

One Hundred and Thirty-Second

Annual Report

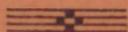
of the Municipal Officers of the

Town of

Carmel, Me.

For the Municipal Year

1942-1943



BRING THIS BOOK WITH YOU



1943
FURBUSH-ROBERTS PRINTING CO.
BANGOR, MAINE

This page is dedicated to the men of Carmel, who are now serving in the armed forces of the United States.

Russell Craig	Norman Mitchell
Earl Craig	Bliss Hand
Norman Powell	Ernest Hand
Stanley Powell	Roland Coffin
Alton Parsons	Harris Coffin
Vaughn Stevens	Ralph Higgins, Jr.
Fayette Otis	Edward Danielson
Charles Ogden	Albert Call
Carlton Luce, Jr.	Addison Hodgkins
Leonard Small	Montague Smith
Ralph Hatfield	Earl Vinal, Jr.
Kenneth Smith	Merle Cookson
Russell Bradford	Vincent Crosby
Harold Bickford	Earl Crosby
Charles M. Bryant	Walter Leonard
Lee Lawrence	Arthur Leonard
Delton Lawrence	Guy Merrill
George Hughes	Merrill Mendall
Harold Hughes	Edwin Henderson
Howard Bowne, Jr.	Willard Fogg
William Day	Wilder Johnson
Alton Purvis	George Lawrence
Carl Clement	Roland Bickford
Kenneth Foster	Henry De Rusha
Alton Boyle	Gladium E. Lamb
Ralph Ross	Thomas Brown
Wilson Hauscom	Oscar Sprague
Fred Worcester	Manfred Hughes
Robert Worcester	Sheldon Hughes
Ronald Philbrick	Lyndon Lawrence
Raymond Philbrick	Laurel Lawrence
Henry Day	Emma Mitchell, WAAC
Fred Spencer	Gladys Crosby, Nurse
William Railton	

TOWN WARRANT

Penobscot, ss.

State of Maine

To *L. D. French, Constable of Carmel, in said County,*

GREETINGS :

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Carmel, qualified by law to vote in town affairs, to assemble at the Town Hall in said town on Monday, March 1, A. D. 1943, at ten o'clock in the forenoon, to act on the following articles, to wit:

Art. 1. To elect a moderator to preside at said meeting.

Art. 2. To elect a town clerk.

Art. 3. To see if the town will vote to accept the reports of the municipal officers as printed.

Art. 4. To elect three or more selectmen, assessors, and overseers of the poor.

Art. 5. To elect a town treasurer.

Art. 6. To elect one or more members of the superintending school committee.

Art. 7. To see if the town will elect a road commissioner or authorize the selectmen to act as road commissioners.

Art. 8. To elect a road commissioner if the town so votes in the preceding article.

Art. 9. To elect a fire warden; sexton; surveyors of wood, bark and lumber; fence viewers; tramp constable, excise tax collector, and town agent.

Art. 10. To fix the compensation of our several officers. First selectman; second selectman; third selectman; assessors; overseers of the poor; road commissioner; superintending school committee; town treasurer; fire warden and raise money for the same.

Art. 11. To elect one or more town constables.

Art. 12. To see what sums of money the town will vote to raise and appropriate, for the following purposes:

Roads, Bridges, Sidewalks (Summer)
 Snow Fence
 Common Schools
 Insurance of School Buildings
 High School
 Schoolhouse Repair
 Salary of Superintendent
 Interest on Common School Fund
 Support of Poor, Veterans Aid, Aid Dependent
 Children
 Cutting Bushes on State, State Aid and Third Class
 Highways
 Memorial Day
 Care of Cemeteries
 Contingent Account
 Note on School Building (Grammar)
 Street Lights
 Aid to Dependent Children (Mothers' Aid)
 Simpson Memorial Library
 Removal of Snow
 Interest on Notes and Temporary Loan
 Carmel School District

Art. 13. To see if the town will vote to raise and appropriate the sum of one thousand, two hundred twenty-five dollars (\$1,225.00) the amount due for the bonded indebtedness of the town, including interest for the current year.

Art. 14. To see if the town will vote to raise and appropriate to the Carmel School District the sum of one thousand, six hundred thirty dollars (\$1,630.00) the amount due for School District Bonds including interest for the year 1943-44.

Art. 15. To elect a Collector of Taxes and fix his compensation.

Art. 16. To see what sum of money the town will appropriate for state aid construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Section 19, Chapter 28, Revised Statutes of 1930 or under the provisions of Section 3, Chapter 229, Public Laws of 1937.

Art. 17. To see if the town will vote to raise money, and what sum for the maintenance of State and State Aid highways within the limits of said town under Sections 8 and 17, Chapter 25 of Revised Statutes of 1916.

Art. 18. To see what sum of money the town will vote to raise for special resolve maintenance, under Chapter 124, Public Laws 1927.

Art. 19. To see if the town will vote to raise the sum of \$532.00 for the maintenance of third class roads, in order for the town to be entitled to third class apportionment under the provisions of the amendments of Section 46 of Chapter 175, Public Laws of 1933.

Art. 20. To see if the town will raise and appropriate \$90.00 for public health nursing in Carmel. Said sum to be expended by the State Bureau of Health, for local service.

Art. 21. To see if the town will vote to appropriate the sum of \$200.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chapter 11, Sections 62-63-64.

Art. 22. To see if the town will raise the sum of \$100.00 for the maintenance of the Fuller Road so called, beginning at the Five Road, so called and extending to the John Hughes place, so called.

Art. 23. To see if the town will raise the sum of \$30.00 to reimburse Anna O'Neil for buildings destroyed by fire in 1942.

Art. 24. To see what wages the town will vote to pay for trucks, teams, and men working for the town, the coming year.

Art. 25. To see if the town will authorize the selectmen to deduct from the wages of all town employees a percentage of the same, to be applied on taxes, and fix the rate.

Art. 26. To see if the town will vote to authorize the selectmen, on behalf of the town, to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on payment of cash and to execute quit claim deeds for such property, or to take any other legal action necessary to acquire possession of and sell said property.

Art. 27. To see if the town will authorize the selectmen and town treasurer to borrow from any bank or persons in the State of Maine, as a temporary loan or loans, to and for the use of the Town of Carmel in anticipation of taxes for the year of 1943, sums of money in the aggregate not to exceed four thousand dollars (\$4,000.00) and fix the rate of interest of the same, and authorize the treasurer

of the town to execute the negotiable note or notes therefor, payable within the time specified.

Art. 28. To see if the town will vote to raise and appropriate the sum of \$100.00 to purchase a Town Service Flag.

Art. 29. To transact any other business that may legally come before said meeting.

The selectmen give notice that they will be in session for the purpose of revising and correcting the list of voters at the Town Hall at nine o'clock in the forenoon of the day of said meeting.

Given under our hands at Carmel, Maine, this 16th day of February, A. D. 1943.

A. R. STEVENS

C. E. ROBINSON

W. A. DUNTON

Selectmen of Carmel.

TOWN OF CARMEL, MAINE

Incorporated 1811

Population 1940, 871

MUNICIPAL OFFICERS

Selectmen, Assessors and Overseers of the Poor

A. R. STEVENS

C. E. ROBINSON

W. A. DUNTON

Town Agent

A. R. STEVENS

Town Clerk

C. E. ROBINSON

Town Treasurer

M. W. MCGOWN

Superintendent of Schools

MRS. BERTHA W. CARTER

Superintending School Committee

R. F. PENDLETON

J. C. HASEY

MRS. DAWN PARSONS

Tax Collector and Constable

W. T. VERRILL

Constable

L. D. FRENCH

Health Officer

H. S. HARVEY

ASSESSORS' REPORT

TAXABLE LIVESTOCK

Horses	109	\$11,075.00	
Colt	1	75.00	
Cows	319	8,560.00	
3 year old	88	2,225.00	
2 year old	100	2,140.00	
Poultry	1653	1,241.00	
			<hr/> \$25,316.00
Stock in Trade		\$14,090.00	
Pulpwood		700.00	
Wood and Bark		200.00	
Tractors		250.00	
Musical Instruments	29	1,750.00	
Radios	131	1,405.00	
Other Property		13,885.00	
			<hr/> \$32,280.00
			<hr/> \$57,596.00
Real Estate (Resident)		\$237,510.00	
Real Estate (Non-Resident)		31,550.00	
Personal Estate (Resident)		45,096.00	
Personal Estate (Non-Resident)		12,500.00	
			<hr/>
Total Valuation			\$326,656.00
Tax Rate .075.			
Appropriated by Town		\$20,989.89	
Appropriated for State Tax		2,710.66	
Appropriated for County Tax		657.49	
			<hr/> \$24,358.04

Less 210 Polls	630.00
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	\$23,728.04
Overlay	771.63
Polls	630.00
	<hr/>
	\$25,129.67
Supplemental Tax	24.00
	<hr/>
Total Charged to Collector	\$25,153.67

SELECTMEN'S RECOMMENDATIONS

Contingent Account	\$1,000.00
Support of Poor, Veterans Aid, etc.	1,200.00
Snow Removal	1,000.00
Aid Dependent Children	600.00
Maintenance State and State Aid Road	850.00
Simpson Memorial Library	50.00
Note on Grammar School	500.00
Cutting Bushes	200.00
Interest on Notes and Temporary Loan	100.00
Interest on School Fund	64.00
Roads and Bridges	1,000.00
Memorial Day	25.00
Officers' Salary	795.00
Third Class Maintenance	532.00
Special Resolve Maintenance	25.00
Street Lights	139.92
State Aid Road, from Excise Tax	799.00
Health Nurse	90.00
Pine Blister	200.00

SELECTMEN'S REPORT

WARRANTS DRAWN

Contingent Account	\$1,481.07
Officers' Salary	580.00
Health Nurse	90.00
Roads and Bridges	1,611.78
Snow Removal	1,561.42
Third Class Maintenance	655.24
Fuller Road	129.08
Maintenance Special Resolve	24.59
Cutting Bushes	312.40
Support of Poor, Veterans Aid	599.22
High School	5,414.45
Common Schools	7,916.06
Schoolhouse Repair	140.57
School Insurance	135.00
Salary of Superintendent	243.25
Memorial Day	12.15
Simpson Memorial Library	55.00
Aid to Dependent Children	812.50
Cemetery	143.96
Street Lights	139.92
Interest	225.38
Bonded Indebtedness	1,236.25
Temporary Loan	2,948.82
State Tax	1,004.92
County Tax	657.49
Note on School Building	500.00
Maintenance of State and State Aid	856.80
Tax Reimbursements	146.90
Dog Tax	165.20
School District	2,321.12
Foster Account	157.00
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	\$32,277.54

CONTINGENT

Credit

M. J. Elsmore, rent of hall	\$105.75	
Ray Little, license	25.00	
Wallace Miller, license	5.00	
L. M. Wise, licenses	2.00	
Fred Dingley, town hall light bulbs and glass	1.17	
Dog tax refund	95.02	
R. R. and Tel. Tax	4.35	
Costs of Liens	81.00	
Interest on Liens	134.84	
Appropriations	1,000.00	
Overdraft	26.54	
		\$1,481.07

Contingent—Debit

Helen Roberts, excise tax collection	\$ 13.05
Furbush Printing Co., printing town reports	144.30
C. M. Power Co., lights	40.09
L. D. French, constable services	11.00
M. J. Elsmore, janitor	9.00
E. E. McLaughlin, commission on taxes	145.10
A. J. McGown & Sons, supplies	10.78
W. A. Taylor, insurance policy	6.25
Dillingham's, office supplies	29.60
Dr. John L. Crowther, vaccination	19.00
P. E. Cary, bonds	27.50
A. R. Stevens, office supplies	3.50
State Treasurer, audit	134.59
C. E. Harvey, furnace repairs	8.50
H. I. Hasey, hauling surplus commodities	11.00
Nettie Newcomb, ballot clerk	3.00

Kathryn Robinson, ballot clerk	3.00
Leslie Bowler, recording tax liens	36.50
W. T. Verrill, commission on taxes	438.26
C. U. Hughes, moderator	5.00
Marks Printing House, office supplies	1.80
C. E. Robinson, office expense, vital statistics, excise tax collection	33.47
Maine Municipal Association	30.00
J. F. Sullivan, ballot clerk	6.00
W. F. Otis, ballot clerk	9.00
E. F. Philbrook, ballot clerk	6.00
T. B. Friend, ballot clerk	6.00
Bernice Ruggles, ballot clerk	3.00
Annie Haskell, ballot clerk	3.00
Hira Howes, cleaning toilets	5.00
U. S. Auto & Truck Guide	3.95
L. V. Bridgham, sawing wood	6.75
Richard Newcomb, putting wood in basement	5.00
Bangor Typewriting Co., office supplies	2.00
H. S. Harvey, hearse hire	120.00
H. S. Harvey, health officer	35.00
Estate of Helen Roberts, vital statistics	6.50
M. W. McGown, office expense	35.88
H. P. Snowman, office expense	5.25
Harvey Printing Co., printing	58.45
	<hr/>
	\$1,481.07

OFFICERS' SALARY

Appropriated \$580.00

Debit

A. R. Stevens	\$200.00
C. E. Robinson	150.00
W. A. Dunton	100.00
M. W. McGown	50.00

Est. Helen Roberts	50.00	
R. F. Pendleton	10.00	
J. C. Hasey	10.00	
Dawn Parsons	10.00	
	<hr/>	\$580.00

HEALTH NURSE

Appropriated		\$90.00
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Debit

State of Maine		90.00
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MEMORIAL DAY

Appropriated		\$50.00
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Debit

A. J. McGown & Sons	\$12.15	
Unexpended	37.85	
	<hr/>	\$50.00

ROADS AND BRIDGES

Appropriated	\$1,400.00	
Town of Etna	8.96	
Overdraft	202.82	
	<hr/>	\$1,611.78

Debit

R. V. Johnson, labor	\$ 5.28
F. C. Luce, truck and labor	329.01
A. R. Stevens, foreman	119.37
H. I. Hasey, truck	113.55
Perry Shaw, truck	61.50
Lloyd Kimball, labor	1.50
R. B. Dunning, blades	20.00
L. D. French, labor	38.72
Kenneth Luce, labor	10.50

Harold Bickford, labor	40.22	
C. E. Robinson, truck and labor	212.51	
J. R. Hasey, labor	40.48	
W. L. York, labor	43.34	
A. J. McGown & Son, supplies	4.20	
Boyd Hand, labor	63.36	
John Hand, Jr., labor	59.84	
Julian Parsons, labor	23.32	
C. E. Budghan, labor	89.10	
C. W. Hewes, plank	23.31	
C. R. Sylvester, plank	8.92	
H. H. Geaves, plank	8.92	
Electric Arc Welding	2.50	
Paul Noyes, truck	9.84	
C. A. Luce, labor	10.56	
Kenneth Luce, labor and material	34.06	
Harold Moran, labor	7.04	
C. E. Robinson, supplies	3.25	
M. W. Ray, gravel	12.30	
Lewis Preble, truck	4.50	
George Swett, tractor	20.00	
A. J. McGown & Sons, plank	107.54	
E. W. Carlton, labor	3.52	
H. I. Hasey, gravel	4.65	
R. F. Pendleton, labor	14.82	
L. V. Bridgham, gravel	56.25	
G. M. Lewis, team	4.00	
		<hr/> \$1,611.78

SNOW REMOVAL

Victory Tax Withheld	\$ 1.61	
Appropriated	1,000.00	
State of Maine	419.94	
Overdraft	143.09	
		<hr/> \$1,563.03

Debit

Harold Brown, plowing	\$89.30	
C. E. Bridgham, labor	41.48	
Paul Noyes, plowing	422.12	
E. W. Carlton, labor	81.15	
Bertha Russell, material	8.95	
Hanson Hardware, material	1.57	
George Partridge, labor	35.20	
James Dunton, labor	35.20	
W. A. Dunton, labor	4.84	
A. J. McGown & Sons, material	5.46	
Kenneth Luce, labor	11.44	
John Hand, Jr., labor	25.52	
Boyd Hand, labor	25.52	
G. W. Morse, labor	1.10	
H. H. Swett, plowing	376.30	
George Swett, labor	23.10	
A. R. Stevens, labor	43.25	
F. C. Luce, truck	44.00	
T. R. Murray, labor	5.00	
R. B. Dunning & Co., material	4.31	
G. M. Lewis, team	13.50	
C. R. Sylvester, labor	9.00	
Julian Parsons, labor	46.82	
W. H. Downs, labor	2.25	
A. C. Richardson, labor	3.75	
F. V. Small, labor	16.00	
C. E. Robinson, plowing	149.65	
Electric Arc Welding	63.50	
N. H. Bragg & Sons	.74	
		<hr/>
		\$1,563.03

THIRD CLASS MAINTENANCE

Appropriated	\$532.00	
Unexpended balance	133.45	
		<hr/>
		\$665.45

Debit

R. V. Johnson, labor	\$ 8.80	
F. C. Luce, truck	140.80	
Perry Shaw, truck	14.76	
Allied Chemical Tax	33.00	
S. B. Loring, truck and labor	39.92	
L. D. French, labor	1.72	
Julian Parsons, labor	13.64	
A. R. Stevens, foreman	51.75	
C. E. Bridgham, labor	22.44	
Kenneth Luce, labor	8.36	
Paul Noyes, truck	63.96	
John Hand, Jr., labor	33.20	
Harold Moran, labor	26.40	
Harold Smith, labor	3.52	
Carlton Luce, labor	4.84	
C. E. Robinson, truck	47.97	
Boyd Hand, labor	28.16	
C. E. Robinson, tar	25.33	
C. M. Hand, labor	8.36	
Lewis Preble, truck	46.62	
L. V. Bridgham, gravel	1.65	
H. I. Hasey, gravel	12.00	
Harold Smith, labor	18.04	
Unexpended	10.21	
	<hr/>	\$665.45

FULLER ROAD

Appropriated	\$100.00	
Overdraft	29.08	
	<hr/>	\$129.08

Debit

A. R. Stevens, foreman	\$17.16
Boyd Hand, labor	17.60
John Hand, Jr., labor	10.56

C. E. Robinson, truck	35.05	
F. C. Luce, truck	29.52	
W. F. Otis, labor	3.74	
L. V. Bridgham, gravel	15.45	
	<hr/>	\$129.08

SPECIAL RESOLVE MAINTENANCE

Appropriated	\$25.00	
Unexpended balance	5.30	
	<hr/>	\$30.30

Debit

A. R. Stevens, labor	\$ 6.75	
C. E. Robinson, truck	17.84	
Unexpended	5.71	
	<hr/>	\$30.30

CUTTING BUSHES

Appropriated		\$350.00
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Debit

Clifton Lawrence	\$ 30.80	
John Hand, Jr.	128.48	
Boyd Hand	128.48	
Harold Hughes	14.08	
W. L. York	10.56	
Unexpended	37.60	
	<hr/>	\$350.00

MAINTENANCE STATE AND STATE AID ROAD

Appropriated	\$850.00	
Overdraft	6.80	
	<hr/>	\$856.80

Debit

State of Maine		856.80
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SUPPORT OF POOR, VETERAN'S AID

Appropriated		\$700.00
	<i>Debit</i>	
Grace Elsemore, board	\$57.00	
Caldwell Sweet, medicine	8.75	
J. L. Crowther, services	11.00	
Maine General Hospital	57.50	
	<hr/>	\$134.25
Bessie Palmer:		
City of Bangor, burial		75.00
Tramps:		
L. D. French	\$32.50	
A. R. Stevens	1.50	
	<hr/>	34.00
Otis Barker:		
J. L. Crowther	\$ 4.00	
A. J. McGown	19.00	
Town of Hermon	36.00	
Mrs. Lillian Spencer	172.00	
F. M. Gray	10.00	
H. I. Hasey	9.50	
	<hr/>	250.00
Celestia Perry:		
A. J. McGown & Sons		11.00
W. W. Estey:		
J. L. Crowther	\$16.00	
A. J. McGown & Sons	4.66	
H. I. Hasey	102.15	
	<hr/>	122.81
Hira Howes:		
E. M. G. Hospital		21.62
Unexpended		50.82
	<hr/>	\$700.00

SIMPSON MEMORIAL LIBRARY

Appropriated	\$50.00	
State of Maine	5.00	
	<hr/>	\$55.00

Debit

Simpson Memorial Library		55.00
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STREET LIGHTS

Appropriated		\$139.92
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Debit

C. M. Power Co.		139.92
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CARE OF CEMETERIES

Balance	\$187.33	
Merchants National Bank	10.00	
Appropriated	100.00	
Trust Fund Interest	84.53	
	<hr/>	\$381.86

Debit

L. D. French	\$92.00	
Allie Lawrence	15.00	
Lester Sprague	10.56	
W. L. York	26.40	
Unexpended	137.90	
	<hr/>	\$381.86

TEMPORARY LOAN OF 1942

Smith, White, and Stanley		\$2,498.82
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Debit

Smith, White, and Stanley		\$2,498.82
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BONDED INDEBTEDNESS

Appropriated	\$1,236.25
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Debit

Federal Trust Co.	1,236.25
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CIVILIAN DEFENSE

Appropriated	\$200.00
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Unexpended	200.00
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CARMEL SCHOOL DISTRICT

Appropriated	\$2,321.12
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Debit

Carmel School District	2,321.12
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NOTE ON GRAMMAR SCHOOL

Appropriated	\$500.00
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Debit

T. B. Friend	500.00
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INTEREST

Appropriated	\$225.00
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Overdraft	.38
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<hr/>	\$225.38
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Debit

Simpson Memorial Library	\$ 50.00
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T. B. Friend	124.20
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Federal Trust Co.	51.18
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<hr/>	\$225.38
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STATE TAX

Assessed	\$2,710.66
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Debit

State of Maine	2,710.66
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EXCISE TAX

Received	\$609.91
Unexpended	609.91

COUNTY TAX

Assessed	\$657.49
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Debit

County of Penobscot	657.49
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DOG TAX

Helen Roberts	\$165.20
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Debit

State of Maine	165.20
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AID OF DEPENDENT CHILDREN

Appropriated	\$900.00
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Debit

State of Maine	\$812.50
Unexpended	87.50
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	\$900.00

TAX REIMBURSEMENTS

Appropriated	\$146.60
Overdraft	.30
	<hr/>
	\$146.90

Debit

M. W. McGown (E. S. Drew)	\$46.40
W. T. Verrill (C. A. Hewes)	34.80
Est. E. W. Garland	17.40
W. T. Verrill (A. D. Emery)	48.30
	<hr/>
	\$146.90

GEORGE FOSTER ACCOUNT

Paid J. L. Crowther	\$9.00	
L. D. French	8.00	
H. S. Harvey	140.00	
		<u>\$157.00</u>
To Accounts Receivable		157.00

ACCOUNTS RECEIVABLE

Balance		\$625.32
Received from Acct. Town of Palmyra	\$31.57	
Edward I. Gross	50.04	
State of Maine	20.19	
City of Bangor	49.96	
		<u>\$151.76</u>
Balance Feb. 16, 1943		<u>\$473.56</u>

NOTES RECEIVABLE

James Wharton	\$200.00	
Kenneth Graves	20.00	
		<u>\$220.00</u>

NOTES PAYABLE

T. B. Friend, School	\$ 500.00	
Simpson Memorial Library	1,000.00	
		<u>\$1,500.00</u>

BONDED INDEBTEDNESS

Outstanding Bonds, Feb. 16, 1943	\$10,000.00
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PERPETUAL CARE ACCOUNT

Andrew, Lyman	\$1.00	\$100.00
Benjamin, John	1.50	98.90
Benjamin, Mary A.	1.21	100.00

Blagden, Samuel	1.00	100.00
Bradford, Emma B.	1.00	100.00
Carter, Susan	1.05	100.00
Chase, Leonard	4.00	204.23
Corlis, Helen	1.00	100.00
Curtis, Stephen B.	.50	50.00
Davis, Hattie	.30	30.17
Eldridge, Garland	1.05	100.00
Felker, George W.	3.00	205.11
Getchell, Zeriah	3.00	100.52
Hafford, Calvin		100.83
Hawes, Almeda B.	1.00	100.00
Hawes, Ulrich	1.50	100.31
Hopkins, Elisha	4.00	100.94
Hopkins, Harriet	8.00	237.27
Hutchins, George E. S.	6.50	215.13
Johnson, D. C.	6.00	102.70
Johnson, Clara E.	1.50	97.83
Longfellow, Sarah A.	1.00	106.02
Luce, Henry W.	1.41	100.00
Luce, J. P.	1.00	100.00
Merrill, Thomas	12.00	398.84
McGown, W. P.	1.50	100.30
Newcomb, Matilda	3.00	114.17
Robinson, Frank	1.00	100.00
Ruggles, Hiram		53.05
Shaw, Henry W.	4.00	200.13
Smith, John	2.50	101.47
Tilton, Alonzo	1.50	100.15
Torrey, Aaron	1.00	100.00
Torrey, Denis	.50	50.20
Tuttle, Addie B.	1.00	100.00
Whitten, Lewis C.	1.50	101.72
Winslow, C. A.	1.50	102.07
Winslow, Chas. W.	1.00	100.00
Wood, E. S.	1.01	100.00

TOWN OF CARMEL
AUDITOR'S REPORT---1942

COMPARATIVE BALANCE SHEET—1942

Subsidiary	Feb. 15, 1941	Feb. 16, 1942
<i>Schedules:</i>		
1 Cash	\$52.81	\$337.68
<i>Tax Accounts:</i>		
2 Uncollected Taxes	\$5,864.59	\$6,168.02
3 Tax Liens	5,125.35	6,089.94
4 Tax Deeds	2,091.31	1,948.36
	\$13,081.25	\$14,206.32
5 Notes Receivable	220.00	220.00
6 Accounts Receivable	614.30	468.32
7 Cemetery Trust Fund Invest- ments	4,725.56	4,808.34
	\$18,693.92	\$20,040.66
8 Net Debt	3,884.17	
	\$22,578.09	\$20,040.66
<i>Liabilities</i>		
Accounts Payable	\$ 645.23	
9 Bonds Payable		\$11,000.00
10 Notes Payable	15,000.00	2,000.00
Deferred Credit—Old Age Assistance	279.20	
7 Cemetery Trust Fund Reserve	4,725.56	4,808.34
	\$20,649.99	\$17,808.34
Unexpended Balances—Net (Exhibit D)	1,928.10	889.96
	\$22,578.09	\$18,698.30
8 Surplus		1,342.36
	\$22,578.09	\$20,040.66
Combined Liabilities, Unexpended Balances and Surplus	\$22,578.09	\$20,040.66

AUDITOR'S REPORT OF THE ACCOUNT OF
HELEN A. ROBERTS, Treasurer

Receipts 1491 to 1600 and 601 to 618	\$11,202.05
Receipts not issued for the following by Miss Roberts:	
Excise Tax receipts 189 to 224	105.54
European & North American Rail- road check No. 54	5.00
Dog Taxes (Schedule 4)	165.20
Tuition—Town of Etna	208.66
	\$11,686.45
Unidentified cash to be set up as a Suspense Account	24.55
	\$11,711.00
Cash on hand, February 28, 1942	337.68
	\$12,048.68
Deduct: Warrants 109 to 128	9,587.69
	\$2,460.99
Cash on hand, August 31, 1942 (Schedule 1)	\$2,460.99
Check Book Balance (Schedule 1)	\$2,420.09
Count of cash (Schedule 2)	40.90
	\$2,460.99

TREASURER'S REPORT

M. W. McGOWN, *Treasurer*

Source of Receipts:

Cash balance	\$	2,460.99
Taxes, 1942		16,506.38
Library		5.00
E. & N. A. Railway stock		5.00
Tax Liens, costs, interest		1,327.36
Town of Etna, use of grader		8.96
Excise Tax		176.44
Rent, town hall		49.50
Tuition, Etna		667.93
Tuition, Dixmont		38.29
Equalization Fund		2,490.00
E. A. Ward, stove		10.00
Various cemetery accounts		84.53
Glass, paid by School		1.17
		<hr style="width: 100%;"/>
Total Receipts	\$	23,831.55
Total Warrants Paid		22,702.48
Less Bank Charges		9.72
		<hr style="width: 100%;"/>
Balance Feb. 16, 1943		\$1,119.35
Bank Balance	\$	1,081.20
Cash		33.97
Protested Check		4.18
		<hr style="width: 100%;"/>
		\$1,119.35

1942 VALUATION AND COMMITMENT

Valuation:

Real Estate, Resident	\$237,510.00
Real Estate, Non-Resident	31,550.00
Personal Estate, Resident	45,096.00
Personal Estate, Non-Resident	12,500.00
	<hr/>
Total Valuation	\$326,656.00

Commitment:

Valuation x Rate—\$326,656.00 x	
.075	\$24,499.20
210 Polls at \$3.00	630.00
Error	.47
Supplemental Taxes	24.00
	<hr/>

Total Commitment charged to Collector \$25,153.67

Credits to Collector:

Cash to Treasurer	\$21,913.24
Abatements	76.88
	<hr/>
	\$21,990.12

Uncollected Taxes, 1942 \$3,163.55

SUPPLEMENTAL TAXES

Donald Armstrong	\$3.00
Alton Craig	3.00
D. W. Harrington	3.00
Lenwood Fogg	3.00
Simeon Raymond	3.00
Wallace O'Neil	3.00
A. F. Getchell	3.00
Harland L. Shaw	3.00
	<hr/>
	\$24.00

LIST OF 1942 TAXES ABATED

Vincent Crosby	\$3.00	
B. L. Dyer	3.75	
Ralph Emery	3.00	
M. W. Estey	3.75	
George Foster	15.00	
Edward Gardner	3.00	
Lewis Hanscom	3.00	
Harold Hughes	3.00	
George Hughes	3.00	
Isabelle Johnson	16.88	
Fayette Otis	3.00	
F. W. Otis	3.00	
Alton Purvis	3.00	
Vaughn Stevens	3.00	
Fred Spencer	3.00	
Oscar Sprague	4.50	
		\$76.88

LIST OF UNCOLLECTED 1942 TAXES UP TO
FEB. 16, 1943, Inclusive

	Real Estate	Personal
S. S. Blagden Estate	\$31.88	
Perry S. Bryant	14.25	
Heirs of Clement	90.00	
S. E. Collins	63.75	
G. C. Craig	75.00	
R. H. Day	138.75	
S. T. Damon Estate	69.00	
C. H. Douglass	120.00	
Lucinda Dyer Heirs	67.50	
W. W. Estey	18.75	
A. E. Foster	61.75	
Mary J. French	10.00	
George Fillmore	41.25	

F. M. Gray or unknown	53.00	
B. W. Henderson	90.00	
Mrs. Guy Hodgdon	179.00	
F. E. Hardy Heirs	41.25	
Earl Hill		\$48.00
E. B. Harvey Heirs	93.75	
Ronald Jarvis or unknown	90.00	
A. G. Kimball	60.00	58.13
J. D. Kimball		22.50
Mrs. Evelyn Knights	37.50	
R. K. Lane	25.00	
Mrs. Winnifred Lawrence	21.00	
George N. Maloon	116.25	
John Maloon, Heirs of	52.50	
Roland Maloon	18.75	
S. H. Dunnah or unknown	75.00	
E. J. Moriarty	64.38	
Lawrence Murphy Heirs	63.75	
Ernest Morse	18.75	
Eugene Murray	33.00	
P. E. Noyes	67.50	
Allen and Phyllis Newcomb	112.50	
Ralph Perkins	58.00	
Harold Purvis	9.88	
A. C. Richardson	67.50	
J. P. Rinaldo	41.25	
Mrs. M. F. Smith	11.25	
Hollis Smith	8.50	
S. B. Smith Heirs	28.00	
Ozias Smith, Heirs of	27.00	
Edson Smith or unknown	112.50	
Velma or Ira E. Shaw	112.50	
H. K. Sylvester	11.38	
Edith Storer Heirs	18.75	
Moses Spencer	35.63	
Cleo Smith	63.75	

Non-Resident

Sarah Brawn	13.13	
Douglass Crate	15.00	
Hiram Day, Heirs of	30.00	
Grant & Barrows	22.50	
John E. Largay or unknown	18.75	
Sewall Miller Heirs	5.63	
Merrill Mortgage Corp.	52.50	
P. H. Moores	50.63	
Bert Overlock	11.25	
George Parks or unknown	3.00	
Louis Peters	90.00	
B. F. Smith	1.88	
	<hr/>	
	\$3,034.92	
		128.63
		<hr/>
Total		\$3,163.55

LIST OF UNCOLLECTED 1941 TAXES

P. H. Boynton	\$27.84
G. C. Craig	23.12
S. E. Collins	11.04
F. L. Chandler	1.69
Earl Carlton	.84
R. H. Day	20.55
W. L. Getchell	3.11
Beverly Harvey	3.69
Wilder Johnson	3.00
A. G. Kimball	10.35
Ralph K. Lane	11.04
Gus Legere	3.00
George Lawrence	3.00
Winifred Lawrence	6.90
Ralph Lloyd	7.95
W. W. Meservey	3.00

Roy Morse	.69
A. D. Neal	3.69
Frank Palmer	22.43
Hollis Smith	.69
Moses Spencer	3.11
Lorenzo Butero	10.35
W. H. McPherson	80.44

\$261.52

UNCOLLECTED TAXES, 1940

E. L. Clement	\$18.56
S. E. Collins	3.48
Russell Craig	3.00
G. C. Craig	25.81
J. L. Chandler	1.58
Sam Cavaleri	3.00
Perley Colson	1.45
R. H. Day	20.88
C. E. Danielson	3.00
E. S. Drew	17.69
Alvin Engstrom	3.00
Mrs. John French	3.48
Harvey Good	7.64
W. L. Getchell	2.03
F. M. Gray	1.45
Wilder Johnson	3.00
A. G. Kimball	17.50
Gus Legere	3.00
W. W. Meservey	3.58
Roy Morse	6.48
Roy Mann or American Oil Co.	9.28
Ralph Mayhew	3.00
Galen Parsons	2.90
Frank Palmer	14.50
Elmer Sprague	8.80
Martin Smith	3.58
Otho Sprague	25.53

R. C. Tribeau	8.70	
Robert Worcester	3.00	
Win Sullivan	13.05	
		<hr/>
		\$241.95

SCHEDULE OF 1939 TAXES

G. C. Craig	\$16.55	
R. H. Day	23.20	
William Day	3.00	
Alvin Engstrom	3.00	
John E. French	3.00	
John B. French	3.00	
Mrs. John French	2.61	
W. L. Getchell	2.90	
F. M. Gray	4.80	
E. G. Hodgkins	6.48	
C. E. Harvey	13.73	
Roland Jarvis	3.00	
A. G. Kimball	39.25	
J. D. Kimball	3.00	
Gero Legere	3.00	
H. A. Monson	21.75	
E. J. Moriarty	3.30	
S. H. McDunnah	3.00	
Roy Morse	3.58	
Galen Parsons	5.90	
Paul Noyes	12.76	
W. I. Philbrick	6.00	
Harold Purvis	.87	
G. F. Smith	12.18	
Elmer Sprague	8.80	
Otho Sprague	19.43	
Elden Springer	19.82	
Ira J. Shaw	3.00	
Lorenzo Butero	4.64	
Joseph Glazier	43.50	
		<hr/>
		\$299.05

SCHEDULE OF 1938 UNCOLLECTED TAXES

Feb. 15, 1943

Russell Bradford	\$2.52
F. H. Brown	3.00
S. E. Collins	2.88
G. C. Craig	19.44
J. L. Chandler	4.56
R. H. Day	17.34
C. E. Danielson	3.96
John DeLong	3.00
Alvin Engstrom	3.00
R. H. French	3.35
W. L. Getchell	1.20
A. G. Kimball	55.80
J. D. Kimball	3.00
C. L. Loring	11.40
Gus Legere	3.00
Harry Maloon	3.48
H. A. Monson	15.36
R. H. McDunnah	6.00
S. H. McDunnah	11.16
E. J. Moriarty	7.80
Roy Morse	3.00
A. D. Neal	3.48
Paul Noyes	17.16
Edward McShane	7.60
M. I. Philbrick	12.00
Frank Palmer	5.16
James Rinaldo	3.00
P. E. Shaw	1.44
Heirs of S. B. Smith	12.00
Elmer Sprague	9.00
Otho Sprague	16.80
B. F. Smith	3.00
M. D. Smith	3.00

William Tilly	3.00	
Maud Chase	36.50	
		<hr/>
		\$317.39

SCHEDULE OF PRIOR YEARS' UNCOLLECTED
TAXES—Feb. 15, 1943

1937:

S. E. Collins	\$2.75	
Lloyd Collins	4.65	
G. C. Craig	37.38	
J. L. Chandler	6.51	
Ray Croxford	3.55	
C. H. Douglass	3.00	
C. E. Danielson	7.68	
W. L. Getchell	3.30	
Henderson & Monson	15.95	
Linwood Hawes	3.00	
A. G. Kimball	46.08	
J. D. Kimball	3.00	
Levi Lawrence	3.00	
Harry Maloon	4.68	
Ray Merrill	3.00	
P. H. Moores	24.45	
Roy Morse	3.00	
R. H. McDunnah	9.63	
E. J. Moriarty	8.50	
Clarence Marliman	3.00	
A. D. Neal	1.38	
Frank Palmer	18.15	
P. E. Shaw	4.38	
Hollis Smith	3.00	
Elmer Sprague	3.65	
Otho Sprague	26.10	
William Tilly	3.00	
Ola Wing	28.05	
Guy Wing	3.00	
		<hr/>
		\$286.82

1936:

Lloyd Collins	\$ 4.96
G. C. Craig	15.54
J. H. Crossman	3.00
Francis Fahey	6.62
F. M. Gray	2.21
Linwood Hatfield	3.49
Addison Hodgkins	3.00
Gerald Gogan	3.00
Linwood Hawes	3.00
A. G. Kimball	27.87
J. D. Kimball	3.00
Harry Maloon	4.17
Ray Merrill	3.00
S. H. McDunnah	2.14
Roy Morse	4.23
A. D. Neal	.49
Hollis Smith	3.00
Otho Sprague	4.09
C. H. Stevens	3.00
J. G. Witham	3.49
Nelson Thayer	3.00
Guy Wing	34.12
Raymond Bishop	2.45

 \$142.87

1935:

Lawrence Erskine	\$ 4.65
Mrs. John French	10.17
Francis Fahey	41.28
Sam Fillmore	3.00
E. B. Farnum	3.00
W. L. Getchell	6.60
Norman Hodgkins	3.00
Linwood Hawes	3.00
Lewis Johnson	4.32
Turney Lawrence	3.00
Ray Merrill	3.00

P. M. Moores	53.82
R. H. McDunnah	44.88
Roland Maloon	8.82
Roy Morse	4.92
Cecil McGuire	3.00
W. I. Philbrick	17.49
C. A. Parker	6.93
Mary E. Rogers	21.12
Emerson Ross	1.29
M. D. Smith	3.00
Hollis Smith	3.00
S. B. Smith	23.76
Elmer Sprague	6.63
Otho Sprague	10.26
L. M. Shaw	3.00
Nelson Thayer	2.12
Ara Burrill	3.24
Raymond Bishop	3.66
Lloyd Collins	4.98
E. L. Day	3.00
Sarah Maloon	1.96

\$315.96

1934:

Philip Burke	\$ 3.00
B. R. Brown	11.36
R. F. Carmichael	25.96
Roscoe Crosby	2.20
Earl Carleton	3.00
John DeLong	4.10
Flossie Emery	6.16
F. E. Fahey	14.18
W. L. Getchell	2.86
Fred Gallagher	3.00
Fred Howes	3.00
Linwood Hawes	3.00
L. C. Johnson	4.10
J. D. Kimball	3.00

S. H. McDunnah	22.80
Roy Morse	3.00
C. M. McGuire	3.00
W. W. Overlock	3.88
W. I. Philbrick	11.00
C. A. Parker	3.00
Mary E. Rogers	11.66
P. E. Shaw	4.10
Don Powers	3.00
Hollis Smith	3.00
S. B. Smith	4.14
Otho Sprague	4.76
T. M. Shaw	3.00
W. A. Trafton	9.24
William Thayer	4.32
William Tilly	3.00
Earl Vinal	3.00
Lorenzo Butero	1.10
Danvers Cram	3.60
Heirs Frank Prescott	1.32
Harry A. Webber	6.60
W. H. Sullivan	8.80
Verner Savage	4.40

\$214.64

1933:

Philip Burke	\$4.40
Ralph Bragg	5.90
S. E. Collins	2.60
J. L. Chandlers	.63
Chas. Danielson	5.63
John DeLong	6.50
Flossie Emery	6.13
M. L. Getchell	10.28
Fred Gallagher	5.10
Fred Hawes	3.70
F. H. Homestead	1.75
J. D. Kimball	31.19

Walter Leonard	8.25
Gus Legere	3.00
John Maloon	6.85
L. J. Palmer	4.75
A. C. Richardson	3.00
Emerson Ross	4.23
John Russell	3.88
Otho Sprague	3.35
T. M. Shaw	3.00
Nelson Thayer	3.00
Earl Vinal	3.00
S. H. McDunnah	20.08
W. W. Overlock	5.98
Danvers Cram	1.75

 \$157.93

1932:

Philip Burke	\$6.24
S. E. Collins	12.34
H. J. Bowen	18.60
E. E. Bradford	1.54
Ralph Bragg	4.86
R. F. Carmichael	29.70
John DeLong	3.00
W. L. Getchell	7.00
Fred Hawes	12.40
Fred Homestead	3.00
J. D. Kimball	43.50
Walter Leonard	14.07
Gus Legere	2.00
S. H. McDunnah	12.84
D. F. Philbrook	29.61
Mary E. Rogers	32.94
Willard Sherwood	3.54
Henry F. Smith	5.70
T. M. Shaw	3.00
F. A. S. Toothaker	8.10
J. O. Tilly	8.40

Lawrence Tilly	3.00
Earl Vinal	3.00
Lester Verrill	4.35
C. E. Winchester	8.40
Danvers Cram	21.60
G. A. DeRusha	4.32

\$307.05

1931:

F. H. Homestead	\$3.00
G. A. DeRusha	27.09

\$30.09

1929:

Sidney F. Bradford	\$1.80
Arlie Howes	3.00
A. G. Kimball	7.10
Roland Maloon	8.70
J. B. Pomeroy	3.00
C. H. Stevens	7.50
J. H. Wharton	1.00
W. L. Getchell	15.30

\$47.40

SCHEDULE OF TAX DEEDS—FEB. 12, 1943

1925:

Fred B. Bradford	\$48.31
A. A. Cookson, Heirs of	20.41
Annie Cookson, Heirs of	14.17
J. M. Dysart	14.17
Alfred Getchell, Heirs of	38.27
S. P. Lawrence	33.47

\$168.80

1926:

A. A. Cookson, Heirs of	\$20.82
Annie Cookson, Heirs of	14.19
J. M. Dysart	14.19

\$49.20

1927:

A. A. Cookson, Heirs of	\$21.88	
Annie Cookson, Heirs of	14.86	
J. M. Dysart	14.86	
Alfred Getchell, Heirs of	33.95	
	<hr/>	\$85.55

1928:

A. A. Cookson, Heirs of	\$20.01	
Annie Cookson, Heirs of	13.77	
J. M. Dysart	13.77	
Alfred Getchell, Heirs of	38.27	
W. L. Getchell	10.95	
S. P. Lawrence, Heirs of	31.11	
Marion Chase	26.27	
	<hr/>	\$154.15

1929:

A. A. Cookson, Heirs of	\$24.98	
Annie Cookson, Heirs of	17.18	
J. M. Dysart	29.18	
F. A. Hawes	18.17	
Perley Hewes	59.17	
A. J. Lawrence	32.17	
Mrs. C. A. Chase	32.17	
	<hr/>	\$213.02

1930:

A. A. Cookson, Heirs of	\$23.60	
Annie Cookson, Heirs of	14.50	
Alfred Getchell, Heirs of	27.13	
S. P. Lawrence, Heirs of	46.00	
Perley Hewes	67.00	
A. J. Lawrence	35.50	
D. F. Rogers, Heirs of	95.00	
Terance Towle	32.00	
	<hr/>	\$340.73

1931:

A. A. Cookson, Heirs of	\$22.14
Annie Cookson, Heirs of	13.95
Alfred Getchell, Heirs of	49.60
Mrs. Marion Chase	16.60
W. L. Getchell	17.10
Fred Hawes	18.68
A. J. Lawrence, Heirs of	32.85
D. F. Rogers, Heirs of	87.40
Charles Barrows	10.80
P. S. Batchelder	67.50
Danvers Cram	29.60
C. L. Douglass	26.55
Geo. A. Derusha	58.68
L. F. Packard	17.10

 \$478.55

1933:

Alfred Getchell, Heirs of	\$25.42
W. L. Getchell	9.67
D. F. Rogers	48.17

 \$83.26

SCHEDULE OF TAX LIENS—FEB. 12, 1943

1933:

Fred Howes	\$7.88
Ernest Mason	1.75
T. B. Towle	14.00
M. J. Webber	2.63

 \$26.26

1934:

W. L. Getchell	\$8.80
Alfred Getchell, Heirs of	28.60
E. B. Harvey, Heirs of	40.35
Fred A. Hawes	9.90
F. J. Knight	20.04
D. F. Rogers, Heirs of	57.20

T. B. Towle	13.20	
Lorenzo Butero	27.50	
Danvers Cram	26.40	
Guy Hathaway	4.84	
		<hr/>
		\$236.83

1935:

Mrs. Rosa Cook	\$79.20	
Alfred Getchell	42.90	
W. L. Getchell	13.20	
Fred Hawes	14.85	
E. B. Harvey, Heirs of	108.90	
F. J. Knight	33.04	
D. F. Rogers	85.80	
Lorenzo Butero	41.25	
Hiram Day, Heirs of	26.40	
Mrs. P. H. Harrington	23.10	
Guy Hathaway	7.26	
Earl and Irene Packard	1.50	
T. B. Towle	19.80	
		<hr/>
		\$497.20

1936:

Fred Bradford	\$9.80
Alfred Getchell, Heirs of	31.85
W. L. Getchell	9.80
E. B. Harvey	80.85
F. A. Hawes	11.03
W. A. Haskell	1.50
F. J. Knights	11.76
D. F. Rogers	63.70
Lorenzo Butero	30.63
Isiah Douglass	9.80
Hiram Day	19.60
Guy Hathaway	5.39
C. C. Lally	9.80
Millard McLaughlin	12.25
Earl Sheldon	49.00

Ralph Turner	3.68
T. B. Towle	14.70

 \$378.74

1937:

Rosa Cook, Heirs of	\$45.38
W. L. Getchell	11.00
Alfred Getchell, Heirs of	35.75
Ralph Hardy, Heirs of	24.75
F. J. Knights	33.00
Eugene Moriarty	83.88
Irving Philbrick	19.65
Frank Palmer	55.00
D. F. Rogers, Heirs of	71.50
James Wharton	44.00
Lorenzo Butero	34.38
Hiram Day, Heirs of	22.00
Eldora DeMerritt	13.75
Isaiah Douglass	11.00
Millard McLaughlin	13.75
Guy Hathaway	6.05
George Parks or Leavitt	2.20
James Rinaldo	22.00
T. B. Towle	16.50

 \$565.54

1938:

Lorenzo Butero	\$30.00
Fred B. Bradford	9.60
Danvers Cram	19.20
Rosa Cook	52.80
Isiah Douglass	9.60
Hiram Day, Heirs of	19.20
F. M. Gray	45.60
W. L. Getchell	9.60
Mrs. Guy Hodsdon	134.26
F. J. Knights	14.80
A. G. Kimball	21.00
Frank Loring, Heirs of	4.80

Lawrence Murphey, Heirs of	40.80
E. J. Moriarty	73.20
P. H. Moores	51.60
G. N. Malcom	49.50
W. I. Philbrick	57.60
Frank Palmer	48.00
James Rinald	19.20
D. F. Rogers, Heirs of	62.40

\$772.76

1939:

F. B. Bradford	\$11.60
Lorenzo Butero	7.20
Lorenzo Butero	29.00
Rosa Cook, Heirs of	46.40
Rosa Cook, Heirs of	2.90
Danvers Cram	23.20
Hiram Day, Heirs of	23.20
Isiah Douglass	11.60
Lucinda Dyer	63.80
W. L. Getchell	11.60
F. M. Gray	5.80
F. M. Gray	23.20
F. M. Gray	11.60
E. B. Harvey, Heirs of	55.00
E. B. Harvey, Heirs of	8.70
E. B. Harvey, Heirs of	8.70
Mrs. Guy Hodsdon	77.87
Mrs. Guy Hodsdon	43.50
A. G. Kimball	8.70
A. G. Kimball	2.90
A. G. Kimball	8.70
A. G. Kimball	37.70
F. J. Knights	20.80
Mrs. Winnie Lawrence	43.50
G. N. Maloon	14.50
G. N. Maloon	14.50
G. N. Maloon	29.00

G. N. Maloon	46.40
E. J. Moriarty	8.70
E. J. Moriarty	7.25
E. J. Moriarty	23.20
E. J. Moriarty	49.30
Lawrence Murphy, Heirs of	17.40
Lawrence Murphy, Heirs of	11.60
Lawrence Murphy, Heirs of	20.30
George Parks	2.32
Lewis Peters	19.60
A. C. Richardson	29.00
A. C. Richardson	23.20
James Rinaldo	23.20
Mrs. Amber Smith	26.10
Moses Spencer	14.50
Moses Spencer	18.85
Moses Spencer	15.95

 \$1,002.14

1940:

F. B. Bradford	\$11.60
Danvers Cram	23.20
A. B. Clements, Heirs of	11.60
A. B. Clements, Heirs of	58.00
Rosa Cook, Heirs of	49.30
S. E. Collins	49.30
Isaiah Douglass	11.60
Hiram Day, Heirs of	23.20
Lucinda Dyer, Heirs of	58.00
Mrs. Guy Hodsdon	122.96
Mrs. Guy Hodsdon	43.50
E. B. Harvey, Heirs of	55.10
E. B. Harvey, Heirs of	8.70
E. B. Harvey	8.70
A. G. Kimball	37.70
A. G. Kimball	8.70
A. G. Kimball	2.90
A. G. Kimball	8.70

Mrs. Eva Knights	19.00
J. P. Luce, Heirs of	29.00
Winnie Lawrence	29.03
Merrill Mortgage Co.	16.24
Merrill Mortgage Co.	16.24
Merrill Mortgage Co.	8.12
Lawrence Murphy, Heirs of	20.30
Lawrence Murphy, Heirs of	11.60
Lawrence Murphy	17.40
G. N. Malcom, Heirs of	12.40
G. N. Malcom, Heirs of	12.40
G. N. Malcom, Heirs of	24.80
G. N. Malcom, Heirs of	40.30
Lewis Peters	69.60
George Parks	2.32
Ralph Perkins	22.50
Ralph Perkins	27.50
Ralph Perkins	7.50
Ralph Perkins	10.00
Ralph Perkins	17.50
Ralph Perkins	47.50
Ralph Perkins	10.00
Ralph Perkins	5.00
Ralph Perkins	7.50
Frank Palmer	58.00
A. C. Richardson	29.00
A. C. Richardson	7.25
A. C. Richardson	5.80
A. C. Richardson	2.90
A. C. Richardson	7.25
Ozias Smith, Heirs of	5.80
Hollis Smith	9.48
Elmer Sprague	3.20
Elmer Sprague	7.25
Elmer Sprague	8.70

 \$1,221.14

1941 :

Earl Carleton	\$15.48
Earl Carleton	3.50
A. B. Clements, Heirs of	2.50
A. B. Clements, Heirs of	12.50
S. E. Collins'	58.65
G. C. Craig	69.00
Danvers Cram	27.60
Damon Bros.	15.00
Hiram Day, Heirs of	27.60
R. H. Day	116.73
R. H. Day	11.67
C. H. Douglass	110.40
Isaiah Douglass	13.80
Lucinda Dyer	62.10
Grant & Barrows	20.70
F. E. Hardy, Heirs of	37.95
E. B. Harvey, Heirs of	65.55
E. B. Harvey, Heirs of	10.35
E. B. Harvey, Heirs of	10.35
Mrs. Guy Hodsdon	142.00
Mrs. Guy Hodsdon	56.03
Ronald Jarvis	82.80
A. G. Kimball	31.05
A. G. Kimball	10.35
A. G. Kimball	10.35
A. G. Kimball	3.45
Mrs. Evelyn Knights	34.50
Ralph K. Lane	6.00
Ralph K. Lane	12.00
John Largay	17.25
Dennis Larray	24.15
Winfred Lawrence	51.25
G. N. Maloon	46.95
Merrill Mortgage Co.	19.32
Sewall Miller, Heirs of	5.18
Lawrence Murphy, Heirs of	24.15

Lawrence Murphy, Heirs of	13.80
Lawrence Murphy, Heirs of	20.70
Eugene Murray	27.60
S. H. McDunnah	65.55
S. H. McDunnah	3.45
A. D. Neal	37.95
Allen Newcomb	100.00
Frank Palmer	69.00
George Parks	2.76
Ralph Perkins	48.79
Ralph Perkins	48.80
Louis Peters	78.60
W. I. Philbrick	49.90
W. I. Philbrick	8.70
Harold Purvis	13.53
Merrill Mortgage Co.	19.32
Merrill Mortgage Co.	9.66
A. C. Richardson	62.10
Hollis Smith	17.25
Lenora Smith	103.50
Oziah Smith, Heirs of	1.45
Moses Spencer	32.78
Elmer Sprague	22.72
Elmer Sprague	7.10
Elmer Sprague	8.52
Edith Storer, Heirs of	17.25
J. S. Thompson	13.80
J. S. Thompson	20.70
	<hr/>
	\$2,228.38

TOWN CLERK'S REPORT

MARRIAGES

Harold Eugene Leeman, Juanita Eunice Bowen—July 4, 1942.

Beverly Robert Bryant, Bertha Ellen Bickford—July 10, 1942.

Fred E. Worcester, Pauline V. Gowen—July 7, 1942.

Grant K. Levidal, Gloria Collins—July 9, 1942.

Vaughn Atlee Stevens, Mittie Sara Downs—Sept. 20, 1942.

Kenneth Leroy Stevenson, Arline Elizabeth LaHay—Nov. 7, 1942.

Ralph F. Ross, Vera E. Overlock—Dec. 14, 1942.

Paul Stephen Carter, Elcena Mavis Small—Feb. 6, 1943.

BIRTHS

John Henry Bell	March 30, 1942
Sharon Lee Grant	April 22, 1942
Sharon Eloise Purvis	May 6, 1942
Arthur Dean	May 3, 1942
Delores Lillian Shakespeare	May 9, 1942
Serena Ruth Brown	May 9, 1942
Linda Elaine Luce	May 10, 1942
Clifton Charles Reed	June 23, 1942
Frances Ann Raymond	May 14, 1942
Kenneth Willard Bowden	May 13, 1942
Richard Joseph McKenney	May 7, 1942
William Edward Gardner	May 21, 1942
Paul Bradford Peters	August 21, 1942
Maynard Lee Dunton	September 17, 1942
Violet Louise Boyle	October 5, 1942
Ralph Clifford Lane	November 6, 1942
Mary Lou Small	December 4, 1942
Lorraine Frances Mayhew	January 1, 1943

DEATHS

Isawood Derry	May 1, 1942
Ralph L. Emery	June 14, 1942
Lewis M. Hanscom	June 23, 1942
Ulysses S. G. Currier	June 30, 1942
Winnie M. Brown	August 13, 1942
Ralph W. Hunt	August 16, 1942
Helen L. Roberts	August 31, 1942
Annie L. Stevens	September 7, 1942
Sarah E. Brawn	September 10, 1942
William E. Estey	September 21, 1942
Charles M. Tuttle	August 30, 1942
George S. Foster	November 11, 1942
Sumner D. Morse	November 14, 1942
Emma E. Morrison	December 18, 1942
Sarah L. Swett	December 8, 1942
Fred L. York	January 13, 1943

DELAYED RETURNS OF BIRTHS

Elizabeth A. Jones	February 11, 1876
Annie M. Jones	June 22, 1878
Bertha L. Hardy	October 29, 1871
Margaret P. Dinsmore	December 13, 1885
Wendall O. Hawes	November 13, 1880

REPORT OF THE PUBLIC HEALTH NURSE---1942

The present war emergency has made it more important than ever that each member of the family and community keep in the best possible health. To this end the Public Health Nurse uses her time in your township. The health protection of the prenatal mother, the infant, and the pre-school age child is of first importance. However, the health of the school child is emphasized through cooperation with parents and school authorities in planning for better health service to him.

Visits were made to mothers before the baby was born for the purpose of helping secure necessary equipment for confinement, stress importance of early medical care and to help carry out doctor's orders. This is the time when care to the mother is most beneficial both for her health and the baby to be born.

Follow-up work was done on mothers after the baby was born to emphasize the importance of rest, adequate diet, and a return visit to the doctor to ascertain if mother is in good condition.

A large number of visits were made to infants to help mothers establish routine, interpret doctor's orders and assist mother to introduce new foods into the baby's diet during growth.

Over one hundred and forty health supervision visits to preschool children were made. This is the time to begin making corrections if any are needed so we might send a healthier child to school.

Tuberculin testing was done in January. Those having positive reactions were taken to Fairfield for X-rays. They are being followed as recommended by the doctor.

Hearing tests by use of the audiometer were given in the schools.

From time to time home visits were made to parents of school children in order to explain the need of dental, vision and hearing corrections and to safeguard against communicable diseases.

Whenever necessary we have referred children to the Pediatric and Crippled Children's Clinics sponsored by the State Bureau of Health.

In May a child health conference was sponsored by the State Bureau of Health and a committee of townspeople. Immunizations for diphtheria and smallpox were given at this time.

The Red Cross Chapter in Carmel has aided financially in a great many cases and we are indebted to that organization for this cooperation.

It is hoped that in the near future a health committee made up of a representative from each organization can be formed. Then the health problems of the town could be discussed and decided upon and brought to some decision by those who know them best. The need for such a committee has been pointed out by the Public Health Nurse.

MISS GEORGINA PATTERSON,

Public Health Nurse.

TOWN OF CARMEL, SCHOOL DISTRICT ACCOUNT

Amount in Bank Feb. 18, 1942	\$ 443.28
Received from town	2,321.12
Received from refund on insurance	19.23
Received from refund, Sears, Roebuck & Co.	25.73
	\$2,809.36

Amount paid out:

Bangor Office Supply Co.	\$ 8.20
C. E. Harvey, labor	19.50
A. A. Curtis, labor	5.50
Allen Newcomb, trucking	2.00
R. T. Luce, insurance	31.04
Sears, Roebuck & Co., supplies	228.02
Brown & White Co., supplies	29.85
Howard Hasey, five cords wood	42.50
C. E. Harvey, labor	11.40
Central Maine Power Co., electricity	2.52
Sears, Roebuck & Co., supplies	150.09
Allen Newcomb, trucking	2.00
Sears, Roebuck & Co.	8.43
C. E. Harvey, labor	2.30
Federal Trust Co., Waterville, for \$1,000.00 Bond and interest	\$1,643.12
Leslie Harvey, labor	4.00
Robert B. Merrill, installing seats	25.05
R. B. Dunning & Co., supplies	9.35
Frank Palmer, one cord dry wood	9.00
Lloyd Kimball, labor	14.00
A. H. Powell, labor	14.70
Raymond Pendleton, labor	21.12

Boyd Hand, labor	10.56	
John B. Hand, Jr., labor	10.56	
Fred Luce, labor	31.02	
A. J. McGown & Sons, supplies	9.00	
R. T. Luce, insurance	346.97	
Walter Hammond, labor	31.20	
Lincoln Bridgham, gravel	12.30	
William York, labor	15.84	
R. B. Dunning & Co., supplies	1.97	
Frank Small, labor	18.00	
A. J. McGown & Sons, supplies	5.49	
Sears, Roebuck & Co., supplies	4.31	
C. E. Harvey, labor	6.00	
Service charges	1.49	
		<hr/>
		\$2,788.40
		<hr/>
Balance in Bank Feb. 15, 1943		\$20.96

JOHN RUGGLES, *Treasurer.*

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and Citizens of Carmel:

I herewith submit the annual report of the schools of Carmel.

The following table gives the teachers and fall term enrollment of the schools:

<i>School</i>	<i>Teacher</i>	<i>Enrollment</i>
High School	Fred R. Dingley, Principal Amorette Nickerson, English, French, Latin Barbara Drew, Commercial Subjects	63 pupils
Village Grammar	Lena A. Sperry	35 pupils
Village Intermediate	Nettie Newcomb	30 pupils
Village Primary	Kathryn Robinson	22 pupils
Damascus	Nellie Downs	28 pupils
Hinckley Hill	Lulu Pendleton	14 pupils
Horseback	Dorothy Coffin	19 pupils
Partridge	Anna O'Neil	12 pupils

Carmel has been very fortunate in having an excellent staff of teachers. Each teacher has given her best efforts to the regular work of the school, and has also performed cheerfully and willingly, the many extra duties imposed by the war effort. Every one of the teachers deserves your whole-hearted support and cooperation.

TEXTBOOKS

I recommend the following changes in textbooks for the fall of 1943: Uniform sets of dictionaries for each school, additional reading material for the grammar grades, and if possible, a complete change in the arithmetic texts. Carmel is adequately supplied with books, but the changes suggested would make a better preparation for the high school courses.

I also recommend the beginning of a yearly testing program for all of the grades, including high school, using the standard tests.

CONVEYANCE

Consolidation of two bus routes made it possible to carry on conveyance this year without any increased cost although other towns have had to pay from ten to twenty per cent increases. There is some inconvenience to parents by this arrangement of consolidation, but as the Office of Defense Transportation is making drastic rules in regard to all conveyance, I feel that the present arrangement should continue, if possible.

REPAIRS

No repairs were made except of a minor nature. Some second-hand desks in good condition were bought from Bangor. Several black-boards were placed in the rural schools. The large overdraft in this account was materially reduced.

The grammar school building should be re-painted inside. New window shades should be bought for the Horseback School. Such other repairs should be made as are necessary "to conserve the health and safety of the children."

HIGH SCHOOL

Principal Dingley has made a very excellent, concise report of the high school. The work of the high school this year has been of distinctly high caliber. I commend Mr. Dingley and his assistants for their professional attitude and excellent cooperation.

RECOMMENDATIONS

After carefully considering all items, the Superintending School Committee and I recommend the following appropriations for schools:

Common Schools	\$4,100.00
High School	3,650.00
Repairs	300.00
Insurance on School Buildings	100.00
(Premiums due 1943, Hinckley Hill, Village, old High School)	
Superintendence	252.25

In closing, I wish to thank the municipal officers, the teachers, parents, and children for their constant cooperation in my work.

Respectfully submitted,

BERTHA W. CARTER,
Superintendent of Schools.

REPORT OF THE HIGH SCHOOL PRINCIPAL

To Superintendent Bertha Carter, the Superintending School Committee, and the Citizens of Carmel:

The September enrollment at Carmel High School was 63; the present enrollment is 54. The chief cause of the decrease is the moving of so many families to defense centers. I regret that two students left because of lack of interest in school work. It is pleasing that 18 tuition students are attending Carmel High School. More should be attracted to us in the future, both because of the new building and because we have stronger commercial and college courses.

The commercial course has been considerably strengthened. Two full credit courses are now offered in typing, and the pupils have made splendid progress. A course in shorthand has been added, and we plan to give advanced shorthand next year. I wish to congratulate Miss Drew for her excellent work in that department.

The college course now has two years of algebra, and four full periods a week of laboratory work in the appropriate sciences. About one-third of the course in second year algebra is being spent on logarithms, use of the slide rule, and basic trigonometry. This cannot fail to bear good fruit in the future.

In order to assist in planning our work sensibly, we have given standardized tests in ability and achievement, and in basic English. We have revised our English courses, and the students are receiving more instruction in English grammar.

Extracurricular activities are limited somewhat by the present emergency. No organized basketball could be offered, but opportunity has been given during the winter season for at least three hours a week of basketball practice for anyone interested. An orchestra has recently been organized by Miss Drew, and is growing to goodly size. A school paper has been issued several times. The Christmas edition was sent to every Carmel High School boy in the service. The Senior Play was successfully coached by Miss Nickerson, and was well received by a good audience. She is assisting the Seniors with their annual Yearbook, and the Juniors with their Prize Speaking. School socials and assemblies have added to the enjoyment of school life. A Student Council has operated quite successfully, and has raised over \$50.00 toward a movie projector for the school.

The students, almost without exception, have shown interest in their work. They have cooperated well with everything that the teachers have attempted for them. Opportunities to work now and then interfere with the attendance of a few, but most of them miss only when sick.

Detailed reports and recommendations have been made from time to time directly to the Superintendent and the School Committee, and I will not include them here. I have appreciated the earnestness and cooperation I have received from everyone concerned with the school.

I shall be present at town meeting, and I shall be glad to answer any questions the citizens wish to ask me in regards to the high school.

Respectfully submitted,

FRED R. DINGLEY, *Principal.*

FINANCIAL REPORT

COMMON SCHOOLS

Resources

Appropriation	\$4,000.00	
State School Fund	1,455.97	
Interest on Permanent School Fund	64.00	
Equalization Fund	1,990.00	
Unexpended balance, 1942	485.04	
		\$7,995.01

Expenditures

Teachers' Salaries	\$4,314.00	
Fuel	527.54	
Janitors' wages and cleaning	485.77	
Conveyance and insurance on buses	2,147.33	
Textbooks and supplies	399.57	
Light and power	57.25	
		\$7,931.46
Unexpended		63.55
		\$7,995.01

Paid Teachers' Salaries:

Lena M. Sperry	\$675.20
Nellie H. Downs	603.90
Lulu Pendleton	603.90
Dorothy P. Coffin	603.90
Anna O'Neil	603.90
Kathryn H. Robinson	374.10
Mettie S. Downs	12.00
Alma Pomroy	63.00
Nettie Newcomb	509.10
Lillian G. Colburn	199.50
Treasurer of State, (Teachers' Retirement Fund)	50.10

Victory Tax deductions	15.40	
		<hr/> \$4,314.00

Paid for Conveyance:

Llewellyn French	\$182.00	
Harold Brown	573.00	
Elizabeth Hasey	196.00	
J. Calvin Hasey	382.80	
A. Dewey Emery	732.00	
Perley E. Cary (Insurance on busses)	51.18	
Rice & Miller Co. (Fire extinguishers for busses)	30.35	
		<hr/> \$2,147.33

Paid for Janitors' Wages, Janitor Supplies, and Cleaning:

William Yorke	\$297.00	
Sumner Morse	12.00	
Sylvia Bickford	12.00	
Dorothy Coffin	12.00	
Reginald Dunton	28.50	
Donald Kimball	9.00	
R. F. Pendleton	7.50	
Marguerite Thompson	16.50	
Donald Noyes	16.50	
A. J. McGown & Sons	38.52	
Martha Kelley	3.50	
Mrs. Harold Bickford	1.75	
Lillian Ross	4.00	
Frances Carleton	3.50	
Harry Pearson	23.50	
		<hr/> \$485.77

Paid for Textbooks and Supplies:

A. J. McGown & Sons	\$.65
Laidlow Bros.	18.00
Loring, Short and Harmon	11.26
Herbert Palmer	21.10
Papercrafters	21.32

E. E. Babb & Co.	9.34
J. C. Winston & Co.	4.56
American Book Co.	2.11
American Ed. Press	4.90
Rand McNally Co.	5.83
Macmillan Co.	4.43
J. L. Hammett Co.	11.37
Gledhill Bros.	33.92
Row Peterson Co.	4.97
Howard and Brown	4.60
Webster Pub. Co.	5.08
Florence Allen	6.87
Scott Foresman & Co.	48.98
Ginn & Co.	140.18
Martin & Murray Co.	40.10

 \$399.57

Paid for Fuel:

Judkins & Gilman Co.	\$45.24
Earl Hill	2.00
H. I. Hasey	90.00
Fred Craig	200.00
A. J. McGown & Sons	189.50

 \$527.54

Paid for Light and Power:

Central Maine Power Co.	\$57.25
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 \$57.25

HIGH SCHOOL ACCOUNT

Resources

Appropriation	\$3,500.00
State School Fund	150.00
Equalization Fund	500.00
Tuition (Etna)	876.59
Tuition (Dixmont)	38.29
Reimbursement (Robert Merrill)	1.50
Unexpended, 1942	284.84

 \$5,351.22

Expenditures

Teachers' Salaries	\$3,595.38	
Victory Tax (deductions)	26.32	
Fuel	337.05	
Janitor	347.58	
Light and Power	40.47	
Library and Laboratory	262.43	
Textbooks and Supplies	831.54	
		<hr/>
		\$5,440.77
		<hr/>
Overdrawn		\$89.55
Paid Teachers' Salaries:		
Robert B. Merrill	\$515.52	
E. Robert Kinney	237.42	
Pearl Stetson	131.90	
Lillian Carver	330.54	
Fred R. Dingley	968.30	
Amorette Nickerson	631.80	
Barbara Drew	631.80	
Treas. of State, (Teachers' Retirement Fund)	148.09	
Victory Tax Deductions	26.32	
		<hr/>
		\$3,621.70
Paid for Fuel:		
William Yorke	\$ 1.25	
H. I. Hasey	133.50	
Fred Craig	200.80	
A. J. McGown & Sons	1.50	
		<hr/>
		\$337.05
Paid for Janitor Service:		
William Yorke	\$341.00	
A. J. McGown & Sons, janitor supplies	6.58	
		<hr/>
		\$347.58

Paid for Light and Power:

Central Maine Power Co.	\$40.47
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\$40.47

Paid for Library and Laboratory:

Silver Burdett Co.	\$ 6.31
American Book Co.	20.31
White-Washburn Co.	3.95
R. H. Hinckley Co.	2.25
Papercrafters	21.32
Frank V. Small	5.00
Scholastic	8.40
Sears, Roebuck Co.	9.96
Rand, McNally Co.	12.79
A. E. Gager	12.89
Macmillan Co.	38.54
School Products Co.	17.34
Ginn & Co.	9.92
Martin and Murray Co.	14.32
Harry Pearson	1.50
Cambosco Scientific Co.	70.89
R. B. Dunning Co.	5.75
Bertha W. Carter	.99

\$262.43

Paid for Commercial Supplies and Textbooks:

Bangor Office Supply Co.	\$53.52
A. J. McGown & Sons	1.37
World Book Co.	14.65
R. B. Dunning & Co.	3.00
L. C. Smith and Corona Type- writer Co.	231.00
Gregg Pub. Co.	30.17
Howard & Brown	11.65
White-Washburn Co.	13.66
I. L. Hunt	22.56
Bangor Typewriter Co.	30.00

P. E. Cary	5.00	
Furbush Printing Co.	12.05	
E. C. McGraw	1.48	
Loring, Short & Harmon	21.69	
J. L. Hammett Co.	2.49	
Soc. for Visual Ed.	2.35	
Beckley-Cardey Co.	5.47	
American Book Co.	21.32	
Ginn & Co.	199.16	
Arlo Pub. Co.	7.91	
Harry Pearson	.99	
Scott Foresman Co.	25.82	
McCormick-Mathers Co.	28.14	
Bangor Daily News	1.17	
R. F. Pendleton	21.02	
Dakin Co.	44.90	
Garland Bros.	20.00	
		\$831.54

SCHOOLHOUSE REPAIR ACCOUNT

Resources

Appropriation	\$300.00
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Expenditures

Paid Overdraft of 1942	\$181.70
Lloyd Kimball	1.50
Delbert Foster	1.00
William Yorke	.45
Allan I. Newcomb	3.00
City of Bangor	24.00
H. I. Hasey	3.00
J. Calvin Hasey	6.50
I. L. Hunt	10.50
Frank V. Small	15.10
R. B. Dunning & Co.	7.89

A. J. McGown & Sons	26.35	
R. F. Pendleton	41.28	
		<hr/>
		\$322.21
Overdrawn		<hr/>
		\$22.21

FIRE EQUIPMENT ACCOUNT

Resources

Appropriation	\$100.00	
Expenditures	None	
		<hr/>
Unexpended		\$100.00

INSURANCE OF SCHOOLHOUSE ACCOUNT

Resources

Appropriation		\$285.00
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Expenditures

Paid Overdraft of 1942	\$ 15.30	
Sidney F. Jones	135.00	
		<hr/>
		\$150.30
Unexpended		<hr/>
		\$134.70

SUPERINTENDENCE ACCOUNT

Resources

Appropriation		\$245.00
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Expenditures

Paid Bertha W. Carter, salary	\$239.00	
Bertha W. Carter, office expense	3.00	
Myrtle H. Friend	1.25	
Victory Tax deduction	1.00	
Overdraft of 1942	9.00	
		<hr/>
		\$253.25
Overdrawn		<hr/>
		\$8.25

