

1944

Annual Report of the Municipal Officers of the Town of Columbia Falls For The Municipal Year 1943-1944

Columbia Falls, (Me.)

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Annual Report
of the
Municipal Officers
of the town of
Columbia Falls
For the Municipal Year
1943-1944



Columbia Falls Men and Women in the Service

Winona Alley	(Killed in Action)
Foster Alley	Lester Look, Jr.
Loren Alley	Robert Look
Shapleigh Allen	Charles Marshall
Arden Ayers	Charles Nickerson
Roy Bagley (dischg.)	Milton Oliver
Elmer Bailey	Morris Pineo
Louis Bennett	Norris Pineo
Ray Crandon	Arnold Pottle
Malcolm Davis	Geraldine Ramsdell
Warren Davis	Donald Reed
Gordon Dorr	Philip Reed
Alton Driscoll	Walter Reed
Kenneth Driscoll	Warren Schencks
Elliott Drisko	Harold Sinclair, Jr.
Willard Emerson	Phillips Sinclair (dischg.)
Frank Fish, Jr.	Clarence Tabbutt
Haley Foss	Milton Tabbutt
Arnold Grant	Donald Tibbetts
Burleigh Grant	Arnold Tibbetts
Embert Grant	Embert Tibbetts
Leon Grant	Frank Tracy
Leighton Grant	Roger Wakefield (dischg.)
Marcellus Grant	Harvey Elmore Worcester
Morton Grant	Hubert Worcester
Marie Grant	Florence Worcester
Robert Grant	Roy Worcester
Wilbur Grant, Jr.	LeRoy Worcester
Erwist Hartford	Wilbur Worcester (dischg.)
Russell Hayward	Caswell Young (dischg.)
Clyde Higgins (dischg.)	

TOWN OFFICERS

SELECTMEN AND OVERSEERS OF POOR

Fred B. Pineo, Jr.

Seth Higgins

Elmer Grant

ASSESSORS

Fred B. Pineo, Jr.

Keith Drisko

Merrill Higgins

TOWN CLERK

Luther G. Sawyer

TREASURER

Willis H. Allen

COLLECTOR

Mary R. Bailey

SCHOOL COMMITTEE

Clayton Foss

Bert Bailey

Seth Higgins

SUPERINTENDENT OF SCHOOLS

Benjamin H. Varney

CONSTABLES

H. A. Barton

J. E. Emerson

Frank Morris

AUDITOR

A. F. Sawyer

REPORT OF THE TREASURER OF THE TOWN OF
COLUMBIA FALLS, MAINE
For The Municipal Year Ending February 25, 1944

RECEIPTS

Feb. 25, 1943, Bal. on Hand at close of Previous Year	\$2834.20
Received on account 1941 Tax Liens	407.42
Received on account 1942 Tax Liens	6.08
Received on account High School (Albert Richard)	14.00
Received from Fellows E. Drisko, Treas. Addison	1.20
Received from Tuition, Towns of Columbia and Centerville	351.00
Received from State, Bank Tax	22.69
Received from State, Dog License Refund	34.88
Received from State, School Fund	1819.20
Received from State, Equalization Fund	2623.00
Received from State, Additional Equalization Fund	30.90
Received from Town of Addison, use Fire Equip.	28.00
Received from Frank H. Morris, proceeds from Town Hall	136.00
Received from Otis Tibbetts, funeral expenses of late father	68.00
Received from Laurence Drisko, returned check	6.00
Received from sale of land by Town	10.00
Received from L. G. Sawyer, Clerk, dog licenses	75.90
Received from Town Centerville, proceeds from sale of Civic Defense Buildings	4.11
Received from Winslow Morris for printing Pub. Notice and sale of Weir Permit	11.00
Received from Mary R. Bailey, Collector, Excise Taxes	383.97
Received from Mary R. Bailey, Coll, 1943 Comm.	12956.76
Total Receipts	\$21,824.31
Expenditures	
Paid Selectmen's Warrants	\$15,175.74
Balance, Cash on Hand February 25, 1944	\$6,648.57

All Warrants presented, to date, have been paid, and you have in the hands of your Treasurer, Cash items as follows:
 Cash on Deposit at Union Trust Co., Ellsworth, Me. \$6642.75
 Cash on Hand . 5.82

\$6648.57

Also the Treasurer holds Bank Book showing Trust Funds deposited to the credit of Allen Memorial Field amounting to \$34.26.

(Signed) W. H. ALLEN, Treasurer

REPORT OF SELECTMEN

ADMINISTRATION

Receipts

Appropriation	\$1100.00	
Dog Tax Refund .	34.88	
Bank Stock Tax	22.69	
Printing and Permit for Weir	11.00	
		<hr/>
		\$1168.57

Expenditures

General Government	\$1126.32	
Vital Statistics	10.75	
Sealer of Weights and Measures	10.00	
Health Officer	10.00	
		<hr/>
		\$1157.07

Unexpended Balance		\$11.50
Town Officers' Salaries:		
Selectmen and Overseers:		
Fred B. Pineo, Jr.	\$200.00	
Seth Higgins	50.00	
Elmer Grant	50.00	
Assessors:		

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Fred B. Pineo, Jr.	\$48.00	
Keith Drisko	48.00	
Merrill Higgins	48.00	
Town Clerk: Luther G. Sawyer	50.00	
Treasurer: Willis H. Allen	75.00	
Collector: Mary R. Bailey	260.18	
School Committee:		
Clayton Foss	5.00	
Bert Bailey	5.00	
Seth Higgins	5.00	
Constables:		
H. A. Barton	1.50	
Frank Morris	14.00	
J. E. Emerson	4.00	
Excise Tax Coll.: Mary R. Bailey	17.36	
Auditor: A. F. Sawyer	37.00	
Attendance Officer: Ralph Norton	10.00	
		\$928.04
Postage and Telephone:		
Fred B. Pineo, Jr.	\$5.56	
Willis H. Allen	14.77	
Luther G. Sawyer	3.87	
		\$24.20
Printing and Supplies:		
Parlin Printing Co.	\$84.44	
Marks Printing House	30.70	
		\$115.14
Miscellaneous:		
Seth Higgins, car	\$6.00	
Fred Pineo, Jr., car	8.00	
G. W. Rockwell	4.00	
Occidental Indemnity Co.	25.00	
Ralph A. Norton	3.20	
Eva Bucknam, rent	5.00	

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Mary R. Bailey, cost tax liens	4.50	
Union Trust Co., bank charges	3.24	
		\$58.94

TOWN HALL

Receipts

Appropriation	\$375.00	
Frank Morris, hall rent	136.00	
		\$511.00

Expenditures

Bangor Hydro Electric Co.	\$17.64	
Frank Morris, janitor	97.00	
Frank Morris, fuel	3.00	
Seth H. Allen, insurance	41.25	
D. N. Ramsdell, supplies	2.10	
Joseph Drisko, fuel	6.00	
		\$166.99

Unexpended Balance		\$344.01
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STREET LIGHTS

Appropriation		\$375.00
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Expenditures

Bangor Hydro Electric Co.		\$375.00
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SEALER OF WEIGHTS & MEASURES

Transferred from Administration		\$10.00
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Expenditures

Harry Brown		\$10.00
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 VITAL STATISTICS

Transferred from Administration	\$10.75
Expenditures	
Luther G. Sawyer	\$10.75

 ANTI-TUBERCULOSIS

Appropriation	\$25.00
Expenditures	
Treasurer of State	\$25.00

 ADVERTISING

Appropriation	\$15.00
Expenditures	
Wash. Co. Chamber of Commerce	\$15.00

 SUPERINTENDENT'S SALARY

Appropriation	\$350.00
Expenditures	
Benjamin H. Varney	\$350.00

 INTEREST ACCOUNT

Appropriation	\$100.00
Expenditures	
Trustees School Fund	\$30.00
Trustees, Florence Plant Fund	2.00
Treasurer of State	1.78

 \$33.78

Unexpended Balance	\$66.22
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REAL ESTATE

Receipts

Crandon Lot		\$10.00
Charges against property	\$4.29	

STATE AND COUNTY TAXES

Raised by Town:

State Tax	\$1607.21	
County Tax	996.52	
		<hr/>
		\$2603.73

Expenditures

Treasurer of State	\$1607.21	
County Treasurer	996.52	
		<hr/>
		\$2603.73

FIRE DEPARTMENT RESERVE		\$109.21
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SUPPORT OF POOR

Appropriation	\$400.00	
Otis Tibbetts (Henry Tibbetts funeral exp.)	68.00	
		<hr/>
		\$468.00
No Expenditures		

AID TO DEPENDENT CHILDREN

Appropriation		\$478.00
	Expenditures	
Freida Grant	\$20.00	
Frances Allen	184.00	
Abbie Higgins	90.00	
Lena Cook	77.00	

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Due from last year	98.50	
	<hr/>	\$469.50
Unexpended Balance		<hr/> \$8.50

CIVILIAN DEFENSE

Appropriation	\$25.00	
Town of Centerville	4.11	
	<hr/>	\$29.11
No Expenditures		

HIGHWAYS — SNOW REMOVAL

Receipts

Appropriation	\$500.00	
Treas. of State (by deductions)	27.61	
Due from State (plowing S. A.)	143.77	
Due from State (snow fence)	24.50	
	<hr/>	\$695.88

Expenditures

L. D. Worcester & Truck	189.27
Fred B. Pineo, Jr.	80.12
Elmer Grant	41.54
George Worcester & truck	26.00
George Lackee & truck	16.90
George W. Rockwell	8.03
Lester Look	8.98
Merrill Higgins	9.63
Millard Rockwell	2.20
Frank Morris	12.65
Fred B. Pineo, truck	7.13
Roscoe M. Grant	4.00
Bert Bailey	3.00

Hazen Grant	.55	
Due State, plowing No. 1 Highway	200.40	
		\$610.40

Unexpended balance		\$85.48

ROADS AND BRIDGES

Appropriation		\$1300.00
	Expenditures	
Paid for Patrol	\$694.80	
Transferred to 3rd Class Maintenance	80.00	
Town Road Work	79.09	
		853.89

Unexpended balance		\$446.11

TOWN ROAD WORK

Lester S. Look	8.80	
Clayton Foss	7.34	
D. N. Ramsdell, supplies	.70	
Fred B. Pineo, supplies	62.25	
		\$79.09

3RD CLASS MAINTENANCE

Transferred from Roads and Bridges		\$80.00
	Expenditures	
Fred B. Pineo Jr.	12.65	
Elmer Grant	12.65	
Frank Morris	1.65	
Fred B. Pineo, truck	15.00	
George Worcester, truck	3.90	
George Lackee, truck	3.90	

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Clarence Nash, gravel	.45
	<hr/>
	\$50.20
Unexpended balance	\$29.80

STATE AID

Appropriation	\$799.50
No expenditures	

FRED PINEO, JR.,
SETH HIGGINS,
ELMER GRANT,
Selectmen.

REPORT OF SUPERINTENDENT OF SCHOOLS
1943-44

To the Superintending School Committee and Citizens of
Columbia Falls:

I herewith submit for your consideration my twenty-
second annual report of the Columbia Falls schools.

DIRECTORY

Superintending School Committee

Clayton Foss	term expires 1944
Bert Bailey	term expires 1945
Seth Higgins	term expires 1946
Attendance Officer	Ralph Norton

Teachers	Yearly Salary
Charles Wakefield, Prin. High School	\$1450.00
Mrs. Laura Fowler, Ass't. High School	1080.00
Laurence Drisko, Grammar	720.00
Mrs. Helen Grant, Intermediate	720.00
Mrs. Elizabeth Worcester, Primary	720.00
Mrs. Marjorie Pineo, Central	810.00
Mrs. Emma Foss, Tabbutt	720.00

Janitors	
Hazen Grant, Village Schools	12.00 per wk.
Ronald Grant, Central	2.00 per wk.
Bessie Hartford, Tabbutt	2.00 per wk.

FINANCIAL STATEMENT

Credits

Unexpended balance	\$612.03
Appropriation	4150.00
State School Fund	1850.10
Equalization Fund	2623.00
Tuition, Town of Centerville	117.00
Refund, Laurence Drisko	6.00
Tuition, Town of Columbia	234.00
Interest on School Fund	30.00

\$9622.13

Debits

Elementary Schools:

Teachers' Salaries	\$3846.13
Fuel	556.70
Janitors and Cleaning	350.00

4752.83

High School:

Teachers' Salaries	2464.00
Fuel	275.60
Janitor and Cleaning	216.00

2955.60

Text Books	210.94
Supplies	328.46
Water, Lights and Rent	75.12
High School Library	72.20

8395.15

Unexpended

\$1226.98

REPAIRS		
Credits		
Unexpended		\$327.20
Debits		
Labor	14.23	
Material	15.30	

		29.53

		297.67

INSURANCE		
Credits		
Appropriation		\$303.00
Debits		
Premiums Paid		303.00

ESTIMATED BUDGET 1944-45

Expenses		
5 teachers 36 weeks at \$22.50	4050.00	
1 Janitor 36 weeks at 12.00	432.00	
2 janitors 36 weeks at 2.50	180.00	
High School Principal	1800.00	
High School Assistant	1200.00	
Library and Laboratory	150.00	
Water, Lights and Rent	75.00	
Clerk's Salary	95.00	
Textbooks and Supplies	650.00	
Fuel	900.00	
Cleaning	75.00	

		\$9607.00
Estimated Credits		
Unexpended	\$1226.98	
State School Fund	1650.00	
Equaliazion Fund	2605.00	
Tuition	450.00	

Interest on Permanent School Fund	30.00
	5961.98
Necessary Appropriation	3645.02
Recommended Appropriation	3650.00
Recommended for Repairs	\$300.00
Recommended for Insurance	160.40

The recommended appropriation of \$3650.00 for the high and elementary schools includes all items of expense, excepting insurance and repairs. Though this recommendation provides for an increase in the cost of wood and higher salaries for teachers it is \$500.00 less than last year.

The unexpended balance in the school account, though increases in teachers' salaries were granted, is the result of an increase in the State School Fund over the previous year and the closing of the Central Primary School.

There was no appropriation made for repairs last year, the slight expenditures for this year having been taken from the unexpended fund, leaving still a substantial balance unexpended. The shortage of labor has again hampered the much needed repairs to all buildings. Owing to the rapid deterioration in the physical condition of the buildings, inside and out, I am recommending that a substantial amount be appropriated each year and allowed to accumulate until labor and material are available to put the buildings in proper condition. There are some conditions now existing that demand immediate attention.

The following table showing the enrollment in the different schools and the total for all schools, is identical with the total enrollment of last year.

School	Sub.												Tot.	
	Pri.	1	2	3	4	5	6	7	8	9	10	11		12
Vil. Gram.							9	5	6					20
Vil. Int.				4	9	8								21
Vil. Pri.	11	8	7											26
Central		4		2	4	1	1	5	2					19
Tabbutt		1	2	1	3	1	2		2	2				14
High School										11	5	14	7	37
Totals	12	14	8	9	14	11	10	12	10	11	5	14	7	137

The greatest detriment to the progress of a school system is irregular attendance occasioned by unnecessary absence due to the indifferent attitude of a few parents toward the interest and welfare of their children. The work of a good teacher is often impaired by the indifferent attitude and faultfinding tactics of parents, while on the other hand, the work of the poorest teacher can be made much better by the encouragement and cooperation of the patrons of the schools.

In conclusion I wish to thank the teachers, members of the superintending school committee and citizens for their loyalty and support in the face of these difficult and trying times.

Respectfully submitted,

BENJ. H. VARNEY,
Superintendent of Schools

1943 ANNUAL REPORT OF COLUMBIA FALLS

The Public Health Nursing Service aims to promote and insure the future good health of all individuals in all economic levels and to prepare them to make better adjustments toward healthy hygienic and social living. To this end home visits were made by the Public Health Nurse in 1943.

During the year, prenatal visits were made with special emphasis being placed upon medical care for every expectant mother. Good prenatal care is effective in reducing

infant death rate and promoting a healthy mother and baby at birth.

Information and guidance was given by the Public Health Nurse to the mothers of infants, preschool and school children by making periodic home visits. This presented an opportunity for the mothers to learn methods of child care and training through progressive instructions.

Follow up visits were made to crippled and pediatric clinic children to note progress, to urge clinic attendance and to see that treatment was being properly carried out in the home.

Schools were visited and interviews were held with the superintendent and teachers. Problems were discussed with the teachers and sometimes it was necessary to make a visit to the home of the child and discuss the problems with the mother. 55 tuberculin tests were done in the schools during the year.

We hope that with an increasing interest in health that in the forthcoming year a health committee may be formed so that the teachings of the nurse may be furthered.

EVERIL HARRIS,
Supervising Nurse

Report of Audit
of the Town of
COLUMBIA FALLS

For the Year Ending February 26

1943

A. F. SAWYER
Auditor

SAWYER & SAWYER
Accountants and Auditors
Milbridge, Maine
March 7, 1944

To the Inhabitants of the Town of Columbia Falls:

In accordance with the request of your municipal officers we have completed an examination of the accounts of your town officials for the municipal year ended Feb. 26, 1944.

In our opinion, based upon such examination, the accompanying exhibits and schedules fairly represent the financial condition of your municipality as of February 26, 1944 and the results of its operations for the period then ended. The data obtained by us is summarized in the following:

Comments

- | | | |
|----------|---|--|
| Exhibit | A | Balance Sheet |
| | B | Cash Receipts and Disbursements |
| | C | 1943 Valuation and Commitment |
| | D | Statement of Departmental Operations |
| | E | Analysis of Change in Net Surplus |
| Schedule | 1 | Reconciliation of Treasurer's Cash Balance |
| | 2 | Tax Liens |
| | 3 | Accounts Receivable |
| | 4 | Trust Fund Investments |
| | 5 | Accounts Payable |
| | 6 | Dog Taxes |
| | 7 | Supplemental Taxes |
| | 8 | Abatements |

Respectfully submitted,
SAWYER AND SAWYER
By A. F. Sawyer
Accountants and Auditors

 COMMENTS
CASH:

An examination was made of all receipts as recorded and same were found to have been deposited currently in the bank. The detail is shown by Exhibit B.

Expenditures were made by check supported by authorized warrants and invoices on file, as summarized on Exhibits B and D.

The cash balance was reconciled with the bank as per detail on Schedule 1.

TAXES:

The 1943 tax commitment was found to be in agreement with the Assessors' records.

TAX LIENS:

The payments on tax liens appeared to have been applied against the proper items. Those remaining unpaid are shown by Schedule 2.

The Excise Tax was verified with the triplicate copies of the receipts as follows:

1943—Receipts 78 to 160	\$156.38
—Deposited with Treasurer (Ex. B)	156.38
1944—Receipts 1 to 68	227.58
—Deposited with Treasurer (Ex. B)	227.58

The 1944 Excise Tax was carried forward to the new municipal year.

The disposition of 1943 Excise Tax was as follows:

Balance forward from prior year	\$318.41
Receipts as above	156.38

NOT USED AND CARRIED TO SURPLUS \$474.79

TRUST FUNDS:

An examination was made of the savings pass books covering trust fund investments and the detail is shown by Schedule 4.

GENERAL:

Our test check was made of paid bills and payrolls. All were proper charges and correctly recorded.

We did not check the Victory Tax deductions.

With the exception of cash and trust funds, no external verification was made of your asset or liability accounts.

EXHIBIT A**BALANCE SHEET—February 26, 1944**

(compared with February 25, 1943)

Subsidiary

Schedules:

	ASSETS	
	Feb. 26, 1944	Feb. 25, 1943
1 Cash	\$6,648.57	\$2834.20
Tax Accounts:		
2 Tax Liens	197.87	568.78
3 Accounts Receivable	168.27	360.89
4 Trust Fund Invest- ments	1138.26	1140.26
Less-Used by Town	1104.00	1106.00
	34.26	34.26
Other Assets:		
Real Estate	4.29	
TOTAL ASSETS	\$7053.26	\$3798.13
	LIABILITIES	
5 Accounts Payable	\$200.40	\$213.69
Due Trust Funds	1104.00	1106.00
Due Governmental Agencies:		
Teachers' Retirement		
Fund	\$130.00	\$156.50
Withholding Tax	112.44	23.75
	242.44	180.25
4 Tr. Fund Reserve	1138.26	1140.26

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Less-Liabil. above 1104.00	1106.00	
	34.26	34.26
TOTAL LIABILITIES	1581.10	1534.20
Surplus Accounts:		
Departmental Balances		
Forward (Exh. D)	3653.28	1040.28
Excise Tax	227.59	318.41
Net Surplus	1591.29	905.24
	5472.16	2263.93
COMBINED LIABILITES & SURPLUS ACCOUNTS	\$7053.26	\$3798.13

EXHIBIT B

CASH RECEIPTS AND DISBURSEMENTS

Year ended February 26, 1944

Cash Balance—February 25, 1943 \$2834.20

RECEIPTS

Property and Poll Taxes:

Current Year	\$12,956.76
Tax Liens	413.50

\$13,370.26

Excise Tax—1943	156.38
Excise Tax—1944	227.59

383.97

Dog Licenses 75.90

	From	Other
Departmental:	State	Sources
General Government	57.57	147.00
Protection		32.11

Education	4,473.10	357.00	
	<u>4,530.67</u>	<u>536.11</u>	
			(Ex. D) \$5,066.78
Unclassified:			
Accounts Receivable		15.20	
Sale of Real Estate		10.00	
Previous Year's Poor Account		68.00	
		<u>93.20</u>	
	TOTAL RECEIPTS		18,990.11
			<u>21,824.31</u>
	TOTAL AVAILABLE		21,824.31
	DISBURSEMENTS		
Departmental Accounts (Exhibit D)	14,452.76		
Accounts Payable	12.35		
Maine Teachers' Retirement Fund	281.71		
Victory Tax	86.66		
Withholding Tax	262.36		
Dog Taxes	75.90		
Perpetual Care Cemetery Lot	4.00		
		<u>15,175.74</u>	
CASH BALANCE—February 26, 1944 (Schedule 1)			<u>\$6,648.57</u>

EXHIBIT C

1943 VALUATION AND COMMITMENT

Year Ended February 26, 1944

VALUATION:

Real Estate - Resident	\$118838.00	
- Non-Resident	36944.00	
	<u>\$155,782.00</u>	

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Personal Estate - Resident	17856.00	
- Non-Resident	1825.00	
		19,681.00

TOTAL VALUATION		\$175,463.00
COMMITMENT:		
Valuation x Rate -		
\$175,463.00 x .0715	\$12545.60	
150 Polls @ \$3.00	450.00	
Variance	.49	

*TAX COMMITMENT	12,996.09	
Supplemental Tax	13.07	

TOTAL CHARGES TO COLLECTOR		\$13,009.16
CREDITS TO COLLECTOR:		
Cash paid Treasurer	\$12956.76	
Abatements	14.36	
Tax Liens	38.04	

TOTAL CREDITS TO COLLECTOR		\$13,009.16
COMPUTATION OF ASSESSMENT		
*Tax Commitment		\$12,996.09
Requirements:		
Town Appropriations	\$10,345.50	
State Tax	1,607.21	
County Tax	996.52	

TOTAL APPROPRIATIONS (Exhibit D)		\$12,949.23

OVERLAY - Transferred to Net Surplus (Exhibit E)		\$46.86

STATEMENT OF DEPARTMENTAL OPERATIONS

	Bal. from '43-44	App'ns	Dept. Recpts.	Oth. Cr.
GENERAL GOVERNMENT:				
Administration		\$1,100.00	\$68.57	\$5.72
Town Hall		375.00	136.00	
		1,475.00	204.57	5.72
PROTECTION:				
Fire Department	101.05		28.00	
Street Lights		375.00		
Sealer of Weights & Measures				10.00
Civilian Defense		25.00	4.11	
	101.05	400.00	32.11	10.00
HEALTH & SANITATION:				
Nurse		25.00		
Health Officer				10.00
Vital Statistics				10.75
		25.00		20.75
HIGHWAYS & BRIDGES:				
Roads & Bridges		1,300.00		
Third Class Maintenance				80.00
State Aid		799.50		
Snow Removal		500.00		195.88
		2599.50		275.88
CHARITIES:				
Support of Poor		400.00		
Aid to Dependent Children		478.00		
		878.00		
EDUCATION:				
Schools	612.03	4,150.00	4,830.10	30.00
Superintendence		350.00		
School Repairs	327.20			
School Insurance		303.00		
	939.23	4,803.00	4,830.10	30.00
UNCLASSIFIED:				
Abatements		50.00		
Advertising		15.00		
		65.00		
INTEREST:				
Interest		100.00		
SPECIAL ASSESSMENTS:				
State Tax		1,607.21		
County Tax		996.52		
		2,603.73		
	\$1,040.28	\$12,949.23	\$5,066.78	\$342.35*
	(Exhibit A)	(Exhib. C)	(Exhib. B)	

YEAR ENDED FEB. 26, 1944

EXHIBIT D

Tl. Avail. Cash Exp. Oth. Chg. Overdrafts Unexpended '44-'45 Yr. Lapsed Balances Balances to

\$1,174.29	\$1,126.32	\$30.75		\$17.22	
511.00	166.99				\$344.01
1,685.29	1,293.31	30.75		17.22	344.01
129.05	19.84				109.21
375.00	375.00				
10.00	10.00				
29.11				29.11	
543.16	404.84			29.11	109.21
25.00	25.00				
10.00	10.00				
10.75	10.75				
45.75	45.75				
1,300.00	773.89	80.00			446.11
80.00	50.20				29.80
799.50					799.50
695.88	409.90	200.50		85.48	
2,875.38	1,233.99	280.50		85.48	1,275.41
400.00					400.00
478.00	469.50			8.50	
878.00	469.50			8.50	400.00
9,622.13	7,702.33	692.82			1,226.98
350.00	350.00				
327.20	29.53				297.67
303.00	303.00				
10,602.33	8,384.86				1,524.65
50.00		14.36		35.64	
15.00	15.00				
65.00	15.00	14.36		35.64	
100.00	1.78	32.00		66.22	
1,607.21	1,607.21				
996.52	996.52				
2,603.73	2,603.73				
\$19,398.64	\$14,452.76	\$1,050.43**		\$242.17	\$3,653.28
	(Exhib. B)			(Exh. E)	(Exh. A)

EXHIBIT D (Cont.)

STATEMENT OF DEPARTMENTAL OPERATIONS-Cont.
Year Ended February 26, 1944

***OTHER CREDITS:**

Accounts Payable	\$1.22	
Tax Lien Costs	4.50	
		\$ 5.72
Administration		10.00
	10.00	
Administration	10.75	
		20.75
Roads and Bridges		80.00
Accounts Receivable		168.27
Accounts Payable		27.61
Interest		30.00
		\$342.35

****OTHER CHARGES:**

Sealer of Weights & Measures	\$10.00	
Health Officer	10.00	
Vital Statistics	10.75	
		\$ 30.75
3rd Class Maintenance	80.00	
Accounts Payable	200.40	
Victory Tax	.10	
		280.50
Teachers' Retirement Fund	255.21	
Victory Tax	62.81	
Withholding Tax	374.80	
		692.82

Surplus		14.36
Schools	30.00	
Interest on Trust Funds	2.00	
		<u>32.00</u>
		<u>\$1,050.43</u>

EXHIBIT E

ANALYSIS OF CHANGE IN NET SURPLUS

Year Ended February 26, 1944

Net Surplus - February 25, 1943 (Exhibit A)		\$905.24
Transactions Affecting Prior Years:		
Charges - Adjustment Accounts Receiv.	\$185.25	
Credits - Adjust. 1941 Lien	\$.05	
- Adjust. Acc. Payable	12.07	
- Poor Refund	68.00	
- Excess Sale of Property	6.50	
- Real Estate	7.79	
		<u>94.41</u>
NET LOSS AFFECTING PRIOR YEARS		90.84
		<u>\$814.40</u>
Transactions affecting Current Year:		
Operating Accounts-		
Departmental Bal. (Exhibit D) - Unexp.	242.17	
Add-Overlay (Exhibit C)	46.86	
		<u>\$289.03</u>
Credits - 1943 Excise Tax	474.79	
- Supplemental Tax	13.07	
NET GAIN IN OPERATING ACCOUNTS FOR YEAR		\$776.89
NET SURPLUS - February 26, 1944 (Exhibit A)		<u>\$1,591.29</u>

SCHEDULE 1

RECONCILIATION OF TREASURER'S CASH BALANCE

Year Ended February 26, 1944

Balance per bank statement-Union Trust Co.	\$7,716.37
Add: Deposit not credited	77.11
	<hr/>
	\$7,793.48
Deduct: Outstanding checks	1,150.73
	<hr/>
CHECK BOOK BALANCE	\$6,642.75
Detail of Cash on hand:	
Coin	\$3.76
Check	2.06
	<hr/>
	\$5.82
CASH BALANCE-Feb. 26, 1944 (Exhibits A and B)	\$6,648.57

SCHEDULE 2

TAX LIENS

Year	Uncollected 2-25-43	New Liens	Uncollected Collected	2-26-44
1943		\$42.54		\$42.54
1942	\$161.41		\$6.08	155.33
1941	407.37		407.37	
	<hr/>	<hr/>	<hr/>	<hr/>
	\$568.78	\$42.54	\$413.45	\$197.87
	(Exh. A)		(Exh. B)	(Exh. A)
		1943	1942	Total
Brazzell, Wm. Heirs			\$75.93	\$75.93
Cook, Lena		\$3.79	5.43	9.22
Look, Horace		38.75		38.75
Norton, Ralph			73.97	73.97
		<hr/>	<hr/>	<hr/>
		\$42.54	\$155.33	\$197.87

SCHEDULE 3

ACCOUNTS RECEIVABLE
Year Ended February 26, 1944

State of Maine - Snow Removal 1943	\$168.27 (Exhibit A)
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SCHEDULE 4

TRUST FUNDS

Cemetery Perpetual Care:	How Invest	Book No.	Amt. of Fund	Int. Reserve 2-25-43	Int. for Year	Int. Used	Int. Reserve 2-26-44
Florence Plant	Used by Town		100.00	3.00	2.00	4.00	1.00
School Fund	Used by Town		1000.00		30.00	30.00	
Allen Mem. Fund	Mer. Trust Co.	1901	34.26	3.00			3.00
			\$1134.26	\$6.00	\$32.00	\$34.00	\$4.00

SUMMARY

Cemetery Funds	\$ 100.00
Cemetery Funds Interest	1.00
Ministerial & School Fund	1000.00
Allen Memorial Fund	37.26
	\$1138.26
Less-Used by Town	1104.00
(Exhibit A)	\$34.26

SCHEDULE 5

ACCOUNTS PAYABLE
Year Ended February 26, 1944

State of Maine - Plowing 1943	\$200.40 (Exh. A)
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SCHEDULE 6

DOG TAXES

Book No. 1	10 @ \$1.15	\$11.50
2	10 @ 1.15	11.50
3	10 @ 1.15	11.50
4	9 @ 1.15	10.35
	1 @ 5.15	5.15
5	7 @ 1.15	8.05
	3 @ 5.15	15.45
6	9 @ 1.15	10.35
	1 @ 5.15	5.15
7	1 @ 1.15	1.15
	<hr/>	
	61	\$90.15
Less - 61 @ \$.25		15.25
		<hr/>
		\$74.90
Cash to Treasurer		75.90
		<hr/>
Overpaid		\$1.00

SCHEDULE 7

SUPPLEMENTAL TAXES

Puffer, John	\$1.07	
Jubie, J. C.	3.00	
Sirois, Levi	3.00	
Young, Caswell	3.00	
Bagley, Harold	3.00	
	<hr/>	
(Exhibit C)		\$13.07

SCHEDULE 8

ABATEMENTS

Tibbetts, Eugene, Paid in Yarmouth	\$3.00
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Richfield Gas Co., Tanks removed	5.36
Tibbetts, Lewis, Paid in Biddeford	3.00
Nickerson, Charles, Paid in Portland	3.00

(Exhibits B and C) **\$14.36**

RECOMMENDATIONS OF BUDGET COMMITTEE

Administration	\$1100.00
Town Hall	350.00
Street Lights	375.00
Anti-T. B.	42.00
Roads and Bridges	500.00
State Aid Road	799.50
Snow Remoyal	500.00
Care Dependent Children	358.00
Poor Account	None
Abatements	25.00
Advertising	15.00
Schools	3650.00
School Repairs	300.00
Insurance on Schools	160.40
Superintendent's Salary	350.00
Interest	32.00

\$8556.90

LAWRENCE DRISKO,
D. W. HARTFORD,
MORRIS TIBBETTS,
ROSCOE GRANT,
J. WYMAN HATHAWAY,
BION B. TIBBETTS, JR.

$$\begin{array}{r}
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