest of everybody in mind and no offense to anyone is intended.

School Equipment

Special attention has been given school equipment in materials and textbooks during this past year and it can be safely said that the school department is in the best position ever from this standpoint. New additions have been made to the room libraries; worn-out textbooks have been replaced; new supplementary materials purchased. There remain only a few more changes to complete a thorough up-to-dateness in textbooks and school materials.

Repairs

The high school building needs painting badly. The other school buildings are in fairly good shape. It is expected that the proposed heating plant can be placed in the Intermediate building this summer.

Houses For Teachers

Many towns have found it necessary to buy houses for its married teachers in order to have suitable places for them to live. Unless the housing situation in Bridgewater changes for the better, it may be necessary in the near future to take some action of this sort.

School Conveyance

The State Highway Police recommended that a driveway be made on the grounds of the Primary and Intermediate buildings so that school buses may drive in and unload school pupils without having to deposit them on the main highway. This is a recommended step in accident prevention.

The Superintendent of Schools has consistently recommended the improvement of the school conveyor facilities. He recommends a reexamination of the conveyor

routes with the idea of re-routing and using two large buses to do the work which three are doing now.

I wish to thank the Superintending School Committee, the town officials, and the teachers of Bridgewater for their understanding cooperation.

Respectfully submitted,

EDWARD W. HINCKS

Superintendent of Schools

FINANCIAL REPORT OF BRIDGEWATER SCHOOL
DEPARTMENT

Common Schools

Receipts:

Unexpended Balance March, 1945	\$1,122.91	
Appropriation	12,500.00	
State School Fund	5,276.17	
Interest on School Fund	121.58	
Treasurer of State	8.68	
		\$19,029.34

Expenditures:

Teachers	\$8,710.59	
Janitors	1,530.00	
Conveyance	4,379.82	
Fuel	2,777.88	
Transfer to Supplies <i>S.S.F.</i>	350.00	
Transfer to Text Books <i>S.S.F.</i>	200.00	
		\$17,948.29
Unexpended Balance		\$ 1,081.05

 SUPPLIES

Appropriation	\$ 500.00	
Rec'd. B.C.A. Telephone	4.95	
By transfer from Common Schools	350.00	
	<hr/>	
	\$ 854.95	
Expended	845.14	
	<hr/>	
Unexpended Balance		\$ 9.81

 TEXT BOOKS

Appropriation	\$550.00	
E. W. Hincks	20.00	
By transfer from Common Schools	200.00	
	<hr/>	
	\$770.00	
Expended	587.13	
	<hr/>	
Unexpended Balance		\$182.87

 SUPERINTENDENT

Appropriation	\$575.00	
Overdraft March 1945	12.99	
	<hr/>	
Available	\$562.01	
Expended	626.88	
	<hr/>	
Overdraft		\$ 64.87

 HIGH SCHOOL TUITION

Appropriation	\$2,500.00
Expended	\$2,500.00

 ABATEMENTS

Appropriated		\$548.87
	Abated:	
1943:		
Bradstreet, Paul	\$ 3.00	
1944:		
Smith, Ellery	\$3.00	
Smith, Donald	3.00	
	<hr/>	
Total		6.00
1945:		
Bradstreet, Laurel	\$ 3.00	
Edward Buckley	4.10	
Kinney, Emery	3.00	
McPherson, Eva	2.05	
Parks, Evan	2.05	
Rideout, Annie	8.20	
Sargent, Howard	3.00	
Stiles, Merle	3.00	
	<hr/>	
Total		\$ 28.40
		<hr/>
Total		\$ 37.40
Unexpended to Summary		511.47
		<hr/>
Total		\$548.87

 UNCOLLECTED TAXES 1945

Name	Poll	Personal	Real Estate	Total
Allen, Phair		\$8.20		\$8.20
Allen, Raymond	\$3.00	2.05		5.05

Beem, Sadie		8.20		8.20
Bradbury, Frank Heirs			\$55.35	55.35
Bruce, Donald			53.30	53.30
Burns, Fred C.		18.45		18.45
Boone, Howard	3.00	19.68		22.68
Chase, George	3.00	2.05		5.05
DeLong, Harold	3.00	6.15		9.15
Esty, Elwood	3.00	2.05	24.60	29.65
Farley, Edgar	3.00	2.05	14.35	19.40
Finnemore, Birdie			46.50	46.50
Finnemore, Stanley			26.55	26.55
Gilks, Leonard	3.00		24.60	27.60
Green, Harley			2.10	2.10
Hallett, Charles	3.00	10.25		13.25
Holmes, Harold		2.05		2.05
Harvey, Lester		16.40		16.40
Keegan, Ernest	3.00	2.05	24.60	29.65
Kinney, Albert		6.15		6.15
Kinney, Austin		25.01		25.01
Kinney, Frances		8.20		8.20
Kinney, Frank		16.40		16.40
Lamar, Ernest	3.00	8.20		11.20
McCleary, Lester	3.00	26.65		29.65
McNinch, Harvey	3.00	6.15		9.15
McNinch, Robert	3.00			3.00
McNinch, Roy	3.00			3.00
Mersereau, Fred		51.25		51.25
Parks, George			8.20	8.20
Pryor, Odber			50.00	50.00
Randall, Georgie			254.20	254.20
Raymond, Cecil	3.00			3.00
Raymond, George	3.00	2.05	12.30	17.35
Robinson, Lucy			131.20	131.20
Stitham, Lawrence & Edna			217.30	217.30
Stitham, Lawrence		22.55		22.55

Stackpole, Rose			10.75	10.75
Tapley, Howard	3.00	2.05		5.05
Tilley, Percy		6.15	28.70	34.85
Bradstreet, Ellery			106.60	106.60
Cookson, Frank			.41	.41
McPherson, Cyrus			41.00	41.00
Lasalle, Floyd (paid)			94.30	94.30
McBurnie, Hazel			8.20	8.20
McGill, Alger (paid)			12.30	12.30
Wilson, June			35.10	35.10
Total	\$51.00	\$280.44	\$1,282.51	\$1,613.95

UNCOLLECTED TAXES 1944

Chase, George	\$ 4.68	
Hall, Harvey	11.38	
Harold Holmes	1.68	
Robinson, Lucy	10.05	
Tapley, Howard	1.68	
Total		\$29.47

UNCOLLECTED TAXES 1943

Robinson, Lucy	\$18.90	
Total		\$18.90

1943 LIENS

McPherson, Cyrus	\$31.50	
Total		\$31.50

1944 LIENS

McPherson, Cyrus	\$33.50	
Robinson, Lucy	107.20	
		<hr/>
Total		\$140.70

1942 LIENS

McPherson, Cyrus	\$29.15
Transferred to Real Estate	29.15
	<hr/>

TOWN PROPERTY EXPIRED TAX LIENS

Balance March 1946	\$1,826.11
Hugh Burpee	Lucien Ketchum
A. C. Cookson	Mrs. Richard McCleary
Anthony Holk	William Scott
Roy Lenentine	Clarence Craig
George Haines	John C. McDonald
Robert Harding	Charles Hallett

NOTES RECEIVABLE

Outstanding Notes March 1945	\$89.00
Received	89.00
	<hr/>

ACCOUNTS RECEIVABLE

Accounts Receivable prior to 1945	\$1,128.26
Special Resolve Road (State)	691.68
Board of State Child (State)	*** 39.45
	<hr/>

Total		\$1,859.39
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1946 BUDGET COMMITTEE RECOMMENDATIONS

School Bus	\$ 1,200.00
Support of Schools	11,500.00
School Supplies	600.00
School Text Books	600.00
Free High School	3,000.00
School Sup't	735.00
School District	1,800.00
Support of Poor	2,000.00
Misc. Acc.	1,000.00
Town Officers Salaries	1,000.00
Aid to Dependent Children & Committed Children	1,100.00
Street Lights	300.00
Maintenance State Highway	920.50
Town Debt & Interest	3,000.00
Firemen's Salaries & Dept. Supp.	1,000.00
Snow Fence	500.00
Maintenance & Const. 3rd Class Roads	139.00
Upkeep of Cemeteries	335.00
Roads, Bridges & Plowing Snow	9,000.00
Public Health Nurse	89.00
State of Maine Publicity	25.00
Aroostook Anti T. B. Assn.	50.00
State Aid Road	533.00
McPherson Road	200.00
School Driveway	100.00
Smith Hill	500.00
Durgin Road	200.00
Milliken Road	50.00
Collins St. Turn	100.00
Total	<hr/> \$41,576.50

W A R R A N T

To A. C. Libby, Constable of the Town of Bridgewater,
Maine, GREETINGS:

In the name of the State of Maine, you are hereby requested to notify and warn the inhabitants of the said Town of Bridgewater, qualified to vote in Town Affairs, to assemble at the Town Hall in the Town of Bridgewater on Monday, March 25th, 1946, at 10 o'clock in the forenoon to act on the following Articles, to wit:

Art. 1. To choose a Moderator to act at said meeting.

Art. 2. To choose a Clerk for the ensuing year.

Art. 3. To see if the town will vote to accept the Town Reports as published by the selectmen, March 11th, 1946.

Art. 4. To see if the town will vote to adopt the Town Manager form of government for the ensuing municipal year under Chap. 80 Sec. 16 RS. 1944.

Art. 5. To see if the town will vote to instruct the selectmen to employ a Town Manager under the provisions of Chapter 80, Sec. 18 of the Public Laws of 1944, and authorize the selectmen to fix the compensation of the Town Manager.

Art. 6. To choose all necessary Town Officers for the ensuing year.

Art. 7. To see what sum of money the town will vote to raise and appropriate for the Support of Schools.

Art. 8. To see what sum of money the town will vote to raise and appropriate for the purchase of School Supplies.

Art. 9. To see what sum of money the town will vote to raise and appropriate for the purchase of School Text Books.

Art. 10. To see what sum of money the town will vote to raise and appropriate for Free High School for the ensuing year.

Art. 11. To see what sum of money the town will vote to raise and appropriate for School Superintendent for the ensuing year.

Art. 12. To see if the town will vote to instruct the superintending School Committee to make arrangements with Trustees of B. C. A. for the tuition of High School students.

Art. 13. To see what sum of money the town will vote to raise and appropriate for the Bridgewater School District.

Art. 14. To see what sum of money the town will vote to raise and appropriate for the Support of Poor.

Art. 15. To see if the town will vote to raise and appropriate the sum of one thousand dollars (\$1000) for the Miscellaneous Account.

Art. 16. To see what sum of money the town will vote to raise and appropriate for Town Officers' Salaries.

Art. 17. To choose a Road Commissioner for the ensuing year, or instruct the selectmen to appoint in accordance with Chapter 80, Section 20 of the Revised Statutes of 1944 and pass any and all votes necessary respecting the same.

Art. 18 To see if the town will vote to raise and appropriate the sum of eleven hundred dollars (\$1100) for the Aid of Dependent Children and Committed Children as required by law.

Art. 19. To choose any Committee, including the Budget Committee, hear the report of any and act thereon.

Art. 20 To see what sum of money the town will vote to raise and appropriate for lighting of village streets for the ensuing year.

Art. 21. To see if the town will vote to raise and appropriate the sum of nine hundred twenty dollars and fifty cents (\$920.50) for maintenance of State Highways and state-aid highways, under the provisions of Chapter 334, Public Laws of 1945.

Art. 22. To see what sum of money the town will vote to raise and appropriate towards the payment of town debt and interest.

Art. 23. To see if the town will vote to fix the date when taxes shall be due and payable and make a discount on said taxes at such time or times as may be determined and if so, what percent of discount, also to fix a time and rate of interest on taxes remaining unpaid.

Art. 24. To see what sum of money the town will vote to raise and appropriate for Firemen's salaries and support of Fire Department.

Art. 25. To see what sum of money the town will vote to raise and appropriate for Memorial Services to be expended by the American Legion.

Art. 26. To see what action the town will take regarding Snow Removal from roads during the winter 1946 - 47 and to pass any and all votes necessary respecting the same.

Art. 27. To see what sum of money the town will vote to raise and appropriate for the purchase of Snow Fence.

Art. 28. To see if the town will vote to raise and appropriate the sum necessary for the maintenance of third-class roads in accordance with the provisions of Section 52, Chapter 20, Revised Statutes of 1944, relative to third-class roads, namely one hundred thirty-nine dollars (\$139).

Art. 29. To see what sum of money the town will vote to 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. 30. To see if the town will vote to authorize the Town Treasurer under the direction of the Selectmen for such sums as the Selectmen shall see fit to accept therefore, to sell and convey all right, title and interest in, and to such parcels of land which have been forfeited to the town for non payment of taxes.

Art. 31. To see if the town will vote to authorize the Selectmen to bring writs of entry for the recovery and possession of such lands (parcels) as have been conveyed to the Town for non-payment of taxes and time of redemption having expired.

Art. 32 To see if the town will vote to raise and appropriate the sum of three hundred and thirty-five (\$335) as recommended by the Budget Committee for the upkeep of cemeteries for the ensuing year.

Art. 33. To see if the town will vote to purchase a new School Bus and if so, to see if the Town will vote to raise and appropriate the sum of twelve hundred dollars (\$1200) as part of the purchase price and vote the selectmen and Treasurer authority to pay the balance from present Treasury Surplus balances, with the understanding that at future Town Meetings sufficient amounts will be raised to take care of this purchase balance and to pass any and all votes necessary respecting same.

Art. 34. To see if the Town will raise and appropriate the sum of two hundred dollars (\$200) as recommended by the Budget Committee to repair the McPherson Road, so called, for winter plowing.

Art. 35. To see what sum of money the Town will vote to raise and appropriate to repair for winter plowing, the road running by Victor Ketchum, Ernest Harvey and others and on through to where it connects with the Snow Road so called, and to pass any and all votes necessary respecting the same.

Art. 36. To see if the Town will vote to raise and appropriate the sum of one hundred dollars(\$100) as recommended by the Budget Committee to construct a driveway in front of the two grade school buildings, for both summer and winter use by the School Buses.

Art. 37. To see if the Town will vote to raise and appropriate the sum of five hundred dollars (\$500) as recommended by the Budget Committee to cut down the Smith Hill on the road from the "Corner" to "Boundary" and to pass any and all necessary votes respecting the same.

Art. 38. To see if the Town will vote to instruct, and instruct the Superintendent School Committee and Superintendent of Schools to discontinue the Sub-primary and Kindergarten grade or grades in the Common Schools.

Art. 39. To see if the Town will vote to authorize the Selectmen and Town Treasurer, to transfer such sums of money as they deem advisable, from the surplus funds of the Town, according to the books, as of the end of the last fiscal year, to a Sinking fund reserve, for the purpose of paying the outstanding Town Bonds, said Selectmen and Town Treasurer, to have the right to pay such numbers of Bonds and at such time as they believe to be most advisable.

Art. 40. To see what sum of money the town will vote to raise and appropriate to repair the "East Blaine" road, so called, for winter plowing. Said road running from the Boundary up by Ralph Snow, Sumner Harvey and others, to the Blaine line and to pass any and all necessary votes respecting the same.

Art. 41. To see if the Town will vote to raise and appropriate the sum of two hundred dollars (\$200) as recommended by the Budget Committee to repair, for winter plowing, the road running East from S. J. Hartley's farm to the Durgin farm.

Art. 42. To see if the Town will vote to raise and appropriate the sum of fifty dollars (\$50) as recommended by the Budget Committee to repair, for winter plowing, the road running from Elwood Esty to the John McNinch Home.

Art. 43. To see if the Town will vote to raise and appropriate the sum of one hundred (\$100) as recommended by the Budget Committee, to widen and build up, Collins Street, so called, where it intersects the Houlton, Presque Isle road.

Art. 44. To see if the Town will vote to repair the Geo. Packard Hill sufficient for winter plowing and to see what sum of money the Town will vote to raise and appropriate for the same. ,

Art. 45. To see if the town will raise and appropriate the sum of eighty-nine dollars (\$89) for public health nursing in Bridgewater. Said sum to be expended by the State Bureau of Health, for local service.

Art. 46. To see if the town will vote to raise and appropriate the sum of fifty dollars (\$50) as recommended by the Budget Committee for the prevention of Tuberculosis, and to be expended by the Aroostook Anti-Tuberculosis Assn.

Art. 47. To see what sum of money the Town will vote to raise and appropriate for Roads, Bridges, Sidewalks and Plowing Winter Roads.

Art. 48. 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.

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

G. S. Twitchell
S. J. Hartley
Fred F. Whited
Forest T. Bradstreet
Ralph Stackpole
Selectmen of Bridgewater, Maine

A true copy, Attest:

A. C. Libby,
Constable of the Town of Bridgewater, Maine

AUDITOR'S REPORT

May 17, 1945

Board of Selectmen
Bridgewater, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, the records of the town of Bridgewater have been audited for the period March 8, 1944 to March 9, 1945 inclusive.

Our examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which we considered necessary. Insofar as we can ascertain within the scope of our examination, the result discloses that the financial transactions of this town have been satisfactorily handled with exception noted as follows:

The Town Manager's bond does not cover the office of Tax Collector. The statutes specifically state that the Tax Collector must be bonded. (Chapter 81, Section 81, Revised Statutes of 1944.)

Comments and schedules prepared by Auditor Libby are incorporated in this report. These should prove of interest to you.

All of which is respectfully submitted.

Very truly yours,
FRED M. BERRY
State Auditor

COMMENTS

CASH—GENERAL, \$10,858.07

To the extent possible, it was ascertained that all cash recorded as received had been properly accounted for and deposited in the bank.

Expenditures were made by check from authorized warrants supported by invoices on file.

The cash balance reconciled with the bank statement at the close of the municipal year.

SINKING FUND, \$13,100

A sinking fund for the retirement of bonds was created this year by vote of the town. Bonds having a maturity value of \$17,000 were purchased from general cash funds at a cost of \$13,000. These bonds were not examined by us as they are held at a Houlton bank.

TAXES—PROPERTY AND POLL, \$5,616.07

The tax commitment to the Collector was compared with the Assessors' records and found to be correct.

The total commitment was accounted for by cash, abatements, or unpaid taxes as reflected on the records of the Collector.

Payments received on prior years' taxes, tax liens and tax acquired property were verified by examination of the cash records.

Taxes for 1942 and prior years were adjusted through the tax reserve account and the balance of the reserve account was written off.

The tax liens on file were examined.

The cash collection of the current year's taxes was 96.9% ; while all tax accounts collected during 1944, both current and prior, amounted to 102.1% as against the current commitment.

EXCISE TAX

The excise tax collections were verified from the triplicate copies of the receipts and the amounts specified had been deposited with the Treasurer. The receipts and the disposition of income therefrom follow :

1944 — Receipts 205 to 356	\$458.26	
1945 — Receipts 1 to 249	882.24	
	<hr/>	\$1,340.50
Applied on tax commitment	\$600.00	
Transferred to Incidental Account	740.50	
	<hr/>	\$1,340.50

ACCOUNTS RECEIVABLE, \$1,128.26

Pending adjustment of this account by the Town Council, and because many of the accounts receivable are old and some items are doubtful of collection, a reserve of \$1,128.26 has been set up against this item.

NOTES RECEIVABLE, \$89.00

During the year \$173.60 was received on notes receivable. Although the balance is past due, it is expected to be paid. These notes were given for the purchase of tax acquired property.

TRUST FUNDS

The trust fund deposit of \$103.42 was verified with the bank.

\$1,000 of cemetery trust funds has been used by the town and interest on this amount is paid to the Cemetery Corporation.

The school fund has also been used by the town. Interest on this fund was transferred to the School account from the Interest account.

BONDS OUTSTANDING, \$30,000

The bonds outstanding were reduced by an appropriation of \$1,000 during the current year. The remaining \$30,000 matures in annual installments from 1945 to 1962.

NET DEFICIT, \$6,732.89

Reference to Exhibit A indicates that as of the close of the year there was a Net Deficit of \$6,732.89, as compared with a Net Deficit of \$8,183.12 shown the year previous. This represents a beneficial change of \$1,450.23

GENERAL

The records of the Town Clerk indicate collections in the sum of \$75 for dog licenses, which amount has been forwarded to the State Treasurer.

Our examination of the Withholding Tax deductions showed that while no individual records had been kept, all monies withheld had been paid to the Collector of Internal Revenue at the close of the municipal year.

The records of the Treasurer of the Bridgewater School District were examined.

Verifications to the extent deemed necessary were made of your asset and liability accounts.

The Town Manager, who is also Tax Collector, is covered by a fidelity bond, however, in no place does the bond refer to him as Tax Collector. The statutes specify that such official must be bonded.

EXHIBIT A

COMPARATIVE BALANCE SHEET

Subsidiary Schedules:	ASSETS	
	March 9, 1945	March 8, 1944
1 Cash	\$10,858.07	\$20,584.99
2 Sinking Fund Investments	13,100.00	
Tax Accounts Uncollected:		
3 Taxes	\$1,392.85	\$5,047.55
4 Tax Liens	517.41	290.50
5 Tax Acquired Property	3,705.81	5,825.21
	<u>5,616.07</u>	<u>11,163.26</u>
Less-Reserve for Collection		3,427.87
	5,616.07	7,735.39
6 Accounts Receivable	1,128.26	1,128.26
Less Reserve for Collection	<u>1,128.26</u>	
	0.00	1,128.26
7 Notes Receivable	89.00	259.00
TOTAL ASSETS	<u>29,663.14</u>	<u>29,707.64</u>
8 Trust Fund Investments	103.42	103.42
Total Assets & Trust Investments	<u>\$29,766.56</u>	<u>\$29,811.06</u>

LIABILITIES

9	Bonds Payable	\$30,000.00	\$31,000.00
10	Accounts Payable	18.96	32.28
	Town Orders Outstanding	22.67	22.67
	Warrants Unpaid (No. 419-1942)	79.04	79.04
		120.67	133.99
8	Due Trust Funds	3,026.33	3,026.33
	TOTAL LIABILITIES	33,147.00	34,160.32
8	Trust Fund Reserve	3,129.75	3,129.75
	Less - Liability above	3,026.33	3,026.33
		103.42	103.42

SURPLUS ACCOUNTS

Ex. D.	Departmental Balance		
	Forward (net)	3,249.03	3,730.44
Ex. E.	Net Deficit	- 6,732.89	-8,183.12
		-3,483.86	-4,452.68
	TOTAL LIABILITIES, TRUST RE- SERVE AND SURPLUS ACCOUNTS	\$29,766.56	\$29,811.06

EXHIBIT D

STATEMENT OF DEPARTMENTAL OPERATIONS

Year Ended March 9, 1945

	CREDITS		CHARGES		BALANCES		To 1945- 1946
	Appropriations	Total	Cash Disbursements	Other	LAPSED Overdraft	Unexpend.	
General Government							
Incidentals	\$1,000.00	\$ 2,482.65	\$ 2,197.33			\$ 285.32	
Officers' Salaries	2,600.00	2,600.00	2,473.22	\$ 125.00		1.78	
Officers' Expense			99.50		\$ 99.50		
	<u>3,600.00</u>	<u>5,082.65</u>	<u>4,770.05</u>	<u>125.00</u>	<u>99.50</u>	<u>287.10</u>	
Protection							
Fire Department	1,000.00	1,003.20	1,651.06		647.86		
Fire Hose	300.00	300.00	240.00			60.00	
Street Lights	300.00	300.00	340.00		40.00		
	<u>1,600.00</u>	<u>1,603.20</u>	<u>2,231.06</u>		<u>687.86</u>	<u>60.00</u>	
Health and Sanitation							
Public Health Nurse	50.00	50.00	50.00				
Highways and Bridges							
General Highways	6,000.00	6,000.00	25.00	8,771.28	2,796.28		
State Aid Road Construction		800.00					\$800.00
Maintenance of State Road	1,200.00	1,200.00	739.50			460.50	
Maintenance of Third Class	139.00	341.46					341.46
Snow Removal		7,521.28	7,521.28				
Snow Fence	300.00	300.00	322.65		22.65		
Bridges		379.73	379.73				
Maintenance Town Roads		2,401.27	2,401.27				
Walter McIntyre Road	25.00	25.00	4.00				21.00
	<u>7,664.00</u>	<u>18,968.74</u>	<u>11,393.43</u>	<u>8,771.28</u>	<u>2,818.93</u>	<u>460.50</u>	<u>1,162.46</u>
Charities							
Town Poor	2,000.00	2,070.50	1,283.81			786.69	
Board and Care	350.00	360.00	255.47			104.53	
Aid To Dependent Children	350.00	350.00	455.00		105.00		
	<u>2,700.00</u>	<u>2,780.50</u>	<u>1,994.28</u>		<u>105.00</u>	<u>891.22</u>	

Education

High School Tuition	2,500.00	2,500.00	2,500.00			
Common School	11,500.00	16,778.29	15,464.95	190.43		1,122.91
School Repairs		- 190.35				- 190.35
Textbooks	500.00	453.60	453.60			
School Supplies	500.00	624.76	624.76			
Supervision	500.00	505.53	518.52			- 12.99
School District	2,500.00	2,506.50	2,506.50			
	<u>18,000.00</u>	<u>23,178.33</u>	<u>22,068.33</u>	<u>190.43</u>		<u>919.57</u>

Cemeteries

Maintenance	200.00	200.00	200.00			
Vault	250.00	250.00	450.00		200.00	
	<u>450.00</u>	<u>450.00</u>	<u>650.00</u>		<u>200.00</u>	

Unclassified

Harding Cellar	150.00	150.00	150.00			
American Legion	100.00	177.00	10.00			167.00
Honor Roll	300.00	300.00	300.00			
Town Hall Exit		50.92	83.05		32.13	
Abatements	288.10	424.10		548.87	124.77	
Rents from Town Property		436.56		436.56		
	<u>838.10</u>	<u>1,538.58</u>	<u>543.05</u>	<u>985.43</u>	<u>156.90</u>	<u>167.00</u>

Debt and Interest

Payment on Bonds	1,000.00	2,000.00	1,000.00			1,000.00
Interest—General	1,000.00	1,491.29	1,040.00	121.58	329.71	
	<u>2,000.00</u>	<u>3,491.29</u>	<u>2,040.00</u>	<u>121.58</u>	<u>329.71</u>	<u>1,000.00</u>

Special Assessments

State Tax	5,638.25	5,638.25	5,638.25			
County Tax	1,165.91	1,165.91	1,165.91			
	<u>6,804.16</u>	<u>6,804.16</u>	<u>6,804.16</u>			

**TOTAL ALL DEPARTMENTS
EXHIBITS**

<u>\$43,706.26</u>	<u>\$63,947.45</u>	<u>\$52,544.36</u>	<u>\$10,193.72</u>	<u>\$4,068.19</u>	<u>\$2,028.53</u>	<u>\$3,249.03</u>
(C)		(B)		(E)	(E)	(A)

EXHIBIT E

ANALYSIS OF CHANGE IN NET DEFICIT

Year ended March 9, 1945

Net Deficit—March 8, 1944 (Exhibit A)		\$8,183.12
Transactions affecting prior years:		
Credits - Sale of Property	\$500.00	
- Adjustment - Reserve for Uncollected Taxes	2,699.86	
		\$3,199.86
Charges - Adjustment - Tax Accounts	118.93	
Tax Acquired Property (Sch. 5)	159.72	
- Reserve for Accounts Receivable	1,128.26	
		1,406.91
NET CREDITS FOR PRIOR YEARS		1,792.95
		6,390.17
Transactions affecting current year:		
Operating Accounts—		
Charges - Departmental Balances (Exhibit D) —		
Overdraft	4,068.19	
Unexpended	2,028.53	
		2,039.66
Credits—Overlay (Exhibit C)	600.94	
—Supplemental Taxes	36.00	
—Payment of Bonds by Appropriation	1,000.00	
		1,696.94
NET CHARGES FOR CURRENT YEAR		342.72
NET DEFICIT—March 9, 1945 (Exhibit A)		\$6,732.89
Complete Auditor's Report is on file in the town office.		