

**Annual Report of the  
Town Officers  
OF THE  
Town of Paxton**



**For the Year Ending  
December 31, 1931**

WASHINGTON PRESS  
Worcester, Mass.

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## Town Officers

For the year ending February 1, 1931

### *Moderator*

RUFUS B. DUNBAR

### *Town Clerk*

HERBERT S. ROBINSON

### *Collector of Taxes*

GEORGE H. WHITNEY

### *Treasurer*

ETTA E. ROBINSON

### *Auditor*

ELSIE C. CARLSON

### *Constables*

ARTHUR F. STEVENS

GEORGE MACCABEE

### *Tree Warden*

LOUIS M. ROBINSON

### *Board of Public Welfare*

GRACE C. MACCABEE

Term expires 1934

ALBERT N. PUTNAM

Term expires 1933

SUMNER FOSKETT

Term expires 1932

### *Selectmen*

MARY M. DANIHER

Term expires 1934

GEORGE H. WHITNEY

Term expires 1933

FRED L. DURGIN

Term expires 1932

*Assessors*

CARL H. WOOD	Term expires 1934
GEORGE C. HUNT	Term expires 1933
ELIOT L. CROUCH	Term expires 1932

*School Committee*

ALBERT A. CROUCH	Term expires 1934
GRACE C. MACCABEE	Term expires 1933
GEORGE M. NICHOLS	Term expires 1932

*Municipal Light Board*

CHESTER A. EVERLETH	Term expires 1934
FRANK A. REED	Term expires 1933
FRANK GRIFFIN	Term expires 1932

*Cemetery Commissioners*

ELLA B. CATHERWOOD	Term expires 1934
EUCLID R. LOMBARD	Term expires 1933
ALICE L. LADD	Term expires 1932

*Water Commissioners*

WM. H. MCKINLEY	Term expires 1934
JOHN H. GRANT	Term expires 1933
GEORGE V. CLAPP	Term expires 1932

*Planning Board*

LEWIS B. CURTISS	Term expires 1934
FRED E. WATSON	Term expires 1933
RUFUS B. DUNBAR	Term expires 1932

*Trustees Richards' Memorial Library*

ANNA D. JOHNSON	Term expires 1934
SAMUEL L. CLAPP	Term expires 1934
IRENE M. REED	Term expires 1933
JOHN H. GRANT	Term expires 1933
MARGUERITE E. CALLAHAN	Term expires 1932
HENRY N. WILLIAMS	Term expires 1932

Appointed by the Selectmen

*Caretaker of Town Clock*

LEWIS B. CURTISS

*Janitor of Town Hall*

JOHN L. JOHNSON

*Superintendent of Streets*

WALTER V. W. PIKE

*Keeper of Lockup*

GEORGE MACCABEE

*Fence Viewers*

J. HENRY GOTHA

ARTHUR F. STEVENS

LOUIS M. ROBINSON

*Field Drivers*

J. HENRY GOTHA

ARTHUR F. STEVENS

LOUIS M. ROBINSON

*Measurers of Wood and Bark*

ARTHUR MAINS

CHESTER M. ROSSIER

FRED A. SKIFF

*Pound Keeper*

ARTHUR F. STEVENS

*Chief of Police*

ARTHUR F. STEVENS

*Dog Officer*

GEORGE MACCABEE

*Fire Warden*

GEORGE V. CLAPP

*Inspector of Slaughtering*  
EUCLID R. LOMBARD

*Inspector of Animals*  
SUMNER FODKETT

*Moth Superintendent*  
BERTRAND F. SMITH

*Sealer Weights and Measures*  
BERTRAND F. SMITH

# Report of An Audit

OF

## The Accounts of The Town of Paxton

FOR THE PERIOD FROM

**January 1, 1930 to May 18, 1931**

Made in Accordance with the Provisions of  
Chapter 44, General Laws.

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Mr. Theodore N. Waddell  
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 Paxton for the period from January 1, 1930 to May 18, 1931, and report thereon as follows:

The financial transactions of the town, as recorded on the books of the several departments, were examined and checked for the period of the audit and compared with the records in the treasurer's office.

The books and accounts of the town treasurer were examined and checked. The receipts, as recorded on the cash book, were checked with the accounts of the several departments collecting money for the town and with the other sources from which money was paid into the town treasury.

The payments were checked to the appropriation accounts, with the selectmen's orders authorizing the disbursement of town funds, and with the original vouchers and pay-rolls on file.

The treasurer's cash book was footed and the cash balance on May 18, 1931, was verified by a reconciliation of the bank balances with statements furnished by the banks, and by a personal count of the cash in office.

The savings bank books representing the investments of the trust funds in the custody of the town treasurer were examined and the income was proved.

The appropriations voted by the town, as recorded by the town clerk, were compared with the appropriation accounts.

The accounting officer's general ledger was written up for 1931, a trial balance was taken off, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town as of May 18, 1931.

The debt and interest payments were checked with the amounts falling due, and the outstanding debt accounts were listed and verified.

The books and accounts of the collector of taxes were checked. The commitments were examined and verified, and the receipts, as recorded on the cash books, were checked with the commitment books and with the payments to the treasurer. The abatements were compared with the assessors' record of abatements granted, and the outstanding accounts were listed and proved. A further verification of the outstanding accounts was made by mailing notices 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 accounts, as listed, are correct.

The books and accounts of the municipal light department were examined and checked. The ledger accounts kept by the department were analyzed, the records of charges were totaled,

and the payments to the treasurer were checked to the treasurer's books. The outstanding accounts were listed and reconciled and the cash on hand was verified. A further verification of the outstanding accounts was made by mailing notices to a number of persons whose names appeared on the books as owing money to the department, and from the replies received it appears that the accounts, as listed, are correct.

The town clerk's records of dog and of fishing and hunting licenses issued were examined, and the payments to the county and the state, respectively, were proved, the cash on hand being verified.

The records of receipts from licenses issued by the selectmen, from rent of the town hall, and from the sealer of weights and measures were examined, and the reported payments to the treasurer were checked with the treasurer's books.

Great care should be exercised by the Welfare Board in billing to the State Department of Public Welfare, on or before October 1 each year, all charges due the town from the State up to and including June 30 of the current year. Failure to do this may result in a loss to the town of the reimbursement due from the State.

The surety bonds of the town clerk and of the town treasurer were examined and found to be in proper form. The bond of the tax collector was not on file.

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

Respectfully submitted,

EDW. H. FENTON,

Chief Accountant

## RECONCILIATION OF TREASURER'S CASH

Balance January 1, 1930,	\$8,736 21	
Receipts 1930,	75,659 30	
		\$84,395 51

Payments 1930,	\$80,764 94	
Balance December 31, 1930,	3,630 57	
		\$84,395 51

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Balance January 1, 1931,	\$3,630 57	
Receipts January 1 to May 18, 1931,	34,536 97	
		\$38,167 54

Payments January 1 to May 18, 1931,	\$29,918 57	
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Balance May 18, 1931:

In banks:

The Mechanics National Bank,	\$4,377 16
Worcester Bank and Trust Company,	48 83
Mechanics National Bank: Savings Department,	
Book No. 7170,	1,668 87
Worcester County Institution for Savings,	
Book No. 252520,	829 02

In office:

General cash,	850 42
Electric Light cash,	474 67

8,248 97

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\$38,167 54

## MECHANICS NATIONAL BANK, WORCESTER

Balance May 18, 1931, per statement,	\$5,816 78
Balance May 18, 1931, per check book,	\$4,377 16
Outstanding checks May 18, 1931, per list	1,439 62
	<u>\$5,816 78</u>

## WORCESTER BANK AND TRUST COMPANY

Balance May 18, 1931, per statement,	\$200 93
Balance May 18, 1931, per check book,	\$48 83
Outstanding checks May 18, 1931, per list,	152 10
	<u>\$200 93</u>

## TAXES—1926

Outstanding June 27, 1928, per previous audit,	\$253 19
Overpayment to treasurer, adjusted,	53
	\$253 72
Payments to treasurer, June 27 to December 31, 1928,	\$109 02
Abatements, June 27 to December 31, 1928,	142 70
Unlocated difference, adjusted,	2 00
	<u>\$253 72</u>

## TAXES—1927

Cash on hand, June 27, 1928, per previous audit,	\$2 18
Outstanding June 27, 1928, per previous audit,	9,430 08
Moth 1927 reported as taxes 1927,	2 00
Overpayment to treasurer, adjusted,	49
	<u>\$9,434 75</u>

Payments to treasurer, June 27 to		
December 31, 1928,	\$8,117	33
Abatements, June 27 to December 31, 1928,	38	65
Tax titles taken 1928,	267	24
Added to tax titles 1928,	1,011	53
		<u>\$9,434 75</u>

## TAXES—1928

Commitment per warrants,	\$28,289	72
Additional commitments,	23	04
		\$28,312 76

## Payments to treasurer:

1928,	\$15,638	44
1929,	11,327	85
	\$26,966	29

## Abatements:

1928,	\$6	00
1929,	47	11

	53	11
Transfer to tax titles, 1928,	1,069	28
Added to tax titles, 1929,	105	95
Outstanding December 31, 1930,	118	13
		<u>\$28,312 76</u>

Outstanding January 1, 1931,	\$118	13
Overpayment to treasurer, to be refunded,	2	00
		\$120 13
Abatements, January 1 to May 18, 1931,		<u>\$120 13</u>

## TAXES—1929

Commitment per warrant,	\$27,971	25
Moth 1929 reported as taxes,		38

Overpayment to treasurer, to be refunded,	2 03	
		\$27,973 66

Payments to treasurer:

1929,	\$13,960 51	
1930,	13,536 37	
		\$27,496 88

Abatements:

1929,	\$14 48	
1930,	8 00	
		22 48
Added to tax titles 1930,		142 78
Tax titles taken, 1930,		287 14
Warrant in excess of commitment list,		2 01
Taxes 1929 reported as Moth 1929,		1 25
Outstanding December 31, 1930 and May 18, 1931, per list,		21 12
		<u>\$27,973 66</u>

TAXES—1930

Commitment per warrants,	\$24,765 22
Additional commitment,	6 00
Commitment list in excess of warrants,	01
	<u>\$24,771 23</u>

Payments to treasurer,	\$10,156 58
Abatements,	21 77
Transfer to tax titles,	342 39
Outstanding December 31, 1930,	14,250 49
	<u>\$24,771 23</u>

Outstanding January 1, 1931,	\$14,250 49
Abatements after payment refunded,	2 06
	<u>\$14,252 55</u>

Payments to treasurer, January 1 to

May 18, 1931,	\$4,806 01	
Abatements, January 1 to May 18, 1931,	8 66	
Outstanding May 18, 1931, per list,	9,384 26	
Cash on hand May 18, 1931, (verified),	53 62	
		<u>\$14,252 55</u>

## MOTOR VEHICLE EXCISE TAXES—1929

Commitment per warrants,		\$1,755 73
Payments to treasurer:		
1929,	\$1,572 01	
1930,	72 55	
		\$1,644 56
Abatements, 1929,	99 74	
Outstanding December 31, 1930,	11 43	
		<u>\$1,755 73</u>
Outstanding January 1, 1931,		\$11 43
Cash on hand May 18, 1931, (verified),		<u>\$11 43</u>

## MOTOR VEHICLE EXCISE TAXES—1930

Commitment per warrants,	\$1,665 30	
Abatements after payment refunded, 1930,	13 11	
		\$1,678 41
Payments to treasurer,	\$1,514 32	
Abatements,	84 38	
Outstanding December 31, 1930,	79 71	
		<u>\$1,678 41</u>
Outstanding January 1, 1931,	\$79 71	
Abatements after payment to be refunded,	2 55	
		\$82 26

Payments to treasurer, January 1 to		
May 18, 1931,	\$54	72
Abatements, January 1 to May 18, 1931,	3	48
Outstanding May 18, 1931, per list,	23	18
Cash on hand, May 18, 1931, (verified),	88	
		<u>\$82 26</u>

## MOTOR VEHICLE EXCISE TAXES—1931

Commitment per warrants,	\$1,226	68	
Abatement after payment, to be refunded,	4	88	
			<u>\$1,231 56</u>
Payments to treasurer, January 1 to			
May 18, 1931,	\$261	55	
Abatements January 1 to May 18, 1931,	43	60	
Outstanding May 18, 1931, per list,	884	43	
Cash on hand May 18, 1931, (verified),	41	98	
			<u>\$1,231 56</u>

## MOTH ASSESSMENTS—1926

Outstanding June 27, 1928, per previous audit,		\$1.42
Payments to treasurer June 27 to		
December 31, 1928,	\$	17
Abatements June 27 to December 31, 1928,	1	25
		<u>\$1 42</u>

## MOTH ASSESSMENTS—1927

Cash on hand June 27, 1928, per		
previous audit,	\$	75
Outstanding June 27, 1928, per		
previous audit,	29	75
		<u>\$30 50</u>

Payments to treasurer June 27 to		
December 31, 1928,	\$25 50	
Transfer to tax titles June 27 to		
December 31, 1928,	3 00	
Moth assessments reported as taxes 1927,	2 00	
		<u>\$30 50</u>

## MOTH ASSESSMENTS—1928

Commitment per warrant,		\$63 16
Payments to treasurer:		
1928,	\$39 40	
1929,	23 26	
		\$62 66
Transfer to tax titles 1928,	50	
		<u>\$63 16</u>

## MOTH ASSESSMENTS—1929

Commitment per warrant,	\$57 01	
Taxes 1929 reported as moth,	1 25	\$58 26
Payments to treasurer:		
1929,	\$23 75	
1930,	33 25	
		\$57 00
Transfer to tax titles 1930,	88	
Moth reported as taxes 1929,	38	
		<u>\$58 26</u>

## MOTH ASSESSMENTS—1930

Commitment per warrant,		\$30 80
Payments to treasurer,	\$15 20	
Transfer to tax titles,	50	

Outstanding December 31, 1930,	15 10	\$30 80
		<hr/>
Outstanding January 1, 1931,		\$15 10
Payments to treasurer, January 1		
to May 18, 1931,	\$5 80	
Outstanding May 18, 1931, per list,	9 30	
		<hr/>
		\$15 10

## INTEREST—TAXES 1926

Collections, June 27 to December 31, 1928,	\$8 90
Payments to treasurer, June 27 to December 31, 1928.	\$8 90
	<hr/>

## INTEREST—TAXES 1927

Collections, June 27 to December 31, 1928,	\$390 39
Payments to treasurer, June 27 to December 31, 1928,	\$390 39
	<hr/>

## INTEREST—TAXES 1928

Collections,	\$375 38
Payments to treasurer:	
1928,	\$13 17
1929,	362 21
	<hr/>
	\$375 38

## INTEREST—TAXES 1929

Collections,	\$453 86
Payments to treasurer:	
1929,	\$6 91
1930,	446 95
	<hr/>
	\$453 86

## INTEREST—TAXES 1930

Collections,		\$63 13
Payments to treasurer:		
1930,	\$2 17	
January 1 to May 18, 1931,	59 61	
		\$61 78
Cash on hand May 18, 1931 verified,	1 35	
		\$63 13

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## INTEREST—MOTOR VEHICLE EXCISE TAXES 1929

Collections,		\$ 72
Payments to treasurer:		
1929,	\$0 58	
1930,	0 14	
		\$ 72

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## INTEREST—MOTOR VEHICLE EXCISE TAXES 1930

Collections,		\$5 59
Payments to treasurer:		
1930,	\$4 88	
January 1 to May 18, 1931,	0 71	
		\$5 59

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## ELECTRIC LIGHT DEPARTMENT

## Consumer's Charges

Outstanding January 1, 1928, per previous audit,		\$782 34
Charges:		
1928,	\$7,667 58	
1929,	7,703 57	

1930,	9,075 37	
		24,446 52
Overpayment to be refunded,		0 10
		<u>\$25,228 96</u>

Payments to treasurer:

1928,	\$7,944 64	
1929,	7,783 17	
1930,	8,595 39	
		<u>\$24,323 20</u>

Abatements:

1928,	\$4 52	
1929,	6 48	
1930,	16 98	
		27 98

Outstanding December 31, 1930,	635 58	
Cash on hand December 31, 1930,	242 20	
		<u>\$25,228 96</u>

Cash on hand January 1, 1931,	\$242 20	
Outstanding January 1, 1931	635 58	
		\$877 78
Charges January 1 to May 18, 1931,	3,807 05	
		<u>\$4,684 83</u>

Payments to treasurer January 1  
to May 18, 1931,

	\$3,341 38	
Outstanding May 18, 1931, per list,	1,051 30	
Cash on hand May 18, 1931 (verified),	292 15	
		<u>\$4,684 83</u>

TOWN CLERK

Dog Licenses

Cash on hand January 1, 1930,	\$48 80
Licenses issued:	

Males and spayed females,		
84 @ \$2 00,	\$168 00	
Females, 36 @ 5 00,	180 00	
Breeder's, 1 @ 50 00,	50 00	
	398 00	
		\$446 80
Payments to County Treasurer, 1930,	\$422 60	
Fees retained, 121 @ 20c.	24 20	
		\$446 80
<hr/>		
Licenses issued January 1 to May 18, 1931:		
Males and spayed females,		
32 @ \$2 00,	\$64 00	
Females, 11 @ 5 00,	55 00	
Breeder's, 1 @ 50 00,	50 00	
		\$169 00
Fees retained January 1 to		
May 18, 1931, 44 @ 20c.	\$8 80	
Cash on hand May 18, 1931 (verified),	160 20	
		\$169 00
		<hr/>

#### SELECTMEN'S LICENSES

Licenses issued, 1930:		
Common victuallers',	\$12 00	
Sunday,	10 00	
Auto junk dealers',	2 00	
Miniature golf,	12 00	
		\$36 00
Payments to treasurer,		\$36 00
		<hr/>
Licenses issued, January 1 to May 18, 1931:		
Common victuallers',	\$10 00	
Sunday,	14 00	

Miniature golf,	6 00	
		\$30 00
Payments to treasurer January 1 to May 18, 1931,	\$24 00	
Outstanding May 18, 1931,	6 00	
		\$30 00

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## SEALER OF WEIGHTS AND MEASURES

Collections 1930,		\$21 06
Payments to treasurer,		\$21 06
		<hr/>
Collections January 1 to May 18, 1931,		\$4 23
Cash on hand May 18, 1931,		\$4 23
		<hr/>
Cash on hand May 19, 1931,	\$4 23	
Collections May 19 to June 8, 1931,	6 51	
		\$10 74
Cash on hand June 8, 1931,		\$10 74

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## LIBRARY DEPARTMENT

Receipts January 1 to May 18, 1931:		
Fines,		\$14 21
Cash on hand May 18, 1931,		\$14 21
		<hr/>
Cash on hand May 19, 1931,	\$14 21	
Receipts May 19 to June 4, 1931:		
Fines,	1 58	
		\$15 79
Expenditures May 19 to June 4, 1931,		
per vouchers on file,	\$2 40	
Cash on hand June 4, 1931 (verified),	13 39	
		\$15 79

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## D. RUSSELL BOYNTON—CHARITY FUND

	Savings Deposits	Total
On hand at beginning of year 1930	\$1,000 00	1,000 00
On hand at end of year 1930	1,005 63	1,005 63
On hand May 18, 1931	1,030 76	1,030 76

## Receipts

## Payments

## 1930

Income	\$50 63	Added to savings deposits	\$ 5 63
		Transfer to town	45 00
	<hr/>		<hr/>
	\$50.63		\$50 63

## January 1 to May 18, 1931

Income	\$25 13	Added to savings deposits	\$25 13
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## GEORGE L. BIGELOW LIBRARY FUND

	Savings Deposits	Total
On hand at beginning of year 1930	\$561 54	\$561 54
On hand at end of year 1930	589 95	589 95
On hand May 18, 1931	604 68	604 68

## Receipts

## Payments

## 1930

Income	\$28 41	Added to savings deposits	\$28 41
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## January 1 to May 18, 1931

Income	\$14 73	Added to savings deposits	\$14 73
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## RICHARDS MEMORIAL LIBRARY FUND

	Savings Deposits	Total
On hand at beginning of year 1930	\$183 79	\$183 79
On hand at end of year 1930	191 23	191 23
On hand May 18, 1931	*1,668 87	1,668 87

Receipts		Payments	
1930			
Income	\$7 44	Added to savings deposits	\$7.44
January 1 to May 18, 1931			
Income	\$ 1 91	Added to savings	
Bequests	1,475 73	deposits	\$1,477 64
	<hr/>		<hr/>
	\$1,477 64		\$1,477 64

\*In general treasury.

#### C. D. BOYNTON FUND FOR GENERAL PURPOSES

	Savings Deposits	Total
On hand at beginning of year 1930	\$7,648 00	\$7,648 00
On hand at end of year 1930	7,648 00	7,648 00
On hand May 18, 1931	7,688 00	7,688 00

Receipts		Payments	
		1930	
Income	\$387 16	Transfer to town	\$379 16
		Administration	8 00
	<hr/>		<hr/>
	\$387 16		\$387 16

#### **January 1 to May 18, 1931**

Income	\$40 00	Added to savings deposits	\$40 00
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#### C. D. BOYNTON RECORD BUILDING FUND

	Savings Deposits	Total
On hand at beginning of year 1930	\$170 52	\$170 52
On hand at end of year 1930	179 12	179 12
On hand May 18, 1931	183 60	183 60

Receipts		Payments	
1930			
Income	\$8 60	Added to savings deposits	\$8 60

**January 1 to May 18, 1931**

Income	\$4 48	Added to savings deposits	\$4 48
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**HOWE FARM FUND**

	Appraised Value of Real Estate	Total
On hand at beginning of year 1930	\$4,000 00	\$4,000 00
On hand at end of year 1930	4,000 00	4,000 00
On hand May 18, 1931	4,000 00	4,000 00

## Receipts

## Payments

**January 1 to May 18, 1931**

Rent	\$100 00	Transferred to town	\$100 00
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**CEMETERY PERPETUAL CARE FUNDS**

	Cash in General Treasury	Savings Deposits	Total
On hand at beginning of year 1930		\$11,797 21	\$11,797 21
On hand at end of year 1930	\$60 00	12,041 39	12,101 39
On hand May 18, 1931		12,300 89	12,300 89

## Receipts

## Payments

**1930**

Income	\$583 18	Added to savings deposits	\$244 18
Bequest	60 00	Transfer to town	339 00
		Cash in general treasury	
		December 31, 1930	60 00
	<hr/> \$643 18		<hr/> \$643 18

**January 1 to May 18, 1931**

Income	\$59 50	Added to savings deposits	\$259 50
Bequests	140 00		
Cash in general treasury, January			

1, 1931            60 00

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\$259 50

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\$259 50

**BALANCE SHEET MAY 18, 1931**  
**GENERAL ACCOUNTS**

**Assets**

Cash:

In Banks and Office

\$8,248 97

Accounts Receivable:

Taxes:

Levy of 1929

\$ 19 09

Levy of 1930

9,437 88

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9,456 97

Motor Vehicle Excise Taxes:

1929

\$ 11 43

1930

21 51

1931

921 53

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954 47

Special Assessments:

Moth 1930

9 30

Tax Titles

1,365 37

State Aid

112 00

State Aid to Highways, Chapter 81

2,900 00

State Aid to Highways, Chapter 90

6,864 78

County Aid to Highways, Chapter 90

6,864 78

Electric Light Department, Consumers' Charges

1,343 35

Due from Electric Light Department

708 13

Overlay Deficit:

Levy of 1922

4 60

Revenue 1931:

Appropriations

\$50,306 59

Less Estimated Receipts Collected	3,290 40	
		47,016 19
		<hr/> \$85,848 91

### Liabilities and Reserves

Temporary Loans:		
In Anticipation of Revenue 1931		\$19,900 00
Library Trust Funds		1,668 87
Accounts payable to Town by Electric Light Dept.		708 13
Overpayment by Collector, Taxes 1928		2 00
Electric Light Department		214 87
Electric Light Meter Guarantee Fund		110 00
Electric Light Depreciation Fund		896 28
Highway Equipment Fund		211 25
Appropriation Balances		46,326 54
Overlays—Reserved for Abatements:		
Levy of 1929	\$ 21 12	
Levy of 1930	277 51	
		<hr/> 298 63
Reserve Fund—Overlay Surplus		1,593 96
Revenue—Reserved until Collected:		
Motor Vehicle Excise Tax	\$ 954 47	
Special Assessment	9 30	
Tax Title	1,365 37	
Departmental	112 00	
Electric Light	1,343 35	
		<hr/> 3,784 49
Surplus Revenue		10,133 89
		<hr/> \$85,848 91

**DEBT ACCOUNTS****Assets**

Net Funded or Fixed Debt	\$19,100 00
	<hr/>
	\$19,100 00

**Liabilities and Reserves**

School Building Loan	\$18,000 00
Electric Light Loan	1,100 00
	<hr/>
	\$19,100 00

**TRUST AND INVESTMENT ACCOUNTS****Assets**

Trust and Investment Funds	\$27,476 80
	<hr/>
	\$27,476 80

**Liabilities and Reserves**

D. Russell Boynton Charity Fund	\$1,030 76
George L. Bigelow Library Fund	604 68
Richards Memorial Library Fund	*1,668 87
C. D. Boynton Fund	7,688 00
C. D. Boynton Record Building Fund	183 60
Howe Farm Fund	4,000 00
Cemetery Perpetual Care Funds	12,300 89
	<hr/>
	\$27,476 80

\*This sum was included in the general cash on May 18, 1931,  
but is to be transferred to trust fund section of ledger.

# Town Clerk's Report

## VITAL STATISTICS FOR 1931

### Births

6 births  
1 moved away  
1 died

- Feb. 17. Daughter to Lawrence A. and Beatrice Raymond Girouard. ×  
 Apr. 17. Son to Roland L. and Annie Brandt Allen. —  
 July 22. Son to Leroy T. and Marion Blanchard Clockedile. ✓  
 Dec. 8. Daughter to Samuel and Ruth Steele Van Wyck. ✓  
 Nov. 7. Son to Orla B. and Flora Eames Jensen. ✓  
 Dec. 8. Daughter to John S. and Miriam Wentworth Dodge. ✓

### Marriages

- Feb. 24. George Lonzo and Evelyn B. Faucher.  
 Apr. 4. Ernest Chouinard and Eva Gabree.  
 May 30. Raymond J. Clark and Sylvia L. Deroches of Worcester.  
 Aug. 8. Lester R. Maynard and Evangeline Dugar.  
 Aug. 17. Roland J. Faucher and Mary F. Mard of Worcester.  
 Aug. 24. John F. Ahearn and Loretta R. Gadaire of Spencer.  
 Oct. 3. Gaylord B. Pike and Gladys M. Davis of Worcester.  
 Nov. 21. Laurence P. Brandt and Rose Baril of Spencer.

*Deaths*

	Y.	M.	D.
Mar. 8. Beverly A. Girouard			19
Mar. 9. George E. Woodbury	73	11	9
Mar. 15. Isador Cote	96	8	12
May 16. Benjamin A. Prince	68	5	22
Sept. 11. Alice E. Graney	66		
Oct. 1. Russell W. Perkins	19	9	

There have been issued during 1931:

- 113 Resident Citizens' Sporting Licenses.
- 2 Non-Resident Citizens' Sporting Licenses.
- 4 Minors Sporting Licenses to Fish Only.
- 4 Duplicate licenses.

There have been licensed during 1931:

- 82 Male dogs
- 33 female dogs
- 1 breeders license.

The amounts received for the above mentioned licenses have been forwarded to the State and County respectively.

HERBERT S. ROBINSON,  
Town Clerk

## Report of the Trustee of the C. D. Boynton Fund

Cash in People's Savings Bank, Worcester,	\$2,700 00	
Cash in the Worcester Five Cents Savings Bank, Worcester,	1,748 00	
Cash in the Worcester County Institution for Savings, Worcester	1,600 00	
Cash in Worcester Mechanics Savings Bank, Worcester	1,600 00	
	<hr/>	
		\$7,648 00
Dividends received on the above	\$367 50	
Paid Trustee for services	\$ 8 00	
Paid Town Treasurer	367 50	
	<hr/>	
		\$367 50

HERBERT S. ROBINSON,

Trustee.

January 1, 1932.

## Selectmen's Report

The Board of Selectmen met February 11, 1931 with the following members present: Fred L. Durgin, George H. Whitney and Mary M. Daniher.

The following were chosen by ballot:

Chairman	Fred L. Durgin
Clerk,	Mary M. Daniher

Building Permits have been issued during the year 1931 for remodeling and new buildings at an estimated cost of \$23,675.00.

The following Permits and Licenses have been granted:

- 6 Common Victualler's Licenses
- 7 Sunday Licenses
- 8 Permits to carry Firearms
- 1 Undertaker's Certificate
- 1 Motor Bus License
- 2 Sale of Fireworks
- 1 Innholder's License
- 2 Amusement Licenses
- 1 Home for Infants
- 35 Sunday Golf Licenses

Respectfully submitted,

FRED L. DURGIN,  
 GEORGE H. WHITNEY,  
 MARY M. DANIHER,

Selectmen of Paxton.

# Report of Tax Collector

FOR THE YEAR ENDING DECEMBER 31, 1931

## TAXES OF 1929

### DR.

By uncollected taxes of 1929	\$21 10
------------------------------	---------

### CR.

Cr. by amounts paid Town Treasurer	21 10
------------------------------------	-------

## TAXES OF 1930

### DR.

By uncollected taxes of 1930	\$14,608 47
------------------------------	-------------

### CR.

Cr. By amounts Paid Town Treasurer	13,661 17
------------------------------------	-----------

Cr. by abatements	93 22
-------------------	-------

Cr. by tax titles	628 90
-------------------	--------

Cr. by uncollected taxes	225 18
--------------------------	--------

---

	\$14,608 47
--	-------------

## EXCISE TAX ON MOTOR VEHICLES OF 1930

### DR.

By uncollected taxes of 1930	\$82 26
------------------------------	---------

### CR.

Cr. by amounts paid Town Treasurer	\$59 60
------------------------------------	---------

Cr. by abatements	3 48
-------------------	------

Cr. by uncollected taxes	19 18
	<hr/>
	\$82 26

## POLL TAXES OF 1931

## DR.

To Poll tax levy of 1931	\$446 00
--------------------------	----------

## CR.

Cr. by amounts paid Town Treasurer	\$436 00
Cr. by abatements	8 00
Cr. by uncollected taxes	2 00
	<hr/>
	\$446 00

## OLD AGE ASSISTANCE TAX OF 1931

## DR.

To old age assistance levy	\$222 00
----------------------------	----------

## CR.

Cr. by amounts paid Town Treasurer	\$217 00
Cr. by uncollected taxes	5 00
	<hr/>
	\$222 00

## EXCISE TAX ON MOTOR VEHICLES 1931

## DR.

By uncollected taxes	\$1,534 30
----------------------	------------

## CR.

Cr. by amounts paid Town Treasurer	\$1,361 15
Cr. by abatements	82 65

Cr. by uncollected taxes	90 50
	<hr/>
	\$1,534 30

## TAXES OF 1931

## DR.

To tax levy 10-1931	\$41,305 12
To December assessments	26 16
	<hr/>
	\$41,331 28

## CR.

By amounts paid Treasurer	\$15,077 47
Cr. by abatements	8 72
Cr. by uncollected taxes	26,245 09
	<hr/>
	\$41,331 28

## INTEREST PAID TOWN TREASURER IN 1931

Interest on 1929 taxes Gen.	\$ 13 48
Interest on 1930 taxes Gen.	417 18
Interest on 1930 excise tax	1 05
Interest on 1931 taxes Gen.	24 39
	<hr/>
	\$456 10

Respectfully submitted,

GEORGE H. WHITNEY,

Collector of Taxes.

# Report of Board of Public Welfare

FOR YEAR ENDING DECEMBER 31, 1931

The members of this board have had a busy year with the addition of the Bureau of Old Age Assistance (which is not a pension as many think). The purpose of this Bureau is to assist Aged people in their own homes.

Application in this department requires very careful investigation.

The board has visited all persons receiving aid as the law directs.

The Financial report is as follows:

## Expenditures

Case No. 59	\$ 260 71	
Case No. 68	726 04	
Case No. 69 (Now closed)	89 16	
Case No. 69 Funeral Expenses	52 00	
Case No. 71	1,178 61	
Case No. 72	369 45	
Case No. 73	186 18	
Case No. 74	129 58	
Case No. 75 Temporary Aid	79 00	
Case No. 76 Temporary Aid	11 00	
Case No. 77 Temporary Aid	11 00	
Miscellaneous	8 37	
Salaries	20 00	3,121 10
Budget for 1931		2,745 00
		<hr/>
Overdrawn		\$ 376 10

## BUREAU OF OLD AGE FINANCIAL REPORT

## Expenditures

Case No. 1 Now Closed	69 00	
Case No. 2 Now Closed	69 00	
Case No. 3	120 00	
Case No. 4	55 00	
Case No. 5	88 00	
Supplies	7 99	408 99

Respectfully submitted,

ALBERT N. PUTNAM,  
GRACE C. MACCABEE,  
SUMNER FOSKETT,

## Report of the Board of Health

The Board was organized February 11, 1931 with Fred L. Durgin, Chairman, Mary M. Daniher, Clerk and George H. Whitney.

German measles	1 case
Scarlet Fever	1 case

Respectfully submitted,

FRED L. DURGIN,  
GEORGE H. WHITNEY,  
MARY M. DANIHER,

Board of Health.

## Report of Mooreland Cemetery

Appropriated	\$150 00	
Paid for mowing	15 00	
Trees	18 00	
General care	117 00	
		<hr/>
		\$150 00
One lot sold	100 00	
		<hr/>

EUCLID R. LOMBARD  
 ELLA B. CATHERWOOD  
 ALICE L. LADD

Cemetery Commissioners.

## **Report of Inspector of Slaughtering**

Calves	4
Hogs	2

**EUCLID R. LOMBARD,**

**Inspector of Slaughtering.**

## Report of Fire Engineers

1931 was a very successful year for the Fire Dept. as we were very fortunate in having so few fires. We wish at this time to thank everybody for their cooperation. The following is a list of fires:

Dept. called to Eawe's saw mill for brush fire. Eight acres, small pine burned.

Dept. called to Biewskit Hill for brush fire. Twenty-five acres burned.

Dept. called to Leicester road for abandoned auto which had been set on fire.

Dept. called to Bradshaw House. Insurance adjustors commended the department on the splendid work they did in stopping the fire, as it had mushroomed under both roofs.

Dept. called to Wylies for grass fire. Nodamage.

Woud like to call attention to the townspeople that everyone is required to have a permit to have an open-air fire except when there is snow on the ground.

GEO. V. CLAPP,  
ROY M. WENTWORTH,  
ARTHUR F. STEVENS,

Board of Fire Engineers.

## Report of Water Commissioners

At the time of the town meeting held February 2, 1931, the Board of Water Commissioners was considering the installation of a water system for the Town of Paxton by using the Streeter and Richard springs. Upon careful survey made by the Board of Water Commissioners and Mr. Fred O. Stevens (now with X. Henry Goodnough, Inc.) it was deemed inadvisable to depend upon the springs for our supply of water.

We then turned our attention to Asnebumskit Pond and the springs at the south end of the pond and the engineer feels that the supply from this source will be sufficient for many years.

In accordance with the authority given your board we endeavored to have the proper legislation passed so the Town of Paxton would be authorized to supply itself from the Asnebumskit Pond area. The City of Worcester has prior rights in the watershed of Asnebumskit which rights were acquired from the Metropolitan Water Board under authority granted by the Legislature in 1911 and for which Worcester paid a part of the original damages paid by the Metropolitan Water Board.

In 1895 prior to giving rights to the Metropolitan Water Board the legislature authorized the Town of Paxton to take water from Asnebumskit Pond, but this legislation was not accepted by the town as therein required and through its negligence Worcester acquired its rights in 1911.

In 1912 Paxton was given authority under chapter 361 to take water from Asnebumskit and this act was duly accepted by the Town. However the Town is liable to the City of Worcester for a proportionate share of damages paid to the

Metropolitan Board plus damages sustained by the City of Worcester. To acquire the rights to the waters of Asnebumskit pond at this time would impose a prohibitive financial burden so it seems advisable to negotiate with Worcester for the purchase of water at this source.

After extended efforts by your Board the legislature by Chapter 369 of the acts of 1931 authorized the Water Commissioners in behalf of the Town of Paxton to contract with the City of Worcester for purchase of water.

Our Engineer has made surveys and revised the estimates as presented at the last annual meeting and reports an estimated cost substantially the same as in that report.

Respectfully submitted,

WM. J. MCKINLEY,  
GEORGE V. CLAPP,  
JOHN H. GRANT,

Water Commissioners.

January 16, 1932.

## Report of Superintendent of Streets

J. Ralph Barclay furnished truck, team, all the stone and all gravel used on the road.

Suomi Street, Appropriation \$1,000 00

There was a piece of road built, 950 feet in length from end of 1928 work to the Poultu driveway—4 inches of burrow, gravel, 8 inches of stone fill, 3 inches of surface gravel applied with two coats of oil,  $\frac{1}{2}$  and  $\frac{1}{3}$  of a gallon per square yard.

Rockland Street, Appropriation \$1,000 00

(\$500.00 of which was Chapter 81 money.)

There was a piece of road built 1,300 feet in length from Spencer line to U. Ralph Barclay's gate—4 inches of burrow, gravel, 15 inches of stone fill and 3 inches of surface gravel applied with 1 coat of oil,  $\frac{1}{2}$  gallon per square yard, and one coat of tar  $\frac{1}{3}$  gallon per square yard.

WALTER PIKE,

Superintendent of Streets.



## CHAPTER 81 • FINAL REPORT FOR THE YEAR 1931

RW-M.333 2m-7-31. No. 2831.

TOWN PAXTON

7 Sheets

Sheet 2

DIST. 3

[illegible]

DATE \_\_\_\_\_

DIST. HIGHWAY ENGINEER.



## Treasurer's Report

I herewith submit my report of Receipts and Expenditures of the Town of Paxton for the fiscal year ending December 31, 1931.

---

### RECEIPTS

#### General Revenue:

##### Taxes:

Levy of 1929	\$ 21 12
Levy of 1930	13,646 47
Levy of 1931	15,519 37
	<hr/>
	\$29,186 96

#### Motor Vehicle Excise:

Levy of 1929	\$ 11 43
Levy of 1930	59 60
Levy of 1931	1,361 15
	<hr/>
	\$1,432 18

Tax Titles:	\$398 39
	<hr/>

\$398 39

Old Age Assistance:	\$221 00
	<hr/>

\$221 00

## From State:

Corporation Tax, Public Service	\$ 2 27
Corporation Tax, Business	69 15
Corporation Tax, Tel. & Tel. Co.	104 24
Income Tax, 1931	3,597 00

---

 \$3,772 66

## Licenses:

Stands and permits	74 50
--------------------	-------

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 \$74 50

## Court Fines:

---

 \$25 00

---

 \$25 00

## Grants and Gifts from the State:

School Fund	\$2,698 21
School Supt.	290 00
High School Transportation	1,985 20
High School Tuition	3,281 11
Trade School Tuition	935 17
Tubercular Aid	60 00
Inspection of Animals	25 00
State Aid	184 00
Veteran's Exemption	35 04
Highways, Special Tax	725 00

---

 \$10,218 73

## From the County:

Dog Fund	\$325 04
----------	----------

---

 \$325 04

## Other Revenue:

Sealer's Fees	\$ 15 69
Rent, Town Hall	15 50

Rent, Howe Farm	130 00	
Schools, Town of Holden	162 00	
Furnace	5 00	
Library Fines	14 00	
	<hr/>	\$342 19

## Moth Assessments:

1930	\$14 70	
1931	14 55	
	<hr/>	\$29 25

## Highways:

State, Chap. 81	\$2,992 96	
State, Chap. 90, West St.	1,200 00	
State, Chap. 90, Rich Ave.	6,113 13	
County, Chap. 90, West St.	757 88	
County, Chap. 90, Rich Ave.	4,119 85	
	<hr/>	\$15,183 82

## Tractor:

Equipment Account	\$695 00	
	<hr/>	\$695 00

## Interest:

On Deposits	\$ 42 16	
On Taxes	455 10	
On Tax Titles	52 02	
On Perpetual Care Funds	387 85	
On C. D. Boynton Fund	359 56	
On D. R. Boynton Poor Fund	53 94	
On Library Trust Funds	180 85	
	<hr/>	\$1,531 48

## Municipal Indebtedness:

Anticipation of Revenue	\$19,900 00	
Highway	5,000 00	
	<hr/>	\$24,900 00

## Library:

Trust Funds	\$1,475 73	
	<hr/>	\$1,475 73

## Cemetery Funds:

Perpetual Care	\$240 00	
	<hr/>	\$240 00

## Electric Light Dept.:

Light & Power	\$10,402 11	
Guaranty Funds	50 00	
Interest on Guaranty Fund	41	
Interest on Depreciation Fund	28 08	
	<hr/>	\$10,480 60

## From Electric Light Dept.

Insurance	\$132 00	
Municipal Light Tax	2 07	
	<hr/>	\$134 07

## Refunds:

Schools	\$52 65	
Water Dept.	25 00	
	<hr/>	\$77 65

Total Receipts	\$100,744 25
Cash Balance, January 1, 1931	3,630 57
	<hr/>
	\$104,374 82

## PAYMENTS

## Moderator:

Salary	\$10 00	
	<hr/>	
		\$10 00

## Selectmen:

Salaries	\$175 00	
Expenses	29 58	
	<hr/>	
		\$204 58

## Auditor:

Salary	\$50 00	
	<hr/>	
		\$50 00

## Treasurer:

Salary	\$250 00	
Expenses	46 93	
	<hr/>	
		\$296 93

## Collector

Salary	\$300 00	
Expenses	227 66	
	<hr/>	
		\$527 66

## Assessors:

Salaries and Wages	\$274 58	
	<hr/>	
		\$274 58

## Legal:

Expenses

\$15 50

\$15 50

## Town Clerk:

Salary

\$75 00

Expenses

6 38

\$81 38

## Elections:

Tellers

\$30 00

Ballots

37 00

\$67 00

## Contingent:

Flagpole Break

\$21 50

Wildcat Bounty

10 00

Recording Nanigian Deed

4 10

License Blanks

4 65

Flint Case

25 00

Moderator

10 00

Registrars

15 00

\$90 25

## Town Hall:

Janitor

\$265 00

Expenses

449 94

\$714 94

## Constables:

Salaries	\$106 52	
Equipment	143 20	
	<hr/>	\$249 72

## Court Charges:

Expenses	\$1 70	
	<hr/>	\$1 70

## Fire Dept.:

Rent	\$205 00	
Siren	9 00	
Equipment and Maintenance	163 24	
	<hr/>	\$377 24

## Sealer of Weights and Measures:

Expenses	\$48 25	
	<hr/>	\$48 25

## Moth:

Notices	\$ 5 95	
Labor and expenses	191 15	
	<hr/>	\$197 10

## Tree Warden:

Labor	\$55 00	
	<hr/>	\$55 00

## Health:

Salaries	\$ 20 00	
Rabies Case	79 00	
Tubercular Hospital	143 59	
Inspection of Animals	50 00	
Inspection of Meat and Slaughtering	75 00	
	<hr/>	\$367 59

## Highways:

Chapter 81	\$4,503 03	
Chapter 90, West	2,999 98	
Chapter 90, Richards Ave.	11,195 15	
Chapter 90, Maple St.	1,500 20	
Suomi Street	1,047 40	
Rockland Street	1,000 47	
	<hr/>	\$22,246 23
Snow Removal	\$2,511 69	
	<hr/>	\$2,511 69
Street Lights	\$800 03	
	<hr/>	\$800 03
Snow Plow and Tractor	\$3,750 00	
	<hr/>	\$3,750 00
State Road and Land Damages	\$600 00	
	<hr/>	\$600 00

## Public Welfare:

Salaries	\$ 20 00
Relief	2,976 09
Old Age Assistance	433 74
	<hr/>
	\$3,429 83

## Soldiers' Benefits:

State Aid	\$240 00
Soldier's Relief	48 00
	<hr/>
	\$288 00

## Grade Schools:

Committee	\$ 75 00
Truant Officer	5 00
Superintendent	622 19
Teacher's Salaries	5,976 66
Health	361 32
Books	306 59
Supplies	232 82
Lunchroom	11 58
Grade Transportation	2,507 00
Janitor	680 00
Fuel and Lights	547 30
Repairs	406 81
Janitor's Supplies	34 11
Graduation	14 30
Printing	4 25
Express	8 75
Miscellaneous	64 80
	<hr/>
	\$11,858 48

## High Schools:

Tuition	\$3,490 00	
Transportation	2,351 52	
	<hr/>	\$5,841 52

## Trade Schools:

Tuition	\$1,660 99	
Transportation	654 00	
	<hr/>	\$2,314 99

## Richards Memorial Library:

Librarian	\$425 91	
Janitor	365 00	
Books and Periodicals	116 58	
Fuel	147 50	
Lights	23 90	
Repairs	12 52	
Insurance	98 50	
Fund	400 00	
Miscellaneous	16 55	
	<hr/>	\$1,606 46

## Care of Common:

Labor	\$64 45	
	<hr/>	\$64 45

## Flagpole

\$611 52	
<hr/>	\$611 52

## Fourth of July

\$48 49	
<hr/>	\$48 49

Memorial Day	\$105 10	
	<hr/>	\$105 10
Town Clock	\$25 00	
	<hr/>	\$25 00
Printing Reports	\$259 74	
	<hr/>	\$259 74
Insurance:		
Fire and Liability	\$1,051 46	
Officers Bonds	72 50	
	<hr/>	\$1,123 96
Electric Light Dept.:		
Municipal Light Board, Salaries	\$ 70 00	
Bookkeeping	70 00	
Office Supplies	88 51	
Meter Reader	325 00	
Current	5,123 13	
Street Lights	197 42	
Care of Lines	76 40	
Legal	61 25	
New Construction	140 94	
Repair of Lines	1,283 45	
Meters and Transformers	647 27	
Materials and Supplies	752 10	
Manager	58 67	
Insurance	266 07	
Express	52 18	
Meter Guarantee Funds	13 09	
Notes	1,100 00	
Interest	55 75	
	<hr/>	\$10,381 23

Water Dept.:  
Expenses

\$120 51

                      
\$120 51

Cemeteries:

Mooreland  
Perpetual Care

\$150 00

388 50

                      
\$538 50

Richards Memorial Library:

Trust Fund

\$1,668 87

                      
\$1,668 87

Cemetery Funds:

Perpetual Care Lots

\$300 00

                      
\$300 00

Interest and Discount:

Revenue Notes  
School Building Notes

\$692 10

990 00

                      
\$1,682 10

Municipal Indebtedness:

Revenue Notes  
School Building Loan

\$19,900 00

2,000 00

                      
\$21,900 00

Certification of Notes:

Fees

\$12 00

                      
\$12 00

## Agency:

State Tax	\$1,050 00	
Old Age Assistance	221 00	
State Parks and Reservations	15 18	
Auditing Accounts	485 09	
Municipal Light	3 17	
	<hr/>	
		\$1,774 44

County Tax	\$1,680 00	
	<hr/>	
		\$1,680 00

## Refunds:

Motor Vehicle Excise	\$30 52	
Taxes 1931	20 46	
		\$50 98

## Overdrafts:

Moth, 1929	\$9 35	
	<hr/>	
		\$9 35

Total Payments	\$101,292 89
----------------	--------------

## Cash Balance, Dec. 31, 1931

Town, Bank Balance	\$353 11	
Electric, Bank Balance	112 95	
Meter Guarantee	89 07	
Depreciation	930 51	
Cash	1,596 29	\$3,081 93
		<hr/>
		\$104,374 82

## OUTSTANDING NOTES, DECEMBER 31, 1931

## School Building Loan:

Note No. 80, Due September 12, 1932	\$2,000 00
Note No. 81, Due September 12, 1933	2,000 00
Note No. 88, Due September 12, 1934	2,000 00
Note No. 83, Due September 12, 1935	2,000 00
Note No. 84, Due September 12, 1936	2,000 00
Note No. 85, Due September 12, 1937	2,000 00
Note No. 86, Due September 12, 1938	2,000 00
Note No. 87, Due September 12, 1939	2,000 00

## Revenue Loans:

Note No. 98, Due December 30, 1931	5,000 00
------------------------------------	----------

## Highway Loan:

Note No. 100, Due February 28, 1932	5,000 00
-------------------------------------	----------

Respectfully submitted,

ETTA E. ROBINSON,

*Treasurer.*

## **Auditor's Report**

To the Town of Paxton:

I have examined the books of the town for the year ending December 31, 1931, and found them correct.

ELSIE C. CARLSON,

Town Auditor.

January 18, 1932.

## **List of Jurors for 1932**

ELLIOT L. CROUCH

EUCLID R. LOMBARD

FRED A. SKIFF

SAMUEL VAN WYCK

WILLIAM J. SHEEHAN

FRED E. BUTLER

# Report of the Paxton Electric Light Department

FOR THE YEAR ENDING DECEMBER 31, 1930

## ASSETS

Plant Investment	\$24,194 01
General Equipment	180 63
Cash	149 37
Special Deposits	89 07
Accounts Receivable	848 45
Materials and Supplies	339 11
Depreciation Fund	930 51
	<hr/>
	\$26,731 15

## LIABILITIES

Appropriations for Construction	\$6,390 07
Notes Payable	500 00
Accounts Payable	423 15
Consumers' Deposits	90 00
Loans Repayment	11,516 00
Profit and Loss (credit bal.)	6,711 93
	<hr/>
	\$26,731 15

## COST OF PLANT

Cost of Structures	\$ 293 44
Cost of Transformer Station and Sub-Station Equipment	1,358 00

Cost of Poles, Fixtures, and Overhead Conductors	20,804 25
Cost of Consumers Meters and Installation	2,265 22
Cost of Line Transformers and Installation	4,528 82
Cost of Street Lighting Equipment	2,748 38
Cost of Office Equipment	99 75
Cost of Laboratory Equipment	99 93
	<hr/>
	\$32,197 79

Depreciation fund for 1932 at 3 percent of cost of the plant or \$965.93.

Some additions and adjustments to the Street Lights have been made this last year, and that cost has been taken from cash operation account. It is to be noted that even with the depression the consumption in K. W. H. increased 16.1% over 1930.

Respectfully submitted,

ROY M. WENTWORTH,

Manager.

## Budget for 1931

The Finance Committee submit the following recommendations to the voters for further action:

Items	Estimate	
Assessors	\$300 00	275.
Contingent	200 00	200.
Elections	150 00	75.
Howe Place, Repairs	50 00	150.
Insurance and Bonds	1,400 00	1650.
Legal	150 00	150.
Certification of Notes	10 00	10.
Printing	200 00	175.
Auditor	5 00	1.
Selectmen	225 00	225.
Tax Collector, Salary, Printing, etc.	500 00	500.
Town Hall, <del>Record Bldg.</del> and clock	700 00	800.
Town Clerk, Salary and expenses	100 00	100.
Treasurer, Salary and expenses	350 00	350.

Constables	50.	100 00	
Court Charges		<del>25 00</del>	
Fire Department	500	477 24	
Moth	75	200 00	
Sealer of Weights and Measures	25	83 50	
Tree Warden	25	55 00	
Inspection of Animals	25	25 00	
Health Department	25	25 00	
Tubercular Hospital	500	150 00	
Inspection of Meat and Slaughtering	15	25 00	
Highway, Chapter 81		2,175 00	✓
Highways, Chapter 90		600 00	✓
Highways, Chapter 90, Richards Ave.		2,000 00	✓
Snow Removal	1000.	1,500 00	
Street Lights	800.	800 00	
Public Welfare	3500.	3,000 00	
Old Age Assistance	850.	1,000 00	
State Aid	240.	240 00	
Soldiers' Relief	528	48 00	

Richards Memorial Library

~~1,300 00~~

Trade School

2,000 2,000 00

Schools

21,000 19,500 00

Care of Common

40. 50 00

Flag Pole

15 15 00

Memorial Day

75 100 00

Fourth of July

~~50 00~~

Mooreland Cemetery

125 150 00

Interest on notes

600 800 00

Overdrafts 1931

603.24 846 14

*Finance Committee.*

## Report of Library Trustees

Dog Fund 1931	\$325 04	
C. D. Boynton	359 56	
Interest on Library Fund	25 30	
	\$500 00	92 75
	1,668 87	42 61
		<hr/>
		\$845 26
Appropriation		\$700 00
		<hr/>
Total amount available for Library purposes		\$1,545 26
Librarians' salary	\$425 91	
Janitor's salary	365 00	
Lights and new Watt lamps	25 95	
Insurance	98 50	
R. M. Wentworth, labor	6 72	
Coal	147 50	
Magazines, books, and catalogue cards	119 13	
Record book	1 25	
Library clock	12 00	
Sign for Library (E. Dugar)	1 50	
Box rent	50	
		<hr/>
Total expense for year 1931	\$1,203 96	\$12,03 96
		<hr/>
		\$ 341 30

Respectfully submitted,  
Board of Library Trustees  
IRENE M. REED, Clerk.

## Librarians Report

To the Town of Paxton:

This report covers a period from January 1931, to where the Library became the property of the Town, to January 1932.

Number of bound volumes	4,560
Books purchased	66
Books donated	86
Magazines donated	108
Covering a period of nine years.	
Sheet and bound volumes Music donated	
Circulation Books	5,114
Circulation Books—Adults	2,616
Circulation Books—Juvenile	2,648
Circulation Magazines—Adults	277
Circulation Magazines—Juveniles	165
Books loaned to school	73
Books borrowed from Worcester Library	21

Respectfully submitted,

ANNA L. PIET,

Librarian.

**ANNUAL REPORTS**  
OF THE  
**SCHOOL DEPARTMENT**  
OF THE  
**TOWN OF PAXTON**  
MASSACHUSETTS

FOR THE  
YEAR ENDING DECEMBER 31,  
**1931**

## SCHOOL COMMITTEE

GEORGE M. NICHOLS, Chairman	Term expires 1932
GRACE C. MACCABEE, Secretary	Term expires 1933
ALBERT A. CROUCH	Term expires 1934

## SUPERINTENDENT OF SCHOOLS

James R. Childs

Office: Holden 147-2

Residence: Holden 209

## SCHOOL NURSE

Amreau B. Blood, R. N.

Office: Holden 147-2

Residence: Holden 109-3

## SCHOOL PHYSICIAN

Rockwood H. Thayer, M. D.

Office: Holden 89-2

Residence: Holden 162

## ATTENDANCE OFFICER

Alfred Maccabee

## JANITOR

John Johnson

## SCHOOL CALENDAR

Winter Term	Jan. 4, 1932 to Mar. 11, 1932
Spring Term	Mar. 28, 1932 to Jun. 10, 1932
Fall Term	Sept. 6, 1932 to Dec. 23, 1932
Winter Term	Jan. 9, 1933 to Mar. 17, 1933

## Report of the Superintendent of Schools

Holden, Mass., Dec. 31, 1931.

To the School Committee of Paxton:

The report presented herewith for your consideration is the thirty-second in the series since the formation of the present Union and the fourteenth by the writer.

It is unfortunate to have frequent changes in teachers but there were fewer than usual this year. Mr. Merry resigned to accept a high school position in Connecticut and Miss Colbert was transferred to Holden. Mr. Stanley Cotton was elected as Principal and Miss Margaret O'Brien was elected for Grades II and III. There were no other changes and we feel that we now have a strong organization, with splendid cooperation and good work being accomplished.

Special attention is asked for the reports of the Music and the Drawing Supervisors, as well as for those of the School Nurse and the School Physician. The health program has been carried out with fine spirit, and the cooperation of teachers and parents with the work of the Nurse has been very gratifying. The use of an Audiometer in making hearing tests was new this year. It was made possible through the Worcester League for the Hard of Hearing and the testing was done by Miss Anna C. Shattuck. Follow-up work is done by the League at a special Clinic held in Worcester. Dr. Gordon Berry is President of this League and the Audiometer was loaned to them by Dr. Rowe of the Evans Memorial in Boston. These hearing tests should be made yearly for defects caused by the so-called children's diseases often become serious if not dis-

covered and treated in their early stages.

The enrollment for the fall term was 132, an increase of 12 over the year before. The separation of Grades I and II has been accomplished without difficulty. The extra time given to Grade I will mean thorough preparation for all of the child's later school work. It is the most important year in the elementary school, and next in importance is the year just before entrance to high school. I hope we may be able to separate Grades VII and VIII, for we need to give more drill on fundamentals as well as an enriched program in preparation for high school. Along with certain advantages in attending a city high school, go certain disadvantages. Our pupils need much more intensive and extensive training to meet the situation in a large city high school. We are not meeting that situation at present. We have 35 pupils in high school now and their success is pretty largely the measure of the kind of preparation we have given them.

We prepared posters again for the annual contest conducted by the American Humane Society. Gold medals were awarded to Jack Morse, Eugenia Robinson and Elizabeth Morse. Silver medals to George Reed and Marjorie St. Martin. Honorable Mention to Martha McGovern, Helen Pouttu and Elizabeth Putnam.

The Prize Speaking Contest has become an annual event, and Mr. and Mrs. Dunbar again presented prizes. First prizes of \$5.00 were awarded to Robert Hughes and to Eula Maccabee. Second prizes of \$2.50 were awarded to Wesley Aykroyd and to Doris Carlson.

Child Health Day was observed with appropriate exercises in May. This observance is nation-wide and serves to emphasize the importance of our first objective, Health.

The radio today is making a splendid contribution to the daily program of the school, reaching as it does, the most remote rural school community. We have two projects now before us, one being to secure a radio for the school, and the

other to equip one of our rooms for assemblies. The American School of the Air offers an excellent educational program every-school day at 2.30, under the auspices of the U. S. Department of Education and many of America's best known educators. With a radio we may avail ourselves of these programs as well as the music appreciation programs conducted by Walter Damrosch.

Monday—American History Dramatizations.

Tuesday—Story Telling and Music.

Wednesday—Literature Dramatizations.

Thursday—Music Appreciation.

Friday—Vocational Information and Current Events.

The splendid support of the School Committee and the cooperation of parents and teachers make for the success of our school. Results may be measured in terms of increasing interest in our health program, in our equipment, Pre-School Round-up, hot lunches, organized play and games, playground equipment, various clinics, lessened retardation and our well-cared-for school building. An aroused consciousness of the importance of these contributions to the welfare of the child means an aroused and progressive community.

The cost of maintenance is about the same as for last year. The only increase is in the amount needed for high school transportation and tuition and this is reimbursed by the State.

Respectfully submitted,

JAMES R. CHILDS,  
*Superintendent of Schools.*

## Report of the Music Supervisor

To the Superintendent of Schools:

The music schedule and aims are practically the same this year as they were last. Singing plays the most important part, and of course in order to read music well, a certain amount of theory must be studied. This is done as the songs require it.

In the Primary Grades the rhythmic band is used to develop rhythmic feeling and to give the children the experience of playing together. The violin class which gave the older children this same experience plus a knowledge of the violin, was discontinued this year.

The new text books in music which are used in the sixth Grade add greatly to the enjoyment of music in that class. I hope that we may have Music Hour Book V in the seventh and eighth Grades.

Respectfully submitted,

MARY R. SPOFFORD.

## Report of the Drawing Supervisor

To the Superintendent:

In the work of the past year projects have been planned which have been a progressive development of the previous year. More stress has been placed on the expression of individual ideas both in composition and design. Design has been an especially interesting field of creative development. Considering the increasing demand for decorative design in the business world, it seems to offer a practical outlet for the child who has artistic ability.

We have made an effort to apply our designs, color study and representation to some constructive projects such as boxes, book covers, greeting cards, Christmas wrapping papers, linoleum block printed cards. Attractive blackboard designs have been made and used to decorate the school rooms.

We aim throughout to make the pupils independent workers, that they may originate and produce posters and other projects with confidence and success. Much credit should be given the pupils of the upper grades who have independently worked out very successful posters for school activities.

The new Course of Study in Art issued by the State Department of Education is very helpful. It has been necessary to make but few changes in our course to have it coincide with the new outlines.

Respectfully submitted,

DORIS L. POTTER.

## Report of the School Nurse

To the Superintendent of Schools:

Dr. Thayer has completed the physical examinations for the year beginning in September. The children have been weighed and measured four times since last January.

As last year it is possible for the children and teachers as well to have a hot lunch at noon. Something warm for the children to have with their noonday meal is very helpful especially when they come a long distance to school, and have to make an early start as is necessary in many cases.

Dr. Fredricka Moore and Miss Mary Billmeyer made a Health Survey of the school in April. At that time there were a number of helpful suggestions made which are being carried out.

A hearing test was given the children by Miss Grace Shattuck by the audiometer in April. This test was under the direction of the Worcester League for the Hard of Hearing.

The following is the report of the tests:

Serious loss of hearing in left ear	1
Moderate loss of hearing in left ear	2
Slight loss of hearing in right ear	2
Slight loss of hearing in both ears	2

A pre-school clinic was held in June. At that time Dr. Thayer examined eight children all of whom entered school this fall. Credit is due the Womans' Club who helped to make it a success.

It is with pleasure that I can say two children were sent to the Health Camp at Sterling. They returned to their homes improved for having spent a month there. I think the children join with me in saying it was not only a pleasant vacation, but that they were benefited in many ways. While at camp they not only learned how to improve their own health, but also the spirit of true sportmanship and consideration of others.

The following is the report of the work done by the Nurse:

Classroom inspections	67
Home visits	10
School hygiene talks	29
Home hygiene talks	10

There has been no communicable disease reported and on the whole really little sickness during the year.

May I take this opportunity to thank the teachers, parents, and superintendent for the co-operation and support shown during the year which has just closed. I wish to thank all who have in any way assisted me to make this a successful year.

Respectfully submitted,

AMREAU B. BLOOD, R. N.

## Report of the School Physician

To the Superintendent of Schools:

The following is my report of the medical examination of the Paxton Schools. The details of the health work and examinations are given in the report of the School Nurse. I recommend that the teachers be instructed to pay exacting attention to the physical condition of the children. Lavatories should be kept clean.

I wish to commend the School Nurse on her untiring efforts to rid the schools of head lice and scabies, on equipping the schools with proper first aid kits, on entering the homes, endeavoring to supervise bodily cleanliness, and on her capable manner of handling children returning to school following contagious diseases.

Respectfully submitted,

ROCKWOOD H. THAYER, M. D.

## ORGANIZATION 1930-1931

Grades	Teacher	Training	Began here
VII, VIII	Edwin D. Merry	Colby College	1930
V, VI	Ellen E. Birchill	Worcester N. S.	1930
IV, V	Natalie B. Kinne	Derby Academy	1929
II, III	Ruth A. Colbert	Salem N. S.	1930
	Margaret A. O'Brien	Leslie N. S.	1931
I	Ruth E. Butterfield	Worcester N. S.	1929
Music	Mary R. Spofford	Lowell N. S.	1927
Drawing	Doris L. Potter	Keene N. S.	1927

## STATISTICS 1930-1931

Grades	Total Mem.	Average Mem.	Average Atten.	% of Atten.
VII, VIII	26	24	23	97
V, VI	31	27	26	97
IV, V	33	26	24	96
II, III	29	23	22	96
I	25	23	21	94
Totals	144	123	116	96

## AGE AND GRADING CHART

October, 1930

Age	6	7	8	9	10	11	12	13	14	15	Totals
Grade											
I	19	3									22
II		3	3	6	1						13
III			2	5	3						10
IV			1	6	4				1		12
V				3	7	11	2	1			24
VI					1	7	6	1			15
VII						2	6	4	1		13
VIII							2	4	2	3	11
Totals	19	6	6	20	16	20	16	10	4	3	120

## REGISTRATION OF MINORS—OCTOBER, 1931

Number of children in Paxton	Boys	Girls	Tot.
Between 5 and 7 years of age	11	11	22
Bewteen 7 and 14 years of age	55	51	106
Between 7 and 14 years of age	55	51	106
	—	—	—
Totals	78	72	150

## ENROLLMENT: FALL TERM 1931

Grade	I	II	III	IV	V	VI	VII	VIII	Total
Boys	9	12	4	4	9	13	12	5	68
Girls	9	6	7	9	6	12	8	7	64
Total	18	18	11	13	15	25	20	12	132

## Honor Roll

Perfect Attendance for FOUR years

Wesley Aykroyd (T)  
Adam Urbonovitch

Perfect Attendance for THREE years

Aleck Urbonovitch (A)

Perfect Attendance for TWO years

Edith Carlson (A)	Adalla Urbonovitch
Jacob Nanigian (A)	Frank Urbonovitch (A)
Elizabeth Putnam (AT)	Stasha Urbonovitch (A)
Leda Sereduk (A)	Francis Wells (A)
	Betty Wood

Perfect Attendance for ONE year

Herbert Carlson (1/2AT)	Annie Nanigian (A)
Ruth Carlson (T)	Stella Nanigian (A)
Joseph Fallstrom	Ruth Sheehan
Ida Foskett (A)	Fallina Sokol
Eleanor Harney	Gregory Sokol (T)
Gregory Harney (AT)	Edith Stevens
Arthur Lawlor (1/2A)	Marjorie Stevens (1/2A)
Robert Lindquist (A)	Joseph Urbonovitch (A)
Cecelia McHale (T)	John Wells
	George Wylie (T)

GRADUATES, June 1931

Eleanor Harney ✓	6	Hazel Rossier ✗
Arthur Lawlor ✓		Ruth Sheehan ✓
Martha McGovern ✗ H.S.		Gregory Sokol -
Cecelia McHale ✓		Marjorie Stevens ✗
Eula Maccabee ✓		Leona Tannahill ✓

Walter Tuominen -

✗ Trade School  
✓ High  
- moved away.

# Town Warrant

## THE COMMONWEALTH OF MASSACHUSETTS

Worcester ss.:

To either of the Constables of the Town of Paxton,

### GREETING:

In the name of the Commonwealth you are hereby directed to notify and warn the inhabitants of the said town, who are qualified to vote in elections and in town affairs, to meet in "ALLEN HALL," on MONDAY, the FIRST day of February, A. D. 1932, at 5:45 o'clock A. M., then and there to act on the following articles, namely:

Article 1. To bring in to the Election Officers their votes for the following officers to be elected on the official ballot.

Moderator, Town Clerk, Collector of Taxes, Treasurer, Auditor, Two Constables and Tree Warden each for the term of one year. One Selectman, one member Board of Public Welfare, one Assessor, one member School Committee, one member Municipal Light Board, one cemetery Commissioner, one Water Commissioner each for the term of three years; one Water Commissioner for one year to fill vacancy; one member Planning Board and two members Board Library Trustees for the Richards' Memorial Library each for the term of three years.

All the above officers to be voted for upon one ballot.

Also to elect any other necessary town officers.

The polls will be opened at 5:45 o'clock A. M. and may be closed at 3 o'clock P. M.

The business meeting will begin at 10 o'clock A. M.

Article 2. To hear the reports of the town officers and committees and act thereon.

Article 3. To hear the report of the Finance Committee and to vote to raise and appropriate such sums of money as may be deemed necessary for the various departments and expenses of the town for the ensuing year.

Article 4. To see if the town will vote to raise and appropriate a sum of money with which to pay the proper charge of a Surety Company for acting as surety on official bonds required by town officers and authorize the Selectmen to approve the same or act in any way thereon.

Article 5. To see if the town will authorize the Treasurer, by and with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the present municipal year beginning January 1, 1932, and to issue a note or notes of the town therefor, payable within one year or act in any way thereon.

Article 6. To see if the town will vote to accept the list of Jurors as prepared by the Selectmen.

Article 7. To see if the town will vote to authorize the town officers, by and with the approval of the Selectmen, to employ counsel when deemed necessary, in the performance of their duties, or act in any way thereon.

Article 8. To see if the town will vote to raise and appropriate the sum of \$2,000.00 for the purpose of completing the permanent road on Richards Avenue, providing that the State

and County each appropriate \$4,000.00 for the said purpose, or act in any way thereon.

Article 9. To see if the town will vote to raise and appropriate the sum of \$600.00 to be used on Chapter 90 roads, providing that the State and County each furnish \$1,200 for the said purpose, or act in any way thereon.

Article 10. To see if the town will vote to extend Highland Court, as a town way, from the end of the present town way to the residence of Miss Mary A. Bottomly, or act in any way thereon.

Article 11. To see if the town will vote to establish a Road Machinery Account, to which shall be credited all receipts received for the use or rental of road machinery, the fund to be used for road machinery purposes as voted by the town, or act in any way thereon.

Article 12. To see if the town will vote to transfer the sum of \$1,000.00 from the overlay surplus to the Reserve Fund, or act in any way thereon.

Article 13. To see if the town will vote to raise and appropriate a sum of money with which to purchase certain weights for the Sealer of Weights and Measures, as recommended by State Sealer of Weights and Measures, or act in any way thereon.

Article 14. To see if the town will vote to raise and appropriate a sum of money for the observance of Memorial Day and appoint a committee to have charge of the same, or act in any way thereon.

Article 15. To see if the town will vote to raise and appropriate a sum of money for the observance of the Fourth

of July and appoint a committee to have charge of same, or act in any way thereon.

Article 16. To see if the town will vote to raise and appropriate a sum of money to cover overdrafts as follows: \$16.67 Trade School 1930; \$44.38 school department 1931; \$376.10 Welfare department 1931; \$408.99 Old Age Assistance 1931, or act in any way thereon.

Article 17. To see if the town will vote to adopt the following By-law: That the town create a Finance Committee to consist of the chairman of the Selectmen, the chairman of the School Committee and the Treasurer together with six property owners who are not town officials, the said six members to be appointed by the Moderator, two for a term of three years, two for a term of two years, and two for a term of one year. And each succeeding year the town shall elect, on the official ballot, two property owners who are not town officials, for a term of three years. In case a vacancy shall occur, by death or otherwise, the remaining members of the committee may fill such vacancy until the next annual election.

Article 18. To see if the town will vote to adopt the following By-law: The financial accounts of all the departments of the town shall be audited annually by the Director of Accounts in the Department of Corporations and Taxation, pursuant to the provisions of Section 35 of Chapter 44 of the General Laws.

Article 19. To see if the town will vote that this meeting be governed by a manual of parliamentary rules or act in any way thereon.

Article 20. To see if the town will authorize the Moderator to appoint a committee consisting of five, seven or nine property owners to draft a set of Zoning laws in addition to

those now existing, call a hearing relative thereto, or act in any way thereon.

Article 21. To see if the town will vote to draft a set of By-laws and that all town business be conducted in accordance therewith or act in any way thereon.

Article 22. To see if the town will vote to extend the Electric light line to the residence of Benjamin F. Barclay, raise and appropriate a sum of money therefor, or act in any way thereon.

Article 23. To see if the town will vote to increase the salaries of the Board of Public Welfare to \$80.00 per year, or act in any way thereon.

Article 24. To see if the town will vote to discontinue the present zoning laws or act in any way thereon.

Article 25. To see if the town will vote to raise and appropriate the sum of \$1,500.00 with which to build a section of permanent road on Suomi Street, beginning at the end of the present stone filled road and continuing in a southerly direction, or act in any way thereon.

Article 26. To see if the town will vote that the income from the sales of electricity to private consumers or for electricity supplied to municipal buildings or municipal power during the current fiscal year up to \$500.00 be appropriated for the municipal lighting plant, to be expended by the manager of municipal lighting plant under the direction and control of the Municipal Light Board for the expense of the plant for said fiscal year, as defined in Section 57 of Chapter 164 of the General Laws.

Article 27. To see if the town will hear the recommendations of the Water Commissioners acting under and by virtue

of the vote at the Annual Town Meeting of 1931, or act in any way relative thereto.

Article 28. To see if the town will vote to accept the provisions of Chapter 369 of the Acts of 1931 entitled "An Act authorizing the City of Worcester and the Town of Paxton to enter into Contracts for the Purchase and Sale of Water for Municipal Water Supply Purposes" and act in any way relative thereto.

Article 29. To see if the town will vote to purchase a water supply system with standpipe under the provisions of Chapter 361 of the Acts of 1912 and the provisions of the General Laws of 1921 and acts in amendment thereof or addition thereto; and vote to raise and appropriate a sum of money for such purpose and to issue bonds or notes of the town therefor, the proceeds of such bonds or notes to be used for the construction of the said system and the purchase or acquisition of the property and rights necessary in conjunction therewith including rights from the City of Worcester or take any action relative thereto.

And you are directed to serve this warrant by posting two attested copies thereof, seven days at least, before the time set for holding said meeting.

Hereof fail not and make due return of this warrant, with your doings thereon, to the Town Clerk at the time and place of meeting aforesaid.

Given under our hands this 20th day of January A. D. 1932.

FRED L. DURGIN,  
GEORGE H. WHITNEY,  
MARY M. DANIHER,

*Selectmen of Paxton.*

To the Citizens of Paxton :

For prompt despatch of business at the Annual Town Meeting you are respectfully requested to prepare in writing motions on any articles in which you are interested.

The Moderator will be available before the meeting and will be glad to assist any who desire to consult him in the preparation of motions.

RUFUS B. DUNBAR,

Moderator.