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Annual Report of the Municipal Officers of the town of Beddington For the Municipal Year 1949-1950

Beddington (Me.)

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ANNUAL REPORT

of the

Municipal Officers

of the town of

BEDDINGTON

For the Municipal Year

1949-1950

Annual Report
of the
Municipal Officers
of the town of
BEDDINGTON
For the Municipal Year
1949-1950

THE COMMERCIAL PRINTING CO.
MACHIAS, MAINE

ASSESSORS REPORT FEBRUARY 20, 1950

Resident Valuation	\$3,022.77	
Non-Resident Valuation	51,863.40	
	<hr/>	
Total		\$54,886.17
Assessed on Valuation of Town	\$3,611.07	
5 Polls at \$3.00	15.00	
	<hr/>	
Total Assessment		\$3,626.07

APPROPRIATIONS 1949-50

State Tax	\$ 435.06	
Fire Tax	480.00	
County Tax	270.00	
School	660.00	
Supt. of School	65.00	
Support of Poor	550.00	
Roads and Bridges	250.00	
Snow Removal	200.00	
Interest on Town Debt	50.00	
Insurance	25.88	
Administration	160.00	
State Aid Construction	450.00	
Anti-Tuberculosis	10.00	
Overlay in Assessment	20.13	
	<hr/>	
Total		\$3,626.07
Resident Tax	\$ 214.17	
Non-Resident Tax	3,411.90	
	<hr/>	
		\$3,626.07

Tax Rate .066 Mills

WALLACE FARNSWORTH
 WILLIAM FARNSWORTH
 ELI OAKES
 Assessors Town of Beddington

Clayton Larrey, Jr.	1.88	
	<u>669.16</u>	
Unexpended	<u>416.93</u>	
		\$1116.39

STATE AID CONSTRUCTION

Credits

Appropriation	\$ 450.00	
From 3rd Class Road	90.00	
From Highway	150.00	
	<u>690.00</u>	\$ 690.00

Debits

State Highway Commission	\$ 690.00
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● SPECIAL MAINTENANCE

Credits

Received from State	\$ 307.00
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Debits

Wallace Farnsworth	\$ 40.00
Clyde Gray	21.00
Ronell Flarety	72.60
Percy Woods	27.60
Richard Peterson	9.00
Arthur Brown	4.50
Alton Pinkham	8.00
State Treasurer	11.70
Fred Grant	62.28
Elbridge Bryant	16.32
Canal Look	21.25
Neil Wilson	13.94
	<u>308.19</u>
	\$ 308.19

Paid from Highway	1.19	
	<hr/>	
		\$ 307.00

SPECIAL RESOLVE "MILL ROAD"

	Credits	
Received from State		\$ 478.94

	Debits	
Wallace Farnsworth	\$ 112.00	
Clyde Gray	81.00	
Rommel Flarety	131.25	
Herman Parent	4.50	
Elbridge Bryant	11.52	
Canal Look	15.00	
Neil Wilson	9.84	
Percy Wood	19.80	
Richard Peterson	8.25	
State Treasurer	40.00	
Bancroft Martin	43.75	

	<hr/>	
	479.91	
Paid from Highway	.97	
	<hr/>	
		\$ 478.94

REPAIRS ON TOWN BUILDINGS

	Credits	
Unexpended 1918		\$ 121.76

	Debits	
Herman Parent	\$ 3.00	
Arthur Blanchette	5.70	
Octavia Hart	27.00	
Dorothy Farnsworth	27.00	

	<hr/>	
	\$ 62.70	

Debits

State Treasurer, Milo Oakes	\$ 223.10	
Town of Columbia, Milo Oakes	50.45	
Dr. E. B. Stanley, Milo Oakes	7.00	
Sherman Harrington, Lillian Campbell	12.55	
Town of Steuben, Norman Farnsworth	37.07	
	<hr/>	
	\$ 330.17	
Overdraft	27.30	
	<hr/>	
		\$ 302.87

WALLACE FARNSWORTH

Overseer of the Poor

ADMINISTRATION

Credits

Appropriation	\$ 160.00	
Overlay	20.13	
Excise Tax	56.47	
Unexpended 1948	17.59	
	<hr/>	
		\$ 254.19

Debits

Commercial Printing	\$ 37.50	
Dorothy Farnsworth	36.62	
Union Trust Co.	1.71	
Marks Printing House	11.40	
Allan Sawyer	36.10	
Flora Farnsworth	12.00	
Wallace Farnsworth	50.00	
Octavia Hart	35.12	
	<hr/>	
	\$ 220.45	
Unexpended	33.74	
	<hr/>	
		\$ 254.19

Unexpended	62.06	
	<hr/>	
		\$ 124.76

CEMETERY

Credits

Unexpended		\$ 20.00
Available		\$ 20.00

INTEREST ACCOUNT

Credits

Appropriation		\$ 50.00
Bank Stock		4.80
Interest on School Fund		

INSURANCE

Credits

Appropriation		\$ 25.88
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Debits

Homer Worcester		\$ 25.88
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ANTI-TUBERCULOSIS

Credits

Appropriation		\$ 10.00
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Debits

State Treasurer		\$ 10.00
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ABATEMENT

Credits

Unexpended 1917		\$ 2.16
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SUPPORT OF THE POOR

Credits

Appropriation	\$ 550.00	
Overdraft 1948	247.13	
	<hr/>	

Amount Available		\$ 302.87
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Debits

State Treasurer, Milo Oakes	\$ 223.10
Town of Columbia, Milo Oakes	50.45
Dr. E. B. Stanley, Milo Oakes	7.00
Sherman Harrington, Lillian Campbell	12.55
Town of Steuben, Norman Farnsworth	37.07
	<hr/>
	\$ 330.17
Overdraft	27.30
	<hr/>

\$ 302.87

WALLACE FARNSWORTH
Overseer of the Poor

ADMINISTRATION

Credits

Appropriation	\$ 160.00
Overlay	20.13
Excise Tax	56.17
Unexpended 1948	17.59
	<hr/>

\$ 254.19

Debits

Commercial Printing	\$ 37.50
Dorothy Farnsworth	36.62
Union Trust Co.	1.71
Marks Printing House	11.40
Allan Sawyer	36.10
Flora Farnsworth	12.00
Wallace Farnsworth	50.00
Octavia Hart	35.12
	<hr/>

Unexpended

\$ 220.45
33.74

\$ 254.19

SUPERINTENDENT

		Credits	
Appropriation		\$	65.00
Unexpended 1948			3.12
			<hr/>
Available		\$	68.12
		Debits	
Frances Strout		\$	15.17
B. H. Varney			41.26
			<hr/>
Unexpended		\$	56.73
			11.39
			<hr/>
		\$	68.12

TAX ACCOUNT

State Tax		\$	435.06
Paid			435.06
Fire Tax			180.00
Paid			480.00
County Tax			270.00
Paid			270.00

BEAR BOUNTY

		Credits	
Received from State		\$	75.00
		Debits	
Luther Davis		\$	15.00
William Schoppee			15.00
Fred Hackett			15.00
W. N. Vorbis			15.00
Robert Strout			15.00
			<hr/>
		\$	75.00

TAX COLLECTOR'S REPORT

Amount Committed for Collection	\$3,626.07
Amount Collected on Commitment	\$3,610.87
Excise Tax 1949	36.47
Excise Tax 1950	20.00
Taxes 1948	6.95
Overpaid Treasurer	.30
	<hr/>
Paid Treasurer	\$3,680.29

DELINQUENT TAXPAYERS 1949

Doris Farnsworth	\$.67
Clarence Larrey	3.66
Fred Aquin (address unknown)	1.32
Thomas Pickering	3.30
Parker & Parlin	6.55
	<hr/>
	\$ 15.50
	<hr/>
	\$3,626.07
Unpaid Taxes 1948	\$ 10.86
Unpaid Taxes 1947	9.47

DOROTHY FARNSWORTH
Collector

TREASURER'S REPORT

Fiscal Year Ending February 20, 1950

Balance in Bank	\$ 590.03
Received from Dorothy Farnsworth, Collector	3,680.29
Received from State: Snow Removal	409.55

Bank Stock Tax	4.80	
Dog Tax Refund	.54	
State School Fund	233.27	
State and Federal Educational Subsidies	25.73	
Special Resolve Road	478.94	
Town Road Improvement	307.00	
Bear Bounties	75.00	
Machias Savings Bank, Interest	12.06	
		<hr/>
		\$5,817.21
Town Warrants	\$5,539.15	
Due State	23.35	
		<hr/>
		\$5,515.80
		301.41
		<hr/>
Balance in Bank		\$5,817.21

OCTAVIA S. HART
Treasurer

SCHOOL
FINANCIAL STATEMENT

	Credits	
Appropriation	\$ 660.00	
State School Fund	233.27	
Teaching Position	25.36	
School Enrollment	.37	
Dog Tax Refund	.54	
Interest on Town Debt	50.00	
Bank Stock Tax	4.80	
Interest on School Fund	12.06	
		<hr/>
		\$ 986.40
	Debits	
Lena Torrey	\$ 462.48	

Frances Lawrence	835.42
Clerk's Salary	14.41
Fuel	42.00
Rent	2.22
Textbooks and Supplies	19.56
Janitor	7.00
Overdraft 1948	59.04
	<hr/>
	\$1,442.16
Overdrawn	455.76
	<hr/>
	\$ 986.40

SCHOOL REPORT

To the Superintending School Committee and Citizens of Beddington:

I herewith submit the annual report of the Beddington School.

Superintending School Committee

W. H. Farnsworth	Term Expires 1950
Mrs. Octavia Hart	Term Expires 1951
Mrs. Dorothy Farnsworth	Term Expires 1952

Attendance Officer
W. H. Farnsworth

FINANCIAL STATEMENT

Credits

Appropriation	\$ 660.00
State School Fund	259.00
Dog Tax	.54
Interest on Town Debt	50.00
Bank Stock Tax	4.80
Interest on Permanent School Fund	12.06
	<hr/>
	\$ 986.40

Debits	
Mrs. Lena Torrey	\$ 464.60
Mrs. Frances Lawrence	833.30
	<hr/>
Total for Instruction	\$1,297.90
Clerk's Salary	14.44
Fuel	42.00
Textbooks	9.97
Supplies	9.59
Janitor	7.00
Office Rent	2.22
Overdrawn, 1948-49	59.01
	<hr/>
	\$1,442.16
	<hr/>
Overdrawn	\$ 455.76

SCHOOL BUDGET

Credits	
State School Fund	\$ 415.00
Interest on Town Debt	50.00
Interest on Permanent School Fund	12.06
Bank Stock Tax	4.80
Tuition	90.00
	<hr/>
Total Estimated Credits	\$ 571.86
Debits	
Overdrawn, 1949-50	\$ 455.76
Teacher's Salary	1,500.00
Fuel	50.00
Textbooks and Supplies	20.00
Clerk's Salary	14.44
Office Rent	2.22
	<hr/>
	\$2,042.42
	<hr/>
Necessary Appropriation	\$1,470.56

The regular state subsidy for each certified teaching position, irrespective of the school tax rate is \$100. When your rate reaches .015 you are entitled to an additional \$90.00 and for each 3 mill increase up to 29 mills you will receive an additional \$90.00 up to a maximum of \$150.00 of \$90.00 units.

If the overdraft of \$455.76 which shows in your school account is taken from your town surplus account the necessary appropriation will be \$1,011.80. An appropriation of \$1,011.80 will establish your school tax rate at .0169 based on a state valuation of \$60,000.00 and will entitle you to one additional unit of \$90.00 making your total state teacher subsidy \$490.00. If on the other hand you appropriate \$1,470.56 your school tax rate will be raised to .0215 which will entitle you to four additional units of \$90.00 or a total state subsidy of \$760.00. The question is, whether you will raise the sum of \$1,470.56 and receive from the State \$760.00 or take the overdraft from your surplus and raise only \$1,011.80 and receive only \$490.00.

The reason for receiving only \$259.00 from the State this year is that the school operated on a half-time basis for a part of the year for which you were allowed only half the regular subsidy during that time.

At the opening of school in September only seven pupils were enrolled. With the return of Herman Parent and the enrollment of the three Abbott children the enrollment was increased to eleven as follows: Grade I, 3; Grade II, 1; Grade III, 2; Grade IV, 3; Grade VI, 1; Grade VII, 1.

The teacher has displayed a keen interest in the school and as a result of her interest in the individual pupils, they have made marked progress according to their individual ability both from the standpoint of conduct in and out of school and academically.

It would not be fair to conclude this brief report without commenting on the splendid job of cleaning

and whitening the walls and ceiling of the school room by Mrs. Farnsworth and Mrs. Hart.

The environment in which a child lives has a powerful influence on the development of his personality. His habits of living, the thoughts he thinks, the ideals he forms, all affect his life strongly and help to make him what he is. "Cleanliness is next to Godlikeness". Therefore too much stress cannot be placed on the importance of a clean tidy schoolroom with pleasing, wholesome surroundings.

In conclusion I wish to express my appreciation to the teacher, pupils, members of the superintending school committee, and citizens for their courtesy and co-operation.

BENJ. H. VARNEY
Superintendent of Schools

AUDITOR'S REPORT

February 17, 1950

Board of Selectmen
Beddington, 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 Beddington for the period February 20, 1948 to February 21, 1949.

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. Complete report of audit on file in Town Office.

Very truly yours,
SAWYER AND SAWYER
By A. F. Sawyer
Accountants and Auditors

COMMENTS

Re: Audit of the Town of Beddington
February 20, 1948 to February 21, 1949

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—(\$590.03)

At the close of the year, the cash balance was on deposit at the Union Trust Company, Ellsworth, Maine.

The check book balance was reconciled with the bank statement as of February 21, 1949, and found to be in agreement.

Accounts Receivable—(\$37.41)

The accounts receivable represents the items due as detailed on Schedule A-1.

Taxes Receivable—(\$27.18)

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

The commitment was accounted for by cash collections of \$3,278.01 and unpaid taxes of \$17.71, as reflected on the records of the Collector. The balance due for previous year is \$9.17

Due Trust Funds—(\$1,160.11)

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

Due Governmental Agencies—(\$3.20)

This liability consists of the amount withheld from salaries on account of Employees' Retirement Fund, which was not due at the close of the books.

Net Deficit—(\$508.69)

Reference to Exhibit A indicates that at the close of the year there was a Net Deficit of \$508.69, as compared with a Net Deficit of \$167.02 shown the year previous.

General:

Revenue from excise taxes was checked and found to be accounted for and properly recorded. All income from this source was applied to the Administration account.

All unexpended balances required by law to be carried forward, and all unfinished projects which had unexpended balances, have been carried forward to 1949.

All other overdrawn and unexpended balances have been carried to the Net Debt account, as recommended by the State Department of Audit.

We found all the Town records in very good condition, and the records kept in accordance with the Uniform System of Accounts.

Exhibit A

TOWN OF BEDDINGTON

COMPARATIVE BALANCE SHEET

	February 21, 1949	February 20, 1948
GENERAL FUND		
ASSETS		
Cash:		
On hand and in Bank	\$590.03	\$875.61
Accounts Receivable (Sch. A-1)	37.41	37.11
Taxes Receivable (Sch. A-2)		
Current Year	\$17.71	\$14.07
Prior Year	9.47	
	27.18	14.07
Investments		120.00
Total Assets—General Fund	\$654.62	\$1,047.09
TRUST FUNDS		
Cash:		
Time Deposits (Sch. A-3)	\$ 600.00	\$ 600.00
Due from General Fund	1,160.11	1,160.11
Total Assets—Trust Funds	\$1,760.11	\$1,760.11
GENERAL FUND		
LIABILITIES		
Due Trust Funds	\$1,160.11	\$1,160.11
Due Governmental Agencies	3.20	
Deferred Revenue:		
Prepaid Excise Taxes		54.00
Total Liabilities	1,163.31	1,214.11

SURPLUS			
Appropriated (Ex. D)	\$ 85.72		\$269.47
Unappropriated (Ex. E)	<u>594.41</u>		<u>436.49</u>
		<u>508.69</u>	<u>167.02</u>
Total Liabilities and Surplus--			
General Fund		\$654.62	\$1,047.09
TRUST FUNDS			
Principals		<u>\$1,760.11</u>	<u>\$1,760.11</u>
Total Liabilities—Trust Funds		\$1,760.11	\$1,760.11

WALLACE FARNSWORTH
W. H. FARNSWORTH
ELI OAKES
Selectmen of Beddington