

The One Hundred and Fifty Third

# **ANNUAL REPORT**

of the

**Town Officers**

**Town of**

**WATERBORO, MAINE**



For Year Ending Feb. 1, 1941

## Moderator

PHILIP S. BROCK

## Clerk

JOHN W. RAYMOND  
CARLTON H. KIMBALL

## Selectmen

LINWOOD S. ROLLINS  
CHARLES W. JOHNSON  
WILBUR M. MESERVE

## Treasurer and Collector

ERNEST G. KNIGHTS

## Road Commissioners

HORACE P. McLAUGHLIN  
FRANK A. WALKER  
AUSTIN B. CARPENTER

## School Committees

RAYMOND H. BRADEEN  
FLORENCE CARLL  
EDITH C. ABBOTT

## Fire Warden

GUY E. BAGLEY

## Constables

ARTHUR BRACKETT  
FORREST ESTES  
MAURICE WAKEFIELD

## SELECTMEN'S REPORT

1940

Real Estate Resident	\$282,918.00
Real Estate Non-Resident	220,975.00
	<hr/> 503,893.00
Personal Estate, Resident	\$36,849.00
Personal Estate, Non-Resident	13,950.00
	<hr/> 50,799.00
	503,893.00
	<hr/> 554,692.00
Tax Rate	61 mills
Property	\$33,836.22
Polls, 273	819.00
	<hr/> 34,655.22
Appropriations	33,925.36
	<hr/> 729.86
Overlay	



## APPROPRIATIONS FOR 1940

Roads and Bridges	\$1,500.00
State Aid Road	799.50
Winter Roads	1,000.00
High School Maintenance	2,900.00
Common School Maintenance	8,000.00
Text Books and Supplies	800.00
Repair School Buildings	1,000.00
District Superintendent	275.00
Public Health Nurse	25.00
Support of Poor	2,000.00
Incidentals	1,500.00
State Tax	4,646.50
County Tax	1,161.86
Road Machine Work, 50-50	50.00
Principal and Interest, Town Bonds	2,862.50
Observance Memorial Day	25.00
Improvement Ancient Burying Grounds	25.00
Interest on Tax Anticipation Notes	250.00
Cutting Bushes, Improved Roads	400.00
Cutting Bushes, Unimproved Roads	250.00
Extermination Brown Tail Moth	5.00
For Third Class Road Maintenance	1,500.00
Ossipee Hill Road Improvement	250.00
Pearl Street Improvement	250.00

Johnson Park Improvement	75.00
Waterboro Fire Department	550.00
Street Lights	800.00
Repair of Annie Sinclair Road	50.00
Culvert, Webster Bridge	75.00
State Road Patrolman	900.00
Total Appropriations	<u>\$33,925.36</u>

## ANNUAL REPORT OF ROAD COMMISSIONERS

### HIGHWAY DEPT.—EASTERN

FRANK WALKER, Commissioner

John Belval	\$ 7.00
Peter C. Belval	5.60
Irving W. Benton	1.80
Lea Day	2.80
William B. Deering	2.23
Edward Drowns	2.80
Walter A. Durgin	2.80
Stanley Durgin	7.00
F. Robert Fay	17.40
Warren Follette	2.11
Donald Ford	4.20
Fred A. Goodwin	5.60
Edward A. Goodwin	2.80
Ernest Ham	4.20
Paul Meserve	33.30
Fred B. Nelson	4.20
Linwood Poole	5.60
Raymond Ricard	2.80
Frank Ripley	12.60
Benjamin Roberts	10.00
James Sullivan	2.10

C. Lawrence Swett	18.00
Maurice R. Swett	11.80
Lester W. Thompson	8.40
Maurice E. Wakefield	71.10
Almon Watker	4.20
Frank A. Walker	188.30
Lewis Waterhouse	1.05
Elden White	5.60
Total	\$447.39
Appropriation	500.00
Unexpended balance	52.61

### HIGHWAY DEPT.—NORTHERN

AUSTIN B. CARPENTER, Commissioner

Herbert C. Andrews	\$ 7.50
Otto Brandt	16.00
Austin B. Carpenter	81.25
Richard B. Carpenter	141.00
Wallace Carpenter	1.95
George Chadbourne	2.50
Clyde Day	6.95
Harlan Day	1.25
Elmer I. Day	8.00



Leon Devoid	30.00
Edward Drowns	2.50
James E. Earle	1.95
Edward Emery	2.50
Forrest Estes	.79
W. Leslie Goodwin	2.30
Chester A. Ham	2.50
Dennis Johnson Lumber Co.	97.62
Wesley Johnson	12.50
John Knight	2.00
Willis Lord	7.00
Manfred Middleton	2.88
Llewellyn Nutter	2.50
John Riddle	2.50
Harlie Roberts	.94
Kenneth Roberts	1.88
Arthur Thyng	20.00
Grover Thyng	3.75
Delphis Turgeon	3.75
Bernard Woodward	5.00
Everett Woodward	15.00
Total	\$486.26
Appropriation	\$500.00
Unexpended balance	13.74

## HIGHWAY DEPT.—SOUTHERN

HORACE McLAUGHLIN, Commissioner

Samuel B. Abbott	\$ 5.00
Robert Andrews	5.00
Guy E. Bagley	35.43
Arthur Brackett	, 2.50
Kenneth Burbank	2.50
Ralph C. Burbank	3.75
Carll Bros.	2.00
E. S. Caril	1.58
Richard B. Carpenter	.80
W. B. Deering Lumber Co.	3.60
Clifford B. Day	5.00
Octavius Day	5.00
Donald Day	2.50
William Frazier	3.75
Arthur C. Frizzle	4.38
David Frizzle	2.50
Glenn Frizzle	2.19
W. A. Follette	1.32
Emery W. Gray	6.09
Warren Gray	3.59
B. C. Hamilton	2.25
James Hamilton	3.85
Andrew J. Hanscom	7.55
Percy M. Hill	4.69
Fred R. Hill	31.50

Harry M. Hoyle	1.87
George J. Hubener	5.00
Charles L. Lindsey	6.75
Horace P. McLaughlin	122.65
Ralph Owen	48.94
Fred Parker	5.78
George Ramsdell	3.75
Merle Ramsdell	5.00
Roger Ramsdell	2.50
Vernon Ramsdell	9.10
Benjamin Roberts	10.00
Erlon Roberts	6.09
James Roberts	5.60
Lucien Roberts	30.37
Edgar L. Smith	7.00
Harry H. Smith	18.74
H. Leland Swett	76.49
Gilbert B. Thompson	11.25
Louis Thompson	2 50
De phis Turgeon	6.50
Wilfred Turgeon	3.32
Waterboro Prov. C.	4.31
Waterboro Box Co.	28.51
Bert Whitehouse Jr.	2.35
George Whitehouse	6.09
Louis C. Wood	6.25
Richard Wood	5.62
Robert Wood	.62

A. J. Simonault	1.25
Total	\$592.52
Appropriation	\$500.00
Overdraft	\$ 92.52

## SIDEWALK on BRIDGE at HIGH SCHOOL

## No Appropriation

H. P. McLaughlin	\$ 6.00
Leland Swett	6.25
Ralph Owen	4.12
Andrew Hanscom	2.25
E. S. Carll, paint and nails	4.35
Dennis Johnson Lumber Co. lumber	10.50
Total	\$33.47

## STATE AID ROAD

Frank H. Abbott	21.98
Anderson, Robert	3.33



Guy E. Bagley	72.00
Biddeford & Saco Grain	6.50
Wilfred C. Brackett	4.20
Otto Brandt	65.26
Edward Brock	10.40
Philip Burbank	8.75
Buxton Milling Co.	3.70
Ralph Canning	9.45
Elwin S. Carll	10.33
Carll Bros.	11.10
Harry Cummings	32.10
Charles Demers	32.20
Albert E. Downs	17.85
James E. Earl	61.88
Edwin Fields	18.20
Frank Folsom	4.20
Kenneth Frazier	8.40
Arthur C. Frizzle	30.45
Earl F. Giles	40.88
Fred A. Goodwin	19.60
Ralph Goodwin	9.80
Herbert A. Grant	14.00
Frank H. Hamilton	148.50
James Hamilton	31.50
Andrew J. Hanscom	64.55
Albion Hanson	4.20
William H. Hefferman	10.85
Fred R. Hill	75.38

Harry H. Hoyle	19.60
George J. Hubener	22.05
Harold Kimball	5.96
Horace P. McLaughlin	60.40
Herbert May, Jr.	12.60
N. E. Metal Cuivert Co.	358.38
Guy Nicklin	31.85
Ralph Owen	103.50
Fred Parker	19.60
George Ramsdell, Jr.	19.60
Merle Ramsdell	34.20
Roger Ramsdell	23.80
Stanwood Rand	65.10
Donald Ricker	12.60
Howard E. Ricker	2.80
James W. Roberts	80.85
Erion Roberts	5.60
Stanley Roberts	16.80
Chester H. Rounds	.53
Al Simonault	84.00
Edgar L. Smith	8.10
Everett W. Smith, Jr.	2.80
State Highway Commissiin	198.55
State Treas.	300.00
Earland Stuart	2.80
Spencer Stuart	5.60
James Sullivan	67.50
Cecil Swett, Jr.	38.07

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C. Lawrence Swett	87.20
H. Leland Swett	184.28
Maurice R. Swett	17.70
Norman Taylor	29.40
Gilbert B. Thompson	8.40
Lester W. Thompson	17.63
Lloyd Thyng	2.80
Maurice E. Wakefield	37.69
Waterboro Box Co.	1.44
Arthur Waterhouse	11.20
Edward Waterhouse	35.25
Frank Waterhouse	19.60

Total \$2,907.37

Credit

Appropriation	\$ 799.50
Received from State	2,093.47

Total \$2,892.97

Overdraft 14.40

THIRD CLASS ROAD

Henry Abbott	\$ 8.40
Guy E. Bagley	80.44

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Peter Belval	77.70
Leo Brady	27.00
Otto Brandt	86.63
Ralph Canning	26.78
Elwin S. Carll	2.10
Austin Carpenter	76.50
Robert C.uff	19.60
Elwin L. Cotton	26.08
Edward Drowns	2.80
Stanley Durgin	53.20
James E. Earl	76.50
F. Robert Fay	105.75
Arthur C. Frizzle	14.70
Earl F. Giles	54.00
Edward A. Goodwin	15.75
Fred A. Goodwin	25.20
W. Leslie Goodwin	190.00
Mrs. Mary Goul	17.50
Emery W. Gray	16.80
Chester A. Ham	6.00
Ernest Ham	17.68
Frank H. Hamilton	14.70
James Hamilton	9.00
Mrs. Nathan Hanscom	90.00
Andrew J. Hanscom	60.00
William H. Hefferman	16.80
Fred R. Hill	82.13
Percy M. Hill	25.90



Melville B. Knights	5.75
Howard Maddox	11.20
Paul Meserve	26.25
Guy Michlin	67.73
M. L. Middleton	29.40
N. E. Metal Culvert Co.	143.49
Fred B. Nelson	14.00
Ralph Owen	88.31
Linwood Poole	46.38
George Ramsdell	15.75
Merle Ramsdell	32.80
Roger Ramsdell	14.00
Vernon Ramsdell	19.60
Stanwood Rand	141.75
Raymond Rickard	26.08
Earl Ripley	22.40
Frank Ripley	22.40
Lucien P. Roberts	48.38
State Treasurer	1,008.03
James Sullivan	31.50
Cecil Swett, Jr.	45.94
C. Lawrence Swett	104.81
H. Leland Swett	78.00
Maurice R. Swett	42.88
Norman Taylor	5.60
Gilbert B. Thompson	25.20
Lester W. Thompson	54.93
Maurice E. Wakefield	191.40

Owen W. Wakefield	2.10
Almon F. Walker	19.60
Frank Walker	171.50
R. A. Walker	5.60
Arthur Waterhouse	16.80
Edward Waterhouse	55.88
Frank Waterhouse	14.00
Charles Woodman	11.50

Total	\$3,992.58
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**Credits:**

Received from State	\$3,620.44
Transferred from "Maintenance Account."	372.14

Total	\$3,992.58
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**MAINTENANCE THIRD CLASS ROADS**

Guy Bagley	\$ 42.70
Peter C. Belval	5.60
Buxton Milling Co.	4.00
Otto Brandt	22.50
Frank E. Carl	33.30
Stanley Durgin	31.70

F. Robert Fay	9.00
Edward A. Goodwin	4.20
Frank H. Hamilton	2.00
Paul Meserve	5.80
Donald Poole	4.20
Earle Ripley	2.80
Frank Ripley	2.80
Lucien Roberts	16.80
State Highway Commission	134.86
Lester W. Thompson	5.80
Maurice E. Wakefield	12.18
Frank A. Walker	131.25
Chester A. Ham	16.80
Ernest Ham	16.80
Transferred to 3rd.-Class construction	372.14
Total Expenditures	<u>\$877.23</u>

**Credits:**

Unexpended balance	\$304.69
1940 appropriation	1,500.00
Total	<u>\$1,804.69</u>
Balance unexpended	<u>\$ 927.46</u>

**SNOW REMOVAL**

Forrest Abbott, Jr.	\$ 2.10
Herbert Andrews	1.40
Frank Abbott	4.20
Henry Abbott	1.05
Guy Bagley	37.38
Merton E. Bean	11.52
John Belval	43.40
Peter C. Belval	29.93
Roland Benton	1.40
Bergsien Machine Shop	17.08
Roland Booker	2.80
Douglas Boden	4.73
Robert Boothby	6.30
Charles A. Bradeen	10.55
Leo Brady	2.80
Wilfred Brackett	1.40
Joseph Brady	2.80
Ralph Burbank	11.38
Philip Burbank	5.95
Lawrence Burnell	2.80
Roy Burnell	2.80
Elwin S. Carl	1.10
Frank E. Carl	14.70
Austin Carpenter	42.49
Richard B. Carpenter	3.69
Wallace Carpenter	12.52



Ray Chadbourne	5.60
Elmer L. Chase	1.40
Ernest Clapper	9.80
Orrin Chapman	15.43
Harry Cummings	6.20
Alonzo Dalrimple	4.20
James Daney	7.00
Clifford E. Day	1.40
Clyde Day	4.99
Harlan Day	4.73
Donald Day	4.20
Lea Day	7.00
Charles Demas	2.97
Leon Devoid	8.40
Samuel Drowns	1.75
Albert T. Durgin	58.68
Stanley Durgin	12.25
Wilber Durgin	8.75
James E. Earle	12.08
Waldo Emery	2.45
Forrest Estes	1.40
Sydney Estes	1.40
F. Robert Fay	582.33
Lester Fields	4.73
Elwin Fields	1.40
Fred Flood	2.45
Warren A. Follette	8.28
Frank Folsom	8.40

Donald Ford	13.65
Kenneth Frazier	4.55
William Frazier	1.75
Arthur Frizzle	11.20
David Frizzle	4.90
Glenn Frizzle	2.80
Roland Frizzle	2.80
James Goldstien	3.50
Edward Goldstien	.70
Earle Giles	3.85
Edward Goodwin	1.40
Fred A. Goodwin	4.20
Joseph Goodwin	5.60
William Grady	5.60
Emery W. Gray	4.20
Wilton Green	13.25
Chester A. Ham	21.25
Ernest Ham	2.80
Forrest Ham	2.80
Frank H. Hamilton	1.50
Andrew J. Hanscom	9.70
John Hanscom	2.45
Clifford Hoffman	.70
Albian Hanson	5.25
Clinton Haskell	24.00
William H. Heffernan	1.05
Fred R. Hill	9.00
Charles Hunnewell	1.75

Wesley Johnson	7.88
Forrest Laskey	4.90
Ernest Leonhart	4.20
Frank Libby	3.85
Willis Lord	4.20
Albion McConike	6.65
Horace P. McLaughlin	78.23
Paul Meserve	25.95
W. M. Meserve	2.10
Guy Nicklin	5.60
Ralph Owen	50.77
Fred Parker	21.88
Richard Place	1.40
Donald Poole	2.80
Linwood Poole	4.20
Quality Farm	94.00
Malcolm Ramsdell	2.45
Merle Ramsdell	11.60
Stanley Roberts	1.75
Vernon Ramsdell	54.42
Raymond Ricard	2.80
Donald Ricker	1.40
Sumner Ricker	2.80
Water L. Ridlon	3.42
Earle Ripley	4.20
Frank Ripley	4.20
Edmond S. Roberts	7.35
Erlon Roberts	5.25

Frank Roberts	1.40
Harry L. Roberts	5.25
Kenneth Roberts	1.14
James W. Roberts	16.28
Lucien Roberts	2.80
Chester H. Rounds	9.80
Alfred Rounds	1.40
Theo. T. Sayward	1.40
Thomas Scott	682.50
Henry Shepard	4.90
A. Simonault	11.37
Ernest Smith	8.05
Everett W. Smith	2.80
Henry H. Smith	2.80
Staples & Beal	336.00
State Treasurer	339.20
Erlon Stuart	4.20
Irving Stuart	2.10
Spencer Stuart	4.20
James Sullivan	1.40
Cecil Swett, Jr.	5.78
H. Leland Swett	673.96
C. Lawrence Swett	93.94
Maurice R. Swett	21.00
Norman Taylor	.70
Clinton Thompson	1.40
Gilbert B. Thompson	8.05
Lester W. Thompson	24.50



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Arthur Thyng	4.20
Ralph Trafton	4.90
Delphis Turgeon	4.90
Wilfred Turgeon	4.90
Clinton Wakefield	4.50
Maurice Wakefield	59.41
Almon Walker	7.00
Frank A. Walker	80.00
Willard Walker	.53
Willis Webber	1.40
Edward Wentworth	.70
Elmer Waterhouse	1.75
E.den White	2.80
D. White	2.10
Frank Whitten	2.45
Thomas Whitten	2.80
Joseph Wolfer	5.60
Richard Wood	5.25
Bernard Woodhouse	4.03
Frank Woodman	2.45
Elmer Woodward	1.05
Jennie Wiggins	3.10
Oscar Woodward	.90
Frank Waterhouse	5.25
Maynard Young	9.45
Total	\$4,144.13

TOWN OF WATERBORO 25

Credits:	
1940 appropriation	\$1,000.00
Received from State	690.74
Total	\$1,690.74
Overdraft	\$2,453.39
50 - 50	
Guy Bagley	\$27.00
Kenneth Burbank	2.80
Carll Bros.	6.00
Frank Folsom	5.60
Fred Hill	18.00
Percy Hill	5.60
George Ramsdell	2.80
Doris Moulton	5.60
H. P. McLoughlin	12.00
Fred Parker	5.60
Roger Ramsdell	2.80
George Stetson	5.60
Total	\$99.40
Appropriation	\$50.00
State of Maine	49.70
Total	\$99.70

**STATE PATROL ACCOUNT**

Appropriation	\$900.00
Transferred by State from Highway Fund	\$830.23
Balance	\$ 69.77

**UNIMPROVED ROADS****Hamilton Road**

Guy Bagley	\$ 27.00
Glen Bean	5.60
Ralph Canning	8.40
Carll Bros.	1.50
Edwin L. Cotton	5.60
Edwin Fields (or Elwin)	1.40
Warren Fincher	5.60
James Goldstein	2.80
Joseph Goodwin	5.60
Ralph Goodwin	1.40
Emery W. Gray	2.50
James Hamilton	13.50
Andrew J. Hanscom	27.00
Horace P. McLaughlin	24.90

Ralph Owen	4.50
Donald Ricker	5.60
James W. Roberts	2.80
Henry H. Smith	1.40
Bert Whitehouse, Jr.	1.40
George Whitehouse	1.40
Total	\$149.90

**Middle Road**

Guy E. Bagley	\$27.00
Glen Bean	2.80
Carll Bros.	10.40
Edwin Fields	8.40
Arthur C. Frizzle	5.60
Glen Frizzle	2.80
Ralph Goodwin	7.00
F. H. Hamilton	1.40
James Hamilton	22.50
Andrew J. Hanscom	9.80
Fred R. Hill	13.50
Clifford Hoffman	5.60
Herbert May, Jr.	1.40
Horace P. McLaughlin	30.00
Ralph Owen	22.50



Fred Parker	2.80
George Ramsdell	4.20
Merle Ramsdell	4.50
Roger Ramsdell	1.40
Vernon Ramsdell	8.40
Stanwood Rand	2.80
Alfred Rounds	8.40
Al Simonault	1.40
Henry H. Smith	1.60
Harry A. Smith	4.20
State Treas.	12.00
H. Leland Swett	9.00
Norman Taylor	1.40
Bernard Whitehouse	5.60
Bert Whitehouse	1.40
George Whitehouse	9.80
Total	\$249.60

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**Roberts Ridge Road**

Peter C. Belval	\$ 5.60
Frank E. Carll	12.60
Edward Drowns	19.60
Albert T. Durgin	.50
Stanley Durgin	22.40

F. Robert Fay	52.50
Lester Grant	.50
Chester A. Ham	16.80
Ernest Ham	22.40
Raymond C. Jellerson	5.60
Erlon Stuart	5.60
C. Lawrence Swett	63.00
Wilfred Trefrey	15.80
Maurice E. Wakefield	63.00
Owen W. Wakefield	21.20
Frank Walker	32.00
Total	\$359.10

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**Inez Thyng Road**

Herbert C. Andrews	\$ 5.60
Austin Carpenter	19.00
R. B. Carpenter	44.70
Edward Drowns	11.20
Samuel Drowns	5.60
Earl F. Giles	18.00
Chester A. Ham	11.20
H. Leland Swett	9.00
Arthur Thyng	11.20
Grover Thyng	11.20

Maurice E. Wakefield	9.00
Total	<u>\$155.70</u>

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Webber Road

Guy Bagley	9.00
Frank E. Carll	5.60
Austin Carpenter	22.00
R. B. Carpenter	12.00
Edward Drowns	16.28
James E. Earle	9.00
Forrest Estes	16.45
F. Robert Fay	27.00
W. Leslie Goodwin	12.40
Fred R. Hill	9.00
Wesley Johnson	16.80
Raph Owen	9.00
James Sullivan	9.00
C. Lawrence Swett	9.00
Grover Thyng	8.40
Everett Woodward	12.60
Total	<u>\$203.53</u>

Unimproved Roads—Totals

Hamilton Road	\$149.90
Middle Road	249.60
Robert's Ridge	359.10
Inez Thyng	155.70
Webber Road	203.53
Total	<u>\$1,117.83</u>
1939 Balance	\$ 66.20
State of Maine	1,134.00
Total	<u>\$1,200.20</u>
Received from State	<u>\$1,117.83</u>
Balance	82.37

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Ossipee Hill Road (Special)

Guy E. Bagley	\$ 9.00
Gen Bean	2.50
Charles Demers	1.25
James Hamilton	9.00
Fred R. Hill	18.00
Percy M. Hill	10.00
Harold Kimball	2.80



Horace P. McLaughlin	61.50
Ralph Owen	54.00
Fred Parker	5.00
Merle Ramsdell	2.50
Vernon Ramsdell	2.50
James W. Roberts	6.41
James Sullivan	4.50
H. Leland Swett	9.00
Norman Taylor	2.50
Gilbert B. Thompson	14.99
Louis Thompson	1.25
Waterboro Box Co.	4.58
Whitehouse, Bernard	2.50
Louis C. Wood	1.25
Richard Wood	13.44
Robert Wood	12.19
Total	\$250.66
Appropriation	\$250.00
Overdraft	.66

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Pearl Street, Special

Guy E. Bagley	\$ 9.00
Wilfred Brackett	6.56

Kenneth Burbank	5.62
Philip Burbank	2.50
Ralph Canning	5.00
Albert E. Downs	4.37
Allen Frizzle	5.62
Joseph Goodwin	2.50
Herbert A. Grant	5.62
Emery W. Gray	2.50
Alfred Guptil	5.62
James Hamilton	29.25
Albion Hanson	5.00
Fred R. Hill	9.00
Harry H. Hoyle	5.00
Horace P. McLoughlin	37.15
Ralph Owen	27.00
Donald Ricker	2.50
James W. Roberts	5.00
Lucien Roberts	29.25
Chester Rounds	10.62
H. Leland Swett	27.00
Bertram Whitehouse	5.00
Frank Woodman	5.00
Total	\$251.68
Appropriation	\$250.00
Overdraft	\$1.68

## Johnson's Park

Austin Carpenter	\$13.50
Wallace Carpenter	3.28
Richard B. Carpenter	5.00
Leon Devoid	2.50
W. Leslie Goodwin	.80
Wesley Johnson	.78
Walter Ridlon	2.50
Total	\$28.36
Appropriation	\$75.00
Unexpended balance	\$46.64

## Annie Sinclair Road

Otto Brandt	\$ 8.00
Austin Carpenter	3.00
R. B. Carpenter	5.00
Wallace Carpenter	2.50
N. E. Metal Culvert Co.	18.36
John Downs	2.50
Arthur C. Frizzle	5.00
Lewellyn Nutter	2.50

Everett Woodward	2.50
Total	\$49.36
Appropriation	\$50.00
Unexpended	.64

## Carpenter Road—Special

Austin Carpenter	\$ 4.50
R. B. Carpenter	1.45
Samuel Drowns	1.10
N. E. Metal Culvert Co.	62.91
Arthur Thyng	5.00
Total	\$74.96
Appropriation	\$75.00
Unexpended	.04

## Cutting Bushes—Unimproved Roads

Philip Burbank	\$30.80
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Ralph C. Burbank	32.20
Charles Demers	11.20
George J. Hubener	132.75
Stanley Roberts	33.60
Henry H. Smith	2.80
John Swinerton	32.20
Norman Willey	68.60
Frank Woodman	43.40
E. S. Carll	4.40
Total	\$391.95
Appropriation	250.00
Overdraft	\$141.95

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**Cutting Bushes—Improved**

H. Leland Swett	\$300.00
Frank A. Walker	85.00
Total	\$385.00
Appropriation	\$400.00
Unexpended balance	\$15.00

**FIGHTING FIRE****No Appropriation**

Forrest Abbott, Jr.	\$1.40
Henry Abbott	.70
Arthur Bonnie	1.05
Merrill Bagley	1.05
Arthur Brackett	1.05
Charles Bradeen	1.05
Wilmont Booker	1.40
Austin Carpenter	1.95
Orrin Chapman	8.05
Arthur Day	3.50
Donald Day	1.05
Octavius Day	1.05
Clifford Day, Jr.	1.05
L. E. Deering	1.05
W. J. Deering	1.40
W. B. Deering Lumber Co.	3.75
Leon Devoid	2.40
Everett Ealey	1.05
Elwin Fields	1.05
Allen Frizzle	3.50
James Goldstein	6.65
Dana Gilpatrick	1.40
Herbert Grant	2.28
Corliss O. Hill	6.30
Harold Kimball	.70

Arthur McDonald	2.80
Paul Meserve	1.05
Wilbur Meserve	2.50
Randolph Ricker	.70
Stanley Ricker	5.60
Ernest Smith	1.95
Norman Wallingford	1.05
Everett Whittier	1.05
Frank Thompson	1.40
F. J. Whittier	.35
Bernard Whitehouse	1.05
<b>Total</b>	<b>\$75.38</b>

## FIRE DEPARTMENT

Eureka Fire Hose Division, 1100'	
Hose	\$332.50
Benjamin P. Hamilton Trustee,	
2 Tires and 2 Tubes	45.20
Eureka Fire Hose Division Supplies	26.74
Roberts Garage Labor and Material	
on Fire Truck	28.50
Orrin Chapman, Express on Tires and	
Tubes	.56

Eastern Fire Equipment, Inc. balance	1.88
<b>Total</b>	<b>\$435.38</b>
Appropriation	\$550.00
Unexpended	114.62
<b>Total</b>	<b>\$550.00</b>

## STREET LIGHTS

Cumberland Co. P. & L. Co.	\$981.89
Central Maine Power Co.	133.00
<b>Total</b>	<b>\$1,114.89</b>
Appropriation	\$800.00
Overdraft	314.89

## COUNTY TAX

County Tax Treasurer	\$1,161.86
Appropriation	1,161.86



## MEMORIAL DAY

Pine Grove Cemetary	\$14.00
Waterboro Grange	11.00
Total	\$25.00
Appropriation	25.00

## CEMETERY—Special

Frank Folsom	\$2.45
Everett W. Smith, Jr.	1.93
Total	\$4.38
Appropriation	\$25.00
Balance	\$20.62

## OLD AGE ASSISTANCE

State Treasurer	\$351.54
State Treasurer	201.93
Total	\$553.47
No Appropriation	

## OLD AGE ASSISTANCE—Special

Inez Thyng, Board Roy Smith	\$ 4.00
Inez Thyng, Board Roy Smith	10.00
Total	\$14.00
No Appropriation	

## STATE TAX

State Treasurer	\$4,647.80
Appropriation	4,646.50
Overpaid	1.30
Received from State	1.30

## DISTRICT SUPERINTENDENT

Maynard Wright	\$275.00
Appropriation	275.00

**BROWN TAIL MOTHS**

Appropriation	\$5.00
Balance	<u>\$5.00</u>

**INTEREST ON BONDS**

The Federal Trust Co.	\$862.50
Appropriation	<u>862.50</u>

**BOND REDUCTION**

The Federal Trust Co.	\$2,000.00
Appropriation	<u>2,000.00</u>

**PUBLIC HEALTH NURSE**

Health Service	\$25.00
Appropriation	<u>25.00</u>

**INTEREST AND DISCOUNT ON TAX  
ANTICIPATION NOTES**

Springvale National Bank	\$322.12
Appropriation	<u>250.00</u>
Overdraft	\$ 72.12

**EXCISE TAX**

1940 Collections	\$1,486.18
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**DOG TAXES**

JOHN W. RAYMOND, Town Clerk	
To Town of Waterboro, Dr.	
To 90 male and spayed female dog taxes collected at 90c.	\$81.00
To 8 female dog taxes collected at \$4.90	39.20
To 3 Kennel licenses collected at \$10.00	<u>30.00</u>
Total	\$150.20



Paid Treasurer of Waterboro Me.,  
No. 27, 1940  
Ernest G. Knights, Treasurer  
Paid Treasurer of State of Maine,  
Nov. 27, 1940.

## DOG TAXES

	M.	F.	S. F.	Fee
Everett Ealey	1			.90
R. S. Chadbourne	1			.90
Ada Ham	1			.90
Willard Walker	1			.90
Ernest Clapper	1		1	.90
Everett Scribner	1			.90
Harry A. Smith	1			.90
Nelson Ramsell			1	.90
Richard Carpenter	1			.90
Patricia Carpenter	1			.90
Annie Smith	1			.90
Albion McCornbe		1		\$4.90
Fannie Cooper	1			.90
William Frasure	1			.90
Arthur Warren	1			.90
Forrest Laskey	1			.90
Joe Woifer	1			.90
Nellie B. Regan			1	.90
Emery Gray			1	.90
Nellie Regan	1			\$1.90

John Hanscom	1		.90
Charles G. Frizzle	1		.90
Andrew Hanscom	1		.90
Edgar Smith		1	.90
Linwood Robbins	1		.90
Frank Walker		1	.90
Norman Paylor	1		.90
Mrs. Martha Earl		1	.90
Ralph Owen	1		.90
Robert Munroe	1		.90
Leon Thompson	1		.90
Willis Lord	1		.90
Cyrus Ricker		1	.90
Eva Bradeen	1		.90
Henry Smith	1		.90
Frank Carll	1		.90
J. W. Raymond		1	.90
Alex Roubo		1	.90
Alice Roberts		1	.90
George Crediford		1	.90
Charles Johnson	1		.90
Perley Chase	1		.90
Grover Thyng	1		.90
Ida Swett		1	.90
Grace Kennedy	1		.90
C. L. Dixon	1		.90
Fred Foss	1		.90
C. B. Carpenter		1	.90

Forrest Abbott		1	.90
Forrest Abbott		1	.90
W. M. Meserve		1	.90
Warren Foilette	1		\$4.90
Warren Follette	1		\$4.90
Edith Abbott	1		.90
Carrie Libby	1		.90
Spencer Stuart	1		.90
Erving Stuart	1		.90
G. E. Stromberg	1		.90
John Cliff		1	.90
John Hackett	1		.90
John H. Sinkinson		1	\$4.90
Frank Kimball		1	.90
Frank Folsom		1	.90
Edward Wentworth	1		.90
Fred Goul		1	.90
John P. Knight	1		.90
Rose Mason		1	\$4.90
Charles Russell	1		.90
Charles Russell		1	.90
Fred Day	1		.90
A. ma Day		1	.90
Leslie Goodwin	1		.90
Edna Swett	1		.90
Maynard Nason		1	.90
Haddie Stafford	1		.90
Raymond Jellerson	1		.90

George Ramsell	1		.90
George Ramsell	1		.90
William Heffernan	1		.90
Harley Roberts	1		.90
Frank Roberts		1	.90
Charles Lindsey	1		.90
Clarence Carl	1		.90
Benj. P. Hamilton	1		.90
Ralph Emery	1		.90
Delphis Turgeon	1		.90
Ralph Johnson	1		.90
Ralph Johnson	1		.90
Robert Fay	1		.90
H. P. McLaughlin		1	\$4.90
Roscoe Varney		1	.90
Exerett Smith			.90
C.ifford Day			.90
Nettie Rounds			\$4.90
James Earle			4.90
John Belval			.90
Charley Foster			.90
Margaret Field			.90

## KENNEL LICENSES

Charles Ricker, 3 females, 1 male	\$10.00
Ida M. Cressey, 3 females, 1 male,	
1 S. F.	10.00
Charles Russell, 7 females, 1 male	10.00
Total	\$150.20



## INCIDENTAL DEPT.

## SALARIES OF TOWN OFFICERS

Charles W. Johnson, services as selectman	165.00	
Linwood Rollins, services as selectman	165.00	
Wilbur Meserve, services as selectman	165.00	
Raymond Bradeen, school committee	15.00	
Florence E. Carll, school committee	15.00	
Edith C. Abbott, school committee	15.00	
Ernest G. Knights, services as treasurer and collector	300.00	
John Raymond, services as Town clerk	11.25	
Carlton Kimball, services as Town clerk	2.50	
		\$853.75

## SERVICES AS ELECTION AND BALLOT CLERKS

Mary Garrigan, election clerk	12.00
Earle Gues, election clerk	3.00
Ethelind Roberts, election clerk	9.00
Maurice Wakefield, election clerk	3.00
Ronald Frizzle, election clerk	6.00

Harold Kimball,, ballot clerk	3.00	
Lawrence Swett, ballot clerk	3.00	
Earle Giles, ballot clerk	9.00	
H. P. Hambert, ballot clerk	3.00	
Ethelind Roberts, ballot clerk	3.00	
E. A. Scribner, ballot clerk	9.00	
		63.00

## Work On Dam At Ossipee

Buxton Milling Co.	2.25	
Frank Carll	9.80	
Stanley Durgin	11.20	
Robert Fay	32.00	
Maurice E. Wakefield	2.80	
Frank A. Walker	34.00	
Harry Smith	4.00	
Ernest Stowers	4.00	
		100.05

## INCIDENTALS

Forrest Abbott, services as constable	3.00
Lawrence S. Allen, excise tax book	5.17
Arthur Bonnie repairs on snow plow	2.50
Boston & Maine R. R. freight on blades	4.83

Arthur Brackett	
Collecting dog taxes	18.00
Constable services at Ossipee Lake	24.00
Constable services at Town house	9.00
Posting warrants	6.00
Fence Viewer	2.00
Branhan Printing House	
Automobile Ref. Book	1.00
Philip S. Brock, services as moderator	3.00
E. Corey & Co., supplies	4.40
C. C. Power & Light Co.	
Lights at Town House	8.00
Ossipee Lake privilege	75.00
H. I. Day, fighting fire	1.00
Elmer I. Day, wood for Town House	9.00
W. B. Deering Lumber Co., lumber for Town House	7.08
Forest Estes travel services for 1939 real estate tax	15.00
James Earle	
Supplies for Town House	14.40
Labor on Nason house	1.50
Fred M. Flood, repairs on Town House	1.50
Federal Trust Co., bank service on Bonds	10.00

W. A. Follette, irons and bolts for Town House	1.60
W. L. Goodwin, supplies for Town House	.80
Fred Hill, moving safe to Town clerk	1.00
Charles W. Johnson	
Express on Federal food	53.40
Delivering Federal food	53.33
Knight Holt Co., tractor battery	18.25
Ernest G. Knights	
Postage and stationery	25.00
Printing election ballots	15.00
Printing voting lists	36.50
37 liens made and filed for 1939 delinquent taxes	37.00
Carlton Kimball	
Recording births	2.00
Recording deaths	1.00
Recording marriages	.50
Postage and envelopes	1.47
M. B. Knights, supplies for Town House	.89
Loring, Short & Harmon	
Office supplies	61.15
Town clerk seal	3.08
Marks Printing House	
Office supplies	9.40



Horace P. McLaughlin, services as health officer	16.40
Wilbur M. Meserve	
Installing voting booths and stalls	1.00
Trip to Limerick	
Case Roy Smith	1.50
D. T. Moore & Sons, Treasurer's bond	25.00
John W. Raymond	
Recording births	5.00
Recording deaths	4.25
Recording marriages	4.25
Postage	3.00
Roberts Garage	
Equipping road machine	10.00
Edna F. Rollins	
Copying Town inventory	20.00
Linwood Rollins	
Trip to North Waterboro	1.00
Saco River Tel. & Tel. Co.	
Services at Town House	6.92
E. A. Scribner	
Attention service	5.75
Printing Town reports	181.50
Services as Truant officer	6.00
John G. Smith	
Recording tax liens	18.50

Southwestern Petroleum Co., oil	59.20
State Dept. of Audit	
Audit of Town accounts	95.78
State Treasurer	
Board of McKenny and Pressey children	52.83
Harold Thornton, painting signs	6.00
Vulcan Steel Co., road blades	143.15
Waterhouse, Spencer & Carroll	
Principal on Boothby house	300.00
Interest on Boothby mortgage	60.00
Willard & Willard, Cressy case	20.00
	<hr/>
	1,056.46
Total	<hr/>
	2,610.61
Appropriations and credits	<hr/>
	2,345.30
Overdraft	<hr/>
	265.31

## CREDITS

Buxton Milling Company, refund	\$ .80
Elmer I. Day	
Purchase of Town farm pasture	99.50
Wood from Town lots	53.10
Ronald Frizzle	
On account of purchase price	
Boothby property	300.00
On account of purchase price	

Boothby property	30.00	
On account of purchase price		
Boothby property	30.00	
Robert Fay, battery	5.00	
Christmas trees on Town lots	10.00	
Fred L. Foss		
Wood from Town lots	5.00	
William Grady, in full for District 6		
school building	25.00	
George Hubener, on account of reim-		
bursement on soldiers' aid	11.40	
W. M. Meserve, rent of Town House	8.00	
H. D. Phillips		
In full for Town claim on		
Fred B. Mitchell property	156.30	
State of Maine		
Tax on bank stock	36.20	
Harold Thornton, pool license, 1940	10.00	
Ossipee Lake Community Ass'n		
In part of cost of Outlet work	25.00	
Wintred M. Wilson, balance of pur-		
chase price of Flowage camp lot	25.00	
Clinton Wakefield		
Second-hand snow blades	15.00	
		845.30
Appropriation		1,500.00
		<u>2,345.30</u>

## SUPPORT OF POOR

Everett Brock	
Milk for Marie Smith	.50
E. S. Carll	
Supplies for Marie Smith	6.80
Wood for Annie Roberts	7.50
Sawing wood for	17.00
Supplies for Herman Tucker	3.83
Supplies for Maude Wallingford	24.35
Feeding tramps	1.15
Supplies for Annie Roberts	120.68
Carll Bros.	
Rent for Annie Roberts	81.00
L. W. Carpenter, M.D.	
Medical supplies—E. Libby	51.00
Medical supplies	
—Measles epidemic	7.00
G. E. Cressey, wood for	
Maude Wallingford	67.93
Cumberland Co. P. & L. Co.	
Lights for Annie Roberts	8.18
Elmer I. Day	
Wood for John Bowden	6.50
W. B. Deering Lumber Co.	
Wood for Maude Wallingford	10.50
Henry S. Emery, M.D.	
Services for Mabel Smith	10.00



James Earle, shoes for	
Maude Wallingford family	1.69
W. Leslie Goodwin	
Supplies for Albert Cressey	173.91
Supplies for John Bowden	139.08
Supplies for McKenney boys	17.80
Supplies for Mary Thompson	.45
Chester Ham	
Plowing for Maude Wallingford	3.50
Mrs. David Henderson	
Board —Herman Tucker	260.00
Board—McKenney boys	10.00
Hennietta Hospital, Inc., hospital	
bill—Mrs. Wilbur Durgin	46.02
M. B. Knights	
Supplies for Herman Tucker	8.00
Maine Farmers' Exchange, supplies	
for Maude Wallingford	1.80
W. M. Meserve	
Eye for Herman Tucker	2.73
Labor and material for Nason	
place	
Grain Lags for Maude	6.00
Wallingford	
S. Monroe, feeding and lodging	1.00
tramps	
A. F. Meserve, Supplies for	1.25
Maude Wallingford	2.00

R. H. Place	
Supplies for Maude Wallingford	8.13
Supplies for Herman Tucker	1.15
Alex Roubo, wood for Annie Roberts	7.50
Louis Roberts, overshoes for	
Herman Tucker	2.75
H. D. Ross, M.D.	
Medical services, Mabel Smith	51.96
H. A. Smith, wood for	
Maude Wallingford	12.00
T. T. Sayward, supplies for	
Maude Wallingford	253.71
State Treasurer, state aid for	
McKenney and Pressey children	37.34
State aid for Annie Roberts	24.00
Inez Thyng, board of	
Mary Thompson	208.00
Grover Thyng	
Board of McKenney boys	12.60
Lodging and feeding tramps	6.25
Joe Tatone, supplies for	
Maude Wallingford	7.61
Town of Sanford	
Supplies for Maurice Libby	21.00
A. G. Wiley M.D.	
Medicine to Bert Grant	1.50
	1,754.65



## I AM THE SCHOOL TAX

I dispel the tempests of ignorance which threaten calamity to community and Nation.

I build temples wherein the wisdom of ages is passed on to citizens of the future.

I am the means of bringing the Light of Learning to all children of all people that Democracy may thrive.

I give to boys and girls of poor and rich alike the services of trained teachers who show them the way to self-dependence and self-realization.

I provide laboratories, libraries, and classrooms where the scientist, the statesman, the minister, the teachers of tomorrow find their strength.

I build the bulwarks which stem the tides of crime.

I shape the key of intelligent public opinion which unlocks the doors to economic, political, and social stability.

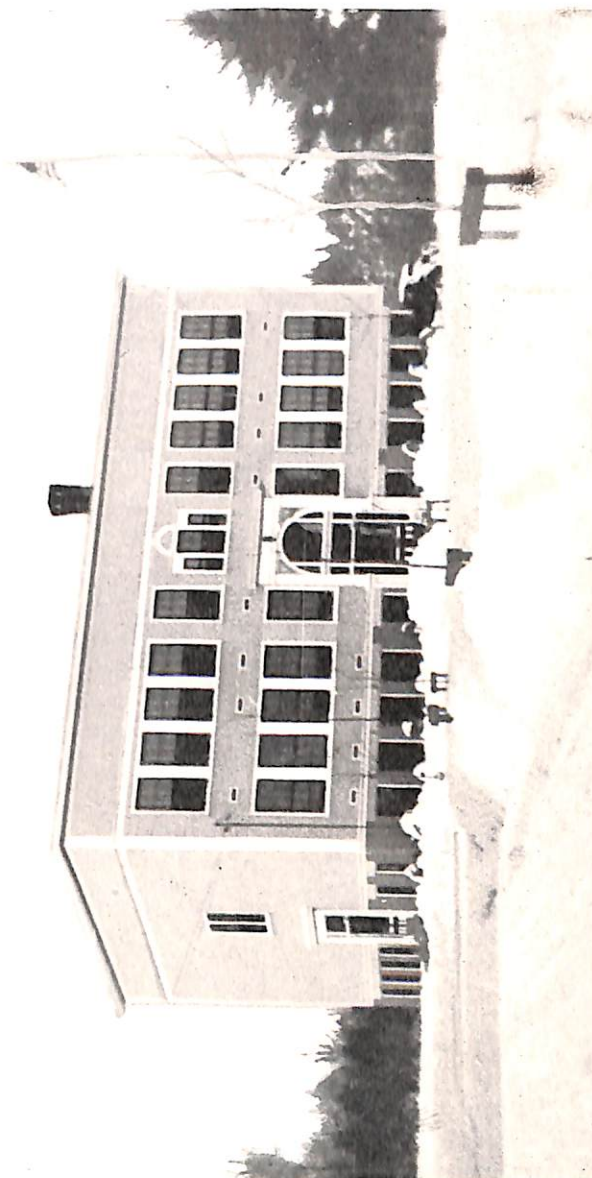
I yield returns more priceless than gold, more lasting than steel, more potent than sword or pen — the returns of intelligently thinking minds.

I am at once the guardian ruler and the servant of the world's greatest power and hope — education.

I insure the rights of childhood.

I am the school tax.

— From the Nebraska Educational Journal



WATERBORO HIGH SCHOOL



### THE FORTIES — A School Decade IN THE MAKING

#### An Open Letter to the Citizens of Waterboro:

During the last ten years this town has spent something like \$125,000 on its schools. To put it another way, the town has in a decade spent for school maintenance about three times its total investment in school property. All this gives proof that Waterboro deals generously with the annual school budget, that the people are willing to make sacrifices and to pay greater taxes in order that our youth of today may be the better fitted to meet the problems of tomorrow.

In the last Annual Report your Committee inserted a graph so designed as to show the spread of school maintenance costs over the preceding ten-year period. The chart shows the approximate annual cost of both high school and grade school maintenance for the decade under review. Since the schools of Waterboro absorb each year about one-third of the money raised by the tax commitment, reference is here made to this chart in the hope that those interested may feel the urge to examine it more closely.

In the same report appears an article, "THE THIRTIES — A School Decade," which was written to call attention to the more important steps which had been taken to improve our school system. In commenting upon the progress made, your Committee expressed the hope that the record of THE FORTIES might be a credit to Waterboro. Let us so write that record that in 1950 we may look back over another ten years with



that feeling of satisfaction which comes from a sense of accomplishment.

Now then, having considered briefly THE THIRTIES, In Review, let us give attention to THE FORTIES, In the Making. Only by so doing, only by working out a constructive and progressive plan, shall we be able to make this decade pay the greatest dividends on the \$125,000 that our school tax will demand. Our responsibility is great. The adequacy of the training made available for our boys and girls will reflect the degree of our success in discharging that responsibility.

It may safely be said at the outset that the school system of Waterboro compares favorably with other rural school systems in communities of like size. Indeed, it would be safe to go further. Since our schools have been centralized to a marked degree, a six-year unified (junior high) plan adopted, high school transportation provided, and music added to the course of study, the town has a school system of which it may well be proud.

But we have not gone far enough. It costs this town approximately \$800 from the time a child enters the first grade until that child receives a high school diploma from the superintendent of schools. When Waterboro High School graduates a class of twelve, the townspeople have a chance to look upon an investment of \$10,000. Furthermore, and this is of vastly greater importance, the boys and girls have invested twelve years of their lives. The money spent can be replaced; the time spent, never.

The most pertinent, the most searching question to be asked today is this: Do the courses given in our

schools adequately prepare our youth to cope with the problems they will meet when they leave the schools behind? Obviously this question has definitely in mind our high school work and the matter is dealt with directly by Mr. Bertiam E. Packard, the Commissioner of Education, who writes in the September (1940) MAINE STATE SCHOOL BULLETIN, "a vast number of youth are going out from our secondary schools each year with no adequate preparation for their life work." A statement such as this constitutes a serious indictment of our school system and should generate a widespread demand for a careful appraisal of secondary school work as viewed in the light of current needs.

Fifty years ago the majority of pupils in secondary schools were preparing themselves for attendance at some institution of higher education. It was logical, under such conditions, that the courses of study should be planned with that end in view. The great majority of boys and girls did not go beyond the elementary school, hence were not particularly interested in the subjects taught in high school. Today this situation no longer exists. Nine out of ten pupils who complete grade school work find their way to high school. But only about one-third of those entering our rural high schools graduate, and a very large number of those cannot go on to college or vocational school. It is unfortunately true that many of our secondary schools, particularly our smaller high schools, do not meet the real needs of these young people.

In the light of the foregoing, let us consider this fact: In the last ten years Waterboro High School has granted 101 diplomas — 43 to boys, 58 to girls. Of this number about 32% (17 boys, 15 girls) have had an op-



portunity to further their education at other schools of various kinds. The training they had received in their high school course enabled them to "carry on" in such schools. These were the more fortunate ones. What about the others — the 68% — the 26 boys and 43 girls who were through with school life when they were handed their high school diploma? And what about those who were unable to complete their high school work? ALL had studied prescribed courses. To what extent were they, too, fitted to "carry on"?

The School Committee of Waterboro feels that the town owes a duty to this large group of young people — boys and girls, young men and young women, who go from Waterboro High School into our shops, our fields, our homes. This duty is a very definite one: Vocational courses should be made available to those high school students who fail to find in the regular courses subjects of definite practical value to themselves. Agriculture and general shop practices would make excellent courses for the boys; home economics, for the girls.

The Committee feels that the value of high school vocational courses far outweighs the additional cost involved. It is possible to secure a competent instructor in home economics for \$1,200 per year, perhaps less. An instructor in general shop practice will cost about the same. In agriculture it may be necessary to pay a competent man from \$1,200 to \$1,500 per year. In any case, the State stands ready to pay one-half of the salaries paid such instructors. By means of further centralization in our grade schools it should soon be possible to employ at least two vocational teachers without further increasing the annual appropriation for

our teaching staff. Perhaps neighboring towns in our school union would be glad to cooperate in a progressive move of this kind. A two-room building, possibly an unused schoolhouse (remodeled), should be located near the high school. The building, and the necessary equipment, would require certain initial expenditures, but the annual per capita maintenance cost would not be high.

Citizens of Waterboro, look to the future! Your schools tell what you are. Progress flings a challenge. Do you accept it?

Raymond H. Bradeen,  
Florence E. Carll  
Edith C. Abbott



## REPORT OF SUPERINTENDENT OF SCHOOLS

To the Citizens and to the Superintending School Committee:

I submit for your consideration the annual report of the schools of Waterboro.

There are in Waterboro one hundred thirty-two boys and one hundred thirty-two girls between the ages of five and twenty-one. Of this number one hundred ninety-eight are registered in the several schools of the town and are classed as follows:

Waterboro Village:	
Junior High	34
Senior High	58
Primary	29
Intermediate	29
East Waterboro:	
Primary	18
Intermediate	20
North Waterboro:	
Grades 1-6	10

A friendly spirit of co-operation prevails throughout the different school communities, insuring, as such, a spirit is bound to do, profitable school work. At North Waterboro, through the efforts of the teacher and the

citizens money was raised for playground equipment. A slide was installed which has been much enjoyed by the children.

This year instruction in music was added to our curriculum. This is supplying a very definite essential to the school program and has been met with a hearty response on the part of both pupils and teachers. A keen interest is being shown. Mrs. Helen M. Dolley of Limerick was elected supervisor of Music. For information relative to the work carried on in this subject I refer you to her report.

Necessary repairs and improvements have been made and equipment added. At East Waterboro the rooms of the out-building have been sheathed and made ready for the installation of sanitary plumbing whenever funds are available. At South Waterboro the gymnasium floor has been painted. A mimeograph which is a very necessary adjunct to school equipment was purchased during the year.

May I refer you to the report of the School Committee and to that of the High School Principal in which is stressed the serious need of vocational training. I feel I cannot stress too often or too strongly the need of such instruction. Cities and large towns can quite easily provide such courses. We of the smaller systems find it difficult because of a lack of funds. But somehow and soon we must provide for the boys and girls who do not go on to college the instruction they need to help them meet the challenge of living.

I should like to call your attention to an extract from the Maine State Bulletin written by Dr. Bertram E. Packard, Commissioner of Education: "In these



troubled times we are realizing and emphasizing the necessity for national defense. We are almost without exception in favor of a strong defense program but let me point out that in an American democracy like ours our first line of defense is not the army, the navy, or the air forces. It is true these things must be provided in order to protect us from outside invasion. There are, however, insidious and pernicious forces working within our democracy which are more to be feared than any invasion from without. Such forces can be combatted only by a strong and well-supported system of public education.

From our earliest days we have realized the necessity and value of public education as a basic factor in the making of a democracy. If democracy has been successful, and I believe no thinking citizen would have the temerity to challenge the statement that it has been successful, it has been due to the fact that throughout the years of our history the ideas of the founding fathers have been carried out, namely, that a system of free universal public education has been provided for our youth so that today in this critical period as never before in our history as a state and as a nation public education is our first line of defense."

May I, in conclusion, express to the Citizens, the Superintending School Committee and the Teachers of Waterboro my appreciation for the kindness and consideration shown me during the past year.

Respectfully submitted.

MAYNARD E. WRIGHT,  
Superintendent of Schools

## REPORT OF THE HIGH SCHOOL PRINCIPAL

To the Superintendent and Superintending School Committee:

I present my annual report of Waterboro High School.

The registration is 58, classified as follows:

Class	Girls	Boys	Total
Seniors	5	7	12
Juniors	7	8	15
Sophomores	8	8	16
Freshmen	8	7	15
	—	—	—
	28	30	58

Four boys and two girls have left school. Three of the boys left to go to work. One boy and two girls transferred to other schools.

Mrs. Christine Ricker presented 20 volumes of books to our School Library.

This year we have put into effect a system of detention, using what was normally our seventh period. Pupils who have not attained a rank which the faculty considers to be up to their standard, are required to remain this period. All others are excused for the day.

We feel that this method has helped materially in raising the standard of these pupils. Following is a comparison of ranks of the same group for the Fall of 1939 and 1940.



1939		1940	
A's	10	A's	18
B's	80	B's	110
C's	135	C's	145
D's	89	D's	45
E's	25	E's	21

The Commissioner of Education of our State has repeatedly emphasized the need of Vocational Education in our Educational System, making especial reference to two-teacher high schools.

I suggest the possibility of contacting one of our neighboring towns for the purpose of investigating the feasibility of installing part time courses in Vocational Education.

Respectfully submitted,

SEWALL M. DRISKO, Principal,  
Waterboro High School

### REPORT OF THE SUPERVISOR OF MUSIC

To the Superintendent of Schools, School Board and  
Citizens of Waterboro:

I herewith submit my report of music in the schools:

It was a pleasure to receive a notice from Mr. Wright last August that I had been elected supervisor of music in your schools.

My work started in the high school where I found very good voices among both boys and girls. We are starting some part singing. Representatives from the high school participated in the all-county chorus at the York County Teachers' Convention at Kennebunk in September. We hope to have a group in the massed chorus of the Western Maine Music Festival to be held in Portland next May.

The keen interest and enthusiasm of Mr. Drisko is great encouragement to us all in the chorus work. We also truly appreciate the efficient accompanying done by Mrs. Natalie Hobbs for both Senior and Junior High School and by Miss Edith Abbott at the East Waterboro school.

I find very promising material in the Junior high school and genuine interest in the work. Original words for two school songs have been composed by several pupils and arranged to familiar songs.

Under Mr. Libby's competent supervision the project of "Building an Orchestra" with mounted cut outs of instrument players and diagram of the seating arrangement has been accomplished. Descriptions of the instruments, etc., are recorded in music note books.

I hope it will be possible to introduce instruction in orchestra instruments into the schools at some time in the near future as there seems to be a good deal of interest in this branch of music.

The Music Hour series of textbooks has been introduced in the first six grades where unusually good progress has been made for schools with no previous musical training. This reflects very conscientious work



on the part of every teacher and ready response from the pupils, throughout the town.

I sincerely appreciate the support and cooperation given me in my work by our Superintendent, School Board, Citizens and the entire teaching staff.

Respectfully submitted,

HELEN M. DOLLEY,  
Supervisor of Music

Limerick, Jan. 31, 1941.

#### REPORT OF PUBLIC HEALTH NURSE

To the Citizens of the Town of Waterboro, I hereby submit my annual report as public health nurse for the year 1940:

Plans for the tuberculosis Early Diagnosis Campaign were begun in March. Posters and pamphlets were delivered to the Farm Bureau chairman, Mrs. Edith Hughey, for distribution throughout the town during the Campaign month of April. The High School was visited and the pupils invited to enter the tuberculosis Editorial and Slogan contests also being conducted during the Campaign month. The slogan, chosen by the Maine Public Health Association as the prize

winner, was, "Strike Out T. B. Before the Fatal Inning!" Miss Vesta Smith of Sangerville was the author.

Conferences were held with the teachers and members of the Red Cross regarding school children with defective teeth, throats, and vision which were in need of correction. Through the generosity of the Red Cross, all those children referred have received the necessary corrections. Three all-day clinics were held at the office of Dr. Lambert and eighteen children received the necessary dental work. Three children with defective vision were taken to the office of a Sanford oculist and fitted to glasses. Seven children were given throat examinations by Dr. Wiley of Buxton and appointments made for tonsil and adenoid operations. During the months of June and July all seven were operated upon at the Buxton-Hollis Hospital by Dr. Wiley.

Many hours were spent making home visits to these children, before and after operations, and in transporting others back and forth to dental clinic and to the oculist. It is very gratifying, however, to know that all these children could have this opportunity to receive the attention they were so in need of. Again, I take this opportunity to thank the Red Cross for their generous assistance in the health work.

The following is a report of the health inspections completed in all schools for the year 1940:

Pupils inspected	167
Pupils with defects	64
Defects found:	
Vision	10
Teeth	44
Unclean teeth	12



Throats	14
Evidence of pediculosis	2
Posture	4
Corrections during year:	
Vision	6
Teeth	36
Throats	10

There were four children in the East waterboro school who qualified for the Seven Point award, four children in the Primary school, and two children in the North Waterboro who qualified for the award. The grammar school received a Green Star for their Certificate of achievement, and one pupil qualified for the Seven Point award. These awards are promoted and encouraged by the Nurse in her work with the schools, and children unable to help themselves are assisted in securing corrections.

In closing, I wish to thank all who have in any way contributed to the success of the health work this year.

Respectfully submitted,

York County Health Service  
By OLIVE TWICHELL, R. N.,  
Public Health Nurse

## WATERBORO SCHOOL ACCOUNT

## Resources:

Appropriation, March, 1940	\$11,700.00
State School Fund	1,527.59
High School Tuition	
Town of Lyman	200.00
	<hr/>
	13,427.59
Deficit, February, 1940	135.00
Total Resources	<hr/> \$13,292.59

## Expenditures:

	Elementary	Secondary	
Teachers	\$4,039.00	\$2,597.00	
Fuel	454.57	230.06	
Janitors	640.93	391.92	
Conveyance	3,026.68	432.00	
Board	126.00		
Text Books	429.07	245.10	
Supplies	190.76	199.39	
	<hr/>	<hr/>	
	\$8,960.21	\$4,095.47	
Total Expenditures			\$13,002.48
Balance, February, 1941			290.11
			<hr/>
			\$13,292.59

## Expenditures Itemized

## Teachers:

Maude H. Carpenter \$ 648.00



Natalie K. Hobbs	548.00		
Gladys R. Johnson	648.00		
Edna E. Roberts	648.00		
Effie L. Hamilton	648.00		
Howard A. Libby	663.00	\$	63.00
Helen M. Dolley	136.00		34.00
Sewall M. Drisko			1,600.00
Mary F. Ricker			900.00
	<hr/>	<hr/>	
Total	\$4,039.00	\$2,597.00	\$6,636.00

## Fuel:

Richard B. Carpenter	\$	7.75	
William B. Deering Co.		6.00	
Stanley Durgin		10.00	
John Swinerton		.75	
M. B. Knight		56.00	
James Sullivan	2.50	\$	2.50
M. Middleton	1.50		1.50
Randall & McAllister	370.07		226.06
	<hr/>	<hr/>	
Total	\$ 454.57	\$ 230.06	\$ 684.63

## Janitors:

M. B. Knight	\$ 185.00
Chester Ham	15.00

Wesley Johnson	25.00		
Gladys Johnson	22.00		
Stanley Goodwin	8.00	\$	7.00
Fred H. Goul	385.93		384.92
	<hr/>	<hr/>	
Total	\$ 640.93	\$ 391.92	\$1,032.85

## Conveyance:

E. A. Scribner's Ins. Agency	\$ 150.68		
Delphis Turgeon	561.00		
Forrest Abbott	918.00	\$	108.00
John Knights	648.00		252.00
Ivory H. Smith	749.00		72.00
	<hr/>	<hr/>	
Total	\$3,026.68	\$ 432.00	\$3,458.68

## Board of Bertha Cressey:

Edan Hall	\$ 126.00		
Total	<hr/>		\$ 126.00

## Text Books:

American Educational Press	\$ 7.20		
World Book Co.	46.62		
Scott, Foresman & Co.	52.07		
American Book Co.	80.42		



The Houghton		
Mifflin Co.	29.63	
Lyons & Carnahan	30.57	
Benj. H. Sanborn		
Co.	6.25	
The John C.		
Winston Co.	6.00	
L. S. Beals	13.50	\$ 2:50
Ginn & Co.	74.64	47.87
Silver Burdett Co.	75.07	3.77
The Macmillan Co.	7.10	1.37
The National Geo-		
graphic Society		6.00
Harcourt Brace Co.		15.33
Follett Book Co.		118.28
The Readers' Digest		
Association		5.00
Hall & McReary Co.		10.33
Boston Universal		
Book Stores		1.03
News Map of the		
Week		15.00
Boston Evening		
Transcript		6.79
Educationl Service		
Bureau		8.08
Time		3.75
	<u>\$ 429.07</u>	<u>\$ 245.10</u>

Total		\$ 674.17
Supplies:		
Central Maine		
Power Co.	\$ 11.16	
The Record Press	7.25	
Philip H. James	3.91	
Edward E. Babb		
& Co.	9.74	
Glenn W. Starkey	9.07	
C. B. Dolge Co.	2.05	
M. F. Bragdon	4.50	
W. L. Goodwin	3.70	
M. B. Knight	3.49	
E. S. Carl	1.03	
Maine Public		
Association	.60	
Saul Shalit	2.00	
Ernest G. Knights	1.00	\$ .50
Maynard E. Wright	4.00	3.11
Schoolcrafters, Inc.	25.51	18.00
Saco River		
Tel. & Tel. Co.	21.56	13.72
Cumb. Co.		
Pow. & Light Co.	36.62	15.83
The Pioneer		
Manufacturing Co.	8.47	6.00
Loring, Short		
& Harmon	15.65	8.50



J. L. Hammett Co.	2.71	8.51
Fred H. Goul	1.00	.55
La Maison		
Products Service	7.18	3.00
Turner & Horne	3.00	2.00
Ginn & Co.	3.00	3.40
Milton Bradley Co.	2.56	1.20
The Papercrafters		16.94
Kinney & Frost, Inc.		24.90
W. M. Welch Manu- facturing Co.		73.23
	<u>\$ 190.76</u>	<u>\$ 199.39</u>
Total		\$ 390.15

## Maintenance Account

Appropriation, March, 1940		\$1,000.00
Expenditures:		
Elementary	\$ 597.22	
Secondary	393.78	
Total Expenditures	<u>          </u>	\$ 991.00
Balance, February, 1941		9.00
		<u>\$1,000.00</u>

## Expenditures:

Aubrey Pierce	\$ 1.50	
Ralph Burbank	1.00	
Buxton Milling Co.	16.80	
Fred H. Goul	15.68	
Stanley Goodwin	8.40	
Willis Lord	9.10	
Ernest Ham	10.50	
S. O. Pierce	29.93	
Wesley Johnson	32.80	
L. C. Andrew Co.	12.50	
M. Nason	20.00	
James F. Libby	3.00	
Edwards & Walker	4.00	
H. P. Atkinson & Sons	13.65	
Walter Durgin	13.80	
E. S. Carl	1.78	
W. L. Goodwin	20.17	
E. C. Ricker & Sons	20.54	\$ 13.00
Scribner's Ins. Agency	87.65	15.40
J. M. Hughey Ins. Agency	130.11	130.10
Ivory H. Smith	22.93	22.50
William B. Deering	97.30	6.10
Edward E. Babb & Co.	4.40	52.40



Sears Roebuck & Co.	12.36	8.00
M. B. Knight	7.32	2.10
Perley A. Wallace		5.75
J.H. Hazelton		13.43
Kinney & Frost, Inc.		125.00
	<u>\$ 597.22</u>	<u>\$ 393.78</u>
Total		\$ 991.00

#### Superintendence Account

Appropriation, March, 1940	\$ 275.00
Paid Maynard E. Wright	275.00

### TREASURER'S REPORT

Ernest G. Knights, Treasurer

To balance from 1939 as audited by State  
Auditor's Department \$1,316.79

To receipts during the year as follows:

290—Fred A. Taylor, bal. 1939 tax	24.71
291—A. C. Frizzle, a/c Springfield L. B. 1939 tax	50.00
292—Lester Smith, 1939 taxes	3.31
293—James Richards, 1939 tax	4.58
294—Fred Ricard, 1939 taxes	45.90
295—Andrew Hanscom, 1939 poll tax	3.00
296—Leo A. Thyng, 1939 poll tax	3.00
297—Frank A. Libby, 1939 poll tax	3.00
298—Lilla E. Dolby, 1949 tax	27.45
299—Eva M. Robinson, 1939 tax	18.30
300—Wilbur O. Dow, 1939 tax in part	17.30
301—James H. Larkin, 1939 tax	3.36
302—Ralph Emery, 1939 poll tax	3.00
303—Amos E. Pickett, 1939 tax	21.35
304—Perley Chase, 1939 poll tax	3.00
305—Roland Baillengeron, 1939 tax	10.68
306—Fred M. Flood, 1939 tax balance	12.51
307—Town of Buxton, for pauper supplies	31.92



308—Excise taxes collected Jan. 1 to April 1, 1940	864.98
309—A. C. Frizzle, a/c Springfield Land Bank 1939 tax	20.00
310—J. B. and Jerome Morin, 1939 tax in part	35.00
311—Fred L. Brown, a/c 1939 tax	10.00
312—Bessie Feeney, 1938 and 1939 taxes in full	45.95
313—Ella Stevens heirs, 1939 tax in full	34.55
314—Leon Devoid, Sup. 1939 tax	3.00
315—Excise taxes, April 1 to May 1, 1940	77.39
316—J. B. and J. A. Morin, 1939 taxes in full	12.35
317—William J. Lester, 1939 tax	28.67
318—Erving Stuart, 1939 poll tax	3.00
319—Mrs. Paul Woodman, 1939 tax	16.78
320—Frank Young, 1939 tax	2.14
321—Wm. Grady, for Dist. 6 schoolhouse	25.00
322—Henry Gregoire, Dubois Coal Co., 1939 tax	21.66
323—Fred L. Brown, a/c 1939 tax	10.00
324—Lillian Hanson, 1939 tax	21.66
325—Town of Buxton, pauper reimbursement	23.99
323—Henry J. Mondor, 1939 tax	30.50
327—Zepherin Begin, 1939 supplementary tax	9.15

328—Excise taxes collected	187.44
329—Fred L. Brown, bal. 1939 tax	12.23
330—A. K. Hanson, bal. 1939 tax	8.85
331—Chas. R. Thompson, 1939 tax	45.75
332—F. H. Scribner heirs, 1939 tax	54.90
333—Wm. L. Bowditch, 1939 tax and lien fee and 1938 tax	31.58
334—Erving Stuart, 1939 tax in full	47.58
335—John Mingo, 1939 tax	18.30
336—Fred Sawyer, 1939 tax	18.30
337—Leon Libby, 1939 tax	25.32
338—Elmer L. Day, for town farm pasture	99.50
339—C. H. Hamilton heirs, 1939 tax	12.20
340—Alcide Dechambeault, 1939 tax	19.83
341—Leroy E. Downs, 1939 tax in part	5.00
342—Edward Wentworth, 1939 tax	46.31
343—Clyde Clough, bal. 1939 tax	10.32
344—Loring and Dora Fairfield, 1939 tax	22.27
345—Earl Noyes and wife, 1939 tax	21.96
346—Percy Hill, 1938 and 1939 poll taxes	6.00
347—Town of Buxton, pauper reimbursement	16.01
348—Paul Hanson, 1939 tax	21.35
349—Leroy E. Downs, balance 1939 tax	7.81
350—Arthur C. Warren, 1939 poll tax	3.00
351—W. M. Meserve, town hall rent	2.00
352—Ernest G. Knights, Collector, excise	



taxes	187.28
353—Town of Lyman, tuition	100.00
354—Norman Wallingford, a/c of 1939 tax	2.05
355—Forest Laskey, 1939 taxes and lien fee	46.94
356—Herbert Grant, Sup. poll tax for 1939	3.00
357—B. F. Foster, balance of 1939 tax	8.20
358—Durgin Ice Co., 1939 tax	2.60
359—W. M. Meserve, rent of town hall	4.00
360—George Hubener, reimbursement for soldier's aid	11.40
361—Arthur Brackett, 1939 taxes in full	10.68
362—N. W. Carpenter heirs, 1939 tax	56.43
363—Carlton Banks, 1939 taxes	33.53
364—W. M. Meserve, rent of town hall	4.00
365—Chas. B. Marble estate, 1939 tax	54.90
366—Ernest and Louis Stowers, 1939 tax	99.10
367—State of Maine, tax on Bank Stock	36.20
368—Albert E. Cressey, 1939 poll tax	3.00
369—State of Maine, 50-50 reimbursement	49.70
370—James H. Hill heirs, bal. 1939 tax	14.85
371—John Sanborn heirs, bal. 1939 tax	5.92
372—1940 taxes collected (see Collector's report)	
373—Ernest G. Knights, Collector, Excise taxes collected	93.23
374—Buxton Milling Co., over-payment for material	.80

375—Town of Buxton, pauper reimbursement	41.98
376—H. W. Phillips, in full for Mitchell property	156.30
377—Gilbert Thompson, Fred Thompson heirs, 1938 tax and lien fee	82.70
378—Ethel Warren, 1939 tax and lien fee	48.78
379—Napoleon Tremblay, 1939 poll tax	3.00
380—Ronald A. Frizzle, account of Boothby property	300.00
381—John W. Clough, in full for lien fees and 1937, 1938 and 1939 delin- quent taxes	119.63
382—Estate of King Sears, 1939 tax	6.10
383—Harold F. Thornton, Pool Room License	10.00
384—Asa G. Randall, 1939 tax and lien fee	44.20
385—Wilbur L. Durgin, a/c of 1939 taxes	10.00
386—Frank H. Kimball, bal. F. H. K., 1938 tax (\$3.30) Estate C. H. Kimball, 1938 tax (\$24.65)	27.95
387—C. E. Warren, 1939 tax (lien fee not paid)	6.71
388—Ernest G. Knights, Collector (1940 taxes collected—see Collector's report)	
389—Excise taxes collected	75.83
390—Winifred M. Wilson, a/c Flowage	



camp lot	25.00
391—Ronald Frizzle, a/c Boothby property	30.00
392—Robert Fay, in full for battery sold	5.00
393—Robert Fay, for Chirstmas trees on town lots	10.00
394—Ossipee Lake Asso., contributions for Ossipee Lake dam repair	25.00
395—Ernest F. Pierce, in full for 1939 tax	6.88
396—Walter Ridlon, bal. 1939 tax	3.05
397—Ralph H. Sweetsir, 1939 tax	15.25
398—State of Maine, 1940 unimproved road a/c	1,117.83
399—State of Maine, 1940 state aid fund	1,998.50
401—Viola Lee, 1939 tax	21.30
402—Samuel Nadeau, 1939 tax	27.46
403—Ralph W. Hawkes, 1939 tax	27.15
401—State of Maine, Third-Class road reimbursement	3,620.44
404—Wilbur H. Dow, 1939 tax bal.	6.10
405—Wilbur W. Leighton, 1939 tax	3.66
406—Emile Isaksen, 1938 and 1939 tax a/c	12 50
407—Edna Garside, 1939 tax	42.70
408—Norman Wallingford, a/c 1939 tax	2.00
409—George Stetson, Lizzie Stetson heirs, 1939 tax	6.10
410—not issued	
411—Ray Fluent, a/c 1939 tax	10.00

412—Andrew Murphy, 1939 Sup. tax	18.30
413—B. F. Foster, part payment 1939 tax	7.00
414—Alton Swinerton, a/c John Sanborn heirs, 1939 tax	11.90
415—Norris Woodsome, a/c 1939 tax	5.00
416—Frank M. Clark, 1939 tax	24.40
417—Andrew Hanscom, 1939 tax	30.81
418—Norman Wallingford, 1939 tax in part	2.00
419—State of Maine,	
Dog license refund \$	38.02
School fund	1,527.59
R. R. & Telegraph tax	1.62
	1,567.23
420—Town of Buxton, pauper refund	48.02
421—Inez Thyng, a/c of delinquent taxes	36.00
422—Clinton Wakefield, for 2 second-hand blades	15.00
423—Town of Lyman, tuition	100.00
424—Alonzo Dalrymple, bal. F. H. Williams 1939 tax	12.95
425—Bath Box Co., in full for 1939 personal tax of Waterboro Box Co.	178.73
426—Elmer I. Day, wood from town farm lot	53.10
457—Ronald A. Frizzie, a/c of Boothby property	30.00
428—Fred L. Foss, wood from town farm	



lot	5.00
429—Wm. H. Rowe, 1938 tax and lien fee	96.04
430—Wilbur Durgin, 1939 tax in full	1.28
431—Annie L. Smith, 1939 tax balance	3.18
432—State of Maine, reimbursement for error on dog tax	1.30
433—1939 taxes collected to Jan. 1, 1941 (See Collector's report)	
434—W. M. Meserve, town hall rent	1.00
435—State of Maine, 1940 snow removal a/c	690.74
436—Springvale Natl. Bank, anticipation loans for 1940	12,100.00
437—Interest collected on 1940 taxes	5.49
438—1940 tax commitment	34,655.12
Fractional cents	1.66
439—Supplementary taxes collected	94.50
Total receipts for the year	<u>\$62,218.78</u>

## Disbursements

Credit:	
By Paid 1918 Selectmen's Orders	\$57,837.88
By Abatements granted for the year	240.51
By 1940 Delinquent taxes	3,787.44
Total disbursements for 1940	<u>\$61,865.83</u>
Cash to balance	352.95
	<u>\$62,218.78</u>

## COLLECTOR'S REPORT

Ernest G. Knights, Collector

## Abatements for 1940

Cumberland County L. & P. Co., agreement	\$183.00
George W. Carll Estate, no camp	3.05
Mattie Hanson, over-valued	3.05
Gulf Oil Corporation, tanks removed	12.20
B. H. Cleaves, error	10.68
R. H. Place, poll paid in Massachusetts	3.00
Fred Berger, over 70	3.00
H. F. Cummings, over 70	3.00
Dana H. Jordan, over 70	3.00
William Booker, non-resident	3.00
Lucene E. Carll, Poll paid in Sanford	3.00
Roy Burnell, out of town	3.00
James Daney, no personal property	1.53
Alton Woodward, paid in Limerick	3.00
Benj. P. Hamilton, Jr., poll paid in New Jersey	3.00
Total	<u>\$240.51</u>

## Supplementary Taxes Collected

Howard Maddox, poll tax	\$ 3.00
Charles Demers, poll tax	3.00
Donald Ford, poll tax	3.00



William Sickman, poll tax	3.00
Howard Bennett, poll tax	3.00
W. F. Fairfield, real estate	5.00
Albert W. Seigars, poll tax	3.00
Napoleon Tremblay, poll tax	3.00
Fannie Coolen, real estate	30.50
Leroy H. Towle, real estate	8.00
Elmer Woodward, poll tax	3.00
Edwin C. Pratt, poll tax	3.00
Raymond C. Pratt, poll tax	3.00
Frank Ricker, poll tax	3.00
Lucene Owen, poll tax	3.00
Stanley Ricker, poll tax	3.00
Jesse Wilson, poll tax	3.00
Erlon C. Roberts, poll tax	3.00
Gerard Stromberg, poll tax	3.00
Joseph Brady, poll tax	5.00
Total	\$94.50

## 1940 Delinquents

Name	Total Credits	Bal. Due
John Belval, Order 398	\$ 7.00	
Cash	3.00	\$37.84
William Bowditch		17.03
Leo Biady		3.00
Fred Brown, Minnie Hunnewell	13.73	13.72
N. W. Carpenter heirs		56.43
Clyde Clough		18.30
John Clough	28.00	60.44

Severance Day		13.73
Elwin Demers		3.00
Walter J. Down heirs		162.57
Wilbur Durgin	10.00	6.73
Ralph Emery	3.00	18.92
Waldo Emery		3.00
Ralph Emery and Beatrice Taber		28.06
Fred Flood		24.40
B. F. Foster	3.00	12.20
Francis Gerrish		3.31
Geneva Gerrish		16.78
Dana Gilpatrick		3.31
James E. Graffam		3.00
Frances Gray	13.09	17.41
Ernest Ham, cash	3.00	
Order 1,168	2.80	3.30
Andrew Hanscom	10.00	23.81
Albion Hanson	7.40	20.00
Alice Heffernan,		73.20
William Heffernan, cash	3.00	
Order 208	1.05	3.53
Percy Hill		3.31
James J. Hill heirs	34.00	5.65
Harry Hoyle, Order 1,004	2.80	.20
Minnie Hunnewell		67.10
I. O. O. F. Hall		24.40
Kimball Bros. (Carlton)	9.15	18.30
Forrest Laskey	56.43	
Order 1,726	1.75	14.28



Anna F. Littlefield estate		30.50
Bertram B. MacDonald	3.00	5.49
Chas. B. Marble heirs		54.90
Herbert May, Jr.	3.00	20.14
Edwin F. Moyse and wife		24.40
Clydia Ramsdell		12.20
Merle Ramsdell	3.00	2.14
Lucene Roberts	3.00	4.58
Eva M. Robinson		18.30
Nettie Rounds		12.20
Chas. W. Russell estate		30.50
John Sanborn heirs	18.02	19.80
Frank H. Scribner heirs		54.90
Raymond Shepard		3.31
Ada C. Smith heirs		19.85
Annie L. Smith	15.00	9.46
Edgar L. Smith	3.00	11.90
Evelyn Smith		32.03
George Stetson		3.00
Lizzie Stetson heirs		6.10
Ella L. Stevens heirs		54.90
Ernest and Louis Stowers		97.60
Irving N. Stuart		49.36
James Sullivan		10.02
Fred E. Thompson heirs		85.40
Lloyd Thyng, Order 920	2.80	.51
Arthur Thyng		6.41
Willard Walker, Order 1,709	.53	2.47
Norman Wallingford		6.05

Arthur C. Warren	3.00	18.30
Waterboro Box & Milling Co.		
Orders 1,377-8-9	33.09	97.89
Edward A. Wentworth	35.00	13.14
Frank Whitten, Order 1,704	1.05	6.53
Frank H. Williams heirs		27.45
Norris Woodsome	3.00	4.63
Everett Woodward		5.14
Waterboro Co.		158.60

## Non-Resident Delinquents—1940

Alfred:		
William Leighton		3.66
Edward P. and Julia A. Cook		24.71
Andover, Mass.:		
Edna Garside		42.70
Biddeford:		
Hartley C. Banks, or owner		32.03
Henry Gregoire		21.66
Rolland Bergeron		6.10
Zepherin Begin		9.15
Alexander Eon		25.95
Emil L. Isaaksen		20.13
Adele Lyons		6.41
John B. Morin et al	70.00	12.35
Harold Richards		4.58
Alcide Dechambeault		19.83
Bath, Me.		
Bath Box Co.		341.60



Boston, Mass.:		
Rev. W. P. Greene		54.90
Earl Noyes and wife		21.96
Buxton:		
Wm. H. Rowe heirs		30.50
Cliftondale, Mass.:		
Ralph H. Sweetsir		15.25
Cornish:		
Fred C. Small		6.10
East Lebanon:		
J. O. Woodsome heirs		12.20
Fillmore, N. Y.:		
Charles Ricker	19.37	3.51
Gorham, Me.:		
Eugene W. Walker		15.86
Hollis:		
Ray L. Fluent		28.67
Walter Wakefield		1.53
Kennebunk:		
Andrew Murphy		24.40
Cecil F. Swett		31.72
Limerick:		
Ethelyn Christie		25.62
Medford, Mass.:		
Lillian Hanson		21.66
Newfield, Me.:		
Eleazer Thyng		6.10
O'd Orchard:		
Elmer Marshall		12.20

King Sears		6.10
Portland.		
Kenneth McDuffie		3.05
Colonial Beacon Oil Co.		12.20
Charles H. Libby		30.50
Wm. H. Rowe, Jr.		99.43
Horace A. Southworth		4.58
Texaco Gas Co.		12.20
Asa G. Randall		42.70
Quincy, Mass.:		
Robert Blanton		4.58
Saco:		
Mr. and Mrs. Lewis Libby		3.36
Ernest H. Benson, et al		24.10
Byron H. Cleaves, abatement	10.68	35.07
Fabian Cabana		30.50
Loring and Dora Fairfield		22.27
Lawrence Jose		16.78
Viola J. Lee		21.35
William J. Lester		28.67
Leon Libby		25.34
Earl McKenney		6.41
John Mingo		18.30
Henry J. Mondor		30.50
Samuel Nadeau		27.45
James Richards		16.78
Fred A. Sawyer		18.30
Chas. S. Towle		35.38
Chas. Johnson		9.15



Chester Buck	3.05
Sanford:	
Leroy E. Downs,	12.81
Bessie Feeney	28.98
Eugene Lortie	28.98
Christine Willard	30.81
Saugus, Mass.:	
Amos Pickett	21.35
Shapleigh:	
Harry Carl	18.30
Farnsworth Jellerson	9.15
Guy R. Thyng heirs	27.76
Guy R. and P. A. Thyng heirs	54.90
Somersworth, N. H.:	
Agnes L. Nash	6.50 54.50
South Portland:	
Oscar Lejonhud	3.36
Springfield, Mass.:	
Springfield Land Bank	158.30
Steep Falls, Me.:	
Ralph L. Chick	3.05
West Medford, Mass.:	
Samuel Guptill, or owner	36.60
York, Me.:	
Ralph W. Hawkes	27.15
Total	33,787.44

## Caroline Leonard Funds

The condition of the three funds for the benefit of the Church, Schools and the Poor of Waterboro under the will of the late Caroline Leonard, also for the care of the graves in the Nason family burial lot at the rear of the town house, is as follows: The fund for the benefit of Old Corner has a balance of \$164.42, with interest to be added; the fund for the benefit of Waterboro Center has a balance of \$668.93, one hundred dollars having been drawn for the benefit of the church during the year. The fund for the care of the graves amounts to \$300.83, with an unpaid bill of 1940 to the Treasurer of \$3.00.

## OUR FINANCIAL CONDITION

It is pleasant to refer to the fact that every order drawn by the Selectmen for the year has been paid, that we have reduced the indebtedness of the town \$2,000.00 and have paid interest on all outstanding bonds to November 1, 1940, the last interest period. Of the \$21,000 of bonds outstanding at this time, it may be stated that \$13,000.00 of this amount is owned by the State of Maine.

The overdraft in the highway departments are easily



explained by recalling the fact that snow bills for the winter of 1939-1940 were charged wholly to the 1940 appropriation because road-breaking occurred after closing of the books last year. In addition to these bills, all of our large bills for road-breaking, the present winter occurred before the books were closed for 1940. It became necessary to expend money for the repair of the road from Red Schoolhouse to Ross Corners because of the mill operations after the appropriation had been exhausted. We have borrowed \$12,100.00 on anticipation notes during the year, all of which sum has been repaid. A balance of \$352.95 cash is on hand after the payment of every town obligation arising through the year.

Respectfully submitted,

ERNEST G. KNIGHTS,

Treasurer and Collector of Taxes

## TOWN CLERK'S REPORT

### TOWN CLERK'S REPORT FOR YEAR 1940

Commencing Feb. 1

#### Marriages

- Feb. 5. In Alfred, Albert W. Gregoire of Lyman and Margaret M. Pinard of Waterboro by Canville A. Gammon, Clergyman of Alfred, Maine.
- Feb. 3. In Waterboro, Robert W. Ramsell of Waterboro and K. June Knight of Waterboro by the Rev. Millard B. Gile, Clergyman of Waterboro.
- Feb. 27. In Gorham, Rene J. King of Westbrook and Elcanor Emery of Waterboro by Carl A. Magnusson, Notary Public of Gorham.
- Mar. 28. In Limerick, Leslie Donald Ford of Waterboro and Annie Josephine Field of Waterboro by Neil A. Burke, Clergyman of Limerick.
- Mar. 20. In Waterboro, Salvinus Moses of Waterboro and Lillian May Signor of Manchester, N. H., by Ernest G. Knights, Notary Public of Waterboro.
- April 13. In Waterboro, George Wallace Chase of Limerick and Hazel Whitney of Waterboro by Ernest G. Knight, Notary Public of Waterboro.
- May 27. In Waterboro, Donald E. Gordon of Kittery and Grace Maude Abbott of Waterboro by Millard B. Gile, Clergyman of Waterboro.



- May 18. In Waterboro, William H. Gammon of Limington and Minnie E. Lowell of Limington by Everett A. Scribner, Justice of the Peace of Waterboro.
- Aug. 3. In Limerick, Fred Ricard of Waterboro and Herminie S. Dupre of Saco by the Rev. Arthur J. Dube, Clergyman of Limerick.
- Aug. 5. In Waterboro, David L. Bowman of Indianapolis, Indiana, and June Vinette Clement of Waterboro by M. Joseph Twoomey, Clergyman of Waterboro.
- Aug. 10. In Waterboro, Richard H. Carll of Waterboro and Marjorie F. Roberts of Waterboro by M. Joseph Twoomey, Clergyman of Waterboro.
- Aug. 17. In Sanford, Louis L. Colby of Lebanon and Edna Thompson of Waterboro by M. Gerry Plummer, Clergyman of Sanford.
- Aug. 25. In York, Warren B. Pazolt of Cochrasset, Mass., and Rita D. Wing of Cochrasset, Mass., by Lester M. Bragdon, Notary Public of York.
- Aug. 25. In Waterboro, William B. Leach of Rochester, N. H., and Ethelyn L. Hall of Rochester, N. H., by Ernest G. Knights, Notary Public of Waterboro.
- Aug. 15. In Waterboro, Harrison Alton Littlefield of Clarks Mills and Myrtle J. Burnham of Saco by Lester Holmes, Clergyman of Cambridge, Mass.
- Oct. 10. In Limerick, Philip E. Green of Lyman and Elois Esther Roberts of Waterboro by Lewis A. Jones, Clergyman of Limerick.

- Oct. 27. In West Newfield, Harry W. Goldman of Lynn, Mass., and Evelyn Nagle of Salem Mass., by Ludwig Muller, Justice of the Peace of Newfield.

### Births

Commencing Feb. 1

- Feb. 4. In Waterboro, to Earl and Lillian (Sluckus) Harris, a son, Earl Blake.
- Feb. 28. In Waterboro, to Lester and Marie (Smith) Smith, a daughter, Beryl Marie.
- Feb. 29. In Waterboro, to Grover and Edna (Lane) Thyng, a son Cyrus Alonzo.
- Mar. 11. In Waterboro, to John and Althea (Stuart) Hanscom, a daughter, Linda May.
- Mar. 14. In Waterboro, to George and Bernice (Fritz) Chadbourne, a son, Alton George.
- Mar. 12. In Portland, to Roger and Alberta (Smith) Deering, a son, Roger Lincoln.
- May 7. In Sanford, to Earle and Bertha (Reynolds) Blodgett, a son, Donn Winfield.
- June 21. In Waterboro, to Ernest and Annie (Lane) Manson, a son, Richard Donald.
- May 19. In Waterboro, to William and Dora (Hill) Bickford, a son, Ralph Thomas.
- June 11. In Sanford, to Millard and Ruth (Clarke) Gile, a daughter, Bethel Louise.
- June 21. In Rochester, to Charles and Evelyn (Hall) Wagner, a son, Kenneth C.



- July 14. In Waterboro, to Albert and Margaret (Pinard) Gregoire a daughter, Mary Anne.
- Aug. 12. In Waterboro, to Robert and Dorothy (Tenney) Cole, a daughter, Marjorie Ann.
- Oct. 19. In Waterboro, to Kenneth and Eleanor (Gregorie) Frasier, a daughter, Nettie May.
- July 19. In Waterboro, to Walter and Hattie (Littlefield) Wallingford, a son, Hosea Kenneth.
- Sept. 21. In Waterboro, to William and Margaret (Wallingford) Walker, a daughter, Jeanette Maud.
- Sept. 22. In Melrose, to Carleton and Thelma (Burbank) Kenerson, a son, Laurey Carleton.
- Oct. 4. In Waterboro, to Charles and Ella (Rosina) Foster, a daughter, June Evelyn.
- Oct. 24. In Waterboro, to Earl and Dorothy (Adams) Littlefield, a daughter, Patricia Ann.

### Deaths

Commencing Feb. 1

- Jan. 24. Amber Ethel Anderson of Waterboro, infant, stillborn.
- Feb. 24. Theodore Thomson Sayward, infant, stillborn.
- June 4. George Nathaniel Brock of Waterboro, stillborn.
- Jan. 12. Courtland H. Turner of Cambridge, Mass., 81 years, 9 months, 4 days.
- March 14. Willis Elmer Coffin of Waterboro, 82 years, 5 months, 1 day.

- May 11. Charles W. Russell of Waterboro, 55 years 3 months, 3 days.
- May 12. Carrie Estelle Johnson of Waterboro, 70 years, 9 months, 19 days.
- May 27. Carl H. Hill of No. Kennebunkport, 17 years, 3 months, 11 days.
- June 8. Elmer Chase of Waterboro, 26 years, 5 months, 5 days.
- July 6. Susan E. Blodgett of Waterboro, 94 years, 5 months, 1 day.
- July 20. Walter S. Holmes of Waterboro, 87 years, 11 months, 29 days.
- Aug. 14. Wesley C. Abbott of Saco, 82 years, 5 months, 29 days.
- June 22. Maria E. Holmes of Waterboro, 82 years, 7 months, 0 days.
- Nov. 6. Shirley Ann Smith of Waterboro, 1 year, 3 months, 17 days.
- Nov. 5. Lucy Frances Rokes of Springvale, 82 years, 3 months, 27 days.
- Oct. 2. Estelle C. Deering of Hollis, 81 years, 8 months, 18 days.
- Nov. 14. Grace G. Brackett of Waterboro, 60 years, 6 months, 28 days.

### Births

Commencing December 1, 1940

- Oct. 11. In Waterboro, to George A. and Mable (Blanchard) Mooers, a son, Calvin Owen.



Nov. 12. In Waterboro, to Louis L. and Edna M. (Thompson) Colby, a son, Bernard Linwood.

Dec. 11. In Waterboro, to Clarence R. and Alice E. (Gammon) Wakefield, a son, Robert William.

Dec. 14. In Waterboro, to John W. and Ruth L. (Tennet) Harris, a son, James Edward.

### Marriages

Commencing December 1, 1940

Dec. 6. Ernest C. Townsend, Jr., of Middleton, Mass., and Barbara L. Clark of Lynn, Mass., by Elsie A. Davis, Notary Public, Alfred.

Dec. 24. Franklin L. Whitten of Hollis and Ethel May Cressey of Waterboro, by the Rev. J. Benj. Shaw, Limington.

### Deaths

Commencing December 1, 1940

Aug. 29. Charles S. Herson at South Berwick, 82 years, 2 months, 7 days.

Aug. 30. Samuel R. Bean at So. Berwick, 70 years, 1 month, 1 day.

Oct. 1. Nathaniel L. Raymond at Patton, 54 years, 9 months, 24 days.

Nov. 25. Alice N. Houston at So. Berwick, 74 years, 4 months, 7 days.

## WARRANT

### STATE OF MAINE

County of York, ss:

To Arthur Brackett, a Constable of Waterboro, in the County of York and State of Maine:

You are hereby commanded to notify and warn the Inhabitants of Waterboro, Maine, qualified to vote according to law, to assemble at the Town House in said town on March tenth at ten o'clock A. M., then and there to act on the following articles, to wit:

First: To choose a moderator to preside at said meeting.

Second: To choose all necessary town officers for the year ensuing.

Third: To see what sum of money the town will grant and raise for Roads and Bridges for the year ensuing.

Fourth: To see what sum the town will grant and raise for state aid road construction (in addition to the amount 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.

Fifth: To see what sum of money the town will grant and raise for winter roads.

Sixth: To see what sum of money the town will grant and raise for State Road Patrol.

Seventh: To see what sum of money the town will grant and raise for the support of a Free High School, for the year ensuing, including transportation and money, already spent for same.

Eighth: To see what sum of money the town will grant and raise for the support of Common Schools for the year ensuing.



Ninth: To see what sum of money the town will grant and raise for Text Books and Supplies for the year ensuing.

Tenth: To see what sum of money the town will grant and raise for the repair of school buildings for the year ensuing.

Eleventh: To see what sum the town will grant and raise of salary for the District Superintendent of the year ensuing.

Twelfth: To see what sum of money the town will grant and raise of Public Health Nurse for the year ensuing.

Thirteenth: To see what sum the town will grant and raise for the Support of Poor for the year ensuing.

Fourteenth: To see what sum of money the town will grant and raise for Incidentals for the year ensuing.

Fifteenth: To see what sum of money the town will grant and raise for State Tax for the year ensuing.

Sixteenth: To see what sum of money the town will grant and raise for County Tax for the year ensuing.

Seventeenth: To see what sum the town will grant and raise for 50-50 Road Machine work for the year ensuing.

Eighteenth: To see what sum of money the town will grant and raise for Principal and Interest on Town Bonds for year ensuing.

Nineteenth: To see what sum of money the town will grant and raise for Observance of Memorial Day for the year ensuing.

Twentieth: To see what action the town will grant and raise for Interest on tax anticipation notes for the year ensuing.

Twenty-first: To see what action the town will take with reference to the town farm for the ensuing year.

Twenty-second: To see if the town will vote to grant unto the Selectmen and Treasurer authority to borrow money upon the credit of said town to pay current bills, now due or to become due during the fiscal year 1941, and to sign notes of said town for the repayment thereof prior to March 15, 1942.

Twenty-third: To see if the Town will authorize the Collector of Taxes to charge interest at the rate of one-half per cent to month on all taxes unpaid October first, interest to begin September first 1941.

Twenty-fourth: To see what sum of money the town will grant and raise for the cutting of bushes on improved roads during the municipal year 1939 and see what method the town will adopt in the cutting of the same.

Twenty-fifth: To see what sum, if any, the town will grant and raise for the cutting of bushes on Unimproved roads for the year 1941 and to see what method the town will adopt for the same.

Twenty-sixth: To see what sum of money the town will grant and raise for the extermination of brown tail moths for the year ensuing.

Twenty-seventh: To see what sum of money the town will grant and raise for the maintenance of third-class roads for the ensuing year.

Twenty-eighth: To see if the town will authorize the Selectmen to transfer some of the town property or buy outright three small tracts of land out of sight of the highways to be used as public dumps.

Twenty-ninth: To see if the town will vote to raise the salary of the selectmen to two hundred dollars each, per year.

Thirtieth: To see if the town will grant and raise the sum of two hundred and fifty dollars for the permanent improvement of Pearl Street, in South Waterboro village, on petition of the residents of said Pearl Street.

Thirty-first: To see what sum of money the town will grant and raise for the continuation of the present street lighting system.

Thirty-second: To see if the town of Waterboro will grant and raise the sum of fifty dollars (\$50.00) to repair the north end of the New Road leading from George Stetsons' to North West Pond.



Thirty-third: To see what wages the town will vote to pay labor on the highways.

Thirty-fourth: To see if the town will grant and raise the sum of \$50.00 for the improvement of the road between the Strawmill Brook and the road leading from Waterboro Old Corner to Waterboro Centre.

Thirty-fifth: To see if the town will vote to direct the selectmen, with the finance committee, on behalf of the town to sell and dispose of any real estate required by the town for non-payment of taxes thereon, on such terms as they deem advisable and to execute proper deeds for such property, and that they be authorized to procure legal advice in the execution of the above action, on petition of R. B. Carpenter and thirty-eight others.

Thirty-sixth: To see if the town will grant and raise the sum of fifty dollars for the repair of the Sinclair road, so called, with the understanding that said sum shall be matched by Dwight B. Clements and J. W. Downs.

Thirty-seventh: To see if the town will grant and raise a sum of money for the repair of the following ways in Waterboro for the year ensuing, to wit: The Heffernan road, so called, the B. F. Hamilton road and the Ossipee Hill Road, and if so, how much.

Thirty-eighth: To see if the town will grant and raise a sum of money for the repair of the roads in "Johnson Park", so called during the ensuing year and, if so, how much, upon the petition of lot-owners therein.

Thirty-ninth: To see if the town will grant and raise a sum of money for the benefits of the Waterboro Fire Department and, if so, how much.

Fortieth: To see if the town will grant and raise the sum of fifty dollars to be expended by the Superintending School Com-

mittee for the employment of Dr. Carl H. Richards of Alfred as school physician with duties determined by said Committee.

Fortieth: To transact any other business that may come before said meeting.

The Selectmen hereby gives notice that they will be in session at the town house, in said town, on Thursday, Friday and Saturday, March 6, 7 and 8, 1941 at 2 o'clock in the afternoon of each day for the purpose of revising the list of voters qualified to vote in municipal affairs in said town of Waterboro.

Dated at Waterboro, Maine, aforesaid this first day of March, A.D., 1941.

A true copy:—Attest:

ARTHUR W. BRACKETT

Constable of Waterboro, Maine.

LINWOOD S. ROLLINS

CHARLES W. JOHNSON

WILBUR M. MESERVE

Selectmen of Waterboro, Maine.



**AUDITOR'S REPORT**

State of Maine

STATE DEPARTMENT OF AUDIT

Division of Municipal Accounts

Augusta, June 12, 1940.

To the inhabitants of the Town of Waterboro:

This is to certify that this department, represented by Mr. M. W. Bragdon, has completed an audit of the accounts of your town officials for the municipal year ended February 1, 1940.

Our report, herewith submitted, was prepared from your town records and, to the best of our knowledge and belief, properly reflects the true financial condition of your municipality as of the above date.

The schedule contained in this report are as follows:

## Comments

Comparative Balance Sheet

Proof of change in Net Debt

Report of Treasurer with Reconciliation of Treasurer's Cash Balance

Summary of Overdraft and Unexpended Balances

Schedule of 1939 Valuation and Commitment

Schedule of 1939 Supplemental Taxes and Abatements

Schedule of Uncollected 1939 Taxes

Schedule of Uncollected 1938 Taxes and Liens

Schedule of Uncollected 1937 Taxes and Liens

Schedule of Accounts Receivable — Bonded Debt —  
Trust Funds

Schedule of Journal Entries

Reconciliation of all Accounts

We wish to thank your town officials for their cooperation during the course of this audit.

Respectfully submitted,

STATE DEPARTMENT OF AUDIT

HAROLD E. CRAWFORD,

Municipal Auditor

**Comments****CASH:**

Due to the methods used by the treasurer, it was necessary to audit every cash transaction made during the fiscal year. It was also necessary to check every item on each warrant. Only by this procedure could an accurate reconciliation be made with the balance in the bank. All receipts and disbursements were checked to April 1, 1940, and, with the deposits made by the treasurer up to that time, all moneys had been accounted for with the exception of excise tax applicable to 1939, in the amount of \$187.44, which will be accounted for in 1940.

**TAXES:**

A few instances were found where the valuation book and the commitment book are not in agreement. These two books should be identical as to names and amounts. As an instance of variation refer to Orin Chapman account.



The amount committed to the collector has been accounted for. Uncollected taxes have not been verified inasmuch as these are published in your town report.

#### TAX LIENS:

In our opinion liens should be placed on all outstanding real estate even though the amount is small. It is to the collector's advantage to do this as it is the only way for him to get relieved of this tax on his commitment. Tax Liens should give full boundaries of the property, and only one piece of property should be described on a lien.

#### GENERAL:

The town appropriates money for a fire department and in 1939 paid part of the amount to a trustee of the Waterboro Fire Department. The town has no authority to raise nor pay money to a private fire association. If the town is to pay the bills they should go through the regular warrants approved by the selectmen and paid by the town treasurer.

The High School Conveyance account of 1938 for which money was to be appropriated and never has been, is charged off into the Net Debt account at the request of the selectmen.

Do: tax collections and payments did not go through the books of the town during the past year. It would seem advisable to do this in the future as required by law.

No verification by mail has been made on the balance sheet items.

#### TOWN OF WATERBORO

Februray 1, 1940

Net Debt—February 1, 1939 \$14,696.66

Add:

High School Conveyance Over-	
draft, 1938, charged off	250.00
Adjustment of taxes	.01

Deduct:

Payment of Bonds \$ 2,000.00

Snow Removal ove

Snow removal over-  
draft charged to  
summary in 1938  
brought forward,  
as appropriation  
was made to cov-  
er same in 1939 1,206.94

Unexpended Balance  
—1939 1,879.49

5,086.43

Net Debt—Februray 1, 1940

\$9,860.24



TOWN OF WATERBORO  
COMPARATIVE BALANCE SHEET

February 1, 1940

Assets:	February 1, 1939	February 1, 1940
Cash	\$ 135.64	\$ 3,475.61
1939 Taxes		1,772.68
1938 Taxes and Liens	\$ 3,319.07	1,529.27
1937 Taxes and Liens	1,718.30	929.49
1936 Taxes and Liens	953.75	454.75
1935 Taxes and Liens	479.16	621.15
1934 Taxes and Liens	658.50	3,296.09
1933 and Prior Years' Taxes	3,296.09	12,079.04
Accounts Receivable	10,424.87	187.44
Caroline Leonard Trust Fund	262.34	1,206.06
1939 Advance Payment	1,295.68	
Overdraft Balances:	41.49	
High School Conveyance	250.00	248.92
Soldiers' Relief—State		

Common Schools	172.61	421.53
Net Debt	250.00	9,860.24
	14,696.66	\$25,071.10
	\$27,106.68	
Liabilities:	February 1, 1939	February 1, 1940
Bonds Outstanding	\$25,000.00	\$23,000.00
Caroline Leonard Trust Fund Reserve	1,295.68	1,206.06
Teachers' Retirement Fund	38.70	
Unexpended Balances:		
Third Class Maintenance	\$ 519.60	\$ 304.69
Common Schools	176.34	
High School	51.20	
Textbooks and Supplies	25.16	37.61
Old Age Assistance		522.74
	772.30	865.04
	\$27,106.68	\$25,071.10



## TOWN OF WATERBORO

## REPORT OF TREASURER

February 1, 1940

Cash on hand—February 1, 1939 \$ 135.64

## Receipts

## Taxes:

Property and Poll  
 —Current Year \$31,064.64  
 Property and Poll  
 and Tax Deeds  
 —Prior Years 1,818.53  
 Excise Tax—1939 997.21  
 Railroad and Tele-  
 graph Tax 1.62  
 Bank Stock Tax 37.30

Total from Taxes \$33,919.30

Pool License 10.00

## Departmental Receipts:

Administration 313.39  
 Highways 7,676.61  
 Charities 355.11  
 Education 1,890.22  
 Accounts Receivable 8.00

Total Departmental Receipts 10,243.33

Temporary Loans 10,050.00

Total Receipts 54,222.63

Total Available 54,358.27

Total Warrants Paid 53,041.48

Cash Balance—February 1, 1940 \$ 1,316.79

RECONCILIATION OF TREASURER'S  
CASH BALANCE

As of February 28, 1940

Check Book Balance \$ 405.34

Outstanding Checks 611.50

Total \$1,016.84

Bank Balance \$1,016.84

Cash Balance \$ 1,316.79

Check Book Balance 405.34

Difference (Cash on Hand) \$911.45

Reconciled to April 1, 1940

TOWN OF WATERBORO  
SUMMARY OF OVERDRAFT AND UNEXPENDED  
BALANCES

February 1, 1940

Overdraft Unexpended

Excise Tax \$ 908.30

Incidentals 362.11



Street Lights		213.68
Roads and Bridges	\$ 217.95	
State Aid Road	9.01	
Winter Roads		45.27
Highway Patrol		11.23
50-50 Road Fund		.15
Cutting Bushes—Improved Roads		57.00
Cutting Bushes—Unimproved Roads		33.07
Deering's Ridge Road		60.00
Johnson Park		.34
Support of Poor—Town		170.42
Repairs and Insurance—School		
Buildings		5.43
Brown Tail Moths		5.00
Abatements	212.78	
Interest on Temporary Loans		57.46
Overlay		340.19
Supplemental Tax		49.58
Net Unexpended Balance	1,879.49	
	<u>\$2,319.23</u>	<u>\$2,319.23</u>

TOWN OF WATERBORO  
SCHEDULE OF 1939 VALUATION AND  
COMMITMENT

February 1, 1940

Valuation:		
Real Estate—Resident	\$284,883.00	
Real Estate—Non-resident	220,033.00	
Total Real Estate	<u>\$504,916.00</u>	

Personal Estate—Resident	40,424.00	
Personal Estate		
—Non-resident	10,850.00	
Total Personal Estate	<u>51,274.00</u>	
Total Valuation		\$556,190.00
Commitment:		
Valuation x Rate		
—\$556,190.00 x .061	\$ 33,927.59	
274 Polls @ \$3.00	822.00	
Adjustment	.96	
Total Commitment	<u>34,750.55</u>	
Supplemental Tax	49.58	
Total Charge to Collector	<u>\$ 34,800.13</u>	
Credit to Collector:		
Cash to Treasurer	\$ 31,064.64	
Abatements	259.88	
Uncollected Taxes	3,475.61	
Total Credit to Collector	<u>\$ 34,800.13</u>	

TOWN OF WATERBORO  
SCHEDULE OF 1939 SUPPLEMENTAL TAXES  
AND ABATEMENTS

February 1, 1940

Supplemental:	
Wesley Lane	\$ 1.53
Anthime Mailhot	3.00
Benjamin P. Hamilton, Jr.	3.00
Douglas Boden	3.00



Linwood Poole	3.00	
Harold Richards	3.05	
Kenneth Burbank	3.00	
Alton Woodward	3.00	
Arnold St. Onge	3.00	
Herbert May, Sr.	3.00	
George Whitehead	3.00	
Cecil F. Swett, Jr.	3.00	
George E. Crediford	3.00	
Paul Meserve	3.00	
Lester Thompson	3.00	
Ernest Benson	3.00	
Joseph Goodwin	3.00	
		49.58

## Abatelements:

David Brock	
Paid in South Berwick	\$ 3.00
Everett Downs	
Resident of Lyman	3.00
Earl Ham	
Resident of Hollis	3.00
Mattie Hanson	
Over-valuation	3.05
Donald Hurd	
Left town	3.61
Salvinus Moses	

James E. Milligan	
Paid in Massachusetts	3.00
Ralph Palmer	
Deceased	3.00
Frank Ripley	
Over 70	3.00
William Roubo	
Error	2.14
George Stetson	
Inability	3.00
Spencer Stuart	
Not 21	3.00
Napoleon Tremblay	
Non-resident	3.00
Albert Vezina	
Non-resident	3.00
York County Farmers Union	
Building razed	15.25
Harold Richards	
Taxed twice	4.58
Harris Oil Company	
No gas tanks	12.20
Cumberland County Power & Light Co.	
Vote of town	183.00
W. H. Sherbourne	
Town owns property	3.05
	\$259.88



## TOWN OF WATERBORO

SCHEDULE OF UNCOLLECTED 1938 TAXES  
AND LIENS

February 1, 1940

	Total	Uncollected Taxes	Tax Liens
Resident:			
Belval, John	\$ 39.97	\$ 5.17	\$ 34.80
Bowditch, William	16.05	3.00	13.05
Brown, Fred L. & Minnie Hunnewell	13.05		13.05
Carpenter, N. W.			
—Heirs	.65	.65	
Clough, John	10.15	10.15	
Demers, Elwin	3.00	3.00	
Downs, Walter J.			
—Heirs	154.57		154.57
Downs, Everett	3.29	3.29	
Emery, Ralph & Beatrice Taber	13.30		13.34
Frizzie, Charles	3.00	3.00	
Gerrish, Francis	3.00	3.00	
Gerrish, Geneva	15.95		15.95
Gerry, Charles— Heirs or owner	8.70		8.70
Gilpatric, Dana	3.00	3.00	

Hamond, Harry	.50	.50	
Heffernan, William	4.98	4.98	
Hunnewell, Minnie	63.80		63.80
Hill, Percy	3.00	3.00	
Kennedy, Grace	2.90	2.90	
Kimball, Fred			
—Heirs	1.45	1.45	
Kimball Brothers	5.00	5.00	
Laskey, Forest	45.58		45.58
May, Herbert, Sr.	3.00	3.00	
Ramsdell, Clydia	11.60		11.60
Ramsdell, Merle	2.03	2.03	
Shepard, Harry	3.00	3.00	
Smith, Ada C.			
—Heirs	18.85		18.85
Smith, Annie L.	1.60	1.60	
Smith, Edgar L.	284.30	113.15	171.15
Smith, Evelyn D.	23.45		23.45
Stetson, George	3.00	3.00	
Stetson, Lizzie			
—Heirs or owner	.80	.80	
Sullivan, James	.49	.49	
Thompson, Fred			
—Heirs	81.20		81.20
Vezine, Albert	3.00	3.00	
Walker, Willard	3.00	3.00	
Wallingford, Norman	2.90	2.90	



Warren, A. C. or owner	9.38	9.38	
Warren, Asbury —Heirs	127.60		127.60
Wentworth, Edward	37.74	37.74	
Woodsome, Norris	5.80		5.80
Wildes, George	1.16	1.16	
Waterboro Box Company	256.33	115.68	140.65
Non-resident:			
Carpenter, A. E.	\$ 33.28		\$ 33.28
Carpenter Bros.	1.45	1.45	
Cook, Edward P. Julia A.	23.49		23.49
Pierce, Lewis	43.50		43.50
Eon, Alexander	2.90	2.90	
Richards, Harold	4.35	4.35	
Isacksen, Emile L.	6.09	6.09	
Forest Products Company	47.56		47.56
Abbott, Lizzie	2.32	2.32	
Roberts, Nathaniel —Heirs	4.06	4.06	
Bradford, W. D.	5.80	5.80	
Cities Service Gas Company	11.60	11.60	
Libby, Charles H.	29.00	29.00	
Rowe, William H., Jr.	94.54		94.54

Feeney, Bessie	16.97	16.97	
Sherburne, W. H.	2.90	2.90	
Lortie, Eugene	7.55		7.55
Hanson, Paul	18.27	18.27	
Libby, Leon	18.27		18.27
Carll, Harry	17.40	17.40	
Pray, Blanchard	2.32	2.32	
Nash, Agnes L.	37.50	37.50	
Lejonhud, Oscar	2.90	2.90	
Chick, Ralph S.	2.90	2.90	
Hawkes, Ralph W.	24.65		24.65
Gorey, Richard & John King	15.95		15.95
	<u>\$1,772.68</u>	<u>\$ 520.75</u>	<u>\$1,251.93</u>

TOWN OF WATERBORO  
SCHEDULE OF UNCOLLECTED 1937 TAXES  
AND LIENS

February 1, 1940

	Total	Uncollected Taxes	Tax Liens
Resident:			
Boothby, Henry	\$ 3.00	\$ 3.00	
Carpenter, N. W. —Heirs	.60	.60	



Cliugh, John	14.04	14.04	
Downs, Walter J.			
—Estate	143.91		\$143.91
Dudley, Jesse			
—Heirs	13.50		13.50
Flood, Fred M.	4.86	4.86	
Foster, B. F.	3.00	3.00	
Gerrish, Frances	3.54	3.54	
Gerrish, Geneva	14.85		14.85
Gerry, Charles W.			
—Heirs	8.10	8.10	
Gilpatric, Dana	1.35	1.35	
Heffernan, William	8.94	8.94	
Hunnewell, Minnie	68.30	68.30	
Kimball, C. H.	14.85		14.85
Kimball Brothers	8.10	8.10	
Libby, Guy	18.90	18.90	
McDonald, Arthur	7.02	7.02	
McConihe, Albion	27.00		27.00
Nelson, Earle	4.89	4.89	
Ramsdell, Clydia	3.69		3.69
Smith, Harry	2.70	2.70	
Smith, Lester	3.00	3.00	
Sullivan, James	5.94	5.94	
Smith, Annie L.	3.50	3.50	
Smith, Edgar L.	300.00	15.15	284.85
Thompson, Hiram			
—Heirs	5.40	5.40	

Thompson, Leon	19.58	19.58	
Thyng, Lloyd	1.95	1.95	
Taber, Jesse	3.00	3.00	
Warren, Asbury			
—Heirs	118.80		118.80
Warren, A. C.	12.15	12.15	
Warren, Ethel	6.00	6.00	
Wallingford,			
Norman	9.75	9.75	
Whitten, Frank	5.40	5.40	
Wildes, George	1.08	1.08	
Woodward, Everett	3.00	3.00	
Waterboro Box			
Company	395.55	261.90	133.65
Woodsome, Norris	5.40		5.40
Non-resident:			
Carpenter Brothers	4.05		4.05
Carpenter, A. E.	45.48		45.48
Cook, E. P. et al	21.87		21.87
Pierce, Lewis	40.50		40.50
Richards, Harold	4.05	4.05	
Forest Products			
Company	44.28		44.28
Mitchell, Fred B.	16.20		16.20
Winn, Haven H.	8.10	8.10	
Ricker, Charles	14.65	14.65	
Gorey, Richard			



et al	14.85	14.85
Abbott, Lizzie	2.16	2.16
Roberts, Nathaniel		
—Heirs	3.78	3.78
Bradford, W. D.	5.40	5.40
Lejonhud, Oscar	2.70	2.70
Nash, Agnes	5.50	5.50
Sherburne, W. H.	2.70	2.70
Carll, Harry	16.20	16.20
Pray, Blanchard	2.16	2.16
	<u>\$1,529.27</u>	<u>\$ 551.30</u>
		<u>\$ 977.97</u>

1936 AND PRIOR YEARS' UNCOLLECTED TAXES,  
LIENS AND DEEDS

1936	\$ 929.49
1935	454.75
1934	621.15
1933	1,648.16
1932	1,254.03
1931	393.90

TOWN OF WATERBORO  
SCHEDULE OF ACCOUNTS RECEIVABLE

February 1, 1940

Tax Collector—1939 Excise Tax	\$187.44
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SCHEDULE OF BONDED DEBT

Purpose	Maturity	Rate	
To refund all out-	\$2,000 each	3¾ %	\$23,000.00
standing obliga-	year 1940-1949.		
tions. Dated 1936.	\$3,000 in 1950.		

SCHEDULE OF TRUST FUNDS

Caroline Leonard Fund

—Church, Schools and Poor:

Old Corner

Biddeford Savings Bank—Book 22913 \$ 164.42

Carl's Corner

Biddeford Savings Bank—Book 22913 740.81

Care of Cemetery:

Carl's Corner

Biddeford Savings Bank—Book 23285 300.83

\$1,206.06

TOWN OF WATERBORO

SCHEDULE OF JOURNAL ENTRIES

February 1, 1940

1. Accounts Receivable \$ 187.44  
Excise Tax \$ 187.44  
To set up amount due from  
Collector on excise tax.
2. Caroline Leonard Trust Fund  
Reserve 89.62



	Caroline Leonard Trust	
	Fund	89.62
	Decrease in amount	
	on deposit	
3.	Net Debt	250.00
	High School Conveyance	250.00
	To charge off amount voted	
	in 1938 but never raised	
	by taxation.	
4.	Net Debt	.01
	1936 Taxes	.01
	To adjust.	
5.	Bonds Outstanding	2,000.00
	Net Debt	2,000.00
	Payment on town debt.	
6.	State Aid Road	799.50
	Old Age Assistance	799.50
	To transfer.	
7.	Third Class Maintenance	803.47
	Third Class Construction	803.47
	To transfer.	
8.	Winter Roads	1,206.94
	Net Debt	1,206.94
	To set up 1938 overdraft	
	carried to summary for	
	which money was appro-	
	priated in 1939.	
9.	Winter Roads	493.11
	Winter Roads	493.11
	State charge for plowing.	
10.	Abatements	262.78
	1939 Taxes	259.88
	1938 Taxes	2.90

TOWN OF WATERBORO  
SCHEDULE OF UNCOLLECTED 1939 TAXES

February 1, 1940

Resident:	Poll	Real Estate	Personal	TOTAL
Belval, John		\$ 36.60	\$ 10.37	\$ 46.97
Bowditch, William		14.03		17.03
Brackett, Arthur		10.68		10.68
Brown, Fred L.		35.23		35.23
Benton, Irving Jr.				3.00
Chase, Perley	3.00			3.00
Carpenter, N. W.—Heirs		56.43		56.43
Clark, Frank M.		24.40		24.40
Clough, John		85.40	5.54	90.94
Clough, Clyde		10.32		10.32
Demers, Elwin				3.00
Downs, Walter J.—Heirs	3.00	162.57		162.57
Durgin, Wilbur		11.28		11.28
Durgin Ice Company		1.53	1.07	2.60



Emery, Ralph	3.00	16.78	3.97	23.75
Emery, Ralph and Pierce, Beatrice		28.06		28.06
Flood, Fred M.		12.51		12.51
Foster, B. F.	3.00	12.20		15.20
Gilpatric, Dana	3.00			3.00
Graffam, James E.	3.00			3.00
Hanscom, Andrew	3.00	30.50	.31	33.81
Hanson, A. K.		8.85		8.85
Heffernan, William			5.19	5.19
Hill, J. J.—Heirs		14.85		14.85
Hill Percy	3.00			3.00
Laskey, Forest		45.44		45.44
Marble, Charles B.—Heirs		54.90		54.90
Monroe, George	3.00			3.00
Pierce, Ernest		6.88		6.88
Ramsdell, Clydia		12.20		12.20
Ramsdell, Merle			2.14	2.14

Ricard, Fred	3.00	42.70		45.70
Ridlon, Walter		3.05		3.05
Robinson, Eva		18.30		18.30
Sanborn, John F.—Heirs		17.82		17.82
Scribner, F. H.—Heirs		54.90		54.90
Smith, Ada—Heirs		19.83		19.83
Smith, Annie L.		5.56		5.56
Smith, Lester	3.00		.31	3.31
Stetson, Lizzie—Heirs		6.10		6.10
Stevens, Ella—Heirs		34.55		34.55
Stowers, Ernest and Louis		97.60		97.60
Smith, Edgar L.			9.46	9.46
Stuart, Irving	3.00	42.70	4.88	50.88
Sullivan, James		6.71	.31	7.02
Taylor, Fred A.		24.40	.31	24.71
Thompson, Fred—Heirs		85.40		85.40
Thyng, Leo	3.00			3.00



Walker, Willard	3.00			3.00
Wallingford, Norman	3.00			6.05
Warren, A. C.	.50			31.92
Warren, Ethel S.				47.28
Waterboro Box Company				315.46
Wentworth, Edward				46.31
Williams, F. H.—Heirs	3.00			12.95
Woodsome, Norris				7.65
Woodward, Everett	3.00			6.66
Young, Frank				2.14
	\$ 57.50	\$ 1,425.64	\$ 236.40	\$ 1,719.54

## Non-resident:

Cook, Edward F. et al	\$ 24.71
Leighton, William	3.66
Banks, Hartley C.	32.03
Dechambeault, Alcide	19.83

Dow, Wilbur O. .	24.40
Eon, Alexander	25.93
Morin, J. B. et al	47.35
Isaacson, Emile	20.13
Garside, Edna	42.70
Pierce, Laura	48.80
Forrest Products Company	50.02
Noyes, Earl	21.96
Green, Rev. William P.	54.90
Rowe, William H.—Heirs	30.50
Sweetsir, Ralph H.	15.25
Ricker, Charles	.63
Dolby Lilla	27.45
Fairfield, Loring and Dora	22.27
Dubois Coal Company	21.66
Hanson, Paul	21.35
Larkin, James	3.36



Lee, Viola	21.35
Lester, William	28.67
Libby, Leon	25.32
McKenney, Earle	6.26
Mingo, John	18.30
Mondor, Henry	30.50
Nadeau, Samuel	27.45
Hamilton, C. H.—Heirs	12.20
Richard, James	4.58
Sawyer, Fred	18.30
Pickett, Amos	21.35
Carl, Harry	18.30
Jellerson, Farnsworth	9.15
Thyng, Guy	27.76
Thyng, Guy and Preston Thyng Estate	54.90
Nash, Agnes L.	61.00
Lejonhud, Oscar	3.36

Federal Land Bank	156.60
Walker, Eugene W.	15.86
Warren, C. E.	6.71
Fluent, Ray	28.67
Abbott, Lizzie	2.44
Roberts, Nathaniel—Heirs	4.88
Hanson, Lillian	21.66
Bradford, W. D.	6.10
Sears, King	6.10
Libby, Charles H.	30.50
Connolly, J. E. F.—Estate	134.51
Rowe, William H. Jr.	99.43
Randall, A. G.	42.70
Blanton, Robert	4.58
Willard, Christine M.	30.81
Downs, Leroy E.	12.81
Feeney, Bessie	28.98



Johnson, C. H. and Seth P.—Heirs  
Lortie, Eugene  
Chick, Ralph S.  
Guptil, Samuel  
Thompson, Charles R.  
Gorey, Richard and King, John  
Hawkes, Ralph

16.78  
28.98  
3.05  
36.60  
45.75  
16.78  
27.15

1,756.07

Total Uncollected Taxes

\$3,475.61



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To Our Many Friends  
in  
Waterboro, Me.

We wish to thank the People of Waterboro  
for their loyalty in past years, and hope  
we may continue to serve them through  
the years to come.

**WARREN FURNITURE CO.**

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