

ANNUAL REPORTS

Of the Town Clerk, Treasurer, Assessors,
Tax Collector, Commissioners of Public
Welfare, Selectmen, School Committee
and Superintendent of Schools

OF THE TOWN OF **MIDDLEFIELD**



**For the Year Ending
December 31, 1946**

THE WHITE EAGLE PRINTING CO.
ADAMS, MASS.

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Town Warrant

Commonwealth of Massachusetts

Hampshire, SS.

To either of the Constables of the Town of Middlefield,

Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the inhabitants of said Town, qualified to vote in Elections and Town affairs, to meet in Town Hall in said Middlefield, on Monday the tenth day of February next at 10:00 o'clock in the forenoon then and there to act on the following articles to wit:

Art. 1. To choose a Moderator.

Art. 2. To choose on one ballot a Town Clerk, a Town Treasurer, Three selectmen and Commissioners of Public Welfare, Two Constables, an Auditor, a Tree Warden for a term of one year. An Assessor, a School Committee Member, a Cemetery Commissioner and a Trustee of the Public Library for a term of three years. The polls will be open at 10:30 o'clock A.M. and may be closed at 2:30 o'clock P.M.

The business meeting will start at 2:00 o'clock P.M.

Art. 3. To hear the reports of the Selectmen, Assessors, Treasurer, Commissioners of Public Welfare, School Committee and Tax Collector and act thereon.

Art. 4. To choose such Town Officers as are not required by law to be chosen by ballot.

Art. 5. To determine the manner of repairing the highways and bridges and pass any vote in relation to the same.

Art. 6. To determine the disposition of the Dog Fund. Other articles may be added to this warrant.

And you are directed to serve this warrant by posting attested copies of the same at each of the Post Offices in said Town seven days at least before the time of holding said meeting.

Hereof fail not, and make due return of this Warrant with your doings thereon to the Town Clerk at or before the time of holding said meeting.

Given under our hands at Middlefield this fourteenth day of January, in the year of our Lord one thousand nine hundred and forty-seven.

A. LELAND SMITH,
ALTON M. STERNAGLE, H.
FRANCIS PEASE,
Selectmen of Middlefield

Town Officers for 1946

TOWN CLERK

George W. Olds Term expires 1947

TOWN TREASURER

George W. Olds Term expires 1947

SELECTMEN and COMMISSIONERS of PUBLIC WELFARE

A. Leland Smith, *Chairman* Term expires 1947

Alton M. Sternagle Term expires 1947

H. Francis Pease Term expires 1947

FENCE VIEWERS

The Selectmen

ASSESSORS

Elmer O. Olds, *Chairman* Term expires 1947

Frank E. Pelkey Term expires 1949

Hugh S. Miller Term expires 1948

SCHOOL COMMITTEE

Eliza C. Tefts, *Chairman* Term expires 1948

Bernard B. Fleming Term expires 1949

Elmer O. Olds Term expires 1947

TAX COLLECTOR

Ralph W. Smith Term expires 1949

CONSTABLES

Charles E. Cook Term expires 1947

Ralph M. Bell Term expires 1947

AUDITOR

Ida B. Eames Term expires 1947

TREE WARDEN

Irvin L. Pelkey Term expires 1947

TRUSTEES of PUBLIC TOWN LIBRARY

Ida Hoskeer	Term expires 1947
Grace H. Olds	Term expires 1948
Eila K. Bell	Term expires 1949

CEMETERY COMMISSIONERS

William M. Tefts	Term expires 1947
Frank E. Pelkey	Term expires 1948
Charles E. Cook	Term expires 1949

OFFICERS APPOINTED

PLANNING BOARD

Dr. A. A. Starbuck, <i>Chairman</i>	Term expires 1949
Ralph M. Bell	Term expires 1947
George W. Olds	Term expires 1948

SUPERINTENDENT of STREETS

Peter Tefts	Term expires 1947
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SEALER of WEIGHTS and MEASURES

William M. Tefts	Term expires 1947
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INSPECTOR of SLAUGHTERING

Gordon P. Miller	Term expires 1947
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INSPECTOR of ANIMALS

Charles E. Cook	Term expires 1947
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FOREST WARDEN

George W. Olds	Term expires 1947
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SUPERINTENDENT of MOTH INSPECTION

Ralph W. Smith	Term expires 1947
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INSPECTOR of MILK

Elmer O. Olds	Term expires 1947
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BUILDING INSPECTOR

Hugh S. Miller	Term expires 1947
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Town Clerk's Report

BIRTHS, 1946

- Feb. 25 — Jean Elizabeth Miller, daughter to Gordon P.
and Yvonne M. Miller.
- May 6 — Jack Willard Haring, son of Williard H. and
Phyllis Jean Haring.
- June 12 — Kathleen Denise Boyer, daughter to Pgrley P.
and Evelyn R. Boyer.
- July 7 — Christine Marie Dyer, daughter to Olaf S. and
Alice M. Dyer.
- Nov. 27 — Leon Lee White, son of Joseph and Elizabeth R.
White.

MARRIAGES, 1946

- Jan. 12 — James Dewitt Duprey of Adams and
Dorothy Guild of Middlefield.
- June 15 — George Henry Tefts of Middlefield and
Elizabeth Ann Hunt of Pittsfield.
- July 20 — Donald Carlton Miller and Ellen Louise Larkin.
- Oct. 3 — George Robert Olds of Middlefield and
Theresa Dulcie Tapsall of Madras, India.
- Oct. 14 — Leonard Lester Daigneault and Emily May Pelkey
- Nov. 13 — Earl LeRoy Foss and Dorothy Blanch Pelkey.

SPORTING LICENSES, 1946

32 Resident Fishing Licenses at \$2.00	\$ 64.00
42 Resident Hunting Licenses at \$2.00	84.00
33 Resident Sporting Licenses at \$3.25	107.25
3 Resident Sporting Licenses Free	
18 Resident Women and Minors Fishing	

License at \$1.25	22.50
2 Resident Trapping Licenses at \$5.25	10.50
2 Non-resident 3-Day Fishing Licenses at \$1.50	3.00
3 Non-resident Hunting Licenses at \$10.25	30.75
	<hr/>
	\$ 322.50
Clerk's Fees at 25c each	33.00
	<hr/>
Paid Division of Fisheries and Game	\$ 289.50

DOG LICENSES, 1946

34 Males at \$2.00 each	\$ 68.00
9 Females at \$5.00 each	45.00
7 Spayed Females at \$2.00 each	14.00
1 Kennel License at \$10.00	10.00
1 Military License Free	
	<hr/>
	\$ 137.00
Clerk's Fees at 20c each	10.20
	<hr/>
Paid to Town Treasurer	\$ 126.80

Respectfully submitted,

GEORGE W. OLDS,
Town Clerk

Report of Treasurer

RECEIPTS

Cash Balance January 1, 1946	\$ 16,284.56
Received from:	
State Treasurer, Highways, Ch. 81, 1945	679.60
State Treasurer, Highways, Ch. 81, 1946	8,372.30
State Treasurer, Highways, Ch. 90, 1946	2,829.50
State Treasurer, Distribution Highways Fund	2,244.74
State Treasurer, Highways, Ch. 90 M. 1946	497.63
State Treasurer, Mass. School Fund	2,388.51
State Treasurer, High School Tuition	1,501.02
State Treasurer, High School Transportation	1,399.65
State Treasurer, Supt. of Schools	285.90
State Treasurer, Tuition of State Wards	269.75
State Treasurer, Transportation of State Wards	162.50
State Treasurer,	1,588.50
Income Tax	603.99
State Treasurer, Corporation Taxes	17.41
State Treasurer, Meal Tax	391.44
State Treasurer, Old Age Assistance	545.35
State Treasurer, Old Age Assist. U. S. Grant State	
Treasurer, Old Age Assist. U. S. Grant	18.19
Administration Fees	115.16
State Treasurer, Loss of Taxes	97.00
County Treasurer, Dog License Refund	1,414.75
County Treasurer, Highways, Chester Rd.	497.63
County Treasurer, Highways Main Road	1,534.55
Gallo Tax Title	395.00
Riggs Tax Title	37.15
Bertha Boyer Tax Title	12,052.40
Collector of Taxes, Taxes	24.33
Collector of Taxes, Interest	
Hampden Savings Bank, Interest Perpetual	51.92
Care Funds	

Hampden Savings Bank, Interest, Permanent Funds	18.12
Town Clerk Dog Licenses	126.80
Machinery Account Earnings	900.25
Sealer of Weights and Measures, Fees	8.72
Hall Rent	5.00
Bell and Pease Cemetery Lot Fund	150.00
Compensation Insurance Premium Refund	456.52
	<hr/>
	\$ 57,966.44

DISBURSEMENTS

Selectmen's Warrants	<hr/>	\$ 32,536.92
School Committee's Warrants		10,939.76
Cash Balance December 31, 1946		14,489.76
	<hr/>	\$ 57,966.44

ASSETS

Cash on Hand	\$ 14,489.76
Due from Outstanding Taxes	1,885.88
Due from County Treasurer, Dog License Refund	94.19
Due from State Treasurer, Highways, Ch. 81	852.70
Due from State Highways, Highways, Ch. 90	1,170.50
Due from Hampden Savings Bank Interest Est.	1,250.00
Due from Series F War Bonds	3,800.00

TAX TITLES TAKEN FOR THE TOWN

Frank Bidwell amount due	\$ 61.36
Josephine Lad amount due	302.07

TRUST FUNDS

Sally Dickson School Fund

Balance January 1, 1946	\$	871.87	
Dividends added		13.11	
		<u> </u>	\$ <u>884.98</u>

Sally Dickson Charity Fund

Balance January 1, 1946	\$	1,725.57	
Dividends added		25.97	
		<u> </u>	\$ <u>1,751.54</u>

Cemetery Association Permanent Fund

Balance January 1, 1946	\$	1,208.41	
Dividends added		18.12	
		<u> </u>	\$ <u>1,226.53</u>
Interest drawn			18.12
			<u> </u>
			\$ <u>1,208.41</u>

PERPETUAL CARE FUNDS

Church

Balance January 1, 1946	\$	433.55	
Dividends added		6.52	
		<u> </u>	\$ <u>440.07</u>
Interest drawn			6.52
			<u> </u>
			\$ <u>433.55</u>

Col. David Mack

Balance January 1, 1946	\$	127.14	
Dividends added		1.91	
			\$ 129.05
Interest drawn			1.91
			<u>127.14</u>
	\$		127.14

Solomon **Root**

Balance January 1, 1946	\$	109.81	
Dividends added		1.64	
			111.45
Interest drawn			1.64
			<u>109.81</u>
	\$		109.81

Asher Pease

Balance January 1, 1946	\$	257.14	
Dividends added		3.87	
			\$ 261.01
Interest drawn			3.87
			<u>257.14</u>
	\$		257.14

Mathew and Maria D. Smith

Balance January 1, 1946	\$	82.35	
Dividends added		1.22	
			\$ 83.57
Interest drawn			1.22
			<u>82.35</u>
	\$		82.35

Clara E. Taylor

Balance January 1, 1946	\$	109.81	
Dividends added		1.64	
			\$ 111.45
Interest drawn			1.64
			<hr/>
			\$ 109.81

Henry F. Church

Balance January 1, 1946	\$	109.81	
Dividends added		1.64	
			\$ 111.45
Interest drawn			1.64
			<hr/>
			109.81

Oliver Smith

Balance January 1, 1946	\$	200.00	
Dividends added		3.01	
			203.01
Interest drawn			3.01
			<hr/>
			\$ 200.00

Capt. James Church

Balance January 1, 1946	\$	100.00	
Dividends added		1.50	
			\$ 10E50
Interest drawn			1.50
			<hr/>
			\$ 100.00

Daniel Alderman

Balance January 1, 1946	\$	100.00	
Dividends added		1.50	
			<u>\$ 101.50</u>
Interest drawn			1.50
			<u>\$ 100.00</u>

Hawes and Combs

Balance January 1, 1946	\$	75.00	
Dividends added		1.12	
			<u>\$ 76.12</u>
Interest drawn			1.12
			<u>\$ 75.00</u>

Rev. John Brittan Clark

Balance January 1, 1946	\$	100.00	
Dividends added		1.50	
			<u>\$ 101.50</u>
Interest drawn			1.50
			<u>\$ 100.00</u>

Charles C. Graves

Balance January 1, 1946	\$	200.00	
Dividends added		3.01	
			<u>\$ 203.01</u>
Interest drawn			3.01
			<u>\$ 200.00</u>

Herbert Alden Youtz

Balance January 1, 1946	\$	100.00	
Dividends added		1.50	
			<u>\$ 101.50</u>
Interest drawn			1.50
			<u>\$ 100.00</u>

Harvey Root and George Chipman

Balance January 1, 1946	\$	500.00	
Dividends added		7.52	
			<u>\$ 507.52</u>
Interest drawn			7.52
			<u>\$ 500.00</u>

John J. Vetter

Balance January 1, 1946	\$	100.00	
Dividends added		1.50	
			<u>\$ 101.50</u>
Interest drawn			1.50
			<u>\$ 100.00</u>

Cottrell

Balance January 1, 1946	\$	150.00	
Dividends added		2.25	
			<u>\$ 152.25</u>
Interest drawn			2.25
			<u>\$ 150.00</u>

Elijah J. Churchill

Balance January 1, 1946	\$	100.00	
Dividends added		1.50	
		<u> </u>	\$ 101.50
Interest drawn			1.50
			<u> </u>
			\$ 100.00

Arthur and Alice Gardner

Balance January 1, 1946	\$	100.00	
Dividends added		1.50	
		<u> </u>	\$ 101.50
Interest drawn			1.50
			<u> </u>
			\$ 100.00

Arthur D. and Harold M. Pease

Balance January 1, 1946	\$	300.00	
Dividends added		4.51	
		<u> </u>	\$ 304.51
Interest drawn			4.51
			<u> </u>
			\$ 300.00

Nathan Wright Heirs

Deposited March 15, 1946	\$	100.00	
Dividends added		.62	
		<u> </u>	\$ 100.62
Interest drawn			.62
			<u> </u>
			\$ 100.00

Lizzie Kelly and Morgan Pease

Deposited March 15, 1946	\$	150.00	
Dividends added		.94	
		<hr/>	\$ 150.94
Interest drawn			.94
			<hr/>
	\$		150.00

Respectfully submitted,

GEORGE W. OLDS,
Treasurer

Auditor's Report

I hereby certify that I have examined the Treasurer's accounts for the year ending December 31, 1946, and have found them correct.

IDA B. EAMES,

Auditor

January 15, 1947.

Report of Public Library

The Library has added 35 new books to their collection and I hope this year to have some new shelves as the Library has been crowded for some time.

The Bookmobile makes its monthly trip to Middlefield and visits several homes. The circulation was not as large, this year due to fewer trips made.

Respectfully submitted,

GRACE H. OLDS,

Librarian

Report of Assessors

1946

Value of Assessed Real Estate	\$260,890.00
Value of Assessed Personal Estate	\$ 62,274.00
Total Valuation of Town	\$323,164.00
Value of Motor Vehicles	\$ 11,370.00
Number of Assessed on Personal Estate only	25 105
Number Assessed on Real Estate only	Estate 68
Number Assessed on both Personal and Real	
Total number of persons assessed on	198
Personal and Real Estate	88
Number of Male Polls assessed	\$ 40.00
Tax Rate Per Thousand	\$ 10,435.60
Tax on Real Estate	\$ 2,490.96 \$
Tax on Personal Estate	176.00 \$
Tax on 88 Polls	13,102.56 \$
Total Tax Assessed	361.29 38
Motor Excise	262 90 4 9
Number of Horses assessed	2,093 148
Number of Mulch Cows Assessed	14,165 131
Number of Neat Cattle Assessed	104
Number of Swine Assessed	
Number of Sheep Assessed	
Number of Fowls Assessed	
All Other	
Number of Acres of Land Assessed	
Number of Dwelling Houses Assessed	
Number of Motor Vehicles Assessed	

Respectfully submitted,

ELMER O. OLDS,
FRANK E. PELKEY,
HUGH S. MILLER,

Assessors of Middlefield

Report of Collector of Taxes

1944

Outstanding Jan. 1, 1946	\$	55.30	
Tax Collected	\$		55.30
Interest Collected			4.08
<hr/>			
Paid to Treasurer	\$		59.38
<hr/>			
Outstanding		None	

1945

Tax Collected	\$	549.43	
Interest Collected		14.72	
<hr/>			
Paid to Treasurer	\$	564.15	
Abatement			5.25
<hr/>			
Outstanding	\$	62.20	
Motor Excise			
Tax Collected		8.00	
Abatement			2.00
<hr/>			
Outstanding		None	

1946

Tax Collected	\$	11,153.59	
Interest Collected		5.53	
<hr/>			
Paid to Treasurer	\$	11,159.12	

Added to Tax Title Account		\$ 493.60
Abated		28.00
		<hr/>
Outstanding	\$ 1,748.57	
Motor Excise		
Tax Collected	\$ 286.08	
Outstanding		\$ 75.11

Respectfully submitted,

RALPH W. SMITH,
Tax Collector

Report of Sealer of Weights and Measures

Number of Scales sealed :	14
Gasoline pumps	3
Liquid measures	7

Respectfully submitted,

WILLIAM M. TEFTS,
Sealer

Report of the Commissioners of Public Welfare

BUREAU OF OLD AGE ASSISTANCE

Continuous Account

Appropriation	\$ 900.00
Received Federal Allotment	545.35
Received for Administrative Expenses	18.19
	<hr/>
Available	\$1,463.54
Expended	\$1,463.28
Case No. 9	\$ 262.90
Case No. 10	561.75
Case No. 11	69.24
Case No. 12	361.00
Case No. 13	133.20
Leland Smith, 12 trips	36.00
Leland Smith, telephone and supplies	21.00
Leland Smith, Administrative expense	18.19
	<hr/>
	\$ 1,463.28

PUBLIC WELFARE

Appropriation	\$ 500.00
Available	\$ 500.00
Expended	None
Transferred to Snow Removal Account	\$ 500.00

Respectfully submitted,

A. LELAND SMITH,
ALTON M. STERNAGLE,
H. FRANCIS PEASE,
Commissioners of Public Welfare

Report of Selectmen

TOWN OFFICERS AND APPOINTEES

Appropriation		\$ 900.00
Expended	\$	861.25
George W. Olds, Treasurer 1945	\$	175.00
Ida B. Eames, Auditor 1945		10.00
Ralph Smith, Collector of Taxes 1946		125.00
A. Leland Smith, Selectman 1946		125.00
Alton Sternagle, Selectman 1946		50.00
H. Francis Pease, Selectman 1946		50.00
Elmer Olds, Services, Assessor 1946		97.50
Hugh Miller, Services, Assessor 1946		65.75
Frank Pelkey, Services, Assessor 1946		60.00
Elmer Olds, Milk Inspector 1946		5.00
George W. Olds, Town Clerk 1946		50.00
Charles E. Cook, Janitor, Town Hall 1946		42.00
William Tefts, Sealer 1946		6.00
		<hr/>
	\$	861.26

SPECIAL APPROPRIATION TO PURCHASE FURNACES

Appropriation		\$1,600.00
Available		\$1,600.00
Expended	\$	114.00
Rene Robert, preparing foundation	\$	90.00
Elmer Olds, labor		6.00
Charles Cook, labor		3.75
Leon Gardner, labor		4.50
H. F. Pease, truck		3.75
G. W. Olds, cement		3.40

Elmer Olds, telephone		1.35
Francis Pease, telephone		1.25
		<hr/>
	\$	114.00

FOREST WARDEN

Appropriation		\$ 25.00
Expended		\$ 25.00
George W. Olds, Forest Warden	\$	25.00

POLICE WORK

Appropriation		\$ 30.00
Expended		\$ 30.00
Charles E. Cook, Police work	\$	15.00
Ralph M. Bell, Dog Officer		15.00
		<hr/>
	\$	30.00

MOTH INSPECTION

Appropriation		\$ 200.00
Available		\$ 200.00
Expended		\$ 199.62
Ralph Smith, Supt.	\$	183.37
Ralph Smith, lumber crayons		1.63
Leon Gardner, labor		14.62
		<hr/>
		\$ 199.62

TAX TITLE ACCOUNT

Appropriation		\$ 250.00
Available		\$ 250.00
Expended		\$ 110.40

Mass. Land Court, taking of property	\$	30.00
Mass. Land Court, Land Court		60.00
Raymond Warner, Redemption of Riggs and Gallo • property		6.00
Francis Pease, out of town trip and telephone		14.40
		<hr/>
	\$	110.40

CEMETERIES

Appropriation		\$ 250.00
Available		\$ 250.00
Expended		\$ 150.00
Olaf S. Dyer, mowing New Cemetery	\$	15.00
Ralph Bell, mowing Old Cemetery		20.00
Ralph Bell, mowing Mack Cemetery		10.00
Ralph Bell, Perpetual care, 21 lots		91.00
Peter Tefts, mowing Bell Cemetery		10.00
Peter Tefts, Perpetual care, 1 lot		2.00
Olaf Dyer, Perpetual care, 1 lot		2.00
		<hr/>
	\$	150.00

SPECIAL APPROPRIATION FOR DRAINAGE
PURPOSES

Appropriation		\$ 200.00
Available		\$ 200.00
Expended		\$ 200.00
William H. Menton, Purchase of land	\$	200.00

SNOW REMOVAL

Appropriation		\$3,500.00
Transferred from Public Welfare		500.00
		<hr/>
Available		\$4,000.00
Expended		\$4,000.00

H. F. Pease, Supt.	\$ 194.38
H. F. Pease, car	38.00
Ralph Pease, labor	2.50
Ira Pease, labor	2.50
Roland Pease, labor	2.50
George Tefts, labor	8.13
Walter Smith, labor	3.76
Leland Smith, labor	3.76
Howard Pease, labor	57.01
Ralph Smith, labor	32.99
Ralph M. Bell, labor	14.38
Cornelius Vreeland, labor	6.00
Kenneth Clifford, labor	3.13
E. Peltier, labor	5.63
Frank Pelkey, labor	23.13
Peter Tefts, labor	46.25
Amasa Graves, labor	34.50
Norman Watts, labor	2.50
Conrad Oligny, labor	2.50
Gordon Miller, labor	3.75
Charles Pomeroy, labor	5.00
John Slavin, labor	39.50
Donald Savery, labor	12.50
A. Jones, Jr., labor	21.13
Joseph Theriault, labor	10.00
Leon Gardner, labor	19.13
Alton Sternagle, labor	2.19
William Tefts, labor	10.50
Harold Cone, labor	6.00
Elmer Olds, labor	6.00
Wesley Olds, labor	4.50
Ralph Smith, tractor operator	114.61
Ralph M. Bell, tractor operator	66.00
Peter Tefts, tractor operator	24.00
Frank Pelkey, tractor operator	8.00
Leland Smith, tractor operator	7.50
Leon Gardner, truck sanding	73.13

Leland Smith, truck sanding	4.50
Kenneth Clifford, truck sanding	4.50
Olaf Dyer, truck sanding	24.00
Peter Tefts, truck sanding	14.00
Gordon Miller, truck	23.40
H. F. Pease, truck	40.40
Department of Public Works, truck plowing	65.25
Leon Gardner, truck plowing	1,523.50
Leland Smith, truck plowing	241.73
Ralph Smith, helper	196.77
Alton Sternagle, helper	20.61
Donald Scott Smith, helper	8.76
Frank Pelkey, helper	31.28
Ralph M. Bell, helper	16.50
Kenneth Clifford, helper	9.50
Carl Sternagle, boards	9.00
G. W. Olds, supplies	4.55
Town of Middlefield, use of plow	210.25
Town of Middlefield, tractor	626.00
H. F. Pease, telephone	8.51

\$ 4,000.00

CONTINGENT ACCOUNT

Appropriation	\$ 825.00
Available	\$ 825.00
Expended	\$ 557.89
Hobbs & Warren, forms and supplies	\$ 53.56
F. J. Cummings, bond for deputy tax coll.	5.00
Kathleen Bell, teller	6.00
Ethel Pelkey, teller	14.00
William Tefts, teller	14.00
Jessie Pease, teller	4.00
Neil Nickerson, teller	8.00
Ida Eames, teller	8.00

Ass'n of Mass. Assessors, Assoc. dues	6.00
Social Agencies, social services	3.00
Stevenson and Co., Town Clerk's and Treasurer's	
Bonds	16.50
Mass. Collector & Treasurer Ass'n., dues	2.00
Hampden Nat. Bank and Trust Co., check book	2.00
Grace H. Olds, envelopes	49.58
Olaf Dyer, 1 cord wood	14.00
Hampshire County Selectmen Ass'n., Selectmen dues	12.00
Mrs. Willard A. Pease, insurance	51.80
White Eagle Printing Co., Town reports	108.00
White Eagle Printing Co., ballots	25.50
Franklin H. Burr, Collector bond	12.75
Helen Cook, typing	3.00
W. & L. E. Gurely, screw die	.78
Raymond Warner, Affidavit	5.00
George W. Olds, flag and line	9.80
Bernard Fallon, easement	1.00
Registry of Deeds, recording deed	3.55
Springfield Typewriter Exchange, office supplies	12.50
Raymond Warner, redeeming the Gallo property	2.00
William H. Galliher, police service	1.80
Commissioner of Public Safety, licenses	1.80
George W. Olds, repairing typewriter	8.50
Raymond Warner, recording easement	1.00
Mass. Town Clerk Ass'n., Town Clerk dues	3.00
George W. Olds, postage and telephone	6.35
George W. Olds, administering oaths	5.00
George W. Olds, registering 4 births	4.00
George W. Olds, registering 5 marriages	2.50
Alton Sternagle, 1 deed and 2 easements	12.00
Alton Sternagle, 4 trips	11.00
Alton Sternagle, perambulating town line	2.50
Alton Sternagle, telephone	1.50
Ralph Smith, office supplies and telephone	16.92
Charles Cook, posting warrant	12.00
City of Westfield Trade School, Veterans tuition	8.00

Leland Smith, perambulating town line	2.50
Francis Pease, 1 trip and telephone	4.20
	<hr/>
	\$ 557.89

CHAPTER 81

Town Appropriation	\$	615.00
State Allotment		9,225.00
		<hr/>
Available		\$9,840.00
Expended		\$9,839.99
P. U. Tefts, Supt.	\$	912.76
P. U. Tefts, car		110.00
F. Pelkey, labor		20.00
G. Tefts, labor		5.00
J. Theriault, labor		108.50
A. Jones Jr., labor		686.63
D. Savery, labor		594.50
R. M. Bell, labor		5.00
Roland Pease, labor		25.50
J. Slavin, labor		740.00
Howard Pease, labor		86.00
G. Romano, labor		95.25
Ralph Pease, labor		101.25
H. F. Pease, labor		3.00
G. Tolson, labor		61.50
W. A. Smith, labor		12.00
W. Tefts, labor		48.00
L. Gardner, labor		42.00
I. Pelkey, labor		6.00
A. Graves, labor		120.00
E. Peltier, labor		105.00
A. Jones Jr., Grader operator		48.75
H. Hart, grader operator		280.00
H. Hart, car		56.00
Leland Smith, spreader operator		2.00

W. Tefts, blaster	52.51
C. Vreeland, welding	10.75
Chester Garage, welding	4.00
R. M. Bell, tractor C. H.	176.00
Sternagle, plank A.	7.08
Baum, gravel	213.00
H. F. Pease, gravel	32.10
G. W. Olds, tools	39.07
Milton Motors, tools	4.22
O. B. Parks, tools A.	28.40
DiSanto, truck	9.40
H. F. Pease, truck	510.00
L. Gardner, truck	171.55
G. Miller, truck P.	216.50
U: Tefts, truck A.	281.00
L. Smith, truck	161.00
E. B. Eastman, truck	88.00
L. Lafond, truck	88.00
F. Kandior, truck	88.00
J. E. Beatty, truck	88.00
W. Blair, truck N.	5.50
Wyman, truck	6.50
G. Haskins, truck	22.50
W. Whitaker, truck	8.25
C. B. Blanchard, truck	74.25
Fiske Shovel and Crane Service, truck	66.00
Town of Blandford, grader	950.00
Town of Middlefield, grader	18.25
Town of Chester, spreader	7.50
Fiske Shovel and Crane Service, shovel	464.00
Peirson Hardware, dynamite	24.50
Peirson Hardware, exploders	30.75
Solvay Sales Corp., calcium	215.00
N. Y. Central Railroad, cinders	15.00
John S. Lane, trap rock	137.26
Koppers Co., asphalt	116.82
Lane Construction Co., colprovia	139.99

New England Culvert Co., culverts	311.73
H. Leo Nash, culverts	210.25
American Tar Co., tar	201.56
Chester Garage, compressor	219.50
Chester Garage, bits	46.25
F. E. Ryan, bolts	1.26
P. U. Tefts, telephone	4.15
	<hr/>
	\$ 9,839.99

TREASURY WARRANTS

Hampden Savings Bank, Perpetual Care Fund	\$ 250.00
Hampshire County Treasurer, Dog Tax	63.00
Commonwealth of Mass., State Tax	250.00
Hampshire County Treasurer, County Tax	1,159.60
Hampshire County Treasurer, Dog Tax	63.80
George Tefts, Poll Tax Refund	2.00
John Walter Ferris, Poll Tax Refund	2.00
Albert V. House, Poll Tax Refund	2.00
Joseph Theriault, Poll Tax Refund	2.00
State Treasurer, State Parks and Reservations	16.75
	<hr/>
	\$ 1,811.15

CHAPTER 90 - MAINTENANCE

Town Appropriation	\$ 500.00
County Allotment	500.00
State Allotment	500.00
	<hr/>
Available	\$1,500.00
Expended	\$1,499.98
P. U. Tefts, Supt.	\$ 30.63
P. U. Tefts, car	4.00
A. Jones Jr., labor	23.25
Howard Pease, labor	13.50

J. Slavin, labor	11.25
H. F. Pease, labor	3.00
A. Graves, labor	3.00
W. Tefts, labor	6.00
D. Savery, labor	6.00
H. F. Pease, truck	75.25
C. B. Blanchard, truck	49.00
W. Whitaker, truck	46.50
J. Beatty, truck	22.00
P. U. Tefts, truck	5.00
D. Besancon, truck	22.00
G. Miller, truck	28.20
W. Blair, truck	19.25
N. Wyman, truck	22.75
G. Haskins, truck	45.00
J. Peer, truck	22.00
F. Furlong, truck	26.00
Fiske Shovel and Crane Service, truck	27.50
E. E. Murray, truck	22.00
Town of Chester, spreader	4.50
Leland Smith, spreader operator	7.00
J. Peer, hone	6.00
T. Peer, hoe operator	7.20
John S. Lane and Son, trap rock	114.90
Coppers Co., asphalt	354.44
Lane Construction Co., colprovia	271.15
American Tar Co., tar	160.51
Berkshire Gravel Inc., sand	37.35
P. U. Tefts, telephone	3.85
	<hr/>
	\$ 1,499.98

CHAPTER 90 CONSTRUCTIONS

Town Appropriation	\$2,000.00
State Allotment	4,000.00

County Allotment	2,000.00
	<hr/>
Available	\$8,000.00
Expended	\$7,629.88
P. U. Tefts, Supt.	\$ 543.95
P. U. Tefts, car	62.00
J. Slavin, labor	438.00
A. Jones Jr., labor	418.00
D. Savery, labor	16.00
Leon Gardner, labor	22.50
W. Tefts, labor	323.00
A. Graves, labor	432.00
H. F. Pease, labor	31.00
Roland Pease, labor	89.50
Howard Pease, labor	4.00
Ralph Smith, labor	6.00
H. F. Pease, stone mason	15.42
H. F. Pease, nails	2.30
H. F. Pease, carpenter	69.00
C. Vreeland, welding	5.00
Leon Gardner, truck	23.50
P. U. Tefts, truck	287.50
H. F. Pease, truck	349.25
W. Whitaker, truck	112.75
Fiske Shovel and Came Service, truck	247.50
L. Lafond, truck	231.00
G. Miller, truck	239.25
G. Haskins, truck	136.50
E. B. Eastman, truck	74.25
J. Beatty, truck	93.50
Town of Blandford, grader	71.25
H. Hart, grader operator	36.00
H. Hart, car	6.00
Chester Garage, compressor	630.00
Chester Garage, bits	151.25
Town of Middlefield, tractor	45.00
Leon Gardner, tractor operator	13.50

Ralph Smith, tractor operator	4.50
Town of Middlefield, grader	.75
Fiske Shovel and Crane Service, welding	1.00
Fiske Shovel and Crane Service, shovel	1,065.00
W. Tefts, blaster	3.13
I. Eames, gravel	415.20
H. F. Pease, gravel	58.20
C. H. Sternagle, lumber	14.90
G. W. Olds, cement and tools	13.25
Peirson Hardware, dynamite	86.00
Peirson Hardware, exploders	75.90
New England Metal Culvert Co., culvert	484.03
A. Dori, pipe and labor	10.90
Lynch Lumber, 1 sash	2.15
Wirthmore Feeds, 1 sash	2.10
Bisbee Bros., 2 sash	3.80
State Prison Colony, guard posts	88.00
P. U. Tefts, telephone	5.40
	<hr/>
	\$ 7,629.88

LIBRARY

Appropriation, Dog Fund		
Expended	\$	97.00
H. R. Hunting Co., books	\$	67.22
Grace H. Olds, salary		25.00
Grace H. Olds, supplies		4.78
	<hr/>	
	\$	97.00

COMPENSATION INSURANCE

Appropriation	\$	590.00
Available	\$	590.00
Expended	\$	583.70'
Paid Stevenson and Co.	\$	583.70

STREET LIGHTS AND TOWN BUILDINGS

Appropriation	\$	335.00
Available	\$	335.00
Expended	\$	325.18
Western Mass. Electric Co., Street lights	\$	300.00
Western Mass. Electric Co., Hall lights		25.18
		<hr/>
	\$	325.18

REPAIRS ON BRIDGES

Appropriation		\$ 400.00
Available		\$ 400.00
Expended	\$	398.83
Carl H. Sternagle, Supt.	\$	78.75
Frank Pelkey, labor		2.50
David Coffey, labor		6.00
Irving Granger, labor		6.00
John Slavin, labor		15.00
Peter Tefts, labor		6.00
Alpheus Jones, labor		6.00
Alton Sternagle, labor		19.63
Francis Granger, labor		6.00
Donald Savery, labor		15.00
Edward Peltier, labor		9.00
Gordon Guild, labor		26.25
Carl H. Sternagle, truck		34.75
Leon Gardner, truck		14.00
Carl H. Sternagle, plank		143.35
Edward Peltier, railing		1.50
G. W. Olds, spikes		9.10
		<hr/>
		398.83

MACHINERY ACCOUNT - 1946

Continuous Account

Balance from 1945	\$2,024.51
Rec. from Chap. 81, use of grader	18.25
Rec. from Snow Removal, use of tractor	626.00
Rec. from Snow Removal, use of plow	210.25
Rec. from Chap. 90 Const., use of tractor	45.75
	<hr/>
Available	\$2,924.76
Expended	2,639.77
	<hr/>
Balance to carry forward, 1947	\$ 284.99
Ralph Smith, trip for parts	5.00
Ferdinand Leone, trucking plow	25.00
H. F. Pease, parts for tractor and plow	9.85
Perkins Eaton Machinery Co., repairing tractor	1,512.28
Chester Garage, welding	21.00
George W. Olds, gas and oil	112.54
Fred Parsons, work on tractor	10.50
Berkshire Mill Supply, packing for pump	1.80
Berkshire Hardware, bolts	1.33
Fred A. Liston, spark plugs	2.60
Brown's Service Station, light bulbs	3.50
Walsh Boiler Works, snow plow	624.25
O. B. Parks and Co. , bolts and parts	8.61
Pittsfield Iron Works and Coal Supply, repair plow	11050
Ralph Smith, 1 gal. paint	5.35
Berkshire Hardware Co., brushes	2.16
Fiske Welding Shop, welding tractor	20.00
Hinsdale Garage, welding	5.00
Ralph Smith, labor on plow	3.75
Ralph Smith, labor on tractor	8.50
Leon Gardner, labor on tractor and plow	17.50
H. F. Pease , labor on tractor	7.00
Walsh Boiler Works, repairing ram and shoes	37.90

Fiske Shovel and Crane Service, welding and oil	79.85
	<hr/>
	\$ 2,639.77

Estimates for the Year 1947

Schools	\$ 11,850.00
Snow Removal	3,250.00
Bridge Repairs	400.00
Old Age Assistance	1,400.00
Cemeteries	150.00
Moth Inspection	200.00
Street Lights	300.00
Workmen's Compensation Insurance	590.00
Public Welfare	250.00
General Government	1,200.00
Municipal Building Account	450.00
Police and Forest Warden	75.00
Health and Sanitation	75.00
Contingent Account	200.00

List of Jurors for 1947

Ralph W. Smith	Ira W. Pease
Perley Boyer	Willard Haring
George W. Olds	Leon A. Gardner

Ralph Bell

JURORS DRAWN 1946

Alton M. Sternagle	William H. Menton
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Respectfully submitted,

A. LELAND SMITH,
ALTON M. STERNAGLE, H.
FRANCIS PEASE,
Selectmen of Middlefield

ANNUAL REPORT OF THE SCHOOL COMMITTEE

of the

TOWN OF MIDDLEFIELD

For the Year ending December 31, 1946

ORGANIZATION OF THE SCHOOL DEPARTMENT

Committee

Mrs. Eliza Tefts	Term expires 1948
Bernard B. Fleming	Term expires 1949
Elmer Olds	Term expires 1947

Superintendent, Harold B. Swicker, Chester
 School Clerk, Beatrice Van Wert, Chester
 Supervisor of Art, Gladys Leasot, Chester
 Supervisor of Music, George Richards, Wollaston
 School Physician, Dr. John Huffmire, Huntington

School Calendar

Winter Term — January 2 to February 15 - 7 weeks'

Vacation one week

Spring Term — February 25 to April 12 - 7 weeks

Vacation one week

Summer Term — April 22 to June 7 - 7 weeks

Vacation twelve weeks

Fall Term — September 4 to December 20 - 16 weeks

School Holidays

May 30	Memorial Day
November 11	Armistice Day
November 28	Thanksgiving

Financial Statement

RECEIPTS

Appropriation—Town Meeting, Feb. 11, 1946 \$ 10,960.00

DISBURSEMENTS

Instruction	\$	3,541.20
Operation		259.99
Repairs and Upkeep		26.40
Auxiliary Agencies		6,308.81
General Control		803.36
Unexpended		20.24
		<u>\$ 10,960.00</u>

SOURCE OF FUNDS

State Treasurer :		
General School Fund Part I	\$	436.00
General School Fund Part II		2,388.51
High School Transportation		1,399.65
High School Tuition		1,501.02
Supt. of Schools		285.90
Child Guardianship		432.25
Total income other than assessment		
	\$	6,443.33
Income from Assessment		4,496.43
Grand Total		
		\$ 10,939.76

Itemized Expenditures

INSTRUCTION

Teacher's Salaries

Geneva Shafer	\$ 1,332.00	
LeGrand Thompson	828.46	
Helen Jaques	532.00	
Teachers' Retirement Board	137.50	
	\$ 2,829.96	

Supervisors

Gladys Leasot	\$ 226.06	
George Richards	180.50	
Teachers' Retirement Board	21.14	
	\$ 427.70	

Textbooks

Houghton Mifflin Company	\$ 8.97	
Ginn and Company	6.08	
Laidlaw Brothers	16.46	
Macmillan Company	1.95	
Beckley-Cardy Company	8.81	
Scott, Foresman and Company	4.91	
Charles E. Merrill Company	1.74	
Safety Education Magazine	5.00	
J. L. Hammett Company	2.24	
A. B. Rider and Associates	39.00	
F. E. Compton and Company	91.05	
Iroquois Publishing Company	.58	
Benton Review Publishing Company	.51	
	\$ 187.30	

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Supplies

J. L. Hammett Company	\$	21.88	
Gledhill Brothers		12.27	
John T. Maher		1.50	
World Book Company		2.79	
Poston Music Company		3.71	
Science Kit		54.09	
		<hr/>	\$ 96.24

OPERATING EXPENSES

Janitors

LeGrand Thompson	\$	45.90	
Roland S. Pease		27.00	
B. B. Fleming		60.00	
Mrs. Mammie King		5.00	
Mrs. Peter Tefts		5.00	
Mrs. Ann Theriault		11.00	
Lois Tefts		1.00	
		<hr/>	154.90

Fuel

Olaf S. Dyer	\$	14.00	
C. Connor		20.00	
Carl H. Sternagle		6.00	
Gordon Miller		48.00	
		<hr/>	88.00

Lights

Western Mass. Electric Company	\$		9.00
Supplies			
Edward L. Canter	\$	3.00	
George W. Olds		5.09	
			8.09

Repairs

Burden Bryant Company	8.15	
Norman Watts	4.25	
Charles Cook	9.00	
Roland S. Pease	5.00	
	<u> </u>	\$ 26.40

AUXILIARY AGENCIES

TRANSPORTATION

High School

Peter U. Tefts	\$ 225.20	
H. Francis Pease	199.20	
Leon Gardner	381.60	
Charles Cook	485.40	
Gordon Miller	229.60	
Edith Willey	67.20	
Richard Ellsworth	126.40	
Frank Romano	31.20	
	<u> </u>	\$ 1,745.80

Elementary

Peter U. Tefts	\$ 322.30	
H. Francis Pease	198.30	
Leon Gardner	428.40	
Charles Cook	437.60	
Gordon Miller	288.40	
Edith Willey	40.50	
Evelyn Boyer	415.00	
Elmer Olds	589.00	
Town of Worthington	180.00	
		2,899.50

TUITION

High School

Town of Chester	\$ 1,358.57	
Town of Dalton	142.45	
		<u>-\$ 1,501.02</u>

Elementary

Town of Chester	\$ 76.24	
Town of Worthington	45.00	
	_____	\$ __ 121.21

Miscellaneous

New England Printing Company	3.75	
Massachusetts Audubon) Society	37.50	
	_____	\$ __ 41.;]5

GENERAL CONTROL

School Committee

Eliza Tefts	8.34	
B. B. Fleming	8.23	
Elmer Olds	8.33	
	_____	\$ __ 25.00

Superintendent

Harold B. Swicker, salary Harold	\$ 548.94	
B. Swicker, travel Teachers'	60.00	
Retirement Board Harold B.	28.56	
Swicker, other expenses	13.08	
	_____	\$ 650.58

School Clerk

Beatrice Van Wert		\$ 127.78
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RECAPITULATION

Instruction		\$ 3,541.20
Operation		259.99
Repairs		26.40
Auxiliary Agencies -		
Transportation	\$ 4,645.30	
Tuition	1,622.26	
Miscellaneous	41.25	
	<hr/>	6,308.81
General Control		803.36
		<hr/> \$ 10,939.76

BUDGET RECOMMENDATION OF THE
MIDDLEFIELD SCHOOL COMMITTEE
FOR THE YEAR 1947

To the Citizens of Middlefield:

Your School Committee recommends that the sum of \$11,850.00 be appropriated for the support of schools for the year 1947. This amount has been reached after a careful study and approval of the proposed budget as presented to us by the superintendent of schools in his report which herewith accompanies this budget request.

Respectfully submitted,

MRS. ELIZA TEFTS,
BERNARD B. FLEMING,
ELMER OLDS

School Committee

Report of Superintendent of Schools

To the School Committee and Citizens of Middlefield:

I take pleasure in submitting herewith my report as Superintendent of Schools for the year ending Dec. 31, 1946.

Personnel

Mr. LeGrand Thompson resigned his position at the end of the school year in June. Mrs. Helen Jaques of Chester, a graduate of Lyndon Normal School, Vermont, was engaged as teacher of the Center School.

We have been without the services of a school nurse for the entire year following The resignation of Mrs. Elizabeth Furlong last December. The problem of securing nursing services is discussed further in this report.

As noted in my report a year ago, the most serious problem facing public education today is the one of securing qualified personnel. The solution continues to be increased salaries that will attract worthy young people into the profession and adequate state and federal aid to make possible the payment of necessary salaries. This problem will also be discussed later in this report.

Attendance

The percentage of attendance for the past school year ending in June was 94.84. This record is 3.45 higher than for the last school year.

Repairs

It is very disappointing not to have the new heating plants installed. I suggest that the contractor be required to make these installations within a reasonable time or the job be given to a new contractor.

Curriculum

For several years during the war period organized physical education work had to be omitted for lack of a supervisor. A trained supervisor is now available and several school committees of neighboring communities have expressed a desire to cooperate in the establishment of a district physical education supervisor in order that they may have organized physical education work in their schools. This work is an important part of the school health program and I hope it will be possible to offer this work in the Middlefield schools again in September. The proposed budget includes an amount to cover the cost of this work to begin in September.

A nature study course under the auspices of the Massachusetts Audubon Society and the Berkshire Museum is being offered this year. Although the cost of the course has increased from \$60.00 to \$75.00 it is very much worthwhile and I hope it can be continued. It was first planned to offer it alternately in the two schools. I believe now that a better plan would be to have the course given in the Center School each year and make plans to transport the Bancroft pupils to the Center for this course.

Achievement

The scores in the standard achievement tests given in the elementary grades in June were not as high as we have consistently maintained. I can only attribute this to the fact that a very large number of pupils were absent during the last three or four weeks preceding the tests and in some instances the scores may not represent a true average class achievement because many pupils were not present to take the tests. The median score results compared with standard medians are given below.

<i>Grade</i>	1	2	3	4	5	6	7	8
Standard median	20	25	37	47	55	60	66	70
Middlefield median	23	21.	36	40	56	59	64	82

The results of the Iowa Tests of Educational Development given in the Chester High School in November are very satisfactory. The composite test norms of Chester High School exceed both the New England States' norms and the National norms. The following table gives the comparative norms.

Grade	9	10	11	12
New England States' norms	10.2	13	15.3	17
National norms	10.1	1a	15.2	17
Chester High School norms	11.1	13.3	16.4	18.7

The reports of the supervisors are inserted here.

ART

The art work continues in the same manner as that of other years. Large group posters were made for exhibition at the Fair. One beautiful poster was made on India by the children at Bancroft. It showed a beautiful marble and gold castle in the background with a row of cone shaped trees beside a walk leading to the castle. There was a big elephant carrying an elaborate seat on his back in which were two chiefs dressed in gorgeous clothes. The common people were watching the procession. Another poster showed the Bancroft children dancing around a May Pole. In the background was their school. Interior decoration was another project successfully carried out. Their freehand drawing and seasonal posters were well made.

At Middlefield Center a large group poster was made on a western cowboy town. Interior decoration, printing, perspective, figure drawing, and designs in central balance have been well carried out. Under Mrs. Jaques' supervision chip carving has been carried out by the older children.

GLADYS F. LEASOT,

Supervisor of Art

MUSIC

I have endeavored first of all to instill into the minds of all the pupils a love of good music. This is being accomplished in the following manner.

Primary grades : Rote singing, correction of monotonies, recreational singing, some theory and music reading, and a little appreciation.

Intermediate grades : Varied processes have been used to establish good sight reading, chromatic signs and sounds introduced. Two and three part singing developed. Recreational singing, music memory, and appreciation.

Grades 7 and 8: Reviewed all theory learned through grades 1-6. Placement of sharps and flats and bass clef introduced and developed. Style and expression stressed. Recreational singing, music memory, and appreciation.

GEORGE L. RICHARDS,
Supervisor of Music

SCHOOL HEALTH SERVICES

During the past few years our school health services have been interrupted and curtailed through the inability to secure a school nurse. During the past year we have had no nursing services.

The schools' health program is of primary importance. The State prescribes by statute that each town must employ a school nurse. Something should be done whereby our school nursing service is made constant and a development of the program made possible.

I recommend that the three towns comprising the school union consider the establishment of a health district to employ a full-time district health nurse. Such a district nurse would perform the school health work, other com-

munity health services for boards of health and welfare, and private nursing services at a relatively small cost. The cost of operating a health district would be met in part from school, health, and welfare department funds and in part from fees collected from insurance companies and individuals for private services rendered. This health district organization would solve the school nurse problem and provide nursing services for the entire community at much less cost to the individual than such services can now be secured.

HIGH SCHOOL CLASSIFICATION

New regulations for the classification of high schools as Class A or Class B schools have been proposed and are being discussed throughout the State. The regulations are set up under the three general headings of personnel, program, and school plant. I wish to point out the possible effect of these regulations on the classification of Chester High School.

1. Personnel : To classify as an A school it will be necessary to decrease the teaching load of the principal to a maximum of four classes a day.

2. Program : The new regulations prescribe definite inclusion of recent development in Guidance, Aviation, Driver Education, and Consumer Education. It may be necessary to increase or revise the offerings in these fields.

3. School Plant : The present school plant is probably satisfactory with the possible requirement that the lighting be improved in classrooms similar to the improvement made in the main room this year.

With the exception of these three items Chester High School, will, I believe, meet the requirements of the new proposed regulations. These improvements are by no means beyond attainment and I can see no reason why Chester

High School should not, continue in the A Class where it has always been placed.

Finances

The problem of adequately financing the public education program is facing every community as well as the state and the national governments. The fact that greatly increased support is immediately needed to avert the collapse of the public school system is universally recognized. This increased support must very largely come through increased state and federal aid. Especially is this true in the case of small communities the majority of which now have tax rates which place a heavy burden on real estate. That increased state and federal aid will soon become a reality is quite certain. However, to make sure that this aid will be made adequate by the enactment of the proper legislation, we must give our wholehearted support to educational leaders and legislators who propose worthy legislation. Furthermore we should request that our own representatives and congressmen sincerely support such legislation.

I would suggest that school committees, and other official town boards, selectmen, assessors, finance board and all who are interested in maintaining good schools at a minimum cost to the community pass resolutions and forward same to our legislative representatives urging them to support adequate school aid legislation.

Although our teachers have been given liberal salary increases during the past few years the average salary is below that of most other communities in this section of the state. Our present salaries are not sufficient to secure teachers in the competitive market.

Other educational costs have likewise increased. Text-books and supplies have increased within the past few years 40 to 60 percent. Transportation costs have also in-

creased.

The following budget is submitted for your study and consideration. The financial needs for the year 1947 are estimated at \$11,850.00. This amount is approximately \$900.00 more than this year's expenditures. A major part of the increase is accounted for in the salary items. Other expenditures are being kept as low as possible.

The following table presents a comparison of proposed expenditures with actual expenditures during the last four years. It also shows the estimated receipts, based on present school aid laws, and net cost from local taxes for 1947 compared to the receipts and net cost for the last four years.

EXPENDITURES 1943-1946 COMPARED WITH BUD GET REQUEST FOR 1947

	1943	1944	1945	Proposed Expenditures 1946	1947	Increase Decrease over 1946	(/) (•)
Instruction							
Salaries	\$ 2,754.36	\$ 3,095.43	\$ 3,267.55	\$ 3,257.66	\$ 4,100.00	/	842.34
Textbooks	73.64	46.38	40.66	187.30	60.00	*	127.30
Supplies	65.36	70.17	64.02	96.24	60.00	*	36.24
Total	2,893.36	3,211.98	3,372.23	3,541.20	4,220.00	/	678.80
Operation							
Janitor	124.70	128.05	147.05	154.90	150.00	*	4.90
Fuel	111.64	34.00	173.97	88.00	125.00	/	37.00
Lights	8.37	9.76	9.75	9.00	10.00	/	1.00
Supplies	24.38	19.56	25.01	8.09	25.00	/	16.91
Total	260.09	191.37	355.78	259.99	310.00	7	50.01
Maintenance							
Repairs	18.99	4.06	36.20	26.40	50.00	/	23.60
Auxiliary Agencies							
Health	93.00	52.76	89.12		100.00	/	100.00
Transportation H. S.	1,115.20	1,468.00	1,745.60	1,745.80	1,950.00	/	204.20
Transportation Elem.	1,499.75	1,778.55	2,565.40	2,899.50	2,400.00	*	499.50
Tuition H. S.	771.00	411.13	2,044.32	1,501.02	1,700.00	/	198.98
Tuition Elem.	156.17	73.04	114.08	121.24	45.00	*	76.24
Miscellaneous	1.50	7.25	2.50	41.25	85.00	/	43.75
Total	3,636.62	3,790.73	6,561.02	6,308.81	6,280.00	*	28.81
General Control							
School Committee	25.00	25.00	25.00	25.00	25.00		0.00
Expenses		1.75	1.45				
Superintendent	593.10	592.32	618.72	637.50	690.00	/	52.50
Administration	86.70	102.44	128.52	140.86	175.00	/	34.14
Total	704.80	721.51	773.69	803.36	890.00	/	86.64
Vocational							
Tuition	97.32				100.00	/	100.00
Total	\$ 7,620.18	\$ 7,919.65	\$ 11,098.92	\$ 10,939.76	\$ 11,850.00	/	910.24
Receipts	4,247.81	4,456.65	6,674.32	6,443.33	6,985.00	/	541.67
Net Cost	3,372.37	3,463.00	4,424.60	4,496.43	4,865.00	/	368.57

The receipts of the past year amounted to \$6,443.33 which left a net cost to the town of \$4,496.43. The estimated receipts for 1947 are \$6,985.00 which will leave an approximate balance of \$4,865.00 to be raised by local taxes which is only **41** % of the total school costs.

The following are the itemized estimated receipts for the year 1947 based on the present state aid laws. New legislation may increase this amount.

State Treasurer :

General School Fund Part I	\$	440.00
General School Fund Part II		2,425.00
High School Transportation		1,700.00
High School Tuition		1,700.00
Supt. of Schools		290.00
Child Guardianship		430.00
		<hr/>
Total Receipts	\$	6,985.00
Local Taxes		4,865.00
		<hr/>
Total Budget		\$ 11,850.00

I wish to express my appreciation to the school committee for their cooperation and assistance and to the school employees for their loyal service.

Respectfully submitted,

HAROLD B. SWICKER,
Superintendent of Schools

ATTENDANCE DATA, Middlefield Schools, Year Ending June 30, 1946

<i>School</i>	<i>Enrollment</i>		<i>Total</i>	<i>Av. Att.</i>	<i>Av. Memb.</i>	<i>Pct. Att.</i>	<i>Times Tardy</i>
	<i>Boys</i>	<i>Girls</i>					
Center	7	11	18	17.18	18.39	93.36	3
Bancroft	6	4	10	6.79	7.05	96.32	2
Total	13	15	28	23.97	25.44	94.84	5

ENROLLMENT, October, 1946

<i>Grades</i>		<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>Total</i>
Center	Boys	1	2	1	2	1	1	3	0	11
	Girls	1	2	3	0	0	1	1	0	8
	Total	2	4	4	2	1	2	4	0	19
Bancroft	Boys	2	0	0	2	0	0	0	0	4
	Girls	1	0	0	0	0	0	1	1	3
	Total	3	0	0	2	0	0	1	1	7
	Grand Total	5	4	4	4	1	2	5	1	26

High School pupils in attendance in Chester as of December 31, 1946	14
Elementary pupils in attendance in Worthington as of December 31, 1946	1
Pupils in attendance in Westfield Vocational School	1

COMPARATIVE TABLE FOR FIVE YEARS*

	1941-42	1942-43	1943-44	1944-45	1945-46
No. of pupils enrolled	38	36	31	28	28
Av. membership -	36	32	31	28	25
Av. daily attendance	35	30	29	25	24
Percent of attendance	94.58	94.02	93.21	91.37	94.84
No. of tardiness's	9	11	11	1	5
Cost per pupil in av'g membership	190.74	233.08	239.35	392.85	425.07
Cost of transportation	2,111.35	2,610.65	2,512.45	4,309.40	4,364.60
Cost of tuition	527.40	767.17	844.17	2,158.40	1,622.26
Total expenditures	6,866.40	7,458.68	7,419.89	10,999.99	10,626.76

*The above figures are for the school year as given in the annual report of the State Department of Education. Expenditures for Vocational **Education are not included.**

TEACHERS IN MIDDLEFIELD FOR THE YEAR 1946-47

<i>School</i>	<i>Teacher</i>	<i>Education</i>	<i>Yrs. Exp.</i>	<i>Salary</i>	<i>Home</i>
Center	Helen Jaques	Lyndon Normal, Vt. '44	1	\$1400	Chester
Bancroft	Geneva Shafer	Westfield Teachers College '17	20	1400	Chester
Music	George Richards	New England Conservatory '39	2	190	Wollaston
Art	Gladys Leasot	Mass. School of Art '21	24	264	Chester

Report of Audit

November 18, 1946

To the Board of Selectmen
Mr. A. Leland Smith, Chairman
Middlefield, Massachusetts

Gentlemen :

I submit herewith my report of an audit of the books and accounts of the town of Middlefield for the period from November 14, 1944 to June 30, 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

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

Sir :

In accordance with your instructions, I have made an audit of the books and accounts of the town of Middlefield for the period from November 14, 1944, the date of the previous audit, to June 30, 1946, and submit the following report thereon :

The financial transactions, as entered on the records

of the several departments receiving or disbursing town funds or sending out bills for collection, were examined and checked in detail.

The books and accounts of the town treasurer were examined and checked in detail. The recorded receipts were compared with the departmental records of payments to the treasurer and with other sources from which money was paid into the town treasury. The payments were checked with the warrants approved by the selectmen, the cash book was footed, and the cash balance on June 30, 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 tax title deeds in the custody of the treasurer were listed and checked with the accounts of the tax collector.

The securities and savings bank books representing the investment of trust and investment funds in the custody of the treasurer were examined and listed. The income was verified and the withdrawals were checked.

The records of payroll deductions on account of federal withholding taxes were checked. The deductions were listed, the payments to the Collector of Internal Revenue were verified, and the cash in the general treasury on June 30, 1946 was proved.

The surety bonds of the town officers required to furnish them were examined and found to be in proper form.

In checking the computation of the tax rates by the assessors for the period covered by the audit, it was noted that appropriations from available funds voted at the annual town meetings in 1945 for \$7,000, and in 1946 for \$12,000, for highway projects in conjunction with the State and County, were not used in the determination of the 1945 and 1946 tax rates respectively, due to the failure of the town clerk to certify these appropriations to the assessors.

Attention is again called to the provisions of Section 15A, Chapter 41, General Laws, which requires the town clerk to certify to the assessors, in detail, all votes appropriating money and the provision made for meeting the same, in order that the provisions of Section 23, Chapter 59, General Laws may be complied with in computing the annual tax rate.

Attention is also called to Section 64, Chapter 44, General Laws which provides the manner in which unpaid bills of a previous year may be paid.

It was noted that expenditures for the operation and maintenance of highway equipment have been made directly from the Road Machinery Fund which consists of accumulated earnings of town-owned highway equipment. It is recommended that, in the future, specific appropriations be voted by the town each year from the Road Machinery Fund for the maintenance and operation of highway equipment or for the purchase of new equipment.

The accounts of the sealer of weights and measures were examined and checked. The recorded receipts were compared with the records of fees charged and the payments to the treasurer were verified.

The receipts from dog and sporting licenses were checked with the record of licenses issued, and the payments to the treasurer and to the Division of Fisheries and Game were verified. The cash on hand on June 30, 1946 was proved by actual count.

The books and accounts of the tax collector were examined and checked in detail. The tax accounts outstanding according to the previous examination and all subsequent commitments were audited and reconciled with the assessor's warrants. The recorded collections were checked in detail, the payments to the treasurer were verified, the abatements were compared with the assessors' record of

abatements granted, the outstanding accounts were listed and proved, and the cash on hand on June 30, 1946 was verified by actual count.

To prove the outstanding accounts, verification notices were sent to a number of persons whose names appeared on the books as owing money to the town, and from the replies received it appears that the outstanding accounts, as listed, are correct.

The records of accounts receivable of the public welfare department and of the bureau of old age assistance were analyzed, the collections as recorded were compared with the treasurer's record of receipts, and the outstanding accounts were listed and proved.

It was noted that the federal grants received on account of old age assistance have been added to and merged with appropriations voted by the town for such purpose. Attention is called to Section 7, Chapter 436, Acts of 1936, which requires that money received from federal grants be kept in separate accounts and expended for the purpose specified by the State Department of Public Welfare. Payments on approved cases should be charged directly against the proper grant accounts, and any balances in these accounts at the close of the year should be carried forward.

Ledger accounts were compiled, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on June 30, 1946.

In addition to the balance sheet, there are appended to this report tables showing a reconciliation of the treasurer's cash, summaries of the tax and departmental accounts, as well as tables showing the transactions and condition of the trust and investment funds.

For the cooperation received from all town officials

HAMPDEN NATIONAL BANK AND TRUST CO.
of Westfield

Balance June 30, 1946, per statement		\$ 8,449.35
Balance June 30, 1946, per check book	\$ 7,108.63	
Outstanding checks June 30, 1946 per list	1,340.72	
	_____	\$ 8,449.35

FEDERAL WITHHOLDING TAXES
Payroll Deductions

Balance Nov. 14, 1944, per previous audit	\$	64.00
Deductions :		
Nov. 14 to Dec. 31, '44	\$	50.50
1945	665.10	
	_____	715.60
		\$ 779.60
Payments to Collector of Internal Revenue :		
Nov. 14 to Dec. 31, '44	\$	114.50
1945	665.10	
	_____	\$ 779.60

Deductions Jan. 1 to June 30, 1946		\$ 419.60
Payments to Collector of Internal Revenue Jan. 1 to June 30, '46	\$	119.60
Balance June 30, 1946, in general treasury	300.00	
	_____	\$ 419.60

TAXES - 1939

Outstanding Nov. 14, 1944, per previous audit	\$	5.40
Tax titles taken Nov. 14 to Dec. 31, 1944	\$	5.40

TAXES - 1943

Outstanding Nov. 14, 1944, per previous audit	\$ 44.25	
Overpayment to treasurer refunded Nov. 14 to Dec. 31, 1944	6.00	
	<u> </u>	\$
Payments to treasurer 1945		<u> </u>

TAXES 1944

Outstanding Nov. 14, 1944, per previous audit	\$ 1,845.29	
Additional commitment Nov. 14 to Dec. 31, 1944	16.50	
	<u> </u>	\$ 1,861.79
Payments to treasurer :		
Nov. 14 to Dec. 31, '44	\$ 572.15	
1945	1,225.84	
	<u> </u>	1,797.99
Abatements Nov. 14 to 1944		Dec. 31, 4.00
Added to tax titles 1945		4.50 Outstanding
Dec. 31, 1945		55.30
\$ 1,861.79	<u> </u>	<u> </u>
Outstanding Jan. 1, 1946		\$
Payments to treasurer Jan. 1 to June 30, 1946		5 5.30
Outstanding June 30, 1946, per list	\$ 40.15	

TAXES - 1945

Commitment per warrants	\$ 11,276.90
Additional commitment	334.85
Commitment list in excess of warrant	8.85
	<u> </u>
Payments to treasurer	\$ 10,494.37
Abatements	66.95

Added to tax titles	433.65
Outstanding Dec. 31, 1945	625.63
	<u> </u> \$ 11,620.60
Outstanding Jan. 1, 1946	\$ 625.63
Overpayment to treasurer, to be adjusted	.80
	<u> </u> \$ 626.43
Payments to treasurer Jan. 1 to June 30, 1946	\$ 313.81
Outstanding June 30, 1946, per list	312.62
	<u> </u> \$ 626.43

TAXES - 1946

Commitment Jan. 1 to June 30, 1946, per warrants	\$ 13,102.56
Additional commitment Jan. 1 to June 30, 1946	279.20
Abatements after payment Jan. 1 to June 30, 1946, to be refunded	8.00
	<u> </u> \$ 13,389.76
Payments to treasurer Jan. 1 to June 30, 1946	\$ 1,639.00
Added to tax titles Jan. 1 to June 30, 1946	493.60
Abatements Jan. 1 to June 30, 1946	26.00
Outstanding June 30, 1946, per list	10,723.16
Cash on hand June 30, 1946, verified	508.00
	<u> </u> \$ 13,389.76

MOTOR VEHICLE EXCISE TAXES - 1944

Outstanding Nov. 14, 1944, per previous audit	\$ 36.21
Additional commitment Nov. 14 to Dec. 31, 1944	4.00
	<u> </u> \$ 40.21

Payments to treasurer :

Nov. 14 to Dec. 31, 1944	\$	38.21	
1945		2.00	
		<u> </u>	\$ <u>40.21</u>

MOTOR VEHICLE EXCISE TAXES - 1945

Commitment per warrants	\$	242.40	
Abatement after payment refunded 1945		.85	
		<u> </u>	\$ 243.25
Payments to treasurer	\$	236.40	
Abatements		.85	
Outstanding Dec. 31, 1945		6.00	
		<u> </u>	\$ 243.25

Outstanding Jan. 1, 1946		6.00	
Additional commitment Jan. 1 to June 30, 1946		4.00	
		<u> </u>	\$ 10.00
Payments to treasurer Jan. 1 to June 30, 1946		8.00	
Abatements Jan. 1 to June 30, 1946		2.00	
		<u> </u>	\$ 10.00

MOTOR VEHICLE EXCISE TAXES - 1946

Commitment Jan. 1 to June 30, 1946,			
• per warrants	\$	173.21	
Commitment list in excess of warrant		2.48	
		<u> </u>	\$ 175.69
Payments to treasurer Jan. 1 to June 30, 1946	\$	143.12	
Outstanding June 30, 1946, per list		26.20	
Cash on hand June 30, 1946, verified		6.37	
		<u> </u>	\$ 175.69

INTEREST ON TAXES

Cash on hand Nov. 14, 1944, per previous audit		.50	
---	--	-----	--

Collections Nov. 14, 1944 to
June 30, 1946:

Taxes 1943	\$	2.29
Taxes 1944		27.44
Taxes 1945		9.01

38.74

_____ \$ ____ 39.24

Payments to treasurer :

Nov. 14 to Dec. 31, 1944	\$	1.70
1945		28.83
Jan. 1 to June 30, 1946		8.71

_____ \$ ____ 39.24

TAX TITLES

Balance Nov. 14, 1944,
per previous audit

\$ 4,115.75

Tax titles taken Nov. 14 to
Dec. 31, 1944:

Taxes 1939	\$	5.40
Interest and costs		8.49

13.89

Added to tax titles 1945:

Taxes 1944	\$	4.50
Taxes 1945		433.65
Interest		.09

438.24

_____ \$ 4,567.88

Balance Dec. 31, 1945

\$ 4,567.88

Balance Jan. 1, 1946

\$ 4,567.88

Added to tax titles Jan. 1 to June 30, 1946:

Taxes 1946		493.60
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_____ \$ 5,061.48

Balance June 30, 1946, per list

\$ 5,061.48

TOWN CLERK

Dog Licenses

Licenses issued 1945 Males,

36 at \$2.00	Females, 9 at	\$	72.00
\$5.00	Spayed females, 6		45.00
at \$2.00	Kennel, 1 at		12.00
\$10.00			10.00

Payments to treasurer 1945		\$	139.00
Fees retained 1945, 52 at \$.20			128.60
			10.40

Licenses issued Jan. 1 to June 30, 1946:

Males, 26 at \$2.00	\$	52.00
Females, 5 at \$5.00		25.00
Spayed females, 6 at \$2.00		12.00
	_____ \$	89.00

Payments to treasurer Jan. 1 to
June 30, 1946

\$ 63.00

Fees retained Jan. 1 to

June 30, 1946, 37 at \$.20 7.40

Cash on hand June 30, 1946, verified 18.60

_____ \$ 89.00

TOWN CLERK

Sporting Licenses

Cash on hand November 14, 1944,

per previous audit \$ 12.25

Licenses issued :

Nov. 14 to Dec. 31, 1944:

Resident citizens' hunting, 14 at \$2.00 28.00

1945:

Resident cit. fishing, 15 at \$2.00 \$ 30.00

Resident cit. hunting, 31 at \$2.00 62.00

Resident cit. sporting, 17 at \$3.25 55.25

Resident cit. minor and female
fishing, 12 at \$1.25 15.00

Resident cit. trapping, 1 at \$5.25 5.25

Special non-res. fishing, 2 at \$1.50 3.00

Non-res. hunting, 1 at \$10.25	10.25	
Duplicate, 1 at \$.50	.50	
	<u> </u>	181.25
		<u> </u> \$ 221.50
Payments to Division of Fisheries and Game:		
Nov. 14 to Dec. 31, 1944	\$ 36.75	
1945	161.50	
	<u> </u>	\$ 198.25
Fees retained:		
Nov. 14 to Dec. 31, 1944, 14 at \$.25	\$ 3.50	
1945, 79 at \$.25	19.75	
	<u> </u>	23.25
		<u> </u> \$ 221.50
<hr/> <hr/>		
Licenses issued Jan. 1 to June 30, 1946:		
Resident cit. fishing, 29 at \$2.00	\$ 58.00	
Resident cit. hunting, 5 at \$2.00	10.00	
Resident cit. sporting, 29 at \$3.25	94.25	
Resident cit. minor and female fishing, 17 at \$1.25	21.25	
Special non-res. fishing, 1 at \$1.50	1.50	
	<u> </u>	\$ 185.00
Payments to Division of Fisheries and Game		
Jan. 1 to June 30, 1946	\$ 152.75	
Fees retained Jan. 1 to June 30, 1946, 81 at \$.25	20.25	
Cash on hand June 30, 1946, verified	12.00	
	<u> </u>	\$ 185.00
<hr/> <hr/>		

SEALER OF WEIGHTS AND MEASURES Cash		
on hand Nov. 14, 1944,		
per previous audit	\$.36
Fees :		
Nov. 14 to Dec. 31, 1944	\$ 5.39	
1945	9.15	
		14.54
Overpayment to treasurer, to be adjusted		.16
	<u> </u>	\$ 15.06
Payments to treasurer :		
Nov. 14 to Dec. 31, 1944	\$ 5.81	

1945	9.25	\$
	<u> </u>	
	<u><u> </u></u>	<u>15.06</u>

PUBLIC WELFARE DEPARTMENT

Accounts Receivable

Charges 1945	\$	329.29
Payments to treasurer 1945	\$	329.29

BUREAU OF OLD AGE ASSISTANCE

Accounts Receivable

Charges :		
Nov. 14 to Dec. 31, 1944	12.66	
1945	232.66	
	<u> </u>	\$ 245.32
Payments to treasurer :		
Nov. 14 to Dec. 31, 1944	12.66	
1945	232.66	
	<u> </u>	\$ 245.32
	<u><u> </u></u>	
Charges Jan. 1 to June 30, 1946	\$	97.27
Payments to treasurer Jan. 1 to June 30, 1946	42.80	
Outstanding June 30, 1946, per list	54.47	
		<u>97.27</u>
	<u><u> </u></u>	

SALLY DICKSON CHARITY FUND

	<i>Savings</i>	
	<i>Deposits</i>	<i>Total</i>
On hand November 14, 1944	\$1,674.79	\$1,674.79
On hand at end of year 1944	\$1,699.99	\$1,699.99
On hand at end of year 1945	\$1,725.57	\$1,725.57
On hand June 30, 1946	\$1,738.51	\$1,738.51
	<i>Payments</i>	
Income :	Added to savings deposits :	
Nov. 14 to	Nov. 14 to	
Dec. 31, 1944	Dec. 31, 1944	\$ 25.20
1945	1945	<u>25.58</u>
	<u>25.20</u>	
	<u>25.58</u>	
	\$ 63.72	\$ 63.72

Jan. 1 to June 30, '46 12.94

Jan. 1 to June 30, 1946 12.94

SALLY DICKSON SCHOOL FUND

	<i>Savings</i>	
	<i>Deposits</i>	<i>Total</i>
On hand November 14, 1944	\$846.22	\$846.22
On hand at end of year 1944	\$858.95	\$858.95
On hand at end of year 1945	\$871.87	\$871.87
On hand June 30, 1946	\$878.40	\$878.40
	<i>Receipts</i>	
Income:	Added to savings deposits:	
Nov. 14 to	Nov. 14 to	
Dec. 31, 1944	Dec. 31, 1944	\$ 12.73
1945	1945	12.92
Jan. 1 to June 30, '46	Jan. 1 to June 30, '46	6.53
		<hr/>
	\$ 32.18	\$ 32.18

CEMETERY PERPETUAL CARE FUNDS

	<i>Savings</i>		
	<i>Cash Deposits</i>		<i>Total</i>
On hand November 14, 1944	\$200.00	\$2,854.61	\$3,054.61
On hand at end of year 1944	\$200.00	\$2,854.61	\$3,054.61
On hand at end of year 1945	\$100.00	\$3,354.61	\$3,454.61
On hand June 30, 1946		\$3,624.49	\$3,624.49
	<i>Payments</i>		
Bequests:	Added to savings deposits:		
1945	\$ 400.00	1945	\$ 500.00
Jan. 1 to June 30, '46	150.00	Jan. 1 to June 30, '46	269.88
Income:	Transfers to town:		
Nov. 14 to Dec. 31, '44	42.85	Nov. 14 to Dec. 31, '44	42.85
1945	45.96	1945	45.96
Jan. 1 to June 30, '46	19.88		
Cash in general treasury			
Nov. 14, 1944	200.00		
	<hr/>		<hr/>
	\$ 858.69		\$ 858.69

MIDDLEFIELD CEMETERY PERMANENT FUND

	<i>Savings</i>	
	<i>Deposits</i>	<i>Total</i>
On hand November 14, 1944 On	\$1,208.41	\$1,208.41
hand at end of year 1944 On	\$1,208.41	\$1,208.41
hand at end of year 1945 On	\$1,208.41	\$1,208.41
hand June 30, 1946	\$1,208.41	\$1,208.41
	<i>Receipts</i>	
Income:	<i>Payments</i>	
1945	Transfers to town:	
Jan. 1 to June 30, '46	1945	\$ 18.12
	Jan. 1 to June 30, '46	9.06
		<hr/>
		\$ 27.18

POST-WAR REHABILITATION FUND

	<i>Securities</i>	
	<i>At Cost</i>	<i>Total</i>
On hand November 14, 1944	\$2,225.00	\$2,225.00
On hand at end of year 1944	\$2,225.00	\$2,225.00
On hand at end of year 1945	\$3,700.00	\$3,700.00
On hand June 30, 1946	\$3,700.00	\$3,700.00
	<i>Receipts</i>	
Appropriation by town	<i>Payments</i>	
1945	Securities purchased	
	1945	\$1,480.00
	Decrease of value of	
Adjustment of value of securities to purchase	securities to purchase	5.00
	price	
		<hr/>
		\$1,485.00

Town of Middlefield — Balance Sheet — June 30, 1946

GENERAL ACCOUNTS

ASSETS		LIABILITIES AND RESERVES	
Cash	\$ 8,586.87	Federal Withholding Taxes, Payroll	
Accounts Receivable:		Deductions	\$ 300.00
Taxes:		State Tax 1946	250.00
Levy of 1944	\$ 15.15	State Parks and Reservations	
Levy of 1945	311.82	Assessment 1946	10.47
Levy of 1946	<u>11,223.16</u>	County Tax 1946	1,146.63
Motor Vehicle Excise Taxes:			Road
Levy of 1946		11,550.13	
Tax Titles		440.38	
Departmental:		32.57	Old Age
Old Age Assistance	54.47		<u>5,061.48</u>
State Aid to Highways	9,225.00	Assistance	13,891.97
Estimated Receipts to be collected	4,510.83	Appropriation Balances	3,026.18
Overdrawn Account:		Reserve Fund - Overlay Surplus	
Highways - Chapter 81		Levy of 1944	\$ 15.15
		Levy of 1945	<u>153.28</u>
			494.91
	326.48	Revenue Reserved Until Collected:	
		Motor Vehicle Excise Tax \$	32.57
		Tax Title	5,061.48
		Revenue 1946	
		Surplus Revenue	279.20
			8,489.22
			14,373.52
	\$ 43,216.43		\$ 43,216.43

Trust and Investment Funds
Cash and Securities

TRUST AND INVESTMENT ACCOUNTS

		\$ 1,738.51
	Sally Dickson Charity Fund	878.40
\$ 11,149.81	Sally Dickson School Fund	3,624.49
	Cemetery Perpetual Care Funds	1,208.41
	Middlefield Cemetery Permanent Fund	3,700.00
	<hr/>	
<u>\$ 11,149.81</u>		\$ 11,149.81