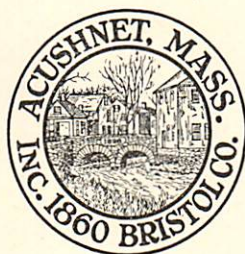


ANNUAL REPORT
TOWN OF ACUSHNET
BRISTOL CO. MASSACHUSETTS



1946

Town Records and Reports
OF THE
TOWN OFFICERS
OF
ACUSHNET
MASSACHUSETTS



FOR THE
Year Ending December 31st
1946

THE DARWIN PRESS
1947

REPORT OF THE SELECTMEN

To the Citizens of the Town of Acushnet:

The Board re-organized on March 11, 1946 as follows:
Mr. Henry L. Guilbeault was re-appointed Chairman of the
Boards of Selectmen, Old Age Assistance, and Public Welfare.
Miss Mary Viera was re-appointed clerk of the Boards.

Meetings are held by the Board of Selectmen each Monday evening at 8 P.M. in the Town Hall.

The Board wishes to express their appreciation for the assistance and co-operation given them by the Town Departments and citizens during the past year.

Respectfully submitted,

HENRY L. GUILBEAULT
AMEDEE GAUTREAU
WALTON E. BRALEY,

Board of Selectmen

TOWN OFFICERS, 1946-1947

TOWN CLERK, TREASURER-COLLECTOR

Allan L. Rawcliffe	Term expires 1948
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BOARD OF SELECTMEN AND PUBLIC WELFARE

Henry L. Guilbeault	Term expires 1947
Amedee Gautreau	Term expires 1948
Walton E. Braley	Term expires 1949

BOARD OF ASSESSORS

Lucien P. Poyant	Term expires 1947
Louis Gaudette	Term expires 1948
William Fawcett	Term expires 1949

SCHOOL COMMITTEE

Arthur J. Provost	Term expires 1947
Stefan S. Orlowski	Term expires 1948
Roger Lienard	Term expires 1949

BOARD OF HEALTH

Louise F. Taber	Term expires 1947
Joel P. Bradford	Term expires 1948
Clement St.Amand, Jr.	Term expires 1949

COMMISSIONERS OF TRUST FUNDS

Oliver Santos	Term expires 1947
Norman LaBelle	Term expires 1948
Clovis Poyant	Term expires 1949

CEMETERY BOARD

Arthur L. Tripp	Term expires 1947
Robert E. Parker	Term expires 1948
Vacant	Term expires 1949

TRUSTEES OF FREE PUBLIC LIBRARY

Manuel Travers (Deceased 3/15/46)	Term expires 1947
Lester G. Hinckley	Term expires 1948
Norman LaBelle	Term expires 1949

SURVEYORS OF LUMBER

Vacant	Term expires 1947
Vacant	Term expires 1948
Vacant	Term expires 1949

TREE WARDEN

Joseph Fagundes	Term expires 1947
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MODERATOR

Henry A. Jackson (Deceased 5/2/46)	Term expires 1947
Joseph C. A. Langevin	
Appointed September 16, 1946	Term expires 1947

PARK COMMISSIONERS

Harold Wood	Term expires 1947
Ovila Boule	Term expires 1948
Valmore H. Gonneville	Term expires 1949

ANNUAL ELECTION, MARCH 4, 1946

Voters per Register February 20, 1946:

Precinct 1		
Men	751	
Women	689	
	<hr/>	1440
Precinct 2		
Men	132	
Women	133	
	<hr/>	265
	<hr/>	
Total		1705

VOTES CAST

Precinct 1	944
Precinct 2	181
	<hr/>
Total	1125

SELECTMEN AND BOARD OF PUBLIC WELFARE

	Precinct 1	Precinct 2	Total
Walton E. Braley (elected)	288	107	395
Lucien P. Poyant	336	35	371
Frank Warsoski	296	31	327
Ustus Arbogast	3	2	5
Antonio Boisclair	1	0	1
Antonio Boiscalar	1	0	1
Blanks	20	6	26
	<hr/>	<hr/>	<hr/>
Total	944	181	1125

ASSESSOR

William Fawcett (elected)	693	148	841
Arthur Provost	1	0	1
Antonio Boisclair	2	0	2
Blanks	248	33	281
	<hr/>	<hr/>	<hr/>
Total	944	181	1125

SCHOOL COMMITTEE

Roger Lienard (elected)	451	69	520
John Polar	268	22	290
Oliver Santos	140	76	216
Arthur F. Howard, Jr.	2	0	2
Blanks	83	14	97
	<hr/>	<hr/>	<hr/>
Total	944	181	1125

MEMBER OF BOARD OF HEALTH

Clement St. Amand, Jr. (elected)	702	145	847
Blanks	242	36	278
	<hr/>	<hr/>	<hr/>
Total	944	181	1125

COMMISSIONER OF TRUST FUNDS

Edward A. Morris	381	72	453
Clovis Poyant (elected)	426	76	502
Blanks	137	33	170
	<hr/>	<hr/>	<hr/>
Total	944	181	1125

TRUSTEE OF FREE PUBLIC LIBRARY

Norman LaBelle (elected)	685	141	826
Walter Craven	6	0	6
Antonio Boisclair	1	0	1
Blanks	252	40	292
	<hr/>	<hr/>	<hr/>
Total	944	181	1125

MEMBER OF CEMETERY BOARD

Antonio Boisclair	3	0	3
John Stec	1	0	1
Walter Craven	1	0	1
Robert E. Parker	1	0	1
Frank Czaya	1	0	1
Edward Morris	1	0	0
George Guerin	1	0	1
Amedee Gautreau	1	0	1
Charles P. Sylvia	1	0	1
Clement St. Amand, Jr.	0	1	1
Robert Parker	0	3	3
Arthur Tripp	0	3	3
Oliver Santos	0	1	1
Blanks	933	173	1106
	<hr/>	<hr/>	<hr/>
Total	944	181	1125

SURVEYOR OF LUMBER—3 YEARS

Antonio Boisclair	15	1	16
Joseph Resendes	1	0	1
Arthur Provost	1	0	1
Herman Morse	3	0	3
Arthur Resendes	1	0	1
Rexford G. Morse	0	2	2
Oliver Santos	0	1	1
Blanks	923	177	1100
	<hr/>	<hr/>	<hr/>
Total	944	181	1125

SURVEYOR OF LUMBER—2 YEARS

Peter F. Murphy	1	0	1
Antonio Boisclair	4	0	4
Herman Morse	2	0	2
Blanks	937	181	1128
	<hr/>	<hr/>	<hr/>
Total	944	181	1125

SURVEYOR OF LUMBER—1 YEAR (to fill vacancy)

Joseph Resendes	1	0	1
Antonio Boisclair	6	0	6
Norman LaBelle	1	0	1
Blanks	936	181	1117
	<hr/>	<hr/>	<hr/>
Total	944	181	1125

TREE WARDEN

Joseph Fagundes (elected)	434	112	546
Antonio Boisclair	211	4	215
Blanks	299	65	364
	<hr/>	<hr/>	<hr/>
Total	944	181	1125

MODERATOR

Henry A. Jackson (elected)	601	140	741
Blanks	343	41	384
	<hr/>	<hr/>	<hr/>
Total	944	181	1125

PARK COMMISSIONER

Valmore H. Gonneville (elected)	577	115	692
Blanks	367	66	433
	<hr/>	<hr/>	<hr/>
Total	944	181	1125

WATER COMMISSIONER—3 YEARS

Walton E. Braley	243	94	337
Lucien P. Poyant	297	40	337
Frank Warsoski	268	27	295
Ustus Arbogast	1	0	1
Antonio Boisclair	3	0	3
Clement St.Amand, Jr.	0	3	3
Blanks	132	17	149
	<hr/>	<hr/>	<hr/>
Total	944	181	1125

WATER COMMISSIONER—2 YEARS

Amedee Gautreau	531	109	640
Frank Czaya	1	0	1
Clement St.Amand	1	0	1
Antonio Boisclair	3	0	3
Edward Morris	1	0	1
Blanks	407	72	479
	<hr/>	<hr/>	<hr/>
Total	944	181	1125

WATER COMMISSIONER—1 YEAR

Lucien Poyant	1	0	1
Conrad Gauthier	1	0	1
Norman Labelle	1	0	1
Adrien Gonneville	1	0	1
Clement St.Amand	8	0	8
Edward Dessert	1	0	1
Henry Guilbeault	3	1	4
Antonio Boisclair	2	0	2
Clement St.Amand, Jr.	0	3	3
Blanks	926	117	1103
	<hr/>	<hr/>	<hr/>
Total	944	181	1125

QUESTION No. 1—Shall the town vote to have its selectmen
act as water commissioners?

Yes	346	70	416
No	245	40	285
Blanks	353	71	424
	<hr/>	<hr/>	<hr/>
Total	944	181	1125

Attest:

ALLAN L. RAWCLIFFE,

Town Clerk

OFFICERS APPOINTED BY THE BOARD OF SELECTMEN

FINANCE COMMITTEE

Frank F. Resendes, Jr.	Term expires 1947
James Radcliffe	Term expires 1947
Edward C. Allaire	Term expires 1947
Arthur F. Howard	Term expires 1948
Dosithe Guillotte	Term expires 1948
Amedee Pineau	Term expires 1948
Aurie J. Dulude	Term expires 1949
Sydney H. Burrell	Term expires 1949
Walter A. White	Term expires 1949

CHIEF OF POLICE AND CONSTABLE

William C. Arnold

POLICE OFFICERS

Norman Labelle	Stefen S. Orlowski
Edward Morris	Joseph Lapierre
George O. Guerin	Harold Wood
James Hyde	Oliver Santos
Clement St.Amand, Jr.	Omer Pineau
George Lecuyer	Edward Dessert
Lester G. Hinckley	Sylvano Frates
Alfred Goguen	

POLICE OFFICERS—RESERVES

Albert V. Rogissart	Joseph A. Smith
Ernest Talbot	Amedee Pineau
Joseph F. Resendes	Ovila Boule
Joseph Toussaint	Joseph Vargos
Lorenzo Beaulieu	William Smith
Henry L. Deschamps	Albert Bergeron
Joseph Perras	

TOWN COUNSEL

Frank F. Resendes, Jr.

CHIEF OF FIRE DEPARTMENT

Conrad H. Gauttier

FIRE WARDEN

Conrad H. Gauttier

Approved by the State Department of Conservation

INSPECTOR OF GARAGES

Conrad H. Gauttier

BURIAL AGENT

Conrad H. Gauttier

REGISTRARS OF VOTERS

Napoleon G. Poisson	Term expires 1947
Joshua M. Geggatt	Term expires 1948
Joseph Rogers	Term expires 1949

CLERK, BOARD OF SELECTMEN

Mary Viera

TOWN ACCOUNTANT

Mary Viera

BUILDING INSPECTOR

George O. Guerin

MEMBERS OF TOWN FOREST COMMITTEE

William C. Ashley	Term expires 1947
Thomas O. Hathaway	Term expires 1948
Rexford G. Morse	Term expires 1949

MEASURER OF WOOD, LUMBER AND LOGS

George O. Guerin

SEALER OF WEIGHTS AND MEASURES

Henry O. Saucier

INSPECTOR OF PETROLEUM

Henry O. Saucier

SUPERINTENDENT OF MOTHS

Wilfred Lapalme

ACTING SUPERINTENDENT OF STREETS

Wilfred Lapalme

INSPECTOR OF ANIMALS

Henry L. Deschamps

Approved by the State Department of Conservation

PUBLIC WEIGHERS

Joseph Stiso

Horace R. Coupe

John F. Hatch, Jr.

ELECTION OFFICERS

Precinct 1

Henry O. Saucier

Warden

Alphee Gautreau

Deputy Warden

Nellie Smith

Clerk

Annie Doucette

Ballot Clerk

Sarah Hyde

Ballot Clerk

Ethel Davenport

Inspector

Blanche Meunier

Inspector

Marion E. Burt

Inspector

Ivy Wood	Inspector
Jacques Pepin	Inspector
Precinct 2	
Joseph E. Vargos	Warden
Esther H. Santos	Clerk
Nancy Vargos	Inspector
Lillian Furtado	Inspector
Emily Dunbar	Inspector

LICENSES AND PERMITS GRANTED

Dance Licenses	Issued 72
Sunday Licenses	Issued 13
Motor Vehicle Licenses, Class II	Issued 7
Gasoline Storage Licenses	Issued 6
Special Malt Beverage Licenses	Issued 5
Alcoholic Beverage Licenses	Issued 12
Common Victuallers Licenses	Issued 13
Sunday Entertainment Licenses	Issued 160
Slaughter License	Issued 1
Permits to Buy and Sell Junk	Issued 1

JURY LIST

The following is a list of Jurors submitted by the Board of Selectmen in accordance with Chapter 234 of the General Laws.

William T. Howland, 211 Mendall Road	Farmer
Paul J. Hubert, 22 Main Street	Milkman
Elmer L. Spooner, 58 Slocum Road	Chauffeur
John W. Laycock, 95 Robinson Road	Farmer
George Lecuyer, 71 Main Street	Farmer
Joseph N. A. Arguin, 49 Hope Street	Printer
Frederick J. Gautreau, 65 Slocum Street	Machinist
Leodore Dulude, 82 Main Street	Carpenter
William Fawcett, Jr., 71 Jean Street	Mill Operative
Elzear Lapalme, Jr., 36 Wing Road	Carpenter
Adrian J. Cadieux, 1 South Main Street	Salesman
Stanley Palko, 18 Saucier Street	Rubber Worker
Antonio Rua, 22 Rock Street	Carpenter
Oliva LaBrie, 63 Slocum Street	Truck Driver
Perley L. Chandler, 61 Slocum Street	Salesman
Michael Banet, 177 Nye's Lane	Electrician
Albert J. Plaud, 5 Anthony Street	Mill Operative
William Bourgeois, 34 Slocum Street	Grocer
Benjamin A. Clapp, Douglas Lane	Laborer
Wilfred A. Fortin, 187 Main Street	Carpenter
Edward E. Gagnon, 106 John Street	Telephone Worker
Norman LaBelle, 88 Wing Road	Gas Station Operator
Alfred J. Charest, 11 Russell Street	Contractor
Joseph Contant, 235 Main Street	Mill Operator
John DeMilio, 13 Noyer Street	Mechanic
Joseph G. Dowd, Rogerson Avenue	Truck Driver
Leo Durant, 18 Hope Street	Carpenter
Armand J. Bussiere, Wing Road	Mill Operative
Charles Motta, 176 Nye's Lane	Painter

Joseph Jovin, Jr., 31 Boylston Street

Harold Bates, 68 Jean Street

Phillip Goguen, 33 Nye Avenue

Ustus Arbogost, 919 Middle Road

Omer J. Bernier, 72 Hope Street

Benjamin Hyde, 195 South Main Street

Henry Turek, 1094 Main Street

Thomas Tuttle, 300 Main Street

Joseph A. Richard, 28 Nye Avenue

Napoleon Mis, 147 Lawton Avenue

Frank J. Downing, 46 Hope Street

Frank A. Morris, 22 Darling Street

Mill Operative

Mechanic

Mill Operative

Retired

Salesman

Supervisor

Grocer

Engineer

Rubber Worker

Mill Operative

Mechanic

Mechanic

SELECTMEN'S ACCOUNT

Annual Appropriation	\$2,173.38
Departmental Expenses	1,500.00
	<hr/>
	\$3,673.38

Expenditures

Salaries	1,200.00	
Clerk	973.38	
Town Reports and Warrants	444.25	
Printing, Stationery and Postage	121.25	
Office Supplies and repairs	238.23	
Telephone	70.70	
Association Fees	9.00	
Counsel Fees	40.00	
Election Officers	405.70	
Rent of Hall for Elections	10.00	
Moderator (Special Town Meeting)	5.00	
	<hr/>	
		3,517.51
Unexpended Balance		155.87
		<hr/>
		\$3,673.38

TOWN HALL

Annual Appropriation		\$1,900.00
	Expenditures	
Janitor	470.00	
Towels	18.25	
Fuel, Light and Water	966.23	
Janitor's Supplies	18.35	
Repairs	404.74	
	<hr/>	
		1,877.57
Unexpended Balance		22.43
		<hr/>
		\$1,900.00

POLICE DEPARTMENT

Annual Appropriation		\$3,000.00
	Expenditures	
Chief	\$2,346.43	
Officers	451.50	
Postage and Stationery	17.75	
Telephone	145.06	
Towels	12.00	
Gasoline for ambulance	10.02	
Ambulance repairs	6.50	
Office supplies	2.20	
	<hr/>	2,991.46
Unexpended Balance		8.54
		<hr/>
		\$3,000.00

FIRE DEPARTMENT

Annual Appropriation		\$2,500.00
	Expenditures	
Chief's Maintenance	600.00	
Firemen	1,192.30	
Siren	20.00	
Telephone	56.45	
Equipment	293.16	
Insurance	112.50	
Gasoline and repairs	218.73	
Association Dues	5.00	
	<hr/>	2,498.14
Unexpended Balance		1.86
		<hr/>
		\$2,500.00

SEALER OF WEIGHTS AND MEASURES

Annual Appropriation	\$120.00
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Expenditures

Sealer's Salary	111.61	
Equipment	8.39	
	<hr/>	\$120.00

FORESTRY DEPARTMENT

Annual Appropriation		\$50.00
Wages	47.60	
Unexpended Balance	2.40	
	<hr/>	\$50.00

BUILDING DEPARTMENT

Annual Appropriation		\$300.00
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Expenditures

Building Inspector's Salary	250.00	
Printing	45.50	
	<hr/>	\$295.50
Unexpended Balance		4.50
		<hr/>
		\$300.00

MAINTENANCE OF ISOLATION HOSPITAL

Annual Appropriation		\$50.00
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Expenditures

Lights	9.00	
Unexpended Balance	41.00	
	<hr/>	\$50.00

STREET LIGHTS

Annual Appropriation		\$2,011.80
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Expenditures

Street Lights, (Contract)	\$1,923.80	
Unexpended Balance	88.00	
	<hr/>	\$2,011.80

CHAPTER 90 MAINTENANCE

Annual Appropriation		\$500.00
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From State and County	1,000.00
	<hr/>
	\$1,500.00

Expenditures

Superintendent	92.80	
Wages	809.53	
Tar Mixture	532.46	
Hire of Roller	64.00	
	<hr/>	\$1,498.79
Unexpended Balance		1.21
		<hr/>
		\$1,500.00

HIGHWAYS

Annual Appropriation	\$13,000.00
Transferred from Excess and Deficiency Account	2,000.00
	<hr/>
	\$15,000.00

Expenditures

Superintendent	\$2,049.00	
Wages	7,836.36	
Printing	7.00	
Tar, Gravel and Sand	1,644.08	
Sharpening Tools	40.45	
Pipe and Cement	88.15	
Lumber	.80	
Shovels	3.96	
Hire of Bulldozer	105.00	
Lights	9.56	
Gasoline, oil, tires, truck repairs	737.02	
Truck Registrations	6.00	
	<hr/>	\$12,528.18
Unexpended Balance		2,471.82
		<hr/>
		\$15,000.00

MAINTENANCE BRISTOL COUNTY TUBERCULOSIS HOSPITAL

Annual Appropriation	\$2,621.87
Paid to Bristol County	2,621.87

SOLDIERS' AND SAILORS' RELIEF

Annual Appropriation		\$1,000.00
Expenditures		
Groceries	\$300.00	
State War Allowance	20.00	
	<hr/>	\$320.00
Unexpended Balance		680.00
		<hr/>
		\$1,000.00

NOTES AND INTEREST

Annual Appropriation		\$1,484.00
Expenditures		
Notes	\$1,400.00	
Interest	84.00	
	<hr/>	\$1,484.00

MEMORIAL PURPOSES

Annual Appropriation	\$40.00
Expenditures	
40 and 8 Drum and Bugle Corps	\$40.00

INSURANCE ON PUBLIC BUILDINGS

Annual Appropriation	\$599.30
Expenditures	
Premium Paid on Insurance Schedule	\$599.30

RESERVE FUND

Annual Appropriation	\$3,000.00
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Transfers

Old Age Assistance	\$2,300.00	
Vocational School	700.00	
	<hr/>	\$3,000.00

SALARIES APPROPRIATED AND PAID

Moderator	\$20.00
Town Clerk	72.00
Treasurer and Collector	2,650.00
Clerk in Treasurer and Collector's Office	1,484.00
Selectman and Public Welfare, Chairman	600.00
Selectmen and Public Welfare, other two members	600.00
Clerk, Board of Public Welfare and Selectmen	973.38
Town Accountant	616.63
Clerk in Assessors' Office	1,484.00
Assessors	960.00
Inspector of Animals	100.00
Members of Board of Health:	
Chairman	40.00
Clerk and Member	65.00
Other Member	25.00
Nurse	\$1,700.00

PUBLIC WELFARE

To the Citizens of the Town of Acushnet:

The Board of Public Welfare herewith submit their report of expenditures during the year ending December 31, 1946.

Annual Appropriation		\$4,500.00
Expenditures		
Investigation	\$530.00	
Printing	13.00	
Groceries and Provisions	1,451.00	
Coal and Wood	88.69	
Board and Care	687.00	
Milk	52.93	
Medicine and Medical Attendance	106.38	
Board and Care in State Institutions	333.00	
Transportation to Institutions	28.50	
Relief paid to other cities and towns	911.06	
Burials	150.00	
	<hr/>	\$4,351.56
Unexpended Balance		148.44
		<hr/>
		\$4,500.00

A total of 10 cases were aided, eight being Acushnet settled cases, 1 of other cities or towns, and 1 State case.

AID TO DEPENDENT CHILDREN

Annual Appropriation	\$600.00
U.S. Grants: Aid Dependent Children	290.46
U.S. Grants: Aid Dep. Child. Administration	11.43
	<hr/>
	\$901.89

Expenditures

Cash Grants	\$420.00	
Administration and investigation	185.50	
	<hr/>	\$605.50
Unexpended Balance		296.39
		<hr/>
		\$901.89

HENRY L. GUILBEAULT,

AMEDEE GAUTREAU

WALTON E. BRALEY

Board of Public Welfare

REPORT OF THE BUREAU OF OLD AGE ASSISTANCE

There is a total of ninety-one Old Age Assistance Cases being aided in Acushnet. Sixty-three are Acushnet settled cases, sixteen of other Cities and Towns, and twelve State cases.

Annual Appropriation	\$19,000.00
Appropriated from E. & D. Account at Special Town Meeting	3,000.00
Transferred from Reserve Account	2,300.00
	<hr/>
	\$24,300.00
Received U.S. Grants: for Old Age Assistance	\$19,901.22
Received U.S. Grants: for Old Age Asst. Adm.	625.11
	<hr/>
	\$44,826.33

Expenditures

Cash Allowances	\$42,892.50
Administration and Investigation	932.80
Postage and Supplies	27.00
Paid to other Cities and Towns	910.39
	<hr/>
	\$44,762.69
Unexpended Balance	63.64
	<hr/>
	\$44,826.33

HENRY L. GUILBEAULT

AMEDEE GAUTREAU

WALTON E. BRALEY

Bureau of Old Age Assistance

ACCOUNTANT'S REPORT

Receipts

Taxes

Current Year :

Real Estate	\$87,282.22
Personal	12,821.14
Polls	1,964.00
Motor Vehicle Excise	4,298.12

Previous years :

Real Estate	2,578.00
Motor Vehicle Excise	95.25

\$109,038.73

Commonwealth of Massachusetts :

Income Tax	\$16,097.00
Corporation Tax, Business	12,168.30
Old Age Assistance Meal Tax	1,223.16

\$29,488.46

Sales of Tax Title Possessions	\$3,725.00
Sale of Foreclosed Property Fund	700.00
Tax Title Redemptions	588.20
Interest and costs on Tax Titles	54.98
Water Rates and Charges	15,273.17
Misc. Water Rates and Charges	38.00

Licenses :

Sunday	\$65.00
Dance	16.00
Alcoholic Beverages	3,750.00
Common Victuallers	65.00
Pasteurization	30.00
Used Car Dealer's License	35.00
Special Malt Beverages	25.00
Milk Dealer's	12.00

Milk Licenses (stores)	5.50	
Petroleum Storage	6.00	
Slaughter	25.00	
Sunday Entertainment	164.00	
Registration of Petroleum	4.50	
Oleomargarine	4.00	
Junk	10.00	
Fuel Oil	3.00	
	<hr/>	\$4,220.00
Bristol County Dog Licenses		728.20
Grants and Gifts:		
Bristol County Dog Fund		509.80
Departmental Revenue:		
Town Clerk:		
Sales of Voting Lists	\$37.00	
Postage	.18	
Sale of Street Lists	5.00	
	<hr/>	\$42.18
Collector:		
Demands on Poll Taxes		\$13.65
Interest on Taxes		73.65
Interest on Motor Vehicle Excise Taxes		.33
Police Department:		
Pistol Permits	\$4.50	
Telephone Tolls	1.15	
	<hr/>	\$5.65
Sealer of Weights and Measures:		
Sealer's Fees		\$22.80
Board of Health:		
Telephone Tolls		21.15
Highway Department:		
Commonwealth of Mass., Chapter 90		499.60
County of Bristol, Highways and Bridges		499.60
Commonwealth of Mass., Highway Fund		3,553.22
Health and Sanitation:		

Meat Inspection Fees	778.00
Sewer Pumping Charges	132.00
Comm. of Mass., Dept. of Public Health	2.75
Comm. of Mass., Contagious Diseases	547.50
Charities:	
Reimbursement from State: Old Age Assistance	15,661.24
Reimbursement from State: Aid Dep. Children	162.19
Reimbursement from Cities and Towns: Old Age Assist.	1,148.97
Reimbursement from Cities and Towns: Public Welfare	421.40
U.S. Grants: Old Age Assistance	18,470.93
U.S. Grants: Old Age Assistance Administration	615.68
U.S. Grants: Aid Dependent Children	185.50
U.S. Grants: Aid Dependent Children Administration	11.43
Old Age Assistance Recoveries	272.80
Soldiers' and Sailors' Relief:	
Comm. of Mass., State Aid and Pensions	188.00
Commonwealth of Massachusetts:	
Bounty for Killing Seal	5.50
Schools:	
Comm. of Mass., Tuition of School Children	514.84
Comm. of Mass., Vocational Education	3,432.25
Libraries:	
Library Fines	57.00
Federal Withholding Taxes	5,748.25
Blue Cross Deductions	359.05
Teachers' Retirement Fund	1,514.21
Interest on War Bonds	1,000.00
Long Plain Cemetery, Care of Lots	100.00
Sale of Wood on Town Property	100.00

Advertising Tax Sale	32.68
Advertising Petroleum Licenses	9.00
Refund of Recording Fees	3.25
Trust Funds:	
Russell Memorial Library Maintenance Fund	260.53
Cemetery Perpetual Care Fund	100.00
Russell Fund for Care of Town Hall and Library	271.00
Russell Public School Fund	106.77
	<hr/>
Total Receipts for 1946	\$221,315.59

CLASSIFICATION OF PAYMENTS REGARDLESS OF APPROPRIATIONS

General Government :

Moderator	\$25.00
Town reports and Warrants	444.25

Selectmen :

Salaries	\$1,200.00	
Clerk	973.38	
Printing, Stationery and Postage	101.51	
Office Supplies and Repairs	238.23	
Telephone	70.40	
Association Fees	9.00	
	<hr/>	\$3,061.77

Town Accountant :

Salary	616.23	
Printing	20.04	
	<hr/>	\$636.67

Treasurer :

Salary	\$2,650.00	
Clerk in Treasurer & Collector's Off.	1,336.07	
Other Clerical Assistance	2.25	
Printing, Stationery and Postage	114.61	
Association Dues	2.00	
Treasurer's Bond	61.21	
Office Supplies and Equipment	304.13	
Telephone	71.81	
Insurance on Standard Weights and Measures	16.20	
Rental of Safety Deposit Box	6.00	
Bounty for Killing Seal	5.50	
Burglary Insurance	31.00	
	<hr/>	\$4,600.78

Collector :

Collector's Bond	\$100.34	
Deputy Collector's Bond	5.00	
Arvertising, Recording Tax Title Redemptions and Takings	237.43	
Printing, Stationery and Postage	363.43	
	<hr/>	\$706.20

Assessors :

Salaries	\$960.00	
Clerk	1,400.00	
Office Supplies, Printing and Postage	348.36	
Telephone	57.14	
Surveying and Blue Prints	500.00	
Recording Conveyances of Land	100.00	
Clerical Assistance	30.40	
Association Dues	6.00	
	<hr/>	\$3,401.90

Law Department :

Town Counsel Fees	\$40.00
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Town Clerk :

Salary	\$72.00	
Town Clerk Fees, recording Statistics	112.25	
Town Clerk's Bond	4.00	
Association Dues	3.00	
Postage, printing and supplies	194.15	
Birth Returns	98.50	
	<hr/>	\$483.90

Elections and Registrations :

Registrars and assistants	429.32	
Election Officers	405.70	
Printing, Stationery and Postage	83.78	
Rental of Hall for Elections	10.00	
	<hr/>	\$928.89

Town Hall:

Janitor	\$470.00	
Towels	18.25	
Fuel, Light and Water	966.23	
Janitor's Supplies	18.35	
Repairs	404.74	
	<hr/>	\$1,877.57

Police Department:

Chief's Salary	\$2,346.43	
Officers	451.50	
Telephone	145.06	
Postage and Stationery	17.75	
Towels	12.00	
Gasoline and repairs for ambulance	16.52	
Office Supplies	2.20	
	<hr/>	\$2,991.46

Fire Department:

Chief's Maintenance	\$600.00	
Firemen	1,192.30	
Siren	20.00	
Telephone	56.45	
Supplies and Equipment	293.16	
Insurance	112.50	
Gasoline and Repairs	218.73	
Association Dues	5.00	
	<hr/>	\$2,498.14

Sealer of Weights and Measures:

Sealer's Salary	\$111.61	
Equipment	8.39	
	<hr/>	\$120.00

Building Department :

Inspector's Salary	\$250.00	
Printing	45.50	
	<hr/>	\$295.50

Forestry Department :

Labor		\$47.60
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Maintenance Isolation Hospital :

Lights		\$9.00
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Nurse :

Salary	\$1,634.99	
Telephone	65.01	
	<hr/>	\$1,700.00

Sewer Pumping Charges :

Pumping Charges paid to New Bedford		\$132.00
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Board of Health :

Salaries	\$130.00	
Stamps	3.00	
Medical Equipment	21.54	
Medicine and Medical Attendance	4.45	
Telephone	65.39	
Board at Bristol County Tuber. Hospital	390.00	
Transportation to State Institutions	4.20	
Notary Fee	.50	
Express Charges	.36	
Garbage Collection	540.00	
Burial of Animals	12.00	
Physician's Salary	450.00	
Animal Inspector's Salary	100.00	
Meat Inspection Fees	638.00	
Dairy, Store and Oleomargarine Licenses	22.02	
	<hr/>	\$2,381.46

Street Lighths :

Contract		\$1,923.80
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Highways:

Acting Superintendent	\$2,049.80	
Wages	7,836.36	
Printing	7.00	
Road Oil, Tar and Sand	1,644.08	
Equipment and Tools	133.36	
Lights	9.56	
Hire of Bulldozer	105.00	
Tires, Gasoline, Oil, Truck Repairs	737.02	
Truck Registrations	6.00	
	<hr/>	\$12,528.18

Chapter 90 Maintenance:

Acting Superintendent	92.80	
Wages	809.53	
Tar Mixture	532.46	
Hire of Roller	64.00	
	<hr/>	\$1,498.79

Public Welfare:

Investigation	\$530.00	
Printing	13.00	
Groceries	1,451.00	
Fuel	88.69	
Board and Care	739.93	
Medicine and Medical Attendance	106.38	
Board at State Institutions	333.00	
Transportation to Institutions	28.50	
Relief by other Cities and Towns	911.06	
Burials	150.00	
	<hr/>	\$4,351.56

Old Age Assistance:

Cash Grants	\$23,010.61
U.S. Grants	19,881.89
Administration	352.00
Adm. B. of U.S. Grants	580.80

Postage	27.00	
Cases Chargeable to Acushnet	910.39	
	<hr/>	\$44,762.69
Aid to Dependent Children :		
Cash Grants	192.50	
U.S. Grants	227.50	
Administration	174.07	
Adm. by U.S. Grants	11.43	
	<hr/>	\$605.50
Social Worker :		
Salary Increase		\$60.00
Soldiers' and Sailors' Relief :		
Cash Allowances	\$300.00	
State War Allowance	20.00	
	<hr/>	\$320.00
Schools :		
Superintendent :	\$3,500.12	
Truant Officer	42.00	
Printing, Stationery and Postage	112.74	
Telephone	230.27	
Court Officer services	68.85	
Teachers' Salaries	30,727.20	
Text Books and School Supplies	1,167.16	
High School Tuition	8,926.75	
Lincoln School and Freetown Tuition	32.45	
Vocational Tuition	6,246.00	
High School Transportation	800.00	
Elementary School Transportation	1,414.49	
Bristol County Agriculture and Vocational Transportation	1,954.00	
Continuation School Tuition	109.20	
Knowlton—Workshop Tuition	30.00	
Middlesex Training Tuition	26.86	

Janitors' Salaries	6,347.40	
Fuel, Light and Water	1,696.82	
Repairs to buildings	3,135.84	
Janitors' Supplies	161.56	
Diplomas and Graduation Exercises	34.39	
	<hr/>	\$66,764.10

Libraries :

Librarian	\$340.00	
Assistants	121.70	
Janitors	145.00	
Books	43.55	
Supplies	67.22	
Petty Cash	5.00	
Fuel, Light and Water	216.86	
Repairs	157.88	
Janitor's Supplies	8.50	
	<hr/>	\$1,105.71

Parks :

Wages	\$38.50	
Water	11.50	
	<hr/>	\$50.00

Miscellaneous :

Insuarncce on Public Buildings	\$599.30
Bristol County Dog Licenses	731.80
Maintenance of Bristol County Tuberculosis Hospital	2,621.87
Memorial Purposes	40.00
Mosquito Control	25.00
Long Plain Cemetery, care of lots	96.50
Blue Cross Deductions	359.05
Teachers' Deductions	1,514.21
Federal Tax Deductions	5,748.25

Water Department:

Wages	\$2,469.06	
Material and Supplies	1,398.68	
Notes and Interest	4,591.70	
Water	8,510.61	
Clerk	250.00	
Testing Meters	80.70	
Postage	.67	
Garage Rent	8.00	
Freight	4.37	
	<hr/>	\$17,313.79

Trust Funds:

Russell Public School Fund:

Books	\$106.77
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Russell Memorial Library Maintenance Fund:

Librarian and assistants	\$46.17	
Janitress	120.00	
Books	48.72	
Fuel	27.26	
Lights	6.38	
Removal of snow	12.00	
	<hr/>	\$260.53

Russell Fund for Care of Town Hall and Library:

Flourescent Lights	\$271.00
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Notes and Interest:

Construction Loan	\$1,400.00	
Interest	84.00	
	<hr/>	\$1,484.00

Cemetery Perpetual Care Fund	\$100.00
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Post War Rehabilitation Fund:

Interest on War Bonds	\$1,000.00
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Welcome Home Celebration :

Orchestra	\$125.00	
Broiler Dinner	744.60	
Ice Cream	28.00	
Banners and Decorations	300.00	
Services of Bugle & Drum Corps		
Organizations	315.00	
Sound Truck	50.00	
Flowers	15.00	
Cigarettes	153.90	
Prizes :		
Radios, Pen and Pencil Sets, Cigarette Lighters,		
Stockings	195.28	
Correspondence Cards, Postage and		
Tags	23.83	
Installing Lights and Band Stand	24.19	
	<hr/>	\$2,004.80

Agency, Trust and Investment Accounts :

State Parks and Reservations	\$235.54
County Tax	6,964.34
State Tax	2,700.00
State Audit	522.96

Refunds :

Real Estate Taxes, 1946	\$43.84	
Poll Taxes, 1946	16.00	
Motor Vehicle Excise Taxes, 1946	56.02	
Water Rates and Charges	5.80	
Personal Taxes, 1946	12.20	
Poll Taxes, 1944	2.00	
Poll Taxes, 1945	2.00	
	<hr/>	\$137.86

Total Disbursements for 1946	<hr/>	\$204,720.65
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TOWN OF ACUSHNET---BALANCE SHEET

FOR THE YEAR ENDING DECEMBER 31, 1946

ASSETS		LIABILITIES	
Cash	\$85,419.74	Unclaimed Checks	\$95.31
Motor Vehicle Excise Taxes, 1946	249.49	Overlay Reserve	17,615.26
Tax Titles:		Motor Vehicle Excise Revenue	242.49
Levy of 1944	42.13	Tax Title Revenue	1,430.49
Levy of 1945	104.27	Tax Title Possessions Revenue	14,338.53
Levy of 1946	1,284.09	Sale of Foreclosed Property Fund	2,517.42
Tax Title Possessions	14,338.53	Departmental Revenue	989.05
Accounts Receivable:		Water Revenue	223.43
Board of Health	547.50	Water Surplus	8,058.23
Meat Inspection	338.00	Surplus War Bonds	1,528.91
Old Age Assistance	56.87	Excess and Deficiency	52,248.80
Aid Dependent Children	46.68	Departmental Expense: Assessors	
Water Rates and Charges	223.43	(Reserved for Plotting Purposes)	500.00
Agency Accounts: State and County Taxes	270.79	Highway Reconstruction	22,000.00
Loans Authorized	22,000.00	Highway Construction	3,000.00
		U.S. Grants: Aid Dependent Children	62.96
		U.S. Grants: Old Age Assistance	19.33
		U.S. Grants: Old Age Assistance Administration	44.31
	<u>\$124,914.52</u>		<u>\$124,914.52</u>

DEBT ACCOUNTS

Net Funded or Fixed Debt	\$22,800.00	Constructing and Equipping Town Hall Loan	\$2,800.00
		Water Loan, June, 1921	3,000.00
		Water Loan, Sept., 1922	3,000.00
		Water Loan, July, 1923	14,000.00
	<hr/>		<hr/>
	\$22,800.00		\$22,800.00

INVESTMENT ACCOUNT

Cash and Securities: War Bonds In Custody of Treasurer	\$46,985.15	Post War Rehabilitation Fund	\$46,985.15
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Mary Viera,
Town Accountant

TRUST FUND ACCOUNTS

Trust Funds, Cash and Securities

In Custody of Town Treasurer	\$49,835.63	
In Custody of Board of Health	6,148.10	
	<hr/>	\$55,983.73
Russell Fund for Care of Town Hall and Library		\$2,943.35
Russell Public School Fund		7,067.49
R. N. Swift Board of Health Fund		6,148.10
Russell Protestant Poor Fund		11,004.82
Henry H. Rogers Gift Fund		776.99
Allen and Rhoda R. Russell Library Fund		7,706.69
Russell Memorial Library Maintenance Fund		7,566.18
Cemetery Perpetual Care Fund		8,734.57
Cemetery Additional Fund		720.51
Cemetery Special Care Fund		383.42
Acushnet Cemetery Corporation Fund		643.04
Cemetery Beautification and Extra Care Fund		2,288.57
		<hr/>
		\$55,983.73

RECONCILIATION OF CASH, DECEMBER 31, 1946

Balance per Bank Statement	\$97,438.82	
Cash on Hand, December 31, 1946	995.98	
	<hr/>	\$98,434.80
Less Outstanding Checks		13,015.06
		<hr/>
		\$85,419.74
Cash Book Balance, December 31, 1946		\$85,419.74

APPROPRIATIONS OF 1946

	<i>Appropriation</i>	<i>Transfers</i>	<i>Total</i>	<i>Expended</i>	
General Government :					
Moderator	\$20.00		\$20.00	\$20.00	
Town Clerk	72.00		72.00	72.00	
Treasurer and Collector	2,650.00		2,650.00	2,650.00	
Clerk, Treas. and Collector's Office	1,484.00		1,484.00	1,336.07	
Selectmen and Public Welfare	2,173.38		2,173.38	2,173.38	
Town Accountant	616.63		616.63	616.63	
Assessors	960.00		960.00	960.00	43
Clerk, Assessors' Office	1,484.00		1,484.00	1,400.00	
Departmental Expenses :					
Selectmen and Town Accountant	1,500.00		1,500.00	1,344.13	
Treasurer and Collector	1,385.54		1,385.54	1,320.91	
Assessors	1,575.00		1,575.00	1,041.90	
Town Clerk	425.00		425.00	411.90	
Registrars of Voters	526.00		526.00	513.10	
Town Hall	1,900.00		1,900.00	1,877.57	
Protection of Persons and Property :					
Police Department	3,000.00		3,000.00	2,991.46	

	<i>Appropriations</i>	<i>Transfers</i>	<i>Total</i>	<i>Expended</i>	
Fire Department	2,500.00		2,500.00	2,498.14	
Sealer of Weights and Measures	120.00		120.00	120.00	
Moth Control	50.00		50.00	47.60	
Building Department	300.00		300.00	295.50	
Long Plain Cemetery	100.00		100.00	96.50	
Health and Sanitation :					
Board of Health Salaries	135.00		130.00	130.00	
Board of Health Expenses	2,500.00		2,500.00	2,151.46	
Bristol Co. Tuberculosis Hospital	2,621.87		2,621.87	2,621.87	4
Inspector of Animals	100.00		100.00	100.00	
Sewer Pumping Charges	132.00		132.00	132.00	
Nurse	1,700.00		1,700.00	1,700.00	
Maintenance Isolation Hospital	50.00		50.00	9.00	
Highways	13,000.00	\$2,000.00	15,000.00	12,528.18	
Street Lights	2,011.80		2,011.80	1,923.80	
Chapter 90 Maintenance	1,500.00		1,500.00	1,498.79	
Charities :					

	<i>Appropriations</i>	<i>Transfers</i>	<i>Total</i>	<i>Expended</i>	
Public Welfare	4,500.00		4,500.00	4,351.56	
Aid Dependent Children	6,00.00		600.00	366.57	
Bureau Old Age Assistance	22,000.00	2,300.00	24,300.00	24,300.00	
Soldiers' and Sailors' Relief	1,000.00		1,000.00	320.00	
Salary, Social Worker	60.00		60.00	60.00	
Welcome Home Celebration	2,500.00		2,500.00	2,004.80	
Schools and Libraries:					
Schools	58,700.00		58,700.00	58,564.10	
Vocational School	7,500.00	700.00	8,200.00	8,200.00	
Library	600.00	509.80	1,109.80	1,105.71	45
Recreation and Unclassified:					
Parks	50.00		50.00	50.00	
Memorial Purposes	40.00		40.00	40.00	
Insurance on Public Buildings	599.30		599.30	599.30	
Mosquito Control	25.00		25.00	25.00	
Reserve Fund	3,000.00		3,000.00	3,000.00	
Water Department	19,103.65		19,103.65	17,313.79	
Westgate Park Water Survey	200.00		200.00	None	
War Memorial	1,000.00		1,000.00	None	
Notes and Interest	1,484.00		1,484.00	1,484.00	

REPORT OF AN AUDIT
of
THE TOWN OF ACUSHNET
For the Period from Nov. 6, 1945 to Oct. 26, 1946

THE COMMONWEALTH OF MASSACHUSETTS
Department of Corporations and Taxation
Division of Accounts
State House, Boston 33

December 20, 1946

To the Board of Selectmen
Mr. Henry L. Guilbeault, Chairman
Acushnet, Massachusetts
Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Acushnet for the period from November 6, 1945 to October 26, 1946, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

FRANCIS X. LANG,
Director of Accounts

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Mr. Francis X. Lang
Director of Accounts
Department of Corporations and Taxation
State House, Boston

Sir :

As directed by you, I have made an audit of the books and accounts of the town of Acushnet for the period from November 6, 1945, the date of the previous examination, to October 26, 1946, and submit the following report thereon :

The financial transactions as recorded on the books of the several departments receiving or disbursing money for the town or committing bills for collection were examined and reconciled with the books and reports in the town accountant's office and with the records of the town treasurer.

The town's ledger was analyzed, the receipts being checked with the treasurer's books, while the payments were compared with the warrants authorizing them and with the treasurer's records of payments. The appropriation accounts were checked with the town clerk's records of town proceedings and the recorded transfers from the reserve fund were verified by comparison with the records of the finance committee.

The necessary adjusting entries resulting from the audit were made, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on October 26, 1946. An examination of this balance sheet indicates that the town is in very good financial condition.

The books and accounts of the treasurer were examined and checked. The receipts, as recorded, were analyzed and checked with the records of the several departments collecting money for the town and with other sources from which money was paid into the treasury, while the payments were compared with the selectmens' warrants authorizing the treasurer to disburse town funds. The cash book additions were veri-

fied, and the cash balance on October 26, 1946 was proved by actual count of cash in the office and by reconciliation of the bank balance with a statement furnished by the bank of deposit.

The payments made for maturing debt and interest were compared with the amounts falling due and with the cancelled securities on file.

The savings bank books and securities representing the investment of the several trust and investment funds in the custody of the town treasurer and the board of health were examined and listed. The income and withdrawals were proved and checked with the treasurer's recorded receipts.

The records of tax titles held by the town were examined and reconciled with the tax books and with the accountant's ledger, while the redemptions were checked with the treasurer's cash book. The records of tax possessions were examined and listed, the additions as a result of tax title foreclosures being proved and the sales being compared with the treasurer's recorded receipts. Tax title and tax possession transactions were further verified by comparison with the records in the Registry of Deeds.

The books and accounts of the collector of taxes were examined and checked. The taxes outstanding at the time of the previous examination and all subsequent commitments were audited and compared with the assessors' warrants issued for their collection. The payments to the treasurer were verified, the recorded abatements were checked with the assessors' records, the taxes transferred to the tax title account were proved, and the outstanding accounts were listed and reconciled with the accountant's ledger.

The records of departmental and water accounts receivable were examined and checked in detail. The payments to the treasurer were compared with the treasurer's recorded receipts, the abatements were verified, and the outstanding accounts were listed and reconciled with the accountant's ledger.

Verification of the correctness of the outstanding tax, departmental and water accounts were obtained by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the outstanding accounts, as listed, are correct.

The financial records of the town clerk and of all other departments collecting money or committing bills for collection were checked with the treasurer's recorded receipts and with the accountant's ledger.

The surety bonds of the various town officials required to file them were examined and found to be in proper form.

Appended to this report, in addition to the balance sheet, are tables showing a reconciliation of the treasurer's cash, summaries of the tax, tax title, tax possession, departmental, and water accounts, as well as tables showing the condition and transactions of the trust and investment funds.

For the co-operation extended by the various town officials during the progress of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

HERBERT B. DINE,

Assistant Director of Accounts

HBD:CAH

TOWN OF ACUSHNET
Balance Sheet — October 26, 1946
GENERAL ACCOUNTS

ASSETS

Cash:		
In Bank and Office		\$85,342.88
Accounts Receivable:		
Taxes:		
Levy of 1946:		
Personal Property	\$2,805.06	
Real Estate	15,177.45	
		17,982.51
Motor Vehicle Excise Taxes:		
Levy of 1945	2.00	
Levy of 1946	602.11	
		604.11
Tax Titles		245.85
Tax Possessions		15,591.00
Departmental:		
Health	547.50	
Slaughtering Fees	338.00	
Highway	87.00	
Old Age Assistance	329.67	
		1,302.17
Water Rates and Charges		262.50
Aid to Highways:		
State	500.00	
County	500.00	
		1,000.00
Underestimate—County Tax		182.40
Loan Authorized—Highway Construction		22,000.00

Estimated Receipts to be Collected	5,520.07
	<u>\$150,033.55</u>

LIABILITIES AND RESERVES

Tailings		\$95.31
Pay Roll Deductions:		
Federal Tax	\$431.94	
Teachers' Retirement Fund	126.56	
		558.50
State Assessments 1946		670.17
Proceeds of Dog Licenses—Due County		70.80
Surplus War Bonus Fund		1,528.91
Sale of Real Estate Fund		1,817.42
Federal Grants:		
Old Age Assistance:		
Administration	\$66.27	
Assistance	1,100.58	
Aid to Dependent Children:		
Administration	.93	
Aid	14.96	
		1,182.74
Unexpended Appropriation Balances		47,407.25
Reserve Fund—Overlay Surplus		12,700.03
Overlay Reserved for Abatement of Taxes:		
Levy of 1946		5,223.69
Revenue Reserved Until Collected:		
Motor Vehicle Excise Tax	\$604.11	
Tax Title	245.85	
Tax Possession	15,591.00	
Departmental	1,302.17	
Water	262.50	

Aid to Highways	1,000.00	19,005.63
Loan Authorized—Unissued		22,000.00
Surplus Revenue:		
General:		
Current Year	\$795.68	
Prior Years	31,319.80	
	\$32,115.48	
Water	5,657.62	37,773.10
		<hr/>
		\$150,033.55
		<hr/>
Municipal Relief Loan		\$4,200.00
Water Loans		20,000.00
		<hr/>
		\$24,200.00

DEBT ACCOUNTS

Net Funded or Fixed Debt	\$24,200.00
	<hr/>
	\$24,200.00

TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds:	
Cash and Securities	\$102,821.58
	<hr/>
	\$102,821.58
R. N. Swift Board of Health Fund	\$6,148.10
Russell Protestant Poor Fund	11,004.82
H. H. Rogers Gift Fund	776.99
Russell Public School Fund	7,174.26
Allen and Rhoda Russell Library Fund	7,706.69
Russell Memorial Library	
Maintenance Fund	7,749.61
Russell Fund—Care of Town Hall and Library	2,943.35
Cemetery Perpetual Care Fund	8,734.57
Cemetery Beautification and Extra Care Fund	2,288.57
Cemetery Special Care Fund	383.42
Russell Fund—Care and Improvement of	
Acushnet Cemetery	643.04
Sale of Lots and Graves Fund—	
Long Plain Cemetery	720.51
Post-War Rehabilitation Fund	46,547.65
	<hr/>
	\$102,821.58

TREASURER'S REPORT

For the year ending December 31, 1946

Receipts

\$68,824.80	Balance January 1, 1946
6,832.32	January
3,996.71	February
10,646.74	March
18,267.97	April
4,382.31	May
24,781.64	June
30,632.46	July
17,636.27	August
25,460.91	September
34,230.23	October 26, 1946
7,880.00	October 27th through 31st
18,520.24	November
18,047.79	December
	Balance December 31, 1946

\$290,140.39

Disbursements

\$11,976.52
13,531.78
16,353.87
15,708.58
15,748.67
15,491.78
19,966.19
14,939.78
16,731.30
19,901.01
3,113.64
15,647.10
25,610.43
85,419.74

\$290,140.39

Reconciliation of Treasurer's cash:

Balance per Merchants National Bank	\$97,438.82
Cash on hand	995.98
	<hr/>
	98,434.80
Less outstanding checks	13,015.06
	<hr/>
	\$85,419.74
Balance per Cash Book Dec. 31, 1946	\$85,419.74

TAX TITLES—1946

Transferred from levy of 1946	\$124.13	
Taking—levy of 1946	1,036.80	
Interest, Charges, Fees	130.56	1,291.49
Foreclosed	7.40	
Outstanding December 31, 1946	1,284.09	1,291.49

TAX TITLES 1945

Outstanding January	\$247.82	
Taking—levy of 1945	106.22	
Interest, Charges and Fees	52.92	\$406.96
Redeemed	295.69	
Foreclosed	7.00	
Outstanding December 31, 1946	104.27	\$406.96

TAX TITLES 1944

Outstanding January 1, 1946		\$304.57
Redeemed	255.44	
Foreclosed	7.00	
Outstanding December 31, 1946	42.13	\$304.57

TAX TITLES 1943

Outstanding January 1, 1946		\$53.51
Redeemed	33.59	\$53.51
Foreclosed	19.92	

DISTRICT TAX TITLES 1944

Outstanding January 1, 1946		\$2.32
Redeemed	1.72	
Foreclosed	.60	\$2.32

DISTRICT TAX TITLES 1943

Outstanding January 1, 1946		\$2.37
Redeemed	1.76	
Foreclosed	.61	\$2.37
Number of Tax Titles December 31, 1946		34

TRUST FUNDS

NAME OF FUND	Principal	Balance January 1, 1946	Dividends 1946	Withdrawn	Balance Dec. 31, 1946
Long Plain Cemetery Addition	\$865.00	\$709.83	10.68		\$720.51
Long Plain Cemetery Permanent Care	347.00	377.74	5.68		383.42
Henry H. Rogers Gift Fund	2,500.00	765.47	11.52		776.99
Philip H. Omey and Ruhamah H. Cottle Fund	2,000.00	2,254.63	33.94		2,288.57
Allen and Rhoda R. Russell Free Public Library Fund	7,591.60	7,592.38	114.31		7,706.69
Russell Memorial Library Maintenance	7,447.22	7,711.71	115.00	260.53	7,566.18
Russell Protestant Poor Fund	9,912.00	10,841.59	163.23		11,004.82
Russell Public Schools Fund	7,067.30	7,067.86	106.40	106.77	7,067.49
Russell Town Hall and Library	2,789.40	3,168.68	45.67	271.00	2,943.35
Russell Acushnet Cemetery Corporation	579.80	633.50	9.54		643.04
Post-War Rehabilitation	45,000.00	45,969.62	1,015.53		46,985.15

CEMETERY PERPETUAL CARE FUNDS

NAME OF FUND	Principal	Balance January 1, 1946	Dividends 1946	Balance Dec. 31, 1946
Allen and White	\$100.00	104.58	1.57	106.15
Ashley, Wm. and Edward R.	150.00	150.01	2.26	152.27
Blackmer, Herbert A.	100.00	100.00	1.50	101.50
Braley, Isaac V.	100.00	100.00	1.50	101.50
Bumpus, Nathan	100.00	100.66	1.51	102.17
Burt, Joseph	100.00	100.00	1.50	101.50
Braley, Thomas E.	100.00	100.00	1.50	101.50
Cathell, James	100.00	161.18	2.43	163.61
Chadwick, Francis	75.00	75.00	1.12	76.12
Cory, Samuel, Jr.	100.00	151.42	2.27	153.69
Cottle, Ruhamah H.	100.00	100.00	1.50	101.50
Davis, Mary S.	200.00	355.89	5.35	361.24
Davis, Richard	100.00	100.00	1.50	101.50
Davis, Walter A.	100.00	100.00	1.50	101.50
Ellis, Capt. Ebenezer	75.00	75.00	1.12	76.12
Fowler, John B.	200.00	345.22	5.19	350.41
Geggatt, John	75.00	87.23	1.30	88.53
Hamlin, James B.	200.00	432.31	6.50	438.81
Hammett, Capt. John M.	75.00	75.00	1.12	76.12

CEMETERY PERPETUAL CARE FUNDS—Continued

NAME OF FUND	Principal	Balance January 1, 1946	Dividends 1946	Balance Dec. 31, 1946
Hammett, Alice	100.00	100.00	1.50	101.50
Hickey, Elizabeth Ann	100.00	100.77	1.51	102.28
Jenkins, William E.	100.00		.25	100.25
Keen, Hervey B.	100.00	100.00	1.50	101.50
Leonard, Eben F.	100.00	100.00	1.50	101.50
Leonard, Ebenezer	50.00	50.00	.76	50.76
Mason, Reuben	200.00	200.00	3.01	203.01
Mendall, Ellis	100.00	100.00	1.50	101.50
Merrick, Charles	100.00	113.18	1.71	114.89
Morse, Albert S. Jr.	100.00	100.00	1.50	101.50
Morse, Alfred	100.00	102.82	1.54	104.36
Morse, Edward	200.00	200.00	3.01	203.01
Morse, Edward C.	23.75	23.75	.34	24.09
Morse, George P.	75.00	75.00	1.12	76.12
Nye, Sally	100.00	163.85	2.46	166.31
Omey, Joseph C.	100.00	100.00	1.50	101.50
Omey, William and Albert	100.00	100.05	1.50	101.55
Omey, Philip H.	150.00	150.00	2.26	152.26
Parker, George J.	100.00	177.15	2.67	179.82

CEMETERY PERPETUAL CARE FUNDS—Continued

NAME OF FUND	Principal	Balance January 1, 1946	Dividends 1946	Balance Dec. 31, 1946
Parker, Jonathan and Lucy	100.00	145.40	2.19	147.59
Perry, Charles J.	100.00	119.51	1.79	121.30
Perry, H. and G. Barton	50.00	50.00	.76	50.76
Perry, John S.	100.00	100.00	1.50	101.50
Phipps, Henry G.	100.00	100.00	1.50	101.50
Peirce, Samuel	150.00	286.70	4.31	291.01
Pierce, Samuel B.	150.00	157.97	2.37	160.34
Pratt, Sylvester	50.00	75.00	1.12	76.12
Perry, Mary H.	300.00	300.00	4.52	304.52
Reynolds, Luther	50.00	50.00	.76	50.76
Reynolds, Luther and Job Haskins	100.00	129.46	1.95	131.41
Robinson, Benjamin	100.00	100.00	1.50	101.50
Robinson, Thomas J.	50.00	50.00	.76	50.76
Sherman, Clara L.	25.00	25.00	.38	25.38
Sylvia, Antone D.	50.00	50.00	.76	50.76
Sherman, James B.	100.00	105.78	1.59	107.37
Taber, Elizabeth	205.09	305.99	4.60	310.59
Taber, Joseph	100.00	225.03	3.39	228.42
Taber, May L.	75.00	75.00	1.12	76.12

CEMETERY PERPETUAL CARE FUNDS—Continued

NAME OF FUND	Principal	Balance January 1, 1946	Dividends 1946	Balance Dec. 31, 1946
Taber, Pardon	75.00	122.45	1.84	124.29
Taber, William	100.00	141.50	2.13	143.63
Taber, William D.	50.00	104.22	1.57	105.79
Taber, Samuel	100.00	100.00	1.50	101.50
Taber, Mason	75.00	75.00	1.12	76.12
Taber, Jabez	75.00	75.00	1.12	76.12
Wellington, Fred E.	85.00	85.00	1.28	86.28
White, Benjamin (E Side)	100.00	100.55	1.51	102.06
White, Benjamin (W Side)	100.00	102.12	1.54	103.66
Wood, Mary S.	150.00	178.54	2.68	181.22
Wright, Susan Ann	100.00	101.22	1.52	102.74

SCHEDULE OF OUTSTANDING DEBT, DECEMBER 31, 1946

LOAN	Date of Loan	Notes Outstanding	Amount Each Note	Rate of Interest	Loan Matures	Total Outstanding
Constructing and Originally Equipping and Furnishing Addition to Town Hall as a W.P.A. Project	Dec. 20, 1938	2	\$1,400.00	2%	1948	\$2,800.00
Water Loan 1921	June 1, 1921	5	600.00	4.9%	1951	3,000.00
Water Loan 1922	Sept. 1, 1922	6	500.00	4%	1952	3,000.00
Water Loan 1923	July 20, 1923	7	2,000.00	4.25%	1953	14,000.00
						<hr/> \$22,800.00

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FIXED DEBT AND INTEREST MATURING IN 1947

Town Hall Loan	\$1,400.00
Interest	56.00
Water Loans	3,100.00
Interest	847.30
<hr/>	
	\$5,403.30

ALLAN L. RAWCLIFFE,
Treasurer

COLLECTOR'S REPORT

January 1, 1946 — December 31, 1946

REAL ESTATE—1946

Committed June 18, 1946	\$88,595.39	
October 18, 1946	140.60	
	<hr/>	
	88,735.99	
Refunded	43.84	
	<hr/>	
		\$88,779.83
Collected	87,282.22	
Subsequent taxes to tax titles	124.13	
Taking December 30, 1946	1,036.80	
Abated	336.68	
	<hr/>	
		\$88,779.83

REAL ESTATE—1945

Outstanding January 1, 1946		\$2,684.22
Collected	\$2,578.00	
Taking March 30, 1946	106.22	
	<hr/>	
		\$2,684.22

PERSONAL—1946

Committed June 18, 1946	\$12,184.94	
October 18, 1946	655.08	
	<hr/>	
	12,840.02	
Refunded	12.20	
	<hr/>	
		\$12,852.22
Collected	\$12,821.14	
Abated	31.08	
	<hr/>	
		\$12,852.22

POLLS—1946

Committed	\$2,800.00	
Refunded	16.00	
	<hr/>	\$2,816.00
Collected	\$1,964.00	
Abated	852.00	
	<hr/>	\$2,816.00

POLLS—1945

Refunded		\$2.00
Abated		\$2.00

POLLS—1944

Refunded		\$2.00
Abated		\$2.00

MOTOR VEHICLE EXCISE—1946

Committed	\$4,617.04	
Refunded	56.02	
	<hr/>	\$4,673.06
Collected	\$4,298.12	
Abated	132.45	
Outstanding December 31, 1946	242.49	
	<hr/>	\$4,673.06

MOTOR VEHICLE EXCISE—1945

Committed		\$97.25
Collected	\$95.25	
Abated	2.00	
	<hr/>	\$97.25

WATER CHARGES

Committed	\$15,523.30
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Refunded	5.80	
	<hr/>	\$15,529.10
Collected	\$15,274.17	
Abated	31.50	
Outstanding December 31, 1946	223.43	
	<hr/>	\$15,529.10

ALLAN L. RAWCLIFFE,
Collector

TOWN CLERK'S REPORT

VITAL STATISTICS

BIRTHS

Total number		811
In Acushnet	783	
In other municipalities	28	
	—	811
Residents	90	
Non-residents	721	
	—	811
Males	421	
Females	390	
	—	811

MARRIAGES

Total number	88
Intentions	95

DEATHS

Total number		121
In Acushnet	108	
In other municipalities	13	
	—	121
Residents	46	
Non-residents	75	
	—	121
Males	71	
Females	50	
	—	121

AFFIDAVITS AND CORRECTIONS—BIRTHS—16

In accordance with Chapter 46, Section 15 of General Laws, notice is hereby given that the Town Clerk will furnish blanks for the returns of births to parents, householders, physicians, and registered officers applying therefor.

DOG LICENSES

Total number		342
Male	272	
Female	34	
Spayed female	31	
Kennel	2	
Military (female)	3	
	—	342

ALLAN L. RAWCLIFFE,

Town Clerk

BIRTHS RECORDED TO PARENTS RESIDING IN ACUSHNET — 1946

<i>Date</i>	<i>Name of Child</i>	<i>Name of Parents</i>
Jan. 4	Doreen Elizabeth Hyde	Benjamin D and Sarah E. Witherington
10	Roger Joseph Forand	Ernest L. and Florina O. Routhier
24	David Richard Souza	Francisco and Jeannette B. M. Bergeron
Feb. 8	Raymond Joseph LeBlanc	Raymond J. and Annette B. Rivet
9	Sylvia Barney	Laurence H. and Kathleen G. Nuttall
14	Anthony Robert Bettencourt	Anthony J. and Mary Witkos
28	James Randolph Whitehead	John L. and Juliette Bergeron
Mar. 8	Pauline Doris Botelho	Joseph Jr. and Doris Laporte
9	Eric John Brown	George P. and Mary Glasz
10	Fred John Avery	Fred J. and Emily Fawcett
20	Susan Ann Morse	Charles H. and Annie Marcellino
22	Suzanne Beatrice Bergeron	Ovila J. and Georgette C. Guillotte
22	Janice Ann Machado	Manuel and Lena Mello
24	Donna Kay Arsenault	Arcade and Stasia P. Szeliga
24	Wallis Gerwatowski	Walter J. and Elsie Rejsek
Apr. 1	George Jules Joseph Hubert	Paul J. and Antoinette Robitaille
7	Roland D. Pelletier	Roland D. and Therese Pepin
8	Nancy Irene Cambra	Joseph G. and Theresa G. Gauvin

15 Diane Jennie Orlowski
 15 Donald Michael Patys
 16 Jo Anne Guilbeault
 23 Stanley Daniel Tomkiewicz
 May 8 Robert Edward Pepin
 12 Richard Albert Cyr
 28 Janice Gail Perry
 June 2 Janice Louise Samson
 3 James Silveria Madruga
 9 Jacqueline Eva Gauthier
 10 Dwight Spencer Caron
 11 Thomas David Boisvert
 13 Lorraine Alberta Lacoste
 18 Diane Lauretta Lunquest
 18 Pamela Alice Morton
 24 Carole Ann Durand
 25 Barbara Joan Dupuis
 25 Wayne John Ellis
 July 6 Jesse Philip Jason
 15 Richard Samuel Janson
 17 Anne Cecile Gonville
 18 Diane Marie Jeanne Laferriere

Ceslaw and Jennie Tenczar
 Michael and Louise N. Osuch
 Henry and Ernestine Paquin
 Michael and Angelina Kosika
 Albert J. and Jeannette F. Gauttier
 Albert L. and Cecile R. Tetrault
 Daniel R. and Alice M. Simmons
 Joseph A. L. and June Rose White
 James S. and Louise C. Ventura
 Norman W. and Claire J. Laflamme
 Norman A. and Hilda Nobrega
 Ernest D. and Bertha Girouard
 Joseph G. R. and Yvonne R. Rivet
 Robert L. and Simone E. Legere
 Frederick P. and Alice D. M. Montplaisir
 Rosario A. and Anna R. Tambollio
 Henry and Helen Niec
 Nathaniel B. and Gertrude D. Williams
 Antone P. and Mary Faria
 Richard S. and Blanche Y. Oulette
 Raymond H. and Aurore Ada Milette
 Andrew J. and Jeanne B. Guillotte

20 Gerald Richard Costa
 21 Rebecca Sandra Sherman
 22 Sheila Ethel Rothwell
 27 Robert Bonville
 Aug. 1 Andrew Janopoulos
 2 Charlotte Jean Grigaitis
 9 Diane Cheryl Parent
 10 Stephen Ernest Hammond
 11 Sharon Elaine Rich
 24 Paul Albert Moniz
 27 Elaine Cambra
 28 Marlene Ann Talbot
 Sept. 7 James Francis Goldrick
 15 Sandra Adelaide Lavoie
 15 Charlotte Anne Villeneuve
 18 Richard Wayne Schell
 20 Patricia Eileen Galligan
 21 Patricia Dawne Calado
 25 Ronald Joseph Gracia
 Oct. 2 Urania Mae Cabral
 2 Maurice Donald Galipeau
 4 Janice Helen Benoit

Joseph D. and Henrietta Hammond
 Kenneth B. and Dora A. Samson
 Frederick W. and Mildred M. Clapp
 Eugene O. and Clara M. Beaulieu
 Louis and Lucy Alves
 Charles J. and Dorothy A. Sylvia
 Ernest J. and Marie H. Vaudry
 Ernest P. and Helen Siniak
 Clarence D. and Eleanor M. Florent
 Albert T. and Otilia Paulino
 Manuel J. and Georgiana Ponte
 Roland J. and Hazel A. Stringer
 James F. and Helen M. Smith
 J. Roger and Alice Jarvis
 Omer and Anna Cormier
 Leo H. and Dorothy A. Miller
 Frederick T. and Leona G. Macomber
 Carlos G. and Beatrice V. Serode
 Manuel M. and Mary Travers
 Horace and Geraldine Alfonse
 Arthur and Yvonne Gamache
 Richard L. and Frances H. Dabrowski

4 Ernest Rene Blais
 4 Evelyn Rita Blais
 13 Karen Elizabeth Vincent
 14 Pauline Laura Kuthan
 17 Julia Angelina Polston
 21 Robert Warren Abram
 25 Cynthia Ann Vaughan
 27 Alicia May Elgar
 30 Maureen Phyllis Daniels
 30 Bryon Philip Daniels
 Nov. 4 Joyce Elaine Work
 7 John Ronald DeMello
 8 William Clifford Wood
 10 Dennis Anthony Ayotte
 24 Matthew Carlton Goulet
 26 Gail Sleight
 29 Richard Holger Hokanson
 Dec. 4 Susan May Pepin
 9 Linda Elizabeth Rejsek
 12 David Budd Acucena
 16 Norman Roger Bourgeois
 20 Cheryll Elizabeth Falbe

Arthur L. and Annette B. Forand
 Arthur L. and Annette B. Forand
 Kenneth L. and Olive L. Poole
 Raymond F. and Gertrude M. S. Moraux
 Virgil N. and Irene D. Davignon
 Lester and Violette E. Dupre
 William H. and Edna Astley
 William and Lillian M. Jackson
 Roger L. and Emily Oliveira
 Roger L. and Emily Oliveira
 Clayton and Rose Avila
 Manuel and Mary Mello
 Clifford A. and Marguerite M. Buckford
 Ernest and Margaret Rosa
 Matthew C. and Pearl Rodrigues
 Richard and Thelma E. Pegg
 Fritz H. and Sallie M. Bagge
 Leon Z. and Mary L. Tatro
 William and Gladys F. Margeson
 John M. and Alice A. Budd
 Adelard L. and Marie J. Richards
 Elgie and Eleanor F. Hall

21 Laurent Dennis Boucher
26 George Joseph Joven
28 Carolyn Patricia Sherren
31 Thomas Bates

William J. and Elsie D. Surprenant
Joseph and Henriette Tremblay
Franklin L. and Louise F. Gagnon
Thomas A. and Eva B. Boudreau

MARRIAGES FOR THE YEAR — 1946

<i>Date</i>	<i>Names</i>	<i>Date</i>	<i>Names</i>
Jan. 1	Robert Atwood Clark, Jr. Marion Sears Pierce	29	Edward Romeo Forand Marie Loretta Lorraine Fontaine
5	Omer Thibault Germaine Marie Rose Guillotte	July 1	Henry Boyer Helen Gladys Vaughn (Kelley)
12	Matthew Carlton Goulet Perola Rodrigues Beata	4	Daniel Maurice Bussiere Germaine Jeanne Sorelle
12	Raymond Francis Kuthan Gertrude Marie Solange Moraux	4	Manuel Machado Fortune, Jr. Mary Freitas Correia
12	John Manganeli Theresa Malaguti	6	Galen Russell Reynolds Hope Hetherington
14	Joseph Albert Vincent Guillotte Cecile Ann Therese Gregoire	13	Clayton Ellsworth Schmidt Verna Marie Miller
31	Joseph Gastonguay Mary Louise Rock (Corriveau)	13	Joseph Paul Normand Levasseur Marie Anne Poirier
Feb. 9	Raymond Elton York Elsie Bertha Gagnon	20	Dante Joseph Malaguti Annie Mary Albertini
16	Normand Anatasse Caron Hilda Nobrega	27	Joseph Morris Dupuis Marie Jeanne Cecile Richard

16	Raymond Theodore Hopwood	27	Edward Gonet
	Barbara Constance Robins		Lucy Mosakowski
23	Harry Preston Tripp	27	Victorino Gonsalves
	Shirley Frances Hallett		Virginia Macabello
23	Jose Rodrigues	Aug. 3	Irving Schofield Aspden
	Erma Marie Sipe		Jane Lincoln Wright
23	Richard William Cressy	3	Leon Paul Gauthier
	Aileen Boyer Perkins		Kamalia Tomkiewicz
23	Joseph Ferreira Pequita	4	Stephen Joseph Fleming
	Mabel Loretta Donth		Shirley Mae Thompson
25	Manuel Raposa Mello	7	Herbert Mason Niles
	Lydia Vertente		Ruth Cecilia Haskell (Brown)
Mar. 2	Raymond Joseph Poirier	17	Romeo Perry
	Juliette Duphily		Priscilla Louise Booker
8	Ernest Percival Hammond, Jr.	24	Joseph Lionel Ernest Lavoie
	Helen Ann Siniak		Marie Blanche Loretta Lake
9	Joseph Edward Woods	31	Rene Andre Forand
	Norma Emily (Jason) Shaw		Rita Alice Dore
10	Leonard Thomas Roskiewicz	31	Maurice Octave Burner
	Beatrice Kathryn Raymond		Thelma Phyllis Sylvia
Apr. 27	Manuel Cordeira Leite	Sept. 2	Royce Bazemore Thomas
	Mary Simmons		Doris Girard

27 Alfred Teixeira
 Rosie Antone Lopes
 27 Ovila Edmond Tetrault
 Louise Xavier Mesquita
 30 Maurice George Lowles
 Helen Kathleen Brewer
 May 1 Wallace Arthur Baker
 Hilda Pereira, also known as Perry
 4 Henry Maurice Allain
 Madeline Hotte
 4 Thomas John Duane
 Doris Rita LaFrenaye
 4 Armand Joseph Langevin
 Beatrice Marie DeMello
 11 Wilfred George Messier, Jr.
 Stella Oliveira
 11 Joseph Arthur Stanislas Fortin
 Bernadette Marie Belliveau
 18 Clovis Poyant
 Marie Blanche Jeannette Veroneau
 18 Maurice LaPalme
 Therese Marie Germaine Rogissart

7 Roland Raymond Sorelle
 Marie Helene Levasseur
 7 Manuel Souza
 Candida Silveira
 14 Raymond Alvin Dubois
 Yvonne Alice Guillotte
 14 Edwin Gonsalves Ferreira
 Nora Cabral Borges
 14 August Lawrence Travers
 Evelyn Rego
 21 Joseph Raphael, Jr.
 Edale Warren Brown
 Oct. 5 George Arthur LeDuc
 Agnes Rose Guerin
 6 Manuel Joseph Vincent, Jr.
 Blanche Simonne Bouchard
 12 Frank Needham
 Hilda Dorothy Morris
 12 Stanley Koska
 Helen Manning
 12 Luke Benjamin Belanger
 Marie Anne Leconte

18 Thomas Arthur Bates
 Eva Beatrice Boudreau
 26 Arthur Benjamin Briggs
 Arlene Grazia Thompson
 June 1 Joseph Armand Roger Boudreau
 Natalie Balut
 2 Walter Philip Moore
 Dorothy Lylah Potter
 19 John Wroblinski, Jr.
 Wanda Theresa Rymaszewicz
 22 Manuel Borges Cabral
 Julia Mary Higginbotham
 22 Gerald Frank Huston
 Edna Therese Laferriere
 23 Mieczlow Alberski
 Lillian (Gaucher) Martel
 25 Frank Pimental
 Vivian Nelda Gervais
 26 Earl Elton Hammond
 Odelia Amaral
 26 Manuel S. Lemos
 Beulah Irene Tripp

26 Normand Dubois
 Doris Rita Desorcy
 26 Roger Eugene Leo Dessert
 Mercedes Marie Almeida
 Nov. 23 Donald Webb Goodwin
 Marjorie Phyllis Riendeau
 23 Joseph George Messier
 Claire Albertine Durocher
 23 Ernest Talbot
 Ida Liliane Catherine St. Jean
 23 Irving Ray Ellis
 Jane Kirby
 23 Herbert Cabral
 Deolinda Melo Medeiros
 28 John Wojtkunski, Jr.
 Maria Carmo Resendes
 30 Ronald Lloyd Eastwood
 Bella Yvonne Deschamps
 30 John Baron
 Florence Felicia Henser
 Dec. 10 Frederick A. Lindskog
 Cecilia Polar

28 Milton Clarence Vincent
Florence Lillian Bradeur
29 Joseph Roger Alcidas Allain
Marie Valma Murielle Gonneville

17 William Seaman Harwood, Jr.
Beatrice Bonneau (Coutinho)

DEATHS OF RESIDENTS OF ACUSHNET IN THE YEAR 1946

<i>Date</i>	<i>Name</i>	<i>Years</i>	<i>Months</i>	<i>Days</i>
Jan. 5	Louis O. Cormier	63	11	9
7	William Fontaine	83		
9	Marie V. Pierre	68		
23	Manuel Borges	65		
Feb. 3	Joseph Stykowski	60		
8	Agnes Dupuis (Daudlin)	77	10	28
20	August Tules	69		
20	Joseph Bichel	61		
28	Ernest Blais	64	6	29
Mar. 6	Ruth Robinson (Whittaker)	46	9	12
10	Ewart Gladstone Maud	59	8	1
15	Manuel Travers	38		
16	Joseph F. Dabrowski	53		
April 2	Charles Bennett	76	11	10
10	Roland D. Pelletier, Jr.			3
12	Albertine (Spaulding) Poisson	81		
13	Uldric Meunier	41		
27	Octave E. Leconte	49	11	2
May 2	Henry A. Jackson	73	10	3

	15	Richard Albert Cyr			3
	28	Rachel D. Coelho	76	6	26
June	4	Janice Louise Samson			2
	9	Arthur S. Doran	67	7	18
	9	Napoleon Poisson	79		
	20	Albini Goguen	77		
	24	Clarence Manuel Nunes	63	11	
July	15	Michaël Travaglino	74		
	23	Ruth E. Jennings	86	6	22
July	27	Emma (Lovell) Baldwin	58	11	18
Aug.	10	Gedeon Therrien	62	8	7
	11	Louis Kuthan	55		
	15	Herbert D. Cleveland	73	11	25
	29	Mary Sears Figerado Marks	58		
Sept.	28	Adrian J. Cadeux (Dextrateur)	40		
Oct.	1	Yvonne A. Gauthier	57		8
Nov.	3	Henry St. Amand	67	11	26
	10	Solomon H. Haskell	78		
Dec.	4	Sheila Ethel Rothwell		4	12
	6	Mary (Couto) Correia	49		
	7	Charlesette Joyce Preece		3	
	11	Harlow T. Sherman	72	9	3

25 ——— Dulude
31 Rosa Nunes

28

9

9
6

JURORS DRAWN IN THE YEAR 1946

<i>Name</i>	<i>Occupation</i>	<i>Date Drawn</i>	<i>Jury</i>
Stefen S. Orlowski	Mill Operative	Jan. 7	Grand
Hyman Fleish	Farmer	Feb. 4	Traverse
Benjamin Baldwin	Lumber Worker	March 4	Traverse
Arthur Lamarre	Mill Operative	April 6	Traverse
William C. Arnold	Foreman	May 6	Traverse
James E. Budd	Farmer	May 6	Traverse
Adelard Jacques	Mill Operative	May 6	Traverse
Earl P. Chaney	Farmer	Aug. 6	Traverse
Perley L. Chandler	Salesman	Sept. 9	Traverse
Armand J. Bussiere	Mill Operative	Oct. 7	Traverse
Adrian J. Cadieux	Salesman	Dec. 9	Traverse
Leo Durant	Carpenter	Dec. 9	Traverse
John L. Laycock	Farmer	Dec. 9	Traverse
George Lecuyer	Farmer	Dec. 9	Traverse

EXPENDITURES — TOWN CLERK — 1946

Appropriations		\$245.00
Copying machine material	\$47.21	
Congenital Deformities	2.75	
Physicians' and Clerk's fees		
Vital Statistics	208.00	
Printing	61.00	
Stationery and supplies	35.99	
Bond	4.00	
Binding	9.50	
Postage	21.75	
Association dues	3.00	
Typewriter repair	16.70	
Miscellaneous	2.00	
	<hr/>	
	411.90	
Unexpended balance	13.10	
	<hr/>	
		\$425.00
Salary		
Appropriated		\$72.00
Expended		\$72.00

ALLAN L. RAWCLIFFE
Town Clerk

ANNUAL REPORT OF THE SCHOOL COMMITTEE

"We have this day voted to accept the report of the Superintendent of Schools as the report of the Acushnet School Committee for the calendar year 1946"

ROGER LIENARD, Chairman
ARTHUR J. PROVOST,
STEFAN S. ORLOWSKI

Members Acushnet School Committee

Acushnet, Massachusetts
January 20, 1947

1946 DIRECTORY

Roger Lienard, Chairman School Committee	Term expires 1949
Stefan S. Orlowski, Member School Committee	Term expires 1948
Arthur J. Provost, Member School Committee	Term expires 1947
Albert F. Ford, Superintendent of Schools, Executive Secretary of the School Committee.	
Dr. Joel P. Bradford	School Physician
Stasia Costa, R.N., School Nurse	Resigned June, 1946
Katherine Hartley, R.N., School Nurse	Elected July, 1946
Omer Pineau	School Bus Driver
William C. Arnold	School Attendance Officer

TEACHING STAFF

Mabel A. Phillips, Principal	Grade 8 Parting Ways School
Sylvia Fleish	Grade 7
Hazel B. Raymond	Grade 7
Isabelle Braley	Grade 6
Eleanor Eastham (Substitute)	Grade 6
Anna Zajac	Grade 5
Muriel Barnes	Grade 4
Isabelle Kosztyla	Grade 3
Frances Gifford	Grade 2
Stacia Skoczolek	Grade 1
Susiee J. Davis, Prin. on leave	Grade 8 Marie S. Howard Schl
Ruth Taber, Acting Principal	Grades 5, 6
Beula Mecarta Lentell (Sub.)	Grade 8 Resigned Dec. 1946
Robert L. Blaney (Substitute)	Grade 8
Stasia Wojtuszewski	Grades 3, 4

Bertha S. Slater	Grades 1, 2
Alma Shumann, Principal	Grades 3, 4 Mason W. Burt Sc.
Ruth B. Jackson	Grade 5
Hazel W. Thompson	Grades 1, 2 Resigned Dec., 1946
Lutie Campbell (Substitute)	Grades 1, 2
Mildred F. Meade, Principal	Grades 3, 4, 5 Long Plain Schl.
Corinne Kreves	Grades 1, 2

CUSTODIANS

Matthew Niziolek	Parting Ways School
Joseph F. Resendes	Marie S. Howard School
Edward P. Lyons	Mason W. Burt School
Arthur Forand	Long Plain School

REPORT OF THE SUPERINTENDENT OF SCHOOLS 1946

To the School Committee and
Citizens of Acushnet:

I respectfully submit my fifteenth annual report.

On December 18, 1946 the School Committee met at the Parting Ways School and rendered the following unanimous votes:

1. Voted to request \$68,000.00 for the 1947 school budget.
2. Voted to request \$10,000.00 for the 1947 Vocational High School Budget.

Itemized expenditures in 1946 and estimated needs in 1947 are herewith tabulated:

	1945	Estimated 1946
Superintendent of Schools	\$3,500.12	\$3,822.00
Attendance Officer	42.00	45.00
Office Expense	251.77	220.00
Teachers' Salaries	30,727.20	40,000.00
Books	733.65	400.00
Supplies	518.97	500.00
Janitors' Salaries	6,347.40	7,830.00
Fuel	1,401.36	1,400.00
Maintenance	420.24	400.00
Repairs	3,178.39	1,400.00
Transportation	2,283.35	2,349.00
Tuition	9,125.26	9,600.00
Sundries	34.39	34.00
	<hr/>	<hr/>
	\$58,564.00	\$68,000.00
Unexpended in 1946	135.90	

The schools of any community are constructed by the townspeople for the express purpose of providing a free system of public education for young citizens. The School Committee is elected by the people to make such rules and regulations as, in its good judgment, are required for the proper maintenance of an effective program of education.

It is of primary importance that the best teachers available shall be secured to staff the schools. As the task of attracting and holding good teachers in any school system becomes increasingly difficult so, too, the ability to properly educate children becomes complex. The very low salaries now made available to Acushnet teachers have contributed alarmingly to a rapid turnover in the teaching staff membership.

To reveal to what extent teachers have come and gone in Acushnet may I recount specifically the more recent incidents.

Alice Doran, Bettina Sessums, Mary Driscoll and Shirley Joy left the teaching staff soon after the resignations of Rita Kerivan, Constance Quigley, Hester E. Quigley, Frances Kinnery, Blanche Rogers, Jennie Maskalenko and Anne Crosby became effective.

In December, 1946, Mrs. Beula Mecarta Lentell and Mrs. Hazel W. Thompson resigned their positions in Acushnet.

Here it is readily observed that thirteen teachers out of a total of nineteen have recently moved on into other communities.

The opportunity of the children to secure effective instruction under these circumstances has been seriously limited. It is a natural conclusion that the low rate of pay in Acushnet has been a factor in the terrific loss in personnel. It has been impossible to replace all vacancies with instructors willing to become employed on a permanent basis.

An examination of the present staff shows that three teachers are currently working on a substitute basis. Frankly, insufficient funds are available with which to hire competent teach-

ers as regular members of the staff. It is very important to distinguish between regular teachers and substitute teachers. Little difficulty is had finding substitutes for comparatively short periods of time. However, it is a different matter to obtain good teachers who will remain from the start of a school year to the June closing of classes.

As to the immediate outlook for correcting this unweildly situation may I state that candidates for teaching, who will graduate from the Teachers' Colleges in June, 1947, are generally accepting a salary of \$2,000.00 per year to begin in September, 1947.

The present maximum salary for teachers in Acushnet is \$1,690 per year.

It follows rather obviously that a substantial adjustment must be made in the local salaries of teachers to meet this problem squarely.

The increase in the proposed 1947 school budget of over \$9,000.00 is for the purpose of beginning an adjustment in wages which will ultimately bring local pay levels into line with prevailing wage scales in Southeastern Massachusetts. It is vital to the children of Acushnet not only to be enabled to hire competent teachers but to retain them as well.

On October 29, 1946 the Acushnet Teachers' Association communicated with the School Committee asking for an annual increase in wages of \$500.00. All other school employees requested salary adjustments. The School Committee considered the problem carefully. It was first determined that \$72,000 would be required in 1947 to permit granting all salary adjustments in full. Feeling that long range planning would be practical in order to prevent too great an increase in the budget in any one year the School Committee voted to request \$68,000.00 for 1947. It was voted by the Committee that this sum should include a raise of \$6.00 per week effective immediately after town meeting in March and retroactive to January 1, 1947 and \$3.00

per week additional at the start of the next school year in September, 1947 for all employees in the public schools. This vote represents a raise of \$363.00 per teacher for the calendar year 1947.

A new salary schedule was adopted for teachers which would permit the average teacher to reach a maximum of \$2,470.00 by 1950. In order to recognize preparation for teaching the Committee voted that the maximum for a holder of the Master's Degree in Education would be \$2,600.00.

A petition for a larger amount of state financial aid for the use of local public schools in the 351 cities and towns is receiving marked support. Massachusetts is near the bottom among the states in respect to reimbursements from state collected taxes. Unless much more state aid is produced, the schools will suffer a lowering of standards.

VOCATIONAL HIGH SCHOOL BUDGET

	1946	1947 Estimate
Tuition	\$6,722.10	\$8,000.00
Transportation	1,954.00	2,000.00
	<hr/>	<hr/>
	\$8,676.10	\$10,000.00

In 1946, \$7,500.00 was appropriated for Vocational High School purposes. This figure was exceeded by \$1,176.10.

The Finance Committee transferred \$700.00 from Reserve Fund, this being all remaining funds available to put toward payment of final tuition bill. Hence \$476.10 is being carried to the annual town meeting for disposition as an unpaid 1946 obligation.

Due to an increased enrollment the School Committee estimated that \$10,000.00 would be a fair estimate of the cost of this type of education in 1947.

The following sums were appropriated by the General Court as reimbursements to Acushnet for Vocational education.

Tuition	\$2,662.35
Transportation	769.90
	<hr/>
	\$3,432.25

The net cost to local taxpayers for Vocational education in 1946 was \$5,243.85.

In the way of information this particular refund represents one-half the actual costs for the period ending on August 31, 1945. In practice the State Department of Education recommends the reimbursement for actual payment during the next following calendar year.

Under the provisions of Part 1, Chapter 70 of the General Laws, which provides for state reimbursement on account of the employment of teachers, \$3,650.00 was due Acushnet on 11/20/46. For the tuition in our public schools of children in the custody of the Division of Child Guardianship, under Chapter 76, \$514.84 was credited this town. These refunds total \$4,164.84.

Hence the net cost to taxpayers for regular school purposes was \$54,535.16.

With reference to repairs \$3,178.39 was expended. This figure includes the cost of furnishing and installing a new Mills Boiler and Condensation pump at the Marie S. Howard School for \$2,345.00. Project was completed by Lyman and Baker, Heating Contractors. Bill for advertising for bids was \$20.80. Total cost of this project came to \$2,365.80. On all other repair work \$812.59 was expended. It is noteworthy that the School Committee turned back to the town \$135.90 even though this money could have been used advantageously. Actually the Finance Committee had proposed that \$2,500.00 be allocated to the boiler installation with the understanding that if a balance remained it would be returned as an unexpended balance. The School Committee acted in good faith with the Finance

Committee and returned \$134.20 plus \$1.70 which was the true balance remaining in appropriated funds which the School Committee considered available for regular expenses.

Ceilings were scraped and whitened in all schools except the Mason W. Burt School. Much inside painting was completed. Repairs were made in the toilets at the Howard and Burt Schools. The flag pole at the Burt School was painted.

The wornout boiler-room ceiling at the Howard School was removed and metal laths were installed. New ceiling in two coats was applied and whitened. Most of the labor was provided by the school janitors who worked after regular hours and on Sundays to complete these projects.

All buildings remain in need of extensive repairs. Window sash and frames are deteriorating. Gutters need replacing. Outside surfaces should be painted. The longer one delays in this work the greater the cost when repairs are completed.

The Trust Fund Commission approved bills for the purchase of school books in sum of \$106.77. Payment is made from available interest accruing in the Russell Public School Fund.

Three unusual situations arose with respect to the distribution of pupils among the grades in all schools. For the first time in seventeen years an extremely over-crowded eighth grade developed at the Parting Ways School. Several pupils were transferred to the eighth grade at the Marie S. Howard School. To make room for this transfer all seventh graders in the Howard School district were enrolled at the Parting Ways School and assigned to the seventh grades. A classroom accommodating only eighth graders at the Howard School resulted. Excellent co-operation was had among parents.

The enrollment in the lower grades at the Parting Ways School was very large. The dividing line between the Mason W. Burt School district and the Parting Ways School district was re-defined. Over twenty children were transferred to the

Burt School and transportation was provided. A more equal distribution resulted. Parents were very helpful in this emergency.

A boy was found residing very near the Acushnet, Freetown line on Keene Road. It was impractical to try to operate school bus over this road both because of limited time and extreme wear and tear on equipment. School Committee contacted Freetown school officials who said they would be pleased to enroll the boy at the Mason's Corner School in Freetown and bill Acushnet for tuition. In this manner the situation was satisfactorily handled. In the event, however, that more children of school age reside on Keene Road it may be necessary to send the school bus for them.

To conclude this report, I am appreciative of the friendliness of the School Committee and townspeople. May I pay my respects to all the employees in the public schools. The only consideration that remains of vital importance as we enter 1947 is the welfare of the children of Acushnet.

Very respectfully yours,

ALBERT F. FORD,

Superintendent of Schools

Acushnet, Massachusetts
January 20, 1947.

AGE AND GRADE DISTRIBUTION, OCTOBER 1, 1946

GRADE	AGE												Totals
	5	6	7	8	9	10	11	12	13	14	15	16	
I.	14	28	13	6		1							62
II.		10	20	11	3								44
III.			10	24	11	6	5						56
IV.				8	27	12	4	5	1	2			59
V.					10	14	12	14	9	3	1		63
VI.						5	27	11	11	4	4		62
VII.							7	11	12	6	5	1	42
VIII.								8	13	17	8	5	51
Totals	14	38	43	49	51	38	55	49	46	32	18	6	439

Numbers to left of heavy lines indicate pupils under age.

Numbers between heavy lines indicate pupils of normal age.

Numbers to right of heavy lines indicate pupils over age.

Total enrolled 439
Pupils under age 72
Pupils normal age 263
Pupils over age 104

Percent enrolled 100%
Percent under age 16%
Percent over age 24%
Percent normal age 60%

REPORT OF MEDICAL DEPARTMENT OF SCHOOLS

In making this brief report of the work of Physician and Nurse of the School Department, we are proud to call attention to the fact that we are now over twenty years without a case of diptheria in the town, and that since our first immunization efforts, no cause of diptheria has developed in the town. Suspicious cases have been reported but bacteriological examinations have failed to confirm such a report.

Conditions resultant upon world conditions have seriously interfered with the efficiency of medical school work as the co-operation of parents busy with industrial and war work result in increased neglect of children's health. Inability to obtain dental co-operation, results in unhealthy and diseased condition leading to nose and throat infections and the spread of disease.

These conditions are nationwide and have focussed the attention of the public upon the fact that our school work is circumscribed to a point that is deplorable, in that we find threatening physical conditions and are still not able to remedy them. We are hoping that in the near future we may be able to increase our school budget so that we may be able to add physical culture and corrective gymnastics to our school work and correct postural deficiencies.

Both School Nurse and Physician unite in requesting an increased interest of parents in the physical conditions and good health of their children. We thank school officials, teachers and parents for their co-operation and solicit its increased continuation.

February 8, 1947

REPORT OF THE SCHOOL NURSE

State Audiometer Tests given in all Town and Parochial Schools. October 14-16, 1946.

450 pupils tested—10 retested—7 failures.

Home visits were made to all pupils retested and all failures.

State Eye Examinations given in all Town and Parochial Schools, May-June, 1946.

392 pupils tested—39 wearing glasses already—105 pupils found with some defects. 252 pupils with no defects—48 notices to parents.

Therefore of the total number tested 28% were found to be in need of further assistance.

1946 Physical Examinations—Total tested 509.

Faulty posture	376	Heart	39
Teeth	224	Lungs	20
Throat	141	Glands, Cer. and thy.....	35
Eyes	105	Deformities	19
Ears	17		

The above statistics indicate the departure from normal health in public and private schools among 509 elementary pupils examined.

JOEL P. BRADFORD, M.D.
KATHERINE HARTLEY, R.N.

REPORT OF THE BOARD OF HEALTH

To the Officers and Residents of the Town of Acushnet.

The Board of Health respectfully submits the following report for the year 1946.

Immediately after the election and the re-elected member having been duly sworn in, a meeting was called and the Board organized as follows:

Chairman	Joel P. Bradford, M.D.
Secretary	Louise F. Taber
Agent and Inspec. of Licenses,	Clement St. Amand, Jr.

Mr. Allen E. Weeks was appointed Inspector of Slaughtering, which appointment was confirmed by the State Department.

Meetings have been held the second Tuesday of each month at which time routine business was transacted together with all complaints.

We have been very fortunate in having no serious outbreaks of contagious diseases and for the last three months of the year no tubercular patients in the Bristol Tuberculosis Hospital in Attleboro which has relieved us the expense incident to these.

The garbage question is the same and in time will require a different set up but at present we are still able to cover the work at a minimum. The matter of dumps and rubbish continues to cause no end of trouble as residents think that rubbish comes under the Board of Health.

All new dwellings have septic tanks installed for sewerage disposal and the system is still sufficient.

Few complaints have been received regarding the keeping of swine and fewer cellars have been flooded than usual.

The following contagious diseases and deaths have been recorded for the year.

Dog bite—2 Measles—5 Ophthalmia—1

Deaths occurring in the Town of Acushnet—108.

Respectfully submitted,

JOEL P. BRADFORD, M.D., Chairman

LOUISE F. TABER

CLEMENT St. AMAND, Jr.

Board of Health

REPORT OF LIBRARIAN RUSSELL MEMORIAL LIBRARY YEAR 1946

Number of Bound Volumes	7,749
Purchased in 1946	42
Donated in 1946	28
Total Accession	70
Borrowers Registered—1946	98
Total Number	934

CIRCULATION

Main Library—		
Fiction	7,243	
Non-Fiction	1,893	
Periodicals	1,706	
	<hr/>	10,841
Long Plain Branch—		
Books	995	
Periodicals	400	
	<hr/>	1,395

Total circulation for the Town—12,237

Our thanks to those interested citizens who gave and loaned books for our use in 1946. Our circulation would doubtless have been much larger had we been able to furnish more new books.

The uvenile circulation was most encouraging, showing an increase over last year of 1,036. Thirty-three State Reading certificates were earned by the children.

Respectfully submitted,

EMMA L. WHITE,

Librarian

Feb. 1, 1947

REPORT OF SEALER OF WEIGHTS AND MEASURES FOR 1946

Sealed one platform over 10,000 lbs.
 Platform 100—5,000 lbs, sealed 8.
 Counter under 100 lbs., adjusted 2, sealed 6.
 Spring under 100 lbs., adjusted 3, sealed 15.
 Computing under 100 lbs., adjusted 3, sealed 16.
 Personal Weighing, sealed 1.
 Avoirdupois, sealed 37.
 Liquid gallon, 1 gallon and under, sealed 6.
 Liquid over 1 gallon, sealed 3 meters, 1 in inlet.
 Adjusted 6, sealed 14.
 Oil measures, sealed 2.
 Yard sticks, sealed 2.
 Fuel Basket, sealed 1.

Sealing Fees	\$20.05
Adjustment charges	1.55

	Total \$21.60
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Trial Weighing and Measurements of commodities sold or put
 up for sale: Bread, tested 16. Correct 16. Flour Tested 2,
 correct 2.

Dry Commodities—Tested 707, Correct 707. Butter 1, correct
 1. Lard 2, Correct 2.

HENRY O. SAUCIER, Jr.
 Sealer of Weights and Measures

REPORT OF THE BUILDING INSPECTOR

To the Selectmen of the Town of Acushnet:

Dear Sirs:

I have issued 221 Building Permits for the year ending December 31, 1946.

Respectfully submitted,

GEORGE O. GUERIN,

Building Inspector

REPORT OF THE ANIMAL INSPECTOR

For the Town of Acushnet for the Year of 1946

To the Board of Selectmen of the Town of Acushnet.

During the year 1946, I visited 148 Barns and Premises and Inspected 1,028 Cows and Heifers two years old and over; 73 Heifers, 1 to 2 years old; 92 Calves and Heifers under 1 year old; 36 Bulls; 44 Steers; 58 Horses; 37 Goats; 21 Sheep; 287 Swine.

Inspected 54 head of Out of State Cattle.

Made 3 investigations for the State.

There were no cases of Rabies during the past year.

I have quarantined 2 dogs, but they were released from observation as by law.

Respectfully submitted,

HENRY L. DESCHAMPS,
Inspector of Animals

ACUSHNET FIRE DEPARTMENT

Acushnet, Massachusetts, January 15, 1946

The Fire Department of Acushnet herewith submits its twentieth annual town report for the year ending December 31, 1946.

During the year the Fire Department answered 127 calls, 5 were bog fires, 13 were chimney fires, 2 were oil stove fires, 3 were auto fires, 13 were dump fires, 1 was a tar kettle fire, 21 were grass fires, 15 were brush fires, 3 were forest fires, 6 were false alarms and 45 were tower calls.

January Payroll	\$28.50
February Payroll	110.60
March Payroll	366.00
April Payroll	69.60
May Payroll	125.10
June Payroll	63.80
July Payroll	92.30
August Payroll	167.20
September Payroll	25.44
October Payroll	42.10
November Payroll	101.70
December Payroll	53.20
	<hr/>
Total	\$1,245.54

The Fire Department distributed in different sections of the Town, several types of fire extinguishers, they are at the following locations:

Joseph Perras, 1357 Main Street	3	Extinguishers
Fred Ashley, 1443 Main Street	2	"
Elliot Tripp, 1156 Main Street	3	"
Clifford Tripp, Perry Hill Road	2	"
Ustus Arbogast, 912 Middle Road	1	"
C. B. Ellis, Mandell Road	2	"
Jethro Ashley, 806 Main Street	2	"

These extinguishers are for the use of the public in case of emergency. Therefore anyone having a fire and wanting to use the same should call at the nearest location to them.

In case of fire Dial 2-7456.

The Fire Department consists of 25 men.

Respectfully yours as submitted,

CONRAD H. GAUTTIER,
Fire Chief

ASSESSORS' REPORT FOR 1946

1947

Population of the Town, January 1, 1946	4,216	4310
Number of polls	1,400	1413
Number of persons assessed on real estate only	1,154	1216
Number of persons assessed on personal estate only	35	32
Number of persons assessed on both personal and real estate	156	226
Value of assessed stock in trade	\$9,565.00	11,740.
Value of assessed machinery	201,935.00	219,515.
Value of assessed live stock	109,165.00	106,205.
Value of all other assessed tangible personal property	8,675.00	11875. —
Value of assessed Personal Estate	\$329,340.00	349,336. —
Value of land exclusive of buildings	\$655,615.00	662,010. —
Value of buildings exclusive of land	1,738,950.00	1,799,880. —
Value of assessed Real Estate	\$2,394,565.00	2,461,890. —
Total Valuation of Assessed Estate	\$2,723,905.00	2,811,225. —
Tax on Polls	\$2,800.00	2826. —
Tax on Personal Estate	12,184.94	15,370.94
Tax on Real Estate	88,595.39	108,323.16
Taxes Levied on Polls and Property	\$103,580.33	126,519.90
Tax Rate per \$1,000.00	37.00	44. —
Number of horses assessed	55	58
Number of cows assessed	1,021	978
Number of neat cattle assessed	89	118
Number of swine assessed	159	96
Number of sheep assessed	25	20
Number of fowl assessed	28,550	22,820
Number of all other live stock assessed	74	77
Number of dwelling houses assessed	936	974
Number of acres of land assessed	*10,143	10,470

RECAPITULATION SHEET OF 1946

2 op
Appropriation from Available Funds \$15,613.45

March 9, 1946

Annual Appropriation March 9, 1946 145,763.65

State Assessments:

State Tax 2,700.00

State Parks and Reservations 147.21

State Audit of Municipal Accounts 522.96

County Assessments:

County Tax 6,781.88

County Tax (1945 Underestimate) 154.55

Tuberculosis Hospital 2,621.87

Overlay of Current Year 6,138.99

Total

\$180,444.56

ESTIMATED RECEIPTS AND AVAILABLE FUNDS

2 op
Income Tax \$11,368.66

Corporation Taxes 10,501.89

Gasoline Tax 3,553.22

Motor Vehicle and Trailer Excise 3,630.00

Licenses 3,590.00

Fines 125.50

General Government 50.00

Health and Sanitation 380.00

Charities 425.00

Old Age Assistance 13,593.50

Old Age Tax (Meals) 1,071.63

Soldiers' Benefits 142.80

Schools 3,645.75

Libraries 45.20

Interest on Taxes and Assessments 89.80

Public Service Enterprises 9,000.00

Total Estimated Receipts 61,212.95

State Parks and Reservations
(1945 Overestimate)

37.83

none

Available Funds, Authorized by
Commissioner 5/15/46

15,613.45

25,195.26

Total Available Funds

15,651.28

25,195.26

Total Estimated Receipts and Available Funds

\$76,864.23

92,360.92

Net Amount to be raised by taxation on
polls and property

103,580.33

126,519.90

Number of polls 1,400 @ \$2.00

2,800.00

2826. -

Total Valuation:

Personal Property \$329,340.00

349,335. -

Real Estate 2,394,565.00

2,461,890. -

Real Estate Tax

88,595.39

108,323.16

Personal Property Tax

12,184.94

103,580.33

*126,519.90**15,370.74*

LIST OF TAXES COMMITTED TO COLLECTOR
FOR THE YEAR 1946

Personal Property Tax

\$12,184.94

15,370.74

Subsequent Assessment

655.08

none

Real Estate Tax

88,595.39

108,323.16

Subsequent Assessment

140.60

4.84

Poll Taxes

2,800.00

2826. -

Excise Tax for the year 1946 (1331) Motor Vehicles

4,617.04

6751.04

Excise Tax for the year 1945 committed in 1946

97.25

144.82

Total Commitments to Collector for the year
1946

\$109,090.30

133,400.60

WILLIAN FAWCETT
LUCIEN P. POYANT
LOUIS GAUDETTE

ed

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WARRANT
For the Annual Town Meeting
Monday, March 3, 1947

COMMONWEALTH OF MASSACHUSETTS

Bristol, ss.

To either of the Constables of the Town of Acushnet:

Greetings:

In the name of the Commonwealth of Massachusetts you are hereby required to notify and warn the inhabitants of the Town of Acushnet, who are qualified to vote in Elections and in Town affairs to meet at the several designated Polling Places in their respective precincts, in said Acushnet, to wit:

Precinct 1 — Polling Place

TOWN HALL

Precinct 2 — Polling Place

LONG PLAIN SCHOOL

On Monday the Third (3), next, A.D. 1947 (it being the first Monday in March) at 11 o'clock in the forenoon then and there to bring in to the Precinct Officers of their respective precincts their votes on one ballot for the following Town Officers and questions, to wit:

One Selectman and member of the Board of Public Welfare for three years.

One Assessor for three years.

One School Committeeman for three years.

One Member of the Board of Health for three years.

One Trust Fund Commissioner for three years.

One Trustee of Free Public Library for three years.

One Member of the Cemetery Board for three years.

One Surveyor of Lumber for three years.

One Surveyor of Lumber for two years, to fill vacancy.

One Surveyor of Lumber for one year, to fill vacancy.

One Tree Warden for one year.

One Moderator for one year.

One Park Commissioner for three years.

All the above mentioned Town Officers are to be voted for on one ballot.

For this purpose the polls will be opened at each and all said precincts at 11 o'clock in the forenoon and will close at 8 o'clock in the evening at each and all of the several precincts.

You are hereby further required and directed to notify and warn the said inhabitants of the Town of Acushnet aforesaid who are qualified to vote in Elections and Town affairs therein to assemble subsequently and meet in Town Meeting at the Town Hall in said Acushnet, on Saturday, the Eighth (8) day of March next at 2 o'clock in the afternoon, then and there to act on the following subjects and business, viz :

Article 1. To see if the Town will vote to determine the compensation which each Town Officer will receive and make an appropriation therefor.

FINANCE COMMITTEE RECOMMENDATIONS
FOR THE WARRANT OF 1947

Article 1. Such recommendations are now in the hands of the Finance Committee.

Article 2. To see if the Town will vote to raise and appropriate a sum of money for the proper maintenance of the department of the Town Clerk, Treasurer, and Collector.

Article 3. To see if the Town will vote to raise and appropriate a sum of money for the proper maintenance of the department of Assessors.

Article 4. To see if the Town will vote to raise and appropriate a sum of money for the proper maintenance of the Department of Selectmen and Town Accountant, and Board of Registrars of Voters.

Article 5. To see if the Town will vote to raise and appropriate a sum of money for the maintenance of the Town Hall and Officers.

Article 6. To see if the Town will vote to raise and appropriate a sum of money for the maintenance of the Police Department.

Article 7. To see if the Town will vote to raise and appropriate a sum of money for the maintenance of the Fire Department.

Article 8. To see if the Town will vote to raise and appropriate a sum of money for the Department of Sealer of Weights and Measures.

Article 9. To see if the Town will vote to raise and appropriate a sum of money for Sewer Pumping Charges.

Article 10. To see if the Town will vote to raise and appropriate a sum of money for the Board of Health, said amount to include an unpaid bill of 1945.

Finance Committee Recommendations—Cont.

Article 2. Recommend \$469.75 for expenses of the Town Clerk's Department, and \$1,318.46 for expenses of the Treasurer and Collector's Department.

Article 3. Recommend \$825.00 for expenses of the Assessor's Department.

Article 4. Recommend \$1,500.00 for expenses of the Board of Selectmen and Town Accountant's Department, and \$500.00 for expenses for the Registrars of Voters' Department.

Article 5. Recommend \$1,900.00.

Article 6. Recommend \$3,500.00.

Article 7. Recommend \$2,500.00.

Article 8. Recommend \$120.00.

Article 9. Recommend \$135.00.

Article 10. Recommend \$2,500.00.

Article 11. To see if the Town will vote to raise and appropriate a sum of money for employment of District or other nurses.

Article 12. To see if the Town will vote to raise and appropriate a sum of money for Highways, Bridges, sidewalks, removal of snow, sanding, collection of rubbish, and new equipment and material.

Article 13. To see if the Town will vote to raise and appropriate, and transfer from unappropriated available funds in the Treasury, a sum of money for Chapter 90 Highway Maintenance, or take any action in relation thereto.

Article 14. To see if the Town will vote to raise and appropriate a sum of money for the purpose of maintaining during the ensuing year, the Mosquito Control Works as estimated and certified to by the State Reclamation Board in accordance with the provisions of Chapter 112, Acts of 1931.

Article 15. To see if the Town will vote to raise and appropriate a sum of money for Street Lights.

Article 16. To see if the Town will vote to raise and appropriate a sum of money for the Suppression of Moths.

Article 17. To see if the Town will vote to raise and appropriate a sum of money for Veterans' Benefits, in accordance with the provisions of Chapter 115 of the General Laws.

Article 18. To see if the Town will vote to raise and appropriate a sum of money for any and all expenditures necessary in administering and granting of Public Welfare and General Relief.

Finance Committee Recommendations—Cont.

Article 11. Recommend \$1,700.00.

Article 12. Recommend \$13,000.00.

Article 13. Recommend to raise and appropriate \$500.00 and transfer \$1,000.00 from unappropriated available funds.

Article 14. Recommend \$25.00.

Article 15. Recommend \$2,065.80.

Article 16. Recommend \$50.00.

Article 17. Recommend \$1,000.00.

Article 18. Recommend \$4,500.00.

Article 19. To see if the Town will vote to raise and appropriate a sum of money for any and all expenditures necessary in the administering and granting of aid to Dependent Children.

Article 20. To see if the Town will vote to raise and appropriate a sum of money for any and all expenditures necessary in the administering and granting of Old Age Assistance.

Article 21. To see if the Town will vote to raise and appropriate a sum of money for Schools.

Article 22. To see if the Town will vote to raise and appropriate a sum of money for Vocational Schools, said amount to include an unpaid 1946 bill.

Article 23. To see if the Town will vote to raise and appropriate a sum of money for Free Public Libraries, and also transfer the Bristol County Dog Fund to the Library Account.

Article 24. To see if the Town will vote to raise and appropriate a sum of money for Park purposes.

Article 25. To see if the Town will vote to raise and appropriate a sum of money for Memorial purposes.

Article 26. To see if the Town will vote to raise and appropriate, or transfer from the Overlay Reserve Account, a sum of money for the Reserve Fund.

Article 27. To see if the Town will vote to raise and appropriate a sum of money for Insurance on all Public Buildings and Equipment owned by the Town.

Article 28. To see if the Town will vote to raise and appropriate a sum of money for Notes and Interest due in 1947.

Finance Committee Recommendations—Cont.

Article 19. Recommend \$600.00.

Article 20. Recommend \$25,000.00.

Article 21. Recommend \$64,640.00.

Article 22. Recommend \$10,000.00.

Article 23. Recommend \$600.00, and transfer of Dog Fund.

Article 24. Recommend \$50.00.

Article 25. Recommend \$100.00.

Article 26. Recommend to transfer \$5,000.00 from the Overlay Reserve Account.

Article 27. Recommend \$599.30.

Article 28. Recommend \$1,456.00.

Article 29. To see if the Town will vote to raise and appropriate a sum of money for the Maintenance of the Isolation Hospital.

Article 30. To see if the Town will authorize the Town Treasurer, with the approval of the Selectmen to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1948, and issue a note or notes therefor, payable within one year, and to renew any note or notes as may be given for a period of less than one year, in accordance with the provisions of Chapter 44, Section 17, of the General Laws.

Article 31. To see if the Town will vote to take care of its proportional part of the Bristol County Tuberculosis Hospital Maintenance and Care, and to raise and appropriate the sum of \$2,701.76, for the Town's proportional part of maintenance and care of said hospital.

Article 32. To see if the Town will vote to authorize the Selectmen to dispose of Tax Title real estate purchased or taken in the name of the Town on which the rights of redemption has been foreclosed as provided under the provisions of Chapter 60, General Laws, and amendments thereto, or having been deeded to the Town, or take any action relative thereto.

Article 33. To see if the Town will vote to raise and appropriate a sum of money for the proper maintenance of the Department of the Building Inspector.

Article 34. To see if the Town will vote to raise and appropriate and transfer from available water surplus a sum of \$8,058.23, and to appropriate a sum of \$11,000.00 from the water revenue of 1947, for the maintenance and operation of the Water Department, including Water Debt and interest.

Finance Committee Recommendations—Cont.

Article 29. Recommend \$50.00.

Article 30.

Article 31. Recommend \$2,701.76.

Article 32.

Article 33. Recommend \$400.00.

Article 34. Recommend to transfer from available water surplus \$8,058.23, and \$11,000.00 from the water revenue of 1947.

Article 35. To see if the Town will vote to raise and appropriate a sum of money for the maintenance of the Long Plain Cemetery.

Article 36. To see if the Town will vote to accept Sections 42A to 42F inclusive, of Chapter 40, General Laws, relative to water liens on real estate.

Article 37. To see if the Town will vote to accept a By-Law as follows:

INSTALLATION OF WATER MAINS IN NEW DEVELOPMENTS OR SUBDIVISIONS

The Board of Water Commissioners may from time to time, on such conditions as may be determined by the Board, receive from prospective developers of lands in the Town, respectively, sums of money sufficient, in the opinion of the Board to cover the estimated expense to the Town, as certified by the Planning Board or such part thereof as is to be incurred by the Town, of constructing water mains with all appurtenances necessary or proper in private ways approved by the Planning Board under the provisions of General Laws (Ter.Ed.) Chapter 41, as amended by St. 1936, C 211, or as otherwise amended, such sums to be paid to the Town Treasurer to the credit of the Town, each sum to be held as a special fund marked with the name of the depositor and the way or ways to which the same is applicable, and subject to retention and appropriation by the Town for the purpose of reimbursing the Town for moneys expended in constructing water mains and appurtenances in the respective ways designated for the respective funds and for the return to the depositor of any unexpended balance as certified by the Board of Water Commissioners after completion of such water mains and appurtenances. If such deposit of estimated expense in any case is not sufficient for the work, the developer shall make deposit of a sufficient additional amount.

Finance Committee Recommendations—Cont.

Article 35. Recommend \$100.00.

Article 36.

Article 37.

This By-Law shall be additional to and not in limitation of the powers otherwise vested in said Board of Water Commissioners.

A. The Board of Water Commissioners shall upon notification by the Planning Board, determine specifications for and estimated costs of complete installation of all mains, pipes, gates, valves, hydrants and all other appurtenances and connections to existing mains together with service connections to the property line of each lot, as shown on a plan of a development or subdivision submitted to the Board of Water Commissioners and approved by the Planning Board.

B. Applications for installation of water mains shall include all streets in the subdivision and must extend to the limits of the development and include connections with existing mains in boundary streets and service connections to lots shown on the aforesaid plan.

C. Applications for the installation of water mains, as aforesaid, in new developments or subdivisions shall be in writing, signed by the owner of the lands included therein, and shall be accompanied by

1. The plan of the development or subdivision showing the proposed installation approved by the Planning Board.
2. A certificate of the Planning Board that all necessary bonds have been filed.
3. Releases signed by the owners, mortgagees and all other persons having interests in the lands releasing the Town of Acushnet from any and all claims and damages incurred or to be incurred in the takings necessary for the installation of the mains and appurtenances and connections to adjoining properties and of and from all liability for things done or failed to be done in such installation and the owner shall covenant and agree to hold harm-

Finance Committee Recommendations—Cont.

less the Town of Acushnet and the Board of Water Commissioners from claims of all persons having interests in the land whether or not named in the releases.

4. One copy of the estimate certified by the Planning Board of the estimated expense to the Town of installing the water mains and appurtenances and connections therewith.
5. A certified check, payable to the Town of Acushnet, in the amount of such estimated expense to be deposited with the Town Treasurer and said sum to be held by the Town under the provisions of the By-Laws above quoted.

D. After acceptance and approval by the Board of Water Commissioners of applications so filed and accompanied, the Town will make the necessary takings for the installation of the water mains and appurtenances at such time as shall be determined by the Board of Water Commissioners.

E. Water and sewer pipes shall not be installed in same trench.

F. All materials are to be furnished and work done by the Water Department at the expense of the developers except that developers may, at their own expense, dig and prepare the trench or trenches and may fill the same, all under the supervision of the Water Department, and in accordance with the specifications as to location, size, and depth and other details thereof determined by the Board of Water Commissioners. If a developer shall elect so to prepare and fill such trench or trenches, the amount of the deposit hereinbefore referred to shall be reduced in an amount to be determined by the Board of Water Commissioners.

G. After laying is made, as aforesaid, pipes shall be covered by hand at least two feet deep and no stones larger than four inches in diameter shall be placed in any part of the trench.

Finance Committee Recommendations—Cont.

H. All mains, pipes, gates, valves, hydrants, service connection and service and appurtenances shall be and remain the property of the Town of Acushnet.

I. If the deposit made under the provisions of paragraph C-5 shall not be sufficient for the expense of completing the installation, the owner shall agree to make a further deposit of the amount necessary to complete the same.

J. Upon completion of the work of installation, the Board of Commissioners will authorize repayment to the owner of any balance over and above the expense to the Town of Acushnet, as determined by the Board of Water Commissioners, then remaining in the account referred to in paragraph C-5.

K. It is to be understood and agreed that neither the acceptance and approval of an application or receipt of a deposit, nor any other thing done by the Board of Water Commissioners shall be or constitute, a contract on the part of the Town of Acushnet or of the Board of Water Commissioners; that the method of installation and the materials to be used therein and the time when the installation is to be made shall be solely in and according to the discretion of the Board of Water Commissioners; that neither the Town of Acushnet nor the Board of Water Commissioners, nor their respective servants or agents, shall be liable at law or in equity for anything done or failed to be done in connection with the installation or other things done or in connection with the proceedings hereinbefore set forth; and that the sole right of the owner and other persons signing the application or the release shall be to have returned to the owner, and to no other person or corporation, any balance of money remaining in the possession of the Town of Acushnet after the completion of the installation, as provided in clause J.

Article 38. To see if the Town will vote to accept a By-Law as follows:

Finance Committee Recommendations—Cont.

Article 38.

INSTALLATION OF WATER MAINS IN STREETS AND WAYS NOT COVERED BY PREVIOUS BY-LAW

The Board of Water Commissioners may install water mains and connections in streets and ways not included in the provisions of the Previous By-Law.

A. Applications for installation shall be in writing accompanied by an agreement guaranteeing annual payments amounting to at least 6% per annum of the cost of the installation, for a period of not less than six years. Such agreement shall be accompanied by a satisfactory bond, or by a cash deposit amounting to a sum sufficient to guarantee annual payments for a period determined by the Water Commissioners. Payments under the agreement shall be made at such time as the Water Commissioners may determine, at which times the amount to be credited for water taken shall be computed. If the payment for water does not meet the required 6% per annum the balance will be taken from the deposited fund or bonding company. Any balance left in the deposited amount after the required period will be refunded to the original signers of the agreement. The Water Commissioners reserve the right not to make installations of main line pipes, if they deem it for the best interest of the Town not to do so, or if the funds available for such purposes are insufficient.

B. If such installations are contemplated by the Board of Water Commissioners in private ways or over private property, there shall be furnished to the Board releases signed by the owners, mortgagees and all other persons having interests in the lands releasing the Town of Acushnet from any and all claims and damages incurred or to be incurred in the takings necessary for the installation of the mains and appurtenances and connections to adjoining properties and of and from all lia-

Finance Committee Recommendations—Cont.

bility for things done or failed to be done in such installation and the owner shall covenant and agree to hold harmless the Town of Acushnet and the Board of Water Commissioners from claims of all persons having interests in the land whether or not named in the releases.

OPERATING OF HYDRANTS AND OTHER APPURTENANCES.

No person, except firemen, at fires, shall open, operate or tamper with any fire hydrant directly connected to the Town system of mains, whether on public or private property, without the permission in writing of the Water Department. No person, without similar permission shall open, close or operate any valve or stop attached to the Water Department system of mains or service pipes except those on private property placed at meters for the convenience of Water Takers.

RATES.

All persons taking water shall pay for the same in accordance with the rates currently effective, which rates will be fixed from time to time by the Water Commissioners. Copies of the rates in effect may be secured at the office of the Water Department.

AMENDMENT OF THE REGULATIONS.

The Water Commissioners reserve the right to change these Regulations and to make such additional Regulations as may from time to time be deemed necessary.

And you are directed to serve this warrant by posting attested copies thereof (7) days at least before the time of said meeting as directed by the Board of Selectmen.

Hereof fail not and make return of this warrant with your doings thereon at the time and place of said meeting.

Finance Committee Recommendations—Cont.

Given under our hand this Seventeenth day of February
A.D. 1947.

HENRY L. GUILBEAULT

AMEDEE GAUTREAU

WALTON E. BRALEY

Selectmen of Acushnet

A True Copy, Attest:

Constable of Acushnet.

February , 1947.

Finance Committee Recommendations — Cont.

SYDNEY BURRELL, Chairman
DOSITHE GUILLOTTE
FRANK F. RESENDES, Jr.
EDWARD C. ALLAIRE
WALTER A. WHITE
ARTHUR F. HOWARD, Jr.
AMEDEE PINEAU
AURIE J. DULUDE

Finance Committee

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