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Annual Report of the Municipal Officers of the Town of Owl's Head Maine for the Municipal Year Ending December 31, 1948

Owl's Head (Me.)

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ANNUAL REPORT

OF

MUNICIPAL OFFICERS

OF THE

Town of Owl's Head

Maine

FOR MUNICIPAL YEAR

ENDING DECEMBER 31

1948

554

MAR 8 1949

APPLIE MENTA

Town Officers 1948

Moderator

Albert E. MacPhail

Town Clerk

Ellena Fredette

Selectmen. Assessors, Overseers of Poor

Francis L. Dyer J. Dana Knowlton John Garnett

Tax Collector

H. S. Montgomery

ALBHAND

Auditor

State Department of Audit

Constable

Avard L. Walker

Health Officer

A. B. Borgerson

(Page 3)

Sealer of Weights and Measures

Maynard Wiggin

Superintendent of Schools

Joseph E. Blaisdell

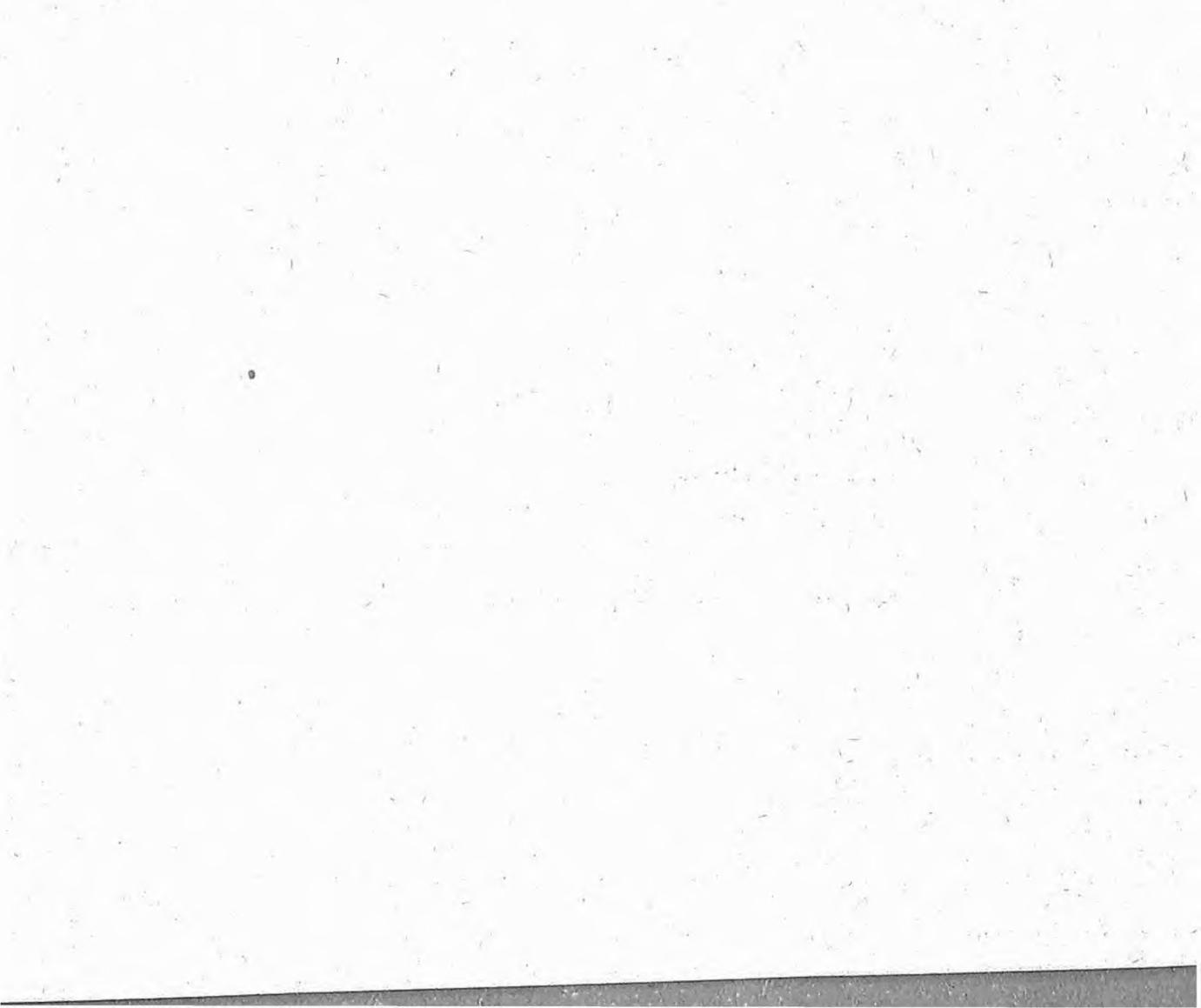
School Committee

Ruth Lewis

Josephine Knowlton Ernest Brazier

Fire Wardens

The Selectmen



Assessors Report

 Real Est., resident
 \$154,615
 00

 Real Est., non-resident
 225,030
 00

Total Real Est.\$Personal Est., resident20,185Personal Est., non-resident1,850

Total Personal Est.

Total Real and Personal Estate

\$379,645 00 20,185 00 1,850 00

22,035 00

401,680 00

Taxable Personal Estate

| 9 horses | (| \$ 405 | 00 |
|---------------------------------------|---|--------|----|
| 38 cows | | 1,350 | 00 |
| 1 heifer, over two years old, not yet | | | |
| freshened | | 25 | 00 |
| 10,600 chickens | | 1520 | 00 |
| 1150 poultry (over 50 in No.) | 1 | 575 | 00 |
| Stock in Trade | | 250 | 00 |
| 37 boats | | 12,265 | 00 |
| Gasoline Pumps | | 325 | 00 |
| 126 Radios | | 2,470 | 00 |
| 4 Tractors | | 350 | 00 |
| Machinery and Equipment | | 1,800 | 00 |
| | | | |

(Page 5)

| Other | Property |
|-------|----------|
|-------|----------|

Total

Assessment of Real and Personal Est. at \$50.00 including overlay Assessed on Polls

Total

Appropriations for 1948-49

Officers' Salaries State Aid Road Roads and Bridges Common Schools Text Books

 $\begin{array}{cccc} 20,084 & 00 \\ 507 & 00 \end{array}$

\$20,591 00

\$22,035 00

700 00

| | School Supplies | 125 | 00 |
|----|---|------|----|
| | School Repairs | 650 | 00 |
| | Insurance on Ash Point, Timber Hill and | | |
| i. | Ingraham's Hill School Houses for | | Y |
| | a five year term | 268 | 20 |
| * | Insurance on Town Hall | 180 | 00 |
| | Current Expense | 1600 | 00 |
| | Care of the Poor | 500 | 00 |
| | Aid to Dependent Children | 820 | 00 |
| | Lights | 600 | 00 |
| | Snow Removal | 1000 | 00 |
| | Cemeteries | 100 | 00 |
| | Public Health Nursing | 65 | 00 |
| 11 | | | |

Total List of Appropriations

\$13,908 20

(Page 6)

Appropriated at Special Town Meeting March 30, 1948, for the Capital Reserve Fund

2,000 00

Total State Tax County Tax \$15,908 02 3,358 13 1,101 94

Selectmen's Report

Current Expense

CR.

| Appropriation | \$1600 | 00 |
|--------------------|--------|----|
| Bank Stock Tax | 12 | 36 |
| Lien Charges | 36 | 08 |
| Town Hall Rent | 12 | 00 |
| Dog License Refund | 26 | 46 |
| | | |

\$1686 90

| DR | |
|--|---------|
| Marks Printing House, supplies for year \$47 | 70 |
| The Journal Office Supply Co., repair | 4 11 |
| of adding machine 16 | 5 50 |
| Camden, Rockland Water Co., 2 hydrants 200 | 0.0 |
| Camden, Rockland Water Co., water supplied | • |
| during drought 32 | 15 |
| F. L. Dyer, window glass for town hall | 5 St 1 |
| and elephone calls 4 | 46 |
| State Treas., Auditor's report 63 | 10 |
| Caslon Press, stationary, envelopes, tax | 1 |
| bills and town reports 183 | 14 |
| Knox Reg. of Deeds, tax liens, mortgage | 1 1 1 1 |
| checks and transfers 15 | 75 |
| Albert MacPhail, notary service 5 | 40 |
| | |

(Page 8)

| | Burpee Funeral Home, chairs for town | |
|---|--|----|
| | | 30 |
| | H. S. Montgomery, liens, reg. mail 25 | 34 |
| 4 | A. B. Borgerson, postage for year 45 | 00 |
| | F. L. S. Morse, Supt. salary 110 | 00 |
| | J Dana Knowlton, 1947 phone calls 6 | 14 |
| | Bald Mt. Company, voting lists 20 | 00 |
| | McDougall-Ladd Co., Treas. and Tax Col. | - |
| | | 00 |
| | Ellena Fredetts, town clerk's fees 26 | 59 |
| | | 70 |
| | F. L. Dyer, assessing, and attending fire | |
| | warden's meeting at Jefferson 30 | 00 |
| į | J. Dana Knowlton, assessing and attending | |
| | fire warden's meeting at Jefferson 30 | 00 |
| | Jack Garnett, assessing 25 | 00 |
| | O. R. Lawry, Jr., M. D., services at clinic 18 | 00 |
| | Albert MacPhail, moderator at two meetings 10 | 00 |
| | Charles North, M. D., insane hearing 5 | 00 |
| | Paul Jones, M. D., insane hearing 10 | 00 |
| 1 | American LaFrance-Foamite Corp., 3 brass | |
| | Indian pump tanks 55 | 20 |
| | City of Rockland, fires for year 120 | 00 |
| | | 00 |
| | Courier-Gazette, Adv. 8 | 63 |
| | Ray and Sylvia Dow, 1947 Tax refund 20 | 00 |
| | | Ő0 |
| | J. Dana Knowlton, Elections (3) 15 | 00 |
| | | 00 |
| | | 00 |
| | Joseph E. Blaisdell, Supt's salary 124 | 02 |

(Page 9)

| A. Alan Grossman, legal fees | 15 | 00 |
|---|----------|----|
| Goodnow's Pharmacy, vaccine and suppl's | s 15 | 52 |
| The Seavey Co., key for ledger | | 44 |
| Clifton Ross, mowing Owl's Head square | 1.5 | 00 |
| Charles Stone, Sr., mowing Ash Point | | |
| square | 15 | 00 |
| Branham Printing Co., supplies | 3 | 00 |
| Maynard Wiggin, sealer of weights and | | |
| measures | 5 | 00 |
| Domenic P. Cuccinello, legal service | 10 | 00 |
| A. B. Borgerson, Health Officer's fees | 20 | 70 |
| Avard Walker, Constable fees | 52 | 50 |
| H. S. Montgomery, Tax Commission | 457 | 13 |
| | La Chana | |
| Total \$ | 1,977 | 41 |
| Overdraft | 290 | 51 |

Officers' Salaries

CR.

DR.

Appropriation

\$1100 00

11.012 11 12

 F. L. Dyer
 \$425 00

 J. Dana Knowlton
 200 00

 John Garnett
 150 00

 H. S. Montgomery
 175 00

 Ellena Fredette
 75 00

 School Board
 75 00

\$1100 00

Appropriation

State Treasurer

Appropriation

DR.

Central Maine Power Co.

Balance

(Page 10) School Nursing CR.

DR.

Lights

\$ 65 00

65 00

\$ 600 00

540 00

\$ 60 00

Poor Account

CR.

Appropriation City of Rockland Reimbursement from State

Total

Furnished, later paid Furnished State Case Furnished the follwing:

RALPH COLSON

Rockland Fuel Co., coal

| | \$ | 5 | 0 | 0 | 0 | 0 | |
|-----|------------------|---|---|---|---|---|--|
| | . ³⁰ | 1 | 6 | 8 | 9 | 4 | |
| - | | 1 | 8 | 1 | 3 | 5 | |
| | \$ | 8 | 5 | 0 | 2 | 9 | |
| | \$ | 1 | 6 | 8 | 9 | 4 | |
| jł. | и. ¹⁷ | 2 | 0 | 0 | 0 | 0 | |
| | | | | | | | |

9 40

(Page 11)

ELLEN HALL

City of Rockland, for food, clothing, fuel 181 23 JACK SNOWMAN M. B. & C. O. Perry Co., coke 16 00

World War II Assistance

Veteran No. 1:

Treas. of State, for board and care of child 50 55 Veteran No. 2:

Kalloch Fuel Service Bobill's Market Boston Shoe Store 3 78

61 90 6 30

Additional aid furnished those receiving Statutory Aid as follows:

Old Age Assistance\$ 1 75Aid to Dependent Children106 80World War Assistance43 32

Total

Gran'd Total Overdraft 156 87

1. 1 J 1. 1

\$855 82 5 53

(Page 12)

Aid to Dependent Children

CR.

Appropriation Paid State Treasurer \$820 00 849 00

Overdraft

\$ 29 00

Cemeteries

CR.

Appropriation 1947 Balance Interest transferred from Cemetery Trust Funds \$100 00 83 08

57 40

Total

\$240 48

DR.

Charles Stone, Sr., care of lots\$27 00Charles Montgomery, care of lots36 00H. H. Crie & Co., supplies17 32Charles Stone, Sr., cutting bushes42 00Francis Dyer, hauling off grass3 75Oscar Foster, labor2 25

Total

\$110 32

Balance carried forward

\$130 16

(Page 13)

1947 Tax Liens

Boynton, Elizabeth, Heirs Bodman, Caroline Goulding, Clarence 17 10 Lewis, Sadie St. Clair, Warner and Gertrude Weeks, Ethel R.

Total

\$157 42

32 02

28 50

45 60

and the second s

\$28 50

5 70

State and County Tax

CR.

DR.

Assessment

\$4460 07

State Tax County Tax

1 . . . h .

1. 192 1

Total

Appropriation

\$3358 13 1101 94

\$4460 07

Roads and Bridges

CR. A state

\$1000 00 633 05

1.14 : 1

\$1633 05 DR.

Treas. of State, 1947 patrol main-

Balance from previous year

(Page 14)

\$498 00 tenance J. M. Fitzsimmons, rent of grader 50 00 Lawrence Pooler, operator 25 00G. L. Walker, gravel 10 50 Pay-roll, maintenance of Guptill, Cooper's Beach, and Holiday Beach roads 167 65 Treas. of State, speed limit signs 11 75 W. H. Glover Co., posts 11 40 Treas. of State, patrol maint. 522 80

1297 10

335 95

Balance

Unimproved Raads

CR.

No appropriation State Treasurer

\$152 40

DR.

Ballyhack road

$152 \ 40$

State Aid Account

201 234

CR.

Appropriation Reimbursement for driveway State Treasurer \$800 00 61 77 1799 00

\$2660 10

Total

(Page 15)

DR.

N.E. Metal Culvert Co., culverts \$ 666 10Pay-rolls, S. A. Road No. 91700 55G. L. Walker, gravel39 85Everett Spear, supplies2 40Willard Fales, gravel7 00State Treasurer, tarring S. A. Rd.533 87

Total

Overdraft

\$2949 77

\$289 00

Snow Account

CR.

| Appropriation | | | |
|------------------|--------|---------|------|
| Files & O'Keefe, | credit | on plow | part |
| State Treasurer | | | |

Total

\$1000 00 12 50 715 50

\$1728 00

DR.

| General Seafoods Co., repairs | \$ 11 | 84 |
|-------------------------------|-------|----|
| Snow & sanding pay-rolls | 1359 | 83 |
| B. M. Clark, plow parts | 43 | 15 |
| Hedge & Matheis, plow parts | 46 | 31 |
| Pay-roll, sand for stockpile | 283 | 70 |
| Nelson Bros., repairs | 9 | 70 |
| Edwards & Co., salt | 38 | 02 |
| Bicknell Mfg. Co., repairs | 1 | 54 |

(Page 16)

\$2231 74

\$503 74

State Treas., salt32 00Payrolls, removing and installingsnow fences318 50R. M. Lightbody, snow fences78 40Charles Bicknell II, supplies4 75George Haskell, posts5 00

Total

Overdraft

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(Page 17)

Common Schools

CR.

Appropriation Balance State School Fund \$5000 00 18 00 2904 76

7922 76

DR.

| Teaching | | 4499 | 82 | |
|-----------------------|-------|------|----|--|
| Janitor and Cleaning | | 75 | 00 | |
| Fuel | 1. Sa | 434 | 96 | |
| Common School Tuition | | 1854 | 16 | |
| Conveyance | | 1233 | 41 | |

8097 35

\$174 59

Textbooks

CR.

Appropriation Balance Paid Twice

Overdraft

| \$10 | 0 | 00 | |
|------|---|-----|--|
| 8 | 9 | 78 | |
| 1 | 2 | 32 | |
| 1- | | 1 1 | |

192 10

DR.

217 52

\$25 42

Expended

12151

Overdraft

1.5

(Page 18)

Supplies

CR.

Appropriation Balance Sale of Old Stoves

\$ 42 49

DR.

Expended

Overdraft

CR.

Repairs

Appropriation Balance

 $\begin{array}{ccc} 650 & 00 \\ 52 & 57 \end{array}$

\$702 57

DR.

Expended Balance 1948

 $\begin{array}{ccc} 644 & 07 \\ 58 & 50 \end{array}$

\$702 57

High School Tuition

CR.

Balance

\$402 97

(Page 19)

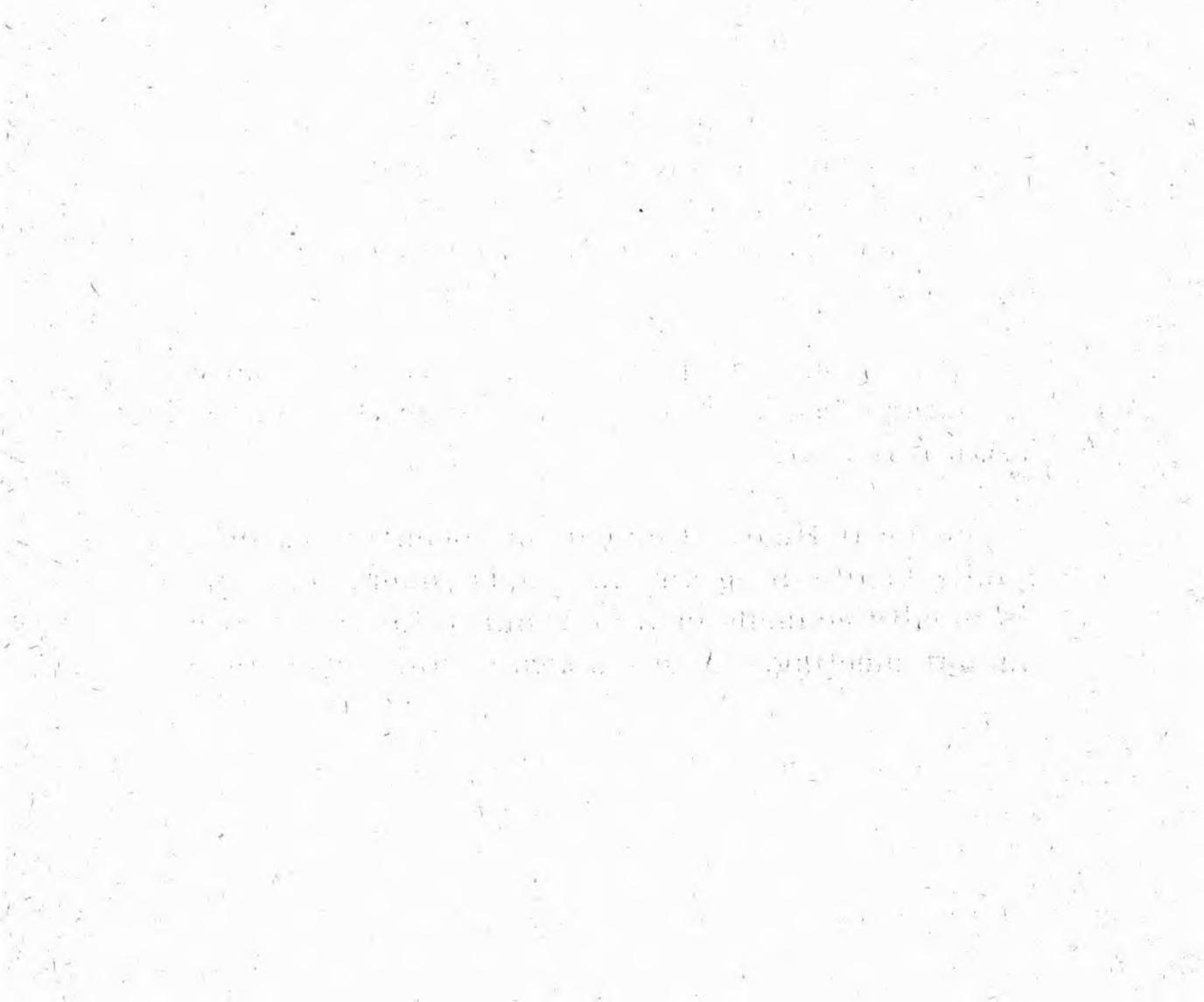
Appropriation from Surplus 4209,48

\$4612 45

DR.

Expended, City of Rockland

4612 45



(Page 20)

PUBLIC HEALTH NURSING ANNUAL REPORT 1948

During the past year the following public health nursing visits in Owl's Head have been made:

| To the town | 22 |
|-------------------|----|
| To schools | 10 |
| School health | 2 |
| Preschool | 11 |
| Infant | 26 |
| Maternal health | 6 |
| Crippled children | 3 |
| Morbidity | 5 |

Tuberculosis

Three Child Health Conferences were held this year, with an attendance of twenty children. These little folk were examined by Dr. Lawry, Jr. and immunized against smallpox, diphtheria and whooping cough.

Since all the school children received physical examinations last year, it was not planned to do them again this year.

The local Health Council has been active in the public health program and in October entertained the health councils in Knox County for their second annual meeting. A stimulating and worthwhile

(Page 21)

program was planned and carried out, and a delicious and attactive tea served in the library.

I wish to thank the Owl's Head Health Council, health officer, school and town officials and members of the community who assisted in the public health program this past year.

Respectfully submitted,

Ada W. McConnell, R. N. State Field Nurse.

 $(1,1,1)^n = (1,1,1)^n + (1,1$

Collector's Report DECEMBER 31, 1948

VALUATION:

Real Estate, resident Real Estate, non-resident

 $$154,615 00 \\ 225,030 00$

Total Real Estate Personal Est., resident Personal Est., non-resident \$379,645 00 20,185 00, 1,850 00

Total Personal Est.

Total Valuation

Commitment:

Valuation x Rate at .050 169 Polls

Total Commitment Supplemental tax collected

Total charges to collector Cash to Treasurer

Uncollected December 31, 1948

22,035 00

\$401,680 00

 $\begin{array}{r}
 20,084 & 00 \\
 507 & 00
 \end{array}$

| | 20,591 25 | |
|---|-------------|----|
| | 20,616 | 25 |
| 2 | 20,200 | 72 |
| _ | \$415 | 53 |

(Page 23)

UNCOLLECTED TAX LIST DEC. 31, 1948

RESIDENT:

| Bergren, Donald | \$ 3 | 75 |
|-------------------------------|------|----|
| Dow, Olive | 25 | 75 |
| Goulding, Clarence | 18 | 00 |
| Noonan, Daniel | 42 | 50 |
| Stone, Augustus and Annabelle | 8 | 00 |
| Tabbut, Harold J. | 3 | 00 |
| Thompson, Gladys | 5 | 00 |
| Paid since closing | 111 | 40 |
| | | 2 |

Total Resident

NON-RESIDENT:

\$217 40

Bodman, Caroline Boynton, Elizabeth heirs Duplissea, Melvin and Dorothy Firth, Charles and Hazel Lindsey, Elmer Locklin, Helen E. Post, William heirs Snowman, Arthur Weeks, Ethel R. Whitney, F. L. Paid since closing

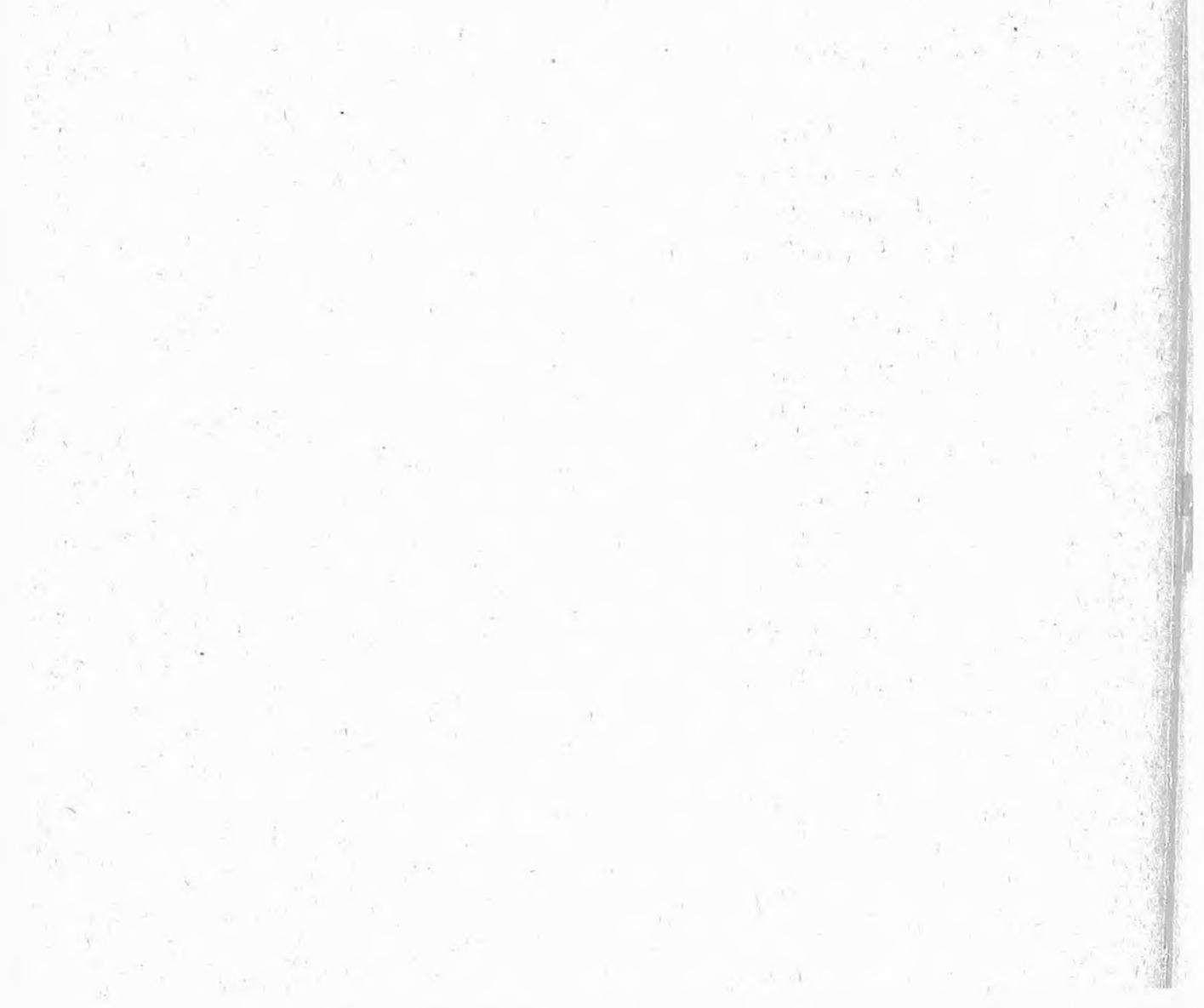
Total non-resident Total uncollected

| \$ | 5 | 00 |
|-----|----|--------------|
| 2 | 25 | 00 |
| 1 | .5 | 00 |
| | 5 | 00 |
| - 1 | 0 | 50 |
| | 7 | 50 |
| | 2 | 50 |
| | 5 | 00 |
| 4 | 0 | 00 |
| | 7 | 50 |
| 7 | 5 | 13 |
| | | 100 <u>1</u> |
| 19 | 8 | 13 |

\$415 53

(Page 24)

Tax liens are being prepared as this list goes to press which will cover \$221.50, which, with those amounts paid since closing of the books, reduces the actual unpaid list as of January 22, 1949, to the amount of \$7.50.



+)

Treasurer's Report

DECEMBER 31, 1948

Cash on hand Jan. 1, 1948

\$7,253 65

ADD-Receipts:

| | 1948 Taxes | 20,200 | 72 | | 1 |
|---|----------------------------|--------|-----------|-----------|---------|
| | 1947 Taxes | 622 | 03 | | |
| | 1947 Tax (Supplemental) | 32 | 85 | | |
| | 1948 Auto Tax | 1,653 | 63 | | 3.0 |
| | 1949 Auto Tax | 294 | 07 | | |
| | Withholding tax | 655 | 25 | ÷ . | |
| | Bank Stock tax | 12 | 36 | 6 | ÷. |
| | 1946 Tax liens | 220 | 80 | e. | |
| | 1947 Tax liens | 191 | 81 | | |
| | Lien charges | 36 | 08 | · · · · | |
| | Interest | 76 | 21 | | |
| | Teachers' retirement fund | 227 | 59 | | |
| | Cemetery Trust Fund Income | 31 | 19 | | 1 |
| | Hurd-Harvey bnd interest | 2 | 50 | | |
| | Snow removal | 728 | 00 | | |
| 1 | Current expense | 38 | 46 | - * | |
| | Town and improvement fund | | | 152 | 40 |
| | State Aid Road | 1,860 | 77 | | 200 |
| - | State School Fund | 2,904 | 76 | i i it | a start |
| | Poor relief | 350 | 29 | 3. | |
| | Text Books | 2 | | 2 | 32 |
| | | 1 | | | |

| 1 | | $\sqrt{2}$ | 1 | | |
|---------|----------------------------------|------------|---------|----|---|
| | (Page 26) | | | NY | |
| | School supplies | 3 00 | | | |
| - | Total receipts | | 30,297 | 09 | |
| | Total cash available | 3 | 37,550 | 74 | 1 |
| н. 1 | Paid Selectmen's warrants (1-30) | _ | 34,210 | 50 | 1 |
| | Cash on hand Dec. 31, 1948 | | \$3,340 | 24 | |

8 a the there are the 1. C. 1 . A. I. P 15 and a start of the 5.and the second in a . Parlant the 1 \tilde{s}_{z} the s 17 ...

3 208

Town Clerk's Report

1948

- 9 Marriages
- 13 Births
- 12 Deaths
- 36 Documents recorded
- 57 Dog Licenses issued

CAUSES OF DEATH

Rupture of the Spleen Arteriosclerosis

Cerebral hemorrhage Cardiac Decompensation Chronic Myocarditis Carcinomatosis Peritonitis Coronary Occulsion

Respectfully submitted,

Ellena E. Fredette, Town Clerk, Owl's Head, Maine

School Department

SUPERINTENDENT'S REPORT

To the Superintending School Committee and the Citizens of Owl's Head:

Please accept my first annual report as your Superintendent of Schools.

The town has been very fortunate in retaining the services of good teachers in its three schools. Their

work is unusually fine. The attitude of the pupils is cooperative and courteous. Achievement tests show that a good quality of work is being done. It is gratifying to have good teachers who are willing to work in rural schools for a low salary.

The school buildings are in good condition. There are few rural schools that are as attractive and well kept as those in Owl's Head. The Ash Point building has been newly painted in a light shade of paint. This color makes the room pleasant and helps to save the eyesight of the pupils. All of the buildings are now equipped with oil heaters. There are some small repair jobs that should be done this summer. It would be a good idea to install a drinking fountain at the Ingraham's Hill school.

(Page 29)

Fire extinguishers are needed in all of the buildings.

Books, Supplies and fuel have all increased in price. It is necessary to request a larger appropriation to meet the cost of these items. There is need for an up to date set of reference books in each school. Some instruction in science is a necessity in these days of scientific developments.

The town should continue to set aside funds toward the construction of a new school building. There are bills before the State Legislature and the United States Congress which will furnish aid in the construction of new school buildings. The town should have its plans made so that it get the benefit from either or both of these sources of assistance.

I want to express my appreciation to the School Committee and the Citizens for their helpfulness and loyal support of the schools.

Respectfully submitted,

JOSEPH E. BLAISDELL.

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1949 Budget

Teaching\$4800Janitor and Cleaning75Fuel500Common School Tuition1500Conveyance1250High School Tuition5481

1948 Overdraft

State School Fund

| \$4800 | 00 (|
|----------|--------|
| 75 | 5 00 |
| 500 | 00 |
| 1500 | 00 |
| 1250 | 00 |
| 5481 | 00 |
| | N . |
| \$13,606 | 6 00 |
| 174 | 1 59 |
| | |
| 13,780 |) 59 |
| 2,905 | 5 00 |
| | |
| 10,875 | 5 59 . |
| 10,010 | |

2.23

Textbooks

| 1948 | Overdraft | | | | \$ 25 | 42 | |
|------|-----------|-----|-----------------|----------|-------|----|--|
| 1949 | Budget | ī. | | | 225 | 00 | |
| | I S | | | _ | | | |
| 2 | | | 18 ¹ | | \$250 | 42 | |
| | | - 1 | Supplies | | | | |
| 1948 | Overdraft | | | N. | \$42 | 49 | |
| 1949 | Budget | | - 1 | | 300 | 00 | |
| | 1 | | | | 342 | 49 | |
| | | 1 | Repairs | | | | |
| 1949 | Budget | 1 | | 4.0 1 | \$650 | 00 | |
| | | | | | | | |

Auditor's Report

STATE DEPARTMENT OF AUDIT

STATE OF MAINE

AUGUSTA

January 12, 1949.

Board of Selectmen, Owl's Head, Maine.

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Owl's Head have been audited by Auditor C. G. Hawes for the period January 1, 1948 to December 31, 1948 inclusive.

The examination was made in accordance with generally accepted auditing 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 properly handled, with such exceptions as may be noted in the accompanying Comments.

(Page 32)

Exhibits and Schedules incorporated in this report present the results of the financial operations of this Town for the period designated.

A recommendation is also offered which is believed to be worthy of your consideration.

All of which is respectfully submitted,

Very truly yours, FRED M. BERRY, State Auditor.

COMMENTS-

Re: Audits of Alccounts—Town of Owl's Head Jan. 1, 1948 to Dec. 31, 1948.

and a second second

and a set in the second the set of the

CASH—

Cash available for current expenditures at December 31, 1948 amounted to \$3,340.24 which amount reconciled with the bank statement of the First National Bank of Rockland as follows:

Balance per bank statement\$4,252.88Deduct—Outstanding checks912.64CASH BAL.—Dec. 31, 1948\$3,340.24

(Page 33)

An analysis of receipts and deposits indicated that all cash had been properly recorded and promptly deposited in the bank.

Expenditures were made by check and supported by warrants which had been properly authorized by the Selectmen.

TAXES RECEIVABLE—

The 1948 commitment of taxes, which amounted to \$20,591.00 was added and found in agreement with the warrant of the Assessors. Supplemental taxes in the amount of \$25.25 were collected. The balance due from the Collector on this commitment was represented by a list of unpaid taxes according to the records of the Collector.

There were no prior years' taxes receivable.

Requests for verification were mailed to a representative number of taxpayers whose accounts were outstanding at the year end.

TAX LIENS-

The balance of tax liens at December 31, 1948 was \$157.42. Payments received during the year appear to have been credited to the proper accounts. All tax liens on file with the Treasurerer were examined.

TAX ACQUIRED PROPERTY-

There was no change in this account during the year under review.

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CAPITAL RESERVE FUND-

The investments representing this fund were examined with the exception of the investments purchased December 30, 1948 which amounted to \$1,998.00. This amount was verified by a receipt issued by the First National Bank of Rockland and checks cancelled by the bank. This fund was established in accordance with a vote of the Town at the March 20, 1944 annual town meeting to be used for schoolhouse and town hall construction.

ACCOUNTS PAYABLE—

Teachers' pension deductions payable to the State Retirement System represents the accounts payable.

SURPLUS-

The unappropriated surplus of \$3,900.47 at the end of the year reveals a net decrease of 2,935 88. The major item contributing to this change was the high school tuition appropriated from surplus.

TRUST FUNDS—

The time deposits and the U. S. Defense Bond representing the Cemetery Perpetual Care Funds were examined. All income received appeared to have been proprly accounted for.

GENERAL-

The bond of the Treasurer-Tax Collector was ex-

(Page 35)

amined and appeared to be adequate.

The overlay of 222.73 was within the 5 percent legal limit.

The 1948 excise tax receipts, No. 34030 to 34273, and those for 1949, No. 38501 to 38525 and No. 38531 were checked. It was ascertained that all collections had been deposited with the Treasurer.

A review of the valuation records indicated that most of the descriptions of the properties had been entered.

A test check of vouchers and pay rolls was made and it was noted that the school vouchers had not been approved by the School Committee as required by the provisions of Chapter 37, Section 78, Paragraph 2 of the Revised Statutes of 1944.

RECOMMENDATION—

It is recommended that the School Committee approve all school vouchers before presenting same for payment.

(Page 36)

Town of Owl's Head Comparative Balance Sheet

ASSETS GENERAL FUND

ASSETS

| Dec. | 31, 1948 | De | c. 31, 19- | 44 |
|------------------------------------|----------|----|------------|----|
| Cash in Bank (Ex. F) | \$3340 | 24 | \$7253 | 65 |
| Accounts Receivable (Sched. A-1) | | 39 | | 39 |
| Taxes Receivable (Sched. A-2) | 415 | 53 | 622 (| 03 |
| Tax Liens (Sched. (A-3) | 157 | 42 | 220 | 80 |
| Tax Acquired Property (Sched. A-4) | 160 | 64 | 160 | 64 |
| Capital Reserve Fund | 11732 | 90 | 9470 | 10 |

Total General Fund\$15807 12\$17727 61

1.1

TRUST FUND

ASSETS

| | the second second second second | 6 6 4 4 4 5 1 | t | | | 1 | |
|---|---------------------------------|-----------------|--------|----|-------|--------|----------|
| | Time Deposits (Sched. A-8) | i. | | | | \$1657 | |
| | Due from General Fund | | | | | 26 | 21 |
| | Investments (Sched. A-8) | 1. ₇ | 100 | 00 | | 100 | 00 |
| | | | | - | | | (|
| | TOTAL—Trust Funds | 2 | \$1751 | 69 | | \$1783 | 94 |
| 3 | LIAE | BILITIES | | | | | |
| | | Dec. 31, | 1948 | | Decc. | 31, 19 | 947 - |
| | Capital Reserve Fund (Sched. | A-5) | 11732 | 90 | | 9470 | 10 |
| | Accounts Payable | | \$2 | 27 | | | |
| 1 | Due Trust Funds | | | | | 226 | 21 |
| | | | | | | | <i>r</i> |
| - | Total Liabilities | | 227 | 59 | | 26 | 21 |

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RESERVES

| Capital Reserve Fund (Sched. A-5) | 11732 90 | 9470 10 |
|-----------------------------------|----------|---------|
| Departmental Overdrafts | 53 84 | 1394 95 |
| SURPLUS | | |
| Unappropriated (Ex. E) | 3900 47 | 6836 35 |
| | | |

TOTAL—General Fund \$15807 12 \$17727 61

LIABILITIES

| Principals (Sched. A-8) | \$1735 3 | 11 | \$1735 11 |
|--------------------------------|-----------------|----|-----------|
| Unexpended Income (Sched. A-8) | 16 8 | 58 | 48 83 |
| | | | |

TOTAL—Trust Funde \$1751 69 \$1783 94

111

TOWN WARRANT

COUNTY OF KNOX, ss:

To Avard L. Walker, 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 7th day of March, 1949 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 whether or not the town will vote to raise and appropriate the sum of Fifty Dollars (\$50.00) to be paid to the State of Maine Pub-

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licity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 5, Section 82, of the Revised Statutes of Maine.

Art. 14. To see if the town will raise and appropriate \$65.00 for public health nursing in Owl's Head. Said sum to be expended by the State Bureau of Health, for local service.

Art. 15. To see what sum the town will raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chap. 20, R. S. 1944, as amended.

Art. 16. To see if the town will vote to restore as a town road that portion leading from the Philip Newbert residence (formerly Smith Est.) to the junction near the Etta Woodman residence and to repair same.

Art. 17. To see if the town will vote to reconstruct the wooden bridge on State Aid Road No. 2 over Cripple Creek. State Engineers believe it to be unsafe for heavy traffic and State and County Aid is available at this time. If this vote is "yes" this article will authorize a vote on the means of financing.

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Art. 18. To see if the town will vote to raise \$250.00 for the salary of the Superintendent of schools.

Art. 19. To see if the town will vote to install and maintain a hydrant on South side of Ingraham's Hill at culvert at the Charles Wooster place.

Art. 20. To see if the town will vote to raise necessary amount for fire hydrants.

Art. 21. To see if the town will install and maintain a light on Shell Street on the curve just below the Sunrise Cottage.

Art. 22. To see if the town will install and maintain a light on top of hill between the residences of Jennie Kirk and E. H St.Clair.

Art. 23. To see if the town will vote to install a light and maintain same at the intersection of the main road and the so called Guptill road leading to shore.

Art. 24. To see what action the town will take with reference to raising the necessary money to cover the street lighting service.

Art. 25. To see if the town will vote to raise and appropriate the sum of \$125.00 for the purpose of building two turn-outs on the beach road which goes from the Ash Point highway easterly to 'Crockett's Beach.

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Art. 26. To see if the town will vote to raise a sum of money to resurface the Lucia Beach road, beginning at the tar road and running to the Ethel Weeks line, also dig ditches and put in a culvert, where needed.

Art. 27. To see if the town will vote to except so called Guptill road a town road.

Art. 28. To see what sum of money the town will vote to raise and appropriate for town roads and bridges.

Art. 29. To see what sum of money the town will vote to raise for Current Expense.

Art. 30. To see what sum of money the town will vote to raise for the Care of the Poor.

Art. 31. To see if the town will vote to pay transportation on the Wood's Bus, for the High School Pupils.

Art. 32. To see what sum of money the town will vote to raise and appropriate for Aid to Dependent Children.

Art. 33. To see what sum of money the town will vote to raise for snow removal.

Ant. 34. To see if the town will vote to appriate a sum of money to be expended on the eemeteries in the Town of Owl's Head.

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Art. 35. To see what sum of money the town will vote to raise for Common Schools.

Art. 36. To see what sum of money the town will vote to raise for School Text Books.

Art. 37. To see what sum of money the town will vote to raise for School Supplies.

Art. 38. To see what sum of money the town will vote to raise for School Repairs.

Art. 39. To see what sum of money the town will vote to raise for High School Tuition.

Art. 40. To see if the town will vote to raise

and appropriate a sum of money to purchase a lot for the site of a new school building.

Art. 41. To see if the town will vote to construct a new school building and to see how much money the town will vote to raise and appropriate for the same.

Art. 42. To see if the town will vote to authorize the Assessors to rescind any amounts appropriated by the town for State Highway construction in excess of the amount required to meet State Apportionments.

Art. 43. 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 Aug. first

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of current year; a discount of 3 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 will be dealt with according to the law provided for that purpose. If vote is "no" some other method must be adopted.

Art. 44. 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 may deem advisable and to execute quit claim deed on such property, and to advertise land or property in local paper prior to sale.

Art. 45. To see if the town will vote to authorize the Selectmen to issue notes for temporary loans.

Art. 46. To transact any other business which may legally come before said meeting.

The Selectmen give notice that they will be in session at the Town Hall at 9.30 o'clock A. M. for the purpose of correcting the list of voters.

Given under our hand this 222nd day of February, 1949.

FRANCIS L. DYER JACK GARNET J. DANA KNOWLTON Selectmen of Owl's Head, Maine.