1950

Annual Report of the Municipal Officers of the Town of Columbia Falls For The Municipal Year 1949-1950

Columbia Falls, (Me.)

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ANNUAL REPORT
of the
MUNICIPAL OFFICERS
-
Town of
Columbia Falls
Maine

For the Municipal Year
1949-1950
ANNUAL REPORT

of the

MUNICIPAL OFFICERS

of the TOWN of

COLUMBIA FALLS, MAINE

For the Municipal Year

1949-1950.

Parlin Printing Co.,—Machias
TOWN OFFICERS 1949

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
GERTRUDE A. TIBBETTS

Tax Collector
MARY R. BAILEY

School Committee
GORDON HIGGINS JARED ROCKWELL GRACE ALLEN

Superintendent of Schools
BENJ. H. VARNEY

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, 1950

Receipts

Cash on hand at close of previous year $12,031.73

Received:

From 1947 and 1948 Tax Liens 144.05
From Sale of Textbook 2.72
From School Department
  Overpayment Repair Account 12.42
From Town of Cherryfield—Poor Account 168.67
From Town of Centerville—Tuition 100.00
From Town of Columbia—Tuition 800.00
From Rent Town Landing 1.00
From Rent Town Hall 93.00
From State, as Follows:
  Snow Removal 614.90
  Bear Bounty 45.00
  Bank Stock Tax 20.03
  Equalization Fund 2,526.00
  State School Fund 5,541.06
  Dog Licenses Refunded 9.09
  School Maintenance 587.73

From Mary R. Bailey, Collector:
  1949 Commitment 19,463.23
  1948 Poll Tax 3.00
  1949-1950 Excise Taxes 2,012.41

Total Receipts $44,176.04

Expenditures

Paid Selectmen’s Warrants $30,692.65

Balance $13,483.39
All bills presented to date have been paid and you have on deposit with the Union Trust Company the sum of $13,483.39

GERTRUDE A. TIBBETTS, Treasurer

UNCOLLECTED TAXES FOR 1949

<table>
<thead>
<tr>
<th>Heirs of Howard Allen</th>
<th>$ 9.75</th>
</tr>
</thead>
<tbody>
<tr>
<td>Harold Bagley</td>
<td>17.55</td>
</tr>
<tr>
<td>Ray Crandon</td>
<td>10.45</td>
</tr>
<tr>
<td>Heirs of Mary Dorr</td>
<td>10.72</td>
</tr>
<tr>
<td>Heirs of Eldora Grant</td>
<td>34.61</td>
</tr>
<tr>
<td>Frank Hartford</td>
<td>10.72</td>
</tr>
<tr>
<td>Horace Look</td>
<td>52.65</td>
</tr>
<tr>
<td>Winslow Morris</td>
<td>15.60</td>
</tr>
<tr>
<td>M. J. Oliver</td>
<td>42.90</td>
</tr>
<tr>
<td>Kenneth Driscoll</td>
<td>10.72</td>
</tr>
<tr>
<td>John Reed</td>
<td>27.30</td>
</tr>
</tbody>
</table>

REPORT OF SELECTMEN
ADMINISTRATION

Credits

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>$1,200.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank Stock Tax</td>
<td>20.03</td>
</tr>
<tr>
<td>Maurice Oliver</td>
<td>1.00</td>
</tr>
<tr>
<td>Dog Tax Refund</td>
<td>9.09</td>
</tr>
<tr>
<td>1949 Lien Costs</td>
<td>48.15</td>
</tr>
</tbody>
</table>

$1,278.27

Expenditures

Selectmen and Overseers:

<table>
<thead>
<tr>
<th>J. W. Hathaway</th>
<th>$ 200.00</th>
</tr>
</thead>
</table>
# Annual Town Report

**Roy Bagley** 25.00  
**Fred B. Pineo, Jr.** 25.00  

Assessors:

- **Warren Grant** 42.00  
- **Merrill Higgins** 42.00  
- **Fred B. Pineo, Jr.** 99.00

**Town Clerk: Luther G. Sawyer** 50.00  
**Treasurer: Gertrude A. Tibbetts** 75.00  
**Collector: Mary R. Bailey** 318.20

School Committee:

- **Gordon Higgins** 5.00  
- **Jared Rockwell** 5.00  
- **Grace Allen** 5.00

**Auditor: Sawyer & Sawyer** 58.25  
**H. A. Barton** 6.00  
**Caswell Young, sealer wgts. & meas.** 20.00  

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 975.45</strong></td>
</tr>
</tbody>
</table>

Postage, etc.:

- **Gertrude A. Tibbetts** $17.07  
- **Mary R. Bailey** 9.17

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 26.24</strong></td>
</tr>
</tbody>
</table>

Printing and Supplies:

- **Machias Valley News-Observer** 71.00  
- **Marks Printing House** 37.50  
- **Hutchins Brothers** 5.40  
- **J. W. Hathaway** 4.32  
- **U. S. Auto & Truck Guide** 5.00

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 123.22</strong></td>
</tr>
</tbody>
</table>
Annual Town Report

Miscellaneous:
- Frances Worcester 37.50
- Eri Drisko 6.00
- Town of Centerville 216.50
- Maynard Grant 12.90

$272.90

Overdraft to Surplus $119.54

TOWN HALL

Credits

Appropriation $300.00
Hall Rent 93.00

$393.00

Expenditures

- Wilbur Strout, janitor $260.00
- M. D. Tibbetts, insurance 82.50
- Albert Richard, insurance 55.00
- Gulf Oil Corp., fuel 294.18
- Bangor Hydro-Electric Co. 74.65
- Gordon Higgins, repairs 34.65
- Oscar Allen, repairs 8.00
- Fred Champion, repairs 2.70
- E. E. Farren, repairs 2.00
- Fred B. Pineo, Sr., supplies 21.53
- R. B. Dunning Co., supplies 10.15
- Rice & Miller Co., supplies 2.83
- Ramsdell's Store, supplies 5.35
- Fred's Express, freight 3.12
- George C. Drisko .68

$857.34

Overdraft $464.34
# Annual Town Report

## TOWN HALL BUILDING ACCOUNT

### Credits

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriation</td>
<td>$1,500.00</td>
</tr>
<tr>
<td>Transferred from Surplus</td>
<td>3,000.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$4,500.00</strong></td>
</tr>
</tbody>
</table>

### Expenditures

#### Labor:

- Merrill Higgins: $656.50
- Charles Nickerson: 204.80
- Carroll Look: 329.60
- Horace Newcombe: 72.50
- Henry Emerson: 50.80
- Steve Lechman: 57.60
- Wilbur Strout: 219.80
- D. W. Hartford, Jr.: 21.40
- Fred Archer: 12.75
- Keith Drisko: 12.00
- Bert Bailey: 2.80
- Charles Seavey: 3.20
- Winslow Merritt: 6.40
- Cecil Rockwell: 6.40
- Embert Dorr: 6.40

**Total**: $1,662.95

#### Material & Supplies:

- Fred B. Pineo, Sr.: $788.17
- Hathaway Brothers: 482.06
- Cummings & Norton: 183.19
- D. N. Ramsdell: 93.73
- Sherman Lumber Co.: 123.00
- H. Blaine Davis Estate: 23.68
- H. Rankin Grant: 68.05
Annual Town Report

Rice & Miller Co. 99.75
C. H. Goodrich 8.00

$1,869.63

Electrical Work:
Fred Champion $141.33

Painting & Finish Work:
S. R. Moore $959.92

Misc.:
Fred's Express 11.20
M. C. R. R. 6.02

$1,118.47

Overdraft $151.05

STREET LIGHTS

Appropriation $375.00

Expenditures
Bangor Hydro-Electric Co. $375.00

VITAL STATISTICS

Luther G. Sawyer $6.25
Overdraft $6.25

NURSE

Appropriation $42.00

Expenditures
Treasurer of State $42.00
ADVERTISING
Appropriation $ 25.00
Expenditures $ 25.00

SUPERINTENDENT’S SALARY
Appropriation $ 545.52
Expenditures $ 500.06
Benj. H. Varney $ 45.46
Unexpended balance

CONSOLIDATED SCHOOL FUND
Credit balance from last year $5,000.00
Appropriation 1,000.00
Balance $6,000.00

INTEREST ACCOUNT
Appropriation $ 32.00
Expenditures
School Fund $ 30.00
Florence Plant Fund 2.00
$ 32.00

STATE AND COUNTY TAXES
Appropriations:
State Tax $1,763.31
County Tax 1,093.50
$2,856.81

Expenditures
Treasurer of State $1,763.31
County Treasurer 1,093.50
$2,856.81
AID TO DEPENDENT CHILDREN

Appropriation $ 85.00

Expenditures

Treasurer of State—Lena Cook $ 50.60
Unexpended balance $ 34.40

SUPPORT OF POOR

Appropriation $ 500.00
Town of Cherryfield 168.67

$ 668.67

Expenditures

Lucy Gove, board O. Lund $ 416.00
Supplies for Harold Schoppee 168.67
Supplies for Oscar Lund 31.31
Supplies for Elmer Pottle 9.00
Hospital care, doctor and supplies for a Veteran 219.28
Supplies for Benj. Dorr 49.48

$ 893.74

Overdraft $ 225.07

HIGHWAYS

SNOW REMOVAL

Appropriation $ 900.00
From State Treasurer 98.55
Due from State 489.88

$1,488.43
### Expenditures

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hathaway Brothers</td>
<td>$1,257.14</td>
</tr>
<tr>
<td>Treasurer of State</td>
<td>274.27</td>
</tr>
<tr>
<td>Kenneth Grant</td>
<td>7.85</td>
</tr>
<tr>
<td>Millard Rockwell</td>
<td>4.10</td>
</tr>
<tr>
<td>Ralph Worcester</td>
<td>4.10</td>
</tr>
<tr>
<td>Allen Burns</td>
<td>8.00</td>
</tr>
<tr>
<td>Bert Floyd</td>
<td>3.75</td>
</tr>
<tr>
<td>Alfred Melanson</td>
<td>3.75</td>
</tr>
<tr>
<td>George Rockwell</td>
<td>30.00</td>
</tr>
<tr>
<td>Cecil Rockwell</td>
<td>9.00</td>
</tr>
<tr>
<td>Jared Rockwell</td>
<td>3.00</td>
</tr>
<tr>
<td>Ansel Rockwell</td>
<td>12.00</td>
</tr>
<tr>
<td>Fred B. Pineo</td>
<td>5.00</td>
</tr>
<tr>
<td>Fred B. Pineo, Jr.</td>
<td>3.00</td>
</tr>
</tbody>
</table>

**Total Expenditures:** $1,624.96  
**Overdraft:** $136.53

### ROADS & BRIDGES

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bancroft &amp; Martin Mill Co.</td>
<td>$ 162.40</td>
</tr>
<tr>
<td>Hathaway Brothers</td>
<td>4.02</td>
</tr>
<tr>
<td>Lester Look</td>
<td>56.00</td>
</tr>
<tr>
<td>Elmer Grant</td>
<td>48.00</td>
</tr>
<tr>
<td>Ansel Rockwell</td>
<td>12.00</td>
</tr>
<tr>
<td>Cecil Rockwell</td>
<td>12.00</td>
</tr>
<tr>
<td>Jared Rockwell</td>
<td>9.00</td>
</tr>
<tr>
<td>Keith Drisko</td>
<td>42.00</td>
</tr>
<tr>
<td>Charles Drisko</td>
<td>18.00</td>
</tr>
<tr>
<td>Graydon Hartford</td>
<td>1.50</td>
</tr>
<tr>
<td>Julia Merritt</td>
<td>2.40</td>
</tr>
</tbody>
</table>

**Total Expenditures:** $367.32  
**Unexpended Balance:** $332.68
THIRD CLASS MAINTENANCE

Balance from 1949 $106.98
No Expenditures

STATE AID ROADS

Appropriation $1,066.00

If another two units of $1,066.00 is appropriated for State Aid Roads at this year's Town Meeting we would then have a joint fund of $6,398.00. This amount less $814.65, which was our overdraft on our State Aid work in 1948, leaves us a net amount of $5,583.35. Unless present plans become changed after Town Meeting our State Aid Road building program will be started in the Spring.

BUDGET COMMITTEE RECOMMENDATIONS

At a Budget Committee meeting March 6, 1950, the following appropriations were recommended by the committee for 1950:

<table>
<thead>
<tr>
<th>Item</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>100.00</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>165.00</td>
</tr>
<tr>
<td>Schools</td>
<td>7,500.00</td>
</tr>
<tr>
<td>Rent</td>
<td>25.00</td>
</tr>
<tr>
<td>Superintendent of Schools</td>
<td>545.52</td>
</tr>
<tr>
<td>School Health Fund</td>
<td>100.00</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>800.00</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>
<tr>
<td>Town Hall Bldg. Account</td>
<td>1,500.00</td>
</tr>
</tbody>
</table>
### 1949 VALUATION, ASSESSMENT & COLLECTION

#### VALUATION:

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real Estate, Resident</td>
<td>$127,744.00</td>
</tr>
<tr>
<td>Real Estate, Non-Resident</td>
<td>35,261.00</td>
</tr>
<tr>
<td>Personal Estate, Resident</td>
<td>$32,315.00</td>
</tr>
<tr>
<td>Personal Estate, Non-Resident</td>
<td>2,450.00</td>
</tr>
</tbody>
</table>

**Total Valuation** $197,770.00

#### ASSESSMENT:

Valuation x Rate—

- $197,770.00 x .0975 = $19,282.58
- 156 Polls @ $3.00 = 468.00

**TAX COMMITMENT** $19,750.58

- Supplemental Tax = 32.85

**Charged to Collector** $19,783.43

- Abatements = $26.14

#### COMPUTATION OF ASSESSMENT

Requirements:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town Appropriations</td>
<td>$16,812.52</td>
</tr>
<tr>
<td>State Tax</td>
<td>1,763.31</td>
</tr>
<tr>
<td>County Tax</td>
<td>1,093.50</td>
</tr>
</tbody>
</table>

**Total Appropriations** $19,669.33

**Tax Commitment** $19,750.58

**Excess of Commitment** $81.25

**Variance** $0.10
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

Jared Rockwell Term expires 1950
Mrs. Grace Allen Term expires 1951
Gordon Higgins Term expires 1952

Attendance Officer—Warren Grant

**Teachers**

Albert Richard, Principal, High School $2,500.00
Mrs. Jean Doten, resigned, Assistant, High School $1,800.00
Miss Constance Boynton, succeeding Mrs. Doten, Assistant, High School $2,000.00
Laurence Drisko, Grammar $1,600.00
Mrs. Helen Grant, Intermediate $1,500.00
Mrs. Helen Allen, Primary $1,500.00
Mrs. Christiana Champion, resigned, Central Grammar $1,500.00
Miss Madelyn McIntyre, succeeding Mrs. Champion, Central Grammar $1,600.00
Mrs. Ellen Wenner, Central Primary $1,600.00

**Janitors**

Wilbur Strout, Village Schools, $20 weekly, or $720.00
Dale Pineo, Central District, $8 weekly or $288.00

**Conveyance**

Mrs. Fred Pineo, Jr., $25 weekly or $900.00
Annual Town Report

FINANCIAL STATEMENT

Credits

Unexpended, 1948-49  $1,117.42
Appropriation  7,500.00
Sale of Textbook  2.72
Tuition—Centerville  100.00
Tuition—Columbia  800.00
Equalization  2,526.00
State School Fund  6,128.79

$18,174.93

Debits

High School

Teachers' Salaries:

Albert Richard $2,513.80
Jean Doten  810.00
Constance Boynton  1,111.09

$4,434.89

Albert Richard, prof. subsidy  50.00

$4,484.89

Fuel  480.73
Janitor and Cleaning  368.00
Library  66.43
Textbooks  50.04
Supplies  96.80
Water and Light  19.55

Total expended for High School  $ 5,566.44
Elementary

Teachers' Salaries:

<table>
<thead>
<tr>
<th>Name</th>
<th>Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Laurence Drisko</td>
<td>$1,608.80</td>
</tr>
<tr>
<td>Helen Grant</td>
<td>1,508.30</td>
</tr>
<tr>
<td>Helen Allen</td>
<td>1,508.30</td>
</tr>
<tr>
<td>Christiana Champion</td>
<td>675.00</td>
</tr>
<tr>
<td>Madelyn McIntyre</td>
<td>888.80</td>
</tr>
<tr>
<td>Gloria Allen</td>
<td>31.68</td>
</tr>
<tr>
<td>Ellen Wenner</td>
<td>1,609.08</td>
</tr>
</tbody>
</table>

Total: $7,829.96

Professional Subsidy:

<table>
<thead>
<tr>
<th>Name</th>
<th>Subsidy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Helen Allen</td>
<td>50.00</td>
</tr>
<tr>
<td>Helen Grant</td>
<td>50.00</td>
</tr>
</tbody>
</table>

Total: $100.00

Superintendent's Clerk's Salary: $133.56

Total expended for Elementary Instruction: $8,063.52

Fuel: $509.88
Janitors and Cleaning: $702.20
Conveyance: $875.00
Textbooks: $225.80
Supplies: $297.95
Water and Lights: $67.85

Total Elementary Expenditures: $10,742.20

Unexpended: $1,866.29
Annual Town Report

REPAIRS

Credits

Appropriation $ 800.00
H. Blaine Davis Estate, refund 12.42

$ 812.42

Debits

High School

H. Blaine Davis Estate $ 27.49
United Sales and Service, Inc. 19.76
Frank Pineo 8.00
Ramsdell’s Store 1.20
F. W. Burnham 19.57
Smith System Heating Co. 27.13
Irving Hatch 32.50

$ 135.65

Longfellow

Warren Grant 4.80
A. J. Reynolds 28.00
Smith System Heating Co. 9.70
H. Blaine Davis Estate 7.98

$ 50.48

Hamlin

Bert Morris $ 32.90
George Rockwell 10.00
Warren Grant 2.40
Jared Rockwell 3.00
Irving Hatch .56.70

$ 105.00
### Annual Town Report

**Central**

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Frank Pineo</td>
<td>8.00</td>
</tr>
<tr>
<td>Warren Grant</td>
<td>99.35</td>
</tr>
<tr>
<td>George Rockwell</td>
<td>10.00</td>
</tr>
<tr>
<td>Grant Bros.</td>
<td>2.30</td>
</tr>
<tr>
<td>Fred Grant</td>
<td>3.84</td>
</tr>
<tr>
<td>Earl Worcester</td>
<td>2.00</td>
</tr>
<tr>
<td>Smith System Heating Co.</td>
<td>9.70</td>
</tr>
</tbody>
</table>

**Miscellaneous**

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>F. L. Strout</td>
<td>3.11</td>
</tr>
<tr>
<td>Benj. H. Varney</td>
<td>1.13</td>
</tr>
<tr>
<td>Grant Bros.</td>
<td>4.45</td>
</tr>
</tbody>
</table>

**Unexpended**

- Equalization Fund: $485.01
- State School Fund: $377.41
- **Total:** $862.42

### RENT AND INSURANCE

#### Appropriation

- **Total:** $242.00

#### Debits

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rent Superintendent's Office</td>
<td>20.55</td>
</tr>
<tr>
<td>Elementary Insurance</td>
<td>148.20</td>
</tr>
<tr>
<td>Secondary Insurance</td>
<td>79.80</td>
</tr>
</tbody>
</table>

**Total Debits:** $248.55

#### Overdrawn

- **Total:** $6.55

### ESTIMATED BUDGET

#### Credits

- Unexpended: $1,866.99
- Equalization Fund: 2,658.00
- State School Fund: 5,873.64

**Total Credits:** $10,398.63
Interest on Permanent School Fund 30.00
Tuition 800.00

$11,228.63

Debits

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>High School Salaries</td>
<td>$4,600.00</td>
</tr>
<tr>
<td>Elementary School Salaries</td>
<td>7,800.00</td>
</tr>
<tr>
<td>Sick Leave Salaries</td>
<td>100.00</td>
</tr>
<tr>
<td>Teacher Subsidy</td>
<td>100.00</td>
</tr>
<tr>
<td>Textbooks and Supplies</td>
<td>1,200.00</td>
</tr>
<tr>
<td>Fuel</td>
<td>1,050.00</td>
</tr>
<tr>
<td>Conveyance</td>
<td>900.00</td>
</tr>
<tr>
<td>Library and Laboratory</td>
<td>200.00</td>
</tr>
<tr>
<td>Clerk’s Salary</td>
<td>175.00</td>
</tr>
<tr>
<td>Water and Lights</td>
<td>90.00</td>
</tr>
<tr>
<td>Janitor and Cleaning</td>
<td>1,300.00</td>
</tr>
</tbody>
</table>

$17,515.00

Necessary Appropriation $6,286.63
Recommended Appropriation $7,500.00

An appropriation of $6,286.63, the actual amount needed, will give a school tax rate, based on your present state valuation, of .0258 which is too low to guarantee an apportionment from the equalization fund and will lose to the town one unit of teacher subsidy of $90.00 for each teaching position, or a total of $630.00 for the seven teaching positions, plus the loss in equalization which this year is $2,658.00, or a total net loss to the town of $3,288.00. If you will appropriate $7,500.00 the same as last year you will have a school tax rate of .03086, which is sufficiently large to guarantee an apportionment from the equalization fund and full teacher subsidy of $850.00 for each posi-
tion. If an appropriation of $7,500.00, which is $1,213.00 more than needed, is made you will receive back from the State, not only the $1,213.00 but $2,075.00 additional.

If on the other hand you appropriate only the necessary amount, $6,286.00, your surplus will be wiped out, you will have no equalization money, and with a loss of $630.00 on teaching positions it will be necessary for you to appropriate approximately $11,500.00 at your annual meeting in 1951.

Recommended for High and Elementary

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schools</td>
<td>$7,500.00</td>
</tr>
<tr>
<td>Recommended for Repairs</td>
<td>$ 800.00</td>
</tr>
<tr>
<td>Recommended for Rent</td>
<td>$ 25.00</td>
</tr>
<tr>
<td>Recommended for Building Fund</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>Recommended for School Health Fund</td>
<td>$ 100.00</td>
</tr>
</tbody>
</table>

Our records show that school buildings are insured for the following amounts: High and Grammar, $6,000.00; Central, $1,200.00; Hamlin, $2,500.00. As none of the premiums on these policies come due before March 7, 1951 no appropriation is necessary this year.

The Repair account shows a balance unexpended of $377.41. The reason for this large balance is due to the inability of the school committee to procure help to make the necessary repairs.

Some rather extensive repairs will be necessary during the coming year. The high and grammar building must be shingled, the walk leading to the entrance must be rebuilt, the interior needs painting and the exterior should be painted. Work should be done on windows of all buildings. Both frames and windows are worn out in some cases. The outside doors on the Hamlin building should be replaced.

We should recognize the fact that the environment in which a child lives has a powerful influence on the
development of his personality. His habits of living, the thoughts he thinks, the ideals he forms affect his life strongly and help to make him what he is. Social workers in the cities have an opportunity to see the effect of environment on the lives of those with whom they come in contact. Children reared in the slums, with none of the beauties of nature around them, seldom grow up to be beautiful characters. Men and women with undesirable characteristics are more likely to be produced in such an environment. Hereditary influences are often strong, but the influence of environment can do much to nullify all the natural tendencies with which a child may start in life.

It is my desire to help establish a standard of fundamental health essential in your schools and their material equipment, so that the attainment of a minimum standard may be demanded, by the authorities and by the parents, of every pupil within your town.

Possession of the minimum sanitary needs should be absolutely necessary to the pride and self respect of the community and to the sanction and approval of all state officials and other social agencies.

The country school should be as sanitary and wholesome in all essential particulars as the best homes in the community. Furthermore, it should be pleasing and attractive in appearance, in furnishings, and in surroundings, so that the community as a whole may be proud of it; so that the pupils and teacher may take pleasure in attending school and in caring for and improving it. Much of what I am saying is in support of a new school to replace the worn out and antiquated buildings now being occupied by the children of your town. Schools exist for no other purpose than to better the community. Never before in the history of our nation was there a greater demand for a good school in each community. The occupancy of a new school home by the children of your community will
help in a marked degree to develop characteristics which will make of them better citizens, not only because of the esthetic qualities inherent in a new school building but because of improved educational facilities.

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

<table>
<thead>
<tr>
<th>School</th>
<th>Sub.</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>Tl</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hamlin Prim.</td>
<td>5</td>
<td>9</td>
<td>6</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>20</td>
</tr>
<tr>
<td>Hamlin Inter.</td>
<td></td>
<td>3</td>
<td>6</td>
<td>7</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>16</td>
</tr>
<tr>
<td>Village Gram.</td>
<td></td>
<td></td>
<td>7</td>
<td>7</td>
<td>8</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22</td>
</tr>
<tr>
<td>Central Prim.</td>
<td></td>
<td>3</td>
<td>3</td>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>13</td>
</tr>
<tr>
<td>Central Gram.</td>
<td></td>
<td></td>
<td>4</td>
<td>3</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>12</td>
</tr>
<tr>
<td>High School</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>116</td>
</tr>
</tbody>
</table>

Totals           | 5    | 12| 9 | 6 |10 |11 |12 | 8 | 9 | 12 | 5 | 7 | 116|

The enrollment, though showing increases in some schools since the fall opening, is small in all schools compared with the enrollment in previous years.

The teachers have, I believe, been faithful in their work. By and large, parents have cooperated in all respects in order that their children might be efficiently cared for in the schools. No instances of wrong behavior by pupils have come to my attention. Parents and teachers are recognizing the fact that they have a common problem in the education of boys and girls, and that success can come only through cooperation. Each must have the other’s help.

Plans are under way for a dental clinic to be held in the Union sometime in the early summer, to be conducted by the Dental Division of the State Department of Health. While it will not be possible to provide all necessary dental corrections, a demonstration of the sodium fluoride treatment will be given. This will extend over a 13-day working period during which the demonstration unit can handle 500 children. Sodium fluoride treatments are recommended for a child at the age of 3, again at 7, again at 10, and finally at 13.
Four treatments are required at each stage in the child's age. The 13 working days of the team provide for the 4 treatments for all children, which are given from 2 to 7 days apart.

This being a demonstration there is no cost other than for the use of a suitable building, electricity, and for transportation of children whose parents are unable to provide it. However, the communities are expected to realize that this is a demonstration and not a service, and that they should start planning while the demonstration team is there for future local service so that eventually all children in the community will be receiving these applications at the recommended ages. The demonstration is for the purpose, primarily, of creating interest not only in the sodium fluoride treatments but to create interest in dental corrections as well.

Each child at the end of the fourth treatment receives a statement showing the dates when he had his treatments and recommendations as to what care his teeth need.

Sodium fluoride applications are for the purpose of reducing decay in teeth.

This project is an important one, requiring a great deal of work locally, and calls for the united efforts and cooperation of all interested parties, with committees working in the different localities in order to make it a success.

In conclusion, I wish to acknowledge with appreciation the cooperation and support of the members of the superintending committee, teachers and citizens under whose direction and support education for the youth of this town is made possible.

Respectfully submitted,

BENJ. H. VARNEY
Superintendent of Schools.
AUDITOR'S REPORT

SAWYER AND SAWYER
Accountants and Auditors
Milbridge, Maine

March 4, 1950

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, 1949 to February 28, 1950.

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 examinations 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
Accountants and Auditors
COMMENTS

Re: Audit of the Town of Columbia Falls
February 28, 1949 to February 28, 1950

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

Cash:

An examination of the accounts of the Treasurer indicated that all money received was promptly deposited in the bank and all expenditures were made by check and authorized by Selectmen's warrants. The check book balance was reconciled with the bank statement as of February 28, 1950 and found to be in agreement and also in agreement with the cash balance.

Accounts Receivable:

The accounts receivable represent amounts due from the State for snow removal costs and for the overdraft in the State Aid road account in 1948. Reimbursement for the overdraft will be made from the joint fund under the next construction program.

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 $19,463.23, abatements $26.14, and tax liens $294.16. 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 teachers' pensions. 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 School Fund and $100.00 Cemetery Fund which has been used by the Town. Interest on these funds was appropriated by the Town and properly expended.

Deferred Revenue:

Prepaid 1950 excise taxes were received by the Town prior to the closing of the books and this credit is carried forward to the 1950 municipal year for proper application.

Reserves:

The Consolidated School Fund has increased to $6,000.00 and the Fire Department Fund of $109.21 remains unchanged. Both of these funds are in the general fund of the Town.

Surplus:

At the close of the municipal year, the Town had a net surplus amounting to $6,969.95. Of this amount, $3,069.27 consists of the appropriation balances forward and is earmarked for definite purposes, leaving $3,900.68 unappropriated for any specific use. An analysis of change in unappropriated surplus for the year under examination is presented in Exhibit E.
General:

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

Revenue derived from 1949 excise taxes was checked with the receipts issued by the Collector and the total was in agreement with the amount deposited with the Treasurer.

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 have been carried to 1950. These items make up the amount shown on the Balance Sheets as Appropriated Surplus.

The records were found in excellent condition.
### Annual Town Report

**Exhibit A**

**TOWN OF COLUMBIA FALLS**

**COMPARATIVE BALANCE SHEET**

**ASSETS**

<table>
<thead>
<tr>
<th>February 28, 1950</th>
<th>February 28, 1949</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash:</td>
<td></td>
</tr>
<tr>
<td>- On Hand and in Bank</td>
<td>$13,483.39</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>1,304.53</td>
</tr>
<tr>
<td>Tax Liens</td>
<td>494.80</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td><strong>$15,282.72</strong></td>
</tr>
</tbody>
</table>

**LIABILITIES**

<table>
<thead>
<tr>
<th>February 28, 1950</th>
<th>February 28, 1949</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due Governmental Agencies:</td>
<td></td>
</tr>
<tr>
<td>- Withholding Tax</td>
<td>$ 179.10</td>
</tr>
<tr>
<td>- Teachers' Pensions</td>
<td>101.85</td>
</tr>
<tr>
<td><strong>Due Trust Funds</strong></td>
<td>1,100.00</td>
</tr>
<tr>
<td>Deferred Revenue:</td>
<td></td>
</tr>
<tr>
<td>- Prepaid Excise Taxes</td>
<td>822.61</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>2,203.56</strong></td>
</tr>
</tbody>
</table>

**RESERVES**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Consolidated School</td>
<td>6,000.00</td>
</tr>
<tr>
<td>Fire Department</td>
<td>109.21</td>
</tr>
<tr>
<td><strong>RESERVES</strong></td>
<td><strong>6,109.21</strong></td>
</tr>
</tbody>
</table>

**SURPLUS**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriated</td>
<td></td>
</tr>
<tr>
<td>(Exhibit D)</td>
<td>3,069.27</td>
</tr>
<tr>
<td>Unappropriated</td>
<td></td>
</tr>
<tr>
<td>(Exhibit E)</td>
<td>3,900.68</td>
</tr>
<tr>
<td><strong>SURPLUS</strong></td>
<td><strong>6,969.95</strong></td>
</tr>
</tbody>
</table>

**TOTAL LIABILITIES, RESERVES, AND SURPLUS**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>$15,282.72</strong></td>
</tr>
</tbody>
</table>