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Annual Report of the Municipal Officers of the Town of Island Falls Maine for the Municipal Year Ending March 1, 1948

Island Falls, (Me.)

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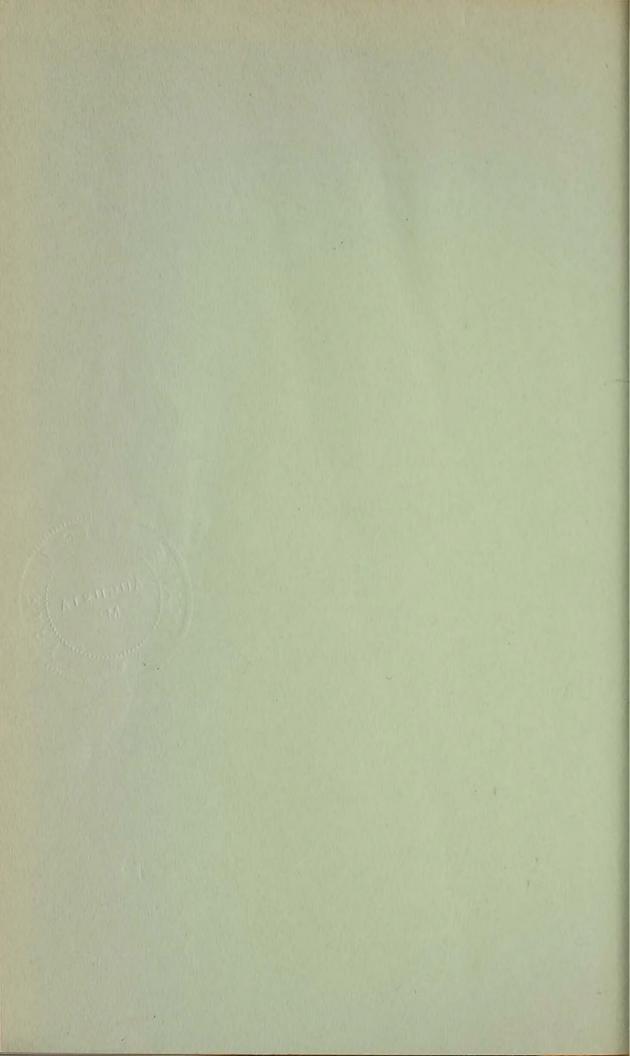
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ISLAND FALLS, MAINE

Annual Report Of The Municipal Officers

FOR THE MUNICIPAL YEAR 1947 - 48



ANNUAL REPORT

of the

MUNICIPAL OFFICERS

of the

Town of

ISLAND FALLS

Maine

for the municipal year ending

MARCH 1, 1948

Houlton Publishing Company, Houlton, Maine

TOWN OFFICERS

Selectmen, Assessors and Overseers of the Poor

RALPH EDWARDS HAROLD H. HOAR, JR.

W. S. CALDWELL

Treasurer

JOHN J. MARR

Tax Collector and Town Manager
R. E. ARMSTRONG

Town Clerk

SETH T. CAMPBELL

School Committee

V. L. WEBB

CLARA HATHAWAY

ARTHUR HILLMAN

Supt. of Schools

L. P. BAGLEY

Health Officer

R. E. ARMSTRONG

Fire Chief

WALTER D. WEBB

AUDITOR'S REPORT

Year Ending March 1, 1947

To the Inhabitants of the Town of Island Falls:

In accordance with Chapter 80, Section 166, Revised Statutes of 1944, and at the request of your municipal officers, I have completed an examination of the accounts of the Town for the municipal year ending February 17, 1947.

From the records available, I have prepared exhibits and schedules, as noted on the following page.

My report herewith submitted, in my opinion, fairly presents the financial condition of your municipality, as of February 17, 1947, and summarizes its fiscal transactions during the year then ended.

This report is a true copy of the copy that is being mailed to the State Department of Audit, as required under Section 119, Public Laws of 1945, and I hereby declare that this original and a copy are rendered to the Town of Island Falls.

Exhibit A Balance Sheet

- B Cash Receipts and Disbursements
- B-1 Analysis of Departmental Receipts
- C 1946 Valuation, Assessment and Collection
- D Statement of Departmental Accounts
- E Analysis of Change in Net Surplus

- Schedule 1 Reconciliation of Cash Balance Savings
 - 2 Reconciliation of Cash Balance Checking
 - 3 Uncollected Taxes
 - 3-a Detail of Uncollected Taxes
 - 4 Tax Liens
 - 4-a Detail of Tax Liens
 - 5 Tax Acquired Property
 - 6 Accounts Receivable
 - 7 Trust Fund Investment
 - 8 Bond Payable

COMMENTS

CASH

All receipts and Warrants of record were examined and found to be in order, and properly recorded. Receipts were found to be promptly deposited in the Bank as required by law. Warrants issued were signed by the required number of officials and paid by check and supported by detailed vouchers on file.

Cash balance at close of year reconciled with the bank statement as shown in Schedule No. 1.

TAXES

1946 Tax Commitment was added and found to agree with the Assessor's records and was accounted for in cash, abatement orders and due from Collector. The unpaid portion of the Commitment is supported by detailed list of Taxpayers, as shown in Schedule No. 3-a.

EXCISE TAX

Excise Taxes were verified with the triplicate copies of the receipts as follows:

1946 Receipts No. 181 - 358 479.44 1947 Receipts No. 9146 - 9244 334.80

Total transferred to Surplus Exh. E.

\$814.24

DOG LICENSES

Dogs returned by the Assessors, 42 males, 14 female and 9 spayed females.

Collected by Town Clerk and remitted to State Treasurer.
State Treas. Receipts;

6/28/46 41.40 10/16/46 61.60

\$103.00

Note — Receipts not available, sent to State.

Respectfully submitted,

W. FRANK GARDINER
Auditor

A complete copy of the audit is on file at the town office and is open for inspection by any interested taxpayer.

BALANCE SHEET FEB. 27, 1947

(Compared with Feb. 28, 1946)

ASSETS

Subsidiary Schedules:

Feb. 17, 1947 Feb. 25, 1946
Cash in Savings (Sch. 1) \$12,000.00 \$16,000.00
Cash in Treas. (Sch. 2) 9,379.09 6,838.44

U. S. Gov't. Bonds	3,000.00	3,000.00
Tax Accounts Uncollected:		
Taxes (Sch. 3)	361.82	211.14
Tax Liens (Sch. 4)	1,208.41	1,551.57
Tax Acquired Prpty. (Sch. 5	(a) 4,673.31	4,618.98
Accounts Receivable (Sch. 6	77.22	216.00
Town Dump Bldg. and Lot	415.66	415.66
Total Assets	\$31,115.50	\$32,851.79
Trust Fund Investment (Sch.	7) 2,700.00	2,700.00
Total Assets & Trust Fund		
Invest.	\$33,815.50	\$35,551.79

LIABILITIES

	\$8,900.00	\$10,700.00
Cemetery Fund	500.00	300.00
Ministerial & School Fund	2,400.00	2,400.00
Trust Fund Reserve:		
Bonds Payable	\$6,000.00	\$ 8,000.00
Accounts Payable:		

SURPLUS ACCOUNT

Departmental Accounts		
(Exh. D)	\$3,163.28	\$ 3,687.79
Net Surplus (Exh. E)	21,752.22	21,164.00
	\$33,815.50	\$35,551.79

ANALYSIS OF SURPLUS ACCOUNTS

Surplus	March	1,	1946
---------	-------	----	------

\$21,164.00

Transactions affecting current year:

Credits:

Overlay	\$	385.27
Supplemental Tax		128.10
Supplemental Tax		6.00
Excise Tax		814.24
Sale of Town Property		236.83
Stumpage Town Property		207.07
Stumpage from Wild Land	1	,779.99
Cash Over		9.91

\$3,567.41

\$24,731.41

Charges:

Departmental Bal	ances
------------------	-------

Overdrawn	\$3,449.85
Unexpended	2,063.66
Net	\$1,386.19
*State Aid Roads	800.00
*Pond Road	238.08
*Fire Dept.	554.92

\$2,979.19

Surplus

\$21,752.22

^{*}By vote at special Town Meeting 12/8/46.

ASSESSOR'S REPORT

Real Estate, Resident Real Estate, Non-Resident	\$320,625.00 93,296.00
Total Real Estate	\$413,921.00
Personal Estate, Resident Personal Estate, Non-Resident	\$77,235.00 13,350.00
Total Personal Estate	\$90,585.00
Total Real Estate & Pers. Est. T	axed \$504.506.00

SEPARATION OF LAND & BUILDINGS TAXED

Value of Land Taxed	\$152,826.00	
Value of Buildings Taxed	261,095.00	
Total Land and Buildings Taxed	d	\$413,921.00

SCHEDULE OF PERSONAL ESTATE TAXED

Horses	34	\$3,935.00
Steers, oxen & bulls	19	1,260.00
Milk cows	130	7,680.00
Heifers over 2 yrs.	5	230.00
Heifers 18 mos. to 2 yrs.	13	530.00
Goats	10	90.00
Domestic Fowl	40	35.00

Total Livestock

\$13,760.00

\$1,818.00

	OTHER PERSON	NAL ES	TATE TAX	ED
Stock in	Trade		\$40,440.00	
Unmanu	factured material	in		
Mill	S		650.00	
Boats		30	690.00	
Gasoline	Pumps	22	2,085.00	
Musical	Instruments	79	3,900.00	
Radios		284	4,985.00	
Househo	ld furniture	124	11,440.00	
Finished	Product in Mill		500.00	
Tractors		3	725.00	
Machiner	cy & Equipment		11,410.00	
Total Per	rsonal Estate			\$76,825.00
Total Per	rsonal Estate Tax	ced	-	\$90,585.00
	REAL ESTA	TE NO	– T TAXED	
Hospital			\$3,000.00	
Town Pro	operty not used f	or		
	icipal purposes of Veterans and		18,195.00	
_	d Persons		1,665.00	
Total				\$22,860.00
	PERSONAL EST	TATE 1	— NOT TAXEI)
Cattle 10			\$1,620.00	
Swine 18	mos. and younge			
Domestic	Fowl	$\frac{2}{185}$	50.00 148.00	

Total

Number of polls taxed, 367 Number of polls not taxed, 20 Rate of taxation on polls, \$3.00 Rate of taxation on Estate, 84 mills.

ASSESSMENT FOR THE YEAR 1947

Education:

Common Schools	\$8,000.00	
High School	8,000.00	
Agricultural Course	500.00	
Text & Supplies	1,800.00	
Insurance on School Bldgs.	430.00	
School Physician	200.00	
Repairs to School Bldgs.	2,500.00	
Supt. of Schools & Committee	975.00	
Total		\$22,405.00
Highways:		
Highway Patrol	730.00	
3rd Class Maintenance	100.00	
Roads, Bridges & Snow Removal	3,500.00	
Total		4,330.00
General Government:		
Gen. Gov't. & Town Officers	3,500.00	1
Total		3,500.00

1,450.00	
825.00	
1,200.00	
	3,475.00
25.00	
250.00	
	\$275.00
900.00	
2,000.00	
500.00	
	3,400.00
200.00	
	200.00
300.00	
400.00	
50.00	
	750.00
	825.00 1,200.00 250.00 250.00 2,000.00 500.00 200.00 400.00

Special	Assessments:			
State Tax	-		3,483.46	
County Tax		. "	609.60	
Total				4,093.06
			•	\$42,428.06
Overlay				1,048.44
			-	
				\$43,476.50

The above was committed to Ralph Armstrong for collection.

RALPH EDWARDS
HAROLD H. HOAR, JR.
W. S. CALDWELL
Assessors of Island Falls, Maine

UNCOLLECTED TAXES 1947 ASSESSMENT

Ralph E. Armstrong, Collector

Commitment	\$43,476.50
Cash to Treasurer	40,995.37
	\$ 2,481.13

Uncollected Taxes:

	R. E.	P. P.
Bishop, Walter	\$16.80	
Carr, Maurice	21.84	
Chambers, Harry	19.32	
Caron, Milford	16.80	
Carr, John	25.20	

Dunphy, Carl	2.52	
Dunphy, Boardman	103.74	
Desmond, John & Nina	44.10	
Green, Geo.	64.47	
Hoar, Herbert	36.96	
Irish, Samuel	252.00	
Little, Merle	223.02	
Maynard, Roy	40.74	
Mulligan, Idella	6.90	
Morgan, Rodney F.	371.28	
McGraw, Robert	33.60	
Pride, Bertha	30.24	
Pride, Roland	51.24	
Pipes, Lois	10.30	
Raymond, Peter	33.60	
Randall, Claude	139.86	
Sewall, Merrill	135.66	
Walker, Kenneth &		
Freda May	42.00	53.06
Non-Resident:		
Brassley, Goldie	6.72	
Day, Ambrose)		
Blaisdell, W.)	14.70	
Fisher, Reginald & Pauline	60.48	
Hinch, Geneva E.	261.82	
Landers, Bessie	48.72	
McNally, Harvey	22.68	
Nedeau, Reno	51.66	

Reed, Levi, Hrs. of Welsh, J. H.	13.10 5.04	
	\$2,207.11 53.06	\$53.06
Total Uncollected Taxes Cash on Hand undeposite	•	

\$2,481.13

ABATEMENTS

Arnold Webb	\$ 1.26
C. L. Pettingill and Sons	10.08
Island Falls Water Co.	168.00
Peter Bishop	5.46
Llewellyn Pipes	13.44
Cyrill Willette	3.00
Andrew Brittain	3.00
Benjamin Bell	3.00
Ernest Markey	3.00
Clifford Pomeroy	3.00
Walter Estabrook	3.00
Frank DeWitt	3.00
Alice Spearin	3.00
Alton Irish	3.00
Dyke Drew	3.00
Lawrence Stockford	3.00
Beverly Anderson	3.00
James Curry	3.00
Elbridge Dunphy	3.00

Henry George	3.00
F. L. Leavitt	3.00
Fred LeComb	3.00
Leonard Mack	3.00
Harvey Pelky Sr.	3.00
Wm. St. John	3.00
Frank Socia	3.00
Geo. E. Walker	3.00
Alfred Wright	3.00
M. J. Whelan	3.00
Peter Bishop	3.00
Maurice Dearborn	3.00
Jerry Desmond	3.00
Colby Mitchell	3.00
John J. Marr	3.00
Zodac Russell	3.00
Roland Wilkins	3.00
Harold Hoar Sr.	3.00
Llewellyn Pipes	3.00
Wm. Socia Sr.	3.00
Cecil Schools	3.00
Chester White	3.00
Fred Cummings	3.00
Fred Cummings	1.26
Roland Peters	3.00
Mabel S. Eager	4.62
Rupert Wilkins	26.04
Rupert Wilkins	8.40
Herbert Young	3.00
Herbert Young	.84
Loren Currie	5.04

TREASURER'S REPORT

Report of the Treasurer for the Year Ending Feb. 26, 1948

Balance on hand March 1, 194	17	\$21,379.08
Received:		
Supplementary poll taxes	\$ 36.00	
Stumpage	729.34	
Personal property supplementa	ry tax 280.31	
Interest	499.14	
Cottage lots	200.00	
Sale of wild land	150.00	
Sale of wild land lots	80.52	
Tax liens	406.73	
Recording liens and deeds	3.25	
Excise tax collections	2,199.45	
Tax collections	41,065.69	
Sale of town property	435.43	
School plant	31.64	
For care cemetery lot	200.00	
Amusement license	10.00	
Snow removal	445.00	
Gravel	6.00	
Library	20.00	
Making change	236.37	
Tax on bank stock	182.63	
School supplies	49.86	
Tuition	2,013.67	
School library	75.00	V
Equalization fund	4,817.00	
School fund	10,726.25	
R. R. & Tel. tax	29.80	
Duplicate payments (school)	27.61	
Support of poor	249.19	

Overage, checking acct.	10.26	
Bear bounties	35.00	
Vocational Agri. subsidies	15.56	
Vocational Agri. subsidies	614.04	
Health & Welfare	38.62	
Sheriff fee	1.20	
Roads and bridges	26.50	
Fire dept. (spl. acct.)	705.00	
State aid roads	107.81	
Union expenses (school)	234.60	
Sewer (school)	215.00	
		\$67,209.47
	-	\$88,588.55
Paid warrants of town manager		67,702.57
		\$20,885.98
Cash in checking acct.	\$13,885.98	,
Savings Acct.	7,000.00	
oavings neet.		
		\$20,885.98

CASH ON HAND FEBRUARY 26, 1948

Ware Savings Bank, Ware, Mass.

Book No. 69043 \$ 2,000.00

Warren Savings Bank, Warren,

Mass. Book No. 17778 500.00

Winchendon Savings Bank, Winchendon, Mass. Book No. 38766 500.00

Institute of Savings, Newburyport,
Mass., Book No. 87966 1,000.00
Katahdin Trust Co., Book No. 2388 3,000.00
Katahdin Trust Co., Checking 13,885.98

\$20,885.98

TAX LIENS

	1941	1942	1944	1945	1946	Total
Pierce, L. A.)						
Pierce, J. M.)	.90					.90
Sirois, Eli		5.35				5.35
May, Annie B.			5.30	3.75		9.05
Fisher, Reginal)						
Fisher, Pauline)				54.00		54.00
Walker, Kenneth)						
Walker, Freda)				37.50	39.50	77.00
Campbell, Miles					20.57	20.57
Nadeau, Reno					48.65	48.65
Sewall, Merrill					127.75	127.75
Carr, John W.					51.42	51.42
Little, Merle					210.02	210.02
Myrick, Donald				•	7.91	7.91
McGraw, Robert					31.64	31.64
Pipes, Lois					25.71	25.71
Randall, Claude					131.71	131.71

\$.90 \$5.35 \$5.31 \$95.25 \$694.88 \$801.68

BALANCE SHEET—MARCH 1, 1948

Assets:	Mar. 1, '48 I	Mar. 1, '47
Cash	\$20,885.98	\$21,379.08
Uncollected Taxes	2,597.64	361.82
Tax Liens	801.68	1.208.41

\$27,370.20

Town Property	4,673.54	5,088.97
Accounts Receivable	6.00	77.22
U. S. Govt. Bonds	5,700.00	5,700.00
Total Assets	\$34,664.84	\$33,815.50
Liabilities:		
Bonds Payable	\$ 4,000.00	\$ 6,000.00
M. S. Fund Reserve	2,400.00	2,400.00
Cemetery Trust Funds	694.00	500.00
Departmental Balances	3,694.10	3,163.28
Total Liabilities	\$10,788.10	\$12,063.28
Surplus	23,876.74	21,752.22
Total Liabilities, Surplus and		
Trust Funds	\$34,664.84	\$33,815.50

ANALYSIS OF SURPLUS ACCOUNT

	\$21,752.22
\$2,199.45	
1,048.44	
100.32	
723.46	
1,546.31	
	5,617.98
	100.32 723.46

Charges:		
Transfer to State Aid Roads	\$ 300.00	
Special Town Meeting April 10,		
1947 Art. No. 1, Purchase		
of Snow Plow	968.46	
Purchase of Truck Chassis-		
Fire Dept.	2,225.00	
Spec. Town Meeting, Nov. 3, 1947		
Art. 2-3		
		r.
		\$ 3,493.46
Net Surplus March 1, 1948	-	\$23,876.74

GENERAL GOVERNMENT

Available:

Appropriation	\$3,500.00
Douglass Schurman, 1946 poll	3.00
Maurice A. Carr, 1946 poll	3.00
Ross Dwyer, Discharging lien	.50
W. I. Estes, Discharging lien	.50
Katahdin Trust Co., Discharging lien	.50
David Paradis, Discharging lien	1.00
Maine Public Serv., gravel	3.50
Mrs. Mattie Davis, difference on check	k 236.37
J. J. Marr, Treas. overage	10.26
State of Maine, Bear Bounty	35.00
Ralph Green	1.20
David Emery, gravel	1.00
Ralph Edwards, gravel	1.50

		00.00	
State of Maine R. R. & Tel. T	29.80		
Paul Mulligan, Disc. tax liens		.75	
Sewer Rental		15.00	
Total Available			\$3,842.88
Expended:			
Printing and Supplies \$	215.82		
Postage and Box rent	46.95		
Lights	32.58		
Register of Deeds	23.25		
Doris Astle, typing	5.00		
Fuel	45.69		
Labor	30.50		
Police	47.00		
Repairs Town Office	47.07		
Travel, Augusta	25.10		
Bear Bounty	35.00		
Municipal Dues	35.00		
Island Falls Realty Co., Hall			
Rent	100.00		
Materials for Potato Dump	7.61		
Telephone	37.52		
Change on Check, Mrs. Davis	234.57		
Miscellaneous expense	161.76		
Auditor	85.00		
Total Expended	\$1	,225.42	

TOWN OFFICERS

John J. Marr, Town Treasurer \$250.00 Ralph Edwards, Selectman 150.00

Harold Hoar, Jr., Selectman W. S. Caldwell, Selectman W. D. Webb, Fire Dept. R. E. Armstrong, Town Manager Seth T. Campbell, Town Clerk and Legal	75.0 100.0 100.0 2,246.8	0 0			
and Degai	100.1	_			
Total Town Officers		\$3,	,110.55		
Total Expended	_			\$4	1,335.97
Overdrawn to Summary			-	\$	493.09
SUPERINTENDENT	r of s	SCH	OOLS		
Available: Appropriations				\$	975.00
Expended: Victor Willette, Truant Officer L. P. Bagley, Supt.		\$ 1,	50.00 065.74		
Total Expended	_		,	\$1	,115.74
Total Overdrawn to Summary			-	\$	140.74
MAINTENANCE OF T	OWN	PR	OPERT	Ϋ́	
Expended: Kenneth Palmer, material Arthur Doohan, labor		\$	14.70 14.00		
Total Overdrawn to Summary				\$	28.70

HYDRANT RENT	TAL	
Available: Appropriation School Dept.	\$1,450.00 200.00	
Total Available		\$1,650.00
Expended:		
Island Falls Motor Co.		\$1,650.00
STREET LIGHTI	NG	
Available:		
Appropriation		\$825.00
Expended:		
Maine Public Service Co.		697.87
Total Unexpended to Summary	_	\$127.13
FIRE DEPARTME	NT.	
Available:		
Appropriations		\$1,200.00
Expended:		φ1,200.00
Shoveling Hydrants and watching		
fires	\$185.73	
Hose and Supplies	254.68	
Group Insurance for Firemen	250.00	
School of Instruction, Firemen	21.00	
Bulldozing Roads to River	56.00	
Storage, gas, oil and repairs, Truck	449.53	
Miscellaneous expense	182.56	
Total Expense		\$1,399.50
Overdrawn to Summary		\$ 199.50

FIRE PUMPER

Available:		
Katahdin Trust Co.	\$100.00	
Hussey Foundation Seed Farm	50.00	
Kenneth Palmer	50.00	
James R. Doughty	50.00	
W. F. Edwards and Sons	50.00	
Shur and Roberts Corp.	50.00	
Island Falls Hdwe. Co.	50.00	
Shur and Rush	50.00	
C. L. Pettingill and Sons	25.00	
S. R. Crabtree Est.	25.00	
V. L. Webb	25.00	
Mike Hoar	25.00	
Guy McKenzie	25.00	
Robinson and Martin ,	20.00	
Merrill Varney	10.00	
B. P. Rand	50.00	
True Sleeper	50.00	
Total Available		\$705.00
Expended:		
Dewey Webber, Transportation	\$150.00	
Jacob Shur, Fire Pumper	520.00	
Total Expended		\$670.00
Unexpended to Summary	_	\$ 35.00

SCHOOL PHYSICIAN

Available:	
Appropriations	

\$400.00

Expended:		
Dr. C. I. Swett, Sch. Phy.		\$400.00
ANTI- TUBERCU	LOSIS	
Available:		
Appropriations		\$ 25.00
Expended:		
Anti-T. B. Society, P. Isle		\$ 25.00
	-	
TOWN DUM	ΙP	
Available:		
Appropriations		\$250.00
Expended:		
Ben McDuff and for wood	\$258.00	
Island Falls Hdwe. Co.	3.37	
Bulldozer	84.00	
Total Expenses		\$345.37
Overdrawn to Summary		\$ 95.37
	-	
ROADS, BRIDGES AND ST	NOW REMOVA	L
•		

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Α	3 7	0	3	ш	0	10	ш	\sim	۰
\sim	·v	1	ш	u	0			Н.	

\$3,500.00	
9.15	
6.10	
11.25	
445.00	
	\$3,971.50
	9.15 6.10 11.25

Expended:			
Labor, trucks, street work	\$377.46		
Repairs, Shur Bridge	6.00		
Gravel	11.38		
Use of State Shovel	26.50		
Island Falls Hdwe., supplies	8.30		
Town of Sherman, use of gr	ader 60.00		
Total Roads and Bridges		8 489.64	
Snow Removal:			
Labor	\$ 73.20		
Blades for Plow	36.31		
Sealed beams, lights and			
hyd. jack	32.50		
Repairs and parts for plow	95.98		
Fred O'Neal, contract	386.64		
Ralph Green, contract	917.43		
Salt, sand, ashes	91.30		
State Hgy. Commiss., Maint.			
Winter Roads	289.20		
Total Snow Removal	9	\$1,922.56	
Care of Snow Fence:			
Labor	\$472.99		
Spikes and wire	11.48		
Total Snow Fence		\$484.47	
Total Roads, Bridges, Snow and Snow Fence	Removal		\$2,896.67
Unexpended to Summary			\$1,074.83

STATE AID CONSTRUCTION

Available:

Forward from 1946 \$ 9.00 State of Maine 107.81 From Surplus, vote of Town 300.00

Total Available \$416.81

Expended:

State Highway Commission 407.81

Unexpended forwarded \$ 9.00

HIGHWAY PATROL

Available:

Appropriation \$730.00

Expended:

State Highway Commission 772.50

Overdrawn to Summary \$ 42.50

THIRD CLASS MAINTENANCE

Available:

Appropriation \$100.00

Unexpended carried forward \$100.00

SUPPORT OF POOR

Available:

Appropriation \$2,000.00

Expended:		
Paid for supoprt of:		
Leon Barrows	\$ 144.00	
Grace Green	105.28	
Veteran	123.61	
Pearl Mulligan	66.29	
Frank Pelky	1,142.40	
Tramps	1.25	
Total Expended		\$1,582.83
Unexpended to Summary		\$ 417.17
CARE OF DESTITUTE	CHILDREN	
Available:		
Balance forward from 1946	\$ 518.65	
Appropriation	500.00	
Total Available		\$1,018.65
Expended:		
State of Maine		\$ 488.68
Unexpended to Summary	_	\$ 529.97
A. D. C.		
Available:		
Balance forward from 1946	\$ 208.50	
Appropriation	900.00	
Total Available Expended:		\$1,108.50
State of Maine		1,162.00
Overdrawn to Summary	_	\$ 53.50

SCHOOL REPAIRS

SCH	OOL REPAI	RS			
Available: Balance forward from 1 Appropriation	1946	\$1,005.96 2,500.00		-1	
Total Available Supt. of Schools Warran	nts			3,505.90 2,028.3	
Unexpended carried forv	ward	0	\$1	,477.62	2
II	NSURANCE				
Available: Appropriation Expended:			\$	430.0	0
R. W. Emerson			\$	370.22	2
Unexpended to Summar	у		\$	59.78	8
	TS AND DI	SCOUNTS			
Appropriation Expended:				\$400.00	0
Paid as per list				361.44	4
Unexpended to Summar	y	_		\$ 38.56	6
	EMETERY				
Available: Appropriation Merrill Trust Co.		\$300.00 2.37			
Total Available			(\$302.37	7

Expended: Jerry Desmond Boyd Kaler		\$	318.00 25.00		
Total Expended				\$	343.00
Overdrawn to Summary				\$	40.63
MAINE PUBLICI	TY BU	RE	AU		
Available: Appropriation Expended:				\$	50.00
State of Maine				\$	50.00
UNDERGROUND Expended:	WATE	R P	PIPE		
Ralph Stairs		\$	17.50		
Ralph Green			1.00		
Total Expended Overdrawn to Summary	_			\$ \$	18.50 18.50
				Ŧ	
STUMPAGE *JOIN Available:	NT ACC	COU	JNT		
Sale of Lots		\$	450.00		
Stumpage Receipts		•	398.86		
Hinch & Company			28.42		
Geneva E. Hinch			28.42		
Houlton Savings Bank			23.68		
(Cost of road 1946)					
Pyrondod				\$9	929.38
Expended: Hinch & Co. 6/48 of lots sold		\$	72.40		
Geneva E. Hinch 6/48 of lots so	old	φ	72.40		

ANNUAL REPORT	Δ	NI	NI	TΔ	Τ.	REI	POR	T
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31

Houlton Sav. Bank 5/48 of lots sold	60.33	
Cost of road 1947	148.97	
	_	\$354.10
		\$575.28
Due Joint Owners for Stumpage 1947	\$160.00	
Less: from Owners for cost of		
road 1947	52.70	
Carried forward		\$117.30
Stumpage from Joint Accts.		
(Town Share)		\$457.98
Stumpage from Town Property		265.48
Total Stumpage to Surplus		\$723.46

INTEREST AND DEBT

Available:

\$ 81.25	
239.55	
112.97	
182.63	
	\$616.40
	240.00
	\$376.40
	239.55 112.97

SUMMARY OF DEPARTMENTAL ACCOUNTS

		Other			Over-	Unex-	Forward
	Appropriations	Credits	Available	Expended	drawn	pended	to 1948
General Government:							
Incidental & Town Officers		\$ 342.88		\$ 4.335.97			
Supt. of Schools	975.00		975 00	1,115.74	140.74		
Maint. Town Property				28.70	28.70		
Protection:							
Hydrant Rental	1,450.00	200.00	1,650.00	1,650 00			
Street Lights	825.00		825.00	697 87		127.13	
Fire Dept.	1,200.00		1,200.00	1,399.50	199.50		
Fire Pumper		705.00	705.00	670.00		35.00	
Health & Sanitation:							
School Physician	200.00	200.00	400.00	400.00			
Prevention T. B.	25 00		25.00	25.00			
Town Dump	250.00		250.00	345.37	95.37		
Highways:							
Town Roads	3,500.00	26.50	3,526.50	489.64)			
Snow Removal		445.00	445.00	1,922.56)		1,074.83	
Snow Fence				484.47)			
State Aid Const.		416.81	416.81	407.81	40.50		9.00
State Aid Patrol	730.00		730.00	772.50	42.50		10000
3rd Class Maintenance	100.00		100.00				100.00
Charities:				4 500 00		415.15	
Town Poor	2,000.00		2,000.00	1,582.83		417.17	
Board and Care	500.00	518.65	1,018.65	488.68	F0 F0	529.97	
A. D. C.	900.00	208.50	1,108.50	1,162.00	53.50		70.04
Other Towns		236.50	236.50	315.63			79.04
Education:	1000000	10 000 10	00 100 40	9019710			9 0 0 0 9 9
School Accounts	18,300.00	19,896.40	38,196.40	36,127.18			2,069.22 $1,477.62$
Repairs	2,500.00	1,005.96	3,505 96	2,028.34		59.78	1,411.02
Insurance	430.00		430.00	370.22		93.10	

Unclassified:							
Abatements	400.00		400.00	361.44		38.56	
Cemetery	300.00	2.37	302.37	343.00	-40.63		
Library	200.00	20.00	220.00	220.00			
Maine Publicity Bureau	50.00		50.00	50.00			
Underground Water Exp.				18.50	18.50		
Stumpage		117.30	117.30				117.30
Interest							
Interest		616.40	616.40	240.00		376.40	
Taxes:							
State Tax	3,483.46		3,483.46	3,483.46			
County Tax	609.60		609.60	609.60			
	\$42,428.06	\$24,958.27	\$67,386.33	\$62,146.01	\$1,112.53	\$2,658.84	\$3,694.10
Overlay to Surplus	1,048.44					1,112.53	
Commitment	\$43,476.50		U	nexpended	to Surplus	1,546.31	Bal. Sheet

Town Clerk

FIRE CHIEF'S REPORT	
Chimney Fires	36
Answered Calls to Patten	1
Answered Calls to Crystal	3
Answered Calls to Sherman	2
Building Fires	5
Grass Fires	4

Respectfully submitted,
WALTER WEBB,
Fire Chief.

ISLAND FALLS HIGH SCHOOL REPORT

To Sup't. Lawrence P. Bagley and the School Committee of Island Falls, I wish to submit my report as Principal of Island Falls High School.

I wish to express my appreciation for the sincere cooperation and help you have given during this year.

The 1947-48 High School Faculty includes:

Name Position	App't. College
Harold T. Payson	1947 Univ. of Maine; Bates Col-
PrinMath. Coac	lege; Rhode Island State.
Mrs. Jennie G. Harding	1945 Eastern State Normal;
Social Scienc	Bates College; Univ. of
Eugene Emerson Science	Maine; American Univer-
	sity.
John MacDonnell	1946 Univ. of Maine; Chicago
Foreign Lang. Musi	Univ.; Bates College
1	1946 Boston College; Emerson
1	College; Boston Univ.;
* · · · · · · · · · · · · · · · · · · ·	Franklin Tech. Inst.; New
	England Conservatory of
	Music; Harvard Univ.
Ethel Quinlan Commercia	l 1943 Boston Univ. Law School;
	Burdett Business College

Mrs. Lyda Banton	8th Grade	1941	Eastern State Normal
			School; Univ. of Maine
Mrs. Alice C. Dow	7th Grade	1947	Gorham State Normal
Donald Harmon	Agriculture	1946	Univ. of New Hampshire

School opened on Sept. 8 with the following enrollment:

1110110.								
Grade	•	7	8	9	10	11	12	Total
Boys		11	9	9	17	10	11	67
Girls		10	10	10	14	12	7	64
		_	-	-	_	_	-	
Total		21	19	19	31	22	18	131

The Agriculture department, under the excellent leadership of Mr. Harmon, is doing a very fine piece of work carrying on its own work as well as making repairs in the school buildings. New radiators are being installed in the Agriculture room so that it may be used during the winter months for classes.

Mr. MacDonnell is working with the Band and Glee Club and they are doing very creditable work at the present time. We feel they should be able to do a fine piece of work this spring at the Music Festival.

Mr. Emerson has done a fine job with the Science course this year. With the new microscope he has been able to show his students many things that other students have had to wait until attending college to learn, or never learned about at all. He has continued his fine work with dramatics with the Senior Class and we feel confident that he will be able to go far this year in the One-Act Play Contest, as well as the Speaking Contest.

Mrs. Harding heads our Student Council and does a very fine job. Under her excellent direction we have been able to purchase a Bell Howell Movie Projector and Amplifier this year. We are now able to show educational films at any time and also use the amplifier to supply music for our school parties. Mrs. Harding also finds time to be our

Librarian and we feel that we have one of the best libraries in a school of this size in the State. With Mrs. Quinlan as assistant Librarian, the books are catalogued and ready for use soon after received. In addition to the town money, the Student Council has spent fifty dollars for books and the Pine Needle Club, with the help of the High School Girls, raised nearly seventy dollars that is now being used to buy new books.

Mrs. Quinlan has been doing a very fine job in teaching her Commercial students the right and wrong way to attack office problems. We were able to supply students to assist Mr. Bagley for a time when he was without an office girl. Several of her former students are employed in business offices and reports from their employers are very favorable. I feel that The Log for this year will be one of the best ever published. It is a very interesting sight to watch the students while they assemble it.

In February we held the Katahdin Valley Mid-Winter Carnival and our boys were able to add another trophy cup to the High School Collection.

In basketball we were very badly handicapped by not being able to have a place to practice until December and with a green team we have tried to develop a winning club for the future. With our girls' team we were more successful—winning half of our League games and several outside the League. Our Junior High basketball has developed several fine players this year who will make next year's team much stronger.

Our greatest need at present is a gymnasium where we can train our teams and have a Physical Education program. With a new Gym we could sponsor better dramatics and could accommodate the crowds better. Being new here, I will not try to tell you what and where to build, but wish to state that with an improved place to play, better teams can be developed.

We wish to thank the several clubs and townspeople for their support of our many projects during the year.

Respectfully submitted,

HAROLD T. PAYSON, (Baldy)

Principal of Island Falls High School.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and Citizens of the Town of Island Falls:

I am pleased to submit this, my fourth, annual report of your school system. Conditions in the school have changed some during the past year. Prices of all school supplies are much higher than a year ago. Paper is about double, and is about three times as high as four years ago. On the other hand, the amount of money we receive from the state has increased materially as a result of the new laws passed by the last session of the legislature.

Continuity of teaching force is a decided advantage in any school system. We are very fortunate in having only two new teachers this year. Harold Payson is Principal and coach in the high school. He brings several years' experience to both positions. The boys and girls have improved under his coaching in basketball, in spite of the handicap of not having the hall until late. The girls are now as good as any team in the league. Mrs. Alice Dow has replaced Miss Nye in the Jr. High. She has had several years' experience in elementary education.

The school system has two definite needs if it is to give the boys and girls the best education possible in a set-up of this size. One is a course in Domestic Arts for the girls. The Agriculture course is already well established for the

boys, but a practical course for the girls is needed. other need, and a need that is felt by all, is for a gymnasium. This is needed by all the pupils, as they all should have regular periods of physical education of a sort that cannot be given anywhere except in a gymnasium. Of course we hear a lot of talk about a place to play basketball, and that is needed. In fact the boys and girls of Island Falls will never be able to compete on an even basis with such towns as Patten and Hodgdon, year after year, until a place is available in which to practice whenever there is time. Also the matter of seating space for games is important. Better school spirit, better community support for the school, and greater financial returns, would all come from having adequate and comfortable seating space for crowds at games. This applies to town team basketball as well as to school teams. But it is as a means of giving all the pupils, from grade 1 through high school, the training that they need, that such a building is really justified.

The roof of the wing of the high school building was replaced last summer. The next two jobs which need to be done are to paint both buildings as soon as possible and to do some insulating. We had planned to do some insulating last year, but did not get anyone to do the things we wanted done. A lot of windows need weatherstripping, and it probably will be possible to get that done this summer. Three rooms were furnished with fluorescent lights, which are a very great improvement. This type of lighting should be extended to the rest of the buildings.

Mr. Payson's report covers the high school. However, mention should be made of the way the teachers have cooperated in taking care of so-called extra-curricular activities. Mr. Emerson presented a fine Senior play, and is working on one act plays now. Mrs. Harding has put in much time on the library, which is very good for a school of this size, and better than many larger schools have. Mr. Mc-

Donnell is working with the music, and Mrs. Quinlan with the "Log." An outstanding event was the presentation of the University of Maine "Varsity Singers," made possible by Mr. Payson.

Mr. Payson's report gives the enrollment of the upper grades. The enrollment of the lower grades is as follows:

Grades		1	2	3	4	5	6	Total
Boys	-	16	10	14	11	17	13	81
Girls		10	11	6	11	11	14	63
			_	_	_	_		
Totals		26	21	20	22	28	27	144

In these times of economic and political stress and uncertainty, the best asset the community has is its young people. The best preparation we can give them for the problems they are to meet is a good education. This means that we must work together, both to decide just what we do want for the boys and girls, but to decide how best to obtain this. Cooperation of parents, teachers, and other citizens can make our schools what we want them to be.

The financial statement follows:

SCHOOL FUNDS ACCOUNT

RESOURCES

	Common Schools	High School	Text & Supply	Total
Balance	Schools	School	Supply	1 Otal
Forward		\$ 569.07		\$ 569.07
Appropriated	\$ 8,000.00	8,000.00	\$1,800.00	17,800.00
Interest	60.00			60.00
State School				
Fund	4,027.61	4,726.08	1,972.56	10,726.25
Equalization	4,297.00		520.00	4,817.00

Tuition	1	2,013.67		2,013.67
Miscellaneous	10.00	391.10	27.61	428.71
Total	\$16,394.61	\$15,699.92	\$4,320.17	\$36,414.70
	EXPE	NDITURES	}	
Teachers:				
C. S. Texts	\$12,207.17	\$10,843.84	\$ 654.01	\$23,705.02
Fuel:				
C. S. Supply	1,236.46	1,704.61	787.67	3,728.74
Janitor:				
H. S. Texts	234.40	1,727.57	789.64	2,751.61
Conveyance:				
H. S. Supply	2,260.63		2,088.85	4,349.48
Total	\$15,938.66	\$14,276.02	\$4,320.17	\$34.534.85
Balance	455.95	1,423.90		1,879.85
Proof	\$16,394.61	\$15,699.92	\$4,320.17	\$36,414.70

Detail of the foregoing, and other school accounts:

COMMON SCHOOL ACCOUNT

Teachers' Salaries:

reactions balancs.	
Gladness Webber	\$1,418.15
Geneva Doughty	1,224.10
Gemma Maynard	1,219.75
Ferne Barstow	1,348.80
Elsie Appleby	1,337.10
Eoline Thorne	1,337.07
Lyda Banton	1,288.76
Frances Nye	624.26
Alice Dow	824.30
Mary Jane Berry	190.28

Anna Greenlaw Florence Hartin	85.05 1,309.55
Profesioe Hartin	
	\$12,207.17
Fuel:	
Town of Island Falls	\$ 107.50
Maine Public Service	55.02
Kenneth H. Palmer	1,073.94
	\$ 1,236.46
Janitor:	
Keith Pelkey	\$ 5.60
Clarice George	48.00
Nina Desmond	42.90
Gordon Grigsby	14.00
Darrell Pelkey	44.80
Florence Botting	51.10
Robert Desmond	28.00
	\$ 234.40
Conveyance:	
Leo Bishop	\$2,162.63
Treasurer of State	1.30
Fred O'Neal	15.00
Kenneth H. Palmer	81.70
	\$ 2,260.63
Common School Total	\$15,938.66

HIGH SCHOOL ACCOUNT

Teachers' S	alaries:
-------------	----------

Bryant Bean	\$1,183.27
Harold Payson	1,627.50
John MacDonnell	2,058.10
Eugene Emerson	1,922.40
Ethel Quinlan	2,027.35
Jennie Harding	1,937.72
Mary Jane Berry	28.00
Evelyn Arbo	21.00
Paul Payson	38.50

\$10,843.84

Fuel:

Robert Desmond	\$	11.20
Hilton Drew		4.90
Town of Island Falls		107.50
Kenneth H. Palmer	1,	448.45
Maine Public Service Co.		132.56

\$ 1,704.61

Janitor:

Victor Willette	\$	792.50
Paul Thorne	•	313.15
Hilton Drew		406.17
Harry Mack		215.75

\$ 1,727.57

High School Total

\$14,276.02

TEXT AND SUPPLY ACCOUNT

Common School Texts	\$	654.01
Common School Supplies		787.67
High School Texts		789.64
High School Supplies	2	,088.85

\$ 4,320.17

REPAIRS ACCOUNT

Resources

Resources:		
Balance Forward	\$ 1,000.49	
Appropriated	2,500.00	
		\$ 3,500.49
Expenditures:		
Common School:		
Island Falls Hardware Co.	\$ 261.68	
Mike's Appliance Shop	125.26	
Dewey Webber	4.00	
		\$ 390.94
High School:		
Atlas Products Co.	\$ 383.20	

Atlas Products Co.	\$ 383.20
Belvedere Mill	94.98
Hilton Drew	2.10
Barry George	14.00
Foss Hathaway	70.00
Walter F. Hosford	91.34
Island Falls Hardware Co.	198.68

Mike's Appliance Shop	214.25	
Fred Nickolson	342.00	
Joseph Paradis	12.95	
Sherman Lumber Co.	14.00	
William Shorette	191.50	
Victor Willette	8.40	
Unexpended Balance	1,472.15	
		\$ 3,109.55
	-	\$ 3,500.49

VOCATIONAL AGRICULTURE ACCOUNT

70	
Resources	
Treadultes	

10000420001		
Balance Forward	\$ 652.10	
Appropriated	500.00	
Reimbursement from State	629.60	
		\$ 1,781.70
Expenditures:		
Donald Harmon	\$1,529.33	
Unexpended	252.37	
	\$ 1,781.70	

COMPULSORY EDUCATION ACCOUNT

\mathbf{D}	es	0	111	20	00	
1.7				110	F-1 >	

General Government Acct.	\$ 50.00
Expenditures:	
Victor Willette	\$ 50.00

In conclusion, I wish to thank the town officials, school employees, and others who have cooperated in helping me in my work.

Respectfully submitted,

L. P. BAGLEY,
Supt. of Schools.

WARRANT

STATE OF MAINE

Aroostook ss.

Town of Island Falls

To Walter D. Webb, one of the constables of the Town

of Island Falls:

GREETING

IN THE NAME OF THE STATE OF MAINE, you are hereby required to notify and warn the Inhabitants of the Town of Island Falls, qualified by law to vote in Town Affairs, to assemble at the Community Hall in said Town of Island Falls, on Monday the fifteenth day of March A. D. 1948, at ten o'clock in the forenoon, to act upon the following articles, to wit:—

- Art. 1. To elect by written ballot a Moderator to preside at said meeting.
- Art. 2. To elect by written ballot a Town Clerk, Three Selectmen, Three Overseers of the Poor, Three Assessors of taxes, and a member of the School Board,

Town Treasurer, and all other necessary Town Officers by ballot or motion as provided by Statute.

- Art. 3. To see if the Town will vote to accept and adopt the report of the Town Officers as printed.
- Art. 4. To see if the Town will vote to elect a Road Commissioner or have the same appointed by the Selectmen.
- Art. 5. To see what sum of money the Town will vote to grant and raise for the support of Common Schools.
- Art. 6. To see what sum of money the Town will vote to grant and raise for High School.
- Art. 7. To see what sum of money the Town will vote to grant and raise for teaching the vocational training of Agriculture.
- Art. 8. To see what sum of money the Town will vote to grant and raise for Text Books, apparatus and supplies. Also for Insurance on the school buildings and supplies.
- Art. 9. To see what sum of money the Town will vote to grant and raise for School Physician.
- Art. 10. To see what sum of money the Town will vote to grant and raise for repairs of school buildings.
- Art. 11. To see what sum of money the Town will vote to grant and raise for a School Bus.

- Art. 12. To see what sum of money the Town will vote to grant and raise for General Government as follows: Selectmen, Clerk, Treasurer, Collector of Taxes, Town Manager, Health Officer and all other necessary Town Officers and miscellaneous Town Expenses.
- Art. 13. To see if the Town will vote to authorize the Selectmen to appoint and maintain a police officer, and raise a sum of money therefor.
- Art. 14. To see what sum of money the Town will vote to grant and raise for Hydrant Rentals.
- Art. 15. To see if the Town will vote to authorize the Selectmen to establish three additional lights upon Harding Street in said town.
- Art. 16. To see what sum of money the Town will vote to grant and raise for Street lighting.
- Art. 17. To see what sum of money the Town will vote to grant and raise for care of Cemeteries.
- Art. 18. To see what sum of money the Town will vote to grant and raise for the Anti-Tuberculosis Society.
- Art. 19. To see what sum of money the Town will vote to grant and raise for Patrolling of State Aid and State Highways.
- Art. 20. To see what sum of money the Town will vote to grant and raise for repairs of roads and bridges.

- Art. 21. To see what sum of money the Town will vote to grant and raise for Snow removal.
- Art. 22. To see what sum of money the Town will vote to grant and raise for placing in position of snow fencing and removal of the same.
- Art. 23. To see what sum of money the Town will vote to grant and raise for repairs of Bridge across Alder Brook at Jacob Shur's farm.
- Art. 24. 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 Chap. 20 Sections 25 and 29 of Revised Statutes of 1944 as amended.
- Art. 25. To see what sum of money the Town will vote to grant and raise for the support of poor and the board and care of destitute children.
- Art. 26. To see what sum of money the Town will vote to grant and raise for Aid to Dependent Children.
- Art. 27. To see if the Town will raise and appropriate \$82.00 for Public Health nursing. The same to be expended by the State Bureau of Health for local service.
- Art. 28. To see what sum of money the Town will vote to grant and raise for payment of Town debt.
- Art. 29. To see what sum of money the Town will vote to grant and raise for interest upon Town debt.

- Art. 30. To see what sum of money the Town will vote to grant and raise for abatements and discounts.
- Art. 31. To see what sum of money the Town will vote to grant and raise for Town Dump.
- Art. 32. To see what sum of money the Town will vote to grant and raise for the Maine Publicity Bureau.
- Art. 33. To see what sum of money the Town will vote to grant and raise for Katahdin Public Library.
- Art. 34. To see what sum of money the Town will vote to grant and raise for the purchase of supplies for Fire Department. And also see what sum of money the Town will vote to grant and raise for the balance due for Fire Pumper now on order; or, see if the Town will vote to pay said sum and authorize the Selectmen to pay for the same out of any surplus monies.
- Art. 35. To see if the Town will vote to fix the time when taxes shall be due and payable, and also to see if the Town will vote to allow a discount upon property taxes, paid at such time or times as it may deter-

mine, and if so at what rate per cent; also to see if the Town will vote to charge interest on all taxes if unpaid at such time as the Town may vote to determine, and to fix the rate per cent.

Art. 36. To see if the Town will vote to discontinue the Town Road leading from the County road at line of land of Roswell D. Emerson and Leighton Sewall,

and extending along said line easterly to land now or formerly owned by Joel A. S. Gower.

- Art. 37. To see if the Town will authorize the Selectmen to bring writs of Entry for the recovery and possession of such real estate as has heretofore been acquired by the Town by non-payment of taxes and the time of redemption having expired.
- Art. 38. To see if the Town will vote to authorize the Town Treasurer under the direction of the Selectmen for such sums of money as said Selectmen may see fit to accept therefor to sell and convey all right, title and interest in and to such parcels of land as the Town has acquired by tax deeds or tax liens, and also to authorize the Town Treasurer to sign, execute and deliver in the name and behalf of said Town deeds therefor.
- Art. 39. To hear the report of the Committee formed for the purpose of building an auditorium.
- Art. 40. To see if the Town will vote to authorize the Selectmen to purchase a sanding machine for the roads. And also a blade for the snow plow.

The Selectmen hereby give notice that they will be in session at said Community Hall on said 15th day of March, at nine o'clock in the forenoon for the purpose of correcting the list of voters and hearing applications for the right to vote.

Dated this 28th day of February A. D. 1948, at said Island Falls.

RALPH R. EDWARDS W. S. CALDWELL HAROLD H. HOAR JR.

Selectmen of the Town of Island Falls