

The University of Maine

DigitalCommons@UMaine

Maine Town Documents

Maine Government Documents

1948

Annual Report of the Municipal Officers of the Town of Bowerbank, Maine For the Municipal Year 1947-1948

Bowerbank (Me.)

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>



Part of the [United States History Commons](#)

Repository Citation

Bowerbank (Me.), "Annual Report of the Municipal Officers of the Town of Bowerbank, Maine For the Municipal Year 1947-1948" (1948). *Maine Town Documents*. 10173.

<https://digitalcommons.library.umaine.edu/towndocs/10173>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.

352
B676
1947/48

42

Annual Report

of the Municipal Officers of the

Town of

Bowerbank

Maine

For the Municipal Year

1947-1948



BRING THIS BOOK WITH YOU



1948

MILO PRINTING CO.
MILO, MAINE

TOWN WARRANT

*To Robert Peterson, Constable in the Town of Bowerbank,
in the County of Piscataquis,* GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said town, qualified to vote in town affairs, to meet at the Town Hall, Monday, March 29, 1948, at 1.00 P. M., to vote on the following articles to wit:

Article 1. To choose a moderator to preside over said meeting.

Art. 2. To choose a town clerk.

Art. 3. To hear all reports that may legally come before said meeting.

Art. 4. To choose three selectmen, assessors, and overseers of the poor.

Art. 5. To choose a town treasurer.

Art. 6. To choose one or more school committee.

Art. 7. To choose a tax collector and fix his compensation.

Art. 8. To choose all other necessary officers.

Art. 9. To see if the town will vote to choose a budget committee for 1948.

Art. 10. To see what sum of money the town will vote to raise for support of schools.

| | | |
|----------------------|----------|---------|
| Amount raised, 1947, | \$265.00 | |
| Amount expended, | 611.00 | |
| High school tuition, | 45.00 | |
| Recommended, 1948, | 415.00 | \$450-- |
| High school tuition, | 45.00 | |

Art. 11. To what sum of money the town will raise for salary of superintendent of schools.

| | |
|----------------------|---------|
| Amount raised, 1947, | \$50.00 |
| Amount expended, | 50.00 |
| Recommended, 1948, | 48.00 |

Art. 12. To see what sum of money the town will raise for support of poor.

Art. 12a. To see what sum of money the town will raise for insurance on public buildings.

Art. 13. To see what sum of money the town will raise for public health nurse.

| | |
|--------------|---------|
| Recommended, | \$15.00 |
|--------------|---------|

Art. 14. To see what sum of money the town will raise for incidental expense, town office expense, selectmen, and other town officers.

| | |
|----------------------|----------|
| Amount raised, 1947, | \$350.00 |
| Amount expended, | 440.67 |
| Recommended, 1948, | 500.00 |

Art. 15. To see what sum of money the town will raise for care of cemetery.

| | |
|----------------------|---------|
| Amount raised, 1947, | \$25.00 |
| Amount expended, | |
| Recommended, 1948, | |

Art. 16. To see what sum of money the town will raise for snow removal.

| | |
|----------------------|----------|
| Amount raised, 1947, | \$300.00 |
| Amount expended, | 542.38 |
| Recommended, 1948, | 300.00 |

Art. 17. To see if the town will vote to plow the yards of all residents and raise a sum of money for same.

| | |
|----------------------|---------|
| Amount raised, 1947, | \$25.00 |
| Recommended, 1948, | 25.00 |

Art. 18. To see if the town will raise the sum of \$190.00, the town's part of maintaining road patrol.

Art. 19. To see what sum of money the town will vote to raise for State Aid construction, in addition to the amounts regularly raised for the care of ways, highways and bridges, under the provision of Section 19, Chapter 28, Revised Statutes of 1930, or under the provisions of Section 3, Chapter 29, Public Laws of 1937.

| | |
|----------------------|----------|
| Amount raised, 1942, | \$300.00 |
| Amount raised, 1946, | 450.00 |
| Amount raised, 1947, | 450.00 |
| Recommended, | |

Art. 20. To see what sum of money the town will vote to raise for town road.

| | |
|----------------------|----------|
| Amount raised, 1947, | \$500.00 |
| Expended, | 477.98 |
| Recommended, | 250.00 |

Art. 21. To see if the town will vote to raise a sum of money for the benefit of the hot lunch in the Sebec-Bowerbank school, and what sum. Also if they will vote any amount raised to be used for kitchen equipment.

| | |
|--------------|----------|
| Recommended, | \$100.00 |
|--------------|----------|

Art. 22. To see if the town will vote to be included in the Forestry District for fire protection.

Art. 23. To see if the town will vote to authorize the selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying obligations of the town; such loans to be paid during the current municipal year out of money raised during said current year by taxes.

Art. 24. To see what action the town will take on requiring anyone owing taxes or any other debt, to make some payment on such debt when receiving money from the town.

Art. 25. To see if the town will vote to fix a date when all taxes shall be due and payable.

Art. 26. To see if the town will vote to charge interest and what rate on all taxes remaining unpaid after the date fixed by Article 25.

Art. 27. To see if the town will vote to give a discount on taxes paid by a date fixed by this article, and at what per cent.

Art. 28. To transact all other business that may legally come before said meeting.

The selectmen hereby give notice that they will be in session at the Town Hall at 12.45 P. M. for the purpose of revising and correcting the list of voters.

You are hereby required to notify and warn the inhabitants of said town by posting an attested copy of this warrant at the town hall and at the post office in said town seven days before said meeting.

Given under our hands this 17th day of March, A. D. 1948.

F. A. GLOVER,

A. D. CUTHBERTSON,

ANDREW H. MOORE,

Selectmen of Bowerbank.

A true copy, attest.

ROBERT PETERSON,

Constable of Bowerbank.

TOWN OFFICERS

Moderator

A. H. MOORE

Town Clerk

AGNES MOORE

Selectmen, Assessors and Overseers of Poor

F. A. GLOVER A. D. CUTHBERTSON A. H. MOORE

Treasurer

MATTIE GLOVER

Tax Collector

DELLIE CUMMINGS

Superintendent of Schools

HAROLD CARSON

School Committee

DELLA CUMMINGS

MARY GLOVER

MATTIE GLOVER

Budget Committee

MATTIE GLOVER

MARY GLOVER

A. H. MOORE

ASSESSORS' REPORT

MONEY RAISED AT MARCH MEETING

| | |
|----------------------------------|---|
| Support of schools, | \$265.00 |
| High school tuition, | 45.00 |
| Superintendent's salary, | 50.00 |
| Public health nurse, | 15.00 |
| Incidental expense, | 350.00 |
| Care of cemetery, | 25.00 |
| Snow removal, | 300.00 |
| Plowing yards, | 25.00 |
| Maintenance patrol, | 190.00 |
| State Aid construction, | 450.00 |
| Town road, | 500.00 |
| | <hr style="width: 20%; margin-left: auto; margin-right: 0;"/> |
| Amount raised at annual meeting, | \$2,215.00 |
| State tax, | 1,167.34 |
| Fire District tax, | 362.25 |
| County tax, | 225.40 |
| | <hr style="width: 20%; margin-left: auto; margin-right: 0;"/> |
| Total, | \$3,969.99 |

VALUATION OF BOWERBANK

| | |
|---|---|
| Value of real and personal estate, | \$152,670.00 |
| Rate per cent, .027. | |
| Number of polls, 10. | |
| Resident tax, | \$ 276.52 |
| Non-resident tax, | 3,883.84 |
| | <hr style="width: 20%; margin-left: auto; margin-right: 0;"/> |
| Total tax, | \$4,160.36 |
| Amount raised, | 3,969.99 |
| Overlay, | 190 100.37 |
| Total amount committed to Dellie Cummings, collector, | 4,160.36 |

| | | |
|---------------------------|------------|----------|
| Cash deposited for taxes, | \$4,101.71 | |
| Discount on taxes, | 58.65 | |
| | <hr/> | 4,160.36 |
| Interest on taxes, | | 1.11 |
| Excise taxes, | | 49.51 |

F. A. GLOVER,
A. D. CUTHBERTSON,
ANDREW H. MOORE,
Selectmen of Bowerbank.

STATE AND FIRE DISTRICT TAX

| | | |
|-----------------------|------------|------------|
| State tax, | \$1,167.34 | |
| District tax, | 362.25 | |
| | <hr/> | \$1,529.59 |
| Paid State treasurer, | | \$1,529.59 |

COUNTY TAX

| | |
|------------------------|----------|
| Amount raised, | \$225.40 |
| Paid County treasurer, | \$225.40 |

COUNTY HEALTH SERVICE

| | |
|--------------------------------------|---------|
| Amount raised, 1947, | \$15.00 |
| Paid to County health service, 1947, | \$15.00 |

CARE OF CEMETERY

| | |
|----------------------------|---------|
| Balance, February 1, 1947, | \$15.00 |
| Amount raised, 1947, | 25.00 |
| | <hr/> |
| Balance, February 1, 1948, | \$40.00 |

INSURANCE ON PUBLIC BUILDINGS

| | |
|---|---------|
| Balance, February 1, 1947, | \$18.75 |
| Paid insurance on schoolhouse for 1946, | \$18.75 |

INCIDENTAL EXPENSE

Selectmen

| | | |
|--|-------|---------|
| Allen Cuthbertson, work on assessing taxes, \$ | 3.00 | |
| Allen Cuthbertson, | 10.00 | |
| A. H. Moore, | 10.00 | |
| | <hr/> | \$23.00 |

Other Town Officers

| | | |
|---|-------|----------|
| <i>Ladies Cuthbertson, Deeds</i> | 10 | |
| Dellie Cummings, collecting taxes, | 25.00 | |
| Mattie Glover, treasurer, | 10.00 | |
| Dellie Cummings, collecting taxes, | 98.06 | |
| Dellie Cummings, collecting excise tax, | 1.50 | |
| Agnes Moore, town clerk, | 21.00 | |
| Della Cummings, school committee, | 5.00 | |
| Mattie Glover, treasurer, | 40.00 | |
| Mattie Glover, school committee, | 5.00 | |
| Mattie Glover, justice fees, | 1.50 | |
| | | \$208.06 |

Town Office Expense

| | | |
|--|---------|----------|
| Louis Villani, counsel for town, | \$ 2.00 | |
| Register of Deeds, transfers, | 1.60 | |
| Mary A. Glover, work on town report, | 8.00 | |
| Milo Printing Co., printing reports, | 65.25 | |
| Loring, Short and Harmon, supplies, | 11.80 | |
| Department of Audit, | 36.30 | |
| Mary Glover, work on taxes, copying record books, | 12.00 | |
| Charles W. Mills, | 8.00 | |
| | | \$144.95 |

Incidental

| | | |
|---|---------|---------|
| Allen Cuthbertson, two trips to Milo, | \$ 5.00 | |
| Allen Cuthbertson, trip to Dover-Foxcroft, | 2.00 | |
| Ralph Bragg, insurance on school bus, | 21.00 | |
| Allen Cuthbertson, trip to Dover-Foxcroft and work on snow plow, | 8.00 | |
| Charles DeYone, lumber, repairs on snow plow, | 15.90 | |
| C. H. Weston, bolts, repairs on snow plow, | 2.66 | |
| A. H. Moore, repairs on snow plow, | 6.35 | |
| Robert Peterson, flags for cemetery, | 3.75 | |
| | | \$64.66 |

| | | |
|---------------------------|--|----------|
| Total incidental expense, | | \$440.67 |
|---------------------------|--|----------|

| | |
|----------------------|----------|
| Amount raised, 1947, | \$350.00 |
| Excise tax, | 49.51 |
| Victualer's license, | 3.00 |
| | <hr/> |
| Amount available, | 402.51 |

| | |
|------------------------------|---------|
| Overdrawn, February 1, 1948, | \$38.16 |
|------------------------------|---------|

STATE AID MAINTENANCE

| | |
|-----------------------|----------|
| Amount raised, 1947, | \$190.00 |
| Paid State treasurer, | \$190.00 |

THIRD CLASS MAINTENANCE

| | |
|----------------------------|---------|
| Carroll Nason, | \$ 7.00 |
| Allen Cuthbertson, | 7.00 |
| S. W. Ladd, | 16.00 |
| | <hr/> |
| | \$30.00 |
| Balance from 1946, | \$46.00 |
| Expended, 1947, | 30.00 |
| | <hr/> |
| Balance, February 1, 1948, | \$16.00 |

TOWN ROAD

| | |
|------------------------|---------|
| A. Cuthbertson, | \$ 4.50 |
| R. Peterson, | 4.50 |
| C. Nason, | 4.50 |
| A. H. Moore, truck, | 6.74 |
| A. Cuthbertson, | 21.00 |
| A. Cuthbertson, | 28.00 |
| Ralph Dow, truck, | 56.00 |
| Ralph Greenier, truck, | 54.00 |
| Leslie Damon, | 8.20 |
| Ira Damon, | 8.20 |

Other Town Officers

| | |
|--|--------------------|
| Sadie Cuthbertson, posting warrant, | \$ 1.00 |
|--|--------------------|

| | | |
|-------------------------------|-------|----------|
| Ralph Green, | 21.00 | |
| R. Peterson, | 14.00 | |
| Irwin Nason, | 4.75 | |
| Arnold Getchell, | 4.75 | |
| A. Cuthbertson, | 14.00 | |
| J. A. Webber, supplies, | 7.60 | |
| C. H. Weston, supplies, | 8.00 | |
| A. Cuthbertson, | 14.00 | |
| C. Nason, | 14.00 | |
| Finnwood Products, bulldozer, | 85.00 | |
| Edward Ladd, | 25.50 | |
| William Smith, | 14.87 | |
| A. Cuthbertson, | 19.12 | |
| A. Cuthbertson, | 4.50 | |
| Oscar Peterson, | 5.25 | |
| C. Nason, | 7.00 | |
| A. Cuthbertson, | 7.00 | |
| Ralph Greenier, | 12.00 | |
| | <hr/> | \$477.98 |
| Amount raised, 1947, | | \$500.00 |
| Expended, | | 477.98 |
| | | <hr/> |
| Balance, February 1, 1948, | | \$22.02 |

SNOW REMOVAL

| | | |
|-----------------------------|----------|----------|
| A. H. Moore, contractor, | \$109.59 | |
| A. H. Moore, | 109.59 | |
| A. H. Moore, | 109.57 | |
| A. Cuthbertson, snow fence, | 6.00 | |
| W. H. Shurtleff Co., salt, | 21.00 | |
| C. Nason, snow fence, | 7.00 | |
| A. Cuthbertson, snow fence, | 7.00 | |
| H. Cuthbertson, snow fence, | 7.00 | |
| A. H. Moore, plowing yards, | 25.00 | |
| A. H. Moore, | 140.63 | |
| | <hr/> | \$542.38 |

| | | |
|----------------------------|----------|----------|
| Amount raised, 1947, | \$300.00 | |
| Plowing yards, | 25.00 | |
| Received from State, | 418.50 | |
| | <hr/> | |
| Amount available, | | \$743.50 |
| Expended, | | 542.38 |
| | | <hr/> |
| Balance, February 1, 1948, | | \$176.12 |

BOWERBANK FINANCIAL STATEMENT

FOR FEBRUARY 1, 1948

Common Schools

Receipts:

| | | |
|--------------------------------|----------|----------|
| Balance, February 1, 1947, | \$ 50.78 | |
| Appropriation, | 265.00 | |
| Interest on school lands fund, | 160.00 | |
| State school fund, | 105.91 | |
| | | <hr/> |
| Total receipts, | | \$581.69 |

Expenditures:

| | | |
|--------------------------------|----------|----------|
| Sadie Cuthbertson, conveyance, | \$432.00 | |
| Clerk, | 35.00 | |
| Tuition, | 144.00 | |
| | | <hr/> |
| Total expenditures, | | \$611.00 |
| | | <hr/> |
| Overdraft, February 1, 1948, | | \$29.31 |

SUPERINTENDENT OF SCHOOLS

Receipts:

| | | |
|----------------------------|---------|---------|
| Balance, February 1, 1947, | \$37.49 | |
| Appropriation, | 50.00 | |
| | | <hr/> |
| Total receipts, | | \$87.49 |

Expenditures :

| | | |
|----------------------------|---------|---------|
| Hayden L. V. Anderson, | \$20.81 | |
| Harold E. Carson, | 29.19 | |
| | <hr/> | |
| Total expenditures, | | \$50.00 |
| | | <hr/> |
| Balance, February 1, 1948, | | \$37.49 |

HIGH SCHOOL TUITION

Receipts :

| | |
|----------------------------|------------|
| Balance, February 1, 1947, | No balance |
| Appropriation, | \$45.00 |

Expenditures :

| | |
|--|---------|
| City of Portland, Betty Cummings for fall term, | \$45.00 |
|--|---------|

TREASURER'S REPORT

I hereby submit the following report for the year ending February 1, 1948:

Receipts

| | |
|---|------------|
| Balance in treasury, February 1, 1947, | \$1,442.98 |
| Received from: | |
| Dellie Cummings, collector, taxes and interest, | 4,102.82 |
| Dellie Cummings, collector, excise taxes, | 49.51 |
| New York City, interest on school fund, | 160.00 |
| State treasurer, State school fund, | 105.91 |
| State treasurer, snow removal, | 418.50 |
| State treasurer, bear bounty for 1946, | 60.00 |
| Agnes Moore, clerk, vitalers' licenses, | 3.00 |
| | \$6,342.72 |

Expenditures

| | |
|---|------------|
| Amount of selectmen's warrants, | \$4,069.86 |
| Credit school account from State tax appropriation, | 105.91 |
| Balance in treasury, February 1, 1948, | 2,166.95 |
| | \$6,342.72 |

MATTIE M. GLOVER,
Treasurer.

The sum of \$300.00 (1942), \$450.00 (1946), \$450.00 (1947), making \$1,200.00, is in the treasury for State Aid Construction.

AUDITOR'S REPORT

COMMENTS

Re: Audit of Accounts — Town of Bowerbank
February 2, 1946, to February 1, 1947

Cash

A detail examination of all cash receipts and bank deposits indicated that the cash recorded as received had been accounted for properly and promptly deposited in the bank.

Cash on deposit and subject to check at the Merrill Trust Company on February 28, 1947, plus a later deposit, reconciled with the cash balance as reflected by the records of the treasurer.

Accounts Receivable

The items in this account are due from other municipalities for the care of poor and from the State for bear bounties.

Taxes Receivable

The examination made of the records of the collector and assessors indicated that they were in agreement. The total 1946 tax commitment was accounted for in full by cash and discounts allowed for the early payment of taxes.

The tax lien and deed accounts remain the same as the previous year.

Surplus

At the end of the year under examination, the records indicated that the town had a surplus of \$2,107.20. Of this amount, \$1,129.90 represents appropriation balances carried forward to the 1947 municipal year, leaving \$977.30 not appropriated for any specific purpose. The increase in surplus over the previous year was due to unexpended balances lapsed and other unappropriated revenue.

Trust Funds

The savings books representing investment of the cemetery perpetual care and the ministerial and school funds were examined and it was noted that interest earned and withdrawals had not been entered for several years.

The interest received on the bond investments of the ministerial and school fund was applied to the school account. The bonds were not examined, but the treasurer advised that they were in possession of Attorney Francis C. Peaks of Dover-Foxcroft.

As the interest on the bonds is received direct from New York City, they apparently are not coupon bonds.

General

The examination made of paid bills and payrolls indicated that, with few exceptions, all were on file.

The excise tax collections were verified by examination of the copies of receipts retained by the collector.

Corporate surety bonds were furnished by the tax collector and the treasurer and these bonds appeared to be adequate.

Exhibit A

COMPARATIVE BALANCE SHEET
GENERAL FUND

Assets

| | February 1, 1947 | February 1, 1946 |
|---------------------------------------|-------------------|-------------------|
| Cash on hand and in bank, | \$1,442.98 | \$1,151.32 |
| Accounts receivable (Schedule A-1), | 521.91 | |
| Tax liens (Schedule A-2), | 16.80 | 16.80 |
| Tax deeds (Schedule A-3), | 32.85 | 32.85 |
| Tax acquired property (Schedule A-4), | 92.66 | 92.66 |
| | \$2,107.20 | \$1,293.63 |
| Total assets—General fund, | \$2,107.20 | \$1,293.63 |

Liabilities

| | February 1, 1947 | February 1, 1946 |
|------------------------------------|-------------------|-------------------|
| Surplus: | | |
| Appropriated (Exhibit D), | \$1,129.90 | \$538.15 |
| Unappropriated (Exhibit E), | 977.30 | 755.48 |
| | \$2,107.20 | \$1,293.63 |
| Total surplus—General Fund, | \$2,107.20 | \$1,293.63 |

TRUST FUNDS*Assets*

| | February 1, 1947 | February 1, 1946 |
|----------------------------------|-------------------|-------------------|
| Time deposits (Schedule A-5), | \$ 165.46 | \$ 165.46 |
| Investments (Schedule A-5), | 4,000.00 | 4,000.00 |
| | \$4,165.46 | \$4,165.46 |
| Total assets—Trust funds, | \$4,165.46 | \$4,165.46 |

Liabilities

| | February 1, 1947 | February 1, 1946 |
|---------------------------------------|-------------------|-------------------|
| Principals (Schedule A-5), | \$4,165.46 | \$4,165.46 |
| | \$4,165.46 | \$4,165.46 |
| Total liabilities—Trust funds, | \$4,165.46 | \$4,165.46 |