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1943

# Annual Report of the Municipal Officers of the Town of Owl's Head Maine for the Municipal Year Ending January 31st, 1943

Owl's Head (Me.)

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ANNUAL REPORT  
OF THE  
MUNICIPAL OFFICERS  
OF THE  
Town of Owl's Head  
MAINE  
FOR THE MUNICIPAL YEAR  
Ending January 31st  
1943



MAR 16 1943

# Town Officers 1942-43

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## **Moderator**

Albert E. MacPhail

## **Town Clerk**

Ellena Fredette

## **Selectmen, Assessors, Overseers of Poor**

Eino Anderson

J. Dana Knowlton

John Garnett

## **Tax Collectors and Treasurers**

H. S. Montgomery

W. H. Maddocks

## **Auditor**

State Department of Audit

## **Constable**

Peter K. Reed

## **Sealer of Weights and Measures**

E. U. Chaples

## **Health Officer**

A. B. Borgerson



195947

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**Superintendent of Schools**

F. L. S. Morse

**School Committee**

Josephine Knowlton

Inez Dyer

Oscar Foster

**Fire Wardens**

Eino J. Anderson

J. Dana Knowlton

John Garnett

# Assessors Report

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Real Est., resident	\$129,510 00	
Real Est., non-resident	224 166 00	
	<hr/>	
Total Real Estate		\$353,676 00
Personal Est., resident	8,240 00	
Personal Est., non-resident	890 00	
	<hr/>	
Total Personal Estate		9,130 00
		<hr/>
Total Real and Personal Estate		\$362,806 00

## Taxable Personal Estate

14 horses	645 00	
2 Colts	50 00	
60 Cows	2,065 00	
7 2-year olds	175 00	
3220 Poultry (over 50 in No.)	1,610 00	
Stock in Trade	310 00	
1 Portable Mill	100 00	
23 Boats	1,840 00	
Gasoline Pumps	465 00	
98 Radics	1,870 00	
	<hr/>	
Total		\$9,130 00

Assessment of real and personal estate at \$48.00 including overlay	\$17,414 69	
Assessed on Polls	429 00	
	<hr/>	
Total		\$17,843 69

**Appropriations for 1942-43**

Officers' Salaries	\$1,100 00
Common Schools	2,650 00
School Repairs	100 00
School Text Books	160 00
School Supplies	230 00
High School Tuition	1955 00
Current Expense	1,500 00
Public Health Nursing	50 00
Care of the Poor	1,000 00
Aid to Dependent Children	1,050 00
Lights	460 00
Holman Road	500 00
Road beginning at a point near Crescent Beach	150 00
Maintenance of improved sections of 3d Class Roads	108 00
State Aid Road Construction	800 00
Road leading to Cooper's Beach	500 00
Construction of Roads and Bridges	800 00
To be expended on Cemeteries in Town	250 00

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Care of Squares at Owls Head and  
Ash Point

30 00

Total List of Appropriations

\$13,393 00

State Tax

2,858 10

County Tax

955 43

# Selectmen's Report

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## Current Expense

### APPROPRIATIONS

#### Cr.

Appropriations	\$1,500 00
Refund from Dog Licenses	81 87
R. R. & Tel. Tax	02
Town Hall Rent	10 00
Cost of Deeds	6 00
Lien Charges	52 50
Rebate Branham Printing	
House	1 00
Bank Stock Tax	10 50
	<hr/>
	1,661 89

#### Dr.

F. L. S. Morse, salary for year	\$148 87
City of Rockland, fires	100 00
H. H. Crie & Co., supplies	27 87
Hedge & Mattheis & Co., plow parts	39 07
H. S. Montgomery, freight, tax Comm.	
Tel Call and Liens	267 53
Huston-Tuttle Co., supplies	2 30



Page 8

E. J. Anderson, Tel. Calls, for year	1 15
Bald Mountain Co., supplies for year	35 40
Albert MacPhail, Moderator (2 Meetings)	10 00
Carl A. Hawes, Auditor	5 00
Marks Printing House, supplies for year	61 95
Treasurer of State, Auditing books	33 64
Sears, Roebuck & Co., supplies	11 44
Burpee Furniture Co., chairs (2 Town Meetings)	9 00
Maine Central R. R. Co., freight	76
McDougall Ladd & Co., Treas. bond	20 00
Ellena Fredette, fees Town Clerk for year	29 53
(Sand Civilian Defense)	33 96
Edna Trembly (Wotton) Supplies Civilian Defense	2 50
Knox Co. Reg. of Deeds, Transfers, liens, recording deeds, mort. checks for year	12 81
M. E. Wotton & Son, supplies	9 14
W. H. Glover, supplies for year	2 20
J. Dana Knowlton, assessing	21 00
E. J. Anderson, assessing	21 00
John Garnett, assessing	21 00
Lottie Robbins, stamps	25 00
A. B. Borgerson, stamps	25 00
Albert MacPhail, notary fees	10 90
American Red-Cross, Civilian Defense	13 20
Maine State Prison, supplies	3 40
A. H. Rice & Co., supplies	22 18
Dr. Wesley N. Wasgatt, Vac. Small Pox	8 00

Charles Sheldon, Vax. Points	4	56
E. B. Crockett, supplies	7	92
Senter-Crane Co., supplies	5	52
Caslon Press, Town Reports and Ballots	118	45
Courier-Gazette, Adv. for year	19	70
E. J. Anderson, Traveling Exp. and Tax Comm.	30	00
O. S. Duncan, supplies		30
J. G. Congdon, express		25
Treasurer of State, supplies	5	39
U. & G. Express	1	36
Helen Ross, painting signs	3	25
A. T. Thurston, 5 Sirens and Instal.	326	03
Ellena Fredette, (2 Elections)	6	00
E. J. Anderson, elections	6	00
J. Dana Knowlton, elections	6	00
John Garnett, elections	6	00
Camden & Rockland Water Co., 2 hydrants	200	00
Traffic and Road Equip. Co., supplies	18	21
N. E. Tel. Co., Ob. Post Telephone	12	23
A. B. Borgerson, Health Officer fees	35	59
E. U. Chaples, testing scales	5	00
David Knowlton, blueprints	12	00
Branham Printing Co.	2	00
Corner Drug Store, supplies Civilian Defense	10	67
Pay-rolls, cutting bushes	109	30
Arthur Robbins, Notary fees	3	50
Walter Spear, supplies	9	50

Myrtle Cassidy, cleaning Town Hall	12	80
Treasurer of State (Treasurer's Audit)	22	25
First Nat'l Bank, supplies	1	75
F. W. Woolworth & Co., supplies Civil- ian Defense	3	48
Belfast Motor Co., express		90
Loring Short & Harmon, supplies for year	14	00
Peter K. Reed, Constable fees	16	00
W. H. Maddocks, Comm.	140	10
W. H. Maddocks, liens, reg. mail	20	74
C. W. Livingston, repairs	12	58
		<hr/>
Total		\$2,244 13
Overdraft Current Expense	\$582 24	

**Snow Accounts**

(No Appropriation)

	<b>Cr.</b>	
State Treasurer		\$380 32
	<b>Dr.</b>	
Snow Payrolls		\$689 13
W. H. Shurtleff Co., salt		35 00
		<hr/>
Total		\$724 13
Overdraft		\$343 81

**State and County Tax**

**Cr.**

Assessments \$3,813 53

**Dr.**

State Treasurer \$2,858 10  
 County Tax 955 42

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\$3,813 53

Overlay \$637 16

Auto Excise Tax \$564 40

**Officers' Salaries**

**Cr.**

Appropriation \$1100 00

**Dr.**

E. J. Anderson \$425 00  
 J. Dana Knowlton 200 00  
 John Garnett 150 00  
 H. S. Montgomery 87 50  
 W. H. Maddocks 87 50  
 Ellena Fredette 75 00  
 School Board 75 00

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\$1100 00

**Lights**

**Cr.**

Appropriation \$460 00

**Dr.**

Central Maine Power Co. 438 02

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Balance \$ 21 98

**School Nursing**

**Cr.**

Appropriation \$50 00

**Dr.**

State Treasurer \$50 00

**Cemeteries**

**Cr.**

Appropriation \$250 00

**Dr.**

John L. Robbins, labor \$16 00  
Cecil Fitch, labor 14 00  
D. E. Wiley, gravel 3 65  
E. J. Anderson, payrolls 69 50  
Fred Maddocks, labor 39 00  
Charles Stone, gravel 9 75

George Winslow, labor	41 75	
	<hr/>	
		193 65
		<hr/>
Balance		\$ 56 35

**Owls Head and Ash Point Squares**

	<b>Cr.</b>	
Appropriation		\$30 00
	<b>Dr.</b>	
Earl Woodman	\$15 00	
Frank Ross, Jr.	15 00	
	<hr/>	
		\$30 00

**U. S. Defense Bonds**

	<b>Cr.</b>	
From Cash Balance		\$1998 00

**POOR ACCOUNT**

	<b>Cr.</b>	
Appropriation		\$1000 00
Edwin McMahan		20 00
		<hr/>
		\$1020 00

Dr.

Furnished to the Following

ROBERT CARVER:

Frank Moorlan	\$169 00	
Senter-Crane Co.	16 44	
Boston Shoe Store	6 50	
	<hr/>	
		\$191 94

ARMY RELIEF

SILAS CURTIS, Jr.		40 00
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EDWIN McMAHAN

For Hospitalization		65 00
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JENNIE NASH (KIRK)

O. S. Duncan, (1941)		20 94
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JOHN SMITH, FAMILY

J. Dana Knowlton, milk	60 60	
O. S. Duncan	47 81	
	<hr/>	
		108 41

VETERAN RELIEF:

RAYMOND METCALF

O. S. Duncan (1941)		5 00
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CARLETON BRAULT

State Treasurer	120 00
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WALTER SNOWMAN:

M. B. & C. O. Perry	75 78	
James Willis	8 00	
Walmsley Drug Store	6 35	
Dr. F. F. Brown	11 00	
E. J. Anderson, Trans. to Doctor	6 00	
D. E. Wiley, Del. coal	1 50	
	<hr/>	\$108 63

REUBEN MAKER

Uno Ilvonen, wood	7 00	
	<hr/>	\$666 92
Balance		\$353 08

**Mothers' Aid**

**Cr.**

Appropriation	\$1,050 00
---------------	------------

**Dr.**

Paid State Treasurer for following:

Mrs. Edith Curtis  
 Mrs. Annie Farrell  
 Mrs. Florence McConchie



Mrs. Madeline Ware	
Mrs. Corabel St. Clair	
Mrs. Maude Tolman	839 33

Balance	<u>\$210 67</u>
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**Roads and Bridges**

**Cr.**

Appropriation	\$800 00
---------------	----------

**Dr.**

H. S. Montgomery, labor	\$ 88
D. E. Wiley, truck	14 20
E. J. Anderson, Payrolls	47 51
George Haskell, labor	7 04
J. Dana Knowlton, labor	8 04
Arthur Hall, labor	1 10
Augustus Stone,	1 32
Uno Ilvonen	3 51
Foster Farrell	2 20
W. H. Glover Co., material	8 19
Gerald Small	4 68
H. E. Sargent, sand	21 00
Treasurer of State	372 60
Richard Ilvonen, labor	1 00
Alfred Fredette, gravel	1 50

Total	<u>\$494 77</u>
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Balance	<u>\$305 23</u>
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**State Aid Road**

**Cr.**

Appropriation (Unexpended)	\$800 00
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**Dr.**

Overdraft	105 07
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Unexpended Balance	<hr/> \$694 93
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**Third Class Road**

**Cr.**

Appropriation	\$108 00
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Unexpended Balance	\$108 00
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**Road Near Crescent Beach**

**Cr.**

Appropriation	\$150 00
---------------	----------

**Dr.**

E. J. Anderson, Payrolls	\$46 82
Peter Pipecello, material	51 41
Augustus Stone	4 40
George St. Clair	7 04
Arthur Kirk	3 52
Alfred Fredette, rocks	1 20
Catherine Hurd, gravel	3 57
D. E. Wiley, truck	28 08

J. Dana Knowlton, labor	14 08
	<hr/>
Total	160 12
	<hr/>
Overdraft	\$ 10 12

**Coopers Beach Road**

	<b>Cr.</b>	
Appropriation		\$500 00
	<b>Dr.</b>	
E. J. Anderson	\$16 61	
H. E. Sargent, sand	18 90	
Donald Wiley	14 63	
George Haskell	5 50	
Foster Farrell	38	
Gerald Small	3 52	
	<hr/>	
Total		60 04
		<hr/>
Balance		\$439 96

**Holman Road**

	<b>Cr.</b>	
Appropriation		\$500 00
Unexpended Balance		\$500 00

**Pearson's Road**

**Cr.**

Unexpended Bal. 1941 \$200 00

**Dr.**

E. J. Anderson	\$	9 36
D. E. Wiley		9 36
George Haskell		3 52
Foster Farrell		3 52
H. E. Sargent, sand		12 60

Total		38 36
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Balance		\$161 64
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**Accounts Payable**

**Cr.**

TRANS. from Auto Ex. Tax 1941 \$3 97

**Dr.**

H. E. Montgomery \$3 97

**Tax Deeds and Liens**

TAX DEEDS, 1930, 1931, 1932, 1933 \$33 64

1934 Tax Liens 27 46

1935 Tax Liens 20 50

1936 Tax Liens 34 89

1937 Tax Liens	32 26
1938 Tax Liens	25 96
1939 Tax Liens	31 03
1940 Tax Liens	47 99
1941 Tax Liens	375 00

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Total Past Years	\$628 73
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**1942 Tax Liens**

Vesta Arey	\$43 20
Vesta Arey	3 60
J. E. Bradbury	26 40
Carlyle U. Brown	7 20
Elizabeth Boynton, heirs	43 20
Herbert T. Curtis	14 64
Herbert T. Curtis	2 16
Georgine Clark, heirs	44 40
James T. Groff	48 00
J. Crosby Hobbs, heirs	2 40
Sadie Lewis	33 60
Helen Locklin	7 20
Helen Locklin	12 00
Bessie Maddocks	7 20
Paid Since Closing	45 60
Daniel Noonan	31 20
William Post, heirs	2 40
Herman Payson	7 68
Mark Rowell, Est.	24 00
Etta Allen, heirs, Bal.	36 68
George and Margaret Sleeper, Bal.	32 55
George and Margaret Sleeper	31 20

Helen Waltz	16 80
Charles Wooster, heirs	14 40
James Willis	16 80
	<hr/>
	\$554 51

**Selectmen's Recommended Appropriations**

Current Expense	\$1500 00
Public Health Nursing	50 00
Poor Relief	1000 00
Aid to Dependent Children	1000 00
Third Class Maintenance	108 00
Roads and Bridges	800 00
U. S. Bonds (recommend to take from cash balance)	(3000 00)
Snow Account	500 00
Lights	440 00
Cemeteries	300 00

Respectfully submitted,

EINO J. ANDERSON  
J. DANA KNOWLTON  
JOHN GARNETT

Selectmen of Owls Head, Maine.

# Town Clerk's Report

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1942

9 Marriages  
12 Births  
12 Deaths  
47 Dog Licenses Issued  
22 Documents Recorded

## CAUSES OF DEATH

Chronic Mycardosis  
Pneumonia  
Cerebral Hemorrhage  
Carcinoma of Stomach  
Arteriosclerosis  
Bronchopneumonia

Respectfully submitted,

ELLENA E. FREDETTE,  
Town Clerk

**Report of the Public Health Nurse—1942 ....**

**OWLS HEAD**

A generalized health program has been carried on during the past year. Eighty-nine home visits have been made including school, preschool, infant, antipartums visits. Tuberculin tests, a simple skin test, were given by the District Health Officer in the seventh and eighth grades, and the children showing a positive reaction were X-rayed at the Rockland X-ray Clinic.

A vaccination clinic was held at the Library and thirty-five children received the preventative measure against smallpox.

The nurse wishes to thank the school committee, teachers and Local Health Officer for their cooperation and help.

**MRS. GRACE SIMMONS,  
Public Health Nurse.**



# School Department

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## Superintendent of Schools Report

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

Please accept this my twenty-first annual report  
on your schools.

As Mr. Dennett declined a reelection as teacher  
of the Junior High School, Mrs. Ella Gatcombe was  
employed and has filled the position satisfactorily.  
Mrs. Gatcomb is a citizen of this town, and a grad-  
uate of the University of Maine.

In the other schools the same efficient teachers as  
taught last year have taught **this year.**

Substitutes have been employed, at the Ingraham  
Hill School when Miss Grover has been called away  
by illness and death in the family, and at the Junior  
High School when Mrs. Gatcombe was hospitalized  
in November. It was possible to secure unusually  
fine teachers as substitutes. In some cases this has  
been due to efforts of Mrs. Knowlton who especially  
in the forced absences of teachers has been very  
active and efficient.

The progress of the schools has been gratifying.  
Pupils have been cooperative and well disciplined.

Methods employed are sound and approved by educational authorities.

Because of restrictions on all building which have been caused by scarcity of labor and materials the town is permitted to continue the use of the Town Hall building by the Junior High School.

It has seemed necessary to raise the pay of the teachers and janitors.

If the recommendations for school appropriations seem high, it must be understood that with all salaries higher and the prices of fuel and supplies ever on the rise, more money must be forthcoming.

In the case of repairs, it is almost impossible to attend to any but most necessary work.

Some confusion and much difficulty has been experienced in the case of children being excluded for exposure to contagious diseases and returning without the necessary certificate from the Health Officer.

Sometimes children are kept out of school with contagious children's diseases and the fact that the sickness is contagious is not reported at all to the health officer or even to the teachers.

All such cases should be so reported and before a child may lawfully return, permission of the Health Officer must be given.

At the present time there is legislation pending which would help our schools by increased money from the State. We hope that this bill may pass, but can have no assurance at the present time.

At several different times our schools have been

closed for a time and teachers students and loyal citizens have done rationing work for the Government. This has been done well. It is likely that it may have to be repeated. As long as our country is at war, all must serve to the limit and school teachers and the public must be willing to make sacrifices.

In closing I thank all who have assisted and supported our school work.

Respectfully submitted,

F. L. S. MORSE.

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**Summary of Common School Account**

Paid for:		
Teaching		\$3005 60
Janitors and Cleaning		167 10
Fuel		300 50
Overdrawn last year		371 59
		<hr/>
		\$3844 79
Appropriation 1942	2650 00	
From State School Fund	871 86	
	<hr/>	
		3521 86
		<hr/>
Overdrawn February 1943		\$ 322 93

**High School Tuition**

Expended		\$2264 00
Overdrawn Acct. of previous years		118 39
		<hr/>
		\$2382 39
Appropriation 1942	1955 00	
From State School Fund	427 39	
	<hr/>	
		\$2382 39

**Textbook Account**

Expended		\$199 39
Balance at present		61
		<hr/>
		\$200 00
Appropriation		\$200 00

**Supplies Account**

Expended		\$221 67
Overdrawn Acct. of previous year		34 65
		<hr/>
		\$256 32
Appropriation 1942	\$230 00	
From State School Fund	25 00	
Returned from Todd Company	8 00	
	<hr/>	
		263 00
		<hr/>
Present Balance		\$ 6 68

# Auditors Report

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STATE OF MAINE  
STATE DEPARTMENT OF AUDIT  
AUGUSTA

Februrary 12, 1943

**To the Inhabitants of the Town of  
Owl's Head**

In accordance with the request of your municipal officers, this department, represented by C.G. Hawes has completed an examination of the accounts of your town officials for the municipal year ended December 31, 1942.

In our opinion, based upon such examination, the accompanying exhibits and schedules fairly present the financial condition of your municipality as of February 1, 1943 and the results of its operations for the period then ended; subject however to a possible shrinkage in the final settlement of tax liens and deeds.

The data obtained by us is summarized in the following:

Comments

Exhibit A—Balance Sheet

Exhibit B—Cash Receipts and Disbursements

Exhibit C—1942 Valuation and Commitment

Exhibit D—Statement of Departmental Operations

Exhibit E—Analysis of Change in Net Surplus

Schedule 1—Reconciliation of Treasurer's Cash  
Balance

Schedule 2—Uncollected Taxes

Schedule 3—Tax Liens

Schedule 4—Tax Deeds

Schedule 5—Cemetery Trust Funds

Respectfully submitted,

STATE DEPT. OF AUDIT  
Harold E. Crawford,  
Municipal Auditor.

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## COMMENTS

### CASH

All receipts as recorded were found to have been properly accounted for and deposited in the bank frequently as per summary on Exhibit B.

Expenditures were made by check from warrants drawn by the Selectmen as summarized on Exhibits B and D.

The cash balance reconciled with the bank statements at the close of the municipal year as per detail on Schedule 1. Cash amounting to \$1,998 has been invested in United States Defense Bonds and these investments are shown on Schedule 1-A.

### TAX ACCOUNTS

The 1942 tax commitment was added and found to agree with the Assessors' records. The total commitment was accounted for by cash, tax liens and authorized abatements, or was still unpaid as shown by Schedule 2

According to the records, payments received on prior years' taxes have been credited against the proper items and those still remaining unpaid are also shown on Schedule 2.

All payments received on tax liens and deeds were found to have been applied against the proper items. Those remaining unpaid were checked and are listed on Schedules 3 and 4.

The excise taxes were checked from the triplicate copies of the receipts and the amounts specified had been deposited with the Treasurer as shown on Exhibit B. The receipts and disposition of same are as follows:

1942—Receipts 47 to 227	\$526.04
1943—Receipts 1—3 and 1—7	38.36

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CARRIED TO NET SURPLUS

(Ex. E) \$564 40

TRUST FUNDS

The trust fund investments were examined and the detail of same is shown on Schedule 5. All income appeared to have been properly accounted for.

DEPARTMENTAL OPERATIONS

Exhibit D presents in detail the result of operations from the amounts as appropriated by the town:

Unexpended Balances	\$1,548.91
Overdraft Balances	1,110.59

---

NET UNEXPENDED BALANCE \$ 438.32

This gain together with other additions as shown on Exhibit E, has increased the Net Surplus account from \$7,090.73 to \$8,918.82.

GENERAL

The records of dog licenses issued by your Town Clerk indicate collection in the sum of \$59.30 which amount has been paid to the State Treasurer.



A test check was made of paid bills and payrolls and as far as our examination went, all appeared to be proper charges and correctly recorded.

With the exception of cash, cash invested and trust funds, no external verification was made of your asset and liability accounts.

Exhibit A

**BALANCE SHEET—February 1, 1943**

(compared with January 31, 1942)

SUBSIDIARY  
SCHEDULES:

ASSETS

		Feb. 1, 1943	Jan. 31, 1942
1	Cash	\$6714 90	\$5463 02
1a	Cash-Invested	1998 00	
		<hr/>	<hr/>
		\$8712 90	\$5463 02

TAX ACCOUNTS:

2	Uncollected Taxes	148 96	190 50
3	Tax Liens	1149 60	1101 40

4	Tax Deeds	33 64	33 64
		<hr/>	<hr/>
		1332 20	1325 54
5	Trust Fund Investments	1393 38	1293 38
		<hr/>	<hr/>
	<b>TOTAL ASSETS</b>	<b>\$11438 48</b>	<b>\$8081 94</b>
		<hr/>	<hr/>

**LIABILITIES**

	Accounts Payable—Tax Collector		\$ 3 97
5	Trust Fund Reserve	\$1393 38	1293 38
		<hr/>	<hr/>
	<b>TOTAL LIABILITIES</b>	<b>1393 38</b>	<b>1297 35</b>

Surplus Accounts:

Ex. D	Departmental Balances		
	Forward (net)	1126 28	306 14
Ex. E	Net Surplus	8918 82	7090 73
		<hr/>	<hr/>
		10045 10	6784 59
		<hr/>	<hr/>
	<b>Combined Liabilities and Surplus Accounts</b>	<b>\$11438 48</b>	<b>\$8081 94</b>

CASH RECEIPTS AND DISBURSEMENTS—Ex. B

Year ended February 1, 1943

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Cash on Hand—January 31, 1942 \$5463 02

RECEIPTS

Property and Poll Taxes:

Current Year	\$17307 63
Prior Years	120 75

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\$17428 38

Tax Liens (Sched. 3)	596 86
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\*\$18025 24

Excise Tax—1942	526 04
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Excise Tax—1943	38 36
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564 40

Departmental:

	From State	Other Sources
General Government	92 39	69 50
Highways	380 32	
Charities		20 00
Education	1364 25	8 00
Unclassified		19 46

Page 35

Interest 100 99

1836 96 217 95

(Ex. D. 2054 91

Other Receipts:

Cemetery Trust Fund 100 00

TOTAL RECEIPTS 20744 55

TOTAL AVAILABLE 26207 57

DISBURSEMENTS

Departmental Operations (Ex. D) 17390 70

General Cash—Invested 1998 00

Cemetery Trust Fund Invested 100 00

Accounts Payable 3 97

19492 67

CASH BALANCE—Feb. 1, 1943 (Sched. 1) \$6714 90

\* Includes \$18.00 Abatements.

Actual cash collected \$18,007.24.

**1942 VALUATION AND COMMITMENT**

Year ended February 1, 1943

## VALUATION:

Real Estate--Resident	\$129510 00	
Real Estate--Non-Resident	224166 00	
	<hr/>	\$353676 00
Personal Estate--Resident	\$240 00	
Personal Estate--Non-Resident	890 00	
	<hr/>	9130 00
		<hr/>
TOTAL VALUATION		\$362806 00

## COMMITMENT:

Valuation x Rate--\$362806 x .048	17414 69	
143 Polls at \$3.00	429 00	
	<hr/>	
TAX COMMITMENT	17843 69	
Supplemental Tax	170 21	
	<hr/>	
TOTAL CHARGES TO COLLECTOR		\$18013 90

## CREDITS TO COLLECTOR:

Cash to Treas. by H. S. Montgomery	12281 23
Cash to Treas. by W. H. Maddocks	5008 40
Tax Liens (as cash)	559 31

Abatements (as cash)	18 00	
	<hr/>	\$17866 94

UNCOLLECTED 1942 TAXES—		
February 1, 1943 (Sched. 2)		\$ 146 96
		<hr/>

COMPUTATION OF ASSESSMENT

* Tax Commitment		\$17843 69
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Requirements:

Town Appropriations	13393 00	
State Tax	2858 10	
County Tax	955 43	
	<hr/>	

TOTAL APPROPRIATIONS (Ex. D)		17206 53
		<hr/>

OVERLAY—Transferred to Net Surplus (Ex. E)		\$ 637 16
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Exhibit E

ANALYSIS OF CHANGE IN NET SURPLUS

Year ended February 1, 1943

Net Surplus—Jan. 31, 1942 (Ex. A)		\$7090 73
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Transaction affecting current year:

Operating Accounts—

Departmental Balances (Ex. D)

Unexpended	\$1548 91
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Overdraft	1110 59	
	<hr/>	
	438 32	
Add: Overlay (Ex. C)	637 16	
Excise Tax	564 40	
Supplemental Tax	188 21	
	<hr/>	
NET GAIN IN OPERATING ACCOUNTS FOR YEAR		1828 09
		<hr/>
NET SURPLUS—Feb. 1, 1943 (Ex. A)		\$8918 82

# STATEMENT DEPARTMENTAL OPERATIONS

Exhibit D

Year ended February 1, 1943

	Balance from 1941-42	Approp- riations	Depart- mental Receipts	Total Avail- able	Cash Disburse- ments	LAPSED BAL. Bal. Over- Unex- to draft pended 1943-44		
<b>GENERAL GOVERNMENT</b>								
Officers' Salaries		1100 00		1100 00	1100 00			
Current Expense		1500 00	161 89	1661 89	2244 13	582 24		
		2600 00	161 89	2761 89	3344 13	582 24		
<b>PROTECTION</b>								
Lights		460 00		460 00	438 02		21 98	
		460 00		460 00	438 02		21 98	
<b>HEALTH AND SANITATION</b>								
Public Health Nurse		50 00		50 00	50 00			
<b>HIGHWAYS AND BRIDGES</b>								
Roads and Bridges		800 00		800 00	494 77		305 23	
Snow			380 32	380 32	724 13	343 81		
State aid Road	105 07	800 00		694 93				694 93
Maintenance 3rd Class Road		108 00		108 00				108 00
Road Near Crescent Beach		150 00		150 00	160 12	10 12		
Cooper's Beach Road		500 00		500 00	60 04		439 96	
Holman Road		500 00		500 00				500 00
Pearson Road	200 00			200 00	38 36		161 64	
	94 93	2858 00	380 32	3333 25	1477 42	353 93	906 83	1302 93



<b>CHARITIES</b>										
Town Poor		1000 00	20 00		1020 00	666 92			353 08	
Aid to Dependent Children		1050 00			1050 00	839 33			210 67	
		2050 00	20 00		2070 00	1506 25			563 75	
<b>EDUCATION</b>										
Common Schools	371 59	2650 00	871 86		3150 27	3467 70			317 43	
Textbooks	9 13	160 00	40 00		190 87	190 26			61	
School Supplies	35 43	230 00	33 00		227 57	220 89			6 68	
High School Tuition	118 39	1955 00	427 39		2264 00	2264 00				
School Repairs	133 47	100 00			233 47	101 23			132 24	
	401 07	5095 00	1372 25		6066 18	6244 08			177 90	
<b>UNCLASSIFIED</b>										
Abatements										
Owl's Head and Ash Point Squares		30 00				18 00		18 00		
Trust Fund Income			19 46		30 00	30 00				
		30 00	19 46		19 46	18 21			1 25	
					49 46	66 21		18 00	1 25	
<b>CEMETERIES</b>										
		250 00			250 00	193 65			56 35	
<b>INTEREST</b>										
Interest and Discount			100 99		100 99	257 41		156 42		
<b>SPECIAL ASSESSMENTS</b>										
State Tax		2858 10			2858 10	2858 10				
County Tax		955 43			955 43	955 43				
		3813 53			3813 53	3813 53				
<b>TOTAL ALL DEPARTM'TS</b>	<b>\$306 14</b>	<b>\$17206 53</b>	<b>\$2054 91</b>		<b>\$18955 30</b>	<b>17390 70</b>		<b>1110 59</b>	<b>1548 91</b>	<b>1126 28</b>
	Ex. A	Ex. C	Ex. B			Ex. B		Ex. E		Ex. A

Schedule 1

**RECONCILIATION OF TREAS. CASH BALANCE**  
February 1, 1943

Balance per Bank statement		
(The First Nat. Bank of Rockland	\$3994 69	
Add: Deposit Feb. 1, 1943 applicable to		
1942-43 year	739 32	
	<hr/>	
	4734 01	
Deduct—Outstanding Checks	1557 26	
	<hr/>	
		\$3176 75
 Balance per bank statement		
(Knox County Trust Co.)	4087 94	
Deduct Outstanding Checks	549 79	
	<hr/>	
		3538 15
		<hr/>
 CASH BALANCE—February 1, 1943		
(Exhibits A and B)		\$6714 90

## Schedule 1-A

**GENERAL CASH—INVESTED**

U. S. Defense Bonds—Series F—		
M 146808F		\$710 00
M 146807F		740 00
D 61330F		370 00
C 201071F		74 00
C 201070F		74 00
		<hr/>
	(Exhibit A)	\$1998 00

**UNCOLLECTED TAXES**

February 1, 1943

Schedule 2

Year	Balances 1-31-42	New Commitment	Collected	Liens	Abate- ments	Adjust- ments	Balances 2-1-43
1942		\$18013 90	\$17289 63	\$559 31	\$18 00		\$146 96
1941	190 50		120 75	85 75		<b>18 00</b>	2 00
	<u>\$190 50</u> (Ex. A)	<u>\$18013 90</u> (Ex. C)	<u>\$17410 38</u>	<u>\$645 06</u> (Sch. 3)	<u>\$18 00</u>	<u>*\$18 00</u>	<u>\$148 96</u> (Ex. A)
Collected			\$17410 38				
Abated			18 00				
As Cash (Exhibit B)			<u>\$17428 38</u>				

\* Supplemental Taxes

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1942 RESIDENT	Poll	Real Est.	Pers.	Total
Paid Since Closing	\$3 00			\$3 00
Paid Since Closing			2 40	2 40
Colson, Ralph		1 20		1 20
Curtis, Harland		2 40		2 40
Drinkwater, Herman		1 20	2 40	3 60
Frazier, Charles A.-Est.		2 64		2 64
Paid Since Closing	3 00			3 00
Hall, John-Est.			3 04	3 04
Hall, Emilyya		43 68		43 68
Martin, Ada		18 00		18 00
Paid Since Closing	3 00		5 52	8 52
Paid Since Closing	14 40		72	15 12
Williams, Fred		1 20		1 20
Tibbetts, John	3 00		7 20	10 20
	<hr/>	<hr/>	<hr/>	<hr/>
	\$12 00	\$84 72	\$21 28	\$118 00

NON-RESIDENT

Blackman, Arthur	\$14 40			
Northrop, B. C.		5 76		
Paid Since Closing		7 60		
Sonneberg, Doris		1 20		
		<hr/>		
		\$28 96		28 96
				<hr/>
				\$146 96

UNCOLLECTED 1941 TAXES

Silas Curtis, Jr.	\$1 25
George McNally	75
	<hr/>
	\$2 00

**TAX LIENS (Schedule 3)**

February 1, 1943

Year	Balance 1-31-42	New Liens	Collected	Balance 2-1-43
1942		\$559 31	\$4 80	554 51
1941	641 75	85 75	352 50	375 00
1940	287 55		239 56	47 99
1939	31 03			31 03
1938	25 96			25 96
1937	32 26			32 26
1936	34 89			34 89
1935	20 50			20 50
1934	37 46			27 46
	<u>\$1101 40</u>	<u>\$645 06</u>	<u>\$596 86</u>	<u>\$1149 60</u>



### TAX LIENS—(Continued)

Northrop, B. C.		6 00	5 76	5 64						17 40
Noonan, Daniel	31 20	32 50								63 70
Paladino, Helen			1 07	1 04						2 11
Payson, Herman	7 68									7 68
Perry, Mrs. Neil			53	52						1 96
Porter, Charles							5 63	6 25	10 13	22 01
Post, William—Est.	2 40									2 40
Rich, Margaret						2 15	2 25	2 50		6 90
Rowell, Mark--Est.	24 00	25 00								49 00
Sleeper, George & Margaret	63 75									63 75
Sonnerberg, Doris		1 25	1 20	1 18						3 63
Snowman, Walter						6 45	6 75		6 75	19 95
Tibbetts, John		5 00	4 80	4 70		4 30	4 50	5 00	4 50	32 80
Titcomb, Wm.—Est.			4 80	4 70	4 40	4 30				18 20
Waltz, Helen	16 80	17 50								34 30
Whalen, Edwin		15 00	4 80							19 80
Williams, Fred		1 25								1 25
Willis, James	16 80									16 80
Wooster, Charles--Heirs	14 40	15 00								29 40
	\$554 51	\$375 00	\$47 99	\$31 03	\$25 96	\$32 26	34 89	\$20 50	\$27 46	\$1149 60

**TAX DEEDS (Schedule 4)**

February 1, 1943

1929	George Boggs	\$9 02
1930	George Boggs	5 75
1931	George Boggs	7 34
1929	Lizzie Curtis	11 53
		<hr/>
Exhibit A)		\$33 64

**CEMETERY TRUST FUNDS—Sched. 5**

	Original Fund	Balance 2-1-43
Hinkley & Heard Invested Rockland Savings Book No. 33634	\$150 00	\$155 86
Jacob Eric Haggard Invested First Nat., Rockland, Book No. 3292	50 00	46 40
Emily J. Jameson First Nat., Rockland, Book No. 3290	100 00	93 84
J. Weston Hall First Nat, Rockland, Book No. 3291	100 00	94 87
Cora E. Perry Rockland Savings, Book No. 34787	100 00	100 00
Charles Clifford Smith Rockland Savings, Book No. 36923	150 00	151 75
Isabelle R. Lattie Rockland Savings, Book No. 36137	300 00	300 04
Sophonra F. Clossom Rockland Savings, Book No. 35552	100 00	100 00



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P. H. Fish	100 00	100 00
Rockland Savings, Book No. 38840		
Thomas Maddocks	150 00	150 00
Rockland Savings, Book No. 39016		
 NEW FUND-1942-43 Year		
Annie Hurd Harvey	100 00	100 00
U. S. Defense Bond, Series G C553159G		
	<hr/>	<hr/>
(Ex B)	\$1400 00	\$1393 38

TOWN OF OWL'S HEAD

HONOR ROLL

IN THE SERVICE OF OUR COUNTRY



Biron Bray  
Harold Bray  
Maynard Bray  
Fred F. Burpee  
Andrew Coffey  
Samuel Curtis  
Silas Curtis, Jr.  
Francis Dyer  
George Dyer  
James Farrell  
William Foster  
Arthur Gilman  
Maurice Gilman  
Vesper Haskell  
Malcolm Ingraham  
Thomas Lawson  
Gerald Perry Margeson  
Earl Montgomery  
Elmer Montgomery  
Herbert Montgomery

Daniel Noonan  
William Nupula  
Alvin Perry  
Peter K. Reed, Jr.  
George Ross  
Hannes Salo  
Sulo Salo  
George Sleeper  
Elmer Small  
Murdock Smith  
Roland Smith  
Charles St. Clair  
Robert St. Clair  
Warner St. Clair  
Harold Tabbut  
Marc A. White  
Victor J. White  
Charles Willis, Jr.  
George E. Walmsley  
Osmond Woodman

# Town Warrant

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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 15th day of March, 1943 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.

Art. 4. To see if the Town will vote to change the Article 4 in the Town Warrant which has to do with the choosing of the Selectmen to read as follows:

Art. 4. To choose three Selectmen, one to serve for three years, one to serve two years, and one to serve for one year.

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

Art. 6. To choose three Assessors for the ensuing year.

Art. 7. To choose three Overseers of the Poor for the ensuing year.

Art. 8. To choose a Treasurer for the ensuing year.

Art. 9. To choose a Tax Collector for the ensuing year.

Art. 10. To vote yes or no for a Road Commissioner and to choose a Road Commissioner if the vote is yes.

Art. 11. To choose a member of the Superintending School Committee for the ensuing three years.

Art. 12. To see what scale of wages the Town will vote to pay for the ensuing year.

Art. 13. To see what sum of money the Town will vote to raise for Officers' Salaries.

Art. 14. To see what sum of money the Town will vote to raise for Common Schools.

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 Text Books.

Art. 17. To see what sum om money the Town will vote to raise for School Supplies.

Art. 18. To see what sum of money the Town will vote to raise for High School Tuition.

Art. 19. To see what sum of money the Town will vote to raise for Current Expense.

Art. 20. To see if the Town will raise and appropriate Fifty Dollars (\$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. 21. To see what sum of money the Town will vote to raise for the care of the Poor.

Art. 22. To see what sum of money the Town will vote to raise for Aid to Dependent Children.

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

Art. 24. To see what sum of money the Town will vote to raise for lights.

Art. 25. To see if the Town will vote to raise the sum of one hundred and eight dollars (\$108.00) for the maintenance of improved sections of Third Class Roads, or to be used in conjunction with the State apportionment for construction.

Art. 26. To see what sum of money the Town will vote to raise for construction of Roads and Bridges.

Art. 27. To see if the Town will vote to appropriate the sum of three hundred dollars (\$300.00) said sum to be expended on the cemeteries in the Town of Owl's Head under the supervision of the Selectmen.

Art. 28. To see if the Town will vote to institute a "Planning Board". The Board to be constituted of four (4) members, the first selectman to be a member of the Board "ex officio", for the purpose of passing and deciding on developments within the Town. Three members of this Board to

be elected at this Town meeting. One member for the term of 3 years, one member for the term of two years and one member for the term of one year.

Art. 29. To see if the Town will vote to authorize the Town officials to purchase additional United States Government bonds with part of our present Cash balance.

Art. 30. To see if the Town will vote to authorize the Assessors to rescind any amounts appropriated by the Town for State Aid Highway construction in excess of the amount required to meet State Apportionments.

Art. 31. 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 P. L. 1935.

Art. 32. To see what sum of money the Town will raise for Civilian Defense.

Art. 33. 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 the current year; a discount of three percent 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