Annual Report of the Municipal Officers of the Town of Cranberry Isles, Maine for the Year Ending February 1, 1938 also School Report

Cranberry Isles (Me.)
Annual Report

Town of

Cranberry Isles

Maine

1937-38
NOTICE TO TAXPAYERS

IMPORTANT

ALL TAXPAYERS SHOULD READ THE FOLLOWING REQUIREMENTS AND COMPLY WITH THEM

Section 70, Chapter 13, Revised Statutes of Maine, 1930

"Before making an assessment, the Assessors shall give seasonable notice in writing to the Inhabitants, by posting notifications in some public place in Town, or shall notify them, in such other ways as the Town at its Annual Meeting directs, to make and bring in to them true and perfect lists of their polls and all their estates, real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. If any resident owner after such notice, does not bring in such lists, he is thereby barred of his right to make application to the Assessors or the County Commissioners for any abatement of his taxes, unless he offers such lists with his application and satisfies them that he was unable to offer it at the time appointed."
ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF THE TOWN OF
CRANBERRY ISLES, MAINE
For the Year Ending
FEBRUARY 1, 1938
also
SCHOOL REPORT
TOWN OFFICERS
FOR 1937

Selectmen, Assessors and Overseers of the Poor:
Leslie M. Rice, Chairman, Frank B. Bartlett, Secretary
Kenneth E. Jarvis

Town Clerk,
Erwin L. Spurling

Treasurer and Collector,
W. A. Spurling

Superintending School Committee:
A. J. Bryant, Chairman, Alvah W. Bunker, Leslie M. Rice

Superintendent of Schools,
Ivan E. Adams

Constables:
Alonzo J. Bryant, Joshua W. Alley

Health Officer,
Andrew E. Stanley

Surveyor of Wood and Lumber
Francis W. Bunker

Road Commissioner,
J. E. Spurling

Sealer of Weights and Measures
George E. Turner

Fire Warden,
Alonzo J. Bryant

Auditor,
James R. Dwelley
CRANBERRY ISLES
INCORPORATED
1830

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Population, approximately</td>
<td>350</td>
</tr>
<tr>
<td>Number of voters listed</td>
<td>234</td>
</tr>
<tr>
<td>Assessed valuation</td>
<td>$369,850.00</td>
</tr>
<tr>
<td>Resident tax payers, 174</td>
<td></td>
</tr>
<tr>
<td>Resident taxes</td>
<td>$5,795.81</td>
</tr>
<tr>
<td>Non-resident tax payers, 143</td>
<td></td>
</tr>
<tr>
<td>Non-resident taxes</td>
<td>8,231.32</td>
</tr>
<tr>
<td>Commitment</td>
<td>$14,027.13</td>
</tr>
</tbody>
</table>

Average tax, resident: $33.31
Average tax, non-resident: 57.65
Non-resident taxes, approx: 58.6%
Outstanding taxes, 1937: 1.1%

THE TAX DOLLAR

Approximate per cent. of assessments as applied to the several accounts, with an overlay applied to the contingent account.

<table>
<thead>
<tr>
<th>Description</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schools</td>
<td>.271</td>
</tr>
<tr>
<td>State tax</td>
<td>.203</td>
</tr>
<tr>
<td>Roads</td>
<td>.118</td>
</tr>
<tr>
<td>Street lighting</td>
<td>.077</td>
</tr>
<tr>
<td>County tax</td>
<td>.070</td>
</tr>
<tr>
<td>Necessary town charges</td>
<td>.064</td>
</tr>
<tr>
<td>Mosquito fund</td>
<td>.035</td>
</tr>
<tr>
<td>To reduce town debt</td>
<td>.035</td>
</tr>
<tr>
<td>Interest on notes</td>
<td>.028</td>
</tr>
<tr>
<td>Painting schoolrooms, G. C. I.</td>
<td>.025</td>
</tr>
<tr>
<td>Supt. of schools’ salary and office rent</td>
<td>.018</td>
</tr>
<tr>
<td>Maintenance of public wharf</td>
<td>.010</td>
</tr>
<tr>
<td>Insurance school property</td>
<td>.008</td>
</tr>
<tr>
<td>School physician</td>
<td>.002</td>
</tr>
<tr>
<td>Dues Maine Municipal Association</td>
<td>.001</td>
</tr>
<tr>
<td>Overlay applied to contingent account</td>
<td>.035</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$1.00</td>
</tr>
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</table>
ASSESSORS’ REPORT

VALUATION AND ASSESSMENTS

<table>
<thead>
<tr>
<th></th>
<th>Real Estate</th>
<th>Personal Property</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident</td>
<td>$118,050 00</td>
<td>$29,340 00</td>
<td>$147,390 00</td>
</tr>
<tr>
<td>Non-resident</td>
<td>170,895 00</td>
<td>51,565 00</td>
<td>222,460 00</td>
</tr>
<tr>
<td></td>
<td>$288,945 00</td>
<td>$80,905 00</td>
<td>$369,850 00</td>
</tr>
</tbody>
</table>

Total valuation, 1936 ................... $369,915 00

Decrease ................................................... $65 00

Total value of land ......................................................... $76,970.00

Total value of buildings ................................................. 211,975 00

Rate of taxation, $37 per $1,000

114 polls at $3

Town tax ......................................................... $9,704 00

State tax ......................................................... 2,852 89

County tax ......................................................... 988 83

Overlay ......................................................... 481 41

$14,027 13

LIST OF PERSONAL PROPERTY

<table>
<thead>
<tr>
<th>Property</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 horse</td>
<td>$50 00</td>
</tr>
<tr>
<td>12 cows</td>
<td>480 00</td>
</tr>
<tr>
<td>Stock in trade</td>
<td>1,775 00</td>
</tr>
<tr>
<td>278 small boats</td>
<td>66,415 00</td>
</tr>
<tr>
<td>Gasoline pumps with storage tanks</td>
<td>150 00</td>
</tr>
<tr>
<td>38 pianos</td>
<td>2,790 00</td>
</tr>
<tr>
<td>82 radios</td>
<td>1,230 00</td>
</tr>
<tr>
<td>Household furniture</td>
<td>4,100 00</td>
</tr>
<tr>
<td>Other personal property</td>
<td>3,915 00</td>
</tr>
</tbody>
</table>

$80,905 00

LESLIE M. RICE,
FRANK B. BARTLETT,
KENNETH E. JARVIS,

Assessors.
## APPROPRIATIONS FOR 1937

<table>
<thead>
<tr>
<th>Article</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>Common school budget</td>
<td>$3,806.00</td>
</tr>
<tr>
<td>14</td>
<td>Necessary town charges</td>
<td>900.00</td>
</tr>
<tr>
<td>17</td>
<td>State-aid road construction</td>
<td>533.00</td>
</tr>
<tr>
<td>19</td>
<td>Highways on the different Islands:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>G. C. I.</td>
<td>700.00</td>
</tr>
<tr>
<td></td>
<td>L. C. I.</td>
<td>150.00</td>
</tr>
<tr>
<td></td>
<td>Sutton</td>
<td>20.00</td>
</tr>
<tr>
<td></td>
<td>Baker's</td>
<td>15.00</td>
</tr>
<tr>
<td>21</td>
<td>Insurance of school property</td>
<td>125.00</td>
</tr>
<tr>
<td>22</td>
<td>School physician</td>
<td>35.00</td>
</tr>
<tr>
<td>23</td>
<td>Maintenance of public wharf</td>
<td>150.00</td>
</tr>
<tr>
<td>26</td>
<td>Superintendent of schools' office rent</td>
<td>80.00</td>
</tr>
<tr>
<td>27</td>
<td>Superintendent of schools' salary</td>
<td>175.00</td>
</tr>
<tr>
<td>28</td>
<td>Maintenance of State-aid highway</td>
<td>250.00</td>
</tr>
<tr>
<td>29</td>
<td>Street lights</td>
<td>1,000.00</td>
</tr>
<tr>
<td>30</td>
<td>Interest on town notes</td>
<td>400.00</td>
</tr>
<tr>
<td>31</td>
<td>Principal on notes</td>
<td>500.00</td>
</tr>
<tr>
<td>32</td>
<td>Painting schoolroom, G. C. I.</td>
<td>350.00</td>
</tr>
<tr>
<td>33</td>
<td>Extermination of mosquitoes</td>
<td>500.00</td>
</tr>
<tr>
<td>36</td>
<td>Dues for Maine Municipal Association</td>
<td>15.00</td>
</tr>
</tbody>
</table>

**Total:** $9,704.00
COLLECTOR’S REPORT

Unpaid Taxes in the Town of Cranberry Isles February 1, 1938

1936

Resident
Millard Spurling, balance .......... $5 28
Galen M Moore .......................... 2 55

Total outstanding, 1936 ................ $7 83

W. A. SPURLING, Collector.

1937

Resident
Andrew Alley $9 11 Hervey M Spurling 4 30
Laura A Ham 31 45 Arno P Stanley 54 58
Frederick S Leighton 9 48 Harold L Wedge 5 22

Total ................................ $114 14

Non-Resident
Roy D Bryant $8 88 Pepper 9 25
Adelbert S Hodgkins 2 78 Elsie B Robinson 1 85
Galen M Moore 2 22 Millard S Spurling 13 32

Total ................................ $38 30

Total unpaid taxes, 1937 .............. $152 44

W. A. SPURLING, Collector.

SUMMARY

Outstanding in process of collection, 1932 .......... $38 41
Outstanding in process of collection, 1933 .......... 90 80
Outstanding in process of collection, 1934 .......... 63 32

$192 53

Unpaid taxes, 1936 ........................ $7 83
Unpaid taxes, 1937 ........................ 152 44

Total unpaid taxes Feb 1, 1938 ............ $352 80
The following taxes are still in the process of collection by attorney:

<table>
<thead>
<tr>
<th>Year</th>
<th>Resident</th>
<th>Non-Resident</th>
</tr>
</thead>
<tbody>
<tr>
<td>1932</td>
<td>Ham, Daniel H., jr $14.90</td>
<td>Bryant, Roy D</td>
</tr>
<tr>
<td></td>
<td>Rice, Warren G $5.55</td>
<td></td>
</tr>
<tr>
<td></td>
<td>White, Edgar C $9.80</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$30.25</td>
<td>$8.16</td>
</tr>
<tr>
<td>1933</td>
<td>Ham, Daniel H., jr $14.20</td>
<td>Bryant, Roy D</td>
</tr>
<tr>
<td></td>
<td>Phippen, Leslie R $14.68</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Rice, Warren G $5.24</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Spurling, Millard S $13.40</td>
<td>White, Edgar C $9.40</td>
</tr>
<tr>
<td></td>
<td>$83.12</td>
<td>$7.68</td>
</tr>
<tr>
<td>1934</td>
<td>Phippen, Leslie R $15.99</td>
<td>Bryant, Roy D</td>
</tr>
<tr>
<td></td>
<td>Rice, Warren G $4.16</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Rosebrook, Willard G $20.62</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Spurling, Millard S $4.78</td>
<td>White, Edgar C $9.23</td>
</tr>
<tr>
<td></td>
<td>$54.78</td>
<td>$8.54</td>
</tr>
<tr>
<td></td>
<td>$63.32</td>
<td>$8.54</td>
</tr>
</tbody>
</table>

Total outstanding taxes for collection $192.53

At our last annual town meeting held March 1, 1937, the following was voted under Article 40:

"That the town authorize its assessors to consider the lists of delinquent taxes for the years 1926, 1928, 1931, 1932, 1933, 1934, and abate to the respective collectors such items as in their judgment should be abated; that of the remaining items
unabated the collector of the town place with a competent attorney for collection, the town to pay a reasonable and minimum commission or charge for attorney’s services. The amount collected to be accepted by the town as a full settlement with the several collectors.”

After careful consideration for the town and the circumstances of many of the delinquents, we feel that the following abatements should be made:

<table>
<thead>
<tr>
<th>Year</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1926</td>
<td>Preble, William P, estate, outlawed</td>
<td>$12.10</td>
</tr>
<tr>
<td></td>
<td>Black, Edgar C, balance, outlawed</td>
<td>$8.70</td>
</tr>
<tr>
<td></td>
<td>Total abatements</td>
<td>$20.80</td>
</tr>
</tbody>
</table>

CHARLES E. STANLEY, Collector.

<table>
<thead>
<tr>
<th>Year</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1928</td>
<td>Enoch A Stanley, collector, balance uncollected taxes, A D 1928</td>
<td>$69.98</td>
</tr>
<tr>
<td>1931</td>
<td>Erickson, Lucy H, widow, no income, balance</td>
<td>$12.20</td>
</tr>
<tr>
<td></td>
<td>Spurling, Hervey M, outlawed</td>
<td>5.55</td>
</tr>
<tr>
<td></td>
<td>Spurling, Edwin M, outlawed</td>
<td>31.39</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>$49.14</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1932</td>
<td>Erickson, Lucy H, widow, no income</td>
<td>$24.65</td>
</tr>
<tr>
<td></td>
<td>Erickson, John F, deceased</td>
<td>1.87</td>
</tr>
<tr>
<td></td>
<td>Ham, Laura A, deceased</td>
<td>28.90</td>
</tr>
<tr>
<td></td>
<td>Hodgkins, Adelbert S, advice of attorney</td>
<td>3.10</td>
</tr>
<tr>
<td></td>
<td>Phippen, Leslie R, advice of attorney</td>
<td>13.37</td>
</tr>
<tr>
<td></td>
<td>Rice, Elton T, personal property of S H Rice</td>
<td>6.80</td>
</tr>
<tr>
<td></td>
<td>Rosebrook, Willard G, advice of attorney</td>
<td>22.04</td>
</tr>
<tr>
<td></td>
<td>Spurling, Hervey M, advice of attorney</td>
<td>6.74</td>
</tr>
<tr>
<td></td>
<td>Spurling, Edwin M, advice of attorney</td>
<td>29.01</td>
</tr>
<tr>
<td></td>
<td>Wedge, Frank E, moved out of State</td>
<td>16.60</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>$158.08</td>
</tr>
</tbody>
</table>
1933
Resident
Erickson, Lucy H, widow, no income ......................... $21 60
Erickson, John F, deceased .................................. 1 76
Ham, Laura A, deceased ........................................ 27 20
Rice, Elton T, personal property of S H Rice............. 6 40
Rice, Lowell, moved out of State ............................ 3 48
Rosebrook, G H, deceased, bal. .............................. 12 16
Spurling, Hervey M, advice of attorney .................. 6 52
Spurling, Nellie A, widow, no income ....................... 15 57
Wedge, Frank E, moved out of State ....................... 15 80
$110 49

Non-Resident
Rosebrook, Willard G, advice of attorney ................. $10 56

1934
Resident
Alley, Joshua W, unable to pay ................................ $ 3 89
Burton, Dudley H, moved out of State ....................... 3 00
Erickson, Lucy H, widow, no income ........................ 24 03
Erickson, John F, deceased .................................. 1 96
Fernald, Arthur L, advice of attorney ..................... 32 90
Phippen, Inez, widow, no income, bal. ...................... 18 98
Rice, Elton T, personal property of S H Rice ............ 6 23
Rosebrook, G H, deceased ..................................... 28 99
Spurling, G W, heirs, advice of attorney .................. 7 12
Spurling, Hervey M, unable to pay .......................... 4 25
Spurling, Nellie A, widow, no income, bal. ................ 3 83
Stanley, Linda M, deceased ................................... 33 64
Wedge, Frank E, moved out of State ....................... 5 67
$174 49

Non-Resident
Hodgkins, Adelbert S, advice of attorney .................. 1 78

Total abatements for 1931-1932-1933-1934 ............... $504 54

ANDREW E. STANLEY, Collector

Total abatements for 1926 .................................. 20 80
Total abatements for 1928 .................................. 69 98
Total abatements ............................................ $595 32
ABATEMENTS 1937

Resident

Inez Phippen ........................................... $17 58
George W Spurling, heirs ............................... 6 29

Total ...................................................... $23 87

W. A. SPURLING, Collector

FINANCIAL STATEMENT

LIABILITIES

First National Bank, note ...................... $ 500 00
Bar Harbor Banking & Trust Co, note ........ 1,000.00
Arthur M Spurling, note ......................... 2,000.00
Leslie M Rice, note ................................ 2,000 00

$5,500.00

RESOURCES

Unpaid taxes .............................. $352 80
Cash in treasury .......................... 945 19

1,297 99

Town indebted ............................. $4,202 01

LESLIE M. RICE,
FRANK B. BARTLETT,
KENNETH E. JARVIS,
Selectmen.
TREASURER'S REPORT

W. A. SPURLING, Town Treasurer,
In account with TOWN OF CRANBERRY ISLES

RECEIPTS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance in treasury Feb 1, 1937</td>
<td>$424.90</td>
</tr>
<tr>
<td>Reqd W A Spurling, auto excise tax, 1937</td>
<td>248.93</td>
</tr>
<tr>
<td>1938</td>
<td>158.53</td>
</tr>
<tr>
<td>taxes, 1935</td>
<td>18.70</td>
</tr>
<tr>
<td>taxes, 1936</td>
<td>357.28</td>
</tr>
<tr>
<td>taxes, 1937</td>
<td>13,874.69</td>
</tr>
<tr>
<td>Andrew E Stanley, taxes, 1931-32-33-34</td>
<td>361.31</td>
</tr>
<tr>
<td>B H Spurling, W P Preble estate, 1928</td>
<td>62.00</td>
</tr>
<tr>
<td>Clifford W Barnes, 1928</td>
<td>4.65</td>
</tr>
<tr>
<td>Percy T Clarke, 1928</td>
<td>6.89</td>
</tr>
<tr>
<td>Gulf Oil Co, damage to wharf</td>
<td>35.00</td>
</tr>
<tr>
<td>Eber L Spurling, rent of wharf</td>
<td>25.00</td>
</tr>
<tr>
<td>Samuel Chapman, lumber from wharf</td>
<td>75.00</td>
</tr>
<tr>
<td>State of Maine, bank stock</td>
<td>12.46</td>
</tr>
<tr>
<td>Erwin Spurling, dog tax</td>
<td>19.00</td>
</tr>
<tr>
<td>State of Maine, rent of snow fence</td>
<td>6.00</td>
</tr>
<tr>
<td>reimbursement, 50-50</td>
<td>57.30</td>
</tr>
<tr>
<td>tar barrels</td>
<td>24.00</td>
</tr>
<tr>
<td>reimbursement, tarring road</td>
<td>976.85</td>
</tr>
<tr>
<td>special resolve</td>
<td>369.93</td>
</tr>
<tr>
<td>maintenance unimproved road</td>
<td>16.09</td>
</tr>
<tr>
<td>State school fund</td>
<td>997.00</td>
</tr>
<tr>
<td>Bar Harbor Banking &amp; Trust Co, temporary loan</td>
<td>1,500.00</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>$19,557.26</td>
</tr>
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</table>

EXPENDITURES

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Orders of selectmen</td>
<td>$14,752.35</td>
</tr>
<tr>
<td>State treasurer, State tax</td>
<td>2,852.89</td>
</tr>
<tr>
<td>County treasurer, county tax</td>
<td>988.83</td>
</tr>
<tr>
<td>State treasurer, dog tax</td>
<td>18.00</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>$18,612.07</td>
</tr>
</tbody>
</table>

Balance in treasury Feb 1, 1938...... 945.19

19,557.26
**SELECTMEN'S REPORT**

**NECESSARY TOWN CHARGES**

**RECEIPTS**

Unexpended Feb 1, 1937 ................................................ $159 04
Appropriated by town ................................................. 900 00

Available ........................................................................... $1,059 04

**EXPENDITURES**

Frank Bartlett, 2nd selectman ...... $70 00
Frank Bartlett, overseer of poor...  4 00
Frank Bartlett, moderator ..........  5 00
Frank Bartlett, assessor's wages ... 52 00
Kenneth Jarvis, assessor's wages ... 56 00
Kenneth Jarvis, 3rd selectman's wages 42 00
Kenneth Jarvis, overseer's wages ... 4 00
Leslie M Rice, chr selectmen ........ 150 00
Leslie M Rice, chr assessors ........ 84 00
Leslie M Rice, chr overseers of poor.. 8 00
Charles W Bracy, ballot clerk 1 day.. 4 00
Charles E Stanley, ballot clerk 1 day 4 00
Thomas Morse, ballot clerk 1 day...  4 00
Frank E Stanley, ballot clerk 1 day.. 4 00
Andrew E Stanley, services health officer ...... 28 50
A J Bryant, member school board... 15 85
Alvah W Bunker, member school bd. 21 00
Leslie M Rice, member school board 20 00
Erwin L Spurling services town clerk 35 19
A J Bryant, services constable, fire ward and warden ............... 17 00
W A Spurling, comm collecting $18.70 1935 tax and $272 1936 tax, at 2% 5 81
W A Spurling, comm col $13,807.26 at 2% ..... 276 15
W A Spurling, services as treasurer.. 50 00
W A Spurling, comm collecting ex­cise tax, $407.46 ................. 8 16

$968 66

Unexpended Feb 1, 1938 ............... 90 38

1,059 04

LESLIE M. RICE,
FRANK B. BARTLETT,
KENNETH E. JARVIS,
Selectmen
## CONTINGENT ACCOUNT

### RECEIPTS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unexpended Feb 1, 1937</td>
<td>$812.73</td>
</tr>
<tr>
<td>Overlay, 1937</td>
<td>481.41</td>
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<tr>
<td>Auto excise tax, 1937-38</td>
<td>407.46</td>
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<tr>
<td>Bank stock tax</td>
<td>12.46</td>
</tr>
<tr>
<td>State of Maine, tar barrels</td>
<td>24.00</td>
</tr>
<tr>
<td>Appropriated for dues, Maine Municipal Ass'n</td>
<td>15.00</td>
</tr>
<tr>
<td>Accumulated surplus</td>
<td>132.24</td>
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</table>

**Total Receipts:** $1,885.30

---

### EXPENDITURES

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
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<tbody>
<tr>
<td>Percy T Clarke, services collector, 1936</td>
<td>$3.00</td>
</tr>
<tr>
<td>Loring, Short &amp; Harmon, supplies, town offices</td>
<td>37.65</td>
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<tr>
<td>Alvah L Reed, surveying road</td>
<td>10.50</td>
</tr>
<tr>
<td>W H Thurston, expense electing supt of schools</td>
<td>5.00</td>
</tr>
<tr>
<td>J B Burke, do</td>
<td>3.75</td>
</tr>
<tr>
<td>Joshua Alley, caretaker of town hall 2 years</td>
<td>6.00</td>
</tr>
<tr>
<td>Hancock Co Pub Co, town reports</td>
<td>107.95</td>
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<tr>
<td>Maine Municipal Ass'n, dues</td>
<td>15.00</td>
</tr>
<tr>
<td>Bangor Hydro-Electric Co, lights for schools</td>
<td>28.77</td>
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<tr>
<td>Leslie M Rice, expense making up town report</td>
<td>24.00</td>
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<tr>
<td>Arthur Fernald, boating selectmen</td>
<td>3.00</td>
</tr>
<tr>
<td>Clarence F Joy, bonds</td>
<td>20.00</td>
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<tr>
<td>J N Mills Co, supplies</td>
<td>7.90</td>
</tr>
<tr>
<td>Leslie M Rice, car hire and expense attending assessors’ convention</td>
<td>44.50</td>
</tr>
<tr>
<td>C M Robbins, freight on food supplies</td>
<td>14.21</td>
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<tr>
<td>I E Adams, postage</td>
<td>2.00</td>
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<tr>
<td>Harry Spurling, making town seal</td>
<td>10.00</td>
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<tr>
<td>Ann Guild, allowance on tax</td>
<td>5.15</td>
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<tr>
<td>F W Morse estate, supplies</td>
<td>2.73</td>
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<tr>
<td>Town of Southwest Harbor, telephone supt’s office</td>
<td>11.68</td>
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<tr>
<td>Town of Southwest Harbor, lights, supt’s office</td>
<td>4.19</td>
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<td>Andrew E Stanley, allowances 1932, 1933 and 1934</td>
<td>16.10</td>
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**Total Expenditures:** $1,885.30
Andrew E Stanley, acct Inez Phippen  
tax ............................................. 19 21  
Irving Spurling, fuel, town meeting  8 75  
Frank Bartlett, tel, postage, etc......  1 65  
Leslie M Rice, expenses, postage, telephone, etc  31 75  
Lindon Bunker, boating selectmen..  5 00  
J E Spurling, storage, snow plow....  10 00  
W A Spurling, allowance W P Preble estate ................................. 26 35  
W A Spurling, allowance 1937 tax...  43 56  
W A Spurling, supplies and boating  39 37  
W A Spurling, over-paid to abatements, 1937 ................................. 23 87  
Percy T Clarke, services to collectors and selectmen ....................... 112 32  
Paid for special resolve road ......  67 90  

$772 81  
Transferred to spec resolve rd to bal  33 69  
Total abatements, 1926 to 1934.....  592 32  

$1,398 82  

Unexpended Feb 1, 1938 ...............  486 48  

$1,885 30

INTEREST ACCOUNT
RECEIPTS
Unexpended Feb 1, 1937 ..................  67 93  
Appropriated by town ...................  400 00  

Available ........................................  $467 93

EXPENDITURES
Paid First National Bank ..............  71 96  
Bar Harbor Banking & Trust Co......  91 25  
Arthur M Spurling ......................  110 00  
Leslie M Rice .............................  110 00  

$383 21  
Unexpended Feb 1, 1938 ...............  84 72  

$467 93
PUBLIC WHARF RECEIPTS

Appropriated by town .................................................... $150 00
Recd from Eber L Spurling, rent ............................... 25 00
Recd from Samuel Chapman, for 2x4 ..................... 75
Recd from Gulf Oil Co, damage to wharf.............. 35 00

Overdraw Feb 1, 1937 .................................................... 26 13
Available Feb 1, 1937 ...................................................... $184 62
Overdraw Feb 1, 1938 .................................................... 67 96

EXPENDITURES

Elton Rice .................................................. $ 4 00
T S Cassidy & Son ................................. 4 50
J E Spurling ........................................... 50 92
Charles Richardson .................................. 22 00
Geo Alley .............................................. 12 40
Samuel Chapman ........................................ 20 80
Frank L Stanley ........................................ 13 00
Fred Young ............................................... 10 46
J N Mills Co ........................................... 3 60
E T Richardson ........................................ 39 45
Geo Ward ............................................... 20 00
C M Robbins ............................................... 1 50
Rena Bunker ............................................ 5 00
Alton Bunker .............................................. 3 40
Leslie M Rice, hauling float.............. 12 50
Harvey Stanley ........................................... 26 45

STREET LIGHTING RECEIPTS

Appropriated by town .................................................... $1,000 00
Unexpended Feb 1, 1937 ................................................ 76 42

Available ...................................................... $1,076 42

EXPENDITURES

Paid Bangor Hydro-Electric Co ........ $1,074 96
Unexpended Feb 1, 1938 ............................. 1 46

1,076 42
### INSURANCE OF SCHOOL PROPERTY

#### RECEIPTS

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<th>Amount</th>
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<tr>
<td>Unexpended Feb 1, 1937</td>
<td>$68.74</td>
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<tr>
<td>Appropriated by town</td>
<td>$125.00</td>
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<td><strong>Available</strong></td>
<td><strong>$193.74</strong></td>
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#### EXPENDITURES

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<thead>
<tr>
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<tr>
<td>Fred C Lynam Co</td>
<td>$75.00</td>
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<tr>
<td>C E Marceyes Co</td>
<td>$37.50</td>
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<tr>
<td>Mary E Stanley</td>
<td>$56.26</td>
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<td><strong>Total</strong></td>
<td><strong>$168.76</strong></td>
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<table>
<thead>
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<th>Description</th>
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<tbody>
<tr>
<td>Unexpended Feb 1, 1938</td>
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### SUP'T SCHOOLS' OFFICE RENT

#### RECEIPTS

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<td>Appropriated by town</td>
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<td>Overdraw Feb 1, 1937</td>
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<td><strong>Available</strong></td>
<td><strong>$73.64</strong></td>
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#### EXPENDITURES

<table>
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<tr>
<td>Paid Pemetic Lodge</td>
<td>$68.76</td>
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<tr>
<td>Unexpended Feb 1, 1938</td>
<td>$4.88</td>
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<td><strong>Total</strong></td>
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### SUP'T OF SCHOOLS' SALARY

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<tr>
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<tr>
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<td><strong>Available</strong></td>
<td><strong>$187.98</strong></td>
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#### EXPENDITURES

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Paid W E Clark</td>
<td>$33.67</td>
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<tr>
<td>Paid I E Adams</td>
<td>$109.00</td>
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<td><strong>Total</strong></td>
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<table>
<thead>
<tr>
<th>Description</th>
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<tbody>
<tr>
<td>Unexpended Feb 1, 1938</td>
<td>$45.31</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$187.98</strong></td>
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PAINTING SCHOOLROOMS  
(Great Cranberry Island)  

RECEIPTS  
Appropriated by town .................................................... $350 00  
Overdraw ................................................................. 8 00  

EXPENDITURES  
Frank Bartlett, material ..................... $83 40  
Frank Bartlett, labor ........................... 82 50  
Ralph Bryant, labor and boating ... 80 00  
Eugene MacAllister, labor ................. 64 00  
Cecil Hodgkins, labor ...................... 33 60  
F W Bryant, rent of compressor .... 2 00  
Bain's Garage, rent of spray gun...... 2 50  
Charles Stanley, trucking .............. 2 00  
A J Bryant, labor and boating ....... 8 00  

$358 00

SCHOOL PHYSICIAN  

RECEIPTS  
Appropriated by town .................................................... $35 00  
Unexpended balance Feb 1, 1937 ................. 7 00  

Available .............................................................. $42 00  

EXPENDITURES  
Paid Dr G A Neal .................................... $29 70  
Unexpended Feb 1, 1938 ................. 12 30  

42 00

EXTERMINATION OF MOSQUITOES  

Appropriated by town ..................................................... $500 00  
Paid Mosquito Fund, Frank H Nelson, treasurer 500 00

POOR ACCOUNT  

Unexpended Feb 1, 1937 ............................... $404 83  
No expenditures.
### TOWN HALL

**EXPENDITURES**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Overdraw Feb 1, 1937</td>
<td>$11.25</td>
</tr>
<tr>
<td>Samuel Chapman, repairs</td>
<td>$2.00</td>
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<td>Overdraw Feb 1, 1938</td>
<td>$13.25</td>
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### AUTO EXCISE TAX

**RECEIPTS**

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<th>Amount</th>
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<tbody>
<tr>
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<td>$248.93</td>
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<tr>
<td>1938</td>
<td>$158.53</td>
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<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transferred to contingent account</td>
<td>$407.46</td>
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### STATE TAX

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Assessed</td>
<td>$2,852.89</td>
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<tr>
<td>Paid State treasurer</td>
<td>$2,852.89</td>
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### COUNTY TAX

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<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Assessed</td>
<td>$988.83</td>
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<tr>
<td>Paid county treasurer</td>
<td>$988.83</td>
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### OVERLAY

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Assessed</td>
<td>$481.41</td>
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<tr>
<td>Transferred to contingent account</td>
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### TEMPORARY LOAN

<table>
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<tr>
<th>Description</th>
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<tbody>
<tr>
<td>Rec'd from Bar Harbor Banking &amp; Trust Co</td>
<td>$1,500.00</td>
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<tr>
<td>Paid Bar Harbor Banking &amp; Trust Co</td>
<td>$1,500.00</td>
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</table>
## HIGHWAYS
### J. E. SPURLING, Road Commissioner

**GREAT CRANBERRY ISLAND**

### RECEIPTS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Unexpended Feb 1, 1937</td>
<td>$ 1 11</td>
</tr>
<tr>
<td>Appropriated by town</td>
<td>700 00</td>
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<tr>
<td>Available</td>
<td>$701 11</td>
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### EXPENDITURES

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>J E Spurling, truck and driver</td>
<td>$131 57</td>
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<tr>
<td>Addie Duren, gravel</td>
<td>20 48</td>
</tr>
<tr>
<td>J E Spurling, labor, foreman</td>
<td>70 99</td>
</tr>
<tr>
<td>Lewis Alley, labor</td>
<td>40 10</td>
</tr>
<tr>
<td>Joshua Alley, labor</td>
<td>36 60</td>
</tr>
<tr>
<td>Linwood Wedge, labor</td>
<td>35 90</td>
</tr>
<tr>
<td>Fred Young, labor on tools</td>
<td>1 55</td>
</tr>
<tr>
<td>Amaziah Alley, labor</td>
<td>37 60</td>
</tr>
<tr>
<td>Ralph Bulger, labor</td>
<td>9 60</td>
</tr>
<tr>
<td>Clarence Beal, labor</td>
<td>9 60</td>
</tr>
<tr>
<td>Henry Bunker, labor</td>
<td>37 00</td>
</tr>
<tr>
<td>Harvey Bulger, labor</td>
<td>26 60</td>
</tr>
<tr>
<td>Charles Richardson, labor</td>
<td>26 60</td>
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<tr>
<td>Eugene Gordius, labor</td>
<td>11 00</td>
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<tr>
<td><strong>Total expenditure</strong></td>
<td>$495 19</td>
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**Harding Road—**

<table>
<thead>
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<tbody>
<tr>
<td>J E Spurling, truck and driver</td>
<td>$55 63</td>
</tr>
<tr>
<td>Addie Duren, gravel</td>
<td>15 08</td>
</tr>
<tr>
<td>J E Spurling, labor, foreman</td>
<td>22 25</td>
</tr>
<tr>
<td>Lucy Erickson, gravel</td>
<td>1 35</td>
</tr>
<tr>
<td>Samuel Chapman, labor</td>
<td>6 40</td>
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<tr>
<td>Lewis Alley, labor</td>
<td>11 40</td>
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<tr>
<td>Charles Richardson, labor</td>
<td>17 80</td>
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<tr>
<td>Henry Bunker, labor</td>
<td>17 80</td>
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<tr>
<td>Linwood Wedge, labor</td>
<td>17 80</td>
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<td>Clarence Beal, labor</td>
<td>22 40</td>
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<tr>
<td><strong>Total expenditure</strong></td>
<td>205 71</td>
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**Unexpended Feb 1, 1938**

<table>
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<tbody>
<tr>
<td>21</td>
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</table>
HIGHWAYS, BAKER'S ISLAND

RECEIPTS

Unexpended Feb 1, 1937 ................................. $1 95
Appropriated by town ........................................ 15 00

Available ......................................................... $16 95

EXPENDITURES

Frank Faulkingham, labor ............................. $15 00
Unexpended Feb 1, 1938 ......................... 1 95

$16 95

MAINTENANCE, STATE-AID ROAD

RECEIPTS

Appropriated by town ........................................ $250 00
Received from State, reimbursement 50-50 ........ 57 30

$307 30

Overdraw Feb 1, 1937 ................................. $10 34

Available ......................................................... $296 96

EXPENDITURES

J E Spurling, truck and driver ...................... $75 02
J E Spurling, labor, foreman ....................... 39 00
Addie Duren, material ............................. 8 78
Grace Hadlock, do ................................. 2 25
Joshua Alley, labor ................................. 17 90
Linwood Wedge ...................................... 18 00
Henry Bunker ....................................... 19 80
Lewis Alley .......................................... 20 80
Ralph Bulger ........................................ 17 80
Clarence Beal ........................................ 22 60
Amaziah Alley ....................................... 17 80
C M Robbins ........................................... 6 00
J E Spurling ............................................ 21 56
Kenneth Jarvis ....................................... 6 60
Unexpended Feb 1, 1938 ......................... 3 05

$296 96
<table>
<thead>
<tr>
<th>Year</th>
<th>Town Changes</th>
<th>Consequent Account</th>
<th>Government</th>
<th>Maintenance &amp; Repair</th>
<th>School Building</th>
<th>Support of School</th>
<th>Support of Police</th>
<th>Service &amp; Lighting</th>
<th>Miscellaneous</th>
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<tbody>
<tr>
<td>1928-29</td>
<td>1118.40</td>
<td>205.62</td>
<td>320.33</td>
<td>1248.75</td>
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<td>1929-30</td>
<td>970.00</td>
<td>405.91</td>
<td>318.32</td>
<td>2464.89</td>
<td>1929.91</td>
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<td>1930-31</td>
<td>951.01</td>
<td>438.83</td>
<td>338.32</td>
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<td>1975.60</td>
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<td>1931-32</td>
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<td>2370.50</td>
<td>1974.96</td>
<td>157.96</td>
<td>170.12</td>
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<tr>
<td>1932-33</td>
<td>903.28</td>
<td>548.63</td>
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<td>1930.50</td>
<td>1974.96</td>
<td>159.94</td>
<td>195.66</td>
<td>577.66</td>
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<tr>
<td>1933-34</td>
<td>968.00</td>
<td>466.64</td>
<td>313.33</td>
<td>706.17</td>
<td>1973.96</td>
<td>81.77</td>
<td>194.34</td>
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<tr>
<td>1935-36</td>
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<td>712.12</td>
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<td>665.64</td>
<td>1974.96</td>
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<td>1936-37</td>
<td>555.39</td>
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<td>475.02</td>
<td>1974.95</td>
<td>2.00</td>
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<td>1937-38</td>
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<td>322.58</td>
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<td>276.93</td>
<td>901.02</td>
<td>0</td>
<td>0</td>
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**Additional Information**

- **Year Total Valuation**: 3,246.90
- **Carry Forward**: 791.74
- **Tax Assessed**: 930.00
- **Total Taxes**: 23,667.00
- **Government Receipts**: 9,000.00
- **Expenditures**: 8,000.00
- **Uncollected Taxes**: 5,000.00
- **Cash in Treasury**: 1,000.00
- **Indebtedness**: 1,000.00

**Notes**

- **Miscellaneous**: Maine Development
- **Total Valuation**: 3,246.90
- **Total Taxes**: 23,667.00
- **Government Receipts**: 9,000.00
- **Expenditures**: 8,000.00
- **Uncollected Taxes**: 5,000.00
- **Cash in Treasury**: 1,000.00
- **Indebtedness**: 1,000.00
HIGHWAYS, LITTLE CRANBERRY ISLAND

RECEIPTS

Appropriated by town ................. $150 00
Unexpended Feb 1, 1937 ................. 64 14
Received from State, special appropriation .... 16 09

<table>
<thead>
<tr>
<th>Available</th>
<th>$230 23</th>
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<tr>
<td>Overdraw Feb 1, 1938</td>
<td>$12 50</td>
</tr>
</tbody>
</table>

EXPENDITURES

J E Spurling, labor, foreman ........ $43 06
Emerson Ham, truck and driver ....... 66 27
Clarence Spurling, gravel .......... 7 20
Milton Phippen, labor ............. 19 40
Charles Gray, do .................. 15 00
Lewis Fernald, do .................. 17 20
Fred Fernald, do .................. 18 60
Andrew Stanley, jr., do ........... 18 40
Kenneth Jarvis, do ................. 20 80
Harry Spurling, do ................. 16 80

$242 73

STATE-AID ROAD
Tar Surfacing

RECEIPTS

Appropriated by town .................. $533 00
Received from State ................... 976 85

$1,509 85

EXPENDITURES

Emerson Ham, truck and driver .... $150 93
J E Spurling, labor, foreman ........ 90 75
R M Norwood, material ............. 8 25
George Hadlock, gravel ............ 20 26
The Barrett Company, for tar ...... 801 36
O E Harper, trucking tar .......... 67 00
C M Robbins, boating tar and distrib... 66 00
R B Dunning Co, culvert .......... 42 84
W A Spurling, boating ............. 2 00
J C Sprague, use of derrick ..........  5 00
Lewis Fernald, labor ..............  17 33
Fred Fernald, do ..................  23 98
Milton Phippen, do ...............  48 88
Kenneth Jarvis, do ...............  51 63
Harry Spurling, do ...............  11 20
Andrew Stanley, jr., do ..........  24 68
Emerson Ham, do ..................  37 91
Charles Gray, do ..................  1 75
Ralph Bulger, do ..................  18 55
Hervey Spurling, do ..............  2 10
Wilford Bunker, do ...............  16 45

$1,509 85

Available from State from 1932 ..........  2 87
Available from State from 1937 ..........  89 15

$92 02

SPECIAL RESOLVE ROAD
Received from State ...................... $369 93
From Contingent Account, for material 67 90
From Contingent Account, to balance  33 69

$471 52

EXPENDITURES
J E Spurling, truck and driver .... $140 27
J E Spurling, labor, foreman ....  58 75
R B Dunning Co, for plow ..........  25 06
Addie Duren, for gravel ..........  15 08
Cranberry Island Trust, for gravel 20 25
Lucy Erickson, for gravel ..........  2 25
Ernest Richardson, lumber .......  3 66
J N Mills .............................  1 60
Eugene MacAllister, labor ..........  41 13
Ralph Bulger, do ..................  40 61
Amaziah Alley, do ................  19 78
Philmore Peterson, do ............  40 08
Lewis Alley, do ..................  21 00
Joshua Alley, do ................  21 00
Charles Carey, do ................  21 00

$471 52
HIGHWAY, SUTTON ISLAND

RECEIPTS

Unexpended Feb 1, 1937 .............................................. 8 68
Appropriated by town .............................................. 20 00
Available .......................................................... $28 68

EXPENDITURES

Amaziah Alley, labor .............................................. $3 20
Joshua Alley, do .................................................. 3 20
Unexpended Feb 1, 1938 ........................................... 22 28

$28 68

SNOW REMOVAL, LITTLE CRANBERRY ISLAND

RECEIPTS

Unexpended Feb 1, 1937 .............................................. $146 87
No appropriation.

EXPENDITURES

Paid J N Mills Co, 6 snow shovels ................................ $3 90
Unexpended Feb 1, 1938 ........................................... 142 97

$146 87

SNOW REMOVAL, GREAT CRANBERRY ISLAND

RECEIPTS

Unexpended Feb 1, 1937 .............................................. $162 11

EXPENDITURES

Paid J E Spurling .................................................. $13 50
Unexpended Feb 1, 1938 ........................................... 148 61

$162 11

SNOW FENCE

RECEIPTS

Received from State ................................................ $6 00
Overexpended Feb 1, 1938 ........................................ 1 20

$7 20

EXPENDITURES

Lindon Bunker, labor .............................................. $3 20
J E Spurling, do .................................................... 4 00

$7 20
<table>
<thead>
<tr>
<th>Account</th>
<th>Balance</th>
<th>Overdrawn</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town charges</td>
<td>90 38</td>
<td></td>
</tr>
<tr>
<td>Contingent account</td>
<td>354 24</td>
<td></td>
</tr>
<tr>
<td>Town hall</td>
<td></td>
<td>13 25</td>
</tr>
<tr>
<td>Public wharf</td>
<td></td>
<td>67 96</td>
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<tr>
<td>Snow removal</td>
<td>291 58</td>
<td></td>
</tr>
<tr>
<td>Interest account</td>
<td>84 72</td>
<td></td>
</tr>
<tr>
<td>Roads, Little Cranberry Island</td>
<td></td>
<td>12 50</td>
</tr>
<tr>
<td>Roads, Great Cranberry Island</td>
<td></td>
<td>21</td>
</tr>
<tr>
<td>Roads, Sutton Island</td>
<td>22 28</td>
<td></td>
</tr>
<tr>
<td>Roads, Baker's Island</td>
<td>1 95</td>
<td></td>
</tr>
<tr>
<td>Snow fence</td>
<td></td>
<td>1 20</td>
</tr>
<tr>
<td>Maintenance</td>
<td>3 05</td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td>24 98</td>
<td></td>
</tr>
<tr>
<td>Supt. of Schools', office rent</td>
<td>4 88</td>
<td></td>
</tr>
<tr>
<td>Supt. of Schools', salary</td>
<td>45 31</td>
<td></td>
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<tr>
<td>Street lighting</td>
<td>1 46</td>
<td></td>
</tr>
<tr>
<td>School physician</td>
<td>12 30</td>
<td>8 00</td>
</tr>
<tr>
<td>Painting school rooms, G C I</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Schools, general fund</td>
<td>61 05</td>
<td></td>
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<tr>
<td>Schools, repairs</td>
<td></td>
<td>134 56</td>
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<tr>
<td>Poor account</td>
<td>404 83</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$1,403 42</td>
<td>$237 47</td>
</tr>
<tr>
<td></td>
<td>$1,535 66</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$1,297 99</td>
<td></td>
</tr>
<tr>
<td>Balance Feb 1, 1938</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Outstanding taxes, Feb 1, 1938</td>
<td>352 80</td>
<td></td>
</tr>
<tr>
<td>Cash in treasury, Feb 1, 1938</td>
<td>945 19</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$1,297 99</td>
<td></td>
</tr>
</tbody>
</table>
AUDITOR’S REPORT

To the Voters of the Town of Cranberry Isles:

I have carefully examined the books and accounts of the selectmen and treasurer for the year ending January 31, 1938, and find them correct. The sum of $19,557.26 has been received, and $18,612.07 expended, leaving a balance in favor of the town of $946.19. This balance consists of deposits in the bank of $276.05, and cash and checks in the hands of the treasurer, amounting to $669.14.

Respectfully submitted,

JAMES R. DWELLEY, Auditor.

Islesford, Maine, February 4, 1938.

<table>
<thead>
<tr>
<th>Years</th>
<th>Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>1928-29</td>
<td></td>
</tr>
<tr>
<td>1929-30</td>
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<tr>
<td>1930-31</td>
<td></td>
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<td>1931-32</td>
<td></td>
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<tr>
<td>1932-33</td>
<td></td>
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<tr>
<td>1933-34</td>
<td></td>
</tr>
<tr>
<td>1934-35</td>
<td></td>
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<tr>
<td>1935-36</td>
<td></td>
</tr>
<tr>
<td>1936-37</td>
<td></td>
</tr>
<tr>
<td>1937-38</td>
<td></td>
</tr>
</tbody>
</table>
TOWN CLERK’S REPORT

Births, marriages and deaths recorded for the year 1937 are as follows:

**Births**

January 5—To Mr. and Mrs. Herbert Foss, at Machias, a daughter (Shirley Ann).

February 20—To Mr. and Mrs. Philmore Whitney, at Southwest Harbor, a son (Deane Spurling).

April 7—To Mr. and Mrs. Erwin Spurling, at Cranberry Isles, a daughter (Lena May).

June 18—To Mr. and Mrs. Alvah Bunker, at Southwest Harbor, a daughter.

June 21—To Mr. and Mrs. Hervey Spurling, at Cranberry Isles, a daughter (Lucille Fern).

July 19—To Mr. and Mrs. Leslie Phippen, at Southwest Harbor, a son (Leslie Richard).

October 28—To Mr. and Mrs. Francis Fernald, at Bangor, a son (Gerald Francis).

November 19—To Mr. and Mrs. Calvin Alley, at Cranberry Isles, a daughter (Cleo Harmon).

December 2—To Mr. and Mrs. Gilbert Whitney, at Machias, a daughter (Lois Kay).

**Marriages**

March 20—Francis G. Fernald to Elizabeth M. Dwelley, at Ellsworth.

May 16—Eugene MacAllister to Mildred Rice, at Ellsworth.

June 20—Frederick Start to Rebecca J. Stanley, at Cranberry Isles.

July 24—Eugene Gordius to Gladys Ellis, at Bar Harbor.

October 16—Jones C. Manning to Marcia Gilley, at Bar Harbor.

December 24—Harry Spurling to Ida Kelley, at Jonesport.

**Deaths**

March 1—John Erickson, at Cranberry Isles, aged 70 years, 3 months, 1 day.

May 26—Gilbert Rosebrook, at Cranberry Isles, aged 70 years, 3 months, 14 days.
June 18—Infant daughter of Mr. and Mrs. Alvah Bunker, at Southwest Harbor.
September 10—Andrew Antonisen, at Bar Harbor, aged 53 years, 11 months, 10 days.
November 9—Laura Ham, at Bar Harbor, aged 69 years, 5 days.
December 5—Infant daughter of Mr. and Mrs. Gilbert Whitney, aged 3 days.
December 18—Arno P. Stanley, at Bangor, aged 72 years, 4 months, 6 days.

Dogs Licensed

Males, 14.
Females, 1.

Respectfully submitted,

ERWIN L. SPURLING, Town Clerk.

SCHOOL REPORT

REPORT OF THE
SUPERINTENDING SCHOOL COMMITTEE

To the Citizens of Cranberry Isles:

We have examined the report of the superintendent of schools, and approve the same.

We make the following recommendations for appropriations:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Common Schools</td>
<td>$2,100</td>
</tr>
<tr>
<td>High School Tuition</td>
<td>300</td>
</tr>
<tr>
<td>Janitors</td>
<td>456</td>
</tr>
<tr>
<td>Text-books and Supplies</td>
<td>200</td>
</tr>
<tr>
<td>Fuel</td>
<td>550</td>
</tr>
<tr>
<td>Repairs</td>
<td>300</td>
</tr>
</tbody>
</table>

Respectfully submitted,

A. J. BRYANT, Chairman,
ALVAH BUNKER,
LESLIE M. RICE,
Superintending School Committee.
REPORT OF
SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and Citizens of Cranberry Isles:

I herewith submit for your consideration my first annual report of the schools, for the year ending January, 1938.

The financial statement which follows requires but little explanation. The major portion of school appropriations, used for teachers’ and janitors’ wages, is not subject to much fluctuation from year to year. The text-book and supply account, of course, may vary somewhat, but we note that the expenditure this year has been consistent with that of other years. Tuition charges, an item which cannot be controlled by the paying town, show variations, also, from year to year.

The repairs account shows an overdraft of approximately twenty-five dollars. The same account last year carried an overdraft of slightly over one hundred dollars. These expenditures were unavoidable, and should be provided for in the appropriations for the new year. The recommendations of the Superintending School Committee include an increased repair budget, intended to take care of the overdraft, and permit also the purchase and installation of some new windows for the Islesford school. These windows are in bad condition, and replacement is truly advisable. The G. C. I. school, thoroughly renovated during the past summer, is in fine condition, and, after the replacement of windows at the Islesford school, the town will have excellent buildings, facilities of which the citizens may well be proud.

The following tabulation will show, at a glance, the distribution of the school dollar in this town, a normal one as compared with that of other towns:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teachers</td>
<td>0.594</td>
</tr>
<tr>
<td>Janitors</td>
<td>0.086</td>
</tr>
<tr>
<td>Tuition</td>
<td>0.090</td>
</tr>
<tr>
<td>Text-books and Supplies</td>
<td>0.081</td>
</tr>
<tr>
<td>Fuel</td>
<td>0.122</td>
</tr>
<tr>
<td>Repairs</td>
<td>0.027</td>
</tr>
<tr>
<td></td>
<td><strong>$1.00</strong></td>
</tr>
</tbody>
</table>

You will note that the budget calls for a reduced appropriation for common schools. This is made possible by the balance carried in the account at present, and the reduction will help to offset the necessary increase for repairs.
We believe that the schools of this town have done and are doing a good grade of work. Your teachers are working conscientiously and thoughtfully, and they have proved willing and eager to cooperate in accepting suggestions of different methods. With their cooperation, it has been possible to make some changes which are in line with modern school practice, and which will prove their value in each succeeding year.

We feel, very definitely, that the primary grades are a most important unit. The tendency, not only in this town but in many others during past years, has been to expect too much of children entering school at five years of age. Experience has proved the truth of this statement in school systems throughout the State and throughout the country; and most towns have been adopting plans for the control of this problem. We believe that less crowding in the first two years of school will bring a resultant higher level of achievement in these grades, and that, as a result, a higher level will be maintained throughout the elementary grades and the high school years as well.

Physical and mental development should proceed together at a normal rate. Attempt to force the mental process unduly, and to set grade objectives too high for the average pupil, and the natural result can only be an unsatisfactory achievement which will prove an increasingly acute problem in each succeeding grade. The proof of this statement may be easily found in some of the grades of these schools. When boys and girls of good average mental ability fail to attain the standards set for a grade, there is a definite reason for such failure, and the reason is not altogether that of poor teaching, nor is it entirely due to lack of study on the part of the pupil. In many cases it is only too evident that lower grade foundations, and especially reading skill, have not been completed, due to the necessary crowding of the beginning grades.

We are attempting to lay special emphasis, then, upon these lower grades. A new system of reading has been introduced in the primary, a system which is thoroughly modern, and yet one which has been widely used throughout this State, and with excellent success. The experience of other school systems has clearly proved that, with an extra sub-primary grade, which will permit the beginner to develop and learn at a normal rate of speed, we can make better readers, and better fit these boys and girls for the work of the succeeding grades.
We do sincerely urge the necessity of a grade adjustment and the elimination of the ninth grade, to be replaced by a sub-primary grade. This plan would still provide a nine-grade system, requiring the same number of years to be spent in elementary schools. It would lay stress equally upon achievements of all grades, and would, we feel confident, result in greatly increased values to all pupils. This is not a retardation, but rather a readjustment program. It is not a new theory nor an untried experiment. It is, very definitely, a move toward standardization, and it is entirely in line with what other towns within the State and elsewhere have found advisable. If it has given satisfactory results elsewhere, it will do the same for the boys and girls of these schools.

We respectfully urge that parents and citizens who are interested in the welfare of the schools give serious consideration to this recommendation. We welcome the interest of any citizen in any problem relative to the school, and we stand ready to discuss all such problems at any time, or to provide information on school matters.

In closing this report, I take this opportunity to thank the teachers for their cooperation during the past year, and to the members of the School Committee I would express my appreciation of their friendly counsel and loyal support.

Respectfully submitted,

I. E. ADAMS,
Superintendent of Schools.

FINANCIAL STATEMENT

GENERAL FUND

RESOURCES

<table>
<thead>
<tr>
<th>Appropriated for common schools</th>
<th>$2,200 00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriated for janitors</td>
<td>456 00</td>
</tr>
<tr>
<td>Appropriated for high school tuition</td>
<td>300 00</td>
</tr>
<tr>
<td>Appropriated for text-books and supplies</td>
<td>200 00</td>
</tr>
<tr>
<td>Appropriated for fuel</td>
<td>550 00</td>
</tr>
<tr>
<td>Received, State of Maine</td>
<td>997 00</td>
</tr>
</tbody>
</table>
Balance Feb 1, 1937 ........................................... 253 81
Overpaying teachers ........................................... 2 00

**EXPENDITURES**

<table>
<thead>
<tr>
<th>Teachers</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Geneva Spurling</td>
<td>$720 00</td>
</tr>
<tr>
<td>Barbara Rice</td>
<td>720 00</td>
</tr>
<tr>
<td>Harvey Kelley</td>
<td>320 00</td>
</tr>
<tr>
<td>Irma McLeod</td>
<td>720 00</td>
</tr>
<tr>
<td>Velma Teel</td>
<td>400 00</td>
</tr>
<tr>
<td><strong>Total (Teachers)</strong></td>
<td><strong>$2,880 00</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Janitors</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Kenneth Jarvis</td>
<td>$105 00</td>
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<tr>
<td>Joshua Alley</td>
<td>228 00</td>
</tr>
<tr>
<td>Harvey Kelley</td>
<td>85 00</td>
</tr>
<tr>
<td><strong>Total (Janitors)</strong></td>
<td><strong>418 00</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>High school tuition</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Patten Academy</td>
<td>$64 00</td>
</tr>
<tr>
<td>Coburn Class Inst</td>
<td>100 00</td>
</tr>
<tr>
<td>City of Ellsworth</td>
<td>50 00</td>
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<tr>
<td>Southwest Harbor</td>
<td>185 00</td>
</tr>
<tr>
<td>Mount Desert</td>
<td>40 00</td>
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<tr>
<td><strong>Total (High school tuition)</strong></td>
<td><strong>439 00</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Text-books and supplies</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>M A Clark</td>
<td>$7 33</td>
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<tr>
<td>Clark, the Printer</td>
<td>3 00</td>
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<tr>
<td>Hutchins Brothers</td>
<td>1 20</td>
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<tr>
<td>Lyons and Carnahan</td>
<td>20 07</td>
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<tr>
<td>The John C Winston Co</td>
<td>20 27</td>
</tr>
<tr>
<td>Silver, Burdett &amp; Co</td>
<td>7 64</td>
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<tr>
<td>American Book Co</td>
<td>7 06</td>
</tr>
<tr>
<td>J L Hammett Co</td>
<td>169 01</td>
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<tr>
<td>Moore’s Express</td>
<td>45</td>
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<tr>
<td>C M Robbins</td>
<td>2 96</td>
</tr>
<tr>
<td>Ginn and Company</td>
<td>52 92</td>
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<tr>
<td>Town of Mt Desert</td>
<td>15 00</td>
</tr>
<tr>
<td>Carroll Drug Store</td>
<td>60</td>
</tr>
<tr>
<td>Kenneth Jarvis</td>
<td>1 50</td>
</tr>
<tr>
<td>E G Bunker</td>
<td>2 00</td>
</tr>
<tr>
<td>The Macmillan Co</td>
<td>3 47</td>
</tr>
<tr>
<td>F W Morse Estate</td>
<td>25 80</td>
</tr>
<tr>
<td>Company</td>
<td>Amount</td>
</tr>
<tr>
<td>--------------------------------</td>
<td>---------</td>
</tr>
<tr>
<td>E E Babb &amp; Co</td>
<td>1 60</td>
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<tr>
<td>Scott, Foresman &amp; Co</td>
<td>36 26</td>
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<tr>
<td>Vinton School Form Co</td>
<td>6 19</td>
</tr>
<tr>
<td>Milton Bradley Co</td>
<td>8 18</td>
</tr>
</tbody>
</table>

**Fuel:**
- Irving Spurling .............. $516 00
- Joshua Alley .................. 15 00
- A J Bryant .................... 11 50
- Amaziah Alley ................. 1 50
- J N Mills Company ............ 11 00
- J E Spurling .................. 29 25
- C M Robbins ................... 2 00

**Balance Feb 1, 1938**

**REPAIR ACCOUNT**

**Resources**
- Appropriated by town ........ $100 00

**Expenditures**

<table>
<thead>
<tr>
<th>Company</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>F W Morse Estate</td>
<td>$11 66</td>
</tr>
<tr>
<td>Drinkwater Foundries</td>
<td>8 18</td>
</tr>
<tr>
<td>E A Lawler Paint Company</td>
<td>5 00</td>
</tr>
<tr>
<td>Frank Bartlett</td>
<td>13 08</td>
</tr>
<tr>
<td>E G Bunker</td>
<td>1 60</td>
</tr>
<tr>
<td>Emerson Ham</td>
<td>10 00</td>
</tr>
<tr>
<td>Joshua Alley</td>
<td>16 00</td>
</tr>
<tr>
<td>Eugene MacAllister</td>
<td>1 50</td>
</tr>
<tr>
<td>R B Dunning Co</td>
<td>5 00</td>
</tr>
<tr>
<td>A J Bryant</td>
<td>20 95</td>
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<tr>
<td>Ralph Bryant</td>
<td>3 00</td>
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<tr>
<td>Charles Stanley</td>
<td>1 00</td>
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<tr>
<td>Ida C Rice</td>
<td>9 00</td>
</tr>
<tr>
<td>Inez Phippen</td>
<td>12 00</td>
</tr>
<tr>
<td>Seth Rice</td>
<td>7 00</td>
</tr>
</tbody>
</table>

**Overdraft Feb 1, 1938**

**$124 97**
Following is the budget as recommended by the selectmen for the year 1938 with the appropriations for 1937 for comparison:

<table>
<thead>
<tr>
<th>Item</th>
<th>1937</th>
<th>1938</th>
</tr>
</thead>
<tbody>
<tr>
<td>Necessary town charges</td>
<td>$900.00</td>
<td>$900.00</td>
</tr>
<tr>
<td>State-aid road construction</td>
<td>$533.00</td>
<td></td>
</tr>
<tr>
<td>Highways, G. C. I.</td>
<td>$700.00</td>
<td>$600.00</td>
</tr>
<tr>
<td>Highways, L. C. I.</td>
<td>$150.00</td>
<td>$300.00</td>
</tr>
<tr>
<td>Sutton Island, sufficient funds for 1938</td>
<td>$20.00</td>
<td></td>
</tr>
<tr>
<td>Baker's Island</td>
<td>$15.00</td>
<td>$15.00</td>
</tr>
<tr>
<td>School budget</td>
<td>$3,806.00</td>
<td>$3,906.00</td>
</tr>
<tr>
<td>Insurance</td>
<td>$125.00</td>
<td>$60.00</td>
</tr>
<tr>
<td>Public wharf</td>
<td>$150.00</td>
<td>$150.00</td>
</tr>
<tr>
<td>Supt of schools, office rent</td>
<td>$80.00</td>
<td>$75.00</td>
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<tr>
<td>Supt of schools, salary</td>
<td>$175.00</td>
<td>$150.00</td>
</tr>
<tr>
<td>Maintenance, State-aid road</td>
<td>$250.00</td>
<td>$100.00</td>
</tr>
<tr>
<td>Street lighting</td>
<td>$1,000.00</td>
<td>$1,100.00</td>
</tr>
<tr>
<td>Interest on notes</td>
<td>$400.00</td>
<td>$300.00</td>
</tr>
<tr>
<td>Extermination of mosquitoes</td>
<td>$500.00</td>
<td>$500.00</td>
</tr>
<tr>
<td>School physician</td>
<td>$35.00</td>
<td>$20.00</td>
</tr>
<tr>
<td>To reduce town debt</td>
<td>$500.00</td>
<td>$500.00</td>
</tr>
<tr>
<td>Snow removal, sufficient funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues Me Municipal Assn</td>
<td>$15.00</td>
<td></td>
</tr>
<tr>
<td>Painting schoolhouse, G C I</td>
<td>$350.00</td>
<td></td>
</tr>
</tbody>
</table>

$9,704.00 $8,576.00
THE WARRANT

HANCOCK ss. STATE OF MAINE.

To Alonzo J. Bryant, a Constable of the Town of Cranberry Isles, in said county,

GREETING:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said town of Cranberry Isles, qualified to vote in town affairs, to meet at Neighborhood House, Little Cranberry Isles, in said town, on Monday, the seventh day of March, A. D. 1938, at ten o'clock in the forenoon, to act on the following articles, to wit:

Article 1 To choose by ballot a moderator to preside at said meeting.

2 To choose by ballot a town clerk for the ensuing year.

3 To hear and act on report of town officers.

4 To choose by ballot three selectmen, who shall be assessors and overseers of poor.

5 To choose by ballot a treasurer, and vote his compensation.

6 To choose by ballot a collector of taxes, and vote his compensation.

7 To choose by ballot a collector of automobile excise tax, and vote his compensation.

8 To choose by ballot one member of superintending school committee for three years.

9 To choose constables for the ensuing year.

10 To choose by ballot, road commissioners for the ensuing year, and vote their pay.

11 To choose by ballot surveyors of lumber and measurers of wood and bark for the ensuing year.

12 To see if the town will vote to hold the next annual meeting at town hall, Great Cranberry Island.
13 To see if the town will vote and raise a sum of money for schools, under this joint budget, to be accounted for separately.

- Common schools $2,200.00
- High school tuition 300.00
- Janitors 456.00
- Text-books and supplies 200.00
- Fuel 550.00
- Repairs 100.00

$3,906.00

14 To see what sum of money shall be raised for necessary town charges.

15 To see what sum of money shall be raised for support of the poor.

16 To see if the town will vote to and authorize the selectmen to contract with the Bangor Hydro-Electric Co., for street lights and act thereon.

17 To see what sum the town will appropriate for State-aid road construction (in addition to amounts regularly raised for the care of ways, highways and bridges) under the provisions of section 19, chapter 28, Revised Statutes of 1930, or under the provisions of section 3, chapter 229, Public Laws of 1937.

18 To see what sum, if any, the town would recommend to take from the joint State-aid account for the purpose of applying bituminous surface treatment to State-aid roads, in excess of the requirements of section 2, chapter 132, P. L. 1935.

19 To see what sum of money shall be raised for highways on the different islands.

20 To see what sum of money shall be raised for snow removal on the different islands.

21 To see what sum of money shall be raised for insurance on school buildings.

22 To see if the town will vote and authorize the school committee to employ a school physician, and raise a sum of money for same.
23 To see what sum of money the town will vote to raise for repairs and maintenance of public wharf and float.

24 To see if the town will vote to appoint a caretaker of public wharf and act thereon.

25 To see if the town will vote to authorize the selectmen to renew wharf permit of Eber L. Spurling for a term of one year, at $25.00, and act thereon.

26 To see if the town will vote to raise the sum of $75.00 for superintendent of schools' office rent.

27 To see what sum of money the town will vote to raise for superintendent of schools' salary.

28 To see if the town will vote to raise a sum of money for maintenance of State-aid highway, according to the provisions of sections 9, 18, 36 and 37, chapter 28 of the Revised Statutes of Maine, and specify amount of each island.

29 To see what sum of money the town will vote to raise for street lights.

30 To see what sum of money the town will vote to raise to pay interest on notes.

31 To see what sum of money the town will vote to raise to pay on principal of note.

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

33 To see what sum of money the town will vote to raise for extermination of mosquitoes, and to whom paid.

34 To see if the town will vote to authorize the selectmen and treasurer to make temporary loan, or loans, not exceeding in the aggregate the sum of $4,000, in anticipation of, and to be paid out of, the current taxes for the municipal year of 1938.

35 To see if the town will vote to authorize the selectmen and treasurer to issue the town's negotiable notes or bonds in a sum not exceeding $5,500 for the purpose of refunding, renewing or paying certain indebtedness of the town due now or to become due during the year 1938, to wit: First National Bank, $500, balance of note due April 14, 1938; Arthur M. Spurling, note for $2,000,
due July 1, 1938; Leslie M. Rice, note for $2,000, due July 1, 1938; Bar Harbor Banking and Trust Co., note for $1,000, due October 1, 1938.

36 To see if the town will vote to change location of light on public wharf.

37 To see if the town will vote to elect a fire warden, according to section 6 of chapter 35 of the Revised Statutes of Maine.

38 To see if the town will vote to accept the report of State auditor.

39 To see if the town will vote to purchase suitable material for laying dust on its roads, and act thereon.

40 To vote pay of town officers, labor and trucks.

41 To see if the town will vote to buy snow plow for Little Cranberry Island, and raise a sum of money for same.

42 To choose a town auditor for the ensuing year.

43 To see if the town will vote to discontinue any part of the town road on Sutton Island.

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

45 To vote pay of moderator for his services.

The selectmen give notice that they will be in session for the purpose of correcting the list of voters in said town, and hearing and deciding on applications of those claiming the right to have their names upon said list, at Neighborhood House, Little Cranberry Island, in said town, at nine o'clock in the forenoon on the day of said meeting.

Given under our hands this 15th day of February, 1938.

LESLIE M. RICE,
FRANK B. BARTLETT,
KENNETH E. JARVIS,
Selectmen of Cranberry Isles.