1948

Annual Report of the Municipal Officers of the Town of Cutler for the year 1947-1948

Cutler (Me.).

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ANNUAL REPORT

of the

MUNICIPAL OFFICERS

of the TOWN of

CUTLER, MAINE

for the

YEAR 1947-1948

Parlin Printing Co.,—Machias
Board of Selectmen
Cutler, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, we have audited the records of the Town of Cutler for the period March 1, 1946 to March 1, 1947.

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

Exhibits and Schedules included in this report impartially present the financial position of the Town and the result of its operations for the period designated.

Comments and other data incorporated in the report may prove of interest to you, all of which is respectfully submitted.

Very truly yours,

SAWYER AND SAWYER

By A. F. Sawyer

Accountants and Auditors
COMMENTS

Re: Audit of the Town of Cutler
March 1, 1946 to March 1, 1947

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

Cash ($8,245.28):

The cash balance at the close of the year was on deposit at the Eastern Trust and Banking Co., Machias, Maine.

The check book balance was reconciled with the bank statement as of March 1, 1947 and found to be in agreement.

Accounts Receivable ($2,530.36):

The accounts receivable represent the items due from the State for State Aid Roads.

Taxes Receivable ($19.20):

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

The Collector has made final settlement with the Town which completes fulfillment of her warrant. The commitment was accounted for by cash collections of $11,482.90, tax deeds $80.31 and abatements of $11.31, as reflected on the records of the Collector. The balance due for previous years is $19.20.

The cash collection of the current year's taxes was 99%; while all taxes collected during 1946, both current and prior, amounted to 100%, as referred to the current commitment.

Tax Deeds ($381.11):

Deeds in the amount of $80.31 were placed upon two
properties. No payments were received during the year.

**Town Owned Property** ($1,500.00):

This property is known as the Ward Place.

**Accounts Payable** ($10.00):

The above amount was due the Tax Collector on account of an overpayment.

**Due Trust Funds** ($1,400.00):

This represents the amount due the Ministerial School Fund which has been used by the Town.

**Deferred Revenue** ($279.55):

Prepaid 1947 excise taxes were received prior to the closing of the books, March 1, 1947. Credit is carried forward to the 1947 municipal year for proper application.

**Surplus:**

At the close of the year the Town had a net surplus of $10,986.40. Of this amount $2,200.52 has been set aside for definite purposes, leaving $8,785.88 unappropriated for any specific use. A summary of the items which make up that portion which is appropriated may be found on Exhibit D.

An analysis of the change in unappropriated surplus for the year under examination is presented on Exhibit E.

**General:**

The fidelity bonds of the various town officials were examined and found to be in order and properly recorded. Revenue obtained from 1946 excise taxes was checked and found to be accounted for and properly recorded. All revenue from this source was carried to Surplus. Vouchers and payrolls were examined in
part and those examined appeared to be proper charges to the accounts involved.

All unexpended balances required by law to be carried forward, and all unfinished projects which had unexpended balances, have been carried forward to 1947. As previously mentioned, these items make up the $2,200.52 shown on the Balance Sheet as Appropriated Surplus.

It is our recommendation that the Town install the Uniform System of Accounting as recommended by the State Department of Audit. We believe if the Town adopt the State System the Town Officials will find that the bookkeeping will require less time and considerable time will be saved in auditing the Town records.

We also recommend that the tax lien process be used instead of tax deeds. Practically all towns in Eastern Maine are now using the liens and find them more satisfactory than tax deeds.

(Note—The complete audit is on file at the Office of the Selectmen and may be examined by any interested citizen of the Town.)
TOWN OFFICERS 1947

Selectmen
C. D. WALLACE  A. H. BRYANT
F. DOUGLAS MAKER

Assessors
S. W. DAVIS  A. H. BRYANT
C. WILDER SMITH

Overseers of Poor
F. DOUGLAS MAKER  C. D. WALLACE
A. H. BRYANT

Town Clerk
LESLIE C. ACKLEY

Treasurer
CARLETON MELOON

Road Commissioner
P. F. DINSMORE

Health Officer
ARTHUR E. MELOON

School Committee
BARBARA SMITH  ROY DAVIS
CLARENCE HARMON

Superintendent of Schools
WILLIAM M. BOTTOMLEY

Tax Collector
MILLIE HENDERSON

Constable
ARTHUR E. MELOON
To the Citizens of Cutler:

We herewith submit our annual report of the Town's business for the year ending March 1, 1948.

We have drawn 143 orders amounting to $21,454.38. We wish to thank all those who assisted, in any way, on the fire prevention; especially those who furnished trucks and cars on the patrol, and water containers at strategic places.

We have built three new bridges and repaired the Turner bridge, at a cost of $525.34 to the Town. This expense was not anticipated, and no money raised at town meeting for this specific purpose. Maurice and Merritt Wright furnished, free of charge, the logs for the so-called "Crick" bridge, saving the Town this item of expense. They are to be commended for their public service.

At this time, the Selectmen wish to extend the Town's thanks and appreciation to J. A. Staples, of New York, for his generous gift of $250.00 to be applied for work on the Head of the River road. Because of this gift, and $169.04 from the State for Town Road Improvement, this work was done at no cost to the Town.

We wish to thank the citizens and all members of the Board of Town Officers for their co-operation.

Respectfully submitted,

C. D. WALLACE
A. H. BRYANT
F. D. MAKER

Selectmen
### Appropriations for 1947

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Aid Road Construction</td>
<td>$450.00</td>
</tr>
<tr>
<td>Maine Publicity Bureau</td>
<td>25.00</td>
</tr>
<tr>
<td>School Lights</td>
<td>30.00</td>
</tr>
<tr>
<td>Tax Collector</td>
<td>170.00</td>
</tr>
<tr>
<td>Support of Schools</td>
<td>4,000.00</td>
</tr>
<tr>
<td>Superintendent of Schools</td>
<td>300.00</td>
</tr>
<tr>
<td>Repairs on School Buildings</td>
<td>350.00</td>
</tr>
<tr>
<td>Support of Poor</td>
<td>300.00</td>
</tr>
<tr>
<td>Mother's Aid</td>
<td>800.00</td>
</tr>
<tr>
<td>Town Officers' Salaries</td>
<td>700.00</td>
</tr>
<tr>
<td>Contingent Fund</td>
<td>44.00</td>
</tr>
<tr>
<td>Ways, Highways and Bridges</td>
<td>1,400.00</td>
</tr>
<tr>
<td>Snow Removal</td>
<td>600.00</td>
</tr>
<tr>
<td>Maintenance of 3rd Class Road</td>
<td>300.00</td>
</tr>
<tr>
<td>Bureau of Health</td>
<td>34.00</td>
</tr>
<tr>
<td>State Auditor</td>
<td>35.00</td>
</tr>
<tr>
<td>Sealer of Weights and Measures</td>
<td>15.00</td>
</tr>
<tr>
<td>Insurance Dist. No. 1 School House</td>
<td>34.00</td>
</tr>
<tr>
<td>Street Lights</td>
<td>300.00</td>
</tr>
<tr>
<td>Interest on School Fund</td>
<td>56.00</td>
</tr>
<tr>
<td>Health Officer’s Salary</td>
<td>15.00</td>
</tr>
<tr>
<td>Fire Chief</td>
<td>25.00</td>
</tr>
</tbody>
</table>

| Total Appropriations                  | $9,973.00|
| State Tax                             | $1,226.63|
| County Tax                            | $ 760.50 |
TOWN VALUATION FOR 1947

Real Estate, Resident $78,834.00
Real Estate, Non-Resident 52,248.00
Personal Estate, Resident 16,070.00
Personal Estate, Non-Resident 20.00

Total Valuation 1947 $147,172.00

Amount Assessed (1947) $11,625.98
Number of Polls assessed 1947 139
Number of Polls not assessed 20
Rate of Taxation 79 mills

VITAL STATISTICS

Births 12  Deaths 4  Marriages 3
TAX COLLECTOR’S REPORT

Amt. of commitment  $12,042.98
Amt. paid to Treasurer  $11,936.64
Real estate of Horatio Huntley heirs
  sold to Fred Huntley  11.85
Abatements  28.11
Tax Deeds and Bills  66.38

$12,042.98
Supplementary Tax  95.77
Excise Tax  699.94

$12,838.69

Abatements 1947

Macy Huntley  $ 3.95
Richard Ackley  3.00
Andrew Clark, Jr.  3.00
Charles Small, Sr.  3.79
Halsey Iles  8.92
C. D. Wallace  5.45

$ 28.11

Property Sold for Taxes

Resident:

  Amos Dennison  $ 40.29
  Harvey Richardson  4.34
  Cost of Advertising Above  2.00

Bills:

  Ida Cosseboom Heirs  19.75

$ 66.38
### Annual Town Report

#### COLLECTION OF TAXES

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount Appropriated</th>
<th>Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Appropriated</td>
<td>$170.00</td>
<td>$170.00</td>
</tr>
<tr>
<td>Paid Millie Henderson, Collector</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### STATE TAX

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount Appropriated</th>
<th>Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Appropriated</td>
<td>$1,226.63</td>
<td>$1,226.63</td>
</tr>
<tr>
<td>Paid State Treasurer</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### COUNTY TAX

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount Appropriated</th>
<th>Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Appropriated</td>
<td>$ 760.50</td>
<td>$ 760.50</td>
</tr>
<tr>
<td>Paid Treasurer</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### BUREAU OF HEALTH FOR PUBLIC NURSING

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount Appropriated</th>
<th>Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Appropriated</td>
<td>$ 34.00</td>
<td>$ 34.00</td>
</tr>
<tr>
<td>Paid State Treasurer</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### HEALTH OFFICER

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount Appropriated</th>
<th>Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Appropriated</td>
<td>$ 15.00</td>
<td>$ 15.00</td>
</tr>
<tr>
<td>Paid Arthur E. Meloon</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### STATE AUDITOR

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount Appropriated</th>
<th>Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Appropriated</td>
<td>$ 35.00</td>
<td>$ 35.00</td>
</tr>
<tr>
<td>Paid Sawyer &amp; Sawyer</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### INSURANCE ON DISTRICT NO. 1 SCHOOL HOUSE

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount Appropriated</th>
<th>Expended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Appropriated</td>
<td>$ 34.00</td>
<td>$ 34.00</td>
</tr>
<tr>
<td>Expended</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### SCHOOL LIGHTS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount Appropriated</th>
<th>Expended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Appropriated</td>
<td>$ 30.00</td>
<td>$ 23.25</td>
</tr>
<tr>
<td>Paid Bangor Hydro-Electric Co.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Unexpended** $ 6.75
STREET LIGHTS

Amount Appropriated $300.00
Paid Bangor Hydro-Electric Co. $275.00

Unexpended $ 25.00

DOG TAXES

Amount Collected $ 41.70
Paid State Treasurer $ 41.70

TOWN OFFICERS' SALARIES

Amount Appropriated $700.00

Assessors:

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>S. W. Davis</td>
<td>$50.00</td>
</tr>
<tr>
<td>A. H. Bryant</td>
<td>40.00</td>
</tr>
<tr>
<td>C. Wilder Smith</td>
<td>40.00</td>
</tr>
</tbody>
</table>

— $130.00

Selectmen:

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>C. D. Wallace</td>
<td>300.00</td>
</tr>
<tr>
<td>A. H. Bryant</td>
<td>50.00</td>
</tr>
<tr>
<td>Douglas Maker</td>
<td>50.00</td>
</tr>
</tbody>
</table>

— $400.00

Carleton Meloon, Treasurer 85.00
Leslie Ackley, Clerk 35.00
Arthur Meloon, Constable and Harbor Master 15.00
Arthur Dennison, Fire Inspector 5.00
C. Wilder Smith, Moderator 5.00

— $675.00

Unexpended $ 25.00
SUPPORT OF POOR

Amount Appropriated $300.00

Expenditures

Paid Board for Frances Maker $260.00
Hospitalization for Barbara McGuire 30.00
Dr. Hanson 15.00
Medicine for Mrs. Elliot McGuire 10.00

Overdrawn $15.00

MOTHERS AID

Amount Appropriated $800.00
Paid State Treasurer $637.00

Unexpended $163.00

FIRE CHIEF

Amount Appropriated $25.00
Unexpended $25.00

WAYS, HIGHWAYS AND BRIDGES

Amount appropriated $1,400.00
Received from State 489.10
Received from John A. Staples 250.00

$2,139.10

Paid for Maintenance $1,994.04
Paid for Patrol 398.80

$2,392.84

Overdrawn $ 253.74
Head of the River Road

Receipts

From J. A. Staples $ 250.00
From State, Town Road Imp. Fund. 169.04

$ 419.04

Expended

Labor $ 194.55
Bulldozer 185.25
Culverts 39.24

$ 419.04

(This work was done without cost to the town.)

Bridges

"Crick" Bridge $ 223.96
Boynton's Bridge 143.02
Turner's Bridge 75.61
Cement, Turner's Bridge 28.75
No. 9 Bridge 54.00

$ 525.34

Culverts $ 157.07

State Aid Road

Amount appropriated $ 450.00
Received from State 384.57
Due from State in July 1948 2,045.27

$ 2,879.84

Expended $2,879.84
Annual Town Report

SNOW REMOVAL

Amount appropriated $ 600.00
Received from State 269.15

$ 869.15

Expenditures

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Snow Fence</td>
<td>$ 125.36</td>
</tr>
<tr>
<td>Hauling Sand</td>
<td>$ 81.00</td>
</tr>
<tr>
<td>Sand</td>
<td>$ 5.60</td>
</tr>
<tr>
<td>Plowing Snow</td>
<td>$ 979.39</td>
</tr>
<tr>
<td>Shoveling Snow</td>
<td>$ 569.35</td>
</tr>
</tbody>
</table>

Total expended $1,760.70
Overdrawn $ 891.55

MAINTENANCE OF THIRD CLASS ROAD

Amount appropriated $ 300.00
Expended $ 283.38

Unexpended $ 16.62
## Annual Town Report

### Contingent

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount appropriated</td>
<td>$ 44.00</td>
</tr>
<tr>
<td>Rec'd from Washington County</td>
<td>26.25</td>
</tr>
<tr>
<td>Rec'd from Forestry</td>
<td>14.00</td>
</tr>
<tr>
<td>Amount of Excise</td>
<td>743.84</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Printing Town Report</td>
<td>$ 51.25</td>
</tr>
<tr>
<td>Town Books</td>
<td>32.70</td>
</tr>
<tr>
<td>Burning Meadows</td>
<td>8.25</td>
</tr>
<tr>
<td>Legal Advice</td>
<td>22.52</td>
</tr>
<tr>
<td>Typing</td>
<td>5.00</td>
</tr>
<tr>
<td>Running out Town Line</td>
<td>82.50</td>
</tr>
<tr>
<td>Town Paper</td>
<td>2.50</td>
</tr>
<tr>
<td>Repairs on Road Machine</td>
<td>7.02</td>
</tr>
<tr>
<td>Posters</td>
<td>12.15</td>
</tr>
<tr>
<td>Fire Prevention</td>
<td>28.00</td>
</tr>
<tr>
<td>Fighting Fire at North Cutler</td>
<td>27.95</td>
</tr>
<tr>
<td>Cement for Turner's Bridge</td>
<td>28.75</td>
</tr>
<tr>
<td>Vaccine</td>
<td>4.54</td>
</tr>
<tr>
<td>C. Wilder Smith, supplies</td>
<td>26.85</td>
</tr>
<tr>
<td>Hall rent</td>
<td>25.00</td>
</tr>
<tr>
<td>Arlene Dennison, overpaid Supplemental tax</td>
<td>10.00</td>
</tr>
<tr>
<td>Look Bros., gas for fire fighters</td>
<td>7.23</td>
</tr>
<tr>
<td>Fire Hose</td>
<td>101.25</td>
</tr>
<tr>
<td>Expense on Snow Plow</td>
<td>57.08</td>
</tr>
<tr>
<td>L. E. Gardner, supplies</td>
<td>2.68</td>
</tr>
<tr>
<td>C. D. Wallace—Oil for snow plow</td>
<td>$3.60; gas for fire prevention $4.78</td>
</tr>
<tr>
<td>Carleton Meloon, expense acct.</td>
<td>7.00</td>
</tr>
<tr>
<td>Leslie C. Ackley, expense acct.</td>
<td>5.10</td>
</tr>
<tr>
<td>C. D. Wallace, expense acct.</td>
<td>18.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$ 828.09</td>
</tr>
<tr>
<td><strong>Balance</strong></td>
<td>$ 260.49</td>
</tr>
</tbody>
</table>
TREASURER’S REPORT

Year ending March 1, 1948

CARLETON C. MELOON, Treasurer

Balance on hand March 1, 1947  $ 8,245.28
Arlene Dennison, excise tax 43.90
Millie Henderson, Tax Coll., 1947 Town tax 11,948.49
   Tax Deeds and Bill 66.38
   Tax Abatements 28.11
   Supplemental Tax 95.77
   Excise Tax 699.94
Audbrey Beam, Wm. Beam’s 1937 tax & cost 16.41
State Treasurer, 1946 State Aid Road 2,022.13
   1947 State Aid Road 384.57
   Snow Removal 269.15
   Bank Stock Tax 9.75
   State School Fund 3,501.16
   R. R. & Tel. Tax 5.57
   Equalization Fund 1,448.00
   Forest Fire Bill 14.00
   Town Road Improvement 489.10
Town of Whiting, use of snow plow 3.37
Loring, Short & Harmon, overpaid on town bks. 14.10
County of Washington, on Town Lines 26.25
John Staples, to be used on road to his place 250.00
Willard Look, lease on clam flats 25.00
Olive Wallace, tax on pool table 5.00
Pejepscot Paper Co., stumpage on wood 558.67

$30,170.10

Paid Selectmen’s orders $21,454.38
   Abatements 28.11
   Tax Deeds and Bill 66.38

$21,548.87

Balance March 1, 1948 $ 8,621.23
Annual Town Report

ANNUAL REPORT FOR CUTLER

JANUARY 1 TO DECEMBER 31, 1947

BUREAU OF HEALTH AND NURSING SERVICE

Public Health Nursing is concerned with promoting good health, preventing disease and correcting deformity. A constant attempt to meet this aim is made through a generalized health program in each community. This program has many phases, including Maternal and Child Health, Communicable Disease Control, Venereal Disease Control, Tuberculosis Control and School Health. In each phase of the program, home visits are made to encourage medical supervision, well balanced diets, good health habits, correction of defects and immunization against communicable disease. A total of thirty-eight visits were made in Cutler during the year.

In the schools, the Public Health Nurse aids the teacher in maintaining the health of the children and in preventing communicable disease. Any health problem that cannot be handled by the classroom teacher is referred to the nurse for a home visit. In your schools, eight interviews and visits have been made. Audiometer testing has been done on all children from the fourth through the eighth grade. Immunization clinics for diphtheria, whooping cough and small pox have been planned and will be offered the first of the year.

State Diagnostic x-ray Clinics were held in Machias in April and in Lubec in October. Cutler was included in the many invitations for those in need of chest x-rays. Two people attended. These x-rays not only help in finding new cases of tuberculosis but also aid in the follow-up of known cases.
During the summer months, Child Health Conferences were held at the Grange Hall. Three infants and sixteen pre-school children attended. The purpose of these clinics is to offer an opportunity for children of pre-school age to have a physical examination. At this time the parent is urged to talk with the doctor about any health problems the child may be presenting. Immunizations for diphtheria, whooping cough and small pox were offered. At one of the three conferences the State Dental Hygienist was present to give each child a dental examination.

The State Medical Services program is now offering a combination Pediatric and Crippled Children’s Clinic in Machias. This clinic will be held every two months during the next year. I’m sure this will be welcome news to those people who have formerly traveled to Bangor for Pediatric Clinic.

The efficiency of the Public Health Nursing Program depends greatly on close working relationship with other agencies—both official and non-official, community organizations and town officials. It is through these organizations and key people that the nurse receives valuable assistance in helping to solve many family health problems. Thank you for your cooperation.

Respectfully submitted,

DOROTHY DECKER, R. N.

Public Health Nurse
REPORT OF SUPERINTENDENT OF SCHOOLS

I have the honor of presenting to the Superintending School Committee and Citizens of the Town of Cutler my thirteenth annual report of the condition, progress and needs of your schools.

Schools opened for the fall term September 8, 1947, with a total enrollment of 86 pupils and with an enrollment in each school as follows: Village Primary 31; Village Grammar 24; Little Machias School 17; Ridge School 14.

All of our teachers have been certified according to law and for this reason are entitled to a minimum salary of $1500. each per year.

We are glad to have back with us, Mrs. Doris Meloon who is teaching the Village Grammar School. Mrs. Louise Bryant is teaching the Little Machias School. This position was left vacant by the resignation of Mrs. Alice Gatcomb. We are very pleased to have Mrs. Bryant back again. We are also very fortunate to have with us for another year, Mrs. Doris Sears, who is teaching the Village Primary School, and Mrs. Eliza Gatcomb, who is teaching the Ridge School.

During the school year 1946-1947, 18 students were enrolled at Washington Academy. Sixteen of the above number attended during the entire school year.

During the fall term of the school year, 14 students were enrolled as follows:

Freshmen: Betty Beam, Mary Lou Fitzhenry and Frances Davis.

Sophomores: Florence Bryant, William Davis and Joan McGuire.

Juniors: Jean Ackley, Lettie Ackley, Gordon Farris, Norma Fitzhenry and Elizabeth Sheridan.

Seniors: Mona Ackley, Dewey Maker and Faye Radley.

In the horse and buggy days when the roads were
not plowed as they are today, the one-teacher rural school, where the teacher had nine grades and sometimes forty pupils to teach, had its place in educating the youth. But in this day and age in which so much is required in order for a pupil to fit himself to get along well in this world, the one-teacher rural school is not and cannot prepare the pupil as he should be prepared. This is not the fault of the teacher who works hard and faithfully every day. The great trouble lies in the fact that the teacher has too many grades to teach and too little time for the work of each grade. The school day is six hours long. Take out fifteen minutes for recess in the morning and fifteen minutes for recess in the afternoon and there is left five and one-half hours each day for instruction. If we divide five and a half hours equally among the nine grades each grade will have about thirty-six minutes for recitation, of from four to six subjects. This will give each class or grade from six to nine minutes per recitation. By uniting two grades in some subjects, the most time per class would be fifteen minutes.

Let us suppose that if either the Little Machias School or the Ridge School should burn down, would the town of Cutler replace either one of them with another one-teacher school? I definitely would say that the town of Cutler would not do such an unwise thing. The citizens of the town would plan a better system of schools. Then why wait for a school house to burn down when you know that now your children should be going to a school where there were not more than three grades to a teacher. There might be some citizens who would say that the town of Cutler cannot afford such a school. For the sake of the best educational good of your children you cannot afford not to have a better school system.

At the Little Machias School, the woodwork, ceiling and walls have been painted. A few necessary repairs
have been done at the Ridge School. The Ridge School is very much in need of a new stove. When a new stove is put in the Ridge School it should be either a combination stove in which wood or coal could be burned or an oil heating stove.

It would be a wise plan to raise some money for playground equipment. Every school should have swings, teeters, volley ball sets, and stationary slides. All of this playground equipment need not be bought in any one year. Buy one or two pieces of playground equipment a year for each school and in a few years all schools will be fully equipped.

I wish to thank teachers, members of the school committee and parents for helping make this a successful year.

Respectfully submitted,

WILLIAM M. BOTTOMLEY, Superintendent of Schools.
Annual Town Report

FINANCIAL REPORT

For Year Ending March 1, 1948

Unexpended balance $2,200.52
Appropriation 4,000.00
Interest on School Fund 56.00
Recd. from State School Fund 3,501.16
Recd. from State Equalization Fd. 1,448.00

Total Resources $11,205.68

Expenditures

Teachers' Salaries

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vera McGuire</td>
<td>$458.35</td>
</tr>
<tr>
<td>Doris Meloon</td>
<td>916.52</td>
</tr>
<tr>
<td>Doris Sears</td>
<td>1,366.54</td>
</tr>
<tr>
<td>Alice Gatcomb</td>
<td>458.35</td>
</tr>
<tr>
<td>Louise Bryant</td>
<td>904.01</td>
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<tr>
<td>Eliza Gatcomb</td>
<td>1,374.87</td>
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Total $5,478.64

Fuel

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<tr>
<th>Name</th>
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<tbody>
<tr>
<td>James Clark</td>
<td>$169.00</td>
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<tr>
<td>Lindsey Coal &amp; Lumber Co.</td>
<td>63.75</td>
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<tr>
<td>Sidney Davis</td>
<td>23.40</td>
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<tr>
<td>Charles Dennison</td>
<td>20.00</td>
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<tr>
<td>Bruce Reynolds</td>
<td>12.50</td>
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<tr>
<td>Roy Davis</td>
<td>8.00</td>
</tr>
<tr>
<td>Gardner Griffin</td>
<td>8.00</td>
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Total $304.65
Janitors and Cleaning

Arthur Meloon $ 180.00
Gardner Griffin 90.00
Carrie McGuire 90.00
Charles Griffin 16.00
Mrs. Roy Davis 6.00
Melvin Mason 5.00

Total $ 387.00

Conveyance Account

Millie Henderson $ 258.75
Decosta Shaw 396.00
Thomas G. Getchell (insurance) 32.02

Total $ 686.77

High School Tuition

Washington Academy $ 1,596.00

Clerk Hire

Town of Lubec $ 98.98

Textbook Account

Allyn & Bacon $ 20.04
Silver Burdett & Co. 18.14
American Book Co. 15.21
The Macmillan Co. 12.29
Webster Publishing Co. 11.94
Ginn & Co. 9.53
Row Peterson & Co. 5.67
The Blakiston Co. .95

Total $ 93.77
Supply Account

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<tr>
<td>Edward E. Babb &amp; Co.</td>
<td>$ 90.70</td>
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<tr>
<td>Webster Publishing Co.</td>
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<td>C. Wilder Smith</td>
<td>17.85</td>
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<tr>
<td>American Book Co.</td>
<td>14.66</td>
</tr>
<tr>
<td>Beckley-Cardy Co.</td>
<td>7.90</td>
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<tr>
<td>Howard &amp; Brown</td>
<td>3.55</td>
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<tr>
<td>Gledhill Bros. Inc.</td>
<td>3.14</td>
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<tr>
<td>Treasurer of State of Maine</td>
<td>1.30</td>
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Total expenditures $161.19

Total Expenditures $8,807.00

Unexpended balance March 1, 1948 $2,398.68

REPAIR ACCOUNT

Resources

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<tr>
<td>Appropriation</td>
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Expenditures

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<tr>
<td>Beckley-Cardy Co.</td>
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<td>Sheridan McLean</td>
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<td>C. Wilder Smith</td>
<td>42.17</td>
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<tr>
<td>Albert Beam</td>
<td>45.00</td>
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<td>Roy Davis</td>
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<td>Dakin Sporting Goods Co.</td>
<td>15.80</td>
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Total $236.64

Unexpended balance March 1, 1948 $113.36
Annual Town Report

SUPERINTENDENCE ACCOUNT

Resources

Unexpended balance March 1, 1947 $ .54
Appropriation 300.00

Total $300.54

Expenditures

Wm. M. Bottomley $286.90
Unexpended balance March 1, 1948 $ 13.64