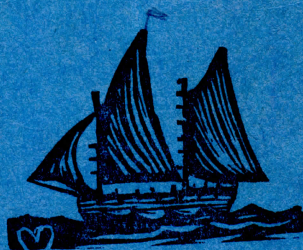


Dad Colby's.

ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
AND
SUPERINTENDENT of SCHOOLS
Town of Westport
MAINE



For The Fiscal Year

1954 - 1955



ANNUAL REPORT

of the

Municipal Officers

AND

SUPERINTENDENT of SCHOOLS

Town of Westport

MAINE

For The Fiscal Year

1954 - 1955

THE NEWS PRINT SHOP

Damariscotta, Maine

This is your Town Report. We have attempted to present to you, in clear, concise manner, a word picture of the Town's activities.

Much thought and effort has been used in the compilation of these statistics. We sincerely hope that you will derive as much pleasure and inspiration from its study as we have had from its preparation.

Your Town Officers

Town Officers 1954

Selectmen, Assessors, and Overseers of the Poor

DR. ERNEST G. GRAUMANN

ARTHUR R. KNIGHT

GEORGE R. HARRISON

Collector and Tresurer

ANN H. HARRISON

Town Clerk

ROSS T. BEATON

School Board

PAUL L. HODGDON

BETTY G. WALTHER

RENA G. MOSIER

Constable

ROBERT T. GREENLEAF, SR.

Road Commissioners

SELECTMEN

Sealers of Weights and Measures

HERBERT B. CROMWELL

Health Officer

ARTHUR R. KNIGHT

ANNUAL REPORT

Assessors' Report

1954 Valuation and Assessment

Real Estate, Resident	\$55,975.00	
Real Estate, Non-Resident	93,775.00	
		<hr/>
Total Real Estate		\$149,750.00
Personal Estate, Resident	32,495.00	
Personal Estate, Non-Resident	2,350.00	
		<hr/>
Total Personal Estate		34,845.00
		<hr/>
Grand Total Valuation		\$184,595.00
Value of Land	54,675.00	
Value of Buildings	95,075.00	
Tax Rate, \$90.00 per \$1,000.00		
56 Polls @ \$3.00		

Personal Property

Horses, 2	\$ 150.00	
Money at Interest	27,000.00	
Stock in Trade	500.00	
Portable Mills, 2	650.00	
Boats, 13	1,725.00	
Gas Pumps	150.00	
Radios, Television Sets, 61	1,925.00	
Tractors	400.00	
Other Property	2,345.00	
		<hr/>
		\$ 34,845.00

ANNUAL REPORT

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Tax Rate .090 x Valuation on \$184,595.00	\$16,613.55
56 Polls @ \$3.00	168.00
	<hr/>
	\$ 16,781.55
Fractional difference	.61
	<hr/>
Tax Commitment	\$ 16, 782.16
Supplemental tax	6.00
	<hr/>
Total Charged to Collector	\$ 16,788.16

Computation of Assessment

Tax Commitment	\$ 16,782.16
----------------	--------------

Requirements

Town Appropriations	\$ 15,999.00
County Tax	722.37
	<hr/>
	\$ 16,721.37
Overlay	60.79

Appropriations

Schools	\$ 4,694.00
Supt. of Schools	135.00
Public Health	25.00
State Aid Roads	600.00
State Aid Road, Note 1952	498.00
Town Highways	2,125.00
T. R. I. Roads	700.00
Heals Mill Fill & Dyke Approach	200.00
Bushing Town Highways	100.00
Bushing T. R. I. Roads	100.00
Thomas Hill	80.00
Luretta Hodgdon Hill	50.00

ANNUAL REPORT

Road Signs	17.00
Repair Dyke Bridge	300.00
Gravel, T. R. I.	300.00
Parkways	15.00
Stove for School	250.00
Snow	1,200.00
Contigent	300.00
Poor	1,100.00
Interest	450.00
Officers Salaries	1,150.00
Abatements	75.00
Insurance	60.00
Repair School House	700.00
Publicity Bureau	25.00
Fire Equipmeent	100.00
Audit	200.00
Veterans Graves	25.00
Civil Defense	150.00
Fire Truck	50.00
Workmen's Compensation Insurance	50.00
Town Dump	175.00
<hr/>	
Total Appropriation	\$ 15,999.00

Respectfully submitted

Dr. Erneest G. Graumann

Arthur R. Knight

George Harrison

Assessors of Westport

Selectmen's Report

DEPARTMENTAL OPERATIONS

GENERAL

Officers Salaries

Receipts

Appropriation on March 20, 1954	\$ 1,150.00
Overdraft February 16, 1954	37.39
	<hr/>
	\$ 1,187.39

Expenditures

Ernest G. Graumann	350.00
Arthur R. Knight	100.00
George Harrison	100.00
Ross T. Beaton, Clerk	100.00
Ann H. Harrison, Treasurer	75.00
Ann H. Harrison, Collector	462.39
	<hr/>
	\$ 1,187.39

CONTINGENT

Receipts

Appropriation on March 20, 1954	\$ 300.00
1954 Excise tax	802.53
Clam and Worm Licenses	34.00
Victualers License	1.00
Rent on Town Property	208.00
Dog License Refund	16.17
Various	92.97
	<hr/>
	\$ 1,454.67

Expenditures

Central Maine Power Company	\$ 52.12
Lincoln County News, Town Reports	250.00
Carl M. P. Larrabee, Bonds	20.00
Carl M. P. Larrabee, legal fees	19.10
Loring, Short and Harmon, Clerk supplies	1.86
Edith Whitehouse, Lien notices	22.50
Virginia Anderson, typing	17.00
Maine Municipal Association, fee	20.00
Marks Printing House, supplies	30.72
Cliff Leeman, tuning piano	11.00
Herbert Cromwell, Town Meeting	10.00
Ross Beaton, Town Meeting	34.75
Edwin Cromwell, lumber, sand boxes	14.82
Ellsworth Colby, labor, sand boxes	45.10
George Harrison, office expenses	8.00
Arthur Knight, office expenses	28.50
E. G. Graumann, office expenses	86.31
Westport-Wiscasset Bridge, tolls	80.00
Ann Harrison, office expenses	79.71
Ann Harrisn, lien notices, recording fees	35.80
Jennie Cromwell, election Clerk	12.00
Alice Colby, election clerk	12.00
Ann Harrison, election clerk	12.00
Olive Knight, election clerk	12.00
Ross Beaton, election official	15.50
E. G. Graumann, election official	12.00
Arthur Knight, election official	12.00
Robert Greenleaf, constable service	18.00
Ellsworth Colby, constable service, 1953, 1954	3.00
Boothbay Register, public notice	5.63
Ellsworth Colby, repairs	8.30
Ann Harrison, typing Federal, Town forms	25.00
D. L. Gleason, Treasurers supplies	1.00
Treasurer of State, dog tax deficiency	42.50
Town of Wiscasset, firemen	36.00
Don Koughan, notary fees	5.25

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Auto, Truck Guide, Supplies excise tax Collector	10.50
Herbert Cromwell, supplies	1.43
E. G. Graumann, assessing	5.00
Arthur Knight, assessing	5.00
George Harrison, assessing	5.00
Ross T. Beaton, office expenses	15.00
Balance February 15, 1955	313.31
	<hr/>
	\$1,454.67

PROTECTION

Fire Equipment

Receipts

Appropriation March 20, 1954	\$100.00
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Expenditures

Herbert Cromwell	\$ 8.99	
Balance February 15, 1955	91.01	
	<hr/>	
	\$100.00	\$100.00

Fire Truck

Receipts

Appropriation on March 20, 1954	\$50.00
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Expenditures

Paul Hodgdon	\$15.00	
Balance February 15, 1955	35.00	
	<hr/>	
	\$50.00	\$50.00

ANNUAL REPORT

Insurance

Receipts

Appropriation on March 20, 1954	\$60.00	
Overdraft February 1955	2.25	
	<hr/>	
	\$62.25	\$62.25

Expenditures

Carl M. P. Larrabee	\$62.25	
	<hr/>	
	\$62.25	\$62.25

Workmen's Compensation

Receipts

Appropriation on March 20, 1954	\$50.00	
Overdraft February 15, 1955	20.50	
	<hr/>	
	\$70.50	\$70.50

Expenditures

Carl M. P. Larrabee	\$70.50	
	<hr/>	
	\$70.50	\$70.50

Civil Defense

Receipts

Appropriation March 20, 1954	\$150.00	
Balance February 16, 1954	50.00	
	<hr/>	
	\$200.00	\$200.00

Expenditures

Balance February 15, 1955	\$200.00	\$200.00
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HEALTH AND SANITATION

Public Health Nurse

Receipts

Appropriation March 20, 1954	\$25.00	\$25.00
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Expenditures

Treasurer of State	\$25.00	
	<hr/>	
	\$25.00	\$25.00

Town Dump

Receipts

Appropriation March 20, 1954	\$175.00	
Balance February 16, 1954	11.75	
	<hr/>	
	\$186.75	\$186.75

Expenditures

John Picken	\$176.00	
Balance February 1955	10.75	
	<hr/>	
	\$186.75	\$186.75

ROAD BUDGET

Town Highways	\$ 500.00
State Aid Roads	600.00
Town Roads	2,375.00
Gravel, Town Road Improvement	350.00
Cutting Bushes, Town Roads	100.00
Cutting Bushes, Town Road	
Improvement	100.00
Thomas Hill, Special Resolve	80.00

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Luretta Hodgdon Hill, Special

Resolve	50.00	
Repair Bridges	200.00	
Groving Parkways	15.00	
		\$4,370.00
Stock Pile		300.00
Heals Mill Fill - Carried over	\$340.16	

Mill Bridge Fill**Receipts**

Appropriation March 20, 1954	\$200.00
Balance February 14, 1954	140.16

Expenditures

Balance February 15, 1955	\$340.16	
	\$340.16	\$340.16

Snow Removal**Receipts**

Appropriation March 20, 1954	\$1,200.00
State Treasurer	476.17

Expenditures

George Rose, plowing	\$857.00
Edwin Cromwell, sanding	50.25
John Bailey, sanding	24.50
Owen Delano, labor	6.00
Herbert Cromwell, sanding	36.00
Herbert Cromwell, Jr., snow fences	16.00

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Don Leavitt, stock pile	30.00	
Crooker & Simpson, plowing	28.00	
Albert Greenleaf, sanding	8.00	
Balance February 15, 1955	620.92	
	<hr/>	<hr/>
	\$1,676.17	\$1,676.17

Hurricane Damage

Receipts

Appropriation, Special	\$872.43	
Treasurer of the State of Maine	864.79	
	<hr/>	<hr/>
	\$1,737.22	\$1,737.22

Expenditures

Bancroft - Martin, culverts	\$397.52	
C. H. Chase, Dozer and Shovel	303.59	
Crooker & Simpson, Grader	153.00	
Ronald Tarbox, Gravel	77.10	
Albert Greenleaf, Truck	114.40	
James Greenleaf, Labor	73.00	
Amos Greenleaf, Truck	169.25	
George Russell, Truck	86.40	
Norman Prescott, Truck	60.75	
Fred Morin, Labor	23.75	
Linwood Wilson, Labor	25.65	
Theron Fowles, Truck	64.80	
E. G. Graumann, Foreman	47.16	
Morton Sprague, Labor	17.10	
Archie Theboutot, Truck	40.50	
Stanley Morris, Truck	57.60	
George Harrison, Labor	25.65	
	<hr/>	<hr/>
	\$1,737.22	\$1,737.22

Federal Aid is due on this project; amount unknown at this date.

ANNUAL REPORT

Town Highways

Receipts

Appropriation March 20, 1954, General	\$500.00
Appropriation March 20, 1954, individual Roads	1,625.00
State Treasurer, Special Resolve	63.94
	<hr/>
	\$2,188.94

Expenditures

Highway Commission	\$ 563.10	
New England Culvert Co.	7.70	
Crooker & Simpson Co.	238.27	
C. H. Chase Co.	271.20	
Ronald Tarbox	78.40	
Herbert Cromwell	20.00	
George Harrison	25.00	
George Knight	4.00	
Westport-Wiscasset Bridge District	40.00	
Clarence Benner	66.81	
Fred Grover	147.20	
William Rines	137.60	
E. G. Graumann	58.45	
Frank Granger	147.20	
Lauri Miete	147.20	
Forrest Johnson	64.00	
Edward Fairbrothers	64.00	
Balance February 15, 1955	108.81	
	<hr/>	
	\$2,188.94	\$2,188.94

Debris Clearance

Receipts

Appropriation, Special	\$118.32
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Expenditures

George Knight, Labor	\$ 3.50	
George Harrison, Power saw	19.80	
Alfred Cromwell, truck	36.42	
E. G. Graumann, labor	13.30	
Albert Greenleaf, Power Saw	19.80	
Robert Greenleaf, labor	11.40	
Amos Greenleaf, labor	2.85	
Ross T. Beaton, labor	11.25	
	<hr/>	<hr/>
	\$118.32	\$118.32

Repair Town Hall

Hurricane Damage

Receipts

Appropriation, Special	\$198.20
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Expenditures

Ellsworth Colby	198.20	
	<hr/>	<hr/>
	\$198.20	\$198.20

Cutting Bushes - Town Road Improvement

Receipts

Appropriation March 20, 1954	\$100.00
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Expenditures

Judson Cromwell	12.00	
E. G. Graumann	8.00	
George Harrison	36.75	
Balance February 15, 1955	43.25	
	<hr/>	<hr/>
	\$100.00	\$100.00

ANNUAL REPORT

Thomas Hill

Receipts

Appropriation March 20, 1954	\$ 80.00	
Balance from 1952, 1953	160.00	
	<hr/>	<hr/>
	\$240.00	\$240.00

Expenditures

Edwin Cromwell	\$153.00	
Balance February 15, 1955	87.00	
	<hr/>	<hr/>
	\$240.00	\$240.00

Road Signs

Receipts

Balance February 16, 1954		\$17.00
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Expenditures

Balance February 15, 1955	\$17.00	
	<hr/>	<hr/>
	\$17.00	\$17.00

Dyke Bridge

Receipts

Appropriation March 20, 1954		\$300.00
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Expenditures

Edwin Cromwell, lumber	\$ 80.88	
George Knight, labor	27.98	
Ellsworth Colby, labor	40.00	
Herbert Cromwell, labor	6.26	

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Alfred Cromwell, labor	6.00	
Judson Cromwell, labor	5.00	
Balance February 15, 1955	133.88	
	<hr/>	<hr/>
	\$300.00	\$300.00

Gravel, Town Road Improvement

Receipts

Appropriation March 20, 1954	\$300.00	
Balance February 16, 1954	30.90	
Overdraft February 15, 1955	17.15	
	<hr/>	<hr/>
	\$348.05	\$348.05

Expenditures

Ronald Tarbox, Gravel	\$348.05	
	<hr/>	<hr/>
	\$348.05	\$348.05

Groving Parkways

Receipts

Appropriation March 20, 1954	\$15.00
------------------------------	---------

Expenditures

Edwin Cromwell	\$15.00	
	<hr/>	<hr/>
	\$15.00	\$15.00

STATE AID ROADS

Receipts

Appropriation March 20, 1954	\$ 600.00
State Treasurer	1,050.00

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Expenditures

Balance February 15, 1954	\$1,650.00	
	<hr/>	<hr/>
	\$1,650.00	\$1,650.00

Town Road Improvement Fund

Receipts

Appropriation March 20, 1954	\$ 700.00
State Treasurer	1,354.00
Appropriation March 20, 1954, gravel	300.00
February 15, 1954 balance, gravel	30.90
Overdraft February 15, 1955	115.79

Expenditures

Don Leavitt, dozer	\$ 240.00	
New England Culvert Co.	366.67	
C. H. Chase, grader	182.00	
Crooker & simpson, grader	137.70	
Clarence Benner, foreman	129.00	
E. G. Graumann, labor	59.85	
William M. Rines, truck and driver	190.41	
Frank Granger, truck and driver	190.41	
Fred Grover, truck and driver	193.61	
Lauri Mieti, truck and driver	153.60	
Treasurer of State, shovel	308.00	
Ronald Tarbox, gravel	348.05	
	<hr/>	<hr/>
	\$2,500.69	\$2,500.69

Cutting Bushes, Town Highways

Receipts

Appropriation March 20, 1954	\$100.00
------------------------------	----------

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Expenditures

George Harrison, tractor	\$ 86.50	
Balance February 15, 1955	13.50	
	<hr/>	<hr/>
	\$100.00	\$100.00

CHARITIES

Poor Relief

Receipts

Appropriation March 20, 1954	\$1,100.00	
Balance February 15, 1954	121.54	
	<hr/>	<hr/>
		\$1,221.54

Expenditures

Presby's Convalescent Home	\$ 332.55	
Whitehaven Convalescent Home	550.00	
Dr. Charles DiPerri	10.00	
Balance February 15, 1955	328.99	
	<hr/>	<hr/>
	\$1,221.54	\$1,221.54

Aid to Dependent Children

Receipts

Balance February 15, 1954	\$176.00
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Expenditures

State Treasurer	\$ 18.90	
Balance February 15, 1955	157.14	
	<hr/>	<hr/>
	\$176.04	\$176.04

ANNUAL REPORT

Veterans Graves

Receipts

Appropriation March 20, 1954	\$25.00
------------------------------	---------

Expenditures

Herbert Cromwell, Flags	\$ 3.28	
Ellsworth Colby	20.00	
Balance February 15, 1955	1.72	
	<hr/>	<hr/>
	\$25.00	\$25.00

EDUCATION

Schools

Receipts

Appropriation March 20, 1954	\$4,694.00
Balance February 14, 1954	439.12
State Treasurer	1,314.58
Flag Balance	6.00
Dental Clinic Balance	50.00
Appropriation March 20, 1954, Public nurse	25.00
Appropriation March 20, 1954, insurance	12.50
Appropriation March 20, 1954, Superintendent of Schools	135.00
	<hr/>
	\$6,676.20

Expenditures

Violet Colby, Teacher	\$2,400.03
Professional Credit	50.00
Robert Greenleaf, Jr., janitor	145.00
Violet Colby, janitor	6.00
Evelyn Delano, janitor	103.00

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Robert Greenleaf, Jr., conveyance	1,464.00	
Carl M. P. Larrabee, insurance	56.80	
Treasurer of State, bus plates	3.27	
B. & W. Oil Company, fuel	95.68	
Herbert Cromwell, fuel	1.90	
Wiscasset Hardware, supplies	4.60	
Flood's Hardware, supplies	63.04	
L. L. Hammett Company, supplies	4.72	
Herbert Cromwell, supplies	5.11	
World Book Company, books	9.79	
L. W. Singer Company, books	6.65	
Allyn-Bacon Company, books	6.81	
MacMillan Company, books	34.26	
Webster Company, books	22.52	
N. Gratz Jackson, supplies	14.70	
Ginn and Company, books	18.80	
J. L. Hammett, supplies	19.56	
Gledhill Brothers, supplies	66.96	
Violet Colby, supplies	7.60	
Beckley Cardy Company, maps	49.45	
Treasurer of State, water test	3.90	
Central Maine Power Company, lights	93.74	
Norman Drummond, union sec.	2.00	
Alfred Cromwell	20.00	
Alice Colby	17.50	
School Fire Insurance	12.50	
Treasurer of State, Health Nurse	25.00	
Stanwood C. Gilman, Superintendent	135.96	
Tuition, High School	781.02	
Insurance	12.50	
Balance February 15, 1955	906.62	
	<hr/>	<hr/>
	\$6,676.20	\$6,676.20

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Stove

Receipts

Appropriation March 20, 1954	\$250.00
Overdraft February 15, 1955	10.80

Expenditures

Wiscasset Hardware Company, stove	\$243.50	
Ellsworth Colby, labor	17.30	
	<hr/>	<hr/>
	\$260.80	\$260.80

Repairs, School

Receipts

Appropriation March 20, 1954	\$700.00
------------------------------	----------

Expenditures

Ellsworth Colby, labor	\$168.60	
J. L. Hammett, supplies	6.48	
Floods Hardware, supplies	86.53	
Frank Greenleaf, labor	230.49	
Albert Lester, labor	30.00	
Balance February 15, 1955	177.90	
	<hr/>	<hr/>
	\$700.00	\$700.00
From Treasurer of State for Physically Handicapped Children		\$30.69

Interest

Receipts

Appropriation March 20, 1954	\$450.00
------------------------------	----------

Expenditures

First National Bank of Bath	\$ 57.29
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First National Bank of Bath	20.00	
Balance February 15, 1955	372.71	
	<hr/>	<hr/>
	\$450.00	\$450.00

Notes Payable

Receipts

Appropriation March 20, 1954, for 1952 State Aid Note	\$ 498.00
First National Bank of Bath, Hurricane note	4,000.00

Expenditures

First National Bank of Bath	\$ 498.00	
First National Bank of Bath	2,000.00	
Balance due February 15, 1955	2,000.00	
	<hr/>	<hr/>
	\$4,498.00	\$4,498.00

County Tax

Receipts

Assessment	\$722.37
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Expenditures

John Glidden	\$722.37	
	<hr/>	<hr/>
	\$722.37	\$722.37

Audit

Receipts

Appropriation March 20, 1954	\$200.00
Overdraft February 15, 1955	90.34

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Expenditures

State Treasurer	\$290.34	
	<hr/>	
	\$290.34	\$290.34

Maine Publicity Bureau**Receipts**

Appropriation March 20, 1954		\$25.00
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Expenditures

Maine Publicity Bureau	\$25.00	
	<hr/>	
	\$25.00	\$25.00

Accounts Receivable

*Paul Hodgdon, rent on Town Hall 1953 season	\$125.00
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Abatements**Receipts**

Appropriation March 20, 1954	\$ 75.00
Overdraft	25.80

Expenditures

William Daigle, error in assessment	\$ 13.50	
Adeline Tarbox, error in assessment	4.50	
Eugene Whitten, Town-owned property	74.80	
James Greenleaf, Town-owned property	18.00	
	<hr/>	
	\$100.80	\$100.80

Temporary Loans**Receipts**

First National Bank of Bath, Anticipation Note	\$5,000.00
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Expenditures

First National Bank of Bath	\$5,000.00
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Withholding Tax

Receipts

Withholding	\$264.05
Balance February 16, 1954	33.30

Expenditures

Director of Internal Revenue	\$255.05	
Balance, January 1, 1955 to February 15, 1955	42.30	
	<hr/>	<hr/>
	\$297.35	\$297.35

*Paid After Books Closed.

Accounts Payable

Director of Internal Revenue, withholding tax January 1, 1955 to February 15, 1955	\$42.30
*Paul Hodgdon, Fire Truck	35.00
	<hr/>
	\$77.30

*Paid After Books Closed.

Town Clerk's Report

Received from Dog Licenses	\$ 48.00
Received from Hunting-Fishing Licenses	103.50
Marriages	2
Births	4
Deaths	3

ROSS T. BEATON

Town Clerk

Treasurer's Report

Cash Balance February 15, 1954 \$ 2,450.01

Receipts, Ann H. Harrison, Collector

1954 taxes	\$14,830.32	
1954 Supplemental taxes	6.00	
Interest, 1954 taxes	45.89	
1953 taxes	613.64	
Interest, 1953 taxes	25.95	
1952 taxes	2.25	
1954 Excise tax	634.42	
1955 Excise tax	399.76	
<hr/>		
Total received from taxes and interest	\$16,558.23	\$16,558.23

Receipts, State Treasurer

Reimbursement, Snow Removal	\$ 476.17	
Reimbursement, Town Road Improvement	1,354.00	
State Aid Road Fund	1,050.00	
State School Subsidy	1,345.27	
Dog Tax Refund	16.17	
Special Resolve	63.94	
License Refund	2.00	
Reimbursement, Hurricane Damage	864.79	
<hr/>		
Total received from State	\$5,172.34	5,172.34

Receipts, Mortgage Tax Liens, Interest, Costs

Laura E. Greenleaf, Mary J. Greenleaf lien	\$ 40.36
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Robert L. & Betty G. Walther	52.69
Rena C. Mosier, Annie R. Colby Heirs	35.00

Total Received	\$128.05	\$128.05
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Receipts, Miscellaneous

Selectmen, Clam and Worm licenses	\$ 34.00
Selectmen, Rent on Town Property	40.00
Verlie M. Greenleaf, Rent of Town Hall	168.00
Herbert Cromwell, Victualer's License	1.00
Reserve for Payment Withholding tax	264.05
First National Bank of Bath, loan	5,000.00
First National Bank of Bath, loan	4,000.00
Lien Demand Fees	9.00
Recording fees, lien discharge	2.50
Wiscasset Lumber Co., rebate	4.00
Fontaine C. Bradley, Reimbursement advertising in re dock permit	5.63
Crooker & Simpson, Refund on 1953 1954 Road Work	131.48

Total Misc. Accounts	\$9,659.66	\$9,659.66
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Total Receipts	\$33,968.29
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By paid Selectmens Warrants	27,176.97
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Cash Balance February 15, 1955	6,791.32
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Reconciliation of Cash Balance

Balance per Bank Statement	\$6,583.51
Deduct: Outstanding checks	282.98

	\$6,300.53
--	------------

Add: Cash on hand	490.79
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Cash Balance February 15, 1955	\$6,791.32
--------------------------------	------------

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Tax Liens

1953

Resident

Annie R. Colby Heirs	\$ 46.20
Charles H. Colby, Sr.	103.40
Robert T. Greenleaf, Sr.	90.20
Charles H. Colby, Jr.	22.00
Elizabeth M. Richardson	4.40

Non-Resident

Moses L. Aronson	\$ 13.20
Grace E. Cunningham	26.40
Isobel H. Neuman	4.40
Alberta Tukey	5.38

 \$315.58

1952

Resident

Annie R. Colby Heirs	\$ 12.25
James Greenleaf	13.50

Non-Resident

Moses L. Aronson	13.50
Isobel H. Neuman	4.50
Eugene N. Whitten	76.50

 \$120.25

1951

Resident

Hazel L. Fowler	\$ 15.75
James Greenleaf	4.50
Elizabeth Richardson	4.50

Non-Resident

Eugene N. Whitten	76.50
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 \$101.25

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1950

Resident

James Greenleaf	\$ 4.05
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Non-Resident

Eugene N. Whitten	68.85
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\$ 72.90

1949

Resident

James Greenleaf	\$ 12.38
-----------------	----------

Non-Resident

George Anderson and John Caron	22.00
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Lewis Coombs	2.75
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Evelyn S. Love	3.30
----------------	------

\$ 40.43

1948

Resident

James Greenleaf	\$ 13.50
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Non-Resident

George Anderson and John Caron	24.00
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Lewis Coombs	3.00
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Charles Dickinson, heirs	1.80
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Evelyn S. Love	3.60
----------------	------

\$ 45.90

1947

Resident

James Greenleaf	\$ 16.65
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Non-Resident

George Anderson and John Caron	29.60
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Lewis Coombs	3.70
--------------	------

Charles Dickinson, heirs	2.22
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Evelyn S. Love	4.44
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\$ 56.61

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1946

Resident

James Greenleaf	\$ 15.08
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Non-Resident

George Anderson and John Caron	\$ 26.80
Lewis Coombs	3.35
Charles Dickinson, heirs	2.01
Evelyn S. Love	4.02

\$ 51.26

1945

Non-Resident

George Anderson and John Caron	\$ 19.60
Lewis Coombs	2.21
Charles Dickinson, heirs	1.47

\$ 23.28

1944

Non-Resident

George Anderson and John Caron	\$ 18.40
Lewis Coombs	2.07
Charles Dickinson, heirs	1.38

\$ 21.85

1943

Non-Resident

George Anderson and John Caron	\$ 18.80
Charles Dickinson, heirs	1.41
Minnie P. Farley	2.82
Jane LeFountaine	2.82
Frank Pettingill	1.41

\$ 27.26

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1942

Non-Resident

George Anderson and John Caron	\$ 10.40
Minnie P. Farley	3.12
Edgar Perkins	23.40
Frank Pettingill	1.56

\$ 38.48

1941

Non-Resident

George Anderson and John Caron	\$ 9.60
Minnie P. Farley	2.88
Jane LeFountaine	2.88
Frank Pettingill	1.44

\$ 16.80

1940

Non-Resident

George Anderson and John Caron	\$ 9.00
Minnie P. Farley	2.70
Jane LeFountaine	2.70
Nellie Whitaker	8.10

\$ 22.50

1939

Non-Resident

Abbie Clark	\$ 1.26
Benjamin Marshall	2.52
Arthur E. Reny	5.04
Nellie Whitaker	7.56

\$ 16.38

1938

Non-Resident

John Burgen	\$ 1.20
Abbie Clark	1.20

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Alphonse W. Cote	2.40
Mary Dickson	2.00
Everett Heald	1.20
Albert S. Holt	3.60
Jane LeFountaine	2.40
Laura Linscott	6.00
Mrs. J. J. Manning	2.40
Benjamin Marshall	2.40
E. A. Mathews, heirs	6.00
Arthur E. Reny	4.80
Rudolph Somers	3.60
C. F. Wakely	3.60

\$ 42.80

1937 Non-Resident

John Burgen	\$ 1.29.
Abbie Clark	1.29
Alphonse W. Cote	2.58
Charles Dickinson, heirs	1.29
Everett Heald	1.29
Albert S. Holt	3.87
Laura Linscott	6.45
Mrs. J. J. Manning	2.58
Benjamin Marshall	2.58
E. A. Mathews, heirs	6.45
Arthur Reny	5.16
Eugene N. Whitten	8.60

\$ 43.43

1936 Non-Resident

John Burgen	\$ 1.40
Alphonse W. Cote	2.80
Mary Dickson	2.33
Everett Heald	1.40

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Albert S. Holt	4.20
Laura Linscott	6.99
Mrs. J. J. Manning	2.80
E. A. Mathews, heirs	6.99
Rudolph Somers	4.20
	<hr/>
	\$ 33.11

1935

Non-Resident

John Burgen	\$ 1.36
Lewis Coombs	2.04
Alphonse W. Cote	2.72
Mary Dickson	2.27
Albert S. Holt	4.08
Laura Linscott	6.81
E. A. Mathews, heirs	6.81
Mrs. J. J. Manning	2.72
Rudolph Somers	4.09
	<hr/>
	\$ 32.90

Capital Reserve Fund

Town of Westport in account with The First National Bank of Bath, Maine.

By Deposit May 28, 1952	\$300.00
By Deposit June 26, 1953	250.00
By Interest December 1, 1952	1.50
By Interest June 1, 1953	1.50
By Interest December 1, 1953	2.55
By Interest June 1, 1954	2.77
By Interest December 1, 1954	2.79
	<hr/>

Total fund on deposit \$561.11

Respectfully submitted,

ANN H. HARRISON

Treasurer

Tax Collector's Report

1954 Taxes

To Amount of Commitment	\$16,782.16	
To Amount of Supplemental Taxes	6.00	
To Amount Interest Collected	45.89	
		<hr/>
		\$16,834.05
By Cash paid Treasurer, 1954 taxes	\$14,830.32	
By Cash paid Treasurer, Supplemental Taxes	6.00	
By Cash paid Treasurer, Interest	45.89	
By Amount of Abatements	36.00	
By Amount Unpaid Real Estate taxes	1,710.26	
By Amount Unpaid Personal Taxes	184.58	
By Amount Unpaid Poll taxes	21.00	
		<hr/>
		\$16,834.05

1953 Taxes

To Amount of Unpaid Real Estate Taxes	\$ 1,200.72	
To Amount Unpaid Personal Taxes	39.80	
To Amount Unpaid Poll Taxes	18.00	
To Amount Interest Collected	25.95	
		<hr/>
		\$ 1,284.47
By cash paid Treasurer, 1953 taxes	\$ 613.64	
By cash paid Treasurer, Interest	25.95	
By amount of abatements	74.80	
By amount unpaid Real Estate Taxes	193.60	
By amount unpaid Personal Taxes	19.80	

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By amount unpaid Poll Taxes	6.00	
By amounts of Liens	350.68	
		<hr/>
		\$ 1,284.47

1952 Taxes

To amount unpaid Personal Taxes	\$ 6.75	
To amount unpaid Poll Taxes	3.00	
		<hr/>
		\$ 9.75
By cash paid Treasurer,		
Personal Taxes	\$ 2.25	
By amount unpaid Personal Taxes	4.50	
By amount unpaid Poll Taxes	3.00	
		<hr/>
		\$ 9.75

1951 Taxes

By amount unpaid Personal Taxes	\$ 3.41
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1950 Taxes

By Amount unpaid Personal Taxes	\$ 8.10
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1949 Taxes

By amount unpaid Personal Taxes	\$ 17.42
---------------------------------	----------

1948 Taxes

To amount unpaid Personal Taxes	\$ 29.10
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1947 Taxes

To amount unpaid Personal Taxes	\$ 25.28
---------------------------------	----------

Delinquent Tax List

REAL ESTATE TAXES

1954

Resident

Annie R. Colby Heirs	\$ 47.26
Charles H. Colby, Sr.	105.76
Charles H. Colby, Jr.	22.50
Clarence R. Colby	22.50
Riel Colby Heirs	45.00
Elvina C. Cromwell	42.76
Joseph Delano	4.50
Hazel L. Fowler	51.76
Mary J. Greenleaf	36.00
Robert T. Greenleaf, Sr.	92.26
Stewart McEachern	31.50
Elizabeth Richardson	4.50
George D. Richardson	74.26
George D. Richardson, Jr.	58.50
Oscar Shea	33.50
George R. Spinney	58.50
Betty G. & Robert L. Walther	45.00
Eugene E. Whitten	36.00

\$812.06

Non-Resident

Herbert O. Boellhoff	\$144.00
Kenneth R. Bruce Heirs	112.50
Grace E. Cunningham	40.50
Talbot T. Dumont	54.00
James T. Dunton Heirs	4.50
Mildred E. Leavitt	49.50

Coleman J. Lemont	63.00
Isobel H. Nueman	4.50
Florence Newman	54.00
John Picken	180.00
Eunice E. Skaling	72.00
Eugene Whitten	76.50
Moses L. Aronson	13.50
Eleanor R. Hodgkins	10.80
E. M. Small	8.10
Alberta Tukey	5.40
C. L. Turgeon	5.40

\$898.20

PERSONAL PROPERTY TAXES

1954

Resident

Charles H. Colby, Sr.	\$ 2.26
Charles H. Colby, Jr.	6.76
Clarence R. Colby	6.76
Joseph Delano	13.50
Frank Fowler	2.26
Albert Greenleaf	6.76
Robert T. Greenleaf, Sr.	13.50
Ralph S. Knowles	6.76
Stewart McEachern	6.76
George D. Richardson	18.00
George R. Spinney	22.50
Eugene E. Whitten	6.76

\$112.58

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Non-Resident

Raymond Noyes	\$ 45.00
John Picken	27.00

\$ 72.00

POLL TAXES

1954

Charles H. Colby, Sr.	\$ 3.00
Clarence R. Colby	3.00
Richard Fowler	3.00
Stewart McEachern	3.00
Richard L. Placilla	3.00
Bryant Richardson	3.00
George D. Richardson	3.00

\$ 21.00

REAL ESTATE TAXES

1953

Resident

James Greenleaf	\$ 17.60
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Non-Resident

John Picken	\$176.00
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PERSONAL PROPERTY TAXES

1953

Charles H. Colby, Sr.	\$ 2.20
Charles H. Colby, Jr.	2.20
Robert T. Greenleaf, Sr.	13.20
Eugene Ellsworth Whitten	2.20

\$ 19.80

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POLL TAXES

1953

Eugene Ellsworth Whitten	\$ 3.00	
Richard Fowler	3.00	
	<hr/>	\$ 6.00

PERSONAL PROPERTY TAXES

1952

Resident

Charles H. Colby, Jr.	\$ 2.25	
Eugene E. Whitten	2.25	
	<hr/>	\$ 4.50

POLL TAXES

1952

Carlton Lewis	\$ 3.00
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PERSONAL PROPERTY TAXES

1951

Luther Cromwell	\$ 15.75	
James Greenleaf	7.66	
	<hr/>	\$ 23.41

1950

James Greenleaf	\$ 8.10
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1949

Luther Cromwell	\$ 17.42
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1948

Luther Cromwell	\$ 25.80	
George R. Spinney	3.30	
	<hr/>	\$ 29.10

1947

Luther Cromwell	\$ 19.73	
George R. Spinney	5.55	
	<hr/>	\$ 25.28

Respectfully Submitted,
ANN H. HARRISON
Collector

EXCISE TAX COLLECTOR'S REPORT

To amount tax collected		\$1,034.18
By amount paid Treasurer, 1954 tax	\$ 634.42	
By amount paid Treasurer, 1955 tax	399.76	
	<hr/>	
	\$1,034.18	\$1,034.18

Annual Report Of Public Health Nursing Service

WESTPORT 1954

Public Health Nursing is your community service to assure that resources for prevention and care of disease are fully utilized. The very meaning of health has broadened to a positive concept of physical, mental and social well-being.

The value of infant and pre-school child health conferences cannot be too highly stressed and publicized, especially in widely separated rural areas without a resident doctor. The weak point in health coverage of our children is in that period after birth and before school when many of the most serious illnesses attack with disastrous results. These health measures enable the Public Health Nursing Service to better serve you - for the future of any community lies in the safeguarding of its children.

Most communities now have school medical inspection by a Physician, three times during school life, with the privilege of referral by parent or teacher of any child with a health problem, in the between grades. No examination can take the place of that of the family doctor, but it is generally found that some children do not have this benefit and a health problem cannot be solved until a child's physical condition is known. The combined results of this doctor, teacher and nurse continual observation of the school child carried on a permanent health record, plus yearly offered immunization boosters against diphtheria, small pox and tetanus would continue protection of your children and complete a well rounded health service.

We could not accomplish the work we do without the valuable volunteer workers of your community. We are pleased to have the opportunity to participate with you in your program.

MRS. HELEN G. ANDERSON, R.N.

Public Health Nurse

School Report

To the Commissioner of Education, and the Citizens of
Westport, Greetings.

I have the honor of submitting to you my fifteenth
Annual Report.

FINANCIAL

State General Aid	\$1,314.58
Balance forward, maintenance Feb. 15, 1954.	439.12
Balance, Dental Clinic	50.00
Balance, Flag Account	6.00
Insurance Town Buildings, including school	12.50
Appropriated for Maintenance	4,694.00
Appropriated Salary of superintendent	135.00
Appropriated Public Health Nurse	25.00
<hr/>	
Total Assets	\$6,676.20

Expended

Teachers salary	\$2,400.03
Professional Credits	50.00
Janitor	264.00
Conveyance	1,525.07
Fuel	102.18
Janitorial supplies	72.87
Books	101.56
Supplies	163.25
Lights, Water Tests	97.64
Secretary Union 48	2.00
Cleaning	37.50
School Fire Insurance	12.50

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Public Health Nurse	25.00
Superintendent of Schools	135.96
School Committee	None
School Physician	None
Dental Clinic	None

Total Elementary	\$4,988.56
High School Tuition	781.02
<hr/>	
Total Common School Account	\$5,769.58

Section 240, Chapter 41 R.S. amended 1954 State Laws is the authority for all items placed in Common School Account as enumerated, and qualify for State General Aid.

Budget

Feb. 15, 1955 to Feb. 15, 1956

Teachers salary	\$2,600.00
Janitor	180.00
Conveyance, estimated \$40 weekly	1,440.00
Fuel Oil, estimate	180.00
Janitorial supplies	75.00
Books	100.00
Supplies	125.00
Utility, lights, water test	105.00
Secretary Union 48	2.00
Cleaning	35.00
School Fire Insurance	37.50
Public Health Nurse	25.00
Superintendent's salary	135.96
School Committee	25.00
Attendance Officer	6.00

School Physician	25.00
Dental Clinic	50.00
High School Tuition	1,589.98

Total budget estimate \$6,736.44

High School Tuition

3 students for Winter and Spring Terms Rate of tuition \$156.66 each	\$469.98
Fall Term, 8 to enter, plus 2 there, one Senior graduates is 10 Students Rate for Fall Term \$112 each	1120.00

Total High School Tuition	\$1,589.98
Total estimate for Common Schools	\$6,736.44
Deductable Balance	\$906.62
State Aid	1,542.00

Total deductible	\$2,448.62
Necessary to appropriate for Common Schools	\$4,287.82

Special Accounts

Education for Physically Handicapped received State Aid, December 1954	\$30.69
Appropriation estimate	100.00

Equipment

Appropriation estimate	None
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Repairs

Appropriation estimate	\$100.00
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Expenditures Itemized

Teachers

Violet Colby	\$2,400.03	
Professional Credits	50.00	
	<hr/>	\$2,450.03

Janitors

Robert Greenleaf, Jr.	\$145.00	
Violet Colby	6.00	
Evelyn Delano	93.00	
	<hr/>	\$244.00

Elementary Conveyance

Treasurer of State, Bus Plates	\$3.27	
Carl Larrabee, Insurance	56.80	
Robert T. Greenleaf, Jr.	1,464.00	
	<hr/>	\$1,524.07

Fuel

B and W Oil Company	\$95.68	
Herbert Cromwell	1.90	
Wiscasset Hardware	4.60	
	<hr/>	\$102.18

Janitorial Supplies

Floods Hardware	\$63.04	
J. L. Hammett Co.	4.72	
Herbert Cromwell	5.11	
	<hr/>	\$72.87

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Books

World Book Company	\$9.79
Allyn Bacon Company	6.81
L. W. Singer Company	21.53
Macmillan Company	34.26
Webster Company	22.52
	<hr/>
	\$101.56

Supplies

N. Gratz Jackson	\$14.70
J. L. Hammett	19.56
Gledhill Bros.	66.96
Violet Colby	7.60
Beckley Cardy Company (Maps)	49.45
	<hr/>
	\$158.27

Utility Service

Treasurer State, Water Test	\$3.90
Central Maine Power Company	93.74
	<hr/>
	\$97.64

Secretary Union 48

Norman Drummond	\$2.00
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Cleaning

Alfred Cromwell	\$20.00
Alice Colby	17.50
	<hr/>
	\$37.50

School Fire Insurance

Paid by Selectmen under Town Buildings	\$12.50
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Public Health Nurse

Paid State Treasurer	\$25.00
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Superintendent of Schools

Stanwood C. Gilman	\$135.96
Dental Clinic, School Committee, School Physician and Attendance Officer, no expenditures.	

High School Tuition

3 students, Winter Term 1954	\$229.68
3 students, Spring Term 1954	209.58
3 students, Fall Term 1954	341.76
	<hr/>
	\$781.02

Equipment

Wiscasset Hardware, Duo Therm Oil Heater	\$243.50
Stove, Ellsworth Colby	17.30
	<hr/>
	\$260.80

Repairs

Ellsworth Colby	\$168.60
J. L. Hammett	6.48
Floods Hardware	86.53
Frank Greenleaf	230.49
Albert Lester	30.00
	<hr/>
	\$522.10

Statistics**Winter Term 1954**

7 weeks ending Feb. 19, 1954, Total enrolled 32. Pupils conveyed 22, Average Attendance 22. Violet Colby Teacher.

Spring Term 1954

15 weeks ending June 11, 1954. Total enrolled 34. Pupils conveyed 22, Average Attendance 22. Violet Colby Teacher.

Fall Term 1954

15 weeks, 2 days ending Dec. 23, 1954. Total enrolled 30. Pupils conveyed 18. Average attendance 27. Violet Colby, Teacher.

Enrollment by Grades

Grade I-4, II-2, III-2, IV-4, V-4, VI-4, VII-4, VIII-6
School Census April 1, 1954.

31 elementary pupils, 3 high school students, total 34.

School Calendar 1954-55

Fall Term opened Sept. 7, 1954, closed Dec. 23, 1954, 77 days. Winter Term opened Jan. 3, 1955, closed Feb. 18, 1955, 35 days. Spring Term A opened Feb. 28, 1955, closes Apr. 15, 1955, 35 days. Spring Term B opens April 25, 1955, closes June 10, 1955, 35 days. Total days in school year 182 days.

Superintendent's Report

The school has been maintained one hundred and eighty days following the Bath school calendar. Mrs. Violet Colby, teacher, has conducted a good school with an interest in the children which has a positive bearing in their good behavior, interest, and attitudes toward school.

The fundamentals of teaching has been stressed in basic subjects. A daily schedule of classes is maintained with provision for all of the individual help possible. The multiple grade rural school is today considered especially difficult to teach and demands a teacher of experience.

The children have progressed satisfactorily as a group gaining in their subjects and maturing further in their social understandings.

At the request of the teacher all necessary books and supplies have been furnished. A new set of wall maps was purchased.

The committee have attended to the school building by having done some major repairs to the outside, which included fixing the foundation and sill. The inside of the building was cleaned and an oil heater installed.

A good play area is available, and I would suggest a moderate sum be spent for soft balls, basket ball net, and some large rubber balls, in order to provide healthy recreation at noon time.

The Health area is most important. Mrs. Anderson, the Public Health Nurse, would like to have an appropriation for a School Physician so that a physical examination would be given to the pupils. As it is the Pre-school

clinics are held and no active health work is continued. Early discovery of disease and further immunization would strengthen the program in the school.

The Dental treatments were not given due to curtailment of workers from the health department. If the pupils could be transported to Woolwich, they could be cared for there, otherwise there are not enough nurses to do the work in all towns.

The School Committee have attended to their duties and done their best to make the school comfortable for your children. I wish to express my appreciation to the parents and citizens, also the teachers for their cooperation. Their combined efforts have done much to provide a good school for the children.

Respectfully submitted,

STANWOOD C. GILMAN

State Department Of Audit

Augusta

December 16, 1954

Board of Selectmen

Westport, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the town of Westport have been audited for the fiscal year ended February 15, 1954.

The examination was made by Auditors C. G. Hawes and C. B. Conant, Jr. in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceding year, 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 present the result of the financial operations of the Town for the period designated. Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY

State Auditor

COMMENTS

TOWN OF WESTPORT

February 15, 1953 to February 15, 1954

An audit of the financial records of the Town of Westport has been completed for the municipal year ended February 15, 1954. The audit included an examination of certain financial records maintained by the various town officers. The examination consisted of a review of cash transactions as well as an analysis of available funds and expenditures and the results are incorporated in the following text, exhibits and schedules pertaining to the fiscal affairs of the town.

The result of the year's operations revealed that available funds exceeded expenditures by \$1,828.53, per the following summary:

Departmental Operations:	
Unexpended Balances	\$1,955.73
Overdrafts	127.20
<hr/>	
Net Unexpended Balances	\$1,828.53

The audit also revealed that certain phases of municipal operations may be strengthened by favorable consideration of the following suggestions:

The general ledger should be posted currently and trial balances taken at least monthly.

The treasurer should currently reconcile the cash book balance with the cash balance. The reconciliation should be retained for future reference.

The treasurer should obtain signed waivers for partial payments on tax mortgage liens.

ASSETS

The cash balance of \$2,450.01 was reconciled with a bank statement furnished by The First National Bank of Bath, Maine.

Other assets including taxes, accounts receivable, tax liens and tax acquired property were reviewed and verification undertaken to determine their validity at the year end. Unpaid accounts were also reconciled with the balances shown on the records of the selectmen.

DEFERRED REVENUE

The deferred revenue of \$168.11 represents 1954 excise tax collections carried forward for future allocation by the townspeople.

RESERVES AND SURPLUS

The examination of appropriation accounts shows a total amount of \$1,067.71 (Exhibit D), representing the net unexpended balances of various accounts carried forward to the ensuing year.

The unappropriated surplus of the town amounted to \$4,556.99, an increase of \$1,661.53 from the previous year. This increase was occasioned by the excess of available funds over expenditures of \$1,828.53 less prior years' lapsed balances of \$167.00 which were reappropriated at the annual town meeting.

DEBT FUND

The debt fund, which is incorporated in the balance sheet as a separate fund, reflects the outstanding state aid road note of \$498.00 which has been paid in the ensuing year. The note indebtedness was reduced \$4,073.00

in the current year with state and towns funds appropriated for the purpose.

RESERVE FUNDS

The new school or tuition fund was increased by a donation of \$250.00 and interest of \$5.55 and was represented by a time deposit in The First National Bank of Bath, Maine.

AVAILABLE FUNDS AND EXPENDITURES

An analysis of the comparative statement of available funds revealed a decrease of \$88.66 as compared with the preceding year. Expenditures also decreased slightly.

A method of effectively canceling invoices should be adopted. This can be accomplished either by perforation or a rubber stamp device.

GENERAL

The examination of the town clerk's records revealed that the townspeople authorized the reappropriation of lapsed balances totaling \$167.00 to civil defense, town dump and road sign accounts, (Exhibit D). Authority was also granted to transfer the 1953 excise tax monies to the contingent account.

Also noted, was a vote to accept a donation of \$250.00 to be added to the reserve fund for school building or tuition purposes.

Authority was granted the selectmen and treasurer to hire \$1,350.00 in anticipation of 1954 state aid road funds, however, this loan was not negotiated.

SCOPE OF AUDIT

Count of cash was made and records were checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. Available funds and expenditures were examined by methods and to the extent deemed necessary. Invoices, payrolls and canceled checks substantiating expenditures for a selected period were test checked. Letters of verification were utilized to determine the correctness of tax, tax lien and notes payable accounts. The reserve fund transactions were reviewed and the time deposits representing the investment of the fund was examined. Excise tax collections were verified by examination of the receipts retained by the collector. Insurance and bond coverages were reviewed and listed.

Included in this report are exhibits and schedules pertaining to the financial status of the town. Audit procedures were followed to the extent deemed necessary to develop these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the town at February 15, 1954, and the results of its operations for the year then ended.

EXHIBIT A**COMPARATIVE BALANCE SHEET**

	Feb. 15, 1954	Feb. 14, 1953
GENERAL FUNDS		
ASSETS		
Cash in Bank	\$2,450.01	\$ 959.40
Accounts Receivable (Schedule A-1)	80.48	

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Taxes Receivable		
(Schedule A-2)	1,371.58	1,332.99
Less - Reserve for		
Losses	63.60	63.60
	<hr/>	<hr/>
	\$1,307.98	\$1,269.39
Tax Liens		
(Schedule A-3)	200.25	614.64
Tax Acquired Property		
(Schedule A-4)	737.39	607.64
Deferred Appropriations: (State		
Aid Road) State Share	1,050.00	
	<hr/>	<hr/>
Total - General Fund	\$5,826.11	\$3,451.07

DEBT FUND

ASSETS

Amount Necessary to Retire		
Notes from Future Revenue	\$ 498.00	\$1,871.00
Deferred Appropriations:		
(State Aid Road) State Share	2,100.00	
Town Share	600.00	
	<hr/>	<hr/>
		\$2,700.00
	<hr/>	<hr/>
Total - Debt Fund	\$ 498.00	\$4,571.00

RESERVE FUND

ASSETS

Time Deposits		
(Schedule A-7)	\$ 555.55	\$ 300.00

GENERAL FUNDS

LIABILITIES

Deferred Revenue:		
Excise Taxes	\$ 168.11	\$231.76

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RESERVES

Due Governmental Agencies

(Schedule A-5)	\$ 33.30	\$ 68.95
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Authorized Expenditures

(Exhibit D)	1,067.71	254.90
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	<u>\$1,101.01</u>	<u>\$ 323.85</u>
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SURPLUS

Unappropriated (Exhibit C)	\$4,556.99	\$2,895.46
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Total - General Fund	<u>\$5,826.11</u>	<u>\$3,451.07</u>
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DEBT FUND

LIABILITIES

Notes Payable (Schedule A-6)	\$ 498.00	\$4,571.00
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RESERVE FUND

LIABILITIES

New School or Tuition		
(Schedule A-7)	\$ 555.55	\$ 300.00

EXHIBIT B

COMPARATIVE STATEMENT OF AVAILABLE FUNDS AND EXPENDITURES

	YEARS ENDED	
	February 15, 1954	February 14, 1953* February 16, 1952*
REVENUES:		
Real, Personal and Poll Taxes	\$15,609.72	\$15,477.60
Supplemental Taxes	26.60	6.00
Excise Taxes	739.98	790.26
State of Maine	4,921.47	5,457.99
Costs and Interest - Tax Accounts	236.73	108.51
Licenses	15.00	23.00
Refunds		
Donations	23.25	13.80
Gain - Tax Liens	302.97	135.00
Use of Shovel	94.48	
Miscellaneous		17.63
TOTAL REVENUES	\$21,970.20	\$21,863.36
ADD:		\$24,210.13
Transferred from Deferred Appropriations	1,050.00	\$ 2,700.00
Transfer's from Surplus	167.00	388.95
Proceeds from Notes Issued		3,696.00
Carrying Balances Expended		
	23,187.20	30,995.08
DEDUCT:		
Transfer to Deferred Appropriations		2,700.00
Increase in Carrying Balances	812.81	418.37
TOTAL AVAILABLE FUNDS	\$22,374.39	\$22,463.05
		\$27,876.71

EXPENDITURES:

General Government	1,951.16	1,994.72	2,282.24
Protection	162.88	63.93	168.32
Health	213.25	25.00	25.00
Highways and Bridges	5,525.02	9,341.96	12,937.14
Charities	1,130.63	1,258.99	1,602.79
Education	6,394.85	6,365.56	5,010.08
Interest	102.26	118.59	141.25
Special Assessment	722.37	805.95	2,249.23
Unclassified	270.44	503.58	1,061.92
TOTAL OPERATING EXPENDITURES	16,472.86	20,478.28	25,477.97
Debt Retirement - Notes	4,073.00	750.00	2,467.19
TOTAL EXPENDITURES	20,545.86	21,228.28	27,945.16
EXCESS OF AVAILABLE FUNDS OVER EXPENDITURES	\$ 1,828.53	\$ 1,234.77	
EXCESS OF EXPENDITURES OVER AVAILABLE FUNDS			\$ 68.45

*Adjusted on a comparable basis with 1954.

SCHEDULE A-3

TAX LIENS

February 15, 1954

Aronson, Moses L.	\$ 13.50
Colby, Annie R. - Heirs	47.25
Greenleaf, James	13.50
Newman, Isabel H.	4.50
Walter, Robert L. & Betty G.	45.00
Whitten, Eugene N.	76.50
<hr/>	
Total	\$200.25

SCHEDULE A-4

TAX ACQUIRED PROPERTY

February 15, 1954

Anderson, George and Caron, John	\$188.20
Burgen, John	5.25
Clark, Abbie	3.75
Colby, Riel - Heirs	50.25
Coombs, Lewis	19.12
Cote, Alphonse W.	10.50
Dickenson, Charles - Heirs	11.58
Dickson, Mary	6.60
Farley, Minnie P.	11.52
Fowler, Hazel L.	15.75
Greenleaf, James	66.16
Heald, Everett	3.89
Holt, Albert S.	15.75
Lefountaine, Jane	10.80
Linscott, Laura	26.25
Love, Evelyn S.	15.36
Manning, Mrs. J. J.	10.50
Marshall, Benjamin	7.50
Matthews, E. A. - Heirs	26.25

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Perkins, Edgar	23.40
Pettingill, Frank	4.41
Reny, Arthur	15.00
Richardson, Elizabeth	4.50
Somers, Rudolph	11.89
Wakely, C. F.	3.60
Whittaker, Nellie	15.66
Whitten, Eugene N.	153.95
Total	<hr/> \$737.39

For - Moderator
Don O. 39
Herbert C. 32
Clerk P.
Ross 36
Don O. 28
64
Shannon 38
Frank 39
W. Frank 23
Paul H. 11
Belvidere 26
George S. 38
Ellen 43
Constable

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Warrant For Town Meeting

To Robert T. Greenleaf, Sr. a Constable of the Town of Westport in the County of Lincoln.

GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said Town of Westport, in said County, qualified by law to vote in town affairs, to assemble at Town Hall in said town on Friday, the eighteenth day of March, A.D. 1955, at eight o'clock in the P.M., then and there to act on the following articles, to wit:

ART. 1 To choose a Moderator to preside at said meeting.

yes - ART. 2 To see if the Town will vote to accept the report of the Town officers, and the audit for the municipal year ending February 15, 1954.

ART. 3 To act on the report of the Selectmen, Assessors, and Overseers of the Poor, Treasurer, Collector, Superintendent of Schools, Clerk, and other officers.

ART. 4 To see if the Town will vote as provided in Section 20 of Chapter 80 of the R.S. of Maine, to instruct its Selectmen to appoint a Road Commissioner instead of electing one.

Ross (Clerk)
Int. Frank 39
and Paul H.
and Spinning
Ann H. Taylor
" " Treasurer
Constable
Ellsworth Colby.

ART. 5 To choose all necessary Town officers for the year ensuing.

ART. 6 To see what sum, if any, the Town will vote to raise and appropriate for officers salaries, and to set same.

Same as last year.

ART. 7 To see what sum, if any, the Town will vote to raise and appropriate for Contingent expenses.

ART. 7 Recommended by Selectmen that \$300 be raised.

\$500.00

ART. 8 To see what sum, if any, the Town will vote to raise and appropriate for Fire Equipment.

ART. 8 Recommended by Selectmen that \$100 be raised, and 1954 balance be carried forward.

yes.

yes. ART. 9 To see if the Town will vote to raise and appropriate money for the purchase of a Fire Extinguisher of the Ansul type, with mounting bracket and extra charge of powder. Cost approximately \$85.

Left to Selectmen
~~ART. 10~~ ART. 10 To see what action the Town will take in regard to Fire Wardens for the year ensuing.

ART. 11 To elect a Fire Inspector.

Lester Hodgdon

yes. - ART. 12 To see what sum, if any, the Town will vote to raise and appropriate for insurance.

ART. 12 Recommended by Selectmen that \$125 be raised.

125

yes. - ART. 13 To see if the Town will vote to accept the provisions of the Workmens' Compensation Act. (R.S. Chapter 26, Sec. 2, Paragraph 1.)

yes. - ART. 14 To see if the Town will vote to instruct its Selectmen to take out insurance to cover injuries to Town employees under the Workmens' Compensation Act, and raise money for same.

yes - ART. 15 To see if the Town will vote to raise and appropriate the sum of \$200 as recommended by the State Director of Civil Defense and Public Safety.

ART. 15 Recommended by Selectmen that 1954 balance be carried forward.

yes - ART. 16 To see if the Town will vote to raise and appropriate \$25 for Public Health Nursing, said sum to be expended by the Maine Department of Health and Welfare for local service.

\$100.00 - ART. 17 To see if the Town will vote to raise and appropriate a sum of money to bulldoze area adjacent to town dump, as required by State law. *100*

dismiss- ART. 18 To see if the Town will vote to pass a Town Ordinance forbidding the disposal of garbage on the Town dump and post notice to that effect. Violation to be subject to \$10 fine.

yes - ART. 19 To see if the Town will vote to raise and appropriate a sum of money for snow removal.

ART. 19 Recommended by Selectmen that \$1,200 be raised.

Dismissed to be taken up later by a Special town meeting. ART. 20 To see if the Town will vote to accept the Selectmen's and Road Commissioner's budget for the ensuing year. *DE 2106 1944*

ART. 21 To see what sum of money the Town will vote to raise and appropriate for State Aid Road Construction (in addition to amounts regularly raised for the care of ways, highways, and bridges) under the provisions of Section 25 and 29, Chapter 20, R.S. 1944 as amended. *\$600.00*

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ART. 21 Recommended by Selectmen that \$600 be raised.

dism- ART. 22 To see if the Town will vote to raise and appropriate a sum of money, and if so, how much, to be used for applying bituminous surface on State Aid Road, beginning at the termination of the 1946 tarring program and extending in a southerly direction along the so-called State Highway. *DE*

ART. 22 Recommended by Selectmen that Article be dismissed.

dism- ART. 23 To see what sum, if any, the Town will recommend to take from the joint Aid Account for the purpose of applying bituminous surface treatment to State Aid Roads built within the past five years in accordance with provisions of Chapter 271, Public Laws of 1931.

ART. 23 Recommended by Selectmen that Article be dismissed. *DE*

Selectmen to hire a sum of money for north end road ART. 24 To see if the Town will vote to authorize its Selectmen and Treasurer to hire a sum of money to be used for the completion of the State Aid Road at north end of the Island. The portion to be completed extending in a southerly direction from termination of existing State Aid Road to beginning of existing State Aid Road; to transact any business relative thereto.

diam- ART. 25 To see if the Town will vote to raise and appropriate the sum of \$600 for gravel to be used on the East Shore Road, beginning at the end of the State Aid Road. *DE*

yes - ART. 26 To see if the Town will vote to raise and appropriate the sum of \$100 to repair railings on the Hiltons Mill Pond Bridge, so-called.

yes - ART. 27 To see what sum, if any, the Town will vote to raise and appropriate for repair of Town Highways.

ART. 27 Recommended by Selectmen that \$500 be raised.

yes - ART. 28 To see what sum, if any, the Town will vote to raise and appropriate for support of Poor.

ART. 28 Recommended by Selectmen that \$1,100 be raised.

yes - ART. 29 To see what sum, if any, the Town will vote to raise and appropriate for Aid to Dependent Children.

ART. 29 Recommended by Selectmen that the 1954 balance be carried forward. *159.14 to be forward*

accept the budget with the exception of \$25.00 which has already been raised -
ART. 30 To see if the Town will accept the Common School Budget. *2500*

yes - ART. 31 To see if the Town will raise and appropriate \$4,262.82 for Common Schools.

\$177.90 from 1954 balance
ART. 32 To see what sum, if any, the Town will vote to raise and appropriate for repair and maintenance of School House. *177.96*

yes - ART. 33 To see if the Town will vote to hire a School Physician.

disim- ART. 34 To see if the Town will vote to accept as a Town Road the road leading to Kilpatric cottage, through Echo Home, so-called, and transact anything relative thereto. *D.F.*

yes- ART. 35 To see if the Town will vote to authorize the Selectmen at their discretion as to price and terms, to sell and convey by quitclaim deed any real estate acquired from tax sources by the Town, but only after advertising in newspapers of Lincoln and Sagadahoc counties. *disclaim property*

disim- ART. 36 To see if the Town will vote to authorize the Selectmen to appoint a five man planning board as provided in Section 84, Par. 1, R.S. 1944, with authority given under this act. *D.F.*

*payable
own
friclay's* ART. 37 To see if the Town will vote to set a specified time for the Treasurer to pay Selectmen's warrants. *friclay's*

yes- ART. 38 To see if the Town will vote to authorize the Selectmen and Treasurer to hire money to pay town payrolls between the settlement of Town accounts and the annual Town Meeting in March.

yes- ART. 39 To see if the Town will vote to raise and appropriate the sum of \$25 to be paid the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages, and attractions of the State of Maine, in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

*\$
100.00* ART. 40 To see what sum, if any, the Town will vote to raise and appropriate for the repair of Town buildings. *\$100*

\$150.00 - ART. 41 To see what sum, if any, the Town will vote to raise and appropriate for abatements.

ART. 41 Recommended by Selectmen that \$150 be raised.

ART. 42 To see what sum of money the Town will vote to raise and appropriate for State and County tax; take any action relative thereto.

Take from the Cont. fund not to spend more than \$443.00 for paint & labor - ART. 43 To see if the Town will vote to raise and appropriate a sum of money necessary to paint the Town Hall, act or transact anything relative thereto.

ART. 44 To see what action the Town will take in regard to expenditure of the 1955 excise tax fund.

\$200.00 taken from Cont. fund. ART. 44 Recommended by Selectmen that 1955 excise tax funds be credited to the Contingent fund.

ART. 45 To see what sum, if any, the Town will vote to raise and appropriate to pay for the audit for the Municipal year ending February 15, 1955.

yes - ART. 45 Recommended by Selectmen that \$300 be raised.

yes - ART. 46 To see what sum, if any, the Town will vote to raise and appropriate for the care of Veterans' graves.

ART. 46 Recommended by Selectmen that \$25 be raised.

ART. 47 To see if the Town will continue membership in the Maine Municipal Association, and if so, authorize the officials to pay fee from the Contingent fund *\$20.00*

yes — ART. 48 To see if the Town will vote to raise and appropriate the sum of \$200 to cooperate with the Maine Forest Service and Federal government in control of the White Pine Blister Rust, in accordance with Revised Statutes, Chapter 32, Section 54.

yes — ART. 49 To see if the Town will vote to authorize the Selectmen and Treasurer to sell and assign unmatured tax mortgage liens at discretion as to terms, but at a price not less than unpaid tax, interest, and costs.

yes — ART. 50 To see if the Town will vote to authorize the Selectmen and Treasurer to hire, in anticipation of taxes, such sums of money as may be necessary for the year ensuing.

yes — ART. 51 To see if the Town will vote to authorize its Selectmen and Treasurer to renew outstanding notes held against the Town, if necessary.

not less than July 1st - 1 ART. 52 To see if the Town will vote to set a date when taxes shall be payable, and what interest shall be collected thereafter. *Mounts 1 July 15th*

yes — ART. 53 To see if the Town will vote to adopt Day-light Saving Time for the coming Summer season; act or transact anything relative thereto.

not less than state wages ART. 54 To see if the Town will vote to set a wage scale for labor, trucks, and teams.

ART. 54 Recommended by the Selectmen that Town vote to pay not less than State Wage Scale.

yes — ART. 55 To see if the Town will vote to hire power equipment for road work for the year ensuing.

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Herbert E. 1000.00 Hall
 1/2 to be paid
 the 26 of March 1955
 the rest
 not later
 than Aug 1st - 1955

ART. 56 To see what action the Town will take in regard to rent and janitor service for the Town Hall for the year ensuing.

yes - ART. 57 To see if the Town will vote to plow drive-ways to all public buildings or driveways to any place of business in the Town.

dis - ART. 58 To see if the Town will vote to authorize the Selectmen to rent the Fire House; all expense of moving to be the responsibility of person renting same. Building to be returned to Town use on demand.

ART. 59 To see what sum, if any, the Town will vote to raise and appropriate for interest.

ART. 59 Recommended by Selectmen that \$400 be raised. 25.00

~~dis~~ ART. 60 To see what sum, if any, the Town will vote to raise and appropriate for physically handi-capped children.

dis - ART. 60 Recommended by Superintendent of Schools that \$100 be raised.

dis - ART. 61 To see what sum, if any, the Town will vote to raise and appropriate to recompense the School Committee.

Phyllis Spainy in place of Betty Walther - ART. 62 To see what action the Town will take in electing a member of the School Committee for three years.

yes - ART. 63 To see if the Town will vote to raise and appropriate \$500 to pay on hurricane note.

disim - ART. 64 To see if the Town will vote to raise and appropriate the sum of \$300 for repair of the Parsons Road, so-called.

disim - ART. 65 To see if the Town will vote to raise the salary of the Second and Third Selectmen from \$100 per year to \$250 per year.

disim - ART. 66 To see if the Town will vote to elect the Clam and Worm Wardens instead of being appointed by the Selectmen.

disim - ART. 67 To see if the Town will vote to elect a Road Commissioner instead of being appointed by the Selectmen. ✓

disim - ART. 68 To see if the Town will vote to raise \$500 to be spent from the Phill Harrimans gate to the end of State Aid Road, so-called. ✓

Have property assessed ART. 69 To transact any other business that may legally come before said meeting.

The Selectmen will be in session at the Town Hall in the Town of Westport on Friday, the eighteenth day of March, A.D. 1955, at seven o'clock in the P.M. for the purpose of correcting the voting list.

You are hereby directed to serve this by posting at the Town Hall and Herbert Cromwell's Store, at least seven days before said meeting.

Therefore fail not and have this warrant with your doings thereon at the above place and time.

Given under our hands this first day of March, A.D. 1955.

Dr. ERNEST G. GRAUMANN

ARTHUR R. KNIGHT

GEORGE R. HARRISON

Seelctmen of Westport

A true copy

Attest:

Robert T. Greenleaf

Constable of Westport, Maine

