

1945

Annual Report of the Municipal Officers of the Town of Owl's Head Maine for the Municipal Year Ending January 31st, 1945

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ANNUAL REPORT

OF THE

Municipal Officers

OF THE

TOWN OF OWL'S HEAD

MAINE

FOR THE YEAR

Ending January 31st

1945

AUG 12 1945

AUG 12 1945

Town Officers 1944-45

Moderator

Albert E. MacPhail

Town Clerk

Ellena Fredette

Selectmen, Assessors, Overseers of Poor

Eino Anderson J. Dana Knowlton John Garnett

Tax Collector and Treasurer

W. H. Maddocks

Auditor

State Department of Audit

Constable

Peter R. Reed

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Sealer of Weights and Measures

E. U. Chaples

Health Officer

A. B. Borgerson

Superintendent of Schools

F. L. S. Morse

School Committee

Josephine Knowlton

Ernest Brazier

Constance MacPhail

Fire Wardens

Selectmen

Assessors' Report

Real Est., Resident	\$132,045 00
Real Est., Non-Resident	222,455 00
	<hr/>
Total Real Estate	\$354,500 00
Personal Est., Resident	9,695 00
Personal Est., Non-Resident	1,155 00
	<hr/>
Total Personal Estate	10,850 00
	<hr/>
Total Real and Personal Estate	\$365,350 00

Taxable Personal Estate

8 horses	\$ 425 00
2 oxen	50 00
55 cows	1915 00
13-2-year olds	325 00
2025 poultry (over 50 in No.)	1025 00
Stock in Trade	310 00
1 Portable Mill	200 00
26 Boats	4385 00
Gasoline Pumps	445 00
90 Radios	1770 00
	<hr/>
Total	\$10,850 00

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Assessment of Real and Personal Estate	
at \$45.00 including overlay	\$16,441.77
Assessed on Polls	342 00
	<hr/>
Total	\$16,783 77

Appropriations for 1944-45

Officers' Salaries	\$1100 00
Common Schools	3500 00
School Repairs	200 00
School Text Books	150 00
School Supplies	150 00
High School Tuition	2250 00
Current Expense	1500 00
Public Health Nursing	50 00
Care of the Poor	500 00
Aid to Dependent Children	500 00
Snow Removal	600 00
Lights	450 00
Third Class Roads	108 00
Roads and Bridges	1000 00
Cemeteries	300 00
State Aid Road Construction	105 00
	<hr/>
Total List of Appropriation	\$12,463 00
State Tax	\$2,959 69
County Tax	971 07

Selectmen's Report

Current Expense

APPROPRIATIONS

CR.

Appropriation	\$1500 00	
Refund from Dog Licenses	7 52	
Unclaimed Checks	15 00	
Harland Hurd, Weir permit and Adv.	8 60	
Sale of Town Property	67 22	
Cost of Deeds	18 00	
Lien Charges	51 00	
Bank Stock Tax	10 80	
		<hr/>
		\$1678 14

DR.

E. J. Anderson, Tax Com., Elections and Tel. Calls	\$36 00
Carl G. Hawes & W. E. Burgess, Auditors	9 00
Bicknell Mfg. Co., supplies	69
Marks Printing House, supplies for year	22 25
Treasurer of State, Auditor's report	38 49

E. J. Anderson, assessing	20 00
Doyles Express Co.	88
State News Co., repair and cleaning adding machine	19 50
Railway Express Co.	53
American Red Cross	100 00
City of Rockland, fires for year	212 53
Otis & Harmon, legal fees	17 00
A. B. Borgerson, postage	24 00
A. B. Borgerson, Health Officer's fees	22 66
Albert MacPhail, Moderator (2) meetings	10 00
Ellena Fredette, Town Clerk fees and elections	41 97
F. L. S. Morse, salary	149 07
Courier Gazette, Adv.	26 90
J. Dana Knowlton, assessing and elections	31 00
Jack Garnett, assessing and elections	31 00
Bald Mt. Co., supplies	16 75
McDougall-Ladd, Treasurer Bond	20 00
E. C. Martin, fixing Town typewriter	14 50
W. H. Glover, supplies	2 60
J. E. Bradbury, work on plow	4 90
Huston-Tuttle, supplies	1 90
J. W. Kirk, supplies	2 00
Maurice Harvey, tending fire	3 75
Clyde Whitcher, tending fire	9 75
Ralph Colson, tending fire	3 75
Caslon Press, Town reports	171 00
Camden, Rockland Water Co., 2 hydrants	200 00

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Robert Carver, mowing square (Owls Head)	15 00
Robert Greeley, mowing square (Ash Point)	15 00
J. W. Thomas, cleaning and repairing (Clerk Type.)	11 50
Payroll, cutting bushes	147 00
Leland Perry, tending fire	5 50
Knox County Reg. of Deeds, transfers, liens, etc.	15 95
Peter K. Reed, Constable fees	15 00
W. H. Maddocks, Tax Com.	349 02
W. H. Maddocks, liens, recording, reg. mail	11 38
Marks Printing House, supplies	1 00
Albert MacPhail, notary fees	2 60
Loring, Short & Harmon, supplies	20 94
	<hr/>
Total	\$1874 26
Overdraft Current Expense	\$196 12

Snow Account

CR.

Appropriation	\$600 00
From South Thomaston	60 00
State Treasurer	452 17
	<hr/>
Total	\$1112 17

DR.

Snow Payrolls	\$813 61
Hedge & Mattheis, plow parts	58 86
R. L. Files & O'Keefe Co., plow parts	161 40
C. W. Livingston, repairs	34 03
Sand for Stock Pile	102 19
Snow Fence payrolls	251 93
B. M. Clark, new Hdy. lift	116 00
Snow's Shipyard Co.	9 05
State Treas., shovel rental	16 40
	<hr/>
Total	\$1563 47
Overdraft Snow account	\$451 30

State and County Tax

CR.

Assessment \$3930 76

DR.

State Tax \$2959 69
County Tax 971 07

\$3930 76

Officers' Salaries

CR.

Appropriation \$1100 00

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DR.

E. J. Anderson	\$425 00	
J. Dana Knowlton	200 00	
John Garnett	150 00	
W. H. Maddocks	175 00	
Ellena Fredette	75 00	
School Board	75 00	
	<hr/>	\$1100 00
Overlay		390 01
Auto Excise Tax		\$490 17

Lights

CR.

Appropriation	\$450 00
---------------	----------

DR.

Central Me. Power Co.	\$435 76
Balance	<hr/> \$ 14 24

School Nursing

CR.

Appropriation	\$50 00
---------------	---------

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DR.

State Treasurer	\$50 00
-----------------	---------

Cemeteries

CR.

Appropriation	\$300 00
---------------	----------

DR.

Lincoln Speed	\$4 00
Robert Greeley	17 50

Total	\$21 50
-------	---------

Balance	\$278 50
---------	----------

U. S. Government Bonds (Cr)

From Cash Balance, previous years	\$4,971 50
From Cash Balance, 1944	3,996 00

Total Bonds	\$8,967 50
-------------	------------

Poor Account

CR.

Appropriation	\$500 00
---------------	----------

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City of Rockland	120 00
	<hr/>
Total	\$620 00

DR.

FURNISHED THE FOLLOWING

ROBERT CARVER:

Frank Moorland	\$65 00
----------------	---------

WALTER SNOWMAN:

M. B. & C. O. Perry	\$20 53
D. E. Wiley, truck	3 25
Rock. & Rock. Lime Co., coal	5 28
	<hr/>

29 06

FURNISHED LATER PAID	120 00
	<hr/>

Total	\$214 06
-------	----------

Balance	\$405 94
	<hr/>

Aid to Dependent Children

CR.

Appropriation	\$500 00
---------------	----------

DR.

Paid State Treas. for the following:

Mrs. Annie Farrell \$72 50

Balance \$427 50

Roads and Bridges

CR.

Appropriation \$1000 00

DR.

Uno Ilvonen, truck and labor	\$50 75
Augustus Stone, labor	2 25
Charles Stone, labor	2 25
State Highway Com.	372 60
Michael Brooks, lumber	75 24
Fred Maddocks, labor	8 25
Edward Goulding, labor	6 50
E. J. Anderson, truck and labor	32 50
W. H. Glover Co., material	17 38
Main St. Hardware Co., material	10 95
Arthur Kirk, labor	24 75
James Young, truck	19 00
Chester Robarts, lumber	70 00
W. H. Maddocks, labor	6 00
Charles Ware, labor	6 00
H. S. Montgomery, labor	16 50
Herbert Curtis, labor	4 50

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John Meehan & Son, material	2 00	
	<hr/>	
Total		\$727 42
		<hr/>
Balance		\$272 58

State Aid Road

CR.

Unexpended Balance previous years	\$694 93
Appropriation	105 00
	<hr/>
Unexpended Balance	\$799 93

Third Class Road

CR.

Unexpended Bal. previous years	\$216 00
Appropriation	108 00
	<hr/>
Unexpended Balance	\$324 00

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Holman Road

CR.

Unexpended Balance

\$500 00

Town Clerk's Report

1944

7 Marriages
8 Deaths
11 Births
8 Documents Recorded
43 Dog Licenses Issued

CAUSES OF DEATH

Coronary Thrombosis
Arterio Sclerosis
Valvular Heart Disease
Chronic Nephritis
Accidental Death by Drowning
General Arteriosclerosis

Respectfully submitted,

ELLENA E. FREDETTE,

Town Clerk.

REPORT PUBLIC HEALTH NURSE—1944

As we look back over 1944, we realize that we are living in the most critical days that mankind has ever known. The entire world is in conflict. Thousands and thousands of our boys are fighting in an effort to keep democracy alive. These boys deserve the very best medical and nursing care possible. We are glad for every doctor and nurse who is in the Armed Forces. If we have failed to accomplish as much as we had hoped, we do not mourn that fact, but we have a sincere feeling of thankfulness that we have been able to carry on at all. Our handicaps have been nothing to what our boys are facing. With this thought in mind, the following report of the public health nursing service for your town for the past year is submitted for your consideration.

Your public health nurse made thirteen visits to your town. While in your community she visited expectant mothers in an effort to help them get under early medical supervision, and to assist in interpreting to them the instructions of their physicians.

Visits were also made to mothers of infants and preschool children to interpret the health needs of their children.

Mothers of children with crippling conditions were visited. Help was given in planning for

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clinic attendance and the nurse also helped to interpret clinic findings.

Many visits were made in the interest of the Preventative Tuberculosis program. Persons who were contacts of patients suffering from this disease were given help in planning for early x-rays and examinations.

The audiometer, a mechanical device for testing the hearing, was used in the schools. Home visits were made to mothers of children showing any apparent hearing defect, to stress the importance of getting these children under the supervision of the family physician.

Your public health nurse wishes to thank the town and school officials, and interested community leaders for their understanding and support.

Respectfully submitted,

(Mrs) Grace L. Simmons, R. N.
Public Health Nurse.

School Department

Report of the Superintendent of Schools

To the Superintending School Committee and to
the Citizens of Owls Head:

Please accept my twenty-third annual report
on your schools.

At the last annual town meeting it was voted to close your Junior High School and to convey pupils of the Seventh and Eighth grades to the Rockland schools. In attempting to comply with this vote it was found very difficult to arrange for conveyance. After negotiating for a bus and expecting to get it, the Committee found itself with no bus on the eve of the opening of schools. In this time of emergency, Mr. Uno Ilvonen agreed to convert a truck into a sort of bus which would accommodate the pupils. This bus while satisfying the law as understood by the State Police did not meet the specifications of the State Department of Education, which were made when gas and cars were plentiful. The State Department would not have objected to the use of this vehicle, had not some of the parents protested that the children

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were endangered. Finally the large bus now in use was purchased by Mr. Ilvonen. Naturally the compensation must be greater and the owner must by future employment be guaranteed against financial loss. I believe that in this matter the school officials acted as best they could in a difficult set of circumstances.

There may be a few persons who believe that the town should go back to the eight-grades-in-a-room plan. This plan received no favor in the last town meeting and it would have been impossible to secure teachers for such schools in this town.

The three schools are doing good work. When, because of illness, Mrs. Scammon felt obliged to leave her school at the end of the Fall term, Miss Emma Harding of Rockland was employed for the remainder of the school year. Miss Harding has had good professional training and a successful experience. She seems to have things well in hand,

In all the schools good progress is being made. Sound pedagogical methods are employed and the schools are orderly and harmonious.

The school buildings need paint and if possible the exteriors should be painted this year. There are inside repairs needed at Ash Point. I recommend that \$300.00 be raised for repairs on school-houses.

During the year certain needed repairs to the

school houses have been made in spite of the scarcity of materials and labor.

The trend of educational thought throughout the nation and the plans and policies of our own State Department alike indicate that in the not distant future the towns must provide central schools with fewer grades to a teacher or ultimately the children will be taken to larger schools provided by a group of towns. The Department contemplates no drastic or arbitrary action at present, but the growth of sentiment for consolidation may carry us all along to unexpected action sooner than we think. Knowing the reluctance with which parents consent to young children being taken long distances to school, I urge that our citizens think diligently about construction of some town building that would satisfy the demands of efficiency and keep the control of the young children in town. A comfortable and substantial building should be possible before too long. I would feel to warn against extravagance in building as this almost always reacts against schools and makes a burden of what should be a joy, the adequate education of the youth.

The citizens should not be deceived by the apparently large balance in to believing that we can manage with a smaller appropriation. The Town now owes the City of Rockland several hundred dollars for the tuition of the Junior High School pupils.

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This could not be paid as the bill has not been presented.

In conclusion I wish to thank the town officials for their kind cooperation and to express to the loyal citizens of the town my appreciation of their continued support of their schools.

Respectfully submitted,

F. L. S. Morse.

APPROPRIATIONS RECOMMENDED

Common Schools	\$3500 00
High School Tuition	2300.00
Textbooks	200.00
Supplies	225.00
Repairs on Schoolhouses	300.00

TEACHERS

Ingraham Hill	Laura Buswell
Timber Hill	Clara Kelsey
Ash Point	Emma Harding

The teachers' salaries are \$30.00 a week, before tax deductions and the pupil janitors get \$1.50 a week.

Summary of School Accounts

COMMON SCHOOLS

CR.

Appropriation	\$3500 00
Balance (1944)	194 46
From State Fund	1694 33
	<hr/>
Total	\$5388 79

DR.

Paid for:	
Teaching	\$3729 00
Janitor and Cleaning	266 03
Fuel	267 00
Insurance	29 23
Retirement Fund	37 50
Conveyance	458 50
	<hr/>
Total	\$4787 26
	<hr/>
Balance	\$ 601 53

HIGH SCHOOL TUITION

CR.

Appropriation	\$2250 00
From State Fund	90 03
	<hr/>
Total	\$2340 03

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DR.

City of Portland	\$125 00
City of Rockland	1943 45
Lee Academy	230 58
Goulds Academy	41 00

\$2340 03

TEXT BOOKS ACCOUNT

CR.

Appropriation	\$150 00
Balance (1944)	71 13

Total \$221 13

DR.

Expended	\$200 41
Balance	20 72

\$221 13

SUPPLIES

CR.

Appropriation	\$150 00
Balance (1944)	36 07
Rock. & Rock. Lime Co., (rebate)	1 50
State Treasurer	100 00

E. B. Crockett (rebate) 4 80

Total \$292 37

DR.

Expended 289 58

Balance 2 79

\$292 37

REPAIRS

CR.

Appropriation \$200 00

Balance (1944) 154 88

Total \$354 88

DR.

Expended \$291 49

Balance 63 39

\$354 88

Auditor's Report

STATE OF MAINE

STATE DEPARTMENT OF AUDIT

AUGUSTA

February 19, 1945.

Board of Selectmen,
Owl's Head, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, the records of the town of Owl's Head have been audited for the fiscal period February 1, 1944 to February 1, 1945 inclusive.

Our examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which we considered necessary.

Insofar as we can ascertain within the scope of our examination, the result discloses that the many financial transactions of this town have been

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properly handled in accordance with accepted accounting practices.

Comments of Auditors Hawes and Dyke, who conducted the examination, are incorporated in this report. These may prove of interest to you.

All of which is respectfully submitted.

Very truly yours,

Fred M. Berry,
State Auditor.

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COMMENTS

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Exhibit B—Cash Receipts and Disbursements

Exhibit C—1944 Valuation, Assessment and Collection

Exhibit D—Statement of Departmental Operations

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Schedule 2—Investments

Schedule 3—Capital Reserve Fund

Schedule 4—Summary of Tax Liens with support-Detail

Schedule 5—Summary of Tax Deeds

Schedule 6—Tax Acquired Property

Schedule 7—Trust Funds

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COMMENTS

CASH, \$6,073.86

Cash on deposit and subject to check as of February 1, 1945 was verified with the bank statements and the amount so reported reconciled with the balance as shown by the town records. Although this represents a decrease of \$1,954.56 from the balance of February 1, 1944, \$3,996 was used from general cash to purchase government bonds for the Capital Reserve Fund.

INVESTMENTS, \$5,002.30

These investments represent amounts set aside and invested from general cash as per vote of the town at their 1942 and 1943 annual meetings and are shown at their current value.

CAPITAL RESERVE FUND, \$3,996

Purchase of government bonds, in the above amount, was made during the year as per vote of the town under Article 36 of the March 20, 1944 annual meeting. This fund is to be used for schoolhouses and town hall construction.

TAXES—PROPERTY AND POLL, \$610.58

The 1944 tax commitment was compared with the records of the Assessors. It was ascertained that this commitment was accounted for in full by

cash paid the Treasurer, abatements, discounts, and tax liens.

Payments received on tax liens and deeds appeared to have been applied against the proper items. All matured tax liens and deeds have been transferred to the Tax Acquired property account.

No mail verification was made of any uncollected tax items.

The detail lists of uncollected tax liens and tax acquired property are in agreement with their respective control accounts.

TRUST FUNDS, \$1,399.63

The various funds held by the town are listed, together with information relative to the income currently derived and amounts withdrawn.

All savings pass books and the bond covering these investments were examined and it appeared that the income received had been properly used.

NET SURPLUS, \$9,304.97

As of the close of the municipal year, there was a Net Surplus in the amount of \$9,304.97, as compared with a Net Surplus of \$11,784.47 shown the previous year end, or a decrease of \$2,479.50.

DEPARTMENTAL OPERATIONS

Operations for the municipal year ended Febru-

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ary 1, 1945, as shown on Exhibit D, reflect the following:

Appropriations	\$16,393.76
Credits (including balances fwd.)	4,664.81
	<hr/>
AVAILABLE FUNDS	21,058.57
Expenditures and charges	18,227.36
	<hr/>
	2,831.21
Less: Balances to 1945-46 years (net)	2,315.77
	<hr/>
Net gain in Operations—Transferred to Net Surplus (Ex. E)	\$515.44

GENERAL

Records are maintained covering Withholding Taxes and the monies are paid quarterly to the Collector of Internal Revenue.

Excise Taxes were checked in detail with the copies of the receipts and all cash had been deposited with the Treasurer.

With the exception of cash, investments, Capital Reserve Fund, and trust fund investments, no external verification was made of your asset and liability accounts.

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Balance Sheet—February 1, 1945 **Ex. A**

(Compared with February 1, 1944)

SUBSIDIARY
SCHEDULE

ASSETS

	Feb. 1, 1945	Feb. 1, 1944
1 Cash	\$6073 86	\$8028 42
2 Investments—Govt. Bonds	5002 30	4971 50
3 Capital Reserve Fund	3996 00	
Tax Accounts Uncollected:		
4 Tax Liens	443 27	683 33
5 Tax Deeds		33 64
6 Tax Acquired Property	167 31	
	<u>610 58</u>	<u>716 97</u>
TOTAL ASSETS	15682 74	13716 89
7 Trust Fund Investments	1399 63	1393 38
	<u>17082 37</u>	<u>15110 27</u>
TOTAL ASSETS AND TRUST INVESTMENTS	\$17082 37	\$15110 27

LIABILITIES

Due Governmental Agency:		
Withholding Tax	66 00	61 20
	<u>66 00</u>	<u>61 20</u>
TOTAL LIABILITIES	66 00	61 20

Trust Fund Reserve 1399 63 1393 38

SURPLUS ACCOUNTS

8 Capital Reserve	3996 00	
Ex. D.		
Dept'l Bal. Fwd. (net)	2315 77	1871 22
Ex. E		
Net Surplus	9304 97	11784 47
	<hr/>	<hr/>
	15616 74	13655 69
	<hr/>	<hr/>
TOTAL LIABILITIES, TRUST RESERVE AND SURPLUS ACCOUNTS	\$17082 37	\$15110 27

Cash Receipts and Disbursements—Ex. B

Year ended February 1, 1945

Cash Balance—February 1, 1944 \$8028 42

RECEIPTS

Property and Poll Taxes:

Current Year (Ex. C) 16314 35

Tax Liens (Sch. 4) 335 99

Tax Deeds (Sched. 5) 22 11

16672 43(a)

Excise Tax—1944

375 39

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Excise Tax—1945

114 78

490 17

From State Other Sources

Departmental:

General Government	18 32	159 82
Highways	452 17	60 00
Charities		120 00
Education	1884 36	6 30
Interest		92 62

2354 85 938 74

(Ex. D)

2793 59

Other Receipts:

Withholding Tax 648 30

TOTAL RECEIPTS

20604 49

TOTAL AVAILABLE

28632 91

DISBURSEMENTS

Departmental (Ex. D) 17919 55

Capital Res. Fd. Invested in Def. Bonds 3996 00

Withholding Tax 643 50

22559 05

CASH BALANCE—Feb. 1, 1945 (Sched. 1)

\$6073 86

(a) Does not include \$257.64 tax liens; \$9.00 tax abatements; \$307.81 tax discounts and \$5.93 tax liens written off. handled as cash transfers on town books.

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1944 Valuation, Assessment and Collection—Ex. C

Year ending February 1, 1945

VALUATION:

Real Estate—Resident	\$132,045 00	
Real Estate—Non-Resident	222,455 00	
	<hr/>	\$354,500 00
Personal Estate—Resident	9,695 00	
Personal Estate—Non-Resident	1,155 00	
	<hr/>	10,850 00
		<hr/>
TOTAL VALUATION		\$365,350 00

ASSESSMENT:

Valuation x rate—\$365,350 x .045	\$16,440 75	
114 Polls at \$3.00	342 00	
Fractional Gain	1 02	
	<hr/>	
TAX COMMITMENT	\$16,783 77	
Supplemental Tax (Ex. E)	105 01	
	<hr/>	
CHARGED TO COLLECTOR		\$16,888 78

COLLECTION:

Cash to Treasurer	\$16,314 33
Abatements	9 00
Discounts	307 81

Tax Liens (Sched. 4)	257 64	
	<hr/>	
		\$16,888 78

COMPUTATION OF ASSESSMENT

Requirements:

Town Appropriations	\$12,463 00	
State Tax	2,959 69	
County Tax	971 07	
	<hr/>	
TOTAL (Ex. D)		\$16,393 76
Tax Commitment (as above)		\$16,783 77
		<hr/>
Excess of Commitment—		\$390 01
Overlay Transferred to Net Surplus (Ex. E)		

Statement of Departmental Operations—Ex. D

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Year Ended February 1, 1945

	CREDITS			CHARGES		BALANCES			
	From 1943-44 Year	Approp- riations	Depart- mental Receipts	TOTAL	Cash Disburse- ments	Other	LAPSED Over- draft	Unex- pended	To 1945-46 Year
GENERAL GOVERNMENT									
Officers' Salaries		\$1100 00		\$1100 00	\$1100 00				
Current Expense		1500 00	178 14	1678 14	1874 26		196 12		
		<u>2600 00</u>	<u>178 14</u>	<u>2778 14</u>	<u>2974 26</u>		<u>196 12</u>		
PROTECTION									
Lights		450 00		450 00	435 76			14 24	
HEALTH									
Public Health Nurse		50 00		50 00	50 00				
HIGHWAYS AND BRIDGES									
Roads and Bridges		1000 00		1000 00	727 42			272 58	
Snow Removal		600 00	512 17	1112 17	1563 47		451 30		

Statement of Departmental Operations (Continued)

State Aid Road	694 93	105 00		799 93				799 93
Maint. Third Class Rd.	216 00	108 00		324 00				324 00
Holman Road	500 00			500 00				500 00
	1410 93	1813 00	512 17	3736 10	2290 89	451 30	272 58	1623 93
CHARITIES								
Poor—Town		500 00	120 00	620 00	214 06		405 94	
Aid to Dependent Children		500 00		500 00	72 50		427 50	
		1000 00	120 00	1120 00	286 56		833 44	
EDUCATION								
Common Schools	194 46	3500 00	1694 33	5388 79	4787 26			601 53
Textbooks	71 13	150 00		221 13	200 41			20 72
School Supplies	36 07	150 00	106 30	292 37	289 58			2 79
School Repairs		154 88	200 00	354 88	291 49			63 39
High School Tuition		2250 00	90 03	2340 03	2340 03			
	456 54	6250 00	1890 66	8597 20	7908 77			688 43

Statement of Departmental Operations (Continued)

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CEMETERIES

Care

	300 00	300 00	21 50		278 50
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INTEREST

Trust Fund Income

	3 75	20 71	24 46		
--	------	-------	-------	--	--

Discounts and Int.

	71 91	71 91			
--	-------	-------	--	--	--

21 05

307 81

235 90

3 41

3 75

92 62

96 37

21 05

307 81

235 90

3 41

SPECIAL ASSESSMENTS

State Tax

	2959 69	2959 69			
--	---------	---------	--	--	--

County Tax

	971 07	971 07			
--	--------	--------	--	--	--

2959 69

971 07

3930 76

3930 76

3930 76

\$1871 22

\$16393 76

\$2793 59

\$21058 57

\$17919 55

\$307 81

\$883 32

\$1398 76

\$2315 77

EXHIBITS

A

C

B

B

E

E

A

Analysis of Change in Net Surplus—Ex. E

Year ended February 1, 1945

Net Surplus—Feb. 1, 1944 (Ex. A)		\$11,784.47
Transactions affecting prior years:		
Charges—Tax liens written off (Sched. 4)		5 93
		<hr/>
		\$11,778 54
Transactions affecting current year:		
Operating accounts—		
Credits—Dept Balances (Ex. D):		
Unexpended	\$1,398 75	
Overdraft	883 32	
	<hr/>	
		515 44
—Excise Tax	490 17	
—Overlay (Ex. C)	390 01	
—Supplemental Tax (Ex. C)	105 01	
—Appreciation—val. of Def. Bonds	30 80	
	<hr/>	
		1,015 99
		<hr/>
		1,531 43
Charges—Cap. Reserve Fund	3,996 00	
—Abatements, 1944 taxes	9 00	
	<hr/>	
		4,005 00
		<hr/>

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NET CHARGES AFFECTING CUR. YEAR	2,473 57
NET SURPLUS--Feb. 1, 1945 (Ex. A)	<u>\$9,304 97</u>

Reconciliation of Treasurer's Cash Bal.—Sched. 1

February 1, 1945

Balance per statement--Knox County Trust Co., Rockland, Maine	\$3,766 79	
Deduct: Outstanding checks	975 60	
	<u> </u>	2,791 19
Balance per statement--First National Bank of Rockland	3,292 55	
Deduct: Outstanding check	9 88	
	<u> </u>	3,282 67
CASH BALANCE--Feb. 1, 1945		<u>\$6073 86</u>

INVESTMENTS—SCHED. 2

U. S. Defense Bonds, Series F, issued as of
March 1, 1942*

M146807F	\$749 00
M146808F	749 00
D61330F	374 50
C201070F	74 90

C201071F

74 90

\$2,022 30

U. S. Defense Bonds, Series F, Issued as of
April 1, 1943

M506985F

745 00

M506986F

745 00

M506987F

745 00

M506988F

745 00

2,980 00

\$5,002 30

*The value of these bonds stated at appreciated value

Capital Reserve Fund—Sched. 3

February 1, 1945

U. S. Defense Bonds, Series F, Issued as of
June 1, 1944:

M916204F

\$740 00

M916205F

740 00

M916206F

740 00

M916207F

740 00

D466472F

370 00

D466473F

370 00

C1047987F

74 00

C1047988F

74 00

C1047989F

74 00

C1047990F

74 00

\$3,996 00

The authorization of this fund was made at the annual town meeting in March 1944 for the purpose of schoolhouse and town hall construction.

Summary Tax Liens with Sup. Detail—Sched. 4

Year ended February 1, 1945

Year	Uncol. 2-1-44	New Liens	Collected	Transferred to tax acquired Property	Written off	Uncollected 2-1-45
1944		257 64				257 64
1943	271 15		85 52			135 63
1942	188 40		177 60	9 60	1 20	
1941	20 00		8 75	10 00	1 25	
1940	31 68		14 40	16 08	1 20	
1939	31 03		14 10	15 75	1 18	
1938	25 96		6 60	18 26	1 10	
1937	32 26		10 11	22 15		
1936	34 99		6 08	28 81		
1935	20 50		6 75	13 75		
1934	27 46		6 08	21 38		
	\$683 33	\$257 64	\$335 99	\$155 78	\$5 93	\$443 27

	1944	1943	Total
Bradbury, J. Edwin	\$31 50	\$24 75	\$56 25
Boynton, Elizabeth—Heirs	40 50	40 50	81 00
Coombs, Harold	4 50		4 50
Dow, Olive	21 38		21 38
Frazier, Charles—Heirs		2 48	2 48
Goulding, Clarence	11 25		11 25
Groff, James T.	45 00	45 00	90 00
Lewis, Sadie R.	31 50	31 50	63 00
Northrop, B. C.		5 40	5 40
Snowdeal Chauncey—Heirs (2)	36 01		36 01
Weeks, Ethel	36 00	36 00	72 00
	<hr/>	<hr/>	<hr/>
	\$257 64	\$185 63	\$443 27

Summary of Tax Deeds—Sched. 5

Year	Uncollected	Collected	Transferred to Tax
	2-1-45		Acquired Property
1931	\$7 34	\$7 34	
1930	5 75	5 75	
1929	20 55	9 02	11 53
	<hr/>	<hr/>	<hr/>
	\$33 64	\$22 11	\$11 53

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Tax Acquired Property—Sched. 6
February 1, 1945

	Year		
Curtis, Lizzie	1929		11 53
Frazier, Charles—Heirs	1942	2 64	
	1941	2 75	
		—	5 39
Koster, Ethel	1938	2 20	
	1937	1 72	
	1936	1 80	
		—	5 72
Ludwig, Louise	1937	4 30	
	1936	4 50	
	1935	5 00	
	1934	4 50	
		—	18 30
Maker, Reuben (2)	1940	9 12	
	1939	8 93	
	1938	8 36	
		—	26 41
Northrop, B. C.	1942	5 76	
	1941	6 00	
	1940	5 76	
	1939	5 64	
		—	23 16
Nason, John	1938	7 70	
	1937	7 53	
	1936	7 88	
		—	23 11

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Porter Charles	1936	5 63	
	1935	6 25	
	1934	10 13	
		—	22 01
Rich, Margaret	1937	2 15	
	1936	2 25	
	1935	2 50	
		—	6 90
Sonnerberg, Doris P.	1942	1 20	
	1941	1 25	
	1940	1 20	
	1939	1 18	
		—	4 83
Snowman, Walter	1937	6 45	
	1936	6 75	
	1934	6 75	
		—	19 95
			—
			\$167 31

Trust Funds—Sched. 7

Year ended February 1, 1945

	Book Number	Balance 2-1-44	Earned	Withdrawn	Balance 2-1-45
ROCKLAND SAVINGS BANK					
Sophronia Closson	35552	\$100 00	\$1 50	\$1 50	\$100 00
P. H. Fish	38840	100 00	1 50	1 50	100 00
Hinckley and Heard	33634	155 86	2 34	2 34	155 86
Isabelle R. Lottie	36137	300 04	4 51	4 51	300 04
Thomas Maddocks	39016	150 00	2 25	2 25	150 00
Cora E. Perry	34787	100 62	1 51	1 51	100 62
Chas. Clifford Smith	36923	151 75	2 27	2 27	151 75
THE FIRST NATIONAL BANK OF ROCKLAND					
J. Weston Hall	3291	94 87	94	94	94 87
Jacob Eric Hogjard	3292	46 40	46	46	46 40
Emily J. Jameson	3290	93 84	93	93	93 84
Annie Hurd Harvey	8069		6 25*		*6 25
U. S. DEFENSE BOND, SERIES G, NO. C553159G					
Annie Hurd Harvey		100 00	2 50	2 50	100 00
		<u>\$1393 38</u>	<u>\$26 96</u>	<u>20 71</u>	<u>\$1399 63</u>

*This investment is the income on the U. S. Defense Bond, which cannot be used at this time. It is made up of the earnings as follows: 1942—\$1.25; 1943—\$2.50; 1944—\$2.50.

Town Warrant

COUNTY OF KNOX, ss:

To Peter K. Reed, a Constable in the town of Owl's Head, in the County of Knox.

GREETING:—

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the said town of Owl's Head qualified by law to vote in Town Affairs, to assemble at the Town Hall, in said town on the 19th day of March, 1945 at ten o'clock in the forenoon to act upon the following articles, to wit:—

Art. 1. To choose a Moderator to preside over the Meeting.

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

Art. 3. To hear and act upon the report of the Selectmen, Assessors, Overseers of the Poor, Road Commissioner, Town Clerk, Treasurer, Tax Collector and Superintending School Committee.

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Art. 4. To choose three Selectmen for the ensuing year.

Art. 5. To choose three Assessors for the ensuing year.

Art. 6. To choose three Overseers of the Poor for the ensuing year.

Art. 7. To choose a Treasurer for the ensuing year.

Art. 8. To choose a Tax Collector for the ensuing year.

Art. 9. To vote yes or no for a Road Commissioner and to choose a Road Commissioner if the vote is yes.

Art. 10. To choose a member of the Superintending School Committee for the ensuing three years.

Art. 11. To see what scale of wages the Town will vote to pay for the ensuing year.

Art. 12. To see what sum of money the Town will vote to raise for Officers' salaries.

Art. 13. To see what sum of money the Town will vote to raise for Common Schools.

Art. 14. To see what sum of money the Town will vote to raise for School Text Books.

Art. 15. To see what sum of money the Town will vote to raise for School Repairs.

Art. 16. To see what sum of money the Town will vote to raise for School Supplies.

Art. 17. To see what sum of money the Town will vote to raise for High School Tuition.

Art. 18. To see what sum of money the Town will vote to raise for Current Expense.

Art. 19. To see if the Town will raise and appropriate \$50.00 for Public Health Nursing in Owl's Head. Said sum to be expended by the State Bureau of Health for local service.

Art. 20. To see what sum of money the Town will vote to raise for the Care of the Poor.

Art. 21. To see if the Town will vote to purchase a new snow plow.

Art. 22. To see what sum of money the Town will vote to raise for snow removal.

Art. 23. To see what sum of money the Town will vote to raise for lights.

Art. 24. To see if the Town will vote to raise the sum of one hundred and eight dollars (\$108.) for the maintenance of improved sections of Third Class Roads, or to be used in conjunction with the State apportionment for construction.

Art. 25. To see if the Town will vote to appropriate a sum of money for the repair and maintenance of the road known as Beech Street at Holiday Beach, leading from the main road easterly to the shore.

Art. 26. To see if the Town will appropriate money to be used to repair road leading to Town Landing at Ash Point.

Art. 27. To see what action if any the Town will take to repair the wash out at Crescent Beach caused by the storm of last Fall.

Art. 28. To see if the town will vote to discontinue any part of State Aid Road No. 5, if the State converts it to the Town and does not maintain it.

Art. 29. 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 Sec. 2, Chap. 132 Public Laws 1935.

Art. 30. To see what sum of money the town will vote to raise for construction of Roads and Bridges.

Art. 31. To see whether or not the town will vote to raise and appropriate the sum of Fifty Dollars (\$50) to be paid to the State of Maine Publicity bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with provisions of Chapter 5, Section 82, of the Revised Statutes of Maine.

Article 32. To see what action the Town will take in regard to the vote of our Special Town Meeting, which was to purchase land at Ingraham's Hill for our Honor Roll and any Town Structure.

Art. 33. To see if the Town will raise money for our permanent Honor Roll also to find suitable location for same.

Art. 34. To see if the Town will vote to accept one hundred and fifty dollars (\$150) the interest of which is to be used for the care of the Lewis A. Arey lot.

Art. 35. To see if the Town will vote to appropriate the sum of three hundred dollars (\$300)

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said sum to be expended on the cemeteries in the Town of Owl's Head.

Art. 36. To see if the Town will vote to transfer Bonds purchased in the years of 1942-3 to our 1944 Capital Investment Fund.

Art. 37. To see what sum of money the Town will vote to raise for Aid to Dependent Children.

Art. 38. To see if the Town will vote to adopt the following in regard to the collection of taxes:

Taxes shall become due and payable on August First of Current year; a discount of three per cent will be allowed if payment in full is made within thirty days of date of tax bills; interest will be charged on all amounts unpaid after August First. Delinquents shall be dealt with according to the law provided for that purpose. If vote is "No" some other method must be adopted.

Art. 39. To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable and to execute quit claim deed on such property.

Art. 40. To see if the Town will vote to authorize the Selectmen to issue notes for Temporary Loans.