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# Annual Report of the Municipal Officers of the Town of Cutler for the year 1948-1949

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ANNUAL REPORT

*of the*

MUNICIPAL OFFICERS

*of the TOWN of*

CUTLER, MAINE

*for the*

YEAR 1948-1949

# AUDITOR'S REPORT

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SAWYER & SAWYER  
Accountants and Auditors

Milbridge, Maine,  
November 10, 1948

Board of Selectmen,  
Cutler, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, we have audited the records of the Town of Cutler for the period March 1, 1947 to March 1, 1948.

The examination was made in accordance with generally accepted standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination the financial transactions of the Town appear to have been appropriately handled.

Exhibits and Schedules included in this report impartially present the financial position of the Town and the result of its operations for the period designated.

Comments and other data incorporated in the report may prove of interest to you, all of which is respectfully submitted.

Very truly yours,

SAWYER & SAWYER

By **A. F. Sawyer**  
Accountants and Auditors

**COMMENTS**

**Re: Audit of the Town of Cutler**

**March 1, 1947 to March 1, 1948**

The financial status of the Town is presented on the Balance Sheet and comments regarding the various items, in the order of their appearance thereon, are as follows:

**Cash—(\$8,621.23):**

The cash balance at the close of the year was on deposit at the Eastern Trust & Banking Co., Machias, Maine.

The check book balance was reconciled with the bank statement as of March 1, 1948, and found to be in agreement.

**Accounts Receivable—(\$3,481.39):**

This receivable is due from the State for State Aid Road and Snow Removal.

**Taxes Receivable:**

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

The Collector has made final settlement with the Town which completes fulfillment of his warrant. The commitment was accounted for by cash collections of \$12,044.26; tax deeds \$66.38, and abatements of \$28.11, as reflected on the records of the Collector.

**Tax Deeds—(\$431.08);**

Deeds in the amount of \$66.38 were filed with the Town Treasurer and payment of \$16.41 was received during the year.

**Town Owned Property:**

This property is known as the Ward Place.

**Due Trust Funds—(\$1,400.00):**

This represents the amount due the Ministerial School Fund which has been used by the Town.

**Deferred Revenue—(\$569.77):**

Prepaid 1948 excise taxes were received prior to the closing of the books, March 1, 1948. Credit is carried forward to the 1948 municipal year for proper application.

**Surplus—(\$12,063.93):**

At the close of the year the Town had a net surplus of \$12,063.93. Of this amount, \$2,512.04 has been set aside for definite purposes, leaving \$9,551.89 unappropriated for any specific use. A summary of the items which make up that portion which is appropriated may be found on Exhibit D. An analysis of the change in unappropriated surplus for the year under examination is presented on Exhibit E.

**General:**

The fidelity bonds of the various town officials were examined and found to be in order and properly recorded.

Revenue obtained from 1947 excise taxes was checked and found to be accounted for and properly recorded. All revenue from this source was carried to Surplus. Vouchers and payrolls were examined in part and those examined appeared to be proper charges to the accounts involved.

All unexpended balances required by law to be carried forward, and all unfinished projects which had unexpended balances, have been carried forward to 1948. As previously mentioned these items make up

the \$2,512.04 shown on the Balance Sheet as Appropriated Surplus.

It is our recommendation that the Town install the Uniform System of Accounting as recommended by the State Department of Audit.

We also recommend that the Ministerial School Fund be invested in accordance with the Revised Statutes of Maine.

(Note—The complete audit is on file at the Office of the Selectmen and may be examined by any interested citizen of the Town.)

## **TOWN OFFICERS 1948**

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### **Selectmen**

C. D. WALLACE  
F. DOUGLAS MAKER

A. H. BRYANT

### **Assessors**

S. W. DAVIS  
C. WILDER SMITH

A. H. BRYANT

### **Overseers of Poor**

F. DOUGLAS MAKER  
A. H. BRYANT

C. D. WALLACE

### **Town Clerk**

LESLIE C. ACKLEY

### **Treasurer**

CARLETON MELOON

### **Road Commissioner**

P. F. DINSMORE

### **Health Officer**

ARTHUR E. MELOON

### **School Committee**

BARBARA SMITH  
CLARENCE HARMON

ROY DAVIS

### **Superintendent of Schools**

CARROLL B. RONCO

### **Tax Collector**

DURWARD MAKER

### **Constable**

CLARENCE HARMON

**SELECTMEN'S REPORT**

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To the Citizens of Cutler:

We herewith submit our annual report of the Town's business for the year ending March 1, 1949.

We have drawn 27 warrants, amounting to \$20,627.34. The balance last year was \$8,621.23. The balance this year is \$11,014.63, showing an increase of \$2,393.40.

Under State law we were compelled to have a fire escape on the No. 1 schoolhouse and to change the doors. This cost was \$392.88.

We wish to thank the citizens and all members of the Board of Town Officers for their cooperation.

Respectfully submitted,

C. D. WALLACE  
A. H. BRYANT  
F. D. MAKER

Selectmen



**APPROPRIATIONS FOR 1948**

State Aid Road Construction	\$ 450.00
Maine Publicity Bureau	25.00
School Lights	30.00
Tax Collector	170.00
Support of Schools	4,500.00
Superintendent of Schools	500.00
Repairs on School Buildings	450.00
Support of Poor	300.00
Mother's Aid	650.00
Town Officers' Salaries	700.00
Contingent Fund	4.00
Ways, Highways and Bridges	1,000.00
Snow Removal	600.00
Maintenance of 3rd Class Road	300.00
State Aid Patrol	400.00
Bureau of Health	34.00
State Auditor	35.00
Sealer of Weights and Measures	15.00
Insurance, Dist. No. 1 school house	34.00
Street Lights	300.00
Interest on School Fund	56.00
Health Officer's Salary	15.00
Fire Chief	25.00
Atheltic Field	300.00
Fire Pumps	75.00
New Snow Fence	300.00
	<hr/>
Total Appropriations	\$11,268.00
State Tax	1,226.63
County Tax	760.50
	<hr/>
Grand Total	\$13,255.13

**TOWN VALUATION FOR 1948**

Real Estate, Resident	\$82,295.00
Real Estate, Non-Resident	46,767.00
Personal Estate, Resident	14,820.00
Personal Estate, Non-Resident	480.00
<hr/>	
Total Valuation 1948	\$144,362.00
Amount Assessed (1948)	\$ 12,992.58
Number of Polls assessed 1948	139
Number of Polls not assessed	22
Rate of Taxation	90 mills

**VITAL STATISTICS**

Births 10                      Deaths 7                      Marriages 6

**TAX COLLECTOR'S REPORT**

Amt. of Commitment	\$13,409.58
Amt. paid to Treasurer	\$13,252.31
1948 tax of P. F. Dinsmore, paid to Treasurer	77.25
Abatements	36.70
Tax Deed and Bill	43.32
<hr/>	
	\$13,409.58
Paid to Treasurer	\$13,409.58
Supplementary Tax	9.00
Excise Tax:	
Under 1948 Registration	\$234.84
Under 1949 Registration	694.54
<hr/>	
	929.38
<hr/>	
	\$14,347.96

**Abatements 1948**

Willard Cates	\$ 3.00	
Clarence Davis	3.00	
Robert Dudley	2.70	
Edward S. & John A. McGuire	28.00	
		\$ 36.70

**Property Sold for Taxes****Resident:**

Amos Dennison	\$ 18.15
Costs	2.67

**Non-Resident:**

Harvey Richardson	4.95
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**Bill:**

Ida Cosseboom Heirs	22.50
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\$ 48.27

**COLLECTION OF TAXES**

Amount Appropriated	\$ 170.00
Paid Durward Maker, Collector	\$ 170.00

**STATE TAX**

Amount Appropriated	\$1,226.63
Paid State Treasurer	\$1,226.63

**COUNTY TAX**

Amount Appropriated	\$ 760.50
Paid Treasurer	\$ 760.50

**BUREAU OF HEALTH FOR PUBLIC NURSING**

Amount Appropriated	\$ 34.00
Paid State Treasurer	\$ 34.00

*Annual Town Report*

11

**HEALTH OFFICER**

Amount Appropriated	\$	15.00
Paid Arthur E. Meloon	\$	15.00

**STATE AUDITOR**

Amount Appropriated	\$	35.00
Paid Sawyer & Sawyer	\$	35.00

**INSURANCE ON DISTRICT NO. 1 SCHOOL HOUSE**

Amount Appropriated	\$	34.00
Expended	\$	34.00

**SCHOOL LIGHTS**

Amount Appropriated	\$	30.00
Paid Bangor Hydro-Electric Co.		24.35
		<hr/>
Unexpended	\$	5.65

**STREET LIGHTS**

Amount Appropriated	\$	300.00
Paid Bangor Hydro-Electric Co.	\$	295.00
		<hr/>
Unexpended	\$	5.00

**DOG TAXES**

Amount Collected	\$	53.80
Paid State Treasurer	\$	53.80

**TOWN OFFICERS' SALARIES**

Amount Appropriated	\$	700.00
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Assessors:

S. W. Davis	\$50.00
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*Annual Town Report*

A. H. Bryant	40.00	
C. Wilder Smith	40.00	
	<u>130.00</u>	
Selectmen:		
C. D. Wallace	300.00	
A. H. Bryant	50.00	
Douglas Maker	50.00	
	<u>400.00</u>	
Carleton Meloon, Treasurer	85.00	
Leslie Ackley, Clerk	35.00	
Clarence Harmon, Constable	10.00	
Arthur Meloon, Harbor Master	5.00	
Clarence Randall, Fire Inspector	5.00	
C. Wilder Smith, Moderator	5.00	
Clarence Harmon, Truant Officer	5.00	
	<u>680.00</u>	\$ 680.00
Unexpended		\$ 20.00
<b>SUPPORT OF POOR</b>		
Amount Appropriated		\$ 300.00
Paid Board for Frances Maker		\$ 265.00
		<u>565.00</u>
Unexpended		\$ 35.00
<b>MOTHERS AID</b>		
Amount Appropriated		\$ 650.00
Paid State Treasurer		\$ 593.50
		<u>56.50</u>
Unexpended		\$ 56.50
<b>FIRE CHIEF</b>		
Amount Appropriated		\$ 25.00
Paid Audbrey Beam		\$ 25.00

**WAYS, HIGHWAYS AND BRIDGES**

Amount Appropriated	\$1,000.00
Expended	\$1,069.35

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Overdrawn	\$ 69.35
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**UNIMPROVED ROADS**

Expended	\$ 588.48
Received from State	\$ 588.48

**STATE AID ROAD**

Amount Appropriated	\$ 450.00
Amount from State	1,575.00

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Expended	\$2,025.00
	\$1,537.65

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Unexpended	\$ 487.35
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**SNOW REMOVAL**

Amount Appropriated	\$ 600.00
Received from State	927.89

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Expended	\$1,527.89
	\$ 665.02

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Unexpended	\$ 862.87
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**STATE AID PATROL**

Amount Appropriated	\$ 400.00
Unexpended	\$ 400.00

**MAINTENANCE OF THIRD CLASS ROAD**

Amount Appropriated	\$ 300.00
Expended	\$ 300.70
	<hr/>
Overdrawn	\$ .70

**MAINE PUBLICITY BUREAU**

Amount Appropriated	\$ 25.00
Paid Publicity Bureau	\$ 25.00

**ATHLETIC FIELD**

Amount Appropriated	\$ 300.00
Expended	\$ 300.00

**NEW SNOW FENCE**

Amount Appropriated	\$ 300.00
Paid R. M. Lightbody	\$ 300.00

**FIRE PUMPS**

Amount Appropriated	\$ 75.00
Paid C. D. Wallace	\$ 75.00

**SEALER OF WEIGHTS AND MEASURES**

Amount Appropriated	\$ 15.00
Unexpended	\$ 15.00

**CONTINGENT FUND**

Amount Appropriated	\$ 4.00
Amount of Excise Tax	1,047.89

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\$1,051.89

**Expenditures**

Machias Valley News	\$ 62.50
Lester E. Young	5.25
Erich Zwinkel, lumber	15.37
Town Books	26.65
Cemeteries	18.00
Louis McGuire, permission to pile rocks on land	25.00
Typing	5.00
Fire Escape on No. 1 School House	345.00
C. D. Wallace, paint	65.00
Harold J. Stuart, labor	47.88
C. D. Wallace, plank	70.00
C. Wilder Smith, material	38.40
H. Blaine Davis Est., lumber	123.29
Ballot Clerks	30.00
Clinton McGuire, right of way to gravel pit	10.00
Legal Advice	15.00
Fire House	8.15
Leslie Ackley, expense account	10.20
Carleton Meloon, expense account	4.50
C. D. Wallace, expense account	7.00

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\$ 932.19

Balance

\$ 119.70



*Annual Town Report***TREASURER'S REPORT**

Year Ending March 1, 1949

CARLETON C. MELOON, Treasurer

Balance on hand March 1948		\$ 8,621.23
Millie Henderson, excise tax		128.51
Durward Maker, Tax Coll., 1948 Town Tax	13,329.56	
Tax Deed and Bill		43.32
Tax Abatements		36.70
Supplemental Tax		9.00
Excise Tax		929.38
Ethel Huntley, 1944 tax and cost		11.59
Mrs. Albert Beam, part payment of 1946 tax		10.00
State Treasurer, 1948 State Aid Road	1,575.00	
Snow Removal		927.89
Bank Stock Tax		12.30
State School Fund	4,112.18	
Dog Licenses Refunded		16.96
R. R. & Tel. Tax		6.52
Equalization Fund	1,271.00	
Town Road Improvement		588.48
Gravel		11.55
Town of Whiting, use of snow plow		29.24
W. M. Look, lease on clam flats		25.00
Harold MacQuinn, gravel		12.00
Robert Dudley, use of field at Ward place		5.00
School Committee, sale of stove		5.00
Olive Wallace, tax on pool table		5.00
		<hr/>
		\$31,722.41
Paid 27 Selectmen's Warrants	\$20,627.34	
Abatements		36.70
Tax Deed and Bill		43.32
Bank Debit		.42
		<hr/>
		\$20,707.78
Balance March 1, 1949		\$11,014.63

**ANNUAL REPORT FOR CUTLER**

**January 1 to December 31, 1948**

**PUBLIC HEALTH NURSING SERVICE**

Today, more than ever before, we, the people, must work toward a better citizen for America and the World. To attain this goal, we must have good health.

Leaders in the program to promote health and welfare have proven that the care of every citizen begins before he is born. Much attention should be given to the expectant mother, infant and pre-school child. By focusing attention on this group, many health problems among the school age children and young adults can be eliminated.

Your public health nurse has made 39 family visits this year. These include visits to the expectant mother, with whom she plans for the coming baby and encourages regular medical supervision; to infants, pre-school and school age children. She also works with handicapped children, adults, and on the tuberculosis and venereal disease control program.

The nurse has visited the schools regularly to plan with the teacher toward a better health program and assist her to recognize communicable disease. In the spring, inoculations were given to prevent diphtheria, whooping cough, and smallpox.

Forty-three audiometer tests were given and all children were found to have hearing within the normal limits.

The town sponsored three child health conferences during the summer. Thirty-six children were given complete physical examinations and inoculations to prevent communicable diseases. There was an oppor-

tunity for the parents to discuss with the doctor the physical condition and needs of their children.

It is impossible for your public health nurse to work alone. In order to carry out a good public health program, she needs the interest and understanding of you, the citizens of the community. We should all work together to promote health and happiness in childhood because the child of today will be the future citizen of America and the World.

Respectfully submitted,

RUTH E. LANSING, R. N.

Public Health Nurse

**REPORT OF SUPERINTENDENT OF SCHOOLS**

**To the Superintending School Committee and Citizens  
of the Town of Cutler:**

I present herewith my first annual report as Superintendent of Schools, for the fiscal year ending February 28, 1949.

The consolidated statement shows a considerable unexpended balance in the general school fund, to be carried forward against the expenditures of next year.

Current statistics for the schools of Cutler follow:

	Cutler Village	Ridge	Little Machias		Total
Doris Sears-Doris Meloon Vera McGuire Louise Bryant					
Grade					
8	5	1	2		8
7	7	1	2		10
6	4	2	1		7
5	5	0	2		7
4	4	3	3		10
3	6	2	1		9
2	8	0	1		9
1	7	3	4		14
SP	2	1	1		4
	<hr/>				
Tl.	27	21	13	17	78

The students currently attending Washington Academy are distributed by grades as follows:

Freshmen: Elaine Ackley, Janet Bryant, Maylon Dennison, Robert Henderson, Ralph Maker, John McGuire, Geraldine Schurman and Richard Sears.

Sophomores: Betty Beam, Frances Davis and Betty Lou Fitzhenry.

Juniors: Florence Bryant, William Davis and John McGuire.

Seniors: Lettie Ackley, Gordon Farris, Norma Fitzhenry and Elizabeth Sheridan.

The legal tuition charge for Washington Academy is \$125. per student per year. Although this amount may at first glance seem high, it is actually considerably less than the actual per pupil expenditure at the Academy, which state reports show to be \$152.52 per pupil for the school year of 1947-8.

Following an inspection of the Cutler school buildings by the state insurance commissioner before the end of the last school year, we were notified to rehang exit doors to open outward, provide fire extinguishers for all schools, and a fire escape for the village school. The first item was taken care of from the school repair account, and the fire escape and fire extinguishers were provided from the town's contingent fund.

Nine new sash and window casings have been installed in the village school, chalk rails at the Little Machias school, and a combination wood-coal stove at the Ridge school. The use of coal during the cold periods has contributed greatly to the comfort of the students.

Provisions for shingling the Village School, providing three new sash at the Ridge school, and painting the Little Machias school should be made in the near future.

Parents are cordially invited to visit their schools, and to confer with the teachers. By this means teachers and parents can cooperatively work for the best interests of the pupils, and parents can familiarize themselves with the needs and aims of the schools.

The critical shortage of elementary teachers continues unabated. Enrollments in the teacher training institutions are much lower than the numbers needed

for the usual replacements each year.

I wish to express my appreciation to the teachers, school committee members, and citizens who have cooperated so well during my first year as their superintendent.

Respectfully submitted,

CARROLL B. RONCO

Superintendent of Schools

## CUTLER FINANCIAL REPORT

For Year Ending March 1, 1949

## CONSOLIDATED STATEMENT

**Resources**

Bal. Mar. 1, 1948, Gen. School Fd.	\$2,398.68	
Town Appropriation	5,450.00	
Interest on School Fund	56.00	
State of Maine, State School Fd.	4,112.18	
State of Maine, Equalization Fd.	1,271.00	
Bal. Mar. 1, 1948, Supt. Acct.	13.64	
		<hr/>
Total		\$13,301.50

**Expenditures**

General School Fund	\$ 9,831.56	
Superintendence Account	431.64	
Repairs	412.77	
		<hr/>
Total		\$10,675.97
		<hr/>
Balance, March 1, 1949		\$ 2,625.53

## GENERAL SCHOOL FUND

**Resources**

Balance, March 1, 1948	\$2,398.68
Town Appropriation	4,500.00
Interest on School Fund	56.00
State of Maine, State School Fd.	4,112.18
State of Maine, Equalization Fd.	1,271.00
<hr/>	
Total	\$12,337.86

**Expenditures**

## Teachers' Salaries

Doris Meloon	\$1,458.35
Doris Sears	1,466.68
Louise Bryant	1,470.84
Eliza Gatcomb	583.38
Vera McGuire	659.09
<hr/>	
Total	\$ 5,638.34

## Fuel

Lindsey Coal & Lumber Co.	\$ 188.83
James Clark, Jr.	221.00
Sidney Davis	29.25
Russell Bancroft	28.00
C. Wilder Smith	6.30
Roy Davis	15.00
<hr/>	
Total	\$ 488.38



## Janitor and Cleaning

Arthur Meloon	\$ 175.00	
Gardner Griffin	87.50	
Carrie McGuire	87.50	
Geneva Beam	10.00	
Mell Mason	10.00	
Fred Huntley	10.00	
Roy Davis	13.25	
Frank Porter	2.00	
	<hr/>	
Total		\$ 395.25

## Conveyance

Decosta Shaw	\$ 504.00	
T. G. Getchell (Insurance)	36.55	
Jasper Cates, Jr.	43.20	
	<hr/>	
Total		\$ 583.75

## Tuition (High School)

Washington Academy	\$1,975.00	\$ 1,975.00
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## Clerk Hire

Town of Lubec	\$ 115.00	\$ 115.00
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## Textbooks

Ginn & So.	\$ 3.80	
Scott, Foresman & Co.	170.99	
American Book Co.	18.33	
Macmillan Co.	93.48	
	<hr/>	
Total		\$ 286.60

## Supplies

Brown & White Paper Co.	\$	22.18	
Howard & Brown		6.85	
William Bottomley		5.53	
American Book Co.		63.89	
Edward E. Babb Co.		10.42	
Gledhill Bros., Inc.		76.21	
Lubec Publishing Co.		9.00	
James W. Brine Co., Inc.		8.27	
Loring, Short & Harmon		24.80	
Treasurer of State		13.50	
American Education Press, Inc.		21.40	
C. Wilder Smith		12.30	
L. E. Gardner		5.16	
Carroll Ronco		3.56	
J. L. Hammett Co.		16.17	
<hr/>			
Total	\$		299.24

## Summer School

Doris Sears	\$	50.00	\$	50.00
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Total Expenditures	\$	9,831.56
Unexpended bal., March 1, 1949	\$	2,506.30

## REPAIR ACCOUNT

## Resources

Town Appropriation	\$	450.00
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## Expenditures

Beckley-Cardy Co.	\$	39.87
C. Wilder Smith		18.12
A. J. Reynolds		184.75

*Annual Town Report*

R. P. MacKenzie	49.50
Harold J. Stuart	120.53

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Total	\$ 412.77
Unexpended balance, March 1, 1949	\$ 37.23

## SUPERINTENDENCE ACCOUNT

**Resources**

Unexpended bal., March 1, 1948	\$ 13.64
Town Appropriation	500.00

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Total	\$ 513.64
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**Expenditures**

William Bottomley	\$ 125.00
Carroll Ronco	306.64

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Total	\$ 431.64
Unexpended balance, March 1, 1949	\$ 82.00