

1940

Annual Report of the Municipal Officers of the Town of Columbia Falls For The Municipal Year 1939-1940

Columbia Falls, (Me.)

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Annual Report
OF THE
Municipal Officers
OF THE TOWN OF
COLUMBIA FALLS
For the Municipal Year
1939 - 1940

Teague Publishing Company
Machias, Maine

TOWN OFFICERS

SELECTMEN

Harold W. Allen D. W. Hartford Fred B. Pineo

ASSESSORS

Ulmer Davis Fred B. Pineo Jr. Merrill Higgins

TOWN CLERK

Luther G. Sawyer

TREASURER

Luther G. Sawyer

COLLECTOR

Seth H. Higgins

ROAD COMMISSIONER

Lester S. Look

SCHOOL COMMITTEE

Frank H. Allen Jared Rockwell Leslie Tibbetts

SUPERINTENDENT OF SCHOOLS

Benjamin H. Varney

OVERSEER OF POOR

Fred B. Pineo

HEALTH OFFICER

Frank H. Fish

CONSTABLES

H. A. Barton, Fred B. Pineo, Jr., Daniel Look, Austin Allen

AUDITOR

A. F. Sawyer

 REPORT OF ASSESSORS FOR THE YEAR 1939-40

Real Estate, Resident	\$115,425.00	
Real Estate, Non-Resident	35,404.00	
		\$150,829.00
Personal Property, Resident	15,806.00	
Personal Property, Non-Resident	2,264.00	
		18,070.00
		\$168,899.00
Total Valuation		\$168,899.00
Rate \$61.60 per thousand	\$10,404.18	
Polls, 175	525.00	
		\$10,929.18
Total Tax		\$10,929.18
Amount raised by town	8,620.50	
State Tax	1,482.44	
County Tax	816.96	
Net Overlay	7.22	
Fractional Shortage	2.06	
		\$10,929.18
Abatements:		
W. E. Bailey	\$3.00	
Howard Allen	9.16	
Hubert Worcester	3.00	
Gordon Higgins	3.00	
Frank Hartford	1.23	
		\$19.39

ULMER W. DAVIS,
 MERRILL HIGGINS,
 FRED B. PINEO, JR.,

Board of Assessors.

 TOWN OFFICERS ACCOUNT 1939-40

Superintendent of Schools

Benjamin H. Varney	\$350.04	
		\$350.04

Assessors

Merrill Higgins	\$35.00	
Ulmer Davis	37.80	
Fred B. Pineo Jr.	35.00	
		107.80

SELECTMEN

Harold W. Allen	50.00	
Fred B. Pineo	10.00	
D. W. Hartford	15.00	
		75.00

Treasurer

Luther G. Sawyer	50.00	
		50.00

Town Clerk

Luther G. Sawyer	25.00	
		25.00

Moderator

Ulmer Davis	3.00	
		\$3.00

Constables

Austin Allen	\$4.00	
Dan Look	4.00	
H. A. Barton	4.50	
		\$12.50

Fire Warden

Graydon Hartford	1.75	
		\$1.75

Fire Ward

Harold W. Allen	3.00	
		\$3.00

Tax Collector		
Seth H. Higgins	331.47	
		\$331.47
Excise Tax Collectors		
Frank H. Allen	\$16.90	
Seth H. Higgins	2.00	
Luther G. Sawyer	16.60	
	<hr/>	\$35.50
Ballot Clerks		
Laura Allen	\$2.50	
Phyllis Drisko	2.50	
	<hr/>	\$5.00
School Board		
Frank H. Allen	\$5.00	
Jared Rockwell	5.00	
Leslie Tibbetts	5.00	
	<hr/>	\$15.00
Overseer of Poor		
Fred B. Pineo	25.00	
		\$25.00
Health Officer		
Frank H. Fish	10.00	
		\$10.00
<hr/> LEDGER ACCOUNT, 1939-40 <hr/>		
Appropriation		\$1000.00
Warrants Paid	\$1050.06	
Overdraft		50.06
	<hr/>	<hr/>
	\$1050.06	\$1050.06
<hr/> MISCELLANEOUS ACCOUNT, 1939-40 <hr/>		
Supplies		
H. W. Allen, stamps and telephone calls	\$	5.70

Loring Short & Harmon	9.10
Marks Printing House	20.12
Seth H. Allen	.36
Dillinghams	3.85
National Used Car Market Report	1.50
Frank Fish	.25
Fred B. Pineo, stamps and telephone call	1.87

\$42.75

Expense

H. W. Allen, telephone calls and use of truck	\$ 6.95
Fred B. Pineo Jr., use of car	15.00
Bert M. Bailey, use of car	15.00
D. W. Hartford, use of car	13.00
Ladies' Aid Society, rent	5.00
Geneva Jasper	.50
Lillian Sawyer, clerical work	3.00
Seth H. Allen, services of notary	.50
Frank H. Tabbutt, clerical work	6.00
Luther G. Sawyer, stamps	19.27

\$74.22

Fire Ward

J. E. Emerson	\$ 4.50
Lewis Guptill	4.00
C. J. Church, gasoline	3.23
H. A. Barton, gas and oil	1.30
Donald Ramsdell, gasoline	1.56
Town of Jonesport, pumper	75.00
Lester S. Look	1.57
Maurice Oliver	.50

\$91.66

Fire Warden Account

P. A. Worcester	\$1.05
George Worcester	1.05
Joseph Drisko	1.05

ANNUAL TOWN REPORT

7

Joseph Drisko, Jr.	1.05	
Harry Tabbutt	1.05	
Frank Duguay	1.05	
Eugene Tibbetts	1.05	
Herbert Young	1.05	
Otis Tibbetts	1.05	
Hubert Tabbutt	1.05	
		\$10.50
		Town Audit
Frank Stimson	\$200.00	
		\$200.00
		Sealer of Weights
Harry Brown		\$10.72
		Town Reports
Machias Valley News Observer		\$50.75
		Incidentals
H. A. Barton, use of adding machine	\$ 2.00	
Luther G. Sawyer, express on ballots	4.60	
Clarence Sinclair, school census	6.00	
Seth H. Higgins, tax liens	25.50	
Lorey W. Grant, labor on Florence Plant lot	1.00	
American Surety Co., bond for Treasurer	25.00	
Fred B. Pineo, Jr., labor and use of car as Constable	10.00	
		\$74.10
		Recording Births and Marriages
Earl N. Hubbard	\$3.00	
Guy L. Burritt	.75	
Luther G. Sawyer	9.00	
		\$12.75
		Flags
Seth H. Allen, supplies for Memorial Day	\$2.00	
		\$2.00

Bank Charges		
Union Trust Company	\$5.51	
		\$5.51
Legal Advice		
Oscar H. Dunbar	\$7.00	
		\$7.00
Health and Sanitation		
Wynn Tibbetts	\$8.65	
Lorey W. Grant	5.95	
Frank H. Fish	6.30	
		\$20.90
Dog Taxes		
Treasurer of State	\$61.00	
		\$61.00
Porcupine Bounties		
Paid by Town Treasurer	\$11.75	
		\$11.75
Mothers' Aid		
Frances Allen	\$192.00	
Freda Grant	180.00	
Abbie Higgins	108.00	
		\$480.00
Institutional Service		
Harriet Morris	\$92.57	
Burnetta Tibbetts	26.00	
Henry Tibbetts	93.14	
		\$211.71
Ledger Account		
Appropriation		
Geneva Jasper, refund	\$.50	
Treasurer of State, bank stock tax	21.65	
Treasurer of State, refund on dog taxes	39.49	
Treasurer of State, R. R. & Telegraph taxes	1.28	
L. G. Sawyer, dog taxes	61.00	

ANNUAL TOWN REPORT

9

Trustees of Florence Plant Fund	1.00	
Tax Lien Charges Paid	10.00	
Tax Lien charges paid, 1939	25.50	
		\$160.42
Warrants Paid	\$1357.07	
Overdraft		\$1,196.65
	\$1357.07	\$1357.07

REPORT OF OVERSEER OF POOR, 1939-40

Supplies for Ex-Soldier

Town of Franklin, groceries	\$105.95	
Town of Franklin, doctor's service	17.50	
		\$123.45

Surplus Commodities

Freight	\$45.64	
F.B. Pineo, trucking	5.00	
		\$50.64

Supplies for Benjamin Dorr

F. H. Allen, groceries	\$53.64	
D. N. Ramsdell, groceries	37.11	
R. A. Norton, groceries	45.53	
S. H. Allen, clothing	16.50	
M. H. Brown, shoes	6.05	
Geo. W. Bucknam, fertilizer	12.30	
Dr. E. A. White, services	11.75	
		\$182.88

Supplies for Clarence Sinclair

D. N. Ramsdell, groceries	\$22.26
R. A. Norton, groceries	14.42
F. H. Allen, groceries	77.94
Wilbur Grant, wood	6.75

Lester Look, Jr., wood	1.25	
S. H. Allen, clothing	1.84	
Dr. Ralph Leighton, dental work	10.00	
Dr. E. A. White, services	6.25	
		\$140.71
Account of Oscar Lund		
F. H. Allen, groceries	\$15.65	
D. N. Ramsdell, groceries	8.04	
Wilbur Grant, use of car	3.50	
Dr. E. A. White, services	6.00	
Frank Hartford, digging grave	10.00	
Washington County Hospital	116.40	
A. A. Blackwood, funeral service	98.72	
		\$258.31
Account of Asa Sinclair		
F. H. Allen, groceries	\$31.94	
Wilbur Grant, wood	1.87	
Mrs. Cora Vance, housekeeper	24.00	
Dr. E. A. White, services	17.00	
		\$74.81
Caring for Transients		
Lucy Archer	\$16.00	
Mrs. J. D. Allen	1.50	
Ernest Pottle	1.00	
F. B. Pineo, use of car	.50	
D. N. Ramsdell, supplies	.22	
H. W. Allen, train fare	.70	
		\$19.92
Account of Henry Tibbetts		
R. A. Norton, clothing	\$.75	
S. H. Allen, clothing	3.15	
Harry Tabbutt, use of car	3.50	
Washington County Hospital	180.91	
		\$188.31

Account of Earl Tibbetts		
A. A. Blackwood, funeral services	\$140.00	
		\$140.00
Account of Dorothy Caler		
F. H. Allen, groceries	\$18.22	
M. H. Brown, shoes	2.85	
Eugene Caler, trucking wood	1.50	
S. R. Bagley, wood	16.00	
	<hr/>	
		\$38.57
Account of Elery Farnsworth		
Harry White, rent	\$ 6.50	
Town of Jonesport, 1938 supplies	15.18	
	<hr/>	
		\$21.68
Account of Lucy Tracy		
Town of Jonesport, supplies	5.88	
		\$5.88
Account of Frank Hartford		
Town of New Sharon, burial services and doctor's bills, 1938	103.65	
		\$103.65
Ledger Account		
Appropriation	800.00	
Received from town of E. Machias	236.16	
Due from the town of E. Machias	22.15	
Due from the town of Dedham or unknown	74.81	
Due from the town of Addison	38.57	
Received from the town of Jonesport	.02	
Credit Poor Account from Accounts Payable		
Town of New Sharon	103.65	
	<hr/>	
		\$1275.36
Warrants Paid	\$1348.83	
Overdraft		73.47
	<hr/>	
	\$1348.83	\$1348.83

 STREET LIGHTS ACCOUNT, 1939-40

Street Lights		
Bangor Hydro Electric Co.	\$373.44	
		\$373.44
Ledger Account		
Appropriation		\$375.00
Warrants Paid	\$373.44	
Balance Unexpended	1.56	
	<hr/>	<hr/>
	\$375.00	\$375.00

 TOWN HALL ACCOUNT, 1939-40

Janitor Service		
Frank H. Fish	\$60.00	
		\$60.00
Lights		
Bangor Hydro Electric Co.	\$16.58	
		16.58
Fuel		
Frank H. Tabbutt	14.63	
C. J. Church	3.00	
D. W. Hartford	6.50	
Frank Fish	1.00	
D. N. Ramsdell	1.08	
Wilbur Grant	14.62	
	<hr/>	40.83
Supplies		
L. D. Worcester	2.00	
D. N. Ramsdell	8.10	
	<hr/>	10.10
Insurance		
S. H. Allen	41.25	
		41.25

Repairs		
H. W. Allen	2.00	
John Fickett	40.00	
		42.00
Ledger Account, 1939-40		
Appropriation	\$75.00	
Cash Receipts:		
Frank Fish, hall rent	64.50	
Albert Richard, hall rent	40.00	
		\$179.50
Overdraft		31.26
Warrants Paid	\$210.76	
		\$210.76

STATE AID CONSTRUCTION, 1939-40 (Obligated)

Foreman		
Lester S. Look	\$8.00	
		\$8.00
Hand Labor		
Winslow Morris	5.60	
Carroll Look	5.60	
Leon Bagley	5.60	
Frank Duguay	5.60	
Wesley Worcester	4.20	
		26.60
Trucks		
P. A. Worcester	18.00	
H. W. Allen	18.00	
		36.00
Gravel		
Graydon Hartford	7.40	

Clarence Nash, 1938	4.80	
		12.20
State Tar Crew		
Treas of State	403.08	
		403.08
		\$485.88

STATE AID CONSTRUCTION, 1939-40 (Requested)

	Foreman	
Lester S. Look	\$2.00	
		2.00
	Hand Labor	
Winslow Morris	1.40	
Carroll Look	1.40	
Wesley Worcester	1.40	
Wilbur Worcester	1.40	
Frank Hartford	1.40	
		7.00
	Trucks	
H. W. Allen	4.50	
P. A. Worcester	4.50	
		9.00
	Gravel	
Graydon Hartford	1.50	
		1.50
	State Tar Crew	
Treasurer of State, SHC	105.55	
		105.55
		\$125.05
	Ledger Account	
Appropriation		\$450.00

Harold Allen	4.50	
		121.33
Teams		
Wellington Rockwell	8.80	
Roscoe Grant	8.80	
		17.60
Material & Supplies		
Jonesport Packing Co., tar barrels	\$4.00	
Graydon Hartford, gravel	5.80	
E. M. Rockwell, gravel	8.60	
F. M. Tucker & Sons, lumber	38.78	
D. N. Ramsdell	1.48	
R. A. Norton	4.15	
State Highway Comm., calcium chloride	5.00	
		67.81
Patrol		
Treas. of State	662.70	
		662.70
Ledger Account Town Road		
Appropriation		\$278.35
Treas. of State-one cedar post		1.50
Warrants Paid	\$272.89	
Balance Unexpended	6.96	
	\$279.85	\$279.85
Ledger Account State Highway Patrol		
Appropriation		662.70
Paid to State Highway Comm.	662.70	
	\$662.70	\$662.70

 MAINTENANCE THIRD CLASS ROADS, 1939-1940

 Foreman

Lester Look	\$39.50	
		\$39.50

 Hand Labor

Carl Reed	7.00	
Wilbur C. Grant	5.25	
Hazen Grant	7.70	
Charles Tibbetts	7.00	
H. A. Dorr	1.40	
		28.35

 Trucks

Luther G. Sawyer	25.88	
Wilbur C. Grant	10.13	
Frank H. Allen	15.75	
		51.76

 Material & Gravel

Roy Gilman	1.35	
C. A. Nash	.90	
E. M. Rockwell	2.40	
		4.65

 Ledger Account

Appropriation		111.15
Overdraft		13.11
Warrants Paid	124.26	
	\$124.26	\$124.26

 THIRD CLASS CONSTRUCTION

 Addison Road, 1939-40

Foreman

Lester S. Look	\$41.00	
		\$41.00

Labor			
Aurice White		4.00	
Clarence Martin		2.80	
Alton Tenney		2.80	
Kenneth Grant		1.40	
Elmer Grant		14.00	
Elmer Grant		11.00	
		36.90	
Trucks			
Roscoe Grant		55.50	
L. D. Worcester		4.00	
		59.50	
Tar Account			
State Highway Commission		54.19	
			54.19
Gravel			
Clarence Nash		2.30	
			2.30
		193.89	193.89
Ledger Account			
Received from Treasurer of State			\$193.89
Warrants Paid	193.89		
	\$193.89		\$193.89

CUTTING BUSHES ACCOUNT 1939-40

Labor		
Winslow Morris		\$35.00
Carroll Look		12.60
Jared Rockwell		32.20
Wendell Tucker		5.60

ANNUAL TOWN REPORT

19

Harry Tabbutt	8.40	
		<u>93.80</u>
	Foreman	
Lester S. Look	54.00	
		<u>54.00</u>
		<u>\$147.80</u>
	Ledger Account	
Appropriation		\$147.80
Warrants Paid	\$147.80	

MAINTENANCE OF UNIMPROVED ROADS, 1939-40

	Foreman		
Lester S. Look	\$6.00		\$6.00
			<u>6.00</u>
	Truck		
Harry Tibbetts	13.50		
			<u>13.50</u>
	Gravel		
E. M. Rockwell	2.25		
			<u>2.25</u>
		<u>\$21.75</u>	<u>\$21.75</u>
	Ledger Account		
Received from Treas. of State			\$21.75
Warrants Paid	21.75		
		<u>21.75</u>	<u>\$21.75</u>

SNOW ACCOUNT 1939-40

	Foreman		
Lester S. Look	\$23.75		
			<u>\$23.75</u>

Labor

Milton Reed	1.40
Rexford Grant	4.55
Alton Tenney	1.40
Carrol Look	4.90
Bert Bailey	4.55
Fred Pineo Jr.	4.55
Dan Look	2.10
Horace Look	1.40
Alonzo Floyd	1.40
Maynard Grant	1.05
Lewis Gupstill	1.05
Hazen Grant	1.05
Charles Drisko	2.80
Arnold Ingersoll	2.80
Benjamin Dorr	2.28
Lewis Tibbetts	2.80
Allen Emerson	1.75
Earl Tibbetts	4.20
Edward Grant	4.20
Wellington Rockwell	6.30
Elmore Worcester	2.80
Hailey Foss	3.15
Stanley Foss	3.15
Earl Tibbetts	1.58
Harold Tyler, labor & Storage of Snow Fence	5.60
Harold Tyler	2.93
Charles Drisko	2.10
Arnold Ingersoll	2.10
Lester Look	2.80
Leon Bagley	2.80
	<hr/>
	\$83.54

83.54

Plow			
L. D. Worcester		15.53	
			15.53
		<u>124.82</u>	<u>124.82</u>
Ledger Account			
Appropriation			150.00
Warrants Paid	124.82		
Unexpended Balance	25.18		
		<u>150.00</u>	<u>150.00</u>

SNOW REMOVAL ACCOUNT, 1939-1940

Wingman			
Lester S. Look		\$27.71	
Wellington Rockwell		12.51	
		<u>40.22</u>	40.22
Snow Plow			
L. D. Worcester		178.40	
			178.40
Salt			
W. H. Shurtleff, 1938		18.00	
			18.00
Stock Piles			
Trucks, Harry Tibbetts		9.00	
Labor, Clarence Martin		1.40	
Labor, Wellington Rockwell		1.40	
Labor, Newell Grant		1.40	
Labor, Millard Rockwell		1.93	
		<u>15.13</u>	15.13
Sanding			
Truck, L. D. Worcester		19.13	
Helper, Frank Fish		2.10	

Helper, Lester Look	3.85	
	<hr/>	25.08
State Plowing		
State Highway Commission, plowing State highway	200.40	
		200.40
	<hr/>	<hr/>
	\$477.23	\$477.23
Ledger Account		
Appropriation		\$200.00
Due from the Treas. of State		
Joint Fund on Snow Removal & Rent of Snow Fence		117.37
Warrants Paid	477.23	
Overdraft		159.86
	<hr/>	<hr/>
	\$477.23	\$477.23

INTEREST ACCOUNT, 1939-40

Temporary Loan		
Union Trust Co.	\$63.66	
		\$63.66
School Fund		
Trustees of School Fund	30.00	
		30.00
Florence Plant Fund		
Trustees of Florence Plant Fund	1.00	
		1.00
Permanent Debt		
Union Trust Co.	202.50	
		202.50
	<hr/>	<hr/>
	\$297.16	\$297.16
Ledger Account		
Appropriation, interest		\$300.00

ANNUAL TOWN REPORT

23

Appropriation, school fund		30.00
Warrants Paid	297.16	
Interest Received for Tax		
Liens Paid		10.97
Unexpended Balance	43.81	
	<u> </u>	<u> </u>
	\$341.97	\$341.97

ABATEMENTS, 1939-40

Seth H. Higgins, Collector

Hubert Worcester	\$3.00	
Gordon Higgins	3.00	
Howard Allen	9.16	
W. E. Bailey	3.00	
Frank Hartford	1.23	
	<u> </u>	\$19.39

John Foster, Collector

Mabel Grant	9.36	
Geo. Beal	14.45	
Geo. Higgins	1.16	
Allen Water Co.	5.78	
Horace Grant	11.56	
Willie J. Grant	20.81	
Frank Hartford	3.00	
Merrill Mortgage Co.	5.78	
	<u> </u>	71.90
		<u> </u>
		\$91.29

Ledger Account

Appropriation		\$200.00
Warrants Paid:		
Seth H. Higgins	19.39	
John N. Foster	71.90	

Balance Unexpended	108.71	
	<u>200.00</u>	<u>200.00</u>

WASHINGTON COUNTY CHAMBER OF COMMERCE

Appropriation		\$10.00
Warrants Paid	\$10.00	

WASHINGTON COUNTY ANTI TUBERCULOSIS ASS'N.

Appropriation		\$25.00
Warrants Paid	\$25.00	

Annual Report
OF THE
Superintendent of Schools
OF THE TOWN OF
COLUMBIA FALLS
1939 - 1940

DIRECTORY

SUPERINTENDING SCHOOL COMMITTEE

Frank Allen	term expires 1940
Jared Rockwell	term expires 1941
Leslie Tibbetts	term expires 1942

ATTENDANCE OFFICERS

Frank Allen, Jared Rockwell, Leslie Tibbetts

 TEACHERS

Name	School	Wk. Sal.
Albert Richard, Jr.	Prin. High School	\$33.33 1-3
Mrs. Edyth Eisenfeld	Ass't High School	30.00
Lawrence Drisko	Grammar	17.00
Miss Helen Rockwell	Intermediate	17.00
Mrs. Marjorie Pineo	Primary	17.00
Mrs. Frances Worcester	Central	16.00
Mrs. Elizabeth Rockwell	Central	15.00
Mrs. Goldie Sprague	Tibbetts Town	17.00

JANITORS

Milton Oliver	High and Grammar	\$ 3.00
Frank Fish, Jr.	Intermed. and Primary	1.50
Celia Tibbetts	Tibbetts Town	1.25
Embert Dorr	Central	1.25

 FINANCIAL STATEMENT

Resources

Unexpended 1938-39	\$ 655.29
Appropriation	3050.00
State School Fund	1112.83
Equalization Fund	2188.00
Columbia, tuition	350.00
Centerville, tuition	300.00
Interest on Per. School Fund	30.00
Other Sources	.11
	<hr/>
	\$7686.23

Disbursements

Elementary Schools:	
Teachers' Salaries	\$3484.20
Fuel	230.99
Janitors	222.76
	<hr/>
	\$3937.95

 SCHOOL BUDGET 1940-41

Estimated Expenditures

Elementary Schools:

4 Teachers, 36 weeks at \$17.00	\$2448.00	
1 Teacher, 36 weeks at \$16.00	576.00	
1 teacher, 36 weeks at \$15.00	540.00	
Fuel	275.00	
Janitor and Cleaning	225.00	
		\$4064.00

High School:

Principal's Salary	\$1200.00	
Assistant's Salary	900.00	
Fuel	115.00	
Janitor and Cleaning	90.00	
		\$2305.00

High School Library	50.00	
High School Laboratory	50.00	
Text Books and Supplies	500.00	
		\$6969.00

Estimated Resources

Unexpended	\$ 456.66	
State School Fund	1100.00	
Equalization Fund	1600.00	
Tuition	750.00	
Interest on Per. School Fund	30.00	
		\$3936.66

Necessary Appropriation	\$3032.34
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Recommended Appropriation	\$3050.00
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Recommended for Repairs	\$200.00
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Recommended for Insurance	\$303.00
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This year the town received \$2188.00, from the State, as its share of the equalization fund. This allotment of funds is in addition to the regular state school fund and may be used to defray the regular expense of the elementary and high schools. As a result of this generous allotment the elementary schools have been maintained 36 weeks, the increases in teachers salaries have been continued and additional text books and supplies have been purchased.

The 1940-41 apportionment of the equalization fund has been reduced to \$1600.00. As a result of this reduction it will be necessary to curtail in expenditures for the next year in order to avoid an increase in the town's appropriation.

The cost of installing the toilets in the Longfellow building was \$665.38. Of this amount \$401.50 was for the cost of plumbing supplies and installation, and \$99.50 for an oil burning heater. The balance was for carpenter work and material incidental thereto. To assist in defraying the cost of this much needed improvement the State allotted the town \$350.00 from the equalization fund for special purposes. From funds remaining it is planned to paint the rooms. An estimate placed the cost of heating the rooms at approximately \$40.00 per year.

The writer feels that only a minimum of difficulties have been experienced, during the time these toilets have been in use, in their care and operation.

Due to the increase in the enrollment of high school pupils it was necessary to purchase 15 new seats and desks at a cost of \$122.10.

No changes have been made in the teaching staff since the last report. The maximum of efficiency in classroom work is generally obtained in a school system where there are few changes in teachers each year. It is generally recognized that the progress made in any school system is dependent upon the personnel of its teaching force. I believe the teachers have all displayed unusual interest in their work and have labored untiringly for the improvement of the schools. This might be further emphasized by stating the

fact that seven of the eight teachers employed attended the summer school.

Enrollment in the schools is as follows: Hamlin Primary 25; Hamlin Intermediate 23; Grammar 21; Central 31; Tibbetts Town 9; High School 60; Total 169.

In the Tibbetts Town School the average attendance has been below eight during the past school year. It will therefore be necessary to have a vote of the town authorizing the committee to maintain the school.

The local Farm Bureau Organization, through its lady members have financed the wiring and installation of lights in the Primary and Intermediate schools in the village. This is an improvement which will be appreciated during the short days of fall and winter.

In concluding this brief report, it being my eighteenth in a series of similar accounts, I acknowledge, with sincere appreciation, the interest displayed by teachers and the continued cooperation and support accorded by the committee and citizens.

Respectfully submitted,

BENJAMIN H. VARNEY, Supt. of Schools

 F. H. ALLEN, TREASURER, 1939

Debits

March 16, 1939 Balance on hand	\$2720.36	
Clayton Grant, tax lien	13.14	
Burleigh Grant, town hall rent	20.00	
F. H. Allen, excise taxes	44.69	
Town of Centerville, protest fee	1.53	
F. H. Allen, Treasurer's Reconciliation	73.91	
Geneva Jasper, refund	.50	
		<hr/>
Total Debits		\$2874.13

Credits

Warrants Paid	\$2733.51	
Paid without warrant	11.56	
Balance transferred to L. G. Sawyer	129.06	
		<hr/>
Total Credits		\$2874.13

 REPORT OF L. G. SAWYER, TREASURER FOR 1939-40

Debits

May 29, 1939 Cash balance from F. H. Allen		\$129.06
F. H. Allen, Treas. Recon.	107.63	
Union Trust Co., Temp. Loan	2000.00	
S. H. Higgins, tax collection	10,587.28	
L. G. Sawyer, excise taxes 1939	69.75	
L. G. Sawyer excise taxes 1940	551.38	
John Foster Account,		
1936-37 taxes	512.20	
H. H. Brazzell, 1938 tax lien	10.00	
Home Owners Loan Corp.,		
Newell Grant tax	42.99	
Benj. Dorr, 1936 tax lien	5.04	
Gilbert Floyd, 1938 tax lien	18.07	
Millard Rockwell, 1936 tax lien	6.00	
Merrill Higgins, 1936 tax lien	5.00	

Harold Sinclair, Frye Flynn and Caswell lot	50.00
Maynard Grant, tax lien	20.01
Howard Allen, tax lien	8.95
Newell Grant, tax lien	5.53
H. H. Brazzell, 1939 taxes	70.84
John V. Sawyer, 1939 taxes	12.81
Fred Archer, 1939 tax lien and previous	46.24
Hattie Foss, 1939 tax lien	32.84
Hattie Foss, release of tax lien	1.00
L. D. Worcester, 1939 tax lien	31.76
Otis Tibbetts, Henry Tibbetts, 1938 tax lien	9.70

Receipts from Treasurer of State:

Porcupine Bounties	\$ 357.00
Snow Removal	202.53
Town Road Account	1.50
Bank Stock Tax	21.65
State Aid Road	773.76
Dog Licenses Refunded	39.49
State School Fund	1112.83
Railroad & Telegraph Tax	1.28
Equalization School Fund	2188.00
Third Class Construction	193.89
Special Equalization Fund	350.00
Maintenance of Unimp. Roads	21.75
	<hr/>
	\$5263.68
Frank Fish, Town Hall Rent	\$ 64.50
Albert Richard, overpayment	.01
Lawrence Drisko, overpayment	.10
Town of Jonesport, overpayment	.02
Town of Centerville, tuition	300.00
Town of Columbia, tuition	350.00

Town of East Machias, Oscar Lund expense	236.16	
		\$20377.80
		\$129.06
Town Clerk, 1939 Dog Taxes	\$61.00	
Trustees School Fund	30.00	
Florence Plant Fund	1.00	
Albert Richard, rent of Town Hall	40.00	
Marcellus Grant, refund on overpayment	1.25	
		\$20508.05
Total Debits		\$20637.11

Credits

Total Warrants Paid	\$17678.83	
Balance on Hand	2958.28	
	\$20637.11	\$20637.11
Reconciliation of Cash Balance:		
Check Book Balance	\$2481.18	
Outstanding Checks	1101.51	
Total		\$3582.69
Bank Balance, Feb. 29, 1940	\$3582.69	
Deposits not credited		
Total		\$3582.69
Balance on Hand, Mar. 7, 1940	\$2958.28	
Check Book Balance	2481.18	
Difference, Cash on Hand	\$477.10	

EXCISE TAXES ACCOUNT, 1939-40

F. H. Allen

Collections Paid to Treasurer	\$44.69
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L. G. Sawyer	
Collections Paid to Treasurer	576.44
	<hr/>
	\$621.13

LEDGER ACCOUNT

Receipts, 1939	\$69.75	
Warrants Paid		
Balance Unexpended		\$69.75
	<hr/>	<hr/>
	\$69.75	\$69.75

TAX LIEN ACCOUNT

1935 Liens			
Bailey, Guy		\$14.49	\$14.49
1936 Liens			
Higgins, Merrill		\$11.31	
Rockwell, Millard		3.91	
		<hr/>	\$15.22
1937 Liens			
Bagley, Leon		\$19.57	
Dorr, Benj.		5.79	
Guptill, Lewis		5.79	
Lippincott, Jotham		1.99	
		<hr/>	
		\$33.14	\$33.14
1938 Liens			
Bagley, Leon		\$20.23	
Brazzell, William, Heirs of		64.53	
Dorr, Benj.		5.95	
Emerson, Allen		22.13	
Fickett, Merrill		9.12	
Grant, Mabel		25.98	
Hartford, Frank		4.41	
Higgins, Milford		9.43	

Tibbetts, Charles G.	31.98	
		\$193.76
		\$193.76
Total		\$256.61

Tax Lien Account for 1939 Taxes

Bagley, Leon	\$ 19.67	
Connors, Hillard	10.43	
Cook, William	3.66	
Dorr, Mary A., Heirs of	8.25	
Emerson, Allen	21.37	
Guptill, Mae	5.81	
Hartford, Frank	10.43	
Higgins, Milford	9.20	
Wakefield, Ira	38.23	
Worcester, Benj.	26.76	
Rockwell, E. M.	49.55	
		\$203.36
Brazzell, H. H., Heirs of, tax lien costs	3.00	
Sawyer, John V., tax lien costs	1.50	
		\$207.86

LIST OF UNCOLLECTED TAXES AT CLOSE OF 1939-40

1931 Taxes

Bagley, Leon	\$10.00	
Clark, Albert	4.24	
		\$14.24
		\$14.24

1932 Taxes

Allen, Austin	\$ 10.82	
Allen, Frank M.	56.62	
Allen, Drisko	3.00	
Bagley, Andrew	3.82	

Bagley, Leon	26.01
Bagley, Willard D.	3.00
Clark, Albert	37.41
Cox, William	5.50
Dorr, Benj.	2.00
Dorr, Gilbert	11.05
Grant, Foriester, Heirs of	1.25
Grant, Herman	5.50
Grant, Clayton	34.18
Grant, Willie	24.14
Grant, Hanford	3.51
Guptill, Lewis	6.12
Oliver, Maurice	3.00
Pineo, Charles	63.45
Schencks, William	5.50
Schencks, Warren	3.00
Sinclair, Irving	39.24
Tibbetts, Ralph	6.12
Tibbetts, Emma	43.53
Tibbetts, Henry	3.00
Tibbetts, Chas. G.	27.59
Tibbetts, Martha, Heirs of	5.84
Tabbutt, Jerome, Heirs off	7.03
Tracy, Henry	11.62
Worcester, Richard	3.00
Worcester, William W.	5.12

 \$460.97

\$460.97

1933 Taxes

Allen, Howard	\$ 8.70
Bagley, Leon	20.70
Clark, Albert	5.70
Cox, William	1.50
Driscoll, Simeon	3.00
Driscoll, Simeon Mrs.	12.30
Foss, Hattie	47.25

Grant, Foriester, Heirs of	.60
Grant, Hanford	4.20
Grant, Maynard	6.12
Guptill, Lewis	5.40
Higgins, Stillman	.67
Oliver, Maurice	3.00
Tenney, Alton	8.70
Worcester, William W.	9.30

\$137.14

\$137.14

1934 Taxes

Albee, Everett N.	\$ 3.00
Allen, Austin	11.40
Allen, Howard	8.84
Bagley, Leon	13.36
Clark, Albert	1.67
Cox, William	2.65
Driscoll, Simeon	3.00
Grant, Herman	3.08
Grant, Willie J.	9.72
Grant, Maynard	2.00
Grant, Clayton	22.04
Grant, Maurice	3.00
McCabe, Ralph	2.00
Schencks, William	4.68
Tibbetts, Henry	2.48
Tenney, Alton	1.94

\$94.86

\$94.86

1935 Taxes

Allen, R. M.	\$ 6.00
Bagley, William D.	3.00
Dorr, Gilbert A.	1.90
Fickett, Merrill	.40
Grange, Union	1.20

Grant, Newell	.98	
Magee, Hannah	3.00	
Plummer, E. K.	24.00	
Smith, Catherine	1.20	
Smith, Everett	.60	
Schencks, William H.	3.00	
Stevens, A. C.	.60	
		\$45.88
		\$45.88
		\$753.09
Total Taxes Due		

ACCOUNTS RECEIVABLE, 1939-40

Credits

March 16, 1939:	
High School, rent of hall	\$ 20.00
Treas. of State, porcupine bounties	412.75
Treas. of State, Snow Removal Acct.	202.53
Marcellus Grant, overpayment	1.25
Ginn & Co., overpayment	1.00
F. H. Allen, Auditor's Reconciliation	73.91
Town of Centerville, protested check	49.53
E. V. French Estate	161.50
Elmer Grant, overpayment	5.00
John Foster, due on commitment	81.32
John Foster, due on commitment	430.88
Treas. of State, porcupine bounties	11.75
March 2, 1940:	
Treas. of State, due for rent of snow fence	24.50
Treas. of State, due from joint account snow removal	92.87
Treas. of State, balance due State Aid Road Account	4.80
Town of East Machias	258.31
Due from the town of Addison	38.57
Due from the town of Dedham, or unknown	74.81

F. H. Allen, Treasurer's Reconciliation	107.63	
		\$2052.91
Debits		
April 15, 1939, F. H. Allen	\$73.91	
April 14, 1939, Burleigh Grant, rent of town hall	20.00	
April 15, 1939, Town of Centerville	1.53	
June 1, 1939, John N. Foster, cash	12.00	
June 20, 1939, John N. Foster, cash	69.32	
July 8, 1939, Treas. of State, porcupine bounties	357.00	
Feb. 17, 1940, Treas. of State, snow removal	202.53	
Oct. 10, 1939, Town of Centerville, payment of protested check	48.00	
Oct. 5, 1939, Town of East Machias	236.16	
March 2, 1940, Marcellus Grant, cash	1.25	
March 7, 1940, John N. Foster, credit by Warrant	430.88	
March 5, 1940, F. H. Allen, Treasurer's Reconciliation, Cash	107.63	
		\$1560.21
Net Credits		\$492.70

ACCOUNTS PAYABLE ACCOUNT, 1939-40

Debits

March 23, 1939:		
Bert Bailey, balance of salary 1935-36	\$	13.04
Seth H. Higgins, comm. on excise taxes		3.61
Seth H. Higgins, overpayment on excise tax collection		2.00
Frank H. Allen, comm. on excise taxes		16.90
John N. Foster, salary account		346.98
John N. Foster, cost of tax liens		12.00
John N. Foster, overpayments on excise taxes		10.29

Town of New Sharon, Frank Hartford Acct.	103.65	
Henry Sawyer, legal advice	4.00	
March 2, 1940:		
Marks Printing House	7.50	
Treas. of State, Old Age Assistance	110.24	
Treas. of State, S. H. C. for Snow Removal	200.40	
Lorey Grant, 3rd Class Maintenance	2.80	
		\$833.41
Credits		
May 1, 1939, Seth H. Higgins, comm on excise taxes	\$ 3.61	
July 1, 1939, Frank H. Allen, comm. on excise taxes	16.90	
Oct. 2, 1939, Seth H. Higgins, overpayment on excise tax collection	2.00	
Dec. 1, 1939, Town of New Sharon, Frank Hartford account	103.65	
Dec. 1, 1939, Henry Sawyer, legal advice	4.00	
March 2, 1940 John N. Foster, salary account	346.98	
March 2, 1940, John N. Foster, cost of tax liens	12.00	
March 2, 1940, John N. Foster, overpayment on excise tax collection	10.29	
		\$499.43
March 7, 1940, Outstanding bills		333.98
		\$833.41

SUMMARY OF ACCOUNTS

	Overdw.	Unexp.
1939 Excise		\$ 69.75
Administration	\$ 50.06	
Town Hall	31.26	
Street Lights		1.56
Highways & Bridges		6.96
3rd Class Maintenance	13.11	
Snow Removal, Town		25.18

ANNUAL TOWN REPORT

41

Snow Removal, State	159.86	
Support of Poor	73.47	
School Repairs		150.74
Miscellaneous	1196.65	
Abatements		108.71
Interest		43.81
Overlay		8.96
	<hr/>	<hr/>
	\$1524.41	\$415.67
Net Overdraft to		
Net Town Debt		1108.74
	<hr/>	<hr/>
	\$1524.41	\$1524.41

COMPARATIVE FINANCIAL STATEMENT

Assets

	Mar. 7, 1939	Mar. 7, 1940
Cash	\$2720.36	\$2958.28
Back Taxes	840.66	753.09
1939 Tax Liens		207.86
Tax Liens	428.32	256.61
Accounts Receivable	923.78	492.70
Trust Funds	1138.77	1138.77
Overdraft State Aid	348.10	

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	\$6499.99	\$5807.31
Net Town Debt	13.59	723.59
	<hr/>	<hr/>
	\$6513.58	\$6530.90

Liabilities

Notes Payable	\$5150.00	\$5150.00
Accounts Payable	246.57	223.74
Old Age Assistance		110.24
1940 Excise Tax		551.38
Unexpended, High & Common Schools	976.24	456.77
Trust Fund Reserve	40.77	38.77
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	\$6413.58	\$6530.90

APPROPRIATIONS

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