

A.M.
1947

One Hundred and Thirty-Sixth

ANNUAL REPORT

Juste Parsons
OF THE

Municipal Officers

OF THE TOWN OF

CARMEL

MAINE

FOR THE
MUNICIPAL YEAR

1946-1947

PROGRESSIVE PRESS
CORINNA, MAINE

BRING THIS BOOK WITH YOU

One Hundred and Thirty-Sixth

ANNUAL REPORT

OF THE

Municipal Officers

OF THE TOWN OF

CARMEL

MAINE



FOR THE
MUNICIPAL YEAR

1946-1947



PROGRESSIVE PRESS
CORINNA, MAINE

TOWN OF CARMEL, MAINE

Incorporated 1811

Population 1940, 871

MUNICIPAL OFFICERS

Selectmen, Assessors and Overseers of Poor

R. V. JOHNSON

LEWIS PREBLE

PAUL E. NOYES

Town Agent

R. V. JOHNSON

Town Treasurer

M. M. MCGOWN

Superintendent of Schools

MRS. BERTHA W. CARTER

Superintending School Committee

H. S. HARVEY

JOHN DEAN

STANLEY POWELL

Tax Collector and Constable

W. T. VERRILL

Constable

FRANK PALMER

Health Officer

H. S. HARVEY

TOWN WARRANT

Penobscot, ss.

State of Maine

To Frank Palmer, 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 4, A. D. 1947, at ten o'clock in the forenoon to act on the following articles, to wit:

Article 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.

Art. 4. 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. 5. To elect three or more selectmen, assessors, and overseers of the poor.

Art. 6. To elect a town treasurer.

Art. 7. To elect one or more members of the superintending school committee.

Art. 8. To see if the town will elect a road commissioner or authorize the selectmen to act as road commissioners. To elect a road commissioner if the town so votes.

Art. 9. To see if the town will vote to employ a town manager, or agent, and raise money for same.

Art. 10. To elect a fire warden, sexton, surveyors of wood, bark and lumber, fence viewers, tramp constable, excise tax collector, and town agent.

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.

Snow fence.

Common schools.

Insurance of school buildings.

High school.

Schoolhouse repair.

Salary of superintendent.

Interest of common school fund.

Support of poor veterans' aid.

Cutting bushes on State, State aid and third class highways.

Memorial Day.

Care of cemeteries.

Contingent account.

Street lights.

Aid to dependent children (mother's 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 money and appropriate what sum, to retire notes now due Bernice Ruggles.

Art. 14. To see if the town will vote to raise and appropriate to the Carmel school district the sum of one thousand five hundred eleven dollars and eighty-seven cents (\$1,511.87), the amount due for school district bond and interest for the year 1946-47; also the sum of two hundred seventy-seven dollars and fifty-eight cents for insurance.

Art. 15. To see what sum the town will raise for grading and necessary repairs of the new high school.

Art. 16. To receive bids for a collector of taxes and fix his compensation. To elect a collector of taxes and raise money for the same.

Art. 17. 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. 18. 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 Section 8 and 17, Chapter 25, of Revised Statutes of 1916.

Art. 19. To see what sum of money the town will vote to raise for special resolve maintenance, under Chapter 124, Public Laws, 1927.

Art. 20. To see if the town will vote to raise the sum of five hundred thirty-two dollars (\$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. 21. To see if the town will raise and appropriate ninety dollars (\$90.00) for public health nursing in Carmel. Said sum to be expended by the State Bureau of Health for local service.

Art. 22. To see if the town will vote to appropriate the sum of one hundred dollars (\$100.00) to co-operate with the Maine Forest Service and the Federal Government in the control of white pine blister rust in accordance with Revised Statutes, Chapter 11, Sections 62, 63, 64.

Art. 23. To see whether or not the town will vote to raise and appropriate the sum of twenty-five dollars (\$25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources advantages.

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 sums, to be applied on taxes, and fix the rate.

Art. 26. To see if the town will vote to adopt daylight saving time.

Art. 27. To see if the town will vote to abate the 1946 taxes, all or part, for buildings burned, and raise money for same.

Art. 28. 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 quitclaim deeds for such property, or to take any other legal action necessary to acquire possession of and sell said property. All money received shall be applied to indebtedness.

Art. 29. To see if the town will vote to purchase or rent some property for a town dump and raise money for same.

Art. 30. To see if the town will vote to authorize the selectmen to enter into a contract with D. F. McDonough to remove the snow from the highways in the town of Carmel at the rate of (\$100.00) one hundred dollars per mile, same to include necessary sanding, and raise money for same.

Art. 31. To see what action the town will take in regard to buying a school bus, and raise money for the same.

Art. 32. To see if the town will vote to raise money, and what sum for the repair of George Perry Road.

Art. 33. To see if the town authorize the selectmen to expend whatever funds necessary from State aid road account in conjunction with the State and County, for the purpose of the construction of a concrete bridge across the Ruggles Brook, so-called, situated in the Ruggles neighborhood on State aid highway No. 3, otherwise known as the Hampden Road.

Art. 34. To see what action the town will take in the settlement of the taxes due on the property of Ralph Perkins.

Art. 35. To see if the town will raise and appropriate the sum of (\$500.00) five hundred dollars for cutting bushes and surfacing the "Murray Road" so-called.

Art. 36. To see if the town will abate the taxes of any new manufacturing, canning or creamery business coming into town, for a period of ten years.

Art. 37. To see what action the town will take in regard to housing the school bus.

Art. 38. To see if the town will vote to buy a coal stoker for the high school building and raise money for same.

Art. 39. To see what action the town will take in regard to filling in the "old high school" cellar.

Art. 40. To see if the town will vote yes or no in regard to conveying the high school students.

Art. 41. To see if the town will vote to appropriate a sum of money for the "manual training" course.

Art. 42A. To see if the town will vote to reimburse Dana Stevenson (\$77.00) for money paid for the "manual training" course in 1946-47.

Art. 42B. To see if the town will vote to accept the sum of (\$300.00) three hundred dollars from Meeta Marden Nutter as a cemetery trust fund for the perpetual care of lot 23, Section D, in Highland Cemetery.

Art. 43. To see what sum of money the town will raise for the improvements and care of our cemeteries.

Art. 44. To see what action the town will take regarding entertainment and moving pictures on Sundays, as provided by Statute.

Art. 45. To see if the town, for the purpose of procuring a temporary loan or loans to and for the use of said town in conduction of its municipal business in the current municipal year of 1946 and in anticipation of and to be paid out of the taxes of the current municipal year of 1947, will authorize and direct the town treasurer, subject to approval of the selectmen, to borrow from time to time, during said municipal year, a sum or sums not exceeding in the aggregate, the sum of eight thousand dollars (\$8,000.00), and to make, execute and deliver the negotiable note or notes of the town therefor, payable within said current municipal year and upon such terms as shall be satisfactory to said town treasurer and selectmen, any debt or debts incurred hereunder to be paid out of money raised by taxation during the present municipal year.

Art. 46. 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 day of said meeting.

Given under our hands at Carmel, Maine, this 16th day of February, A. D. 1947.

R. V. JOHNSON,
LEWIS PREBLE,
PAUL E. NOYES,

Selectmen of Carmel.

ASSESSORS' REPORT

REAL ESTATE

Non-Resident

Land,	\$23,035.00	
Buildings,	10,700.00	
	<hr/>	\$ 33,735.00

Resident

Land,	\$ 83,370.00	
Buildings,	160,680.00	
	<hr/>	244,050.00
		<hr/>
		\$277,785.00

TAXABLE PERSONAL PROPERTY

Resident

Horses, 89,	\$ 7,750.00	
Colts, 1,		
Cows, 369,	18,490.00	
Steers, bulls, beef cattle, 7,	300.00	
Heifers, 2 year olds, not fresh- ened, 42,	1,775.00	
Heifers, 18 months to two year olds, 25,	695.00	
Domestic fowl, over 50, 2,395,	2,395.00	
Stock in trade,	19,675.00	
Musical instruments, 32,	1,900.00	
Radios, 142,	1,420.00	
Other property,	3,775.00	
	<hr/>	\$58,175.00

OTHER PERSONAL PROPERTY

Non-Resident

Power line equipment,	\$ 7,500.00	
Maine Central Railroad,	1,425.00	
Gas and oil company equipment,	2,550.00	
	<u> </u>	11,475.00
Total value,		<u>\$347,435.00</u>

Appropriated by town,	\$23,690.12	
State tax,	2,633.51	
County,	653.44	
	<u> </u>	26,977.07
Less 195 polls at \$3.00,		585.00
		<u>\$26,392.07</u>

Appropriations less polls,	\$26,392.07	
Plus polls,	585.00	
Overlay,	707.86	
Supplementary tax,	59.28	
	<u> </u>	
Total charged to collector,		\$27,744.21
Tax rate,		.078

SELECTMEN'S REPORT

WARRANTS DRAWN

Officers' salary,	\$ 870.00
Tax collector,	761.72
Roads and bridges,	1,941.43
Common schools,	16,194.21
High schools,	8,448.30
Schoolhouse repairs,	191.79
Superintendent's salary,	470.67
Support of poor,	403.41
Veterans' aid,	587.10
Cutting bushes,	89.92
Memorial Day,	50.90
Care of cemeteries,	149.23
Street lights,	139.92
Mother's aid (A. D. C.),	1,033.50
Interest on notes,	112.04
School district bond and interest,	1,537.52
School district insurance,	277.58
School district grading,	200.00
Contingent account,	1,598.16
Maintenance of State and State aid road,	1,188.30
Special resolve maintenance,	23.68
Public health nurse,	90.00
Snow removal,	3,982.74
Simpson Memorial Library,	55.00
County tax,	653.44
State poor,	344.23
Pine blister control,	99.40
Unimproved maintenance,	422.58
School insurance,	118.80
State aid construction,	479.12

Temporary loan,	3,000.00
Third class maintenance and construction,	1,451.25
	<hr/> \$46,965.94

CONTINGENT NO. 1

Appropriated,	\$500.00
M. C. R. R., fighting fire,	34.00
F. W. Otis, hall rent,	5.00
M. N. Bank, bank stock interest,	10.00
Walter Hammond, barn W. Getchell place,	25.00
Ray Little, license fees,	1.00
Reid Hand, license fees,	1.00
Auto Rest Park, license fees,	1.00
Carl Bines, license fees,	2.00
Treasurer of State, bank stock tax,	143.04
M. W. McGown, dog tax,	104.80
Treasurer of State, forest fire rebate,	39.62
Richard Newcomb, hall rent,	25.00
R. H. Day, 1946 taxes and interest on Curtis property,	12.65
H. I. Hasey, stumpage W. Getchell property,	148.75
M. W. McGown, dog tax,	8.10
Treasurer of State, telephone and telegraph tax,	21.90
M. W. McGown, perpetual care interest,	53.14
Overdraft,	360.86
	<hr/> \$1,644.96

Paid:

H. S. Harvey, health services,	\$ 78.50
M. W. McGown, vital statistics, postage,	33.00

M. W. McGown, excise collectors fees,	42.30
Charles Collins,	5.00
C. E. Robinson, postage and telephone,	5.66
Reid Hand, moderator,	5.00
C. M. Power Co., lights,	26.20
Richard Newcomb, janitor and labor,	22.32
Wilson Hanscom, fighting fire,	2.26
Carrol Hanscom,	2.26
H. P. Snowman, office supplies,	6.17
Carey Insurance Co., insurance town hall,	17.50
W. A. Taylor Insurance Agency,	100.87
Dillingham's, office supplies,	20.00
Dunham Hanson, fire fighters,	76.50
Furbush Printing Co., printing town report,	117.50
C. D. Merrifield Co., office supplies,	11.45
Carey Insurance Co., bonds, const. and collector,	30.00
Treasurer of State, 1945 dog tax,	46.80
Harold Moran, perpetual care ceme- teries,	44.22
Bangor Daily News, advertising,	6.57
Warren Noyes, fighting fire,	9.90
Harold St. Louis, fighting fire,	6.60
Walter Lane, fighting fire,	23.76
J. Boyd Hand, fighting fire,	6.60
W. J. Elsmore, fighting fire,	5.28
Donald Gray, fighting fire,	5.28
Kenneth Luce, fighting fire,	2.64
Treasurer of State, dog tax,	180.70
Treasurer of State, audit of 1945,	138.08
R. V. Johnson, fighting fire,	5.22
Reginald Dunton, fighting fire,	2.64
Ransford Sewall, fighting fire,	2.64
Lewis Preble, fighting fire,	6.04
Clifton Reed, fighting fire,	2.64

Town of Lavant, running town line,	6.00
Clinton Harvey, ballot clerk,	11.28
Mrs. Ralph Higgins, ballot clerk,	11.28
Stanley Powell, ballot clerk,	11.28
Wilbur Otis, ballot clerk,	11.28
James Sullivan, ballot clerk,	11.28
R. V. Johnson, postage and two trips to Bangor,	14.80
H. W. Garland, services running town line,	10.00
Clinton Harvey, repair of town hall furnace,	10.00
Maine Municipal Association, mem- bership fee,	30.00
A. J. McGown & Sons, supplies,	29.61
W. T. Verrill, collection 1945 taxes,	165.85
Perry Shaw, sawing wood,	24.00
A. G. Lawrence, perpetual care of cemeteries,	6.00
Mrs. Carrol Hanscom, ballot clerk,	6.00
Leslie J. Bowler, recording liens,	26.00
Loring, Short & Harmon, supplies,	5.00
Earl Garland, supplies,	6.70
H. S. Harvey, hearse hire,	110.00
Leslie Harvey, labor,	3.00
Tommy Murray, labor,	7.50
Frank Palmer,	30.00
	<hr/> \$1,644.96

SNOW REMOVAL

Paid:

George Partridge, labor,	\$	3.69
Newton Dyer, labor,		2.64
Richard Newcomb, labor,		1.32
Russell Bradford, labor,		40.20
Edward Peters, labor,		4.95

Warren Noyes, labor,	255.31
James McDonough, labor,	5.28
Stephen McDonough, labor,	30.78
Harold Moran, labor,	57.15
S. N. McDonough, labor,	20.61
Elmer Sprague, labor,	312.28
Oscar Sprague, labor,	5.28
Carleton Luce, labor,	8.60
Carl Luce, labor,	6.60
Ray Small, labor,	23.25
Ransford Sewell, labor,	6.00
Reginald Dunton, labor,	6.00
Peter Kimball, labor,	6.00
Lewis Preble, labor,	104.25
Walter Carter, labor,	9.00
D. E. Carter, plowing and trucking,	23.60
C. E. Robinson, plowing and trucking,	232.58
Paul Noyes, plowing, sanding and trucking,	921.99
S. N. McDonough, plowing and sanding,	520.15
D. F. McDonough, plowing and sanding,	529.96
R. V. Johnson, foreman,	232.94
R. R. Lynke, repairs,	294.50
Jerry Burns, mounting plow,	9.00
C. A. Small, truck,	10.00
John Hasey,	16.00
Carl Barton, sand,	8.00
Hedge & Mattheis Co., equipment,	363.09
W. H. Shurtleff, salt,	90.50
N. H. Bragg, repairs,	25.12
A. J. McGown & Sons, supplies,	1.13
Vincent Crosby, labor,	11.25
Earl Crosby,	6.00
Ralph Perkins, labor,	19.22
Haynes & Chalmers, material,	1.27

A. M. Parsons, repairs,	3.50
Charles Bryant, labor,	19.50
Donald Noyes,	6.00
Richard McDonough,	8.25
	<u> \$3,982.74</u>
Appropriated,	\$1,200.00
Received, treasurer of State,	999.14
Overlay,	707.86
Overdraft,	1,075.74
	<u> \$3,982.74</u>

ROADS AND BRIDGES

Paid:

George H. Smith, labor,	\$ 17.82
George F. Smith, labor,	67.06
Lewis Preble, labor,	145.28
Paul Noyes, truck,	174.80
R. V. Johnson, foreman,	136.73
Kenneth Luce, bridge plank,	741.14
James McDonough, labor,	30.36
Warren Noyes, labor,	33.83
Lloyd Marcho, labor,	10.56
Carl Luce, labor,	10.56
Russell Bradford, labor,	40.26
H. I. Hasey, labor,	7.92
Roger Teanan, labor,	36.00
Elmer Sprague, labor,	12.00
E. B. Bradford, labor,	11.25
Reginald Dunton, labor,	13.50
Ray Small, labor,	30.00
Ransford Sewall, labor,	13.50
Peter Kimbal, labor,	12.00
Oscar Sprague, labor,	2.25
W. A. Dunton, self and tractor,	31.71
Stephen McDonough, truck,	24.27

John Hasey, truck,	38.92
C. A. Small, truck,	50.00
S. H. McDonough, truck,	94.00
C. R. Sylvester, truck and bridge plank,	16.68
E. W. System Co., repairs,	26.35
H. E. Brown, gravel,	17.90
A. J. McGown & Sons, supplies,	49.18
Penn Culvert Co., culvert,	46.60
	<hr/> \$1,942.43

Appropriated,	\$1,500.00
M. C. R. R., maintenance underpass,	19.04
Walter Hammond, plank,	8.10
Carmel School District, grading cost,	36.13
Overdraft,	379.16
	<hr/> \$1,942.43

CUTTING BUSHES

Paid:

Russell Bradford, labor,	\$12.52
James McDonough, labor,	5.28
Warren Noyes, labor,	11.28
Harold Moran, labor,	19.80
Elmer Sprague, labor,	6.00
Ransford Sewall, labor,	6.00
Reginald Dunton, labor,	6.00
Lewis Preble, labor,	7.68
Paul Noyes, labor,	7.68
R. V. Johnson, labor,	7.68
	<hr/> \$89.92

Appropriated,	\$75.00
Overdraft,	14.92
	<hr/> \$89.92

THIRD CLASS CONSTRUCTION AND MAIN- TENANCE

Paid:

Paul Noyes, truck,	\$161.32
Perley Mahew, truck,	84.04
John Hasey, truck,	80.22
Stephen McDonough, Jr., truck,	84.04
Lewis Preble, truck,	222.42
M. J. Elsmore, truck,	55.39
Charles Carrow, truck,	30.56
R. V. Johnson, foreman,	128.76
James McDonough, labor,	52.71
Russell Bradford, labor,	75.90
Oscar Sprague, labor,	10.56
Warren Noyes, labor,	26.31
Peter Kimball, labor,	34.31
Harold Moran, labor,	10.56
C. N. Hewes, labor,	31.68
H. I. Hasey, gravel,	120.00
Treasurer of State, shovel 84,	210.00
Earl Tosier, truck,	32.47
	\$1,451.25
Appropriated for maintenance,	\$532.00
Received from State, construction,	652.87
Overdraft,	266.38
	\$1,451.25

SPECIAL RESOLVE MAINTENANCE

Appropriated,	\$25.00
Paid:	
Paul Noyes, truck,	\$16.00
R. V. Johnson, foreman,	7.68
Unexpended,	1.32
	\$25.00

UNIMPROVED MAINTENANCE OF ROADS

Paid:

Elmer Sprague, labor,	\$36.00	
Reginald Dunton, labor,	36.00	
Peter Kimball, labor,	36.00	
Warren Noyes, labor,	33.00	
Ransford Sewall, labor,	36.00	
Oscar Sprague, labor,	18.00	
John Hasey, truck,	96.00	
Paul Noyes, truck,	55.00	
R. V. Johnson, foreman,	46.08	
Deward Kenniston, gravel,	14.00	
H. E. Brown, gravel,	16.50	
	<hr/>	\$422.58
Received from State,	\$391.00	
Town share for material, no appro- priation,	30.68	
	<hr/>	\$422.58

STREET LIGHTS

Appropriated,	\$139.92
Paid:	
Central Maine Power Co.,	\$139.92

MEMORIAL DAY

Appropriated,	\$50.00
Overdraft,	.90
	<hr/>
	\$50.90
Paid:	
American Legion,	\$50.00
A. J. McGown & Sons, flags,	.90
	<hr/>
	\$50.90

SIMPSON MEMORIAL LIBRARY

Appropriated,	\$50.00	
Received, treasurer of State, stipend,	5.00	
	<hr/>	\$55.00

Paid:

Simpson Memorial Library,		\$55.00
---------------------------	--	---------

OFFICERS' SALARIES

Appropriated,		\$870.00
---------------	--	----------

Paid:

R. V. Johnson, selectmen salary,	\$300.00	
Lewis Preble, selectmen salary,	225.00	
Paul Noyes, selectmen salary,	150.00	
M. W. McGown, treasurer,	150.00	
H. S. Harvey, school board,	15.00	
John Dean, school board,	15.00	
Stanley Powell, school board,	15.00	
	<hr/>	\$870.00

SUPPORT OF POOR

Appropriated,	\$300.00	
Received from Hira Howes,	79.00	
Overdraft,	24.41	
	<hr/>	\$403.41

Paid:

Houlihan's Pharmacy, Cecil Gacelon, \$	4.50
John Crowther, Cecil Gacelon,	57.50
A. J. McGown & Sons, Hira Howes,	14.00
G. F. Smith, trucking,	15.00
Earl Garland, supplies,	79.46
Hazel Luce, supplies, Eva Parsons,	3.58
Harry Butler, M. D., Eva Parsons,	5.00

Dr. John Crowther, Eva Parsons,	9.00	
Mildred Danielson, care Eva Parsons,	72.00	
Caldwell Sweet Company, Eva Parsons,	8.37	
H. S. Harvey, Percey Shaw burial,	135.00	
		————— \$403.41

BOND RETIREMENT AND INTEREST

Appropriated from sinking fund,	\$1,146.25
Paid:	
Federal Trust Company,	1,146.25

SINKING FUND

Balance, February 16, 1946,	\$5,553.24	
Added interest,	33.66	
		—————\$5,586.90
Appropriated from sinking bonded indebtedness,	\$1,146.25	
Balance in bank, February 16, 1947,	4,440.65	
		—————\$5,586.90

STATE TAX

Appropriated,	\$2,633.51
Paid:	
Treasurer of State,	\$2,633.51

COUNTY TAX

Appropriated,	\$653.44
Paid:	
County treasurer,	\$653.44

VETERANS' AID

Appropriated,		\$800.00
Paid:		
Town of Sanford,	\$587.10	
Unexpended,	212.90	
	<hr/>	\$800.00

STATE POOR

Paid:		
James Wharton, board of A. Fitz,	\$185.00	
A. J. McGown & Sons, groceries, Vic- nare family,	86.43	
H. J. Hasey, wood,	38.25	
Clifford Hand, wood,	30.50	
John Dean, milk,	4.05	
	<hr/>	\$344.23
Received from State,	\$150.00	
Due from State,	194.23	
	<hr/>	\$344.23

AID TO DEPENDENT CHILDREN

Appropriated,		\$1,200.00
Paid:		
Treasurer of State,	\$1,033.50	
Unexpended,	166.50	
	<hr/>	\$1,200.00

OVERLAY

Appropriated,		\$707.86
Applied to snow removal,		\$707.86

HEALTH NURSE

Appropriated,	\$90.00
Paid:	
Treasurer of State,	\$90.00

STATE AND STATE AID MAINTENANCE

Appropriated,	\$1,050.00
Overdraft,	138.30
	—————\$1,188.30

Paid:

Treasurer of State,	\$1,188.30
---------------------	------------

SIDEWALKS

Appropriated,	\$100.00
Unexpended,	\$100.00

EXCISE TAX

Received from M. W. McGown,	\$299.04
Credited State aid construction,	\$299.04

STATE AID CONSTRUCTION

Paid:

Barrett Division, tar,	\$276.00
Treasurer of State, application of tar,	203.12
Balance, 1946,	984.40
	—————\$1,463.52
1946 balance,	\$1,164.48
Excise tax, 1946,	299.04
	—————\$1,463.52

CARE OF CEMETERIES

Appropriated,		\$200.00
---------------	--	----------

Paid:

Russell Bradford, labor,	\$47.52	
Harold Moran,	70.15	
T. I. Thompson,	10.56	
A. G. Lawrence,	21.00	
Unexpended,	50.77	
	<hr/>	\$200.00

PINE BLISTER RUST CONTROL

1945 balance,		\$100.00
---------------	--	----------

Paid:

Earl Crosby,	\$50.40	
Galen Parsons,	49.00	
Unexpended,	.60	
	<hr/>	\$100.00

CARMEL SCHOOL DISTRICT GRADING

Appropriated,		\$250.00
---------------	--	----------

Paid:

Treasurer Carmel school district,	\$200.00	
Unexpended,	50.00	
	<hr/>	\$250.00

CARMEL SCHOOL DISTRICT BOND AND
INTEREST

Appropriated,		\$1,538.12
---------------	--	------------

Paid:

Treasurer of Carmel school district,	\$1,537.52	
Unexpended,	.60	
	<hr/>	\$1,538.12

CARMEL SCHOOL DISTRICT INSURANCE

Appropriated,	\$277.58
Paid:	
Treasurer Carmel school district,	\$277.58

INTEREST ON BONDS

Appropriation,	\$200.00
Paid:	
Simpson Memorial Library,	\$50.00
Berniece Ruggles,	62.04
Unexpended,	87.96
	<hr/>
	\$200.00

TEMPORARY LOAN

Received from Berniece Ruggles,	\$8,000.00
Paid:	
Berniece Ruggles,	\$3,000.00
Outstanding,	5,000.00
	<hr/>
	\$8,000.00

PERPETUAL CARE ACCOUNTS

Lyman B. Andrews,	\$ 1.00	\$100.00
Mary A. Benjamin,	1.00	100.00
Samuel Blagden,	1.00	100.00
Emma B. Bradford,	1.00	100.00
Susan Carter,	1.00	100.00
Helen Corlis,	1.00	100.00
Stephen B. Curtis,	.50	50.00
Hattie Davis,	.30	30.17
George W. Felker,	2.05	205.11
Fay Garland Eldridge,	1.00	100.00
Zeriah Getchell,	1.00	100.52

Isaac Garcelon,	1.00	100.00
Almeda Hawes,	1.00	100.00
Ulrich Hawes,	1.00	100.31
Nathan Pike,	1.00	100.00
E. S. Wood,	1.00	100.00
Charles W. Winslow,	1.00	100.00
C. A. Winslow,	1.02	102.07
Addie Tuttle,	1.00	100.00
Dennis Torrey,	.50	50.20
Aaron Torrey,	1.00	100.00
Alonzo Tilton,	1.00	100.15
John Smith,	1.00	101.47
George Pinkham,	1.00	100.00
Henry W. Shaw,	2.00	200.13
Frank Robinson,	1.00	100.00
Thomas Merrill,	3.99	398.84
W. P. McGown,	1.00	100.00
J. P. Luce,	1.00	100.00
H. W. Luce,	1.00	100.00
Sarah A. Longfellow,	1.06	106.02
George E. S. Hutchins,	2.15	215.13
Harriet Hopkins,	2.37	237.27
L. C. Whitten,	2.03	101.72
Matilda Newcomb,	2.29	114.17
D. C. Johnson,	2.05	114.17
C. L. Hafford,	2.01	100.00
Leonard Chase,	4.10	204.23
Hiram Ruggles,	.26	53.05
Clara E. Johnson,	.48	97.83
Elisha Hopkins,	.50	100.00
John Benjamin,	.49	98.90

\$53.15

MARK W. MCGOWN,

Treasurer.

STATE DEPARTMENT OF AUDIT

April 29, 1946.

Board of Selectmen,
Carmel, Maine.

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the town of Carmel have been audited by Auditors M. E. Libby and A. L. Gould for the period February 18, 1945, to February 16, 1946, inclusive.

The examination was made in accordance with generally accepted auditing 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 incorporated 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 this report may prove of interest to you. All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,

State Auditor.

COMMENTS

Re: Audit of Accounts—Town of Carmel

February 18, 1945, to February 16, 1946

Cash

Cash on deposit, subject to check at the close of the municipal year, plus cash on hand of \$23.48, reconciled with the cash balance as reflected on the records of the treasurer.

A detailed examination of all receipts indicated that the cash received had been properly accounted for and promptly deposited, with the exception of a \$1.00 error in the last deposit, \$10.00 in protested checks, and \$12.48 cash on hand at the start of the year.

Payments were verified by comparison of all checks issued with warrant items.

Three checks amounting to \$93.70 have been outstanding over a year.

Taxes Receivable

The 1945 tax commitment was reconciled with the records of the assessors.

92.3% of the current commitment was accounted for by cash collections and abatements.

85.9% of the prior years' uncollected taxes were accounted for by cash, abatements and transfers to tax liens.

Mail verifications were sent on 50% of the outstanding tax accounts.

Tax Liens

The total tax liens outstanding at the close of the year amounted to \$2,210.07, according to the records.

Cash in the amount of \$4,746.95 was collected on tax liens. Liens in the amount of \$493.57 were cancelled by the selectmen and liens amounting to \$821.86 were transferred to tax acquired property.

The detail of tax liens was found to be in agreement with the control account.

Tax Acquired Property

The tax acquired property account was examined and the control account was adjusted to agree with the detail. No sales of tax acquired property were made during the current year.

Sinking Fund

A sinking fund for the retirement of bonds was created from receipts from tax liens and interest during the current year. This fund is on deposit at the Federal Trust Company in Waterville under a certificate of deposit at 1% interest payable or renewable in six months.

Notes Payable

The note payable due the Memorial Library is apparently for a fund originally left with the town, the income to be used for maintenance of the library. Interest at 5% is paid to the library annually.

Bonds Payable

The outstanding bonds at the close of the current municipal year amounted to \$7,000.00. The amount of \$1,000.00 was paid by appropriation to retire the bond maturing during the year.

Due Governmental Agencies

Withholding tax deductions from the wages of teachers and the superintendent of schools, and teachers' retirement deductions not forwarded to the respective depositories at the close of the municipal year were computed in order to show the current liability.

Net Deficit

The net deficit was reduced slightly during the year. Overdrafts in the operating accounts and tax abatements considerably reduced the net gains resulting from other operations. A complete analysis of the change may be found on Exhibit E of this report.

Trust Funds

The savings pass books covering the cemetery perpetual care funds were examined. The income earned was credited to the contingent account, from which payments were made for the care of the lots.

Interest on the school fund was appropriated and credited to the school account, although no record appears concerning the original school fund.

General

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

Excise tax collections were verified from the collector's receipts. As voted at the annual town meeting, the excise tax revenue was applied to the State aid construction account.

The overlay was transferred to the contingent account.

The records of the municipal officers were found to be in a satisfactory condition and, with the exception of minor posting errors, in proper form.

EXHIBIT A

TOWN OF CARMEL
COMPARATIVE BALANCE SHEET

General Fund

ASSETS

	February 16, 1946	February 17, 1945
Cash on hand and in the bank,	\$ 532.55	\$ 2,782.37
Accounts receivable,		157.00
Taxes receivable:		
Current year (Sch. A-1),	\$2,042.76	\$2,651.92
Prior years (Sch. A-1),	479.26	756.81
	2,522.02	3,408.73
Tax liens (Sch. A-2),	2,210.07	6,883.37
Less—Reserve for losses,	202.15	1,933.35
	2,007.92	4,950.02
Tax deeds (Sch. A-3),	158.89	158.89
Less—Reserve for losses,	79.45	
	79.44	
Tax acquired property (Sch. A-4),		
A-4),	1,600.57	869.51
Less—Reserve for losses,	400.00	
	1,200.57	
Sinking fund (Sch. A-5),	5,553.24	
	5,553.24	
TOTAL—GENERAL FUND,	\$11,895.74	\$12,326.52

LIABILITIES

	February 16, 1946	February 17, 1945
Accounts payable,		\$ 603.12
Due governmental agencies:		
Withholding taxes,	\$216.66	
Teachers' retirement fund,	74.64	
	<u> </u>	
	\$ 291.30	
Notes payable (Sch. A-6),	1,000.00	1,000.00
Bonds payable (Sch. A-7),	7,000.00	8,000.00
Suspense account,		24.55
	<u> </u>	<u> </u>
TOTAL LIABILITIES,	\$ 8,291.30	\$ 9,627.67

SURPLUS

	February 16, 1946	February 17, 1945
Appropriated (Exhibit D),	\$3,920.01	\$3,148.38
Net deficit (Exhibit E),	315.57	449.53
	<u> </u>	<u> </u>
	3,604.44	2,698.85
	<u> </u>	<u> </u>
TOTAL—GENERAL FUND,	\$11,895.74	\$12,326.52

Trust Funds

ASSETS

	February 16, 1946	February 17, 1945
Time deposits (Sch. A-8),	\$4,871.25	\$4,771.25
Investments (Sch. A-8),	200.00	200.00
	<u> </u>	<u> </u>
TOTAL—TRUST FUNDS,	\$5,071.25	\$4,971.25

LIABILITIES

	February 16, 1946	February 17, 1945
Principals (Sch. A-8),	\$4,975.57	\$4,875.57
Income (Sch. A-8),	95.68	95.68
	<u> </u>	<u> </u>
TOTAL—TRUST FUNDS,	\$5,071.25	\$4,971.25

TOWN OF CARMEL
STATEMENT OF DEPARTMENTAL OPERATIONS
Year Ended February 16, 1946

	Balances 2/18/45	Appro- priations	Cash Receipts	Other Credits	Total Available	Cash Dis- bursements	Other Charges	BALANCES		
								Over- draft	Unex- pended	Carried Forward
GENERAL GOVERNMENT										
Officers' salaries,		\$ 870.00			\$ 870.00	\$ 870.00				
Contingent fund,		1,500.00	\$ 843.41	\$ 330.51	2,673.92	2,620.77		\$ 53.15		
		2,370.00	843.41	330.51	3,543.92	3,490.77		53.15		
PROTECTION										
Street lights,		139.92			139.92	139.92				
Fire protection,	\$ 100.00				100.00	60.00			40.00	
	100.00	139.92			239.92	199.92			40.00	
HEALTH										
Public health nurse,		90.00			90.00	90.00				
HIGHWAYS AND BRIDGES										
Roads and bridges,		1,000.00	27.00		1,027.00	1,003.66			23.34	
State aid road construction,	563.47			601.01	1,164.48					\$1,164.48
Snow removal,		1,500.00	1,512.90		3,012.90	2,971.43			41.47	
State and State aid maintenance,		850.00			850.00	30.22	\$1,020.08	\$ 200.30		
Third class maintenance,		532.00			532.00	532.00				
Murray road,		500.00			500.00	498.44				1.56
Cutting bushes,		200.00			200.00	152.83				47.17
Third class construction,				654.35	654.35	1,398.42		744.07		
Town road improvement fund,				365.73	365.73	385.83		20.10		
Special resolve maintenance,		25.00			25.00	24.16				.84
	563.47	4,607.00	1,539.90	1,621.09	8,331.46	6,996.99	1,020.08	964.47	114.38	1,164.48
CHARITIES										
Support of poor,		500.00			500.00	261.39			238.61	
Veterans' aid,		100.00			100.00	914.96		814.96		
Aid to dependent children,		800.00			800.00	1,165.00		365.00		
		1,400.00			1,400.00	2,341.35		1,179.96	238.61	

EDUCATION

Common schools,	1,574.84	4,314.00	5,988.47	12.00	11,889.31	9,946.31	163.12		1,779.88
High school,	795.16	4,000.00	2,625.67	14.96	7,435.79	6,341.44	122.28		972.07
Insurance on school buildings,	4.70	90.00			94.70	90.00			4.70
Supervision,	62.99	349.36			286.37	334.38	5.90		53.91
Schoolhouse repairs,	32.45	900.00	221.00		1,088.55	1,108.80	26.96		47.21
	2,279.26	9,653.36	8,835.14	26.96	20,794.72	17,820.93	318.26		2,655.53

CEMETERIES

Care of cemetery,	50.65	150.00			200.65	268.20		67.55	
-------------------	-------	--------	--	--	--------	--------	--	-------	--

LIBRARY

Simpson Memorial Library,	55.00	50.00	5.00		110.00	110.00			
---------------------------	-------	-------	------	--	--------	--------	--	--	--

UNCLASSIFIED

Memorial Day,	100.00	25.00			25.00	30.00		5.00	
White pine blister control,	100.00				100.00				100.00
State Publicity Bureau,		25.00			25.00	25.00			
		50.00			150.00	55.00		5.00	100.00

INTEREST

Interest on notes,		100.00			100.00	103.52		3.52	
Bond interest,		180.00			180.00	168.75			11.25
Interest on liens,			806.29		806.29				806.29
		280.00	806.29		1,086.29	272.27		3.52	817.54

MUNICIPAL INDEBTEDNESS

Bond retirement,		1,000.00			1,000.00	1,000.00			
------------------	--	----------	--	--	----------	----------	--	--	--

SPECIAL ASSESSMENTS

State tax,		2,633.51			2,633.51	2,633.51			
County tax,		653.44			653.44	653.44			
Carmel school district,		250.00			250.00	250.00			
School district bonds,		1,564.37			1,564.37	1,564.37			
School district insurance,		277.58			277.58	277.58			
		5,378.90			5,378.90	5,378.90			

TOTAL ALL DEPARTMENTS,
EXHIBITS,

\$3,148.38	\$25,169.18	\$12,029.74	\$1,978.56	\$42,325.86	\$38,024.33	\$1,338.34	\$2,220.50	\$1,263.68	\$3,920.01
	(C)	(B)			(B)		(E)	(E)	(A)

TOWN OF CARMEL
ANALYSIS OF CHANGE IN NET DEFICIT

Year Ended February 16, 1946

Net deficit—February 18, 1945,		\$449.53
Adjustments affecting prior years:		
Credits:		
Cash suspense account cancelled, \$	24.55	
Reserve for tax collection—Adjusted,	480.57	
Gain on sale of Foster property,	13.00	
	\$	518.12
Charges:		
Adjustment—Tax acquired property,	90.80	
Reserve for losses—Tax deeds,	79.45	
		170.25
NET ADJUSTMENTS,		347.87
ADJUSTED NET DEFICIT,		101.66
Increase:		
Appropriation balances:		
Overdraft (Exhibit D),	2,220.50	
Unexpended (Exhibit D),	1,263.68	
		956.82
Abatements—1945,		375.60
Total increase,		1,332.42
Decrease:		
Supplemental taxes,	118.51	
Bond paid by appropriation,	1,000.00	
		1,118.51
TOTAL INCREASE,		213.91
NET DEFICIT—February 16, 1946 (Exhibit A),		\$315.57

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the selectmen.

TREASURER'S REPORT

Source of receipts:

Cash balance,	\$ 532.55
Taxes, 1946,	25,724.02
Taxes, 1944,	88.80
Taxes, 1945,	571.30
Tax liens (back taxes),	1,965.44
M. C. R. R., work on underpass,	19.04
M. C. R. R., fighting fire,	34.00
E. & N. A., stock,	10.00
Partridge schoolhouse,	315.00
Old high school building,	361.00
Tax liens, various,	1,517.36
Sale of Getchell barn,	25.00
Amusement permit,	1.00
Bridge plank sold,	8.10
Victualers' licenses,	2.00
Merry-Go-Round permit,	2.00
P. H. Boyington, 1941 personal tax,	27.84
Books sold school,	5.14
Insurance refund school,	3.00
Poor account, Hira Howes,	79.00
Pulp sold, Getchell place,	148.75
Carmel school district,	36.13
Rent, town hall,	30.00
Excise tax,	299.04
Dog tax,	112.90
Various trust funds,	53.15
Temporary loan,	8,000.00
Tuition:	
Dana Stevenson,	36.00
Town of Dixmont,	255.00
Town of Etna,	848.50

Town of Detroit,	79.00
------------------	-------

State:

Third class construction,	652.87
Check returned,	368.34
Library,	5.00
Snow removal,	999.14
Bank stock,	143.04
Forest fires,	39.62
Road improvement,	391.90
Education,	110.91
Balance due school,	2,229.57
Equalization,	2,250.00
Health and welfare,	150.00
	<hr/> \$48,530.45

Payments:

Warrants paid,	\$46,965.94
Tax liens,	1,517.36
Protested check,	7.00
Service charge, bank,	26.03
Bank balance,	8.26
Cash on hand,	5.86
	<hr/> \$48,530.45

MABEL MCGOWN,

Treasurer.

REPORT OF THE TREASURER OF CARMEL SCHOOL DISTRICT

Cash in bank, February 9, 1946,	\$ 140.44	
Amount received from town,	2,015.10	
	\$2,155.54	

Amount paid out:

Julian Parsons, two trips to Bangor,	\$ 5.00	
Stanley Leen, checking motor,	2.00	
Federal Trust Co., bond and interest,	1,275.52	
L. W. Ames, insurance,	277.58	
S. N. McDonough, labor on school yard,	40.00	
Paul Noyes, labor on school yard,	40.00	
Smith's Express, trucking pipe,	4.53	
Hume Pipe Co., 12 ft. 15-in. pipe,	14.22	
H. E. Brown, gravel, school yard,	11.60	
Walter Hammond, labor,	2.00	
Federal Trust Co., interest on bond,	262.00	
C. E. Harvey, labor and supplies,	16.85	
Warren Noyes, labor on school yard,	15.00	
Elmer Sprague, labor on school yard,	15.00	
Paul MacLeod, setting glass,	1.00	
Russell Bradford, labor on school yard,	12.00	
Peter Kimball, labor on school yard,	14.25	
Treasurer of Carmel, labor on school yard,	36.13	
Federal Trust Co., services as trustee,	10.00	
R. B. Dunning & Co., material for boiler,	6.80	
C. E. Harvey, labor on boiler,	18.00	
R. V. Johnson, labor on school yard,	19.20	
	\$2,098.68	
Amount in bank, February 10, 1947,	\$56.86	

JOHN RUGGLES,
Treasurer.

REPORT OF TAX COLLECTOR

1946 commitment,	\$27,684.93	
Supplementary tax,	209.68	
	\$27,894.61	

Cash to treasurer,	\$25,724.12	
Uncollected taxes,	2,004.85	
Abatements,	143.01	
Unaccounted for,	22.63	
	\$27,894.61	

TAX COLLECTOR

Appropriated,	\$700.00	
Overdraft,	61.72	
	\$761.72	

Paid:

W. T. Verrill,		\$761.72
----------------	--	----------

UNCOLLECTED TAXES, 1946, NON-RESIDENT

Charles Bradbury,	\$ 15.60
Sarah Brawn, Heirs,	13.65
Frank Curtis, Heirs,	21.45
Herbert Graves,	15.60
F. T. Homestead,	42.90
Fred Loud,	3.90
Grace Loud, Heirs,	1.95
W. P. McGown,	5.85
Sewell Miller,	7.80
Louis Peters,	109.20
Harold Purvis,	1.95
Earl and Irene Packard,	14.30

Dwinal Rideout,	11.70	
Edith Storer, Heirs,	19.50	
B. F. Smith,	1.95	
	<hr/>	\$287.30

UNCOLLECTED TAXES, 1946, RESIDENT

William Baranowski,	\$ 18.60
A. H. Bean,	34.20
Carl Barton,	97.50
Eric Brown,	28.08
Delbert Arey,	101.40
S. E. Collins,	66.30
Walter Carter,	18.18
Charles Curlis,	110.56
D. D. Day,	31.08
Lucinda Dyer, Heirs,	70.20
Ralph Emery, Heirs,	31.20
Ernest Emery,	54.48
Clifton Elsworth,	95.46
Rosa Cook, Heirs,	3.90
Salvatori Caverleri,	78.00
John Grover,	.78
Harold Hewes,	33.03
A. G. Kimball,	55.80
J. D. Kimball,	3.00
Winnie Lawrence,	14.10
Roland Maloon,	42.90
Sarah Maloon,	5.00
Allen and Phyllis Newcomb,	117.00
Ralph Perkins,	33.50
J. P. Rinaldo,	42.90
Mrs. Georgie Reed,	159.90
Mrs. M. F. Smith,	11.70
Hollis Smith,	31.20
Albert Theriault,	109.20

Fred Theriault,	42.90	
James Wharton,	62.40	
		<u>—————</u> \$1,717.55

UNCOLLECTED TAXES, 1941-1942

J. D. Kimball,	\$10.35	
R. H. Day,	19.80	
E. G. Hodgkins,	6.90	
R. K. Lane,	14.94	
Winifred Lawrence,	6.90	
W. H. McPherson Construction Co.,	80.44	
Frank Palmer,	22.43	
S. E. Collins,	11.04	
L. Butera,	10.35	
		<u>—————</u> \$183.15

TAX LIENS

1933-1934

T. B. Towle,	\$ 14.00
--------------	----------

1934-1935

W. L. Getchell,	\$ 8.80	
Alfred Getchell, Heirs,	28.60	
T. B. Towle,	13.20	
L. Butera,	27.50	
		<u>—————</u> \$78.10

1935-1936

W. L. Getchell,	\$13.20	
Alfred Getchell,	42.90	
L. Butera,	41.25	
T. B. Towle,	19.80	
		<u>—————</u> \$117.15

1936-1937

Alfred Getchell,	\$31.85	
W. L. Getchell,	9.80	
L. Butera,	30.63	
Isiah Douglass,	9.80	
T. B. Towle,	14.70	
Earl Sheldon, Heirs,	49.00	
	<hr/>	\$145.78

1937-1938

W. L. Getchell,	\$11.00	
Alfred Getchell,	35.75	
Ralph Hardy, Heirs,	24.75	
L. Butera,	34.38	
Isiah Douglass,	11.00	
George Parks,	2.20	
James Rinaldo,	22.00	
	<hr/>	\$141.08

1938-1939

L. Butera,	\$30.00	
Isiah Douglass,	9.60	
W. L. Getchell,	9.60	
James Rinaldo,	19.20	
	<hr/>	\$68.40

1939-1940

L. Butera,	\$36.20	
Isiah Douglass,	11.60	
W. L. Getchell,	11.60	
James Rinaldo,	23.20	
Mrs. Amber Smith,	26.10	
	<hr/>	\$108.70

1940-1941

Isiah Douglass,	\$ 11.60	
J. P. Luce, Heirs,	29.00	
George Parks,	2.32	
Ralph Perkins,	155.00	
Frank Palmer,	58.00	
	<hr/>	\$255.92

1941-1942

Isiah Douglass,	\$13.80	
Lucinda Dyer, Heirs,	62.10	
Winifred Lawrence,	8.78	
Frank Palmer,	69.00	
George Parks,	2.76	
Ralph Perkins,	97.59	
Edith Storer, Heirs,	17.25	
	<hr/>	271.28

1942-1943

Lucinda Dyer,	\$67.50	
Winifred Lawrence,	11.00	
Ernest Morse,	18.75	
P. E. Noyes,	67.50	
George Parks,	3.00	
B. F. Smith,	1.88	
Edith Storer, Heirs,	18.75	
	<hr/>	\$188.38

1943-1944

Grant & Barrows,	\$22.50	
Edith Storer, Heirs,	18.75	
	<hr/>	\$41.25

1944-1945

R. H. Day,	\$48.00	
S. H. McDonough,	76.00	
Edith Storer, Heirs,	20.00	
	<hr/>	\$144.00

1945-1946

Charles Bradbury,	\$ 14.40	
Earl Carleton,	1.80	
S. E. Collins,	50.00	
Hiram Day, Heirs,	32.40	
R. H. Day,	133.20	
F. M. Gray,	72.00	
A. G. Kimball,	57.60	
Winifred Lawrence,	28.40	
George Maloon, Heirs,	104.40	
Louis Peters,	100.80	
Harold Purvis,	21.60	
Cleo. Smith,	54.00	
Hollis Smith,	21.60	
Edith Storer, Heirs,	18.00	
Fred Therriault,	75.64	
	<hr/>	\$785.84

REPORT OF SUPERINTENDENT OF SCHOOLS

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

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

TEACHERS

High School: Joseph J. Devitt, principal, mathematics and science. Miss Katie A. Moore, English, Latin and French. Miss Barbara J. Drew, commercial subjects.

Grades seven and eight: Dana P. Stevenson.

Grades five and six: Mrs. Agnes E. Hand.

Grades two, three and four: Mrs. Nellie Downs.

Grades sub-primary and one: Mrs. Kathryn H. Robinson.

Damascus school: Miss Anna E. O'Neil.

Horseback school: Mrs. Cynthia Harris.

In a year when the shortage of well-trained and experienced teachers in Maine, as well as in other states, has become acute, Carmel has been very fortunate in retaining the services of the above staff. These teachers are devoted to the best interests of your children. They merit your continued support and co-operation.

The cost of textbooks and of most supplies has increased approximately thirty-three to thirty-five per cent. Only necessary replacements have been made.

The help of the Carmel School Improvement Association and of the Garden Club is much appreciated.

REPAIRS

Only necessary minor repairs were made. The grammar school building needs outside painting.

HIGH SCHOOL

It is gratifying to note that all activities of the high school, as well as of the other schools, have received your enthusiastic support.

RECOMMENDATIONS

The superintending school committee and I recommend that the following amounts be appropriated at the annual town meeting:

Common schools,	\$4,750.00
High school,	5,200.00
Repairs,	500.00
Insurance,	125.00
Superintendence,	558.60

In closing, I wish to express sincere gratitude to all who have helped in any way in the work of the schools.

Respectfully submitted,

BERTHA W. CARTER,

Superintendent of Schools.

FINANCIAL REPORT

COMMON SCHOOLS

Resources

Appropriation,	\$4,250.00
State school fund,	3,860.00
Interest on permanent school fund,	64.00
Equalization fund,	2,150.00
Unexpended, 1946,	1,967.11
Elementary tuition, Dana Steven- son,	36.00
Sale of schoolhouses,	315.00
Supplies sold,	5.14
Refund on insurance,	3.00
	<hr/> \$12,650.25

Expenditures

Teachers' salaries,	\$7,411.51
Fuel,	665.97
Janitors and cleaning,	804.12
Conveyance,	3,300.06
Textbooks and library,	384.18
Supplies and lights,	212.79
	<hr/> \$12,778.63
Overdrawn,	<hr/> \$138.38

TEACHERS

Lulu Pendleton,	\$ 407.25
Marilyn Grant,	646.10
Katherine Preble,	195.00

Nettie Newcomb,	253.29
Maine Teachers' Retirement Assn.,	7.80
Anna O'Neil,	1,199.90
Nellie Downs,	1,199.90
Dana Stevenson,	1,199.90
Agnes Hand,	1,199.90
Cynthia Harris,	553.80
Gladys Titcomb,	46.15
Helen Pelkey,	133.32
Katherine Robinson,	323.05
	<hr/> \$7,411.51

FUEL

H. I. Hasey,	\$ 66.93
Roland Maloon,	47.25
Judkins & Gilman,	461.92
Judkins & Gilman Co.,	79.37
Anna O'Neil,	5.00
A. J. McGown & Sons,	5.50
	<hr/> \$665.97

JANITORS AND CLEANING

Julian Parsons,	\$608.00
Marilyn Grant,	36.00
Anna O'Neil,	26.00
Lewene Armstrong,	37.70
Leona Moran,	33.80
Alice Hawes,	13.00
Natalie Hawes,	13.00
Cynthia Harris,	15.00
A. J. McGown,	6.62
Harold Harvey,	15.00
	<hr/> \$804.12

CONVEYANCE

Harold Brown,	\$1,390.00
Harold Brown,	90.00
William Dunton,	1,143.00
William Dunton,	50.00
Alice Hawes,	70.00
John Dean,	71.00
John Dean,	4.00
Clifton Ellsworth,	16.00
L. P. Smith Agency,	31.71
L. P. Smith Agency,	167.94
Parsons Garage,	41.80
William Dunton, gas and oil,	210.11
William Dunton, gas and oil,	14.50
	<hr/> \$3,300.06

TEXTBOOKS

Ginn & Co.,	\$186.59
D. C. Heath & Co.,	4.38
Allyn & Bacon,	2.08
Scott Foresman Co.,	60.17
Row Peterson Co.,	20.87
Iroquois Publishing Co.,	5.67
American Book Co.,	32.19
Arlo Publishing Co.,	8.06
American Ed. Press,	9.90
Caxton Printers,	7.89
Laidlaw Brothers,	20.45
David MacKay Co.,	7.85
The Macmillan Co.,	5.84
Silver Burdett Co.,	12.24
	<hr/> \$384.18

SUPPLIES AND LIGHTS

Treasurer of State,	\$ 8.00
Florence Allen,	9.73

Lulu Pendleton,	10.00
World Book Co.,	1.57
Howard & Brown,	11.10
Bertha Carter,	1.25
Gledhill Brothers,	35.78
Loring, Short and Harmon,	3.36
J. L. Hammett Co.,	46.66
Rice & Miller Co.,	1.13
Judkins & Gilman Co.,	20.00
Berry Paper Co.,	11.74
E. E. Babb Co.,	6.80
Burr Printing Co.,	2.92
Central Maine Power Co.,	42.75
	<hr/>
	\$212.79

FINANCIAL STATEMENT

HIGH SCHOOL SCHOOL BUS

Resources

Appropriation,	\$2,700.00
----------------	------------

Expenditures

Paid International Harvester Co.,	\$3,255.43
	<hr/>
Overdraft,	\$555.43

HIGH SCHOOL

Resources

Appropriation,	\$4,000.00
State school fund,	1,027.98
Equalization fund,	100.00
Tuition:	
Town of Etna,	848.50
Town of Dixmont,	255.00
Town of Detroit,	109.00
Unexpended, 1946,	959.90
	<hr/> \$7,300.38

Expenditures

Teachers' salaries,	\$6,111.38
Janitor and cleaning,	686.00
Fuel,	544.31
Textbooks and library,	459.41
Laboratory and supplies, light and power,	464.81
Tuition,	124.00
	<hr/> \$8,389.91
	<hr/>
Overdrawn,	\$1,089.53

TEACHERS

Joseph J. Devitt,	\$2,711.62
Katie A. Moore,	1,699.88
Barbara J. Drew,	1,699.88
	<hr/> \$6,111.38

JANITORS AND CLEANING

Julian Parsons,	\$608.00
Lewene Armstrong,	39.00
Leona Moran,	39.00
	<hr/> \$686.00

FUEL

Judkins & Gilman Co.,	\$541.31	
A. J. McGown & Sons,	3.00	
	<hr/>	\$544.31

TEXTBOOKS AND LIBRARY

Ginn & Co.,	\$181.85	
Scribners,	21.84	
Campbell's Book Store,	27.00	
Maine Book Co.,	16.75	
Earl McGraw,	3.15	
Caxton Printers,	11.53	
Herman Goldberger Co.,	20.10	
American Book Co.,	114.14	
Gregg Publishing Co.,	8.19	
D. C. Heath Co.,	25.21	
South-Western Publishing Co.,	.34	
Allyn & Bacon,	12.65	
Houghton Mifflin Co.,	2.86	
McCormick-Mathers Co.,	5.80	
Fred L. Tower Co.,	8.00	
	<hr/>	\$459.41

LABORATORY AND SUPPLIES

Joseph Devitt,	\$ 12.89
World Book Co.,	7.61
Sampson Agency,	10.20
Bangor Type. Co.,	30.00
Bangor Office Supply Co.,	3.00
Howard & Brown,	10.46
W. M. Welch Mfg. Co.,	129.00
Gledhill Brothers, Inc.,	29.40
The Zaner-Bloser Co.,	3.50
Sears, Roebuck & Co.,	16.81
Walter Hammond,	34.81

Earl Garland,	1.17	
Bertha Carter,	2.00	
Houghton Mifflin Co.,	3.72	
		\$294.57

LIGHT AND POWER

Central Maine Power Co.,	\$170.24
--------------------------	----------

SUPERINTENDENCE ACCOUNT

Resources

Appropriation,	\$380.00
----------------	----------

Expenditures

Paid Bertha W. Carter,	\$464.80
Overdraft,	\$84.80

INSURANCE

Resources

Appropriation,	\$118.80
----------------	----------

Expenditures

Premium on Damascus schoolhouse,	\$28.80	
Premium on Village schoolhouse,	90.00	
		\$118.80

REPAIR

Resources

Appropriation,	\$500.00	
Overdraft of 1945,	47.21	
		\$452.79

Expenditures

A. J. McGown & Sons,	\$ 5.00	
Harold Harvey,	5.00	
Clinton Harvey,	64.15	
Walter Hammond,	1.00	
Bangor Daily News,	7.00	
Judkins & Gilman,	5.79	
A. J. McGown & Sons,	79.97	
Webber Oil Co.,	2.25	
Sears, Roebuck & Co.,	13.38	
Hanson Hardware,	.75	
Garland Brothers,	19.50	
	<hr/>	\$203.79
Balance,		<hr/> \$249.00

