Annual Report of the Municipal Officers of the Town of Columbia Falls For The Municipal Year 1948-1949

Columbia Falls, (Me.)
TOWN OFFICERS 1948

Selectmen and Overseers

J. W. HATHAWAY     ROY BAGLEY
                   FRED B. PINEO, Jr.

Assessors

WARREN GRANT       FRED B. PINEO, Jr.
                   MERRILL HIGGINS

Town Clerk

LUTHER G. SAWYER

Treasurer

WILLIS H. ALLEN    GERTRUDE A. TIBBETTS

Tax Collector

MARY R. BAILEY

School Committee

R. D. HATHAWAY     JARED ROCKWELL
                   GRACE ALLEN

Superintendent of Schools

FRANCIS L. STROUT

Constables

H. A. BARTON       AUSTIN ALLEN
                   FRED B. PINEO, Jr.

Auditor

SAWYER & SAWYER
TREASURER'S REPORT

Town of Columbia Falls — Municipal Year Ending

February 28, 1949

Receipts

Cash on hand at close of previous year $ 6,021.61

Received:

From North River Insurance Company,
    Loss Tabbutt School 2,000.00
From rent of Town Hall 196.00
From rent of Town Landing 2.00
    1945 Tax Lien 5.05
    1946-47 Tax Liens 54.64
Town of Columbia, tuition 600.00
From School Dept., overpayment, supplies 12.85
From Central School, repairs 19.35
From sale of Snow Plow 25.00
From State as follows:
    Snow Removal 568.11
    Bank Stock Tax 14.36
    Bear Bounty 30.00
    Equalization Fund 2,857.00
    State School Fund 5,678.31
    Dog Licenses refunded 23.62
    Town Road Improvement 703.08
From Mary R. Bailey, Coll.,
    1948 Commitment 19,707.01
From Mary R. Bailey, Coll.,
    1948-49 Excise Taxes 1,613.37
    1947 Poll Tax 3.00
    1948 Tax Liens 73.88

Total Receipts $40,208.24
Expenditures

Paid Selectmen’s Warrants $28,176.51

Balance $12,081.73

All bills presented to date have been paid and you have on deposit with the Union Trust Company the sum of: $12,081.73

GERTRUDE A. TIBBETTS, Treasurer

REPORT OF SELECTMEN

ADMINISTRATION

Credits

<table>
<thead>
<tr>
<th>Credits</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriation</td>
<td>$1,200.00</td>
</tr>
<tr>
<td>Bank Stock Tax</td>
<td>14.36</td>
</tr>
<tr>
<td>Lawrence Drisko</td>
<td>1.00</td>
</tr>
<tr>
<td>Maurice Oliver</td>
<td>1.00</td>
</tr>
<tr>
<td>Dog Tax Refund</td>
<td>23.62</td>
</tr>
<tr>
<td>1948 Lien Costs</td>
<td>37.70</td>
</tr>
<tr>
<td><strong>Total Credits</strong></td>
<td><strong>$1,277.68</strong></td>
</tr>
</tbody>
</table>

Expenditures

Selectmen and Overseers:
- J. W. Hathaway $200.00
- Roy Bagley 25.00
- Fred B. Pineo, Jr. 25.00

Assessors:
- Warren Grant 37.00
- Merrill Higgins 36.00
- Fred B. Pineo, Jr. 102.00

Town Clerk: Luther G. Sawyer 50.00
Treasurer: Gertrude A. Tibbetts 75.00
Collector: Mary R. Bailey 258.84
School Committee:
- R. D. Hathaway 5.00
### Annual Town Report

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jared Rockwell</td>
<td>5.00</td>
</tr>
<tr>
<td>Grace Allen</td>
<td>5.00</td>
</tr>
<tr>
<td>Auditor: Sawyer &amp; Sawyer</td>
<td>49.75</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 873.59</strong></td>
</tr>
</tbody>
</table>

**Election Clerks:**
- Shirley Pineo: $4.00
- Letitia Tibbetts: 4.00
- Mary R. Chandler: 4.00
- Phyliss Drisko: 12.00
- Carrie Norton: 12.00
- Louise Brooks: 8.00

**Total:** $44.00

**Postage, etc.:**
- Gertrude A. Tibbetts: $20.26
- L. G. Sawyer: 5.48
- Mary R. Bailey: 5.50

**Total:** $31.24

**Printing and Supplies:**
- Teague Pub. Co.: $85.81
- Marks Printing House: 24.75
- Hutchins Brothers: 4.40
- Hathaway Brothers: 5.00
- Machias Valley News Observer: 1.95

**Total:** $121.91

**Miscellaneous:**
- Frances Worcester: $45.00
- Maxwell Kelley: 10.00
- Fred B. Pineo, Jr.: 16.00
- Austin Allen: 11.00
- Union Trust Co., serv. charge: 3.46
- Eri Drisko: 7.12
- D. N. Ramsdell: .38
- Treas. of State: 3.25

**Total:** $96.21

**Unexpended balance:** $110.73
### TOWN HALL

**Credits**

<table>
<thead>
<tr>
<th>Expense</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriation</td>
<td>$150.00</td>
</tr>
<tr>
<td>Hall Rent</td>
<td>$196.00</td>
</tr>
</tbody>
</table>

**Expenditures**

<table>
<thead>
<tr>
<th>Expense</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wilbur Strout, janitor</td>
<td>$260.00</td>
</tr>
<tr>
<td>M. D. Tibbetts, insurance</td>
<td>$82.50</td>
</tr>
<tr>
<td>Albert Richard, insurance</td>
<td>$54.05</td>
</tr>
<tr>
<td>Gulf Oil Corp., fuel</td>
<td>$211.80</td>
</tr>
<tr>
<td>Bangor Hydro-Electric Co.</td>
<td>$33.25</td>
</tr>
<tr>
<td>Harry B. McKenney, repairs</td>
<td>$50.00</td>
</tr>
<tr>
<td>Wilbur Strout, labor</td>
<td>$5.25</td>
</tr>
<tr>
<td>Roger Wakefield, labor</td>
<td>$3.75</td>
</tr>
<tr>
<td>Lawrence Tenney, labor</td>
<td>$1.50</td>
</tr>
<tr>
<td>D. N. Ramsdell, supplies</td>
<td>$2.10</td>
</tr>
<tr>
<td>George Drisko, supplies</td>
<td>$3.70</td>
</tr>
</tbody>
</table>

**TOWN HALL HEATING SYSTEM**

<table>
<thead>
<tr>
<th>Expense</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit balance from last year</td>
<td>$435.55</td>
</tr>
<tr>
<td>Appropriation</td>
<td>$435.55</td>
</tr>
</tbody>
</table>

**FIRE DEPARTMENT**

<table>
<thead>
<tr>
<th>Expense</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit balance from last year</td>
<td>$553.94</td>
</tr>
<tr>
<td>Expenditures</td>
<td>$33.50</td>
</tr>
</tbody>
</table>

**FIRE DEPARTMENT RESERVE** $109.21

Overdraft $361.90
STREET LIGHTS

Appropriation $ 375.00

Expenditures
Bangor Hydro-Electric Co. $ 375.00

VITAL STATISTICS

Luther G. Sawyer $ 9.00
Overdraft $ 9.00

HEALTH OFFICER

B. B. Tibbetts, Jr. $ 10.00
Overdraft $ 10.00

NURSE

Appropriation $ 42.00

Expenditures
Treasurer of State $ 42.00

ADVERTISING

Appropriation $ 25.00

Expenditures
State of Maine Publicity Bureau $ 25.00

SUPERINTENDENT’S SALARY

Appropriation $ 545.52

Expenditures
Francis L. Strout $ 545.50
Unexpended balance $ .02
### CONSOLIDATED SCHOOL FUND

- Credit balance from last year: $2,000.00
- North River Ins. Co.: 2,000.00
- Appropriation: 1,000.00

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance</td>
<td>$5,000.00</td>
</tr>
</tbody>
</table>

### INTEREST ACCOUNT

- Appropriation: $82.00

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td>$32.00</td>
</tr>
<tr>
<td>School Fund</td>
<td>$30.00</td>
</tr>
<tr>
<td>Florence Plant Fund</td>
<td>2.00</td>
</tr>
<tr>
<td>Total</td>
<td>$32.00</td>
</tr>
</tbody>
</table>

### STATE AND COUNTY TAXES

- Appropriations:
  - State Tax: $1,654.37
  - County Tax: 1,026.00

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td>$2,680.37</td>
</tr>
<tr>
<td>Treasurer of State</td>
<td>$1,654.37</td>
</tr>
<tr>
<td>County Treasurer</td>
<td>1,026.00</td>
</tr>
<tr>
<td>Total</td>
<td>$2,680.37</td>
</tr>
</tbody>
</table>

### AID TO DEPENDENT CHILDREN

- Appropriation: $86.00

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td>$69.00</td>
</tr>
<tr>
<td>Treasurer of State—Lena Cook</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unexpended balance</td>
<td>$17.00</td>
</tr>
</tbody>
</table>
# Annual Town Report

## SUPPORT OF POOR

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>$450.00</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lucy Gove, board O. Lund</td>
</tr>
<tr>
<td>D. N. Ramsdell</td>
</tr>
<tr>
<td>Grant Bros.</td>
</tr>
<tr>
<td>George Drisko</td>
</tr>
<tr>
<td>Alton Blackwood</td>
</tr>
</tbody>
</table>

Overdraft $140.91

## HIGHWAYS

## SNOW REMOVAL

<table>
<thead>
<tr>
<th>Appropriation</th>
</tr>
</thead>
<tbody>
<tr>
<td>$900.00</td>
</tr>
<tr>
<td>From State Treasurer</td>
</tr>
<tr>
<td>Sale of old plow</td>
</tr>
<tr>
<td>Due from State</td>
</tr>
</tbody>
</table>

Total $1,451.71

<table>
<thead>
<tr>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hathaway Brothers</td>
</tr>
<tr>
<td>Treasurer of State</td>
</tr>
<tr>
<td>Kenneth Grant</td>
</tr>
<tr>
<td>Millard Rockwell</td>
</tr>
<tr>
<td>Ralph Worcester</td>
</tr>
<tr>
<td>W. H. Shurtleff Co.</td>
</tr>
<tr>
<td>Cecil Rockwell</td>
</tr>
<tr>
<td>Ansel Rockwell</td>
</tr>
<tr>
<td>George W. Rockwell</td>
</tr>
</tbody>
</table>

Total $1,777.07

Overdraft $333.36
ROADS & BRIDGES

Appropriation $1,000.00
Treas. of State 703.08

$1,703.08

Expenditures

Paid for Patrol, S. H. Comm. $ 883.20
Hathaway Brothers 192.24
N. E. Metal Culvert Co. 178.06
C. H. Goodrich 40.00
D. N. Ramsdell 3.90
Albert L. Dalot 20.00
Fred B. Pineo 20.88
Fred B. Pineo, Jr. 60.00
B. L. Cleaves 1.50
Graydon Hartford 10.67
Lester Look 119.00
George W. Rockwell 77.25
Elmer Bailey 45.00
Jared Rockwell 1.50
Ansel Rockwell 30.00
Leon Grant 1.50
George Worcester 40.00
L. G. Sawyer 6.00

$1,730.70

Overdraft $ 27.62

THIRD CLASS MAINTENANCE

Balance from last year $ 125.56

Expenditures

State Highway Comm. $ 18.58

Balance to 1949 $ 106.98
Annual Town Report

STATE AID ROADS

Statement of State Aid Account:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town share for 1948</td>
<td>$ 799.50</td>
</tr>
<tr>
<td>Apportioned by State</td>
<td>1,599.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$2,398.50</strong></td>
</tr>
<tr>
<td>Overdraft from last year</td>
<td>$ 380.20</td>
</tr>
<tr>
<td>State Tar Bills</td>
<td>2,832.95</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$3,213.15</strong></td>
</tr>
</tbody>
</table>

Overdraft to 1949                    $ 814.65

BUDGET COMMITTEE RECOMMENDATIONS

At a Budget Committee meeting March 1, 1949, the following appropriations were recommended by the committee for 1949:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>$1,200.00</td>
</tr>
<tr>
<td>Street Lights</td>
<td>375.00</td>
</tr>
<tr>
<td>Roads and Bridges</td>
<td>700.00</td>
</tr>
<tr>
<td>Snow Removal</td>
<td>900.00</td>
</tr>
<tr>
<td>Poor Account</td>
<td>500.00</td>
</tr>
<tr>
<td>Dependent Children</td>
<td>85.00</td>
</tr>
<tr>
<td>Abatements</td>
<td>25.00</td>
</tr>
<tr>
<td>Schools</td>
<td>7,500.00</td>
</tr>
<tr>
<td>Insurance for Schools</td>
<td>242.00</td>
</tr>
<tr>
<td>Superintendent of Schools</td>
<td>545.52</td>
</tr>
<tr>
<td>School Repairs</td>
<td>800.00</td>
</tr>
<tr>
<td>Interest</td>
<td>32.00</td>
</tr>
<tr>
<td>Town Hall</td>
<td>300.00</td>
</tr>
<tr>
<td>State Aid Roads</td>
<td>1,066.00</td>
</tr>
<tr>
<td>Advertising</td>
<td>25.00</td>
</tr>
<tr>
<td>Nurse</td>
<td>42.00</td>
</tr>
<tr>
<td>Consolidated Schools</td>
<td>1,000.00</td>
</tr>
</tbody>
</table>

The Budget Committee also recommended that an article be inserted in the warrant pertaining to improvements to the Town Hall, the amount of money that will be raised to be stated at Town Meeting after an estimate has been made.
1948 VALUATION, ASSESSMENT & COLLECTION
Year ending February 28, 1949

VALUATION:
Real Estate—Resident $124,619.00
—Non-Resident 34,680.00

Personal Estate—Resident $ 28,070.00
—Non-Resident 3,660.00

Total Valuation $191,029.00

ASSESSMENT:
Valuation x Rate—
$191,029.00 x .102 $19,484.96
156 Polls @ $3.00 468.00

TAX COMMITMENT $19,952.96
Supplemental Tax 39.99

Charged to Collector $19,992.95
Abatements $30.09

COMPUTATION OF ASSESSMENT
Requirements:
Town Appropriations $17,080.01
State Tax 1,654.34
County Tax 1,026.00

Total appropriations $19,760.35
Tax commitment 19,952.96

Excess of Commitment $ 192.61
REPORT OF SUPERINTENDENT OF SCHOOLS
Town of Columbia Falls 1948-49

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
Reginald Hathaway Term Expires 1949
Jared Rockwell Term Expires 1950
Mrs. Grace Allen Term Expires 1951
Attendance Officer—Warren Grant

Teachers
Albert Richard, Principal, High School $2,500.00
Mrs. Jean Doten, Assistant, High School $1,800.00
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. Ellen Wenner, Central Primary $1,600.00

Janitors
Wilbur Strout, Village Schools $20.00
Ellis Pineo, Central District $8.00

Conveyance
Fred Champion $25.00

FINANCIAL STATEMENT

Credits
Appropriation $9,910.00
State School Fund 5,678.31
Annual Town Report

Equalization 2,857.00
Interest on Perm. School Fund 30.00
Tuition 600.00
Refund 12.85

$19,088.16

Debits

Teachers’ Salaries $11,974.40
Superintendent’s Clerk’s Salary 170.63
Fuel 1,041.61
Janitors and Cleaning 1,089.00
Conveyance 900.00
Library 86.98
Laboratory 34.30
Textbooks 429.08
Supplies 329.21
Water and Lights 76.55
Overdrawn, 1947-48 1,838.98

$17,970.74

Unexpended $ 1,117.42

REPAIRS

Credits

Unexpended, 1947-48 $ 788.08
Refund 19.35

$ 807.43

Debits

Labor and Material $ 676.12

Unexpended $ 131.31
Annual Town Report 15

RENT AND INSURANCE

Credits
Appropriation $ 350.00

Debits
Paid Premiums $ 324.00
Rent 14.00

$ 338.00

Unexpended $ 12.00

ESTIMATED BUDGET 1949-50

Debits
Teachers’ Salaries $12,500.00
Superintendent’s Clerk’s Salary 175.00
Fuel 1,050.00
Janitors and Cleaning 1,300.00
Conveyance 1,000.00
Library and Laboratory 200.00
Textbooks and Supplies 1,200.00
Water and Lights 90.00

$17,515.00

Credits
Unexpended, 1948-49 $ 1,117.42
State School Fund 6,000.00
Equalization 2,526.00
Interest on Permanent School Fund 30.00
Tuition 900.00

$10,573.42

Necessary Appropriation $ 6,941.58
Recommended Appropriation $ 7,000.00
Recommended for Repairs $ 800.00
Annual Town Report

Recommended for Rent and Insurance $ 242.00
Recommended for Building Fund $ 1,000.00

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

<table>
<thead>
<tr>
<th>School</th>
<th>Sub-Pri.</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12</th>
<th>Ttl.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Village Prim.</td>
<td>11</td>
<td>7</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>23</td>
</tr>
<tr>
<td>Village Inter.</td>
<td>8</td>
<td>7</td>
<td>7</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22</td>
</tr>
<tr>
<td>Village Gram.</td>
<td>6</td>
<td>7</td>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>17</td>
</tr>
<tr>
<td>Central Primary</td>
<td>4</td>
<td>2</td>
<td>4</td>
<td>2</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>15</td>
</tr>
<tr>
<td>Central Grammar</td>
<td>3</td>
<td>6</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>14</td>
</tr>
<tr>
<td>High School</td>
<td>12</td>
<td>7</td>
<td>8</td>
<td>10</td>
<td>37</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

15 9 9 10 10 10 12 7 9 12 7 8 10 128

Perhaps we are so used to seeing public school buildings that we believe that the world has always had public schools. However, this is not true. It is only a short time since the beginning of public schools.

Progress was very slow for two hundred years. As recently as a century ago, one of the legislators argued: "It is as fair to take one's ox to plow another man's field as to take one man's money to educate another man's child". Other men, however, thought differently. Today it is difficult to find an American citizen who does not believe in free education. Why should we spend so much money for schools? First, education means much to every person. It is the greatest single factor in earning a living. Today there are very few unskilled occupations. To be successful, a person must be able to adapt himself and his work to changing times. The person with a good education can do this better than the man with an untrained mind.

Education not only helps one to win success in his work but helps him to enjoy life more. The amount of pleasure a person gets from a variety of activities depends upon the education he has had regardless of whether such education has been received in school or outside of school,
Education not only helps the individual, it also helps the community and the nation to be more prosperous. We get much more satisfaction out of living because education has made possible many conveniences and labor-saving devices which were unknown to our grandfathers.

There is still a third reason for education being furnished a public expense. That is the fact that our country is governed by the people. For this reason it is important that there be public schools for the education of all the people. We must look to the adults of the community to provide the money with which to build and equip the schools and to employ teachers. But the adult should not vote for taxes blindly just because they are for schools. He should study the needs of the school and discuss them with other citizens.

Each pupil also has a part in making a successful school. No matter how much money is voted by the adults, no matter how excellent the teachers, there can be no learning unless the student does his part. The student helps to make a successful school through prompt and regular attendance, through cooperation with other students in the school, through good habits of work and study and through observing the rules of good behavior.

The school financial statement shows a sizable unexpended balance as of the end of the present fiscal year. This amount will be carried forward as a part of this coming year's receipts. The budget estimates for the coming school year have been carefully prepared. The amount recommended by the School Committee and the Superintendent will take care of the school expenditures for the fiscal year 1949-50.

In order to qualify for equalization for the Fall of 1950 you should raise a minimum of 28 mills of the
State assessed valuation of the town of Columbia Falls, which is now $243,000.00. We are therefore recommending an amount slightly in excess of the necessary appropriation to make reasonably certain that we qualify for equalization in the Fall of 1950.

The condition of the schools in Columbia Falls is such that your Superintendent feels that the citizens and parents should come to a definite decision. You have two choices—you should either make plans and take definite steps toward a new consolidated elementary school or plan to appropriate sufficient money in order to enable your School Committee to supervise extensive repairs and renovations. Housing and physical environment is a definite and important factor in life. The school plant is more than a shelter. It is an educational tool. It should have conveniences, be attractive, and provide comfort. We must strive to make them the most efficient that funds will permit. The educational and social advantages of a new consolidated elementary school speak for themselves. Forgetting those for a moment and considering only the physical standpoint, a new building would offer advantages of major importance such as satisfactory lighting, water, sanitary toilets, and a modern heating system. Is it not worth $5.00 more to each of you for some time to come in order to give our boys and girls the best we can afford, and have schools we can look to with pride?

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
Supt. of Schools
Annual Town Report

AUDITOR'S REPORT

Milbridge, Maine,
February 28, 1949.

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 25, 1948 to February 28, 1949.

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 and SAWYER

By A. P. Stewart
COMMENTS

Re: Audit of the Town of Columbia Falls
February 25, 1948 to February 28, 1949

The financial status of your town is presented on the Balance Sheet and comments regarding the various items thereon are as follows:

Cash:

The cash balance at the close of the year was on deposit with the Union Trust Company, Ellsworth, Maine. The check book balance was reconciled with the bank statement as of January 29, 1949 and found to be in agreement.

Accounts Receivable:

This receivable consists of the amount due from the State on account of snow removal for which the town has not yet been reimbursed.

Taxes Receivable:

The records of the Tax Collector were examined and the warrant of commitment was 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 $19,-707.01; tax liens of $255.85, and abatements of $30.09. 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 on account of income taxes and the Teachers' Retirement Fund. This balance is held by the town until the proper date of settlement with the appropriate 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 1949 excise taxes were received by the town prior to the close of books and the credit is carried forward to the 1949 municipal year for proper application.

Reserves:

These reserves consist of the Consolidated School Fund and the Fire Department Reserve. The Consolidated School Fund was built up by appropriations of $1,000.00 annually for the past three years and $2,000 received from fire insurance on the Tabbutt School. The Fire Department Reserve has been on the books for several years with no additions to it. Since both of these funds are currently in the general fund of the town, it is recommended that they be deposited in special accounts pending their use for the purposes for which they were established.

Surplus:

At the close of the municipal year, February 28, 1949, the town had a net surplus of $5,795.41. Of this amount, $409.75 has been set aside for definite pur-
poses, leaving $5,385.66 unappropriated for any specific use. The appropriated surplus consists of the net amount of appropriation balances carried forward, the detail of which is shown on Exhibit D. An analysis of change in unappropriated surplus for the year may be found on Exhibit E.

General:

The fidelity bonds of the various town officials were examined and found to be in order.

Revenue derived from 1948 excise taxes was checked and found to be in order and properly recorded. All income from this source was carried to surplus.

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

All unexpended balances required by law to be carried forward and all uncompleted projects having balances have been carried to 1949.

The records were found in excellent condition.
### TOWN OF COLUMBIA FALLS

#### COMPARATIVE BALANCE SHEET

**Year Ended February 28, 1949**

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Feb. 28, 1949</th>
<th>Feb. 25, 1948</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash: On Hand and in Bank</td>
<td>$12,031.73</td>
<td>$6,021.61</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>516.35</td>
<td>576.45</td>
</tr>
<tr>
<td>Tax Liens</td>
<td>296.54</td>
<td>137.07</td>
</tr>
<tr>
<td>Real Estate</td>
<td>4.29</td>
<td></td>
</tr>
<tr>
<td><strong>Total Assets—General Fund</strong></td>
<td>$12,844.62</td>
<td>$6,739.42</td>
</tr>
</tbody>
</table>

#### TRUST FUNDS

| Due from General Fund | $1,100.00 | $1,100.00 |

<table>
<thead>
<tr>
<th>LIABILITIES</th>
<th>Feb. 28, 1949</th>
<th>Feb. 25, 1948</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due Governmental Agencies</td>
<td>$282.70</td>
<td>$265.90</td>
</tr>
<tr>
<td>Due Trust Funds</td>
<td>1,100.00</td>
<td>1,100.00</td>
</tr>
<tr>
<td>Deferred Revenue: Prepaid Excise Taxes</td>
<td>557.30</td>
<td>469.07</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>$1,940.00</td>
<td>$1,834.97</td>
</tr>
</tbody>
</table>

| Reserves: | |
| Consolidated School | $5,000.00 | |
| Fire Dept. | 109.21 | 109.21 |

| Surplus: | |
| Appropriated | 409.75 | 504.47 |
| Unappropriated | 5,385.66 | 5,795.41 |
| **Total Liabilities, Reserves and Surplus—General Fund** | $12,844.62 | $6,739.42 |

#### TRUST FUNDS

| Principals | $1,100.00 | $1,100.00 |
COLUMBIA FALLS
PUBLIC HEALTH NURSING ANNUAL REPORT
1948

Lack of nursing personnel has handicapped the Public Health Nursing Service during 1948. We are now hopeful that a full time Public Health nurse will soon be assigned to Western Washington County.

Nursing Service to Columbia Falls has been limited to a few home visits on behalf of prospective mothers, small infants, and young preschool children and crippled children, and in the follow-up of the tuberculosis control program. Immunizations were offered in the schools, and 35 innoculations against smallpox, diphtheria, and whooping cough were given.

In certain towns, local people took responsibility to work up the publicity and make all the arrangements for child health conferences. Where such preparation was already made, nursing service was provided for the conferences. This explains why there was no such child health conferences in Columbia Falls in 1948.

With the return of a full time nurse to the area, Columbia Falls may anticipate the usual nursing services. Visits to homes and schools will be resumed. However, it is hoped that local leaders will see that the advantage to the community of the organization of a small health committee or council. Such a council can assist the nurse and save much of her professional time and skills for other services in the community, by helping her to learn the needs of the town, and working with her in making and carrying out plans to promote the maximum physical and mental health of every citizen. A good public health program depends upon such mutual interest, understanding, and cooperation.

Respectfully submitted,
ELLA M. McCLUNIN, R. N.
Public Health Nursing Supervisor