

1948

Annual Report of the Municipal Officers of the Town of Columbia Falls For The Municipal Year 1947-1948

Columbia Falls, (Me.)

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Annual Report
of the
Municipal Officers
of the town of
Columbia Falls
For the Municipal Year
1947-1948

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Annual Report

of the

Municipal Officers

of the town of

COLUMBIA FALLS

For the Municipal Year

1947 - 1948

Teague Publishing Company, Machias, Maine

TREASURER'S REPORT

**Town of Columbia Falls — Municipal Year Ending
February, 1948**

Receipts

Cash on hand at close of Previous Year	\$7,543.15
Received:	
From Rent of Town Hall	166.00
From Rent of Town Landing	2.00
1946 Tax Liens	44.83
Town of Columbia, Tuition	750.00
Town of Cherryfield Poor Account	13.04
From State as Follows:	
Snow Removal	343.16
Bank Stock Tax	14.63
Reimbursement for Forest Fires	195.71
State Aid Highway	1,838.28
State School Fund	3,816.53
Bear Bounty	15.00
From Mary R. Bailey Coll., 1947 Commitment	18,037.18
From Mary R. Bailey, Coll., 1947-48 Excise Tax	928.56
	<hr/>
Total Receipts	\$33,708.07

Expenditures

Paid Selectmen's Warrants	\$27,686.46
	<hr/>
Balance	\$6,021.61

All bills presented to date have been paid and you have in your Treasurer's hands funds as follows:

On Deposit with Union Trust Co.	\$6,019.80
Cash on Hand	1.81
	<hr/>
	\$6,021.61

W. H. ALLEN, Treas.

REPORT of SELECTMEN ADMINISTRATION

Credits

Appropriation	\$1,200.00	
Bank Stock Tax	14.63	
Lawrence Drisko	1.00	
Maurice Oliver	1.00	
Tax Lien Charges	9.00	
	\$1,225.63	

Expenditures

Selectmen and Overseers:

J. W. Hathaway	\$200.00
Roy Bagley	25.00
B. B. Tibbetts, Jr.	25.00

Assessors:

Warren Grant	63.00
Eri Drisko	63.00
Leslie Tibbetts	102.00

Town Clerk, Luther G. Sawyer

50.00

Treasurer, Willis H. Allen

75.00

Collector, Mary R. Bailey

372.81

Excise Tax Collector, M. R. Bailey

46.42

School Committee:

R. D. Hathaway	5.00
Bert Bailey	5.00
Jared Rockwell	5.00

Auditor, Sawyer & Sawyer

49.00

\$1,086.23

Postage, Registrations, Etc.:

Willis H. Allen	\$20.56
Luther G. Sawyer	2.47

\$23.03

Printing & Supplies:

Marks Printing House	\$24.75
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U. S. Automobile Guide	4.50	
Parlin Printing Co.	66.00	
		\$95.25
Miscellaneous:		
Frances Worcester	\$25.00	
Leslie Tibbetts	6.00	
Graydon Hartford	6.00	
Eri Drisko	6.00	
S. R. Moore	1.30	
Div. of Sanitary Engineering	6.50	
Union Trust Co., Service Charge	5.82	
		\$56.62
Overdraft		\$35.50

TOWN HALL**Credits**

Appropriation	\$150.00	
Hall Rent	166.00	
		\$316.00

Expenditures

Bangor Hydro Electric Co.	\$49.55
Gulf Oil Corp., Fuel	145.06
Leslie Tibbetts, Janitor	90.00
Leslie Tibbetts, Labor	16.00
Wilbur Strout, Janitor	120.00
D. N. Ramsdell, Supplies	12.65
A. D. Spratt, Supplies	1.75
Hathaway Bros., Supplies	25.50
Lester Tibbetts, Supplies	6.60
T. R. Savage Co., Supplies	4.35
Fred Champion, Labor and Supplies	20.95
Herbert Willey, Labor	46.50
Johnson & Beal, Tarring Walk	23.00

Albert Richard, Insurance	41.25	
		<u>\$603.16</u>
Overdraft		\$287.16

TOWN HALL HEATING SYSTEM

Debit Balance from Last Year		\$935.55
Appropriation		500.00
		<u>\$435.55</u>
Balance to 1948		\$435.55

FIRE DEPARTMENT

Credit

Treasurer of State, 50% Reimbursement on Forest Fire Payroll		\$195.71
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Expenditures

Forest Fire Payroll	\$391.42	
Harley Hurlburt	2.62	
Henry Emerson	2.62	
John Gray	12.00	
Town of Cherryfield	50.00	
D. N. Ramsdell	278.54	
Grants Store	12.45	
		<u>\$749.65</u>
Balance to 1948		\$553.94

FIRE DEPARTMENT RESERVE \$109.21

STREET LIGHTS

Appropriation		\$375.00
		<u>\$375.00</u>
Expenditure		
Bangor Hydro Electric Co.		\$375.00

VITAL STATISTICS

Luther G. Sawyer	\$8.00
Overdraft	\$8.00

HEALTH OFFICER

B. B. Tibbetts Jr.	\$10.00
Overdraft	\$10.00

NURSE

Appropriation	\$42.00
Expenditure	
Treasurer of State	\$42.00

ADVERTISING

Appropriation	\$50.00
Expenditures	
State of Maine Publicity Bureau	\$25.00
Washington County Chamber of Commerce	25.00
	<hr/>
	\$50.00

SUPERINTENDENT'S SALARY

Appropriation	\$473.56
Expenditures	
Roland M. Leach	\$197.30
Francis L. Strout	318.22
	<hr/>
	\$515.52
Overdraft	<hr/>
	\$41.96

INTEREST ACCOUNT

Appropriation	\$32.00
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Expenditures

School Fund	\$30.00	
Florence Plant Fund	2.00	
		\$32.00

STATE AND COUNTY TAXES**Appropriations:**

State Tax	\$1,654.37	
County Tax	1,026.00	
		\$2,680.37

Expenditures

Treasurer of State	\$1,654.37	
County Treasurer	1,026.00	
		\$2,680.37

AID TO DEPENDENT CHILDREN

Appropriation	\$84.00
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Expenditure

Treasurer of State, Lena Cook	\$86.00	
		\$2.00
Overdraft		\$2.00

SUPPORT OF POOR

Appropriation	\$450.00	
Town of Cherryfield	13.04	
		\$463.04

Expenditures

Otis Tibbetts—Board O. Lund	\$240.00	
Lucy Gove—Board O. Lund	84.70	
Roland M. Leach	8.70	
D. N. Ramsdell	41.92	
George Drisko	27.30	
		\$402.62

Unexpended Balance	\$60.42
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HIGHWAYS

SNOW REMOVAL

Appropriation	\$900.00	
From State Treasury	249.48	
Due from State	557.75	
		\$1,707.23

Expenditures

Hathaway Brothers	\$960.05	
Wendell Tucker	2.25	
Erwin Bucknam	10.50	
Wellington Rockwell	27.00	
George Worcester	18.00	
State Highway Commissioner	196.80	
Kenneth Grant	83.00	
Millard Rockwell	42.00	
Leighton Grant	39.00	
Winslow Morris	4.50	
		\$1,383.10
Unexpended Balance		\$324.13

ROADS AND BRIDGES

Appropriation	\$1,500.00
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Expenditures

Paid for Patrol, S. H. Comm	\$883.20
N. E. Metal Culvert Co	376.49
Carrie E. Norton	1.46
Lester Look	63.00
Wellington Rockwell	43.50
Jared Rockwell	40.50
Charles Drisko	43.50
George Worcester	105.60
Wilbur Grant	70.40

Hathaway Bros.	43.11	
Graydon Hartford	13.20	
Eldred Bryant	8.90	
Carroll Look	20.00	
State Highway Commission	4.00	
Millard Rockwell	3.00	
Elmer Grant	3.00	
Kenneth Grant	7.40	
		\$1,730.26
Overdraft		\$230.26

THIRD CLASS MAINTENANCE

Balance from Last Year		\$183.06
Expenditures		
Lester Look	\$7.00	
Wellington Rockwell	4.50	
Charles Drisko	4.50	
Ansel Rockwell	4.50	
George Worcester	13.30	
Elmer Bailey	11.40	
Luther G. Sawyer	9.00	
Leroy Gilman	3.30	
		\$57.50
Balance to 1948		\$125.56

STATE AID

Balance from Last Year		\$1,599.00
Expenditures		
Allotted for 1947 Road Work		\$799.50
Balance to 1948		\$799.50

Statement of State Aid Account:

Unexpended Balance in State		
Treasury from Last Year	\$1,776.78	
Our Appropriation	799.50	
Apportioned by State	1,599.00	
		—————→ \$4,175.28
Expended on Road Building	\$3,017.98	
State Tar Bills	1,537.50	
		—————→ \$4,555.48
Overdraft		\$380.20

BUDGET COMMITTEE RECOMMENDATIONS

At a Budget Committee meeting March 2, 1948, the following appropriations were recommended by the committee for 1948:

Administration	\$1,200.00
Street Lights	375.00
Roads and Bridges	1,000.00
Poor Account	450.00
Dependent Children	86.00
Nurse	42.00
Abatements	25.00
Schools	9,910.00
Advertising	25.00
Insurance for Schools	350.00
Superintendent of Schools	545.52
Interest	32.00
Town Hall Heating System	435.55
Town Hall	150.00
Consolidated Schools	1,000.00
Snow Removal	900.00
State Tax	1,654.37
County Tax	1,026.00
1947 Fire Costs	533.94

**REPORT OF SUPERINTENDENT OF SCHOOLS
OF COLUMBIA FALLS 1947-48**

**To the Superintending School Committee and Citizens
of Columbia Falls:**

I herewith submit for your consideration the Annual
Report of the schools of your Town.

DIRECTORY

Superintending School Committee

Bert Bailey	Term Txpires 1948
Reginald Hathaway	Term Expires 1949
Jared Rockwell	Term Expires 1950

Attendance Officer—Gus Barton

Teachers	Yearly Sal.
Albert Richard, Principal, High School	\$2,500.00
Robert Chisholm, Assistant, High School	
Mrs. Maria Follmer, Assistant, High School	1,900.00
Laurence Drisko, Grammar	1,600.00
Mrs. Helen Grant, Intermediate	1,500.00
Mrs. Helen Allen, Primary	1,500.00
Mrs. Christiana Champion, Central Grammar	1,500.00
Mrs. Goldie Sprague, Central Primary	1,500.00

Janitors	Weekly Sal.
Wilbur Strout, Village Schools	\$20.00
Bernice Pineo, Central	8.00

Conveyance	Weekly Sal.
Fred Champion	\$25.00

FINANCIAL STATEMENT

Credits

Appropriation	\$8,000.00
State School Fund	3,816.53

Interest on Permanent School Fund	30.00	
Tuition	750.00	
		—————\$12,596.53

Debits**High School:**

Teachers' Salaries	\$3,984.50	
Fuel	341.23	
Janitors and Cleaning	370.00	
		————— \$4,695.73

Elementary Schools:

Teachers' Salaries	\$6,498.93	
Fuel	617.95	
Janitors and Cleaning	741.80	
Conveyance	604.00	
		————— \$8,462.68

Textbooks	407.62	
Supplies	478.09	
Water, Lights and Rent	84.75	
High School Library	49.40	
High School Laboratory	109.91	
Overdrawn 1946-47	147.33	
		—————\$14,435.51

Overdrawn		————— \$1,838.98
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REPAIRS**Credits**

Unexpended 1946-47	\$522.73	
Appropriation	500.00	
		————— \$1,022.73

Debits

Labor and Material		\$234.65
		—————
Unexpended		\$788.08

INSURANCE
Credits

Unexpended 1946-47	\$39.41	
Appropriation	25.00	
		\$64.41

Debits

Paid Premiums		\$68.40
Overdrawn		\$3.99

ESTIMATED BUDGET 1948-49

Debits

Teachers' Salaries	\$12,000.00	
Janitors and Cleaning	1,150.00	
Conveyance	1,000.00	
Library and Laboratory	200.00	
Water and Lights	85.00	
Clerk's Salary	175.00	
Textbooks and Supplies	1,250.00	
Fuel	1,000.00	
Overdrawn 1947-48	1,838.98	
		\$18,698.98

Credits

State School Fund	\$5,305.00	
Equalization Fund	2,857.00	
Interest on Permanent School Fund	30.00	
Tuition	600.00	
		\$8,792.00

Necessary Appropriation	\$9,906.98
Recommended Appropriation	\$9,910.00
Recommended for Repairs	\$ 212.00
Recommended for Rent and Insur.	\$ 225.00
Recommended for Health Fund	\$ 25.00
Recommended for Building Fund	\$1,000.00

The following table shows the enrollment in the different schools as reported by the teachers at their opening in September.

School	Sub	Pri.	1	2	3	4	5	6	7	8	9	10	11	12	Tot.
Vil Prim.	11	4	8												23
Vil. Inter.				8	9	5									22
Vil. Gram.								7	3	7					17
Central		3	2	1	2	4			3	5					20
Tabbutt				3	1	4			2	1					11
High School											7	10	11	7	35
Totals	11	7	10	12	12	13	7	8	13	7	10	11	7		128

In submitting his Annual Report the Superintendent wishes to state that it has been a pleasure to work in a school union where he formerly attended the public schools.

Cooperation founded on mutual understanding and trust is our basic need in international affairs. It is of no less importance in our educational affairs. Those of us who staff the schools along with every citizen of every community have a great common purpose. We are working together to serve each child according to his present and future needs for happy and efficient citizenship in our democracy.

Laymen in general and parents in particular have had a rude awakening in the last few years over the situation in our public schools. The great topic of American conversation in homes with school-age children centers around the school. What can citizens and especially parents do toward making our schools the best possible under existing conditions? We can first understand the critical importance of education in a democracy. No democracy can afford to neglect its single most important resource, the talents of its people. From those talents we develop many great achievements, but most important of all, the ability to live together in peace and harmony. We can ex-

amine the general conditions of teaching and where they are not desirable do whatever is necessary to make them desirable. After all, the schools do belong to the people. They are an investment on the part of society for its own welfare. It is our responsibility to make our investment in education such that teachers will want to teach and to remain in that work. We can invest enough money to reduce class size so that teachers can know their pupils better and give each child attention. It is folly to expect a teacher to do a good job of developing the talents of his pupils when classes are so overcrowded that he simply cannot reach around to their potentialities and needs. We can invest enough money in teaching equipment and classroom surroundings so that teachers and pupils are not hampered by lack of the physical means that promote the best teaching and learning. We can invest enough money in our schools to make them pleasant places. We can send our children to school ready to learn. Money alone will not secure all the improvements our schools need. There is something that parents and society in general must do, and that is to allow our teachers to teach instead of asking them to make up to such an extent for lack of good home training for our children. Too many children come to school so cumbered with bad behavior habits that they tend to destroy any satisfaction that a teacher might otherwise secure from teaching. When we are sometimes baffled by our own children in the home, we ought to ponder what it would be like to be responsible for many times that number each day.

The school financial statement shows total credits of \$12,596.53 with expenditures of \$14,435.51 and an overdraft of \$1,838.98. This overdraft is due primarily to three things, less money received from the State School Fund than had been anticipated, the expendi-

ture of approximately \$600 for conveyance from necessity with no money appropriated for this purpose and the inadequate appropriation for teachers' salaries. The Town of Columbia Falls received no Equalization subsidy this past fall from the State. The reason for this being that in the Town Meeting of '46 the appropriation raised of \$4,100 was not sufficient to qualify you for Equalization. The failure to meet the qualification cost the town slightly over \$2,000 in credits from the State which you would have received in the fall of '47 had you appropriated a sufficient amount. The budget estimates for the coming school year have been carefully prepared. The amount of money recommended by your Superintendent and School Committee should take care of the school expenses for the year 1948-49. The recommended appropriation of \$9,910.00 is from necessity high. Your overdrawn account which by law has been carried forward into next year of nearly \$1,900 is the principal reason of why this year's appropriation must be high enough to run your schools this coming year and at the same time clear the town of the current indebtedness.

The Town of Columbia Falls was extremely unfortunate in losing the Tabbutt school building by fire during the month of January. The teacher and pupils of the Tabbutt school are to be complimented for their conduct during this crisis. Your Superintendent and School Committee took immediate action in order to return the pupils concerned to school using the best educational setup under the present conditions. No definite action has been taken as yet by your School Committee regarding the coming school year relating to the Tibbetts Town pupils now in the Central school. It will be the recommendation of your Superintendent to the School Committee to maintain the school this coming year under the same setup that is now being

used. Your village schools would be overcrowded if a portion or all of the pupils now in the Central District school were to be absorbed by the present grades and teachers in the village. The present organization has improved the Central school immensely. Without going into detail the chief advantage is that the pupils now at the Central school are getting approximately twice as much teacher time as was possible when the schools were separated. To eliminate a teaching position another year would effect you considerably in both State School Fund and Equalization subsidy in the fall of '49. One-half the cost of conveyance whether or not they were transported to the Central School or to the village would be figured in under Equalization subsidy. The most economical plan and the one that would give the better educational organization is the present setup.

In closing, I wish to express my appreciation to the members of the School Committee, teachers, school employees, citizens, and pupils for the cooperation they have accorded me during the year.

Respectfully submitted,

FRANCIS L. STROUT,

Superintendent of Schools

Auditors' Report

SAWYER & SAWYER
Accountants and Auditors
Millbridge, Maine

February 26, 1948

Board of Selectmen
Columbia Falls, Maine
Gentlemen:

In accordance with Chapter 16, Section, 3, Revised Statutes of 1944, and at your request, we have audited the records of the Town of Columbia Falls for the period February 28, 1947 to February 25, 1948.

The examination was made in accordance with generally accepted standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled.

Exhibits and Schedules included in this report impartially present the financial position of the Town and the result of its operations for the period designated.

Comments and other data incorporated in the report may prove of interest to you, all of which is respectfully submitted.

Very truly yours,
SAWYER & SAWYER
By A. P. Stewart

COMMENTS

Re: Audit of the Town of Columbia Falls
Re: February 28, 1947 to February 25, 1948

The financial status of your town is presented on the balance sheet and comments regarding the various

items, in order of their appearance thereon, are as follows:

Cash:

The cash balance at the close of the year was on deposit at the Union Trust Company, Ellsworth, Maine. The check book balance was reconciled with the bank statement as of January 30, 1948 and found to be in agreement. Cash on hand in the amount of \$1.81 was verified by count and found in order.

Accounts Receivable:

The accounts receivable consist of \$557.75 due from the State as reimbursement on the snow removal account and \$18.70 due from Leroy Gilman as the result of an overpayment on the State Aid Road account.

Taxes Receivable:

The records of the Tax Collector were examined and the warrant of commitment was found in agreement with the Assessors' records.

The Collector has made final settlement with the Town which completed the fulfillment of her warrant. This was accomplished by cash collections of \$18,037.18; abatements of \$42.08 and tax liens of \$111.15. There are no uncollected poll or personal taxes.

Tax Liens:

The tax liens on file with the Treasurer were examined and found to be recorded at the Registry of Deeds, Machias, Maine. Collections and credits were checked and found to be properly recorded.

Due Governmental Agencies:

Deductions were made from salaries and wages for withholding taxes and the Teachers' Retirement Fund. This money is held by the Town until the proper date of settlement with these agencies.

Due Trust Funds:

This liability consists of \$1,000.00 for the Ministerial

and School Fund and \$100.00 cemetery fund which is in the general fund of the Town. Interest on these funds was appropriated by the Town and properly expended.

Deferred Revenue:

Prepaid 1948 excise taxes were received by the Town prior to the close of books and the credit is carried forward to the 1948 municipal year for proper application.

At the close of the municipal year, February 25, 1948, the Town had a net surplus of \$4,795.23, of which \$504.47 is appropriated for specific purposes and \$3,290.77 remains unappropriated. The appropriated surplus consists of the net amount of the appropriation balances forward. An analysis of the change in net surplus for the year under examination may be found on Exhibit D of this report.

General:

The fidelity bonds of the Treasurer and Collector were examined and found in order.

Revenue derived from 1947 excise taxes was checked and found to be in order and properly recorded. All income from this source was credited to the surplus account.

Vouchers and payrolls were examined in part and those examined appeared to be proper charges against the accounts involved.

All unexpended balances required by law to be carried forward have been carried to the 1948 year as well as some overdraft balances which have been carried forward in anticipation appropriations to liquidate them.

It is suggested that the balance of \$2,000.00 in the Consolidated School Building Fund be segregated from the general fund and placed in a savings account pending its use for the purpose intended.

The records were found in excellent condition.

**TOWN OF COLUMBIA FALLS
COMPARATIVE BALANCE SHEET
Year Ended February 25, 1948**

ASSETS

	February 25, 1948	February 28, 1947
Cash:		
On hand and in Bank	\$6,021.61	\$7,543.15
Accounts Receivable	576.45	93.68
Tax Liens	137.07	61.75
Real Estate	4.29	4.29
Total Assets—General Fund	\$6,739.42	\$7,702.87
 Trust Funds		
Due from General Fund	\$1,100.00	\$1,100.00

LIABILITIES

	February 25, 1948	February 28, 1947
Due Governmental Agencies:		
Withholding Tax \$ 178.80		\$ 149.00
Teachers' Retirement 87.10		204.14
	\$ 265.90	\$ 353.14
Due Trust Funds	1,100.00	1,100.00
Deferred Revenue:		
Prepaid Excise Taxes	469.07	341.89
Total Liabilities	\$1,834.97	\$1,795.03
Reserves:		
Fire Dept. Reserve	\$ 109.21	\$ 109.21
Surplus		
Appropriated	\$ 504.47	\$2,261.32
Unappropriated	4,290.77	3,537.31
	\$4,795.24	\$5,798.63
Total Liabilities, Reserve and Surplus—General Fund	\$6,739.42	\$7,702.87
 Trust Funds		
Principals	\$1,100.00	\$1,100.00

ANNUAL REPORT FOR COLUMBIA FALLS
January 1 to December 31, 1947
BUREAU OF HEALTH NURSING SERVICE

The Public Health Nursing Service of Columbia Falls has been continued this year with its aim for supporting good health, the correction of defects and prevention of disease. A total of twenty-five home visits were made.

At the three Child Health Conferences, seven infants and twelve pre-school age children were examined by a physician and a dental hygienist who made medical recommendations to the mothers for the child's care. At this time nine children were vaccinated against small pox, ten children received inoculations against diphtheria and five children were immunized against whooping cough.

Since the first year of life is the period when the mortality rate is highest, emphasis is placed upon helping the mother in the care of the baby. The importance of medical supervision and protection against communicable disease is stressed. Three infant and three pre-school visits were made.

The tuberculosis program is a preventative and diagnostic service. Home visits were made to suspect cases and four patients attended the State Diagnostic X-ray Clinic which was held at Machias in April. These x-ray clinics are held annually for the purpose of finding new cases of tuberculosis and following known cases.

In the School Health Program, the nurse acts as a consultant for the teachers. Cases may be referred for home visits where physical defects and other problems are observed. Audiometer testing was done on all children in the fourth through the eighth grades and high school. Seventy-two tests were done and five

children were found to have defective hearing. Plans have been made to hold Immunization Clinics at the schools; Small pox vaccine, Diphtheria toxoid and Whooping cough vaccine will be offered at these clinics.

The contribution of the Public Health Nurse in the Venereal Disease Program consists of helping to get examinations for the individuals who have come in contact with the disease and to keep infected individuals under treatment until they are cured.

The Crippled Children and Pediatric Services consist of diagnostic and Consultant Clinics where specialists are in attendance. A Medical Social Worker and Nutritionist also attend these clinics. Children are referred to clinics by the family physician, school personnel, social agencies and public health nurses. All children receive a complete physical examination and assistance in correcting the physical defects found. Six home visits were made to these families to assist in carrying out recommendations made.

Interviewing key people in relation to health measures is another phase of the nurse's activities; these people include parents, physicians, superintendent of schools, teachers, town officials, chairman of organizations and health minded citizens. It is through the interest and cooperation of these individuals that progress has been made but there is need for more interest and participation by each citizen to further the health program. During the coming year, it is hoped that interest may be stimulated in forming a local health council which will be closely affiliated with the health program.

Respectfully submitted,

ANN HART, R. N.,

Public Health Nurse