

160th  
*Annual Report*

of the Town of

WATERBORO  
MAINE



For the Year Ending  
FEBRUARY 1, 1948

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# Beyond



## THE FOUR WALLS

YOUR bank, like your home, is a vital, living part of the community.

If your house were surrounded by a desert, would you still care to call it home—without neighbors, without stores, without civic improvements and modern conveniences?

This is equally true of your bank. It is the customers—the business houses, the farmers, the wholesalers and industries—that make a bank. If you were to erect this building on a remote mountain top, equip it and man it—it would not be a bank, no matter how perfectly organized. The essential element of human contact and service would be lacking.

Only when an institution plays an active, considerate part in the life of the community—understanding its people and their financial needs, and giving them its best in banking services—is it worthy of the name BANK.

## SPRINGVALE NATIONAL BANK

SPRINGVALE, MAINE

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## 160th Annual REPORT

OF THE  
TOWN OFFICERS

OF THE  
Town of  
WATERBORO, MAINE



For the Year Ending  
FEBRUARY 1, 1948

The Lincoln Press, 169 Main St., Sanford, Me.

## TOWN OFFICERS

### Moderator

RICHARD H. PLACE

### Clerk

CARLTON H. KIMBALL

### Selectmen

HORACE P. McLAUGHLIN

LEWIS A. ROBERTS

JOHN E. HANSCOM

### Treasurer and Collector

ERNEST G. KNIGHTS

### Road Commissioners

ROBERT FAY

WILLIS A. LORD

FRANK LASKEY

### School Committee

EARLE T. BLODGETT

LOUISE FAY

AROLYN JOHNSON

### Fire Warden

ROLAND BENTON

### Constables

FORREST LASKEY

JOHN KNIGHTS

FORREST ABBOTT

## SELECTMEN'S REPORT

### VALUATION, TOWN OF WATERBORO, 1947-48

Real Estate, Resident .....	\$324,235.00
Real Estate, Non-Resident .....	287,750.00
	<hr/> \$611,985.00

Personal Estate, Resident .....	\$ 33,279.00
Personal Estate, Non-Resident .....	12,280.00
	<hr/> \$ 45,559.00

Grand Total .....	\$657,544.00
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Tax Rate—74 Mills.

Raised on Property .....	\$ 48,658.26
Raised on 312 Polls .....	936.00

Total Assessment .....	\$ 49,594.26
Total Appropriations .....	48,432.82

Overlay .....	\$ 1,161.44
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## APPROPRIATIONS FOR 1947

## Article

3. \$2,400.00 for Roads and Bridges.
4. \$5,000.00 for Winter Roads.
5. A sum sufficient for State Road Patrol, \$1,500.00.
6. \$1,600.00 for Support of Poor.
7. \$2,000.00 for Incidentals and Town Officers' Salaries.
8. \$20,000.00 for High School, Common Schools, Text Books and Supplies.
9. \$1,600.00 for Repair of School Buildings.
10. \$435.00 for Salary of Superintendent of Schools.
11. \$125.00 for Public Health Nurse.
12. Sum sufficient for State Tax, \$5,773.86.
13. Sum sufficient for County Tax, \$1,296.96.
14. \$2,000.00 to retire two Town Bonds and a sum sufficient to pay interest at 3¾%, \$337.50.
15. \$40.00 for observance of Memorial Day.
16. \$200.00 for interest on Tax Anticipation Notes.
19. \$450.00 for Bulldozer work on Unimproved Roads.
20. Sum sufficient for Maintenance of Third Class Roads.
23. \$800.00 for maintenance of present street lighting system.
25. \$1,500.00 for maintenance of Waterboro Fire Department.
28. \$300.00 for improvement of Pearl Street.
29. \$125.00 for repair of roads in Johnson Park to be spent as follows: \$50.00 on road of Rosaire Letellier and others; \$75.00 on other roads.
30. \$125.00 for repair of Heffernan Road so-called.
31. \$799.50 to build a section of State Road
33. \$25.00 for upkeep of War Memorial.

## INCIDENTALS

Arthur Brackett, ballot clerk .....	\$ 3.00
Branham Printing Co., auto reference book .....	1.00
R. B. Carpenter, wood for Town House	9.00
Central Maine Power House, lights for Town House .....	9.00
Federal Trust Co., trust fee .....	10.00
Fred M. Flood, labor at Town House ..	6.00
Earl Giles, ballot clerk .....	3.00
John E. Hanscom, special work as Selectman .....	60.00
Millard J. Hughey, insurance on Town House .....	30.00
Arolyn Johnson, Town bookkeeping ..	50.00
Carlton Kimball, recording births, deaths and marriages .....	31.56
Kate Kimball, election clerk .....	3.00
Ernest G. Knights, printing election ballots .....	15.00
Ernest G. Knights, tax liens and tax bills .....	34.95
Ernest G. Knights, postage and stationery .....	31.44
J. F. Kreiger, election clerk .....	3.00
H. P. Lambert, election clerk .....	3.00
Forrest Laskey, constable .....	5.00
Forrest Laskey, posting warrants .....	6.00
Lincoln Press, printing Town Reports	193.50
Loring, Short & Harmon, supplies .....	59.16
Marks Printing House, supplies .....	1.50
H. P. McLaughlin, special work as Selectman .....	90.00
H. P. McLaughlin, supplies for Town	

House .....	2.50
D. T. Moore & Sons, bonding Treasurer .....	25.00
Lee Owen, supplies for Town House .....	6.92
Harry S. Palmer, election clerk .....	3.00
Starrett Pierce, labor on John Bowden camp .....	3.00
Richard Place, moderator .....	3.00
Lottie Ricker, ballot clerk .....	3.00
Ethelind Roberts, election clerk .....	3.00
Ethelind Roberts, copying valuation book .....	30.00
Lewis Roberts, special work as Se- lectman .....	60.00
Saco River Tel. & Tel. Co. ....	15.75
John G. Smith, recording deeds and tax liens .....	17.36
Harold Thornton, four signs .....	8.00
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	\$ 838.64

## Salaries of Town Officers

H. P. McLaughlin, services as Se- lectman .....	\$ 380.00
John E. Hanscom, services as Select- man .....	300.00
Lewis A. Roberts, services as Select- man .....	350.00
Ernest G. Knights, Treasurer and Col- lector .....	400.00
Earle T. Blodgett, School Committee .....	25.00
Louise M. Fay, School Committee .....	25.00
Arolyn Johnson, School Committee .....	25.00
Carlton H. Kimball, Town Clerk .....	25.00
Laura E. Johnson, Town bookkeeper .....	125.00
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	\$1,655.00
Total .....	\$2,493.64

## CREDITS

Appropriation .....	\$2,000.00
Received from Lewis A. Roberts for rent of Town House .....	5.00
State of Maine, tax on Bank Stock .....	68.45
Ronald Frizzle, full payment of Booth- by property .....	40.00
Interest on Boothby property .....	2.40
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	\$2,115.85
Overdrawn .....	\$ 377.79
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## FIRE DEPARTMENT

Roland Benton, care of Fire Station	\$ 32.90
Elmer I. Day, supplies and ladder	50.29
Harold deShon	5.00
Albert Durgin	1.00
Eastern Fire Equipment Co.	14.50
Robert Fay	6.00
Earl Giles	9.00
B. Hamilton	1.37
J. Millard Hughey, insurance	118.50
Frank Laskey, truck to Dover	6.00
Leavitt Insurance Co.	105.00
Willis Lord	7.00
B. B. MacDonald, gas	10.74
Merrill Auto Exchange, Dover	500.00
Lee Owen	.75
Ricker Motor Sales, truck inspection	1.00
Roland Roberts, Jr.	6.00
Saco River Tel. & Tel. Co.	16.56
E. A. Scribner Insurance Agency	30.00
D. B. Smith Co.	162.00
Charles A. Trafton, paint	3.10
Waterboro Box Co., lumber	45.90
Waterboro Hardware Co.	.64
Western Auto Associate Store	11.97
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	\$1,145.22
Appropriation	\$1,500.00
E. A. Scribner Insurance Agency	2.00
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	\$1,502.00
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Balance	\$ 356.78

## FIGHTING FIRE

Alton Abbott	\$ 13.50
Roland Benton	12.75
Lena Bradburn	9.08
Edward Brunelle	3.75
Orin Chapman	13.50
James Buyer	3.75
Elmer I. Day	80.24
Leon Demers	5.00
James Earl	20.89
Herman Eugley	4.50
Fred Flood, Jr.	4.50
Van A. Foglio	9.75
John Foley	13.50
W. Leslie Goodwin	155.50
Wilton Green	3.75
Philip Holmes	6.00
B. B. MacDonald, gas	230.00
Samuel Munroe	13.50
Richard H. Place, supplies	374.63
Russell Smith	4.50
Abel Violet	3.75
Alva Werren	3.75
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	\$ 990.09
No Appropriation.	

## SUPPORT OF POOR

Eva Bradeen, board and care of John Bowden .....	\$ 190.50
L. H. Carll, burial of John Bowden ..	133.00
L. H. Carll, burial of Louise Locke ..	230.00
Elizabeth B. Chick, board and care of Grace Willey .....	304.38
City of Portland, care of Pierce family .....	262.54
L. Clark & Sons, glasses for John Burden .....	7.50
W. L. Goodwin, supplies for John Bowden .....	125.03
W. L. Goodwin, supplies for Ira Drowns .....	17.83
Elwood Haines, delivering potatoes ..	5.00
John E. Hanscom, supplies to John Bowden .....	7.14
John E. Hanscom, supplies to Pierce family .....	47.45
John E. Hanscom, supplies for Ira Drowns .....	9.55
Mrs. Ida Henderson, board and care of Herman Tucker .....	530.00
Maine General Hospital, laboratory service for Louise Locke .....	2.00
W. L. McLaughlin, board and care of Pierce family and Paul Clavett .....	517.91
W. L. McLaughlin, supplies for Leah Demers .....	15.94
Alice Milligan, supplies for John Bowden .....	5.10
Osteopathic Hospital of Maine, X-rays, etc. for Minot Knights .....	60.00

Lee Owen, supplies for Herman Tucker .....	18.24
Lee Owen, supplies for Leah Demers ..	395.95
Lee Owen, clothes for Pierce family ..	6.93
Lee Owen, feeding tramp .....	.57
R. H. Place, supplies for Herman Tucker .....	5.25
R. H. Place, supplies for Minot Knight ..	276.79
Dr. Dana A. Rowe, medical care of Leah Demers .....	50.00
Dr. Dana A. Rowe, medical care of Ira Drowns .....	35.00
Dr. Dana A. Rowe, medical care of Louise Locke .....	25.00
Saco Hospital, medical care of Marie Pierce .....	99.70
Saco Hospital, medical care of Leah Demers .....	58.16
Saco Hospital, medical care of Louise Locke .....	48.50
John C. Small, supplies for Lillian Day .....	95.71
H. Leland Swett, oil for Leah Demers ..	24.28
Dr. R. H. Wallace, medical care of Mrs. Grace Willey .....	3.00
Dr. R. H. Wallace, medical care of Minot Knight .....	4.00
Dr. R. H. Wallace, medical care of Pierce family .....	64.00
Alva Werren, supplies for H. Hoyle ..	28.42
Alva Werren, supplies for Leah Demers .....	156.28
Mrs. Lottie Whitehouse, board and care of Mrs. Louise Locke .....	732.90

Leona Woodsome, board and care of	
Mrs. Grace Willey .....	324.00
Leona Woodsome, board and care of	
John Bowden .....	50.00
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	\$4,973.55

## CREDITS

Appropriation .....	\$1,600.00
Received from State, account Grace Willey .....	519.00
Received from H. P. McLaughlin, account of Louise Locke .....	212.52
Received from H. P. McLaughlin, (John Hancock Insurance) account of Louise Locke .....	200.00
Received from Charles W. Johnson, Town's interest in Bowden camp ..	75.00
City of Portland, refund .....	.48
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	\$2,607.00
Deficit .....	<hr/>
	\$2,366.55

## MOTHERS' AID

Paid State Treasurer .....	<hr/>
	\$ 306.00

## OLD AGE ASSISTANCE

## Account No. 1

Balance from 1946 .....	\$ 55.19
Total Payments .....	30.00
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Balance .....	\$ 25.19

## SNOW REMOVAL

Leon Bean .....	\$ 37.50
George Blodgett .....	12.00
Kenneth Booker .....	2.00
Edward Brunelle .....	35.75
George Builder .....	24.00
Austin Carpenter .....	9.75
Lewis Colby .....	8.00
Milton Daney .....	573.20
Edward Emery .....	5.00
Ralph Emery .....	16.00
Waldo Emery .....	94.50
Robert Fay .....	349.75
Warren A. Follette .....	8.69
J. A. Gillies Lumber Co. ....	48.00
Dennis Johnson Lumber Co., sand .....	20.70
Frank Laskey .....	209.87
Maine Farmers' Exchange .....	10.50
Horace McDonald .....	6.00
H. P. McLaughlin .....	97.60
Ralph Owen .....	138.50
Edward T. Philbrick .....	57.50



Donald Poole .....	47.50
Sam Poole .....	8.00
Roland Roberts, Jr., .....	36.00
Thomas Scott .....	388.50
W. A. Shurtleff Co., salt .....	108.00
Harry Smith .....	39.00
Hughey Sprague .....	28.50
Gilbert Thompson .....	8.00
Town of Hollis .....	11.25
Almon Walker .....	76.13
Elden White .....	16.00
Elmer Woodward .....	8.00
	<u>\$2,539.69</u>
Appropriation .....	\$5,000.00
Received from State, 1946-47 .....	602.30
	<u>\$5,602.30</u>
Balance .....	<u>\$3,062.61</u>

## TOWN ROADS

## HIGHWAY DEPARTMENT—EASTERN SECTION

## Robert Fay, Commissioner

Peter Belval .....	\$ 22.50
Carleton Berry .....	10.50
James Bevin .....	6.00
Frank Carl .....	13.50
Ray Chadbourne .....	6.00
Lewis Colby .....	6.00
Milton Daney .....	130.70
Albert Durgin .....	4.50
Neal Durgin .....	3.00
Wilbur Durgin .....	3.00
Martha Earl, gravel .....	18.00
Edward Emery .....	3.00
Ralph Emery .....	6.00
Waldo Emery .....	12.00
Robert Fay .....	108.50
Earl Giles .....	92.50
Lester Grant .....	4.00
Wilton Green .....	40.80
Ernest Ham .....	16.50
Dennis Johnson Lumber Co. ....	2.00
Frank Laskey .....	18.00
Willis Lord .....	60.00
H. P. McLaughlin .....	6.00
New England Metal Culvert Co. ....	31.58
Ralph Owen .....	16.00
Donald Poole .....	6.00

Raymond Ricard .....	8.00
Lewis Waterhouse .....	30.00
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	\$ 684.58
Appropriation .....	800.00
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Balance .....	\$ 115.42

## TOWN ROADS

## HIGHWAY DEPARTMENT—NORTHERN SECTION

## Willis Lord, Commissioner

Joseph Beal .....	\$ 140.63
James Bevin .....	20.25
William Bevin .....	6.00
Austin Carpenter .....	9.38
Wm. B. Deering Lumber Co. ....	21.06
Leah Demers .....	6.00
Waldo Emery .....	5.25
Robert Fay .....	84.25
Earl Giles .....	63.15
Dennis Johnson Lumber Co. ....	114.98
Frank Libby .....	15.00
Willis Lord .....	188.10
Albert Michel .....	7.50
Henry Michel .....	27.00
Roland Michel .....	27.75
George R. Roberts .....	32.00
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	\$ 768.30
Appropriation .....	\$ 800.00
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Balance .....	\$ 31.70

## TOWN ROADS

## HIGHWAY DEPARTMENT—SOUTHERN SECTION

## Frank Laskey, Commissioner

James Coolen .....	\$ 9.75
James Daney .....	24.00
Milton Daney .....	255.85
Robert Fay .....	6.00
J. A. Gillies .....	148.54
Wilton Green .....	10.20
Forest Laskey .....	13.50
Frank Laskey .....	210.00
Charles Lindsey .....	35.63
Willis Lord .....	9.75
Lawrence Mansfield .....	6.00
H. P. McLaughlin .....	24.00
New England Metal Culvert Co. ....	19.13
Lee Owen .....	8.68
Ralph Owen .....	17.00
Gilbert Thompson .....	6.00
Lewis Thompson .....	9.75
Frank Waterhouse .....	4.50
Lewis Waterhouse .....	6.00
Alva Werren .....	5.10
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	\$ 829.38
Appropriation .....	800.00
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Overdraft .....	\$ 29.38

## HEFFERNAN SPECIAL

Milton Daney .....	\$ 32.00
Lee Day .....	12.00
Martha Earl, gravel .....	18.00
Robert Fay .....	18.00
Frank Laskey .....	18.00
H. P. McLaughlin .....	9.00
Ralph Owen .....	18.00
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	\$ 125.00
Appropriation .....	\$ 125.00

## PEARL STREET SPECIAL

Milton Daney .....	\$ 117.20
Robert Fay .....	24.75
Lester Grant .....	24.00
Frank Laskey .....	36.15
Willis Lord .....	9.00
Ralph Owen .....	27.00
Thomas Scott .....	30.60
Wilton Green .....	30.60
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	\$ 299.30
Appropriation .....	300.00
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Balance .....	\$ .70

## JOHNSON PARK SPECIAL

Joseph Beal, tractor .....	\$ 100.00
Leon Demers .....	12.00
Robert Fay .....	4.00
Frank Laskey .....	11.25
Ralph Owen .....	10.00
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	\$ 137.25
Appropriation .....	125.00
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Overdraft .....	\$ 12.25

## BULLDOZER ACCOUNT

Joseph Beal .....	\$ 450.00
Appropriation .....	450.00

### MAINTENANCE OF UNIMPROVED ROADS

## State Fund

Joseph Beal	\$ 219.00
James Bevin	6.00
Richard Burbank	33.75
Frank Carll	6.00
Milton Daney	554.30
Leon Demers	24.00
Robert Fay	177.00
Wilton Green	177.00
Harold Hall	18.00
Wilfred Hamilton	81.00
Earl Jamieson	16.50
Ernest G. Knights	211.60
Frank Laskey	252.95
Willis Lord	67.70
Lawrence Mansfield	18.00
Sumner Marshall	67.50
Gerald McCoy	46.50
H. P. McLaughlin	150.72
Albert Michel	6.00
Henry Michel	35.25
New England Metal Culvert Co.	693.77
Ralph Owen	118.00
James Roberts	12.00
Thomas Scott	384.00
Gilbert Thompson	12.00
Herman Tucker	26.50
Wilfred Turgeon	41.25
Lewis Waterhouse	37.50
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Received from State	\$3,493.79
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Overdraft	\$ 406.23

## STATE AID ROAD

Carleton Berry .....	\$ 3.00
Frank Carl .....	3.00
Martha Carl .....	21.30
James Coolen .....	48.00
Milton Daney .....	223.68
Robert Fay .....	42.75
Lewis Graffam .....	3.00
Wilton Green .....	150.00
Dan Grenzler .....	54.00
Wilfred Hamilton .....	123.75
Earl Jamieson .....	74.25
Ernest G. Knights .....	39.90
Forrest Laskey .....	9.00
Frank Laskey .....	211.50
Willis Lord .....	1.50
Gerald McCoy .....	140.40
H. P. McLaughlin .....	21.00
New England Asphalt & Tar Co. ....	369.60
New England Metal Culvert Co. ....	119.16
Ralph Owen .....	114.75
Thomas Scott .....	555.90
Gilbert Thompson .....	9.00
Willard Walker .....	3.00
Norman Wallingford .....	3.00
Lewis Waterhouse .....	3.00
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	\$2,347.44
Appropriation .....	\$ 799.50
Received from State .....	2,244.00
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	\$3,043.50
Balance Expended on Edgcomb Bridge Road .....	\$ 696.06

## EDGECOMB BRIDGE ROAD

Carleton Berry .....	\$ 3.00
Harry Cummings .....	3.30
Milton Daney .....	61.44
Robert Fay .....	50.25
Lewis Graffam .....	3.00
Don Grenzler .....	48.00
Wilfred Hamilton .....	103.50
Earl Jamieson .....	48.00
Frank Laskey .....	121.50
Willis Lord .....	3.00
Gerald McCoy .....	70.20
H. P. McLaughlin .....	18.75
N. E. Asphalt & Tar Co. ....	301.00
Ralph Owen .....	18.00
Thomas Scott .....	424.80
Arden Tarbox .....	149.90
Willard Walker .....	3.00
Norman Wallingford .....	3.00
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	\$1,433.64

## STREET LIGHTS

Central Maine Power Co. ....	\$ 638.00
Appropriation .....	800.00
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Balance .....	\$ 162.00

## PUBLIC HEALTH NURSE

Arthur Lougee, Treasurer .....	\$ 125.00
Appropriation .....	\$ 125.00

## WAR MEMORIAL FUND

Maine Farmers' Exchange .....	\$ 2.60
Appropriation .....	25.00
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Balance .....	\$ 22.40

## MEMORIAL DAY SPECIAL

Waterboro Grange, No. 432 .....	\$ 29.39
Pine Grove Cemetery Association ..	10.61
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Appropriation .....	\$ 40.00
	50.00
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Balance .....	\$ 10.00

## INTEREST ON TOWN BONDS

Federal Trust Co. ....	\$ 675.00
Appropriation .....	\$ 675.00



**BOND REDUCTION**

Federal Trust Company .....	\$2,000.00
Appropriation .....	\$2,000.00

**INTEREST ON TAX ANTICIPATION NOTES**

Springvale National Bank .....	\$ 532.39
Appropriation .....	200.00
Overdraft .....	\$ 332.39

**COUNTY TAX**

Treasurer of York County .....	\$1,296.96
Appropriation .....	\$1,296.96

**STATE TAX**

Appropriation .....	\$5,773.86
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As this amount was abated by the State, no order was drawn against this appropriation.

Respectfully submitted.

HORACE P. McLAUGHLIN,

LEWIS A. ROBERTS,

JOHN E. HANSCOM,

Selectmen of Waterboro.

**REPORT OF THE  
SUPERINTENDENT OF SCHOOLS**

To the Superintending School Committee and the  
Citizens of Waterboro:

I submit for your consideration the report of schools  
for the year 1947-1948.

Elementary registration is 167, a slight increase  
over last year. South Waterboro registers by grades  
as follows: Grades seven and eight have 14; four, five  
and six, 32; two and three, 23; sub-primary and one, 26.  
At East Waterboro there are 26 in the primary school  
and 20 in the intermediate. North Waterboro has 12.

The teaching personnel remains the same as last  
year. When the school year began a special teacher  
for music was unavailable. Then came the October  
fires causing the necessity for retrenchments. For a  
time at least the employment of such a teacher is not  
being considered.

While Waterboro was fortunate in not losing any  
of its school buildings during the fall fires, it is faced,  
because of the tremendous loss of taxable property  
throughout town, with the very grave problem of meet-  
ing its obligations, especially in the school department  
where certain state standards must be maintained. We  
feel certain, however, that the citizens of Waterboro  
with their usual enterprize will find a way.

The last legislature passed a minimum salary law.  
Under its provisions all teachers holding certificates,  
providing they have not more than two years train-

ing beyond high school must receive at least \$1,500.00; those having three years training must receive \$1,600.00; four years, \$1,700.00; five years, \$1,800.00. Failure to meet the provisions of this law means a considerable cut in the stipend received from the state.

During the year several important changes and improvements were made in the buildings at South and East. Plumbing and sanitary conditions were made to conform with recommendations made by the State Department of Health and Welfare. Additional lavatories and more sanitary drinking fountains were among the much needed improvements. A pump was installed in the kitchen for the disposal of water from the sink. The stairs to the basement have been rebuilt for greater safety. General repairs have been made where necessary.

The roof of the East Waterboro building is badly in need of shingling. Several attempts at patching have been made but we have been unable to stop the leaks. This is a matter which should definitely be attended to as soon as possible.

There has been little loss of time from storms or epidemics. Aside from that caused by the fires of October there has been little interruption to the school program. Everything considered the school year has been a profitable and successful one.

May I express my appreciation to the School Board, the teachers, and all citizens who have helped in any way during the year just passed.

Respectfully submitted,

MAYNARD E. WRIGHT,

Superintendent of Schools.

### REPORT OF THE HIGH SCHOOL PRINCIPAL

To the Superintendent of Schools and the Superintending School Committee:

I herewith submit, for your consideration, my annual report as your principal of the Waterboro High School.

#### Registration of Classes

Class	Boys	Girls	Total
Seniors .....	6	4	10
Juniors .....	2	2	4
Sophomores .....	7	6	13
Freshmen .....	5	7	12
Totals .....	20	19	39

Last June we graduated a class of five with the following program:

Processional .....	Mrs. Natalie K. Hobbs
Bible Reading, Proverbs 22 .....	Rosa Mabel Durgan
Invocation .....	Rev. Edwin B. Dolan
Salutatory, Follow the Gleam .....	Reginald Harold Bean
Music, "Deep in My Heart Dear"—Romberg .....	School
Honor Essay, Facing Life's Problems .....	
.....	Rosa Mabel Durgan
Class Prophecy .....	James Edward Earl, Jr.
Class Gifts and Will .....	Raymond Ivory Bean
Music, "Song of the Danube"—Strauss .....	School
Valedictory, Education, the American Ideal .....	
.....	Wayne Randolph Ricker

Presentation of Awards ..... Principal Stanley M. Libby  
 Presentation of Diplomas ..... Supt. Maynard E. Wright  
 Class Ode ..... Rosa Mabel Durgan  
 Benediction ..... Rev. Edwin B. Dolan  
 Reception for Class of 1947

It is a pleasure to note that the graduates of our school who are attending college are doing very creditable work and that many of them are on the Dean's List of their several colleges.

We are very proud to state that our baseball team of last spring was the winner of the Central York League Championship, also that Miss Phyllis M. Stromberg, representing our school, was the winner of the Central York League Speaking Contest. Our basketball team of this year has already won the league championship and has been selected to participate in the State Small Schools Tournament in Lewiston. Much credit should be given to Mr. Frank J. Lewandowski, who has given so generously of his time to coach our basketball team.

In closing, I would again, like to express my deepest appreciation, to you as superintendent and school committee, to the pupils, the parents, and the whole community for their most splendid cooperation, without which no school can function. It has been a great pleasure to work with and for you during the past year.

Respectfully submitted,

STANLEY M. LIBBY,

Principal.

## REPORT OF THE PUBLIC HEALTH NURSE

I herein submit a brief report of service rendered the Town of Waterboro by the York County Tuberculosis and Health Association for the period beginning January 1, 1947 to December 31, 1947.

This year we cooperated with the State Bureau of Health in conducting a County Tuberculosis Survey. One hundred seventy-five students were given the Tuberculin Patch test, 19 had positive reactions. The reactors, some of the parents, close friends, and all school personnel had chest X-rays at the State Diagnostic Clinics held in Sanford and Biddeford, a total of 40 people X-rayed.

The clinic cases recommended for re-X-rays, every three to six months, were taken to Hebron Sanatorium for X-rays.

The prevention and control of Tuberculosis has three major objectives: Isolation of Active Cases, Finding Early Infection, and Rehabilitation of Arrested Cases.

Movie films on Tuberculosis, "Mass Radiography" and "They Do Come Back" were shown to the students and teachers in South Waterboro.

A number of posters and pamphlets on Health Education were distributed to the schools.

The School Health program has been carried on throughout the year. The annual weighing and meas-

uring of all pupils, the Snellen test for vision, for hearing—the Whisper method used in the first four grades and Audiometer tests for the upper grades and high school students. General inspection includes careful examination of teeth, throat, skin, hair, posture and special attention to those who are underweight or overweight. And always being alert for any symptoms of communicable diseases.

Annual Health Inspections completed:

Number of pupils inspected .....	160
Number with no dental defects .....	48
Number given Audiometer tests .....	83
Number with defective teeth (deciduous) ..	83
Number with defective teeth (permanent) ..	58
Number with defective throat .....	16
Number with defective vision .....	10

Number with defective hearing:

18% loss of hearing .....	2
15% loss of hearing .....	5
12% loss of hearing .....	2
9% loss of hearing .....	5
6% loss of hearing .....	11

Corrections made during the year:

Teeth .....	30
Throat .....	4
Vision .....	5
Infected with Impetigo 7, Pediculi 5.	

In addition to the routine work, special inspections have been done in schools because of skin troubles and pediculi. Sixty home visits made during the year to assist parents in having dentistry and various physi-

cal corrections for the children. Many of these corrections could not have been done without the help of the local Red Cross Chapter.

We wish to thank Mr. M. E. Ricker, local Red Cross, Community leaders, teachers, Superintendent of Schools, Seal Sale Chairman, and parents for their financial help and kind assistance.

Respectfully submitted, .

York County Tuberculosis and Health Association

By: NELLIE P. SAWYER, R. N.  
Public Health Nurse.

## WATERBORO SCHOOL ACCOUNT

## RESOURCES

Balance, February, 1947 .....	\$1,056.88
Appropriation, March, 1947 .....	20,000.00
State School Fund—Basis of:	
Teaching Positions .....	\$5,949.94
School Enrollment .....	586.00
Closed Schools .....	300.00
	<u>\$6,835.94</u>
Refunds:	
Ginn & Co. ....	\$ 22.13
Gledhill Bros., Inc. ....	3.75
	<u>\$ 25.88</u>
Secondary Tuition, Town of Lyman .....	200.00
Total Resources .....	<u>\$28,118.70</u>

## EXPENDITURES

	Elementary	Secondary
Instruction .....	\$11,672.50	\$ 4,567.50
Fuel .....	1,023.94	345.26
Janitor Service .....	1,484.60	780.00
Conveyance .....	4,230.40	330.00
Text Books .....	228.64	269.51
Supplies and Lights .....	441.98	312.87
	<u>\$19,082.06</u>	<u>\$ 6,605.14</u>
Total Expenditures .....		\$25,687.20
Balance, February, 1948 .....		2,431.50
		<u>\$28,118.70</u>

## EXPENDITURES ITEMIZED

## Instruction

	Elementary	Secondary
Maude H. Carpenter .....	\$1,642.00	
Natalie K. Hobbs .....	1,642.00	
Ethel D. Bradeen .....	1,562.00	
Helen M. Carpenter .....	1,642.00	
Edna E. Roberts .....	1,642.00	
Bertha W. Blodgett .....	1,642.00	
Bernice K. Fields .....	1,695.25	
Alice H. Smith .....	16.25	
Ethel P. Rollins .....	88.00	
Martha L. Goodwin .....	101.00	
Stanley M. Libby .....		\$2,595.50
Mary F. Ricker .....		1,972.00
	<u>\$11,672.50</u>	<u>\$4,567.50</u>
Total .....		\$16,240.00

## Fuel

Gerald L. Cressey .....	\$ 37.50	
H. Alberta Roberts .....	108.05	
Wilbur L. Durgin .....	15.00	
Randall McAllister .....	863.39	\$ 345.26
	<u>\$1,023.94</u>	<u>\$ 345.26</u>
Total .....		\$1,369.20

## Janitor Service

Chester A. Ham .....	\$ 30.00
Albert Cressey .....	228.00



Donald Prescott .....	155.00	
Mrs. John H. Riddle .....	5.00	
Beulah Durgin .....	25.00	
Richard Goodhue .....	204.00	
S. J. Nowell .....	12.60	
Bernice Boothby .....	15.00	
Richard Burbank .....	30.00	
Arthur C. Frizzle .....	780.00	780.00
	<u>\$1,484.60</u>	<u>\$ 780.00</u>
Total .....		\$2,264.60

**Conveyance**

John E. Hanscom .....	\$ 219.50	
Austin Carpenter .....	448.50	
Lawrence Mansfield .....	155.00	
Homer M. Illingworth .....	131.10	
Treasurer State of Maine .....	1.30	
John Knights .....	414.00	126.00
Milton L. Daney .....	1,487.00	93.00
James Milligan .....	1,374.00	111.00
	<u>\$4,230.40</u>	<u>\$ 330.00</u>
Total .....		\$4,560.40

**Text Books**

Allyn & Bacon .....	\$ 51.79	
Children's Activities .....	3.00	
Scott, Foresman & Co. ....	16.44	
Encyclopedia Britannica .....	13.95	
E. M. Hale & Co. ....	21.24	
Laidlow Bros. ....	7.43	
The Macmillan Co. ....	28.61	2.50
American Book Co. ....	32.89	7.34
World Book Co. ....	47.15	42.72

Ginn & Co. ....	6.16	57.18
Fred L. Tower Companies .....		10.00
Boston Herald-Trav. Corp. ....		8.50
National Geographic Society .....		4.25
The John C. Winston Co. ....		50.63
Americana Corp. ....		69.75
Cressey & Allen .....		6.86
D. C. Heath & Co. ....		9.78
	<u>\$ 228.64</u>	<u>\$ 269.51</u>
Total .....		\$ 498.15

**Supplies**

Maine Public Health Association .....	\$ .70	
Treasurer State of Maine .....	10.50	
Floor-Shine Wax Co. ....	12.01	
Clarence Carl .....	.55	
Visual School Report Co. ....	6.80	
Leslie Goodwin .....	11.39	
Boston Janitors' Supply Co. ....	2.90	
W. B. Deering Lumber Co. ....	2.00	
C. B. Dolge Co. ....	70.92	39.20
Central Maine Power Co. ....	90.86	51.61
Homer A. Wright .....	16.32	12.72
Saco R. Tel. & Tel. Co. ....	16.92	38.39
Whitcomb Supply Co. ....	7.10	7.00
J. L. Hammett Co. ....	19.95	12.83
Loring, Short & Harmon .....	42.54	29.00
Gledhill Bros., Inc. ....	31.75	10.00
Edward E. Babb & Co., Inc. ....	31.86	4.00
Ralph F. Bass .....	51.30	20.07

Maynard E. Wright .....	8.00	7.86
M. F. Bragdon Paint Co. ....	7.61	7.61
Chicago Apparatus Co. ....		23.81
Kinney & Frost, Inc. ....		48.77
	<u>\$ 441.98</u>	<u>\$ 312.87</u>
Total .....		\$ 754.85

## REPAIRS ACCOUNT

## RESOURCES

Appropriation, March, 1947 .....	\$1,600.00
Appropriation, Special Meeting .....	2,500.00
Refund, Lee Owen .....	50.00
Total Resources .....	<u>\$4,150.00</u>

## EXPENDITURES

Philip S. Brooks .....	\$ 12.83
Earl Giles .....	5.00
E. R. Stone .....	14.51
Gledhill Bros., Inc. ....	14.62
Fred M. Flood .....	2.50
Ralph W. Smith .....	3.60
E. C. Ricker & Sons .....	4.60
Maine Farmers' Exchange .....	9.90
J. E. Perron & Sons .....	156.51
Richard H. Place .....	1.30
Frank F. Ford .....	72.85
	30.00

N. J. Gendron Lumber Co. ....	26.31	15.00
E. A. Scribner Agency ....	165.00	73.92
S. J. Nowell .....	14.00	13.31
The Fyr-Fyter Co. ....	17.84	17.84
Milton L. Daney .....	25.00	25.00
M. F. Bragdon Paint Co. ....	70.83	50.00
J. Millard Hughey .....	30.44	25.00
Erving N. Stuart .....	30.00	27.00
E. Nolet .....	1,698.90	940.12
Homer A. Wright .....		8.96
	<u>\$2,376.54</u>	<u>\$1,226.15</u>
Total Expenditures .....		\$3,602.69
Balance, February, 1948 .....		547.31
		<u>\$4,150.00</u>

## SUPERINTENDENCE ACCOUNT

Balance, 1947 .....	\$ 5.84
Appropriation, March, 1947 .....	435.00
Total .....	<u>\$ 440.84</u>
Paid Maynard E. Wright .....	448.86
Overdraft, February, 1948 .....	<u>\$ 8.02</u>

## LICENSED DOG OWNERS, 1947

	M	F	SF	Fee
Ada MacLellan .....	0	1	0	4.90
Rose Mason .....	0	1	0	4.90
Elizabeth Knights .....	1	0	0	.90
Jean Smith .....	0	1	0	4.90
John P. Knights .....	1	0	0	.90
Grace Scribner .....	0	0	1	.90
Forrest Laskey .....	1	0	0	.90
Bertha Walker .....	0	0	1	.90
Daniel Howard .....	1	0	0	.90
Henry Smith .....	1	0	0	.90
W. Leslie Goodwin .....	1	0	0	.90
Carrie Libby .....	1	0	0	.90
Frank E. Carll .....	0	0	1	.90
Alma Day .....	0	0	1	.90
Fred I. Day .....	1	0	0	.90
Daisy Tetreault .....	1	0	0	.90
Mary A. Roberts .....	1	0	0	.90
Wilton Green .....	0	0	1	.90
Horace P. McLaughlin .....	1	0	0	.90
Susie Ramsdell .....	0	0	1	.90
Frank Folsom .....	0	0	1	.90
Ernest Littlefield .....	0	0	1	.90
James Milligan .....	1	0	0	.90
Marilyn Boutwell .....	1	0	0	.90
Rev. M. J. Twomey .....	0	0	1	.90
Lee Owen .....	0	0	1	.90
Burt Whitehouse .....	1	0	0	.90
George Whitehouse .....	1	0	0	.90
Charles B. Carpenter .....	0	0	1	.90
Fannie Coolen .....	1	0	0	.90
Earle Giles .....	0	0	1	.90
Shirley Ferguson .....	0	1	0	4.90

Daniel Clough .....	1	0	0	.90
Richard Place .....	0	0	1	.90
Edyth Wolfer .....	1	0	0	.90
Mabelle Libby .....	0	0	1	.90
Arthur MacDonald .....	0	1	0	4.90
Nelson Ramsell .....	1	0	0	.90
Abbie Goodwin .....	1	0	0	.90
Lottie M. Ricker .....	0	1	0	4.90
Charles T. Ricker .....	0	1	0	4.90
Mrs. William Frasier .....	1	0	0	.90
Maurice Swett .....	1	0	0	.90
Fred Foss .....	1	0	0	.90
Albert A. Michel .....	1	0	0	.90
Henry Milne .....	1	0	0	.90
Charles Lindsay .....	1	0	0	.90
Bessie Rollins .....	0	0	1	.90
Warren Follette .....	0	1	0	4.90
Warren Follette .....	0	1	0	4.90
Margaret Field .....	1	0	0	.90
Roland Roberts, Jr. ....	1	0	0	.90
Alice M. Roberts .....	0	0	1	.90
Benjamin P. Hamilton .....	1	0	0	.90
Alonzo Delrymple .....	1	0	0	.90
Alonzo Delrymple .....	1	0	0	.90
Celia Moulton .....	1	0	0	.90
Dorris Moulton .....	0	1	0	4.90
Annie Smith .....	1	0	0	.90
Lester C. Holmes (Rev.) .....	0	0	1	.90
Rev. Lester C. Holmes .....	0	0	1	.90
Emery Gray .....	1	0	0	.90
Richard Goodhue .....	1	0	0	.90
O. J. Tetreault .....	1	0	0	.90
Katie J. MacNeill .....	0	0	1	.90
Elsie Burrows .....	1	0	0	.90
Elsie Burrows .....	1	0	0	.90
Henry Libby .....	1	0	0	.90
Minnie Hunnewell .....	1	0	0	.90

Willard Walker	1	0	0	.90
Raymond Jellerson	1	0	0	.90
John Riddle	1	0	0	.90
Linda Hanscom	1	0	0	.90
Katherine Benvie	1	0	0	.90
Everett Smith, Sr.	0	1	0	4.90
Eugene Fisher	1	0	0	.90
Earl T. Blodgett	1	0	0	.90
Patricia Carpenter	1	0	0	.90
Gordon Carpenter	1	0	0	.90
Ralph Maxfield	1	0	0	.90
Charles Demers	1	0	0	.90
Frank Johnson	0	0	1	.90
R. S. Chadbourn	1	0	0	.90
Norman Taylor	0	0	1	.90
Mary Wischt	1	0	0	.90
James W. Roberts	1	0	0	.90
Arlen Chase	1	0	0	.90
Elizabeth Smith	0	0	1	.90
Perley Yeaton, Sr.	0	1	0	4.90
Perley Yeaton, Jr.	1	0	0	.90
Ralph H. Johnson	0	1	0	4.90
Leona Woodsome	1	0	0	.90
C. Randolph Ricker	1	0	0	.90
David Munroe	1	0	0	.90
Forrest Abbott	0	1	0	4.90
Nellie Regan	0	1	0	4.90
Nellie Regan	1	0	0	.90
Kenneth Burbank	0	0	1	.90
Lucien Roberts	0	0	1	.90
Ralph Emery	1	0	0	.90
Clifford E. Day	1	0	0	.90
Ethel May Cressey	1	0	0	.90
Albert Cressey	1	0	0	.90
Dwight R. Clement	1	0	0	.90
Lewis Roberts	1	0	0	.90
Philip Brock	1	0	0	.90

Louis Colby	1	0	0	.90
Ralph Cook	1	0	0	.90
Ralph Cook	1	0	0	.90
George Whitehead	1	0	0	.90
Ralph Canning	1	0	0	.90
Raymond Bradeen	1	0	0	.90
Robert Boothby	1	0	0	.90
Walter L. Ridlon	0	1	0	4.90
John Belval	1	0	0	.90
Chester Pierce	1	0	0	.90
Roy Burnell	0	0	1	.90
William Heffernan	1	0	0	.90
Peter Starratt	0	0	1	.90
Roscoe Varney	1	0	0	.90
Stanley Ricker	1	0	0	.90
Howard Ricker	0	0	1	.90
Howard Ricker	0	0	1	.90
L. Donald Ford	0	1	0	4.90
Willis Lord	1	0	0	.90
Otto Brandt, Jr.	0	1	0	4.90
Champ Gould	0	1	0	4.90
Carrie Bean	0	1	0	4.90
Robert Fay	0	0	1	.90
Robert Fay	0	1	0	4.90
Glenn Bean	1	0	0	.90
Norman Willey	0	1	0	4.90
Forrest Ham	1	0	0	.90
Edward Goodrich	1	0	0	.90
Clarence Wakefield	1	0	0	.90
Martha Earl	0	0	1	.90
Percy Eugley	1	0	0	.90

\$211.30

## KENNELS

	M	F	
Mrs. Elizabeth Chick and Russell Bradeen	4	3	\$9.90
Marion Durgin	1	4	9.90
Mildred Cressey	2	8	9.90
			\$ 29.70
Total Dog Licenses and Kennels			\$241.00

Respectfully submitted,

CARLTON H. KIMBALL,

Town Clerk.

## TOWN CLERK'S REPORT

## Record of Deaths

			Years	Months	Days
1947					
Jan. 20	John Albert Seigars at Alfred	67	11	13	
Jan. 29	Everett Atlee Scribner at Waterboro	50	10	11	
Feb. 25	Frank Herbert Kimball at Waterboro	76	10	16	
Mar. 2	Allen Frank Reddy at New London, Connecticut	25	11	12	
Mar. 3	Philip Stanton Brock, Jr., at Sanford		8	16	
Mar. 6	Alvin Sanborn at Portland	12	10	8	
Apr. 6	Mary L. S. Goul at Augusta	75	2	19	
Apr. 24	Ira Rose Burbank at Waterboro	86	1	4	
May 31	Frank Ernest Moor at Waterboro	51	11	21	
June 20	Ella Martha McLaughlin at Waterboro	71	5	7	
June 21	Mary J. Walton, Randolph, Mass.	75	0	0	
July 17	Rowland Herman Roberts at Waterboro	69	8	1	
Aug. 11	Bertha Lizzetta McLucas at Waterboro	82	9	8	
Aug. 12	Melvin Bean Johnson at Sanford	74	8	24	
Sept. 4	Rose Ella Mason, Waterboro	74	9	15	
Sept. 29	Horace Flanders at Waterboro	76	2	0	
Oct. 8	Mary Elizabeth Sayward at Waterboro	76	8	14	
Oct. 14	Mabel Wilkinson Wilson at Sanford	73	7	9	



Oct. 28 Terrance E. Hamilton at Saco...	0	4	12
Nov. 22 Charles Wesley Johnson at Waterboro .....	84	1	9
Dec. 19 John Boutin at Waterboro .....	63		

1948

Jan. 8 Nettie Mae Rhoades at Waterboro .....	78	8	29
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Births Recorded .....	41
Marriages Recorded .....	36

Respectfully submitted,

CARLTON H. KIMBALL,

Town Clerk.

## Treasurer's Report

For the Year 1947

ERNEST G. KNIGHTS, Treasurer

To Balance from 1946 Report .....	\$ 24.76
To Receipts during the year as follows:	
1194 H. F. Cummings, 1946 taxes .....	76.00
1195 Percy Eugley, 1946 poll tax .....	3.00
1196 Walter Ridlon, 1946 tax .....	6.80
1197 Ernest G. Knights, excise taxes collected from January 1, 1947 to February 2, 1947 .....	879.88
1198 Ralph Cook, 1946 poll tax .....	3.00
1199 Forest Ham, 1946 poll tax .....	3.00
1200 Frank H. Libby, 1946 poll tax .....	3.00
1201 Leo M. Kenney, 1946 tax .....	5.70
1202 Albert Lord, Saco, 1946 tax .....	31.92
1203 J. Earl McKenney, 1946 tax in part .....	5.00
1204 Mrs. J. G. Walker, balance of 1946 tax .....	5.00
1205 State of Maine, account of Grace Willey .....	60.00
1206 State of Maine, account of Grace Willey .....	51.00
1207 Charles Hurlburt, 1946 tax .....	7.60
1208 Lewis A. Roberts, town house rent .....	5.00
1209 Scott Daney, 1946 poll and real estate taxes .....	6.80
1210 William J. Lester, 1946 tax .....	42.94
1211 J. Earl McKenney, balance of 1946 tax .....	4.50
1212 Ivie Ella Dean, 1946 tax .....	3.80
1213 Leon Libby, 1946 tax .....	7.22
1214 Norman Wallingford, 1946 poll tax .....	3.00
1215 Waterboro Box Company, 1946 taxes .....	374.30
1216 Gillies Lumber Company, 1946 r. e. tax .....	136.80

1217 Chester Ricknell, 1946 taxes	26.18
1218 Samuel Nadeau, 1946 tax	34.20
1219 Ernest Ham, 1946 poll tax	3.00
1220 Annie L. Smith, 1946 tax	34.96
1221 James C. Daney, 1946 poll tax	3.00
1222 Albert Downs, 1946 tax	8.36
1223 Ralph Emery, 1946 taxes	31.54
1224 Norman K. Moses, 1946 poll tax	3.00
1225 Thomas Whitten, balance 1946 tax	3.04
1226 Alphonse Dion, 1946 tax	30.40
1227 Walter Flood, 1946 taxes	3.38
1228 Charles H. Green, 1946 tax and lien fee	51.28
1229 George Wiles, 1946 poll tax	3.00
1230 James Graffam, 1946 poll tax	3.00
1231 Wm. B. Deering Lumber Co. 1946 tax and lien fee	953.56
1232 No Receipt Issued	
1233 Town of Lyman, tuition	200.00
1234 Paul E. Bourne, 1946 poll tax	3.00
1235 Albert J. Clark, 1946 poll tax	3.00
1236 State of Maine, reimbursement for snow removal	602.30
1237 Lewis M. Watson, 1946 taxes	4.56
1238 James H. Larkin, Saco, 1946 tax balance and cost less abatement	6.64
1239 Carl E. Johnson, 1946 tax and lien fee	77.50
1240 State of Maine, account of Grace Willey	60.00
1241 State of Maine, tax on bank stock	68.45
1242 Kenneth Frasier, 1946 poll tax	3.00
1243 Charles W. Johnson, for town's interest in John Bowden camp	75.00
1244 State of Maine, account of Grace Willey	96.00
1245 E. A. Scribner Insurance Agency, refund	2.00
1246 Harold Anderson, 1946 tax and lien fee	72.14
1247 Adele Lyons, 1946 tax	9.50
1248 Lee Owen, refund for school material	50.00

1249 Springvale National Bank, emergency note for school building repairs	2,500.00
1250 Geneva Gerrish, 1946 tax	20.90
1251 Chester Buck, 1946 tax	4.56
1252 Ralph Camire, 1944 tax assessed against Alex Eon, Biddeford	25.43
1253 City of Portland, refund	.48
1254 State of Maine, account of Grace Willey	48.00
1255 Alphonse Dion, lien fee	1.50
1256 Herbert D. Fay, 1946 tax	45.60
1257 Henry Wadleigh, Limerick, 1946 tax	7.60
1258 Ronald Frizzle, balance due on Boothby real estate (\$40.00) and interest (\$2.40)	42.40
1259 Lewis Graffam, 1946 poll tax	3.00
1260 Jesse E. Wilson, Adm. estate of Bessie Gowen, 1946 tax	17.10
1261 State of Maine, account of Grace Willey	108.00
1262 State of Maine, account of Grace Willey	48.00
1263 State of Maine, State Aid Account	2,244.00
1264 State of Maine, Grace Willey account	48.00
1265 State of Maine, State School Fund (\$6,835.44) and R. R. and Tel. Tax (\$0.42) less Dog Tax Deficiency (\$7.10)	6,829.76
1266 Ernest G. Knights, Collector, Excise Tax, collected from February 13 to January 1, 1948	802.92
1267 Ernest G. Knights, Collector, 1947 taxes collected from June 18, 1947 to December 1, 1947	28,012.43
1268 Ernest G. Knights, Collector, 1947 taxes collected from December 1, 1947 to February 15, 1948	16,880.90
1269 State of Maine, for town road improvement	571.09
1270 State of Maine, for town road improvement	2,516.47
1271 Norman Wallingford, tax balances for	

1935, 1936, 1937, 1938, 1941, and 1946 .....	15.20
1272 George Wiles, 1946 tax balance, estate .....	2.28
1273 J. A. Gillies Lumber Co., 1946 personal tax balance .....	1,668.20
1274 H. P. McLaughlin, for credit account of Louise Locke .....	212.52
1275 H. P. McLaughlin, John Hancock Insur- ance check, account Louise Locke .....	200.00
1276 Springvale National Bank, on tax antici- pation notes for the year 1947 .....	21,300.00
1277 Ernest G. Knights, Collector, Supplemen- tary taxes collected during the year .....	476.55
1278 Ernest G. Knights, interest on taxes .....	3.22
Total Receipts for the year .....	\$88,930.82

## DISBURSEMENTS FOR THE YEAR 1947

Paid 1143 Selectmen's Orders .....	\$81,775.37
Cash to Balance Account .....	\$ 7,155.45

SUPPLEMENTARY TAXES COLLECTED  
FOR THE YEAR 1947

Richard C. Magrath .....	\$ 3.00
Rene J. King .....	3.00
Michael Wischt .....	3.00
Wendell Clough .....	3.00
Richard Wood .....	3.00
William Jackson .....	3.00
Harland Clough .....	47.40
Maurice E. Wakefield .....	54.80
Gerard B. A. Krieger .....	3.00
John F. Gilfoy .....	3.00
Ruth A. and James E. O'Brien .....	44.40
Alonzo Davis .....	3.60
Charles A. Eastman .....	3.00
James G. Bryer .....	3.00
Claude Ayer .....	37.00
Winnie W. Tibbetts .....	7.40
Almon Walker .....	3.00
George E. Huntress .....	3.00
Mary Sinkinson .....	111.00
Hudson Sinkinson .....	3.00
Reuben Durgan .....	59.25
Andrew Woodsome .....	3.00
Scott Daney .....	3.00
Dan Whitehouse .....	3.00
May B. Lord .....	3.70
Darold Jamieson .....	3.00
Thomas Whitten .....	3.00
Arnold Whitten .....	3.00
Robert Clough .....	3.00
Edgar Dunnells .....	3.00
Albert S. Fish .....	3.00
Dana Cate .....	3.00

Clayton E. Clough .....	3.00
George Wheeler .....	3.00
Wesley Brackett .....	3.00
Clarence Wakefield .....	3.00
Norman Moses .....	3.00
Gerard Laverriere .....	3.00
Howard Cook .....	3.00
Joseph LeDuc .....	3.00
James Parker .....	3.00
Leon Bean .....	3.00
Harry Gammon .....	3.00
Robert L. Littlefield .....	3.00
Hughey Sprague .....	3.00
Total .....	\$ 476.55

## COLLECTOR'S REPORT

## Ernest G. Knights, Collector of Taxes

Amount of 1947 Commitment, corrected .....	\$49,572.05
Less Abatements .....	\$ 326.35
And Delinquent Taxes .....	4,352.37
	\$ 4,678.72
Amount Collected, 1947 Taxes .....	\$44,893.33
Supplementary Taxes Collected .....	476.55
Total Collections .....	\$45,369.88

## ABATEMENTS FOR THE YEAR 1947

Butler Bean, over 70 .....	\$ 3.00
Harriet A. Butman, taxed twice .....	34.04
Glenn Bean, taxed twice .....	3.00
Rhoda M. Carll, property taxed twice .....	88.80
Austin Carpenter, error .....	52.91
George Crediford, poll paid in Alfred .....	3.00
Reginald Dow, poll paid in Buxton .....	3.00
Donald Graffam, not 21 .....	3.00
Daniel Howard, disabled veteran .....	3.00
Raymond Johnson, poll paid in Saco .....	3.00
Rev. M. J. Twomey, error .....	17.86
Flora Whitten, error .....	8.68
Everett Woodsome, personal tax paid in Limerick .....	11.44
Clarence Woodsome, not 21 .....	3.00
Wm. R. Sansoucy, overvaluation .....	44.40
Maurice J. Thompson, property taxed twice .....	7.40
James H. Larkin, no camp on lot .....	7.40
Chas. S. Towle, Saco, error .....	3.18
Frances Gray .....	14.80
Clarence Woodsome, personal tax paid in Limerick .....	11.44
Total Abatements .....	\$ 326.35

## DELINQUENTS

Name	Amount Paid	Balance Due
Roberts Abbott .....	\$ 3.00	\$ 7.40
Harold S. Anderson .....		82.55
Frank H. Bean .....	3.00	27.75
Wm. H. Burrowes .....		3.00
Lyford Bickford .....		3.00
Benjamin Bailey .....		3.00
Joseph A. Bourrie .....		3.00
Ralph Canning .....		21.13
Nathaniel Carpenter heirs .....		82.14
George Chick .....		3.00
Austin Cook .....	3.00	3.70
James E. Daney .....		3.00
Charles Demars .....		3.00
Laura Demars .....		11.10
Albert Downs .....		8.14
Dorris Durgin heirs .....		45.88
Kenneth E. Dyer .....	3.00	46.62
Ralph Emery .....	3.00	37.37
Edward Emery .....		36.30
Kenneth Frasier .....	3.00	17.76
Hubert O. Foster .....		94.02
Leroy Ferguson .....	3.00	26.27
James E. Graffam .....		16.69
Lewis Graffam .....		8.55
Ernest Ham .....		15.21
Forest Ham .....		3.00
Minnie Hunnewell .....		136.16
Ivory Lord .....	3.00	68.45
Richard Lovely .....		3.00
Ernest McCormick .....	3.00	51.80
Waterboro Box Company .....		386.65

Maynard Nason .....	3.00	25.90
Chester Pierce .....	3.00	29.60
E. Andrew Peterson .....	3.00	46.99
Ernest Pierce .....	10.00	5.54
Merle Ramsdell .....		3.00
Stanley Ricker .....		38.11
Chester Ricknell .....		30.75
Walter Ridlon .....		7.44
Herbert Ryan .....		3.00
John F. Sanborn heirs .....		49.95
Annie L. Smith .....		34.04
Erving Stuart .....	3.00	68.82
Lester Thompson .....		3.00
Calvin W. Tozier .....	3.00	74.00
Willard Walker .....	3.00	2.22
Thomas Whitten .....		3.70
Frank Whitten .....		3.00
Frank H. Williams heirs .....		40.70
Everett Woodward .....		21.50
Bernard Woodward .....		3.37
Kenneth Woodward .....		4.11
Norman Willey .....		3.00

Total Resident Delinquents ..... \$1,760.38

## Non-Resident Delinquents

<b>Acton, Maine</b>		
Florence M. Jovejoy .....	\$	18.50
Raymond H. Lovejoy .....		11.10

<b>Alfred, Maine</b>		
Forest Clarke .....		33.30
Edward and Julia P. Cook .....		37.00

<b>Arlington, Mass.</b>		
John and Doris Gilfoy .....		62.90

<b>Bath, Maine</b>		
Gillis Lumber Company .....	997.15	
<b>Berwick, Maine</b>		
H. S. Whitehouse .....	7.40	
<b>Biddeford, Maine</b>		
Henry Gagne .....	26.64	
Adele Lyons .....	11.10	
Wilbur Regina .....	16.65	
<b>Boston, Mass.</b>		
Rev. Wm. P. Green .....	83.62	
<b>Dorchester, Mass.</b>		
Gordon K. McLeod .....	14.80	
<b>Gorham, Maine</b>		
Royal Scott .....	142.08	
Ralph M. Walker .....	23.31	
<b>Hollis, Maine</b>		
Walter Grant .....	23.68	
<b>Keene, N. H.</b>		
Marie M. Goodrich .....	81.40	
<b>Kennebunk, Maine</b>		
Andrew Murphy .....	59.20	
<b>Limington, Maine</b>		
J. F. and A. H. Chase .....	37.74	
<b>Lyman, Maine</b>		
Hazel A. Bullard .....	31.45	
<b>Lynn, Mass.</b>		
Arthur F. Smith .....	40.70	

<b>Melrose Highlands, Mass.</b>		
Judith W. Webber .....	42.18	
<b>Portland, Maine</b>		
Augustus Lavigne .....	79.92	
<b>Quincy, Mass.</b>		
Robert Bantaner .....	8.88	
<b>Saco, Maine</b>		
Mildred Anderson .....	55.87	
Arthur F. Chute .....	49.44	4.95
Daniel Gauthier .....		22.20
Morrill Harper .....		20.35
William J. Lester .....		50.32
Lewis Libby .....		5.55
Earl McKenney .....		11.10
Ernest H. Mills .....		14.80
Wilfred Morin .....		62.90
Samuel Nadeau .....		44.40
Stanley Ridlon .....		56.24
Mrs. J. G. Walker .....		44.40
<b>Saugus, Mass.</b>		
Ralph H. Sweetser .....	27.38	
<b>Sanford, Maine</b>		
Oliver Guilmette .....	31.08	
<b>Shapleigh, Maine</b>		
Ronald Thyng .....	40.70	
<b>South Portland, Maine</b>		
Oscar Lejonhud .....	5.92	
<b>Springvale, Maine</b>		
Victor Remy .....	53.65	

<b>Waverly, Mass.</b>		
Franklin W. Wood .....	101.38	
<b>York Village, Maine</b>		
Ralph W. Hawkes .....	48.10	
Total .....		\$2,591.99

**Summary**

Resident Delinquents .....	\$1,760.38
Non-Resident Delinquents .....	2,591.99
Total Delinquents .....	\$4,352.37

**TREASURER AND COLLECTOR  
STATEMENT**

For the 25th time I am permitted, through the confidence of my many friends in Waterboro, to report on the finances of this town and to set forth in detail the result of my efforts in behalf of the citizens of Waterboro for the year 1947.

There will be found the usual number of delinquents, many of whom are annually delinquents, but who find it more convenient to pay their tax obligations during the following year. During my first year in this office, in 1920, I succeeded in collecting all but \$12.00 of the amount committed, which was nearly \$29,000.00. In 1947, it will be noted that the delinquents total nearly \$4,700.00 in a total tax budget of roughly \$50,000.00. The greater part of this amount consists of taxes on real estate, and these will be liquidated before the filing of tax liens in June.

Our bonded indebtedness amounts to \$7,000.00. During the year it was voted at a special town meeting to borrow on a note, payable in 1948, \$2,500.00 for emergency school building repairs. Therefore, we owe these two amounts, and no more. This is a distinct improvement over that of 1936, when we were more than \$35,000.00 in the red.

The Caroline Leonard Funds remain in balances exactly as last year, no orders having been drawn against either of the three funds.

I am sure every person in town feels grateful toward the Waterboro Company, the patent leather industry at Waterboro, for the generous gift of \$2,500.00 to the Selectmen of Waterboro for the benefit of all our citizens. This amount is deposited in a special account at the Springvale National Bank in the name of the Selectmen of Waterboro, for the benefit of town bond reduction, and is subject only to their order and is no part of the Treasurer's accounts.

We have received and disbursed nearly \$89,000.00 during the year, all of which I have endeavored to set forth in a way that would be intelligible to all. This account is submitted subject to the approval of the Audit Department of the State.

Let me once more extend my thanks to the voters of the town of Waterboro for the confidence they have shown in my work and for the cooperation given me through a quarter of a century.

Respectfully submitted,  
ERNEST G. KNIGHTS,  
Treasurer and Collector of Taxes.

State of Maine  
STATE DEPARTMENT OF AUDIT  
AUGUSTA

October 22, 1947

Board of Selectmen

Waterboro  
Maine

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Waterboro have been audited by Auditors M. G. Allen and J. T. Singer for the period February 21, 1946 to February 20, 1947 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying Comments.

Exhibits and Schedules incorporated in this report impartially present the financial position of the Town and the result of its operations for the period designated. Recommendations have been made which we believe to be worthy of consideration.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,

State Auditor.

FMB/am

COMMENTS

Re: Audit of Accounts—Town of Waterboro  
February 21, 1946 to February 20, 1947.

An examination has been completed of the books and records of the Town of Waterboro for the municipal year ended February 20, 1947.

Considerable difficulty was experienced in determining the financial position of the Town at February 20, 1947 and the result of its operations for the year then ended, due to the following:

- (1) The bank account maintained by the Treasurer in the name of the Town apparently had not been reconciled with the bank statements for the entire year.
- (2) Prenumbered checks, as such, had not been used by the Treasurer.
- (3) The cashbook maintained by the Treasurer was not kept in a manner consistent with generally accepted principles of accounting.
- (4) Although cash receipts on account of taxes had apparently been deposited to the credit of the bank account maintained in the name of the Town at various intervals during the year, the Treasurer issued only four receipts covering the cash collections for 1946 taxes.
- (5) The Selectmen presented no general ledger for examination.



**Cash**

At February 20, 1947, there was an overdraft in the bank account of \$87.19, which was reconciled as follows:

Checks drawn to balance 1946 account	\$ 57.68
Less—1946 outstanding checks	\$ 105.64
—1945 outstanding checks	39.23
	<hr/>
	\$ 144.87
Overdraft	\$ 87.19

It is the practice of the Treasurer to allow each year's bank account to remain open until practically all checks are cleared and then transfer the balance to the current year's account. When the 1946 account was closed, no allowance was made for the outstanding checks, and sufficient funds had not been deposited to cover same.

As the bank statements had not been reconciled and no checkbook balance maintained, it was necessary to make a detailed examination of all receipts and disbursements before the proper cash balance could be established. This examination indicated that numerous errors had been made in payment of the warrants authorized by the Selectmen. It was ascertained, however, that many of these errors had been corrected at a later date.

**Due From Treasurer**

It was ascertained that the amount of \$91.23 was due from the Treasurer at February 20, 1947.

**Accounts Receivable**

At February 20, 1947, the only item of accounts receivable outstanding was \$60.00 due from the State of Maine for welfare supplies furnished.

**Taxes Receivable**

The 1946 commitment book was added and checked with the valuation book.

The total assessment charged to the Tax Collector was accounted for by cash collections, properly authorized abatements, or remained outstanding according to the records of the Collector. The detail of the 1946 taxes receivable, compiled from the records of the Collector, appears on Schedule A-8.

All receipts on prior years' taxes receivable were traced to the credit of the tax accounts. The detail of prior years' outstanding taxes appears on Schedule A-9.

**Tax Liens**

The balance of the tax liens at February 20, 1947 was \$2,023.27. The detail of the tax liens appears on Schedule A-10. Liens supporting this detail were found on file and were examined.

**Accounts Payable**

The accounts payable at February 20, 1947 amounted to \$97.95. Of this amount, \$17.95 was due the Excise Tax Collector for overpayments made during the 1945 and 1946 years, and \$80.00 was for an item found unpaid on warrant No. 16K. The detail of this account appears on Schedule A-4.

**Notes Payable**

During the year, \$14,500 was borrowed in anticipation of taxes, but only \$12,000 was repaid, leaving a balance of \$2,500 outstanding. This amount was verified with the Springvale National Bank.

**Bonds Payable**

A reduction of \$2,000 was made in this account during the year by appropriation.

**Deficit**

The Appropriated Surplus represents the balances of certain appropriation accounts which are carried forward to the ensuing year in accordance with the provisions of the statutes, or because the particular project had not been completed.

The Net Deficit was increased by \$2,230.15 during the year. The complete analysis of the change in this account is shown on Exhibit E.

**Trust Funds**

The savings accounts representing the investments of the trust funds were verified by examination of the bank passbooks. It was ascertained that no interest had been added to these accounts since 1945. It was also found that no disbursements had been made during the year.

**General**

As the Selectmen did not present a ledger for examination, it was necessary to analyze all receipts and warrants in detail and post the same to the proper accounts in order to ascertain the result of operations of the Town for the 1946 municipal year.

During the examination, it was revealed that at the time Tax Collector deposited money with the Treasurer, no receipt was issued for same. It was also ascertained that the 1947 excise tax collections, up to the time of closing the books, had not been turned over to the Town. The revenue from this source, however, has not been set up as an account receivable in this report.

The 1946 excise tax receipts, No. 1 to 530, were verified with the copies of the receipts issued.

A test check was made of invoices and payrolls on file and all examined appeared to be reasonable and proper charges.

Chapter 80 Section 31, of the Revised Statutes of 1944 reads, in part:

"Every treasurer shall render an account of the finances of his town and exhibit all books and accounts pertaining to his office to the municipal officers thereof or to any committee appointed by it to examine said accounts, when required; and such officers shall examine such treasurer's accounts as often as once in three months."

The penalty for failure to comply with this statute is set forth in Chapter 80, Section 40, of the Revised Statutes of 1944.

## RECOMMENDATIONS

It is recommended that,

- (1) The Treasurer maintain his records in a manner consistent with generally accepted accounting principles.
- (2) The Treasurer issue receipts at the time monies are received by him.
- (3) The Treasurer reconcile his bank account at the end of each month.
- (4) The Treasurer use prenumbered checks in the generally accepted manner.
- (5) The Treasurer pay each warrant in full at the time it is authorized.
- (6) The Treasurer maintain only one bank account.
- (7) A general ledger and distribution expense book be maintained by the Selectmen.
- (8) The provisions of Chapter 80, Section 31, of the Revised Statutes of 1944, as previously quoted, be complied with.
- (9) The State System of Uniform Accounting be installed and maintained.
- (10) The Excise Tax Collector deposit all collections at least once in every thirty days.

## TOWN OF WATERBORO

Exhibit E

ANALYSIS OF CHANGE OF NET DEFICIT

Year Ended February 20, 1947

Net Deficit, February 21, 1946 .....	\$5,047.70
Adjustments affecting prior years:	
Adjustment of Reserve for	
Losses .....	221.38
ADJUSTED DEFICIT .....	\$5,269.08
Increase:	
Appropriation Balances:	
Overdraft (Exhibit D) .....	\$6,557.34
Unexpended (Exhibit D) .....	524.42
	6,032.92
Abatements .....	371.08
Total Increase .....	6,404.00
Decrease:	
Overlay (Exhibit C) .....	813.00
Excise Tax .....	1,190.79
Supplemental Taxes .....	341.44
Payment on Boothby Property .....	50.00
Payment on Bonds .....	2,000.00
Total Decrease .....	4,395.23
NET INCREASE .....	2,008.77
NET DEFICIT, February 20, 1947	
(Exhibit A) .....	\$7,277.85

# **TOWN OF WATERBORO COMPARATIVE BALANCE SHEET**

**EXHIBIT A**

66

	Feb. 20, 1947	Feb. 20, 1946
<b>GENERAL FUND</b>		
<b>ASSETS</b>		
Cash .....	\$ 87.19	\$1,634.59
Due from Treasurer .....	91.23	325.90
Accounts Receivable (Schedule A-1) .....	60.00	808.41
Taxes Receivable:		
Current Year (Schedule A-2) .....	4,288.84	1,909.80
Prior Years (Schedule A-2) .....	4,308.75	4,259.27
	8,597.59	6,169.07
Less—Reserve for Losses .....	4,107.24	4,085.24
	4,490.35	2,083.83
Tax Liens (Schedule A-3) .....	2,023.27	2,634.78
Less—Reserve for Losses .....	225.50	265.10
	1,797.77	2,399.68
Deferred Charge:		
Withholding Tax .....	7.40	
<b>TOTAL—GENERAL FUND</b> .....	<b>\$6,359.56</b>	<b>\$7,252.41</b>
<b>TRUST FUNDS</b>		
Time Deposits (Schedule A-7) .....	\$1,179.34	\$1,179.34
<b>TOTAL—TRUST FUNDS</b> .....	<b>\$1,179.34</b>	<b>\$1,179.34</b>

ANNUAL REPORT

<b>GENERAL FUND</b>		
<b>LIABILITIES</b>		
Accounts Payable (Schedule A-4) .....	\$ 97.95	\$ 7.93
Due Governmental Agencies .....		325.90
Notes Payable (Schedule A-5) .....	2,500.00	
Bonds Payable (Schedule A-6) .....	9,000.00	11,000.00
<b>Total Liabilities</b> .....	<b>11,597.95</b>	<b>11,333.83</b>
<b>DEFICIT</b>		
Appropriated Surplus (Exhibit D) .....	2,039.46	966.28
Net Deficit (Exhibit E) .....	<b>7,277.85</b>	<b>5,047.70</b>
	5,238.39	4,081.42
<b>TOTAL—GENERAL FUND</b> .....	<b>\$6,359.56</b>	<b>\$7,252.41</b>
<b>TRUST FUNDS</b>		
Principals (Schedule A-7) .....	\$1,064.39	\$1,064.39
Income (Schedule A-7) .....	114.95	114.95
<b>TOTAL—TRUST FUNDS</b> .....	<b>\$1,179.34</b>	<b>\$1,179.34</b>

TOWN OF WATERBORO

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**TOWN OF WATERBORO**  
**STATEMENT OF DEPARTMENTAL OPERATIONS**  
**Year Ended February 20, 1947**

**Exhibit "D"**  
**BALANCES**  
**LAPSED**

	Balances 2/21/46 (Ex. A)	Appropriations (Ex. C)	Cash Receipts (Ex. B)	Other Credits	Total Available	Cash Disbursement (Ex. B)	Other Charges	Overdraft (Exhibit E)	Unexpended (Ex. A)	Carried Forward
<b>General Government:</b>										
Incidentals		1,800.00	118.31		1,918.31	2,139.95		221.64		
<b>Protection:</b>										
Fire Department		1,200.00	274.53		1,474.53	1,216.94			257.59	
Street Lights		1,000.00			1,000.00	818.37			181.63	
		2,200.00	274.53		2,474.53	2,035.31			439.22	
<b>Health and Sanitation:</b>										
Public Health Nurse		100.00			100.00	100.00				
<b>Highways and Bridges:</b>										
Roads and Bridges		2,400.00			2,400.00	3,454.03		1,054.03		
Snow Removal		3,000.00	581.30		3,581.30	6,623.51		3,042.21		
Maintenance of Unimproved Roads						165.72		165.72		
Maintenance of 3rd Class Roads	557.10	1,109.00			551.90	1,009.82	80.00	537.92		
Cutting Bushes, Holmes Road		100.00			100.00	99.20			.80	
Cutting Bushes, Unimproved Roads		300.00			300.00	371.22		71.22		
Unimproved Road Const.			2,030.24		2,030.24	2,038.40		8.16		
Highway Patrol		1,325.00			1,325.00	1,483.00		158.00		
50-50 Roads	50.00				50.00					50.00
Hamilton Road, Special	200.00				200.00					200.00
West Road, Special	75.00				75.00					75.00
Heffernan Road, Special	75.00				75.00					75.00
Chadbourne Road		100.00			100.00					100.00
<b>State Aid Road Construction</b>	<b>157.10</b>	<b>9,133.50</b>	<b>5,165.54</b>		<b>14,141.94</b>	<b>18,870.31</b>	<b>80.00</b>	<b>5,309.17</b>	<b>.80</b>	<b>500.00</b>
<b>Charities:</b>										
Town Poor		1,200.00	307.11	60.00	1,567.11	2,059.61		492.50		
Mothers' Aid						495.00		495.00		
		1,200.00	307.11	60.00	1,567.11	2,554.61		987.50		
<b>Education:</b>										
Schools	1,123.38	16,000.00	5,333.81		22,457.19	21,319.95				1,137.24
Repairs		2,000.00	17.82		2,017.82	1,630.60				387.22
Superintendence		435.00			435.00	433.33			1.67	
	1,123.38	18,435.00	5,351.63		24,910.01	23,383.88			1.67	1,524.46
<b>Unclassified:</b>										
Memorial Day		40.00			40.00	25.00				15.00
War Memorial		1,275.00			1,275.00	1,314.03		39.03		
		1,315.00			1,315.00	1,339.03		39.03		15.00
<b>Interest:</b>										
On Bonds		412.50			412.50	412.50				
On Notes		200.00	6.55		206.55	123.82			82.73	
		612.50	6.55		619.05	536.32			82.73	
<b>Municipal Indebtedness:</b>										
Payment on Bonds		2,000.00			2,000.00	2,000.00				
<b>Special Assessments:</b>										
State Tax		5,447.45			5,447.45	5,447.45				
County Tax		974.64			974.64	974.64				
		6,422.09			6,422.09	6,422.09				
<b>TOTAL ALL DEPARTMENTS</b>	<b>\$966.28</b>	<b>43,218.09</b>	<b>11,223.67</b>	<b>60.00</b>	<b>55,468.04</b>	<b>59,381.50</b>	<b>80.00</b>	<b>6,557.34</b>	<b>524.42</b>	<b>2,039.46</b>

**IF YOU OWN ANY OF THESE YOU  
NEED A SAFE DEPOSIT BOX**

- |  |   |
|--|---|
| <input type="checkbox"/> Abstracts             | <input type="checkbox"/> Insurance Policies   |
| <input type="checkbox"/> Agreements            | <input type="checkbox"/> Leases               |
| <input type="checkbox"/> Armed Service Records | <input type="checkbox"/> Marriage Certificate |
| <input type="checkbox"/> Bills of Sale         | <input type="checkbox"/> Mortgages            |
| <input type="checkbox"/> Contracts             | <input type="checkbox"/> Notes                |
| <input type="checkbox"/> Deeds                 | <input type="checkbox"/> Receipts             |
| <input type="checkbox"/> Diplomas              | <input type="checkbox"/> Securities           |
| <input type="checkbox"/> Heirlooms             | <input type="checkbox"/> Tax Receipts         |
| <input type="checkbox"/> Household Inventory   | <input type="checkbox"/> U. S. Savings Bonds  |
| <input type="checkbox"/> Income Tax Records    | <input type="checkbox"/> Will                 |

**WE HAVE A FEW SAFE DEPOSIT  
BOXES FOR RENT AT NOMINAL COST**

**SANFORD TRUST COMPANY**

**SANFORD**



**MAINE**

*Member of Federal Reserve System and Federal Deposit Insurance Corporation*



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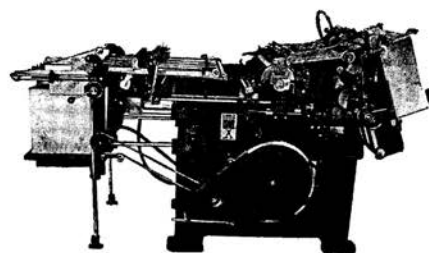
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