1948

Annual Report of the Municipal Officers of the Town of Machias, Maine For the Year Ending March First, 1948

Machias (Me.)

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ANNUAL REPORT

of the

MUNICIPAL OFFICERS

of the TOWN of

MACHIAS

for the

YEAR ENDING MARCH 1st

1948
ANNUAL REPORT

of the

MUNICIPAL OFFICERS

of the TOWN of

MACHIAS, MAINE

For the Year Ending March First

1948
REPORT of AUDIT

SAWYER & SAWYER
Accountants and Auditors

Milbridge, Maine, November 3, 1947

Board of Selectmen
Machias, 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 Machias for the period February 28, 1946 to March 8, 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

(The complete audit, as well as the books) are available for examination by all interested citizens.)
COMMENTS

Re: Audit of the Town of Machias
February 28, 1946 to March 8, 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 ($8,528.32):

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

The check book balances were reconciled with the bank statements as of March 8, 1947, and found to be in agreement.

Accounts Receivable ($1,777.48):

This receivable consists of $1,342.13 due from the State, $63.85 due from other Towns' and miscellaneous items of $371.50.

Taxes Receivable ($133.56):

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

The commitment was accounted for by cash collections of $60,207.49, abatements of $174.76, and unpaid taxes of $78.75 as reflected on the records of the Collector.

The balance due for previous years is $54.81.

The cash collection of the current year's taxes was 99.6%; while all taxes collected during 1946, both current and prior, amounted to 99.7%, as referred to the current commitment,
Annual Town Report

Tax Liens ($638.06):

The tax liens on file with the Town Treasurer were examined and found to be recorded at the Registry of Deeds. Payments of $4.62 were received during the year. Collections and credits were checked and found to be properly recorded.

Capital Reserve Fund ($2,070.90):

This fund is on deposit at the Machias Savings Bank.

Accounts Payable ($503.08):

At the close of the year, there were unpaid bills of $503.08. Of this amount there was due the Town Treasurer $450.00 on account of salary and bookkeeping which was not paid during the year, and $53.08 for overpayments by the Tax Collector.

Due Governmental Agencies ($1,397.37):

This liability consists of $810.91 withheld from salaries and wages on account of income taxes, and $586.46 for Teachers' Retirement Fund, also Pension Fund.

These above-mentioned amounts were not due at the close of the year.

Notes Payable ($600.00):

This note was issued for purpose of School Building repairs, and is to be paid from a future appropriation for school repairs.

Deferred Revenue ($1,642.42):

Prepaid 1947 excise taxes were received prior to the closing of the books, March 8, 1947. Credit is carried forward to the 1947 municipal year for proper application.
Annual Town Report

Surplus ($7,057.16):

At the close of the year the Town had a net surplus of $7,057.16. Of this amount $802.26 has been set aside for definite purpose, leaving $6,254.90 unappropriated for an 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.

Trust Funds ($21,526.80):

The several trust funds and their investments were examined and found properly invested.

All income was expended in accordance with the terms of the trusts.

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 $802.26 shown on the Balance Sheet as Appropriated Surplus.

The records were found in excellent condition.
### TOWN OF MACHIAS

#### COMPARATIVE BALANCE SHEET

**General Fund**

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>March 8, 1947</th>
<th>Feb. 28, 1946</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>On Hand and in Bank</td>
<td>$8,528.32</td>
<td>$3,128.43</td>
</tr>
<tr>
<td>(Schedule A-1)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Accounts Receivable:</strong></td>
<td>1,777.48</td>
<td>1,276.61</td>
</tr>
<tr>
<td>(Schedule A-2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Taxes Receivable:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Year</td>
<td>$78.75</td>
<td>$41.69</td>
</tr>
<tr>
<td>(Sch. A-3)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior Years'</td>
<td>54.81</td>
<td>54.81</td>
</tr>
<tr>
<td>(Sch. A-3)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax Liens (Sch. A-4)</td>
<td>638.06</td>
<td>642.68</td>
</tr>
<tr>
<td>Tax Deeds</td>
<td>122.61</td>
<td>122.61</td>
</tr>
<tr>
<td><strong>Capital Reserve Fund:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash (Sch. A-5)</td>
<td>2,070.90</td>
<td>2,030.10</td>
</tr>
<tr>
<td><strong>Special Reserve Fund:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash (Sch. A-6)</td>
<td>820.86</td>
<td>1,605.52</td>
</tr>
<tr>
<td><strong>Total Assets—</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>$14,091.79</td>
<td>$8,902.45</td>
</tr>
</tbody>
</table>

**TRUST FUNDS**

<table>
<thead>
<tr>
<th>ASSETS</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Time Deposits</td>
<td>$21,526.80</td>
<td>$21,485.32</td>
</tr>
<tr>
<td>(Schedule A-10)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Assets—</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trust Funds</td>
<td>$21,526.80</td>
<td>$21,485.32</td>
</tr>
</tbody>
</table>
### Annual Town Report

**TOWN OF MACHIAS**

**COMPARATIVE BALANCE SHEET**

**General Fund**

<table>
<thead>
<tr>
<th>March 8, 1947</th>
<th>Feb. 28, 1946</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>$ 503.08</td>
</tr>
<tr>
<td>(Schedule A-7)</td>
<td></td>
</tr>
<tr>
<td>Due Governmental Agencies</td>
<td>1,397.37</td>
</tr>
<tr>
<td>(Schedule A-8)</td>
<td></td>
</tr>
<tr>
<td>Notes Payable</td>
<td>600.00</td>
</tr>
<tr>
<td>(Schedule A-9)</td>
<td></td>
</tr>
<tr>
<td>Deferred Revenue: Prepaid Excise taxes</td>
<td>1,642.42</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>4,142.87</td>
</tr>
<tr>
<td><strong>RESERVES</strong></td>
<td></td>
</tr>
<tr>
<td>Capital Reserve Fund</td>
<td>2,070.90</td>
</tr>
<tr>
<td>Special Reserve</td>
<td>820.86</td>
</tr>
<tr>
<td><strong>SURPLUS</strong></td>
<td></td>
</tr>
<tr>
<td>Surplus: Appropriated</td>
<td>$ 802.26</td>
</tr>
<tr>
<td>(Ex. D)</td>
<td></td>
</tr>
<tr>
<td>Unappropriated</td>
<td>$ 6,254.90</td>
</tr>
<tr>
<td>(Ex. E)</td>
<td>7,057.16</td>
</tr>
<tr>
<td><strong>Total Liabilities, Reserves and Surplus—</strong></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>$14,091.79</td>
</tr>
<tr>
<td><strong>TRUST FUNDS</strong></td>
<td></td>
</tr>
<tr>
<td>Trust Funds: Prin. (Sch. A-10)</td>
<td>$21,000.00</td>
</tr>
<tr>
<td>Income (Sch. A-10)</td>
<td>526.80</td>
</tr>
<tr>
<td><strong>Total Liabilities—</strong></td>
<td>$21,526.80</td>
</tr>
</tbody>
</table>
TOWN OFFICERS

Selectmen and Assessors
RALPH A. BERRY WILLIAM MANCHESTER
MORRIS E. REYNOLDS

Overseer of Poor
MORRIS E. REYNOLDS

Treasurer
RALPH C. INGALLS

School Committee
A. J. REYNOLDS, Ch. ROSE GAFFNEY
HORACE E. BELL

Town Clerk
EVELYN HANSCOM

Superintendent of Schools
LeROY W. MOAN

Tax Collector
MRS. FLORENCE B. BOYNTON

Road Commissioner
RALPH A. BERRY

Budget Committee
EMERSON MacLAUCHLAN C. I. PITMAN
FRANK T. HIGGINS

Truant Officer
MALCOLM CLARK

Health Officer
AUSTIN LONGFELLOW, M. D.

Sealer of Weights and Measures
ALLEN HILL
### Annual Town Report

**TOWN VALUATION**

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real Estate, Resident</td>
<td>$506,899.00</td>
</tr>
<tr>
<td>Real Estate, Non-Resident</td>
<td>156,746.00</td>
</tr>
<tr>
<td><strong>Total Real Estate</strong></td>
<td><strong>$663,645.00</strong></td>
</tr>
<tr>
<td>Personal Estate, Resident</td>
<td>$101,300.00</td>
</tr>
<tr>
<td>Personal Estate, Non-Resident</td>
<td>60,150.00</td>
</tr>
<tr>
<td><strong>Total Personal Estate</strong></td>
<td><strong>$161,450.00</strong></td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td><strong>$825,095.00</strong></td>
</tr>
<tr>
<td>Total Value of Land</td>
<td>$168,796.00</td>
</tr>
<tr>
<td>Total Value of Buildings</td>
<td>494,849.00</td>
</tr>
<tr>
<td>Livestock and Poultry</td>
<td>8,470.00</td>
</tr>
<tr>
<td>Stock in Trade</td>
<td>76,700.00</td>
</tr>
<tr>
<td>Gas Pumps</td>
<td>4,300.00</td>
</tr>
<tr>
<td>Musical Instruments</td>
<td>5,100.00</td>
</tr>
<tr>
<td>Machinery and Equipment</td>
<td>38,200.00</td>
</tr>
<tr>
<td>Other Property</td>
<td>25,575.00</td>
</tr>
<tr>
<td>Radios</td>
<td>3,105.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$161,450.00</strong></td>
</tr>
</tbody>
</table>

**Rate of Taxation** .070

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Industrial and Utility Property</td>
<td>$3,150.00</td>
</tr>
<tr>
<td>Water Company's Property</td>
<td>25,000.00</td>
</tr>
<tr>
<td>Light and Power</td>
<td>41,500.00</td>
</tr>
<tr>
<td>Wharf Property</td>
<td>3,850.00</td>
</tr>
</tbody>
</table>

**Amount of Taxes assessed on Real and Personal Estate for current year** $59,292.65

**Amount of Taxes assessed on polls** 1,536.00
Annual Town Report

APPROPRIATIONS FOR 1947

General Government

Officers' Salaries $2,388.00
Town Building Repairs & Maint. 250.00

Protection

Fire Department 2,000.00
Police Department 2,500.00
General Insurance 600.00
Street Lights 1,920.00
Hydrant Rentals 1,740.00

Health and Sanitation

Sanitorium 50.00
Sewer Repairs 200.00
Town Dump 260.00
Water Street Sewer 1,500.00

Highways and Bridges

Roads & Bridges (from surplus) 2,000.00
3rd Class Maintenance 96.00
Patrol 910.00
State Aid Construction 799.50
Cutting Bushes 70.00
Tarring Streets (from surplus) 1,000.00
Winter Roads 1,000.00
Sidewalks 350.00
Munson Pitch Road 300.00

Charities

Town Poor 1,000.00
Aid to Dependent Children 2,500.00

Education

Support of Schools 23,500.00
School Building Repairs 1,500.00
Superintendence 927.00
Annual Town Report

Unclassified

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Library</td>
<td>700.00</td>
</tr>
<tr>
<td>Memorial Day</td>
<td>100.00</td>
</tr>
<tr>
<td>Maine Publicity Bureau</td>
<td>50.00</td>
</tr>
<tr>
<td>Honor Roll</td>
<td>400.00</td>
</tr>
<tr>
<td>Longfellow Cemetery</td>
<td>50.00</td>
</tr>
<tr>
<td>Court Street Cemetery</td>
<td>50.00</td>
</tr>
<tr>
<td>West Kennebec Cemetery</td>
<td>25.00</td>
</tr>
<tr>
<td>East Kennebec (from surplus)</td>
<td>30.00</td>
</tr>
<tr>
<td>Interest</td>
<td>300.00</td>
</tr>
<tr>
<td>State Tax</td>
<td>6,348.21</td>
</tr>
<tr>
<td>County Tax</td>
<td>3,937.50</td>
</tr>
<tr>
<td>Overlay</td>
<td>971.44</td>
</tr>
</tbody>
</table>

By Taxes $59,292.65
From Surplus 3,030.00

Total $62,322.65

The following appropriations were voted at special town meetings, and must be included in the money raised in 1948:

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water Street Sewer</td>
<td>$ 45.00</td>
</tr>
<tr>
<td>Fire Department</td>
<td>1,200.00</td>
</tr>
<tr>
<td>Tarring Streets</td>
<td>1,400.00</td>
</tr>
<tr>
<td>Sidewalk Main Street</td>
<td>300.00</td>
</tr>
</tbody>
</table>

$2,945.00

At a special town meeting the selectmen and treasurer were authorized to borrow $14,000.00 to defray forest fire expenses. We learned later that we could borrow only 1% of the town's valuation, which amounted to $8,250.00. The selectmen and treasurer borrowed this amount.
Annual Town Report

Treasurer's Report

Close of Business, March 1, 1948

Cash on Deposit, March 8, 1947 $ 8,528.32

Temporary Loans
Merrill Trust Co. 5,000.00
Eastern Trust & Bkg. Co. 5,000.00
Machias Savings Bank 4,000.00

Notes Payable
Eastern Trust & Bkg. Co. 8,250.00
Merrill Trust Co. 2,945.00

Received and credited to the following accounts:

- 1947 Taxes 59,146.07
- 1946 Taxes 78.75
- Polls Prior Years 6.00
- Supplemental Polls 108.00
- Supplemental Real Estate 79.75
- 1947 Excise 1,649.02
- 1948 Excise 3,178.96
- Tax Liens 124.50
- Tax Deeds 18.24
- Accounts Receivable 630.40
- Administration 645.44
- Sewer Repairs 63.00
- Fire Department 225.00
- Special Resolve 600.00
- Roads and Bridges 693.63
- State Aid Construction 2,095.79
- Tarring Streets 177.75
- Snow Removal 84.80
- Unimproved Roads 639.59
- Town Poor 3.50
- Aid to Dependent Children 92.13
- Schools 25,283.81
- School Repairs 35.83
- Library 49.00
Annual Town Report

Withholding Tax 2,699.20
Teachers Retirement 239.79
Teachers Pensions 1,132.96
Interest 140.74
Ames Fund Income 417.17
Hovey Fund Income 190.69
Walker Fund Income 349.62
Surplus 160.35

Total $134,762.80

Debits

Warrants 1 to 32 drawn by Selectmen $127,276.23
Cash on Deposit:
Eastern Trust & Bkg. Co. 5,873.16
Merrill Trust Co. 1,613.41

Total $134,762.80

Respectfully submitted,
RALPH C. INGALLS, Treas.

TAX COLLECTOR'S REPORT

1947 Committal $59,292.65
Balance 1946 Committal 78.75
Supplementary Real Estate tax 79.75
Supplementary Polls 114.00
1947 Excise Taxes 1,649.02
1948 Excise Taxes 3,178.96
Interest 41.41

$64,434.54

Treasurer's Receipts $64,287.96
Lien, Laura E. Bowers 10.50
Abatements 57.70
Uncollected Taxes 78.38

$64,434.54
Annual Town Report

List of Abatements and Those Exempt by Law

Wm. Armstrong no radio, abated in '46 report $ .70
R. C. Bailey, over-age 3.00
Frederick Burnham, pd. in Winter Harbor 3.00
Clarence H. Buzzell, paid in Steuben 3.00
Roland E. Bagley, veteran’s compensation 3.00
Leonard Dodge, paid in Machiasport 3.00
Murland Farnsworth, veteran’s compensation 3.00
George Greeley, paid in Augusta 3.00
Myron Hatt, paid in Bar Harbor 3.00
Herbert Hatt, Jr., moved to Savannah, Ga. 3.00
Ralph A. Hatt, resident of Eastport 3.00
Laurice Lewis, paid in Vassalboro 3.00
Austin Marston, paid in Boston 3.00
Calvin C. Rogers, paid in Rumford 3.00
William P. Saddler, veteran’s compensation 3.00
Lawrence Schoppee, veteran’s compensation 3.00
Phillip E. Smith, veteran’s compensation 3.00
Iley Walston, veteran’s compensation 3.00
S. E. Woodman, paid in Augusta 3.00
Charles Woodman, paid in Augusta 3.00

$ 57.70

1946 TAXES

Debits

Outstanding $ 78.75

Credits

Paid during 1947-1948 $ 78.75

POLLS PRIOR YEARS

Debits

Outstanding $ 6.00

Credits

Paid 1947 $ 6.00
### Annual Town Report

#### Taxes Prior Years

**Debits**

<table>
<thead>
<tr>
<th>Outstanding</th>
<th>$ 54.81</th>
</tr>
</thead>
</table>

**Credits**

<table>
<thead>
<tr>
<th>Charged to Surplus</th>
<th>$ 54.81</th>
</tr>
</thead>
</table>

As no records could be found regarding the above, the auditors advised us to charge this amount to surplus.

**TAX DEEDS**

**Debits**

<table>
<thead>
<tr>
<th>Outstanding</th>
<th>$122.61</th>
</tr>
</thead>
</table>

**Credits**

<table>
<thead>
<tr>
<th>Paid during 1947</th>
<th>$ 18.24</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance</td>
<td>104.37</td>
</tr>
</tbody>
</table>

**TAX LIENS**

**Debits**

<table>
<thead>
<tr>
<th>Outstanding March 8, 1947</th>
<th>$638.06</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lien recorded 1948</td>
<td>10.50</td>
</tr>
</tbody>
</table>

**Credits**

<table>
<thead>
<tr>
<th>Paid during 1947</th>
<th>$124.50</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance March 1, 1948</td>
<td>524.06</td>
</tr>
</tbody>
</table>

**Total**

$648.56
CAPITAL RESERVE INVESTMENT

Balance March 8, 1947 $2,030.10
Interest to date 82.41

Balance March 1, 1948 $2,112.51
Machias Savings Bank—Book No. 22984

SPECIAL RESERVE INVESTMENTS

Soldier Memorial

Balance March 8, 1947 $806.02
Deposited during 1947 905.88
Interest to date 42.26

Balance March 1, 1948 $1,754.16
Machias Savings Bank—Book No. 22985

ACCOUNTS RECEIVABLE

Credits

Snow Removal 1946 $ 557.15
State Poor 1946 73.25
Snow Removal 1945 711.73
Poll Taxes 24.00
Tuition 1946 347.50
Balance 1,875.47

Total $3,589.10

Debits

Snow Removal 1946 $ 557.15
Snow Removal 1945 711.73
State Poor 1946 73.25
Town of Bar Harbor 1946 47.35
Town of Camden 1946 16.50
Poll Taxes 24.00
Tuition 1946 347.50
Tuition 1947 750.00
Office Help (Schools) 1947 55.00
City of Eastport 1947 200.00
Town of Old Orchard 1947 50.00
Town of Camden 6.62
Snow Removal 1947 750.00

$3,589.10

**ACCOUNTS PAYABLE**

**Credits**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Florence B. Boynton</td>
<td>$ 53.08</td>
</tr>
<tr>
<td>Frank T. Higgins</td>
<td>450.00</td>
</tr>
<tr>
<td>Snow Removal 1946</td>
<td>295.40</td>
</tr>
<tr>
<td>Snow Removal 1947</td>
<td>266.80</td>
</tr>
</tbody>
</table>

$1,065.28

**Debits**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Frank T. Higgins</td>
<td>$ 450.00</td>
</tr>
<tr>
<td>Snow Removal 1946</td>
<td>295.40</td>
</tr>
<tr>
<td>Balance</td>
<td>319.88</td>
</tr>
</tbody>
</table>

$1,065.28

**NOTES PAYABLE**

**Credits**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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$11,795.00

**Debits**

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$11,795.00
Annual Town Report

TRUST FUND INVESTMENTS

Ames Fund—Machias Savings Bank—
Book No. 21221 $10,000.00
Hovey Fund—Machias Savings Bank—
Book No. 20162 5,000.00
Walker Fund—Machias Savings Bank—
Book No. 21003 6,000.00

$21,000.00

ADMINISTRATION

Credits

Town Clerk $ 78.00
A. G. Ingalls 1.00
State Bank Tax 465.01
Town of Machiasport 13.25
Railroad & Telephone Tax 88.18
Overdraft 1,734.13

$2,379.57

Debits

OFFICERS' SALARIES

Credits

Appropriation $2,388.00
Overdrawn 2.00

$2,390.00

Debits

Ralph A. Berry $ 500.00
William Manchester 300.00
Morris E. Reynolds 500.00
Ralph C. Ingalls 300.00
Florence B. Boynton 600.00
Evelyn Hanscom 100.00
Allen Hill 25.00
Dr. Austin Longfellow 50.00
Malcolm Clark 15.00

$2,390.00
Annual Town Report

TOWN BLDG. REPAIRS AND MAINTENANCE

Credits

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Debits

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<tr>
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Total Debits: $405.65

FIRE DEPARTMENT

Credits

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Total Credits: $3,474.03
## Debits

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**Annual Town Report**

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**FOREST FIRE ACCOUNT**

**Bills Paid**

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Total: $3,474.03
Charles Handy 103.50
Leon Harmon 21.00
George Fenno 10.50
Ralph Dennison 54.00
Ralph Berry 57.75
George Howard 62.25
Maurice Bragg 10.50
John Ferenson 52.50
Larsen Beverly 10.50
Clayton Holmes 10.50
Rankin Howard 10.50
Lawrence Geel 10.50
Harold Stoddard, Sr. 22.65
Clyde Manchester, Jr. 45.00
Gordon Hall 67.50
Clinton Albee 96.00
Edwin Manchester 50.60
William Albee 144.00
Frank Huntley 30.00
Sam Watts 30.00
Warrington Foss 82.50
Milton Foss 82.50
Otis Hall 93.75
John W. Hall 66.00
Burton Hooper 55.50
Morris Reynolds 150.00
Gerry Chadwick 54.38
Lynn Hayward 22.50
George Hatt 150.00
Maynard Hatt 63.00
Lester Whetzel 39.00
Francis Handy 56.25
Ernest Davis 64.88
James Davis 30.00
Carl Stoddard 16.05
Emery Hatt 43.50
Kenneth Vane 29.25
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<td>Hollis Wood</td>
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## Annual Town Report

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Lowell Reed, Jr. 15.00
Alvah Huntley 13.50
Claude Huntley, Jr. 30.00
Warren Dowling 30.00
Theodore Varney 63.75
Alan Bridgham 30.00
Wayne Bridgham 12.75
Ralph Hall 35.75
Frederick Reynolds 15.00
Earl Vane 15.00
James Moore 48.75
Broadway Inn 20.00
Warren Foss, Jr. 15.00
Norman Marston 7.50
Gifford Marston 27.50
David Marston 20.25
Burton Hooper 15.00
Warrington Foss 22.50
Milton Foss 22.50
Edgar Foss 60.00
Richard McLaughlin 27.00
Kenneth McLaughlin 27.00
William Young 27.00
Ralph Colwell 27.00
Victor Smith, Jr. 114.25
Mallar's Restaurant 8.80
Burnham Hardware 1.20
George R. Berry 3.10
E. G. MacLauchlan 2.06
Calvin Davis 3.05
Clarence Ellsmore 22.50
George Ellsmore 30.00
Richard Johnson 112.50
Joseph Albee 105.00
John Dircksen 20.25
Shirley Anthony 24.75
William White 18.00
### Annual Town Report

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**Total** $8,209.57

### UNPAID FIRE BILLS

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### Annual Town Report

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<td>Name</td>
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### Annual Town Report

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<td>L. W. Longfellow &amp; Co., shovels, barrels, flashlights, batteries</td>
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<td>Machias Farmers’ Union, shovels &amp; axes</td>
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<td><strong>Total</strong></td>
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**WAGE SCALE**: Labor, 75c per hr; foreman, $1 per hr.
### Annual Town Report

#### POLICE DEPARTMENT

**Credits**

| Appropriation | $2,500.00 |

**Debits**

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### FIRE HYDRANT

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### INSURANCE TOWN BUILDINGS & EQUIPMENT

**Credits**

| Appropriation | $600.00 |

**Debits**

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Annual Town Report

T. G. Getchell 155.75
Unexpended 68.03

$600.00

HYDRANT RENTAL

Credits

Appropriation $1,740.00

Debits

Machias Water Co. $1,740.00

STREET LIGHTS

Credits

Appropriation $1,920.00

Overdraft 26.25

$1,946.25

Debits

Bangor Hydro-Electric Co. $1,946.25

FIRE TRUCK

Credits

Carried on Books at $3,000.00

Debits

Charged to Surplus $3,000.00

Note: This item has been carried on the Town Books for several years. It was charged to Surplus on the advice of the auditors.

SANITARIUM

Credits

Appropriation $50.00

Debits

Unexpended $50.00
**Annual Town Report**

## SEWER REPAIRS

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**Debits**

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## DUBLIN STREET SEWER

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**Debits**

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## WATER STREET SEWER

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**Debits**

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Annual Town Report

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$1,500.00

Note: Due to the fact that we were unable to obtain pipe until the last of September and an interruption by the Forest Fire, we were unable to complete this project last fall. We now have nearly enough pipe to complete the work this spring.

TOWN DUMP

Credits

| Appropriation | $ 260.00 |

Debits

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<td>Sherwood Prout</td>
<td>24.50</td>
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<tr>
<td>Inslee Jordan</td>
<td>12.00</td>
</tr>
<tr>
<td>John W. Hall</td>
<td>15.00</td>
</tr>
<tr>
<td>Clinton Albee</td>
<td>15.00</td>
</tr>
<tr>
<td>Ralph Berry</td>
<td>6.40</td>
</tr>
<tr>
<td>Lester Armstrong</td>
<td>6.00</td>
</tr>
<tr>
<td>Fred Myers</td>
<td>9.00</td>
</tr>
<tr>
<td>Austin Armstrong</td>
<td>6.00</td>
</tr>
<tr>
<td>Gordon Hall</td>
<td>9.00</td>
</tr>
<tr>
<td>Fred Clark</td>
<td>140.00</td>
</tr>
<tr>
<td>Unexpended</td>
<td>5.10</td>
</tr>
</tbody>
</table>

$ 260.00
SPECIAL RESOLVE, HILL BRIDGE, E. KENNEBEC

Credits
State of Maine $ 600.00
Overdrawn 1.65

$ 601.65

Debits
George Manchester $ 33.00
Gordon Hall 3.00
Earl Smith 21.00
Clarence Smith 27.00
Town Trucks 51.60
Ralph Berry 72.00
Lester Armstrong 42.00
Fred Myers 54.00
John Hall 51.00
Clinton Albee 57.00
Gordon Hall 3.00
Austin Armstrong 6.00
George Savage 10.50
State Equipment 54.90
E. M. Garnett 34.40
William T. Dodge 81.25

$ 601.65

ROADS AND BRIDGES

Credits
Appropriation $2,000.00
Machias Water Co. 13.50
Town Trucks—Munson Pitch Road 57.80
Rev. John J. Beecher 34.70
State of Maine 78.60
Town Trucks, State Aid Road 97.60
Town Trucks, State Aid Road 99.93
Town Trucks, State Aid Road 86.90
Machias Cemetery Assn. 36.00
Town Trucks, State Aid Road 15.00
Town Trucks, Unimproved Road 122.00
Town Trucks, Spec. Resolve 51.60
Overdrawn 63.14

Debits

Ralph Berry $297.75
Gilbert Andrews 63.00
Austin Armstrong 12.00
Lester Armstrong 288.00
Gordon Hall 9.00
Donald Blyther 204.75
Fred Myers 313.50
John W. Hall 267.00
Clinton Albee 180.00
Inslee Jordan 120.75
Hill & Sennett 46.00
Sexton's 1.63
Lester E. Young 1.34
Harold E. Small 15.03
Esso Service 53.04
Penn Culvert Co. 302.49
C & R Motor Sales .50
Square Deal Service Station 193.33
Mawhinney Motor Co. 46.25
New Eng. Metal Culvert Co. 22.50
State of Maine 6.00
J. W. Davis 188.17
Hill's Hardware 2.60
All States Steel Co. 37.57
Burnham Hardware Co. 7.05
H. Blaine Davis Estate 13.92
Simon F. Hall 47.70
Machias Motor Co. 10.70
David Marston 5.20

$2,756.77
### 3rd CLASS MAINTENANCE

#### Credits
- Appropriation: $96.00
- Overdrawn: 82.65

#### Debits
- Eldred Bryant: $4.45
- Carroll Look: 6.25
- Wellesley Look: 3.75
- Lester Armstrong: 36.00
- Donald Blyther: 6.00
- John W. Hall: 48.00
- Ralph Berry: 3.00
- William Manchester: 6.00
- Gordon Hall: 18.00
- Fred Myers: 18.00
- J. E. Hurley: 18.00
- Hollis Gardner: 9.20
- State of Maine: 2.00

**Total**: $178.65

### PATROL

#### Credits
- Appropriation: $910.00

#### Debits
- H. Blaine Davis Est.: $63.54
- State of Maine: 769.70
- Unexpended: 76.76

**Total**: $910.00

### UNIMPROVED ROADS

#### Credits
- State of Maine: $639.59
- Overdrawn: 12.21

**Total**: $651.80

#### Debits
- Ralph Berry: 56.80
### Annual Town Report

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lester Armstrong</td>
<td>33.00</td>
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<tr>
<td>Austin Armstrong</td>
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<td>Fred Myers</td>
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<td>Gordon Hall</td>
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<td>Town Trucks</td>
<td>122.00</td>
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<td>Earl Smith</td>
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<td>Clarence Smith</td>
<td>9.00</td>
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<tr>
<td>Freeman Preston</td>
<td>26.00</td>
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<tr>
<td>Ernest Marston</td>
<td>32.00</td>
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<tr>
<td>Alonzo Hatch</td>
<td>32.00</td>
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<tr>
<td>David Clemons</td>
<td>12.00</td>
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<tr>
<td>State of Maine</td>
<td>97.60</td>
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<tr>
<td>Hill &amp; Sennett</td>
<td>5.00</td>
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<td>Frank Welch</td>
<td>15.00</td>
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<tr>
<td>David Marston</td>
<td>1.40</td>
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**Total:** $651.80

### STATE AID CONSTRUCTION

#### Credits

<table>
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<tbody>
<tr>
<td>Balance</td>
<td>$159.34</td>
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<tr>
<td>Appropriation</td>
<td>799.50</td>
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<tr>
<td>State of Maine</td>
<td>2,095.79</td>
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<tr>
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<td>275.18</td>
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**Total:** $3,329.81

#### Debits

<table>
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<tbody>
<tr>
<td>Ralph Berry</td>
<td>$6.40</td>
</tr>
<tr>
<td>O. C. Mawhinney</td>
<td>197.60</td>
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<tr>
<td>David Look</td>
<td>15.30</td>
</tr>
<tr>
<td>Alonzo Hatch</td>
<td>81.00</td>
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<tr>
<td>Austin Armstrong</td>
<td>93.01</td>
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<tr>
<td>Lester Armstrong</td>
<td>60.38</td>
</tr>
<tr>
<td>Town Trucks</td>
<td>299.43</td>
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</table>
### Annual Town Report

Fred Myers 100.51  
Clarence Smith 94.51  
Earl Smith 88.51  
John W. Hall 103.51  
Gordon Hall 106.51  
Clinton Albee 100.51  
George Manchester 100.51  
Phillip Magee 42.00  
J. E. Hurley 70.51  
Allen Hill 70.00  
Everard Crocker 140.00  
Burton Hooper 128.00  
Clarence Wood 140.00  
State of Maine 793.00  
L. S. Crane 18.47  
New Eng. Metal Culvert Co. 262.88  
David Marston 186.53  
Uriah Smith 25.93  
Hollis Gardner 4.80  

**Total:** $3,329.81

#### MUNSON PITCH ROAD

**Credits**  
Appropriation $300.00

**Debits**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Ralph Berry</td>
<td>$19.20</td>
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<td>65.55</td>
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<tr>
<td>Fred Myers</td>
<td>27.75</td>
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<tr>
<td>John W. Hall</td>
<td>65.55</td>
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<tr>
<td>Clinton Albee</td>
<td>27.75</td>
</tr>
<tr>
<td>Town Trucks</td>
<td>57.80</td>
</tr>
<tr>
<td>Austin Armstrong</td>
<td>21.75</td>
</tr>
<tr>
<td>Lester Armstrong (truck)</td>
<td>11.25</td>
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<tr>
<td>Unexpended</td>
<td>3.40</td>
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**Total:** $300.00
### Annual Town Report

#### CUTTING BUSHES

**Credits**

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<th>Description</th>
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<tr>
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<tr>
<td><strong>Total</strong></td>
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**Debits**

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>David Blyther</td>
<td>$21.00</td>
</tr>
<tr>
<td>Clinton Albee</td>
<td>36.00</td>
</tr>
<tr>
<td>Inslee Jordan</td>
<td>30.00</td>
</tr>
<tr>
<td>Fred Myers</td>
<td>24.00</td>
</tr>
<tr>
<td>Ralph Berry</td>
<td>11.20</td>
</tr>
<tr>
<td>John W. Hall</td>
<td>12.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$134.20</strong></td>
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</table>

#### SIDEWALKS

**Credits**

<table>
<thead>
<tr>
<th>Description</th>
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<tbody>
<tr>
<td>Appropriation</td>
<td>$350.00</td>
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<tr>
<td>Overdrawn</td>
<td>81.37</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$431.37</strong></td>
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**Debits**

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
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<tbody>
<tr>
<td>H. Blaine Davis Est.</td>
<td>$186.32</td>
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<td>Hill's Hardware, Inc.</td>
<td>.65</td>
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<td>Ralph Berry</td>
<td>58.40</td>
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<td>Lester Armstrong</td>
<td>27.00</td>
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<tr>
<td>Donald Blyther</td>
<td>21.00</td>
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<tr>
<td>Fred Myers</td>
<td>57.00</td>
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<tr>
<td>John W. Hall</td>
<td>27.00</td>
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<tr>
<td>Clinton Albee</td>
<td>45.00</td>
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<tr>
<td>Inslee Jordan</td>
<td>9.00</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$431.37</strong></td>
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</table>
**Annual Town Report**

**SIDEWALK MAIN STREET**

**Credits**

Appropriation (Special Town Meeting) $300.00

**Debits**

Unexpended $300.00

**TARRING STREETS**

**Credits**

Appropriations $2,400.00

Esso Service 138.00

Raleigh Wallace 12.75

Marston Bros. 27.00

Overdrawn 1,350.16

---

$3,927.91

**Debits**

Inslee Jordan $12.00

Charles Berry 34.50

William Manchester 27.20

Clyde Manchester 22.50

William Bridgham 45.00

Fred Reynolds 22.50

Wallace Reynolds 16.50

Roy Day 24.00

Oscar Hatt 9.00

Richard Johnson 6.00

Harry Manchester 48.00

Ralph Berry 136.00

Lester Armstrong 138.00

Donald Blyther 12.00

Fred Myers 120.00

John W. Hall 108.00

Clinton Albee 81.00

Austin Armstrong 60.00

Gordon Hall 97.50

A. R. Roberts 3.73

Hill & Mealey 30.00
### Annual Town Report

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>D. W. Small</td>
<td>6.02</td>
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<tr>
<td>Hill &amp; Sennett</td>
<td>30.00</td>
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<td>Eastern Tractor &amp; Equip. Co.</td>
<td>1,698.30</td>
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<td>State of Maine</td>
<td>1,140.16</td>
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<td><strong>Total</strong></td>
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### SNOW REMOVAL

**Credits**

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<tr>
<td>Katherine Foss</td>
<td>2.00</td>
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<tr>
<td>Leonard Clarke</td>
<td>6.00</td>
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<tr>
<td>Mary Dinsmore</td>
<td>2.00</td>
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<tr>
<td>Town of Marshfield</td>
<td>10.00</td>
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<tr>
<td>F. L. Cates</td>
<td>2.00</td>
</tr>
<tr>
<td>Town of East Machias</td>
<td>10.00</td>
</tr>
<tr>
<td>H. Blaine Davis</td>
<td>2.00</td>
</tr>
<tr>
<td>Mrs. Anna Burnham</td>
<td>2.00</td>
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<tr>
<td>Town Trucks</td>
<td>48.80</td>
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<tr>
<td>Due from State of Me. for 1947</td>
<td>750.00</td>
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<td>969.60</td>
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<td><strong>Total</strong></td>
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**Debits**

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Millard Davis</td>
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<tr>
<td>Morrell Davis</td>
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<td>Clarence Blyther</td>
<td>12.00</td>
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<tr>
<td>Quinten Davis</td>
<td>6.00</td>
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<tr>
<td>Ralph Berry</td>
<td>310.95</td>
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<tr>
<td>Gilbert Andrews</td>
<td>9.75</td>
</tr>
<tr>
<td>Clyde Manchester</td>
<td>12.00</td>
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<tr>
<td>Lester Armstrong</td>
<td>30.00</td>
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<tr>
<td>Fred Myers</td>
<td>24.00</td>
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<tr>
<td>Donald Blyther</td>
<td>18.00</td>
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<tr>
<td>John W. Hall</td>
<td>243.00</td>
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<tr>
<td>Gordon Hall</td>
<td>592.00</td>
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<tr>
<td>Austin Armstrong</td>
<td>12.00</td>
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</tbody>
</table>
Annual Town Report

J. E. Hurley 72.00
Clinton Albee 114.00
Philip Watts 15.75
Hill’s Hardware 7.91
Machias Farmers Union 23.95
Sears Roebuck & Co. 11.90
Rier Motors 18.16
George Berry 99.83
Esso Service 32.65
Mawhinney Motor Co. 78.17
H. E. Small 290.74
Burnham Hardware 2.14
Andrews & Noyes 7.50
LeRoy Gilman 1.40
E. G. MacLauchlan 143.53
Square Deal Service Station 52.71
Hill & Sennett 22.00
J. W. Davis Co. 47.76
Irving Smith 12.00
W. H. Shurtleff Co. 126.00
Town Trucks 48.80
Dwight Berry 1.50
Richard Wallace 1.50
William Manchester 9.00
Due State of Maine 266.80

$2,804.40

TOWN POOR

Credits

Appropriation $1,000.00
Overpayment 3.50
Overdraft 47.76

$1,051.26

Debits

Sawyer Allan $ 3.55
Herbert Hatt, Jr. 2.50
Annual Town Report

Telephone and Registered Mail 1.39
Beatrice Ellsmore 448.56
Norman Davis 45.41
Clifford Reynolds 31.48
Lee Vane 18.00
Emeline Todd 413.49
Fred Gilman 4.00
Inslee Jordan 65.88
Mary Lynn 17.00

$1,051.26

AID TO DEPENDENT CHILDREN

Credits
Appropriation $2,500.00
Billed in Error by State 92.13

$2,592.13

Debits
State of Maine $2,239.13
Charles E. Johnson (Beatrice Ellsmore rent) 75.00
Town of Bar Harbor (Mrs. Florence Farnsworth) 75.00
Unexpended 203.00

$2,592.13

OTHER TOWN POOR

Credits
Transferred to Accts. Receivable $ 56.62

Debits
Town of Camden (Wm. Achorn) $ 6.62
Town of Old Orchard (Mrs. Kathleen Authier) 50.00

$ 56.62

Respectfully submitted,

MORRIS E. REYNOLDS
SUPPORT OF SCHOOLS

Credits

Appropriation $23,500.00
Balance 1946 3,102.04
State and other sources 25,283.81

$51,885.85

Debits

Expended $49,160.26
Unexpended 2,725.59

$51,885.85

The above account is itemized in the Supt.’s Report.

SCHOOL BUILDING REPAIRS

Credits

Appropriation $1,500.00
Fire Insurance 35.83
Overdraft 317.79

$1,853.62

Debits

Expended $1,853.62
The above account is itemized in the Supt.’s Report.

SUPERINTENDENCE

Credits

Appropriation $ 927.00
Overdraft 6.00

$ 933.00

Debits

Supt. LeRoy Moan $ 933.00
### Longfellow Cemetery

<table>
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<tr>
<th>Credits</th>
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<tbody>
<tr>
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<tr>
<td>Debits</td>
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<tr>
<td>Treas., Longfellow Cemetery</td>
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### Court Street Cemetery

<table>
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<tr>
<th>Credits</th>
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<tr>
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<tr>
<td>Debits</td>
<td>$50.00</td>
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<tr>
<td>Treas., Court Street Cemetery</td>
<td>$50.00</td>
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### West Kennebec Cemetery

<table>
<thead>
<tr>
<th>Credits</th>
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<tbody>
<tr>
<td>Appropriation</td>
<td>$25.00</td>
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<tr>
<td>Debits</td>
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<tr>
<td>John W. Hall</td>
<td>$12.00</td>
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<tr>
<td>Clinton Albee</td>
<td>12.00</td>
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<tr>
<td>Unexpended</td>
<td>1.00</td>
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### East Kennebec Cemetery

<table>
<thead>
<tr>
<th>Credits</th>
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<tr>
<td>Appropriation</td>
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<td>Debits</td>
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<td>Fred Myers</td>
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<td>John W. Hall</td>
<td>9.00</td>
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<tr>
<td>Clinton Albee</td>
<td>9.00</td>
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<tr>
<td>Unexpended</td>
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### Library

<table>
<thead>
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<td>Debits</td>
<td>$749.00</td>
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<tr>
<td>Treas., Porter Memorial Library</td>
<td>$749.00</td>
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</tbody>
</table>
Annual Town Report

MEMORIAL DAY

Credits

Appropriation $100.00

Debits

Ephraim Johnson Post No. 9 $100.00

MAINE PUBLICITY BUREAU

Credits

Appropriation $50.00

Debits

State of Maine Publicity Bureau $50.00

HONOR ROLL

Credits

Bal. 1946 $505.88

Appropriation 1947 400.00

$905.88

Debits

Machias Savings Bank $905.88

WITHHOLDING TAX

Credits

Taxes Withheld, Jan. 1, 1947, to Jan. 1, 1948 $3,514.35

Taxes Withheld, Jan. 1, 1948, to March 1, 1948 890.15

$4,404.50

Debits

Paid to Coll. of Internal Revenue $4,404.50

TEACHERS’ RETIREMENT

Credits

Balance on hand Mar. 8, 1947 $365.92

Withheld from wages 1947 215.13

$581.05

Debits

State Treasurer $581.05
TEACHERS' PENSIONS

Credits
Bal. on hand, March 8, 1947 $ 252.50
Withheld during 1947-1948 1,125.66

$1,378.16

Debits
State Treasurer $ 990.06
Bal. due State Treas., July 1, 1948 388.10

$1,378.16

INTEREST ON TEMPORARY LOANS

Credits
Appropriation $ 300.00
Addie Hatt Heirs 24.89
Mary J. Barstow & Davis B. Hatt Heirs 74.44
1947 Taxes 41.41
Overdrawn 7.60

$ 448.34

Debits
Eastern Trust & Banking Co. $ 166.67
Merrill Trust Co. 177.22
Machias Savings Bank 104.45

$ 448.34

TEMPORARY LOANS

Credits
Eastern Trust & Banking Co. $5,000.00
Merrill Trust Co. 5,000.00
Machias Savings Bank 4,000.00

$14,000.00
Debits
Eastern Trust & Banking Co. $5,000.00
Merrill Trust Co. 5,000.00
Machias Savings Bank 4,000.00

$14,000.00

**INCOME AMES FUND**

Credits
Bal. Mar. 8, 1947 $212.88
Interest to date 204.29

$417.17

Debits
Expended $313.59
Balance Mar. 1, 1948 103.58

$417.17

**INCOME HOVEY FUND**

Credits
Bal. March 8, 1947 $88.42
Interest to date 102.27

$190.69

Debits
Bal. March 1, 1948 $190.69

**INCOME WALKER FUND**

Credits
Balance March 8, 1947 $225.50
Interest to date 124.12

$349.62

Debits
Expended 1947 $50.00
Balance March 1, 1948 299.62

$349.62
Annual Town Report

STATE TAX
Credits
Assessed $6,348.21
Debits $6,348.21

COUNTY TAX
Credits
Assessed $3,937.50
Debits $3,937.50

OVERLAY
Credits
Assessed
Debits $971.44
Credited to Surplus $971.44

TOWN CLERK'S REPORT
Licenses Issued
Carnival $25.00
Circus 25.00
Wild West Show 10.00
Fireworks 6.00
Victuallers 2.00
Pool Room 5.00

Total $73.00
Paid State Treasurer—Dog Taxes $240.20

VITAL STATISTICS
Total Births Recorded 148
Total Deaths Recorded 50
Total Marriages Recorded 81

TOWN OF MACHIAS—VITAL STATISTICS
Births 41
Deaths 21
Marriages 36
Old Records of Births Recorded 21
Annual Report

of the

Public Schools

of

MACHIAS

for the

FISCAL YEAR ENDING MARCH, 1948

Superintending School Committee

A. J. Reynolds Term Expires 1948
Rose Gaffney Term Expires 1949
Horace Bell Term Expires 1950

Malcolm Clark—Attendance Officer
LeRoy W. Moan—Superintendent and Secretary
REPORT OF SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee:

I submit, herewith, my annual report of your public schools.

Our teaching staff remained the same as for last year. Their names and salaries will be included in this report.

Achievement Tests were given again last spring and the results show very satisfactory progress.

The bill to Incorporate the Town of Machias School District passed the last Legislature and an opportunity to accept or reject it will be offered the citizens at the annual town meeting.

Necessary repairs were made on all three school buildings, which included the shingling of the north roof of the High School.

The Budget calls for an increase of $1000 over that for last year. This is due to the general increase in the cost of all commodities.

This report will also include that of Prin. McEacharn, for the High School, Miss Frances Girard, Home Economics Teacher, and Mr. Paul Leeman, Music Supervisor.

This is the second year of our new five year Health Program. The children in the 1st, 5th and 8th Grades were given physical examinations and will also have dental examinations in the near future. I wish to take this opportunity to thank the parents and friends for their fine cooperation, which makes this excellent program possible.

SCHOOL STATISTICS

<table>
<thead>
<tr>
<th>Name</th>
<th>Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arden McEacharn</td>
<td>$2,900.00</td>
</tr>
<tr>
<td>Ralph Hayward</td>
<td>2,200.00</td>
</tr>
<tr>
<td>Reginald Hargreaves</td>
<td>2,200.00</td>
</tr>
</tbody>
</table>
Lois Sproul 2,100.00
Evelyn Carroll 1,850.00
Helen Winslow 1,850.00
Roberta Puffer 2,000.00
Frances Girard 1,950.00
Geraldine Kimball 1,850.00
Vera Luce 1,600.00
Irene Armstrong 1,600.00
Virginia Whalen 1,600.00
Elizabeth McGuire 1,600.00
Edith Bryant 1,500.00
Paul Leeman 600.00

ENROLLMENT

<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>Tl.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Machias Village</td>
<td>24</td>
<td>20</td>
<td>26</td>
<td>17</td>
<td>19</td>
<td>15</td>
<td>11</td>
<td>15</td>
<td>28</td>
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<tr>
<td>Campus</td>
<td>12</td>
<td>14</td>
<td>16</td>
<td>14</td>
<td>11</td>
<td>16</td>
<td>18</td>
<td>16</td>
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<tr>
<td>Totals</td>
<td>36</td>
<td>34</td>
<td>42</td>
<td>31</td>
<td>30</td>
<td>31</td>
<td>29</td>
<td>31</td>
<td>53</td>
</tr>
</tbody>
</table>

BUDGET

Estimated Expenditures

Teachers $29,050.00
Janitors 1,500.00
Fuel 2,000.00
Lab. App. 325.00
Library 325.00
Books 1,200.00
Supplies 1,500.00
Equipment 1,000.00
Electric Lights 350.00
Water 200.00
W. S. N. S. 5,350.00
Office 300.00
Conveyance 1,600.00
Total $44,700.00
### Estimated Resources

<table>
<thead>
<tr>
<th>Resource</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>State School Fund</td>
<td>$9,400.00</td>
</tr>
<tr>
<td>Tuition (35 pupils)</td>
<td>$5,250.00</td>
</tr>
<tr>
<td>Home Economics</td>
<td>$780.00</td>
</tr>
<tr>
<td>Equalization</td>
<td>$3,090.00</td>
</tr>
<tr>
<td>Unexpended</td>
<td>$2,000.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$20,520.00</strong></td>
</tr>
</tbody>
</table>

Necessary to appropriate for Schools: $24,500.00
Necessary to appropriate for Repairs: $1,000.00

This gives a school rate of .028 which should entitle us to equalization for another year.

### Financial Statement

#### Resources

<table>
<thead>
<tr>
<th>Resource</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Unexended 1946-47</td>
<td>$3,078.99</td>
</tr>
<tr>
<td>From Appropriation</td>
<td>$22,069.31</td>
</tr>
<tr>
<td>State School Fund</td>
<td>$12,945.91</td>
</tr>
<tr>
<td>Equalization Fund</td>
<td>$3,633.00</td>
</tr>
<tr>
<td>Tuition</td>
<td>$5,038.00</td>
</tr>
<tr>
<td>Office Sec’y from Towns in Union</td>
<td>$387.01</td>
</tr>
<tr>
<td>Conveyance from Machiasport</td>
<td>$150.00</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$106.41</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$47,408.63</strong></td>
</tr>
</tbody>
</table>

#### Expenditures

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secondary Teachers</td>
<td>$15,866.50</td>
</tr>
<tr>
<td>Elementary Teachers</td>
<td>$10,731.88</td>
</tr>
<tr>
<td>Office</td>
<td>$710.65</td>
</tr>
<tr>
<td>Fuel</td>
<td>$1,562.37</td>
</tr>
<tr>
<td>Water</td>
<td>$200.00</td>
</tr>
<tr>
<td>Janitors</td>
<td>$1,601.00</td>
</tr>
<tr>
<td>Equipment</td>
<td>$1,194.32</td>
</tr>
</tbody>
</table>

Annual Town Report

Library  211.33
Books    1,040.52
Supplies 1,505.07
Lights   339.50
W. S. N. S.  5,200.00
Conveyance 1,917.57
Refund to State 3,350.00

Total  $45,430.71
Balance unexpended  $1,977.92

VETERANS FARM TRAINING PROGRAM

From Veterans Adms.  $2,085.00
Expended to March 5  1,287.96
Balance Unexpended  $ 797.04

LUNCH PROGRAM

From State  $156.45
Balance from 1946-47  23.05
Total  $179.50
Expended to March 5  $228.87
Overdraft  $49.37
Due from State for Feb.  47.67

LABORATORY APPARATUS

From Appropriation  $92.47
Expended  $92.47

HOME ECONOMICS

Resources

From Appropriation  $1,338.22
From State 782.03

Total $2,120.25

Expended

Teacher $2,030.43
Supplies 89.82

Total $2,120.25

REPAIRS

Appropriation $1,500.00
From Fire Insurance 35.83

Total $1,535.83

Expended $1,853.62
Overdraft $317.79

Expended for Insurance $265.71
REPORT OF HIGH SCHOOL PRINCIPAL

To the Superintendent, School Committee and Citizens of Machias:

I submit, herewith, the Annual Report of Machias High School. The school year began on Sept. 8 with an enrollment of one hundred eighty-eight pupils, divided by grades as follows: twelfth grade, thirty-six; eleventh grade, thirty-one; tenth grade, thirty-five; ninth grade, forty-three; eighth grade, twenty-eight; and seventh grade, fifteen.

Attendance has been good in spite of the extreme cold weather we have experienced this winter. I would urge parents, however, to see that their children attend school every day that it is possible. It is very noticeable that attendance and accomplishments are closely related.

I believe we have in our school an exceptionally conscientious and capable group of teachers who are anxious to help your children in any way possible and to provide for them an environment where boys and girls have opportunities to work and act naturally with reasonable controls and restraints.

Each teacher, in addition to his regular class work, is responsible for the success of one or more activity, such as athletics, Senior play, speaking contests, music, school magazine, graduation program, library management, student council and various clubs. The art club has done some exceptionally fine work this year. They will have an exhibit this spring to which you are cordially invited.

Last year was the second consecutive year that one of our graduates qualified in a competitive examination for a scholarship at the University of Maine, and reports indicate that our former students now attending college, Teacher Training Institutions, Business Colleges and Schools of Nursing are doing a satisfactory
grade of work. These institutions constantly demand better preparation from those whom they accept. We in turn must provide our students with this preparation.

Last spring our Activities Association purchased a new 16MM sound motion picture projector and screen. Visual education has a very important place in today’s Educational Program. When used systematically it provides a forceful and interesting method for presenting educational material. There is much of this material available which is inexpensive. We have, to date, shown twelve films to different groups and expect to have several more before the end of the year. We also have a film strip projector which can be used for classroom work and are gradually building a library of this type of film. Our handicap is in not having a suitable room for the use of such a program.

The Home Economics and Commercial Departments are providing practical courses for girls who are not interested in academic subjects. It is unfortunate that we have no vocational courses to offer the boys.

A large percentage of our pupils are taking advantage of the music program directed by Mr. Paul Leeman. This is a voluntary activity in the four upper grades and is both entertaining and educational. You will have an opportunity to witness some of the results of this activity sometime this spring.

Our library is steadily expanding and now contains approximately 1300 volumes. Your generosity in supporting our annual magazine campaign makes possible use of the following magazines: Saturday Evening Post, Ladies Home Journal, Current History, Time, Life, Readers Digest, Cosmopolitan, American Girl, Calling All Girls, Open Road For Boys, Popular Mechanics, Plays, and Sports Afield.

I would like to take this opportunity to remind the supporters of our school that the teachers are pleased
to have you visit our classes and discuss problems which are of mutual interest.

ARDEN McEACHARN, Principal.

* * * * *

REPORT OF HOME ECONOMICS COURSE

It is the aim of the Home Economics Course to help the pupil to meet the problems of today by training her to understand the responsibilities and skills involved in homemaking.

The freshmen girls studied nutrition in relation to health, and that a well balanced diet contained foods rich in vitamin A, vitamin B Complex, vitamin C, vitamin D, other vitamins, minerals and liquids.

The pupils determined the number of calories they needed per day and planned meals to fit their particular need keeping the caloric value in mind.

Proper nutrition is a nation-wide problem because many of our boys were rejected by the armed services due to malnutrition. If we are to have a strong America we must have strong bodies, and to have strong bodies we must teach the young people of today to eat wisely in order to build and conserve our home defense.

Another course given to the freshmen is good grooming. They learn that the requirements of good grooming are cleanliness, care of skin, hands, nails and hair, proper use of cosmetics, clothes and accessories suitable to their build and personality.

Most girls at this age are beginning to have definite ideas about the kind of clothes they want, and wish to have an active part in the selection of them.

The sophomores studied consumer-buying which is another problem that absorbs a large proportion of the thought and energy of every homemaker. The girl learns that in order to buy wisely she must determine whether the article she wants to purchase is really necessary. A good check list would be to answer
the following questions:

1. Does the commodity constitute a need or want?
2. Within what price range may this commodity be purchased?
3. Check the commodity against the following: Quality; durability; suitability, considering the use to which it is to be put; beauty; style—conservative, good lines, design and color.
4. Consider the advantages and importance of each of the above qualities and determine what priced commodity is the best purchase.
5. Make sure maximum and lasting satisfaction, pleasure and comfort will be realized from the purchase.

Once these questions are honestly answered the girl will be ready to make her purchase.

The sophomores have also studied child development and home nursing.

In studying children the pupil not only gains considerable understanding of herself but is better able to be responsible for the younger members of her family, a responsibility which she is often forced to assume. Then, too, in many localities caring for children is one of the chief sources of income for girls of this age.

The homemaker holds a responsible place in relation to health. Her part is to keep herself and her family in good health.

In the home nursing course the girls learn that health means mental and emotional health as well as physical health. In order to have good health they must know how to protect themselves against diseases and recognize signs of illness. This course is to help the girls meet these personal and health problems in their own home.

By the time the girls are juniors and seniors they are prepared for an advanced course in foods—planning family meals. This includes writing out menus,
making out the market orders, shopping for the necessary food and preparing and serving the meals attractively. Doing the marketing makes the girls familiar with the cost of the various foods and the problems involved in shopping.

This year the junior and senior classes requested instructions in knitting, crocheting and embroidering. When girls show a definite interest or need, the Home Economics Course tries to fulfill it. Because the class was small, individual instructions could be given; therefore rapid progress was made. The girls were taught to read directions, which is the fundamental groundwork in learning to knit, cast on stitches, knit, purl, make a cable twist, turn a heel on a sock, make buttonholes and other essentials necessary to complete their project. When the knitted article was finished, embroidering and crocheting was then taken up. They learned how to do the outline or backstitch, daisy stitch, French knots and cross stitch. After the embroidering was completed a crocheted edge added the finishing touch to the work.

At the end of the course an exhibit was held so that the teachers and other pupils might see the results of the project. This, indeed, was proof that the girls had benefited by the instructions.

Clothing construction is an essential part of Home Economics. All girls are given instructions in hand and machine sewing. In order to achieve acceptable standards of work there are certain techniques of sewing that must be mastered. Some of these are altering a pattern, selecting suitable material, cutting, hand sewing, machine sewing, fitting and finishing touches. Once the fundamentals are conquered the girls are ready to make any garment they choose.

The school lunch program started December 1st. An average of fifty pupils and teachers are being served daily. Because of the high cost of food it was neces-
sary to increase the price of the lunches from ten to fifteen cents in order that nutritious and adequate lunches might be served. This year, Mrs. Ralph Hayward prepares the food, which is enjoyed by all as evidenced by the repeated call for "seconds" at no additional cost.

The girl who satisfactorily completes the four year course in Home Economics is well fitted to take her place in the home where woman yields her greatest influence.

Respectfully submitted,
FRANCES GIRARD

PUBLIC SCHOOL MUSIC

This year, 1947-1948, has been a very successful one in the Public School Music Department. The children are gaining information in many phases of music and building a foundation which they will always remember. It is the purpose of the Public School Music Course to enrich the lives of the pupils with musical knowledge, give the children the ability to sing and enjoy it, the quality of joining and cooperating with other children and other people pleasantly. In other words the course is as much a course in social development as in music.

In the pre-primary, first and second grades, a repertoire of songs commensurate with the ability and understanding of the children is built up so that they should have about forty or fifty songs memorized during the year. The singing voice of the child is developed and along with this the pronunciation and enunciation of words becomes a habit automatically acquired. Rhythmic sense and control is built up and muscular development and poise secured through the rhythmic treatment of their songs and musical activities.

In the third, fourth, fifth and sixth grades this pro-
gram is continued with the addition of actual note reading and musical symbols. The children are trained with both eye and ear work which develops their ability to read and hear more accurately. At the end of this school year the children in these grades will be able to read at sight in five different keys, will have drill in at least four of the basic rhythms and will be able to compose short melodies or tunes of their own. Progress in these grades has been most satisfactory.

The seventh and eighth grades have done much to enrich their repertoire and have become familiar with many forms of music, the folk song, hymn, carol, the art song and have done some part singing although this has not been developed as much as it might be if their training in the earlier grades had given them the ability to read notes easily. Another year it will be possible to develop more part singing in these grades as the sixth grade, who will have some proficiency in the reading art, will then be in the seventh grade and their reading can be developed further since they already have the basic foundation.

The High School Voluntary Chorus turned out in numbers far beyond any expectation. At the beginning of the year, the total number enrolled was over one hundred twenty-five but for various reasons this has been reduced to about one hundred ten. Due to the size of the classes it has been possible only to sing a great deal by rote in the many classifications of music. A Spring Concert is in preparation at the present time to be held on May 5, 1948, presenting various phases of the music studied during the year from folk songs, religious songs, art songs, patriotic songs, to songs from well known light operas. The High School is in need of a music library and the proceeds of this concert will be used for this purpose.

Respectfully submitted,

PAUL A. LEEMAN
Due to the continued shortage of Public Health Nurses, Machias has been without regular public health nursing service. However, emergencies have been covered.

When necessary the services of the Crippled Children and Pediatric clinics, under the auspices of the State Bureau of Health, have been used by those who were referred to them by their family physicians.

This year a Rural School Health Program was started as a special project in School Union 102, which includes your town. This program covers health services and health education. In May the children in the third grades had complete physical and dental examinations with local physicians and dentists cooperating. The plan outlined also consists of complete corrective services for remedial defects. It is planned that this project will be carried on in succeeding years.

Tuberculosis stands seventh in the list of diseases causing greatest mortality. Effort has been continued in tuberculosis control. In April the Bureau of Health X-ray Clinic was made available to a large number of townspeople. The facilities of the State Sanatorium have been used by those who have been referred there for diagnosis and care.

Your town can justly take pride in having an active Health Council which has carried on certain phases of the Health Program in the absence of a Public Health Nurse.

Respectfully submitted,

MARY C. HAYES, R. N.
Public Health Nurse
Bureau of Health
STATE OF MAINE

To Paul Vane, one of the Constables of the Town of Machias:

In the name of the State of Maine you are hereby required to warn and notify such of the inhabitants of said Town of Machias as are qualified to vote in town affairs, to assemble at Mawhinney's New Ford Garage of Machias, on the Twenty-ninth day of March 1948, at ten o'clock in the forenoon, to set on the following named articles, to wit:

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

Art. 2. To act on the Report of the Selectmen, Assessors, Overseer of Poor, Treasurer, Collector, Supt. of Schools, Road Commissioner and other town officers.

Art. 3. To see if the town will vote to hire a Town Agent. Set his wages and inform him as to his duties. Said Agent to be under the direction and supervision of the Board of Selectmen.

Art. 4. To choose a Town Clerk, Selectmen, Assessors, Overseer of Poor, Town Treasurer, Member of Superintending School Committee, one for three years, Tax Collector and all Town Officers required by laws of the State of Maine.

Art. 5. To see if the Town will vote a committee to employ three non-resident appraisers to appraise all property in the Town of Machias, which appraisal shall be used as the sole basis for making tax assessment for 1948.

Art. 6. To vote on the following: Shall the bill to Incorporate the Town of Machias School District be accepted?
Art. 7. To raise and appropriate such sums of money as may be necessary or deemed expedient for the support of schools, including books and supplies, laboratory apparatus, equipment, Agriculture and Home Economics, Poor, Fire Department, Water Service, Street Lighting, Operation and Maintenance of Town Buildings, Repair of School Buildings, Sanitorium Expenses and all other legal purposes and Town charges for the ensuing year.

Art. 8. To see what sum the Town will raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provision of Section 25 & 29, Chapter 20 R. S. 1944 as amended.

Art. 9. To see if the Town will vote to raise and appropriate a sum of money and what sum, for the maintenance of State Aid Highways during the ensuing year within the limits of the Town. Patrol Fund of $910.00 should be raised.

Art. 10. To see if the Town will vote to raise a sum of money, and if so, how much, to be used towards building a new school.

Art. 11. To see if the Town will vote to raise and appropriate a sum of money, and if so, how much, for the support of a Free Reading Room or Public Library.

Art. 12. To see if the Town will vote to raise and appropriate a sum of money, and if so, how much, for the observance of next Memorial Day.

Art. 13. To see if the Town will vote to raise and appropriate a sum of money, and if so, how much, to pay the interest of Temporary Loans for 1948-49.

Art. 14. To see if the Town will vote to authorize the Selectmen and Town Treasurer to borrow from banks, trust companies, or individuals, as temporary
loans to and for the use of the Town of Machias in anticipation of the taxes of the current year of 1948, sums of money, and if so, how much, and authorize the Treasurer of the Town to execute the negotiable note or notes of the town therefor, payable within said municipal year from money raised by taxation to said Treasurer and Selectmen of the Town.

Art. 15. To see if the Town will vote to raise and appropriate a sum of money, and if so, how much, to defray expenses of Insurance of Town Building and Town Equipment.

Art. 16. To see if the Town will vote to raise and appropriate the sum of $50.00 for the maintenance of Court Street Cemetery.

Art. 17. To see if the Town will vote to raise and appropriate the sum of $50.00 to be expended for the maintenance of the Longfellow Cemetery.

Art. 18. To see if the Town will vote to raise and appropriate the sum of $25.00 for the maintenance of East Kennebec Cemetery.

Art. 19. To see if the Town will vote to raise and appropriate the sum of $25.00 for the maintenance of West Kennebec Cemetery.

Art. 20. To see if the Town will vote to raise and appropriate a sum of money, and if so, how much, for Winter Roads during the winter of 1948-49, the same to be expended under the supervision of the Selectmen.

Art. 21. To see if the Town will vote to raise and appropriate a sum of money, and if so, how much, to be expended for repairs, upkeep of roads and bridges, said sum to be expended under the supervision of the Selectmen.

Art. 22. To see if the Town will vote to raise and
appropriate a sum of money, and if so, how much, for Public Dump Maintenance.

Art. 23. To see if the Town will vote to raise and appropriate a sum of money, and if so, how much, for Special Police and Police Department.

Art. 24. To see if the Town will vote to raise and appropriate a sum of money, and if so, how much, for tarring Streets.

Art. 25. To see if the Town will vote to authorize the Selectmen and Town Treasurer to convey any property acquired by the Town for non-payment of taxes through tax deeds or lien certificate.

Art. 26. To see if the Town will vote to raise and appropriate a sum of money, and if so, how much, for the purchase and erection of a permanent Honor Roll, in honor of the men and women of the Town of Machias who served their Country during World Wars 1 & 2.

Art. 27. To see whether or not, the Town will vote to raise and appropriate the sum of $50.00 to be paid to the State of Maine Publicity Bureau, to be expended and used for advertising our natural resources, etc., in accordance with the provisions of Chap. 5, Sec. 82, of the Revised Statutes of Maine.

Art. 28. To see if the Town will vote to raise and appropriate the sum of $50.00 to be paid to the Treasurer of the Washington County Chamber of Commerce, said money to be used in advertising the natural resources and attractions of Washington County.

Art. 29. To see if the Town will vote to raise and appropriate a sum of money, and if so, how much, to construct a sewer on outer Dublin Street from Harwood Street Corner to the David Clemmons, Jr., house on the Kennebec Road.
Art. 30. To see if the Town will vote to raise and appropriate the sum of $200.00 to be expended on a road, starting at State road on Barn Hill, so-called, in Kennebec district, easterly to Marston line, to permit proper snow removal.

Art. 31. To see if the Town will vote to install one (1) street light at the corner of Harwood and Salem Streets, and raise and appropriate money for same.

Art. 32. To see if Town will vote to raise and appropriate a sum of money, and if so, how much, to lay out a road and construct same from the highway to William A. Preston, Walter Conlin and Charles Cunningham property, a distance of 600 ft. running from Roque Bluffs road along Ridge.

Art. 33. To see if the Town will vote to raise and appropriate a sum of money, and if so, how much, to repair and extend the School Street sewer from the Grill to A. R. Roberts'.

Art. 34. To see if the Town will vote to raise and appropriate a sum of money, and if so, how much, to install six (6) street lights on the West Kennebec Road.

Art. 35. To see if the Town will vote to buy a Snow and Gravel Loader and raise and appropriate a sum of money for same.

Art. 36. To see if the town will vote to present an act to the next general session of the state legislature, to incorporate the town of Machias, its territory, and people, a body politic—and corporate under the name of "Machias Sewerage District" for the purpose of providing a system of sanitation, sewerage, drainage and storm sewerage and drainage for public purposes and for the health, comfort and convenience of the inhabitants of said district.
Art. 37. To see if the town will vote to elect a committee of five legal voters of the town, which said committee is to act with the board of selectmen for the purpose of preparing an act to incorporate the "Machias Sewerage District" and to present the same to the next general session of the state legislature. Said committee to serve without pay.

The Selectmen hereby give notice that they will be in session at the above-mentioned garage and place of meeting on Monday the day of said meeting, for the purpose of correcting the list of voters, from 10 o'clock in the forenoon until the polls are closed.

Given under our hands and seal this sixteenth day of March, A. D. 1948.

RALPH A. BERRY,
WILLIAM MANCHESTER,
MORRIS REYNOLDS,

Selectmen of Machias.

STATE OF MAINE WASHINGTON, ss

Pursuant to the foregoing warrant to me directed I have warned and notified the Inhabitants of said Machias to assemble at the time and place and for the purpose therein mentioned and have given notice that the Selectmen will be in session as therein specified, by posting an attested copy of said warrant on the High School bulletin board and Donworth Building, being a public and conspicuous place in said town, on the 18th day of March A. D. 1948, being at least seven days before said meeting.

Constable
BUDGET COMMITTEE REPORT 1948-'49

Art. 7. Support of Schools $24,500.00
Support of Poor 1,500.00
Fire Department 2,000.00
Town Officers 2,388.00
Supt. of Schools 934.00
Water Service 1,740.00
Street Lights 1,950.00
Operation and Maintenance of Town Buildings 250.00
Repair of School Buildings 1,000.00
Sanitorium Maintenance 50.00
Sidewalks 350.00
Sewer Maintenance 200.00
Dependent Children 2,500.00

Art. 8. State Aid Road Construction 900.00
Art. 9. State Aid Maintenance 910.00
Art. 11. Library 1,000.00
Art. 12. Memorial Day 100.00
Art. 13. Interest on Borrowed Money
Temporary Loans 300.00

Art. 15. Insurance of Town Buildings
Town Equipment, Schools 600.00
Art. 16. Court St. Cemetery 50.00
Art. 17. Longfellow Cemetery 50.00
Art. 18. East Kennebec Cemetery 25.00
Art. 19. West Kennebec Cemetery 25.00
Art. 20. Winter Roads 1,500.00
Art. 21. Roads and Bridges 2,000.00
Art. 22. Maintenance of Town Dump 500.00
Art. 23. Special Police and Police Dept. 2,000.00
Art. 24. Tarring Streets 1,000.00
Art. 27. Maine Publicity Bureau 50.00
Art. 28. Washington County Chamber of Commerce 50.00

Total $50,492.00
Memorandum