

1940

Annual Report of the Municipal Officers of the Town of Howland Maine for the Year 1939-1940

Howland (Me.)

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ANNUAL REPORT
OF THE
Municipal Officers
OF THE
TOWN OF HOWLAND
MAINE
FOR THE YEAR
1939-1940



JORDAN-FROST PRINTING Co.
BANGOR, MAINE
1940

Municipal Government

Selectmen, Assessors and Overseers of Poor

GERALD F. KELLEY, 1st. GALEN SWETT, 2nd
WOODROW FALON, 3rd.

Town Agent

GERALD F. KELLEY

Treasurer

MARJORIE I. BUCK

Town Clerk

BESSIE J. BLAKE

Tax Collector

BESSIE J. BLAKE

Road Commissioner

MILAN HATCH

School Committee

IRENE TWOMBLEY MERLE WEYMOUTH
CHARLES LANCASTER

Attendance Officers

H. E. BOYNTON FOSTER CHAMBERLAIN
HARRY LANCASTER

Surveyors of Wood, Bark and Lumber

NORMAN MILLER L. P. CARVER GEORGE HOPKINS

Sexton

HARRY H. LANCASTER

Fire Chief and Inspector
ALLIE CHAMBERLAIN

Constable
HAROLD E. BOYNTON

Health Officer
ALICE ELDRIDGE, R. N.

Assessors' Report

MONEY APPROPRIATED MARCH 13, 1939

Support of Poor	\$1,400.00	
Support of Schools, (Common and High)	9,500.00	
Overdraft on School Appropriation..	540.19	
School Repairs	300.00	
Library	500.00	
Fire Department	300.00	
Highways and Bridges	1,000.00	
Mattamiscontis Road, Cutting Bushes	200.00	
Winter Roads	900.00	
Street Lights	990.00	
Insurance	1,200.00	
Care of Cemetery	350.00	
Retiring Town Bonds and Interest ..	6,187.50	
Dependent Children	1,200.00	
Discount, Commission, Abatements and Interest on Temporary Loans	1,900.00	
State Aid Road Maintenance	700.00	
State Aid Road Construction	900.00	
Third Class Maintenance	118.00	
Public Health Nurse	164.00	
Tarvia and Repairs of Village Streets	500.00	
School Stoker and Cleaner	500.00	
Total Town Tax		\$29,349.69
County Tax	\$1,871.16	
State Tax	7,219.21	
Overlay on Tax Assessments	1,843.19	
		\$10,933.56

Less 303 Polls at \$3.00	909.00	
	<hr/>	\$10,024.56
Amount Assessed on Property		<hr/> \$39,374.25

VALUATION OF THE TOWN OF HOWLAND

April 1, 1939

Real Estate, resident	\$113,441.00	
Personal Estate, resident	9,265.00	
	<hr/>	\$122,706.00
Real Estate, non-resident	\$633,554.00	
Personal Estate, non-resident	31,225.00	
	<hr/>	\$664,779.00
Total Valuation		<hr/> \$787,485.00
Rate \$50.00 per \$1,000.00.		

TEMPORARY LOAN

Loan:		
Bangor Hydro-Elec. Company		\$5,000.00
Expended:		
Bangor Hydro-Elec. Co. Loan.	\$5,000.00	
Bangor Hydro-Elec. Co. Interest	62.50	
	<hr/>	\$5,062.50
Total expended		<hr/> \$5,062.50
Overdrawn to Summary		\$62.50

Selectmen's Report

INCIDENTAL ACCOUNT

Overlay in Assessments	\$1,843.19	
State of Maine, Porcupine Bounties	50.50	
State of Maine, Bank Stock Tax	15.84	
State of Maine, R. R. & Tel. Tax.	29.52	
Wood Sold	30.25	
Licenses	14.00	
Telephone Calls	2.00	
F. M. Weymouth, Deeds	6.00	
Mrs. Frank McCloskey, refund.	3.50	
Bessie Blake, supp. tax	39.00	
Bal. Transferred from Excise Tax	1,278.58	
Total Available		\$3,312.38
Expended:		
Linton Insurance Agt. Treas. Bond	\$35.00	
Charles S. Spencer, Coll. Bond	25.00	
W. Frank Gardiner, Auditor	157.50	
Lincoln Trust Co., Service Charge	22.06	
Cost of wood sold	45.00	
Forest Fire	65.50	
Casing W. P. A. workers	18.00	
Bessie Blake, postage and supplies	4.55	
Porcupine bounties	4.75	
L. P. Carver, Lime Spreader	72.50	
Edgar M. Simpson, Attorney	28.55	
Express on Gov. Food	520.53	
Jordan-Frost Printing Co., Town Reports	80.00	
Misc., Supplies and expenses	210.39	
Total Expended		\$1,289.33
Unexpended to Summary		\$2,023.05

TOWN OFFICERS

Gerald Kelley, Selectman	\$450.00
Galen Swett, Selectman	150.00
Woodrow Faloon, Selectman	150.00
M. I. Buck, Treasurer	125.00
Bessie Blake, Clerk	50.00
Alice Eldridge, R. N. Health Officer	15.00
Harold E. Boynton, Constable	50.00
Harold E. Boynton, Truant Officer	12.00

Overdrawn to summary \$1,002.00

TOWN OFFICE, CLERK AND EXPENSE

Annie Colbath, Clerk	\$204.00
C. D. Merrifield Co., supplies	13.73
Marks Printing Co.	7.20
Royal Type. Co., repairs	12.50
Loring, Short & Harmon, supplies	8.00
Eastern Telephone Co.	111.30
Webb-Smith Printing Co.	4.95
Globe Printing Co.	15.80
E. F. McCloskey, Postage	24.00
E. L. Buck, supplies	4.15
W. H. Smart	10.25
Burroughs Adding Machine Co.	8.45
Misc., and supplies	14.23

Overdrawn to Summary \$438.56

ELECTION EXPENSE

Ballot Clerks	\$23.00
Moderators	7.50
Ballots	8.50
Meals	3.16

Overdrawn to summary \$42.16

SUPT. AND SCHOOL COMMITTEE

John B. DeWitt, Sup't.	\$360.00
John B. DeWitt, Expense	11.10
Irene Twombly	15.00
Merle Weymouth	15.00
Chas. Lancaster	15.00

Overdrawn to Summary \$416.10

TOWN HALL

Hall rent received \$344.50

Expended:

C. A. Davis, tuning piano	\$7.00
Weymouth Co., Supplies	16.55
Janitor service	108.00
Labor	20.50
W. E. Co-Oper. supplies . . . . .	.38
Howland Variety Store, supplies	1.65
Bangor Hydro lights	121.60
Misc. . . . .	.65

Total Expended \$276.33

Unexpended to Summary \$68.17

INSURANCE

Appropriation \$1,200.00

Expended:

Minnie E. Runnells	\$663.00
Linton Insurance Agency	298.50
Donald E. York	30.00

Total Expended \$991.50

Unexpended to Summary \$208.50

TAX LIEN COSTS

Expended	\$119.00
Less: Receipts	37.07

Overdrawn to Summary . . .	\$81.93
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AUTO EXCISE TAX

Receipts:

Balance Beginning of year	\$298.81
1939 Excise Tax Collected	702.21
1940 Excise Tax Collected	355.56

Total Available	\$1,356.58
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Expended:

Bessie Blake, Commission	\$70.50
Refund	7.50
Balance transferred to Misc.	1,278.58

	\$1,356.58
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STREET LIGHTS

Appropriation	\$990.00
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Expended:

Bangor Hydro-Electric Company.	\$990.00
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FIRE DEPARTMENT

Appropriation	\$300.00
Other Town's contribution	125.20

Total available	\$425.20
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Expended:

A. Chamberlain, Chief and Inspector	\$100.00
Bangor Hydro-Elec. Co.	15.00

Supplies and Misc.	109.27	
Firemen's Service	192.85	
		<hr/>
Total Expended		\$417.12
		<hr/>
Unexpended to Summary		\$8.08

PUBLIC HEALTH NURSING

Appropriation	\$164.00	
Expended:		
State Bureau of Health	\$164.00	

WATER DEPARTMENT

Water Rentals Received		\$1,977.30
Expended:		
Labor	\$692.28	
Commission for Collecting	237.28	
Supplies and Misc.	411.21	
Chlorine	421.14	
Warren Steam Pump Co. (Pump)	195.00	
Pump house, land rent	12.00	
		<hr/>
Total Expended		\$1,968.91
		<hr/>
Unexpended to Summary		\$8.39

VITAL STATISTICS

Expended:		
Bessie Blake, recording Births, Deaths and Marriages	\$13.25	
Reporting Births, Deaths, Mar- riages	6.50	
		<hr/>
Overdrawn to Summary		\$19.75

TOWN ROADS

Appropriation	\$1,000.00	
Town truck earnings	532.72	
	<hr/>	
Total available		\$1,532.72
Expended:		
Labor	\$522.30	
Material and Supplies	965.42	
Labor	12.35	
	<hr/>	
Total expended		\$1,500.07
		<hr/>
Unexpended to Summary		\$32.65

MATTAMISCONTIS ROAD

Appropriation	\$200.00	
Bangor Hydro-Elec. Company	185.92	
	<hr/>	
Total available		\$385.92
Expended:		
Labor	\$360.70	
Material and Supplies	11.14	
	<hr/>	
Total expended		\$371.84
		<hr/>
Unexpended to summary		\$14.08

TARVIA VILLAGE STREETS

Appropriation	\$500.00	
Expended:		
Labor	\$48.90	
	<hr/>	
Unexpended to Summary		\$451.10

WINTER ROADS

Appropriation	\$900.00	
Other town's contributions	462.75	
		<hr/>
Total Available		\$1,362.75
Expended:		
Labor	\$422.45	
Supplies and Misc.	429.09	
		<hr/>
Total Expended		\$851.54
		<hr/>
Unexpended to Summary		\$511.21

STATE AID CONSTRUCTION

Appropriation	\$900.00	
State of Maine	2,976.90	
Due from State of Me., on Special Resolve, Accounts Receivable..	500.00	
		<hr/>
Total Available		\$4,376.90
Expended:		
Balance Forward, 1939	\$1,106.48	
Labor	895.78	
Trucks, Town	460.77	
Trucks, Others	1,652.46	
Material and Supplies	512.88	
Transferred to Old Age Assistance	900.00	
		<hr/>
Total Expended		\$5,528.37
		<hr/>
Over Expended Balance Forward		\$1,151.47

Note—This over expended amount is to come out of next year's joint Town and State Fund as authorized by the State Highway Commission.

STATE AID PATROL

Appropriation		\$700.00
Expended:		
State of Maine	\$285.51	
Transferred to Old Age Assistance	390.09	
	<hr/>	
Total Expended		\$675.60
		<hr/>
Unexpended to Summary		\$24.40

UNIMPROVED ROADS

Received from the State of Maine	\$86.60	
Transferred from State Aid Patrol	9.55	
	<hr/>	
Total Available		\$96.15
Expended:		
Labor	\$76.15	
Trucks	20.00	
	<hr/>	
Total Expended		\$96.15

THIRD CLASS MAINTENANCE

Appropriation	\$118.00	
Expended:		
Labor	\$111.83	
	<hr/>	
Unexpended to Summary		\$6.17

SUPPORT OF POOR, TOWN

Appropriation		\$1,400.00
Received from:		
Bruce Drake	\$24.63	
Manson Crosby	3.00	
Veteran	8.00	
James Theriault	6.75	

Veteran	20.55
Veteran	10.25
Henry Pelkey	12.75
Layzime Theriault	5.00
Edna Bryer	3.45
Bennie Nason	1.25
Annie O'Rilley	19.50
Veteran	3.10
Veteran	3.00
Jack Clark	7.85
State of Maine	21.97

Total Available

\$1,551.05

Expended:

Everett Levasseur	\$25.73
Leonard King	97.30
Sophie Wizen	10.96
Alfred King	5.00
Veteran	89.79
Alvin King	4.16
Alfred Theriault	122.43
Manson Crosby	7.02
William Langley	21.97
Jim Theriault	63.20
Burns Milheron	29.98
Veteran	23.34
Veteran	66.75
Henry Pelkey	14.16
Will Mills	28.30
Delmont Armour	3.25
Clara Hatch	42.66
Edna Bryer	33.13
Veteran	100.00
Veteran	34.51
Benj. Hughes	6.00
John Matthews	85.00

Marie Bates	138.91	
Jack Clark	7.85	
Fern Runnells	42.00	
Rowena Wilbur	244.32	
Rose Moreau	165.30	
Rose Garrett	46.20	
Ellen Milheron	1.54	
Bruce Drake	57.40	
Annie O'Rilley	57.25	
George Squire	247.90	
Veteran	15.74	
Bennie Nason	23.04	
Transients	13.35	
		<hr/>
Total Expended		\$1,975.44

Overdrawn to Summary \$424.39

SUPPORT OF POOR—OTHER TOWNS

Balance Beginning of Year	\$12.90	
Expended	\$862.49	
		<hr/>
Total Expended		\$875.39
Received from Other Towns		828.91
		<hr/>
Due from Other Towns, to Accounts Receivable		\$46.48

SUPPORT OF POOR—STATE

Balance Beginning of Year	\$367.22	
Expended	\$1,328.07	
		<hr/>
Total Expended		\$1,695.29
Received from State of Maine		1,102.21
		<hr/>
Due from State, to Ac- counts Receivable		\$593.08

OLD AGE ASSISTANCE

Receipts:

Transferred from State Aid Road . . .	\$900.00	
Transferred from State Aid Patrol . . .	390.09	

Total Available		\$1,290.09
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Expended:

State of Maine	\$752.57	
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Unexpended		\$537.52
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WOOD ACCOUNT

Due Beginning of Year	\$378.67	
Expended	66.08	

Total Expended		\$444.75
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Receipts		429.08
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Overdrawn to Summary . . .		\$15.67
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AID TO DEPENDENT CHILDREN

Appropriation		\$1,200.00
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Expended:

State of Maine	\$1,234.11	
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Overdrawn to Summary . . .		\$34.11
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EDUCATION

Total Available		\$16,537.43
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Expended:

Overdraft Forward, 1939	\$1,648.43	
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Expenditures	16,064.25	
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		\$17,712.68
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Overdrawn Forward, 1940.		\$1,175.25
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For details see Sup't. Report.

STOKER

Appropriation		\$500.00
Expended:		
Roundy Oil Conditioning Co.	\$513.77	
Labor and Supplies	89.16	
	<hr/>	
Total Expended		\$602.93
		<hr/>
Overdrawn to Summary		\$102.93

SCHOOL OVERDRAFT

Appropriation	\$540.19
Expended	540.19

SCHOOL REPAIRS

Appropriation	\$300.00
Expenditures	179.71

Unexpended Balance	\$120.29
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ABATEMENTS, COMMISSIONS AND DISCOUNTS

Appropriation		\$1,900.00
Expended:		
Bessie Blake, Comm	\$404.80	
Bessie Blake, Discounts	1,698.33	
Bessie Blake, Abatements	6.50	
	<hr/>	

Total Expended		\$2,109.63
		<hr/>

Overdrawn to Summary		\$209.63
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CEMETERY

Appropriation	\$350.00
Sale of Lots	12.00
Interest	12.21

Total Available	\$374.21
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Expended:

Maintenance, and cost of fence	\$418.79	
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Overdrawn to Summary		\$44.58
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PUBLIC LIBRARY

Appropriation	\$500.00	
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State of Maine	35.00	
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Total Available		\$535.00
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Expended:

Annie Colbath, librarian	\$204.00	
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Books	297.55	
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Misc., Expense	32.54	
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Total Expended		\$534.09
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Unexpended to Summary		\$.91
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INTEREST, GENERAL

Received on Tax Deeds and Liens	\$5.64	
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Lincoln Trust Company	37.50	
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Unexpended to Summary		\$43.14
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INTEREST AND BONDS

Appropriation		\$6,187.50
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Expended:

First National Bank, Portland Bonds	\$5,000.00	
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First National Bank, Portland Interest	1,187.50	
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Total Expended		\$6,187.50
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STATE TAX

Appropriation	\$7,219.21	
Expended:		
State of Maine	\$2,530.48	
	<hr/>	
Balance Due State		\$4,688.73

COUNTY TAX

Appropriation		\$1,871.16
Expended:		
County of Penobscot		\$1,871.16

DOG TAX

Receipts:		
Bessie J. Blake, Coll	\$92.00	
State of Maine	57.04	
	<hr/>	
Total Receipts		\$149.04
Expended:		
State of Maine	\$92.00	
	<hr/>	
Unexpended to Summary		\$57.04

Public Accountant's Report

February 26, 1940.

To the Inhabitants of the Town of Howland:

This is to certify that I have audited the accounts of your Selectmen, Treasurer, and Tax Collector for the municipal year ended February 23, 1940. The cash balance of your Treasurer was reconciled, as well as the uncollected balance of taxes.

The schedule submitted herewith are taken from your town records, and to the best of my knowledge and belief reflect the financial condition of your town.

The one thing to be noted especially is the fine collection made on current and past year taxes this year. Also the efficient manner in which your town officials have kept down the overdrafts of the several accounts.

Referring to the Summary of Overdraft and Unexpended Balances please note the following items in the Unexpended column, Miscellaneous and Town Hall, amounting in total to \$2091.22. These are offset by Town Officers' Salaries and Town Officers' Expense, Election Expense, Superintendent and School Committee, and Vital Statistics amounting to \$1118.57. These accounts, which for bookkeeping purposes have been kept separately, are in reality all one account. Thus, there is a net unexpended balance of approximately \$170.00.

This audit was greatly facilitated by the fine cooperation of your town officials.

Very truly yours,

PAUL A. SMITH,

Public Accountant and Auditor.

Auditor's Report

TOWN OF HOWLAND

Fiscal Year Ending February 23, 1940

RECEIPTS

Taxes	\$41,056.72	
Licenses	163.04	
Departmental Receipts, Grants, Re- funds	22,465.45	
Public Service Enterprises	1,977.30	
Cemeteries	12.00	
Interest	17.85	
Municipal Indebtedness	5,000.00	
		<hr/>
Total Receipts All Sources		\$70,692.36
Cash on Hand at Beginning of Year		2,952.77
		<hr/>
Grand Total Receipts and Cash on Hand		\$73,645.13
		<hr/>

PAYMENTS

General Government	\$4,566.03
Protection of Persons and Property	1,469.12
Health and Sanitation	248.75
Highways and Bridges	8,050.27
Charities and Corrections	5,630.59
Soldiers' Pensions and Aid	330.13
Education	17,747.08
Libraries	534.09

Unclassified	1,698.33	
Public Service Enterprises	1,968.91	
Cemeteries	418.79	
Interest	1,250.00	
Municipal Indebtedness	20,000.00	
Agency, Trust and Investment Transactions	4,498.39	
	<hr/>	
Total Warrants Paid		\$68,410.48
Cash Balance End of Year		5,234.65
		<hr/>
Grand Total Expenditures and Cash on Hand		\$73,645.13
		<hr/>

Fiscal Year Ending February 23, 1940

RECONCILIATION OF TREASURER'S CASH BALANCE

Check Book Balance	\$5,234.65	
Outstanding Checks	3,996.32	
	<hr/>	
Total		\$9,230.97
Bank Balance	\$5,300.76	
Deposits not Credited	3,930.21	
	<hr/>	
Total		\$9,230.97
Cash Balance	\$5,234.65	
Check Book Balance	5,234.65	
	<hr/>	
Difference (Cash on Hand) Cash in Savings Account		3,037.50

REPORT OF TAX COLLECTOR

DEBITS

Total Appropriation or Tax Requirement	\$40,283.25	
		<hr/>
Committed to Collector	\$40,283.25	
Supplemental Tax	39.00	
		<hr/>
Total Due from Collector		\$40,322.25

CREDITS

Cash to Treasurer	\$37,993.78	
Abatements	6.50	
Uncollected Real Estate	1,998.92	
Uncollected Personal and Poll	323.05	
		<hr/>
Total Credit to Collector		\$40,322.25

COMPARATIVE BALANCE SHEET

ASSETS	START	CLOSE
Cash	\$2,952.77	\$8,272.15
1939 Tax		2,321.97
1938 Tax	2,795.32	310.40
1937 Tax	237.64	231.26
1935 Tax	600.67	134.98
1934 Tax	1.60	1.60
1933 Tax	268.62	264.72
1932 Tax	1,025.18	991.81
1931 Tax	647.64	647.64
1930 Tax	691.15	668.83
1929 Tax	151.00	151.00
1928 Tax	559.58	559.58
1937 Tax Liens	885.33	676.89
1936 Tax Liens	283.64	219.68
1935 Tax Liens	274.39	236.79
1934 Tax Liens	139.60	102.00

1933 Tax Liens	201.46	201.46
1938 Tax Liens		946.40
Accounts Receivable	1,942.06	1,856.83
State Aid Road Construction		1,151.47
Common Schools	1,648.43	550.01
Cemetery Trust Fund	121.27	115.71
Net Town Debt	9,871.46	4,872.88
	<hr/>	
	\$25,298.81	\$25,486.06

LIABILITIES

Bonds	\$25,000.00	\$20,000.00
Accounts Payable		23.81
Auto Excise Tax	298.81	
Old Age Assistance		537.52
School Repairs		120.29
State Tax		4,688.73
Cemetery Trust Funds		115.71
	<hr/>	
	\$25,298.81	\$25,486.06

Proof of Change in Net Debt

Net Debt—Start of Year	\$9,871.46	
Additions:		
1935 Tax Liens not credited to Tax Account	\$457.97	
Setting up reserve for Cemetery Trust Acct.	121.27	
Overdrafts	2,894.31	
	<hr/>	
Total		\$13,345.01
Deductions from:		
Payment of Bond	\$5,000.00	
Adjustment in Accounts Receiva- ble	15.24	

Unexpended Balances	3,456.89	
Net Debt—End of Year	4,872.88	
		\$13,345.01

SUMMARY OF OVERDRAFT AND UNEXPENDED BALANCES

	Overdraft	Unexpended
Tax Lien Cost	\$81.93	
Interest on Temporary Loans	62.56	
Contingent and Miscellaneous		2,023.05
Town Officers' Salaries	1,002.00	
Town Officers' Expense	438.56	
Election Expense	42.16	
Superintendent and School Com- mittee	416.10	
Town Hall		68.17
Insurance		208.50
Fire Department		8.08
Water Department		8.39
Vital Statistics	19.75	
Highways and Bridges		32.65
Cutting Bushes		14.08
Tarvia—Village Streets		451.10
Winter Roads		511.21
State Aid Patrol		24.40
Third Class Maintenance		6.17
Town Poor	424.39	
Wood Account	15.67	
Dependent Children	34.11	
Stoker for School Building	102.93	
Abatements—Discounts and Com- mission	209.63	
Cemetery	44.58	
Library . . . . .		.91
Interest		43.14
Dog Tax		57.04
	\$2,894.31	\$3,456.89

ACCOUNTS RECEIVABLE

Town of Ashland	\$76.79	
Town of Limestone	61.72	
State of Maine Poor	593.08	
Special Resolve, 1938	500.00	
Town of Enfield, School tuition.	625.24	
	<hr/>	\$1,856.83

Accounts Payable

Town of Dexter	\$23.81	
	<hr/>	\$23.81

Treasurer's Report

RECEIPTS FOR YEAR

<i>Taxes</i>	<i>last Balance</i>	<i>2952.77</i>	
Bessie Blake, Collector, 1939		\$37,993.78	
Prior Years, Collections		1,176.55	
Tax Liens, Collections		783.26	
Auto Excise Tax—1939		702.21	
Auto Excise Tax—1940		355.56	
State of Maine R. R. & Tel.		29.52	
State of Maine Bank Stock		15.84	
			<u>\$41,056.72</u>

Protection of Persons and Property:

Town of Enfield	\$125.20
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Charities:

State of Maine	\$1,102.21
Town of Limestone	115.79
Town of Vanceboro	3.00
Town of Edinburg	10.79
Town of Dexter	312.59
Town of Hudson	174.48
Misc. Town Poor	129.08
Old Age Assistance	1,290.09
	<u>\$3,138.03</u>

Highways:

Use of Town Trucks	\$480.77
Mattamiscontis Road-Cutting Bushes	185.92
Contribution Snow Removal	375.10

State of Maine, Unimproved	86.60	
State of Maine, State Aid.	3,098.50	
		<hr/>
		\$4,226.89

Education:

State of Maine, School Fund	\$2,443.92	
Tuition	4,024.05	
School Overdraft	540.19	
Refund	14.46	
Highways and Bridges	14.81	
		<hr/>
		\$7,037.43

Miscellaneous:

State of Maine, Public Library	\$35.00	
Hall Rent	344.50	
Wood Sales	429.08	
Water Rates	1,977.30	
Cemetery Lots	12.00	
Interest	17.85	
Tax Lien Costs	37.07	
Savings Account	7,000.00	
Loan	5,000.00	
Dog Taxes, Licenses and Refund.	149.04	
Deeds	6.00	
Porcupine Bounty Refund	50.50	
Victualer's Licenses	14.00	
Misc.	35.75	
		<hr/>
		\$15,108.09

Total Receipts	<hr/>	\$70,692.36
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Total Available	\$73,645.13
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Selectmen's Warrants Paid	68,410.48
	<hr/>

Cash Balance, February 22, 1940	\$5,234.65
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Eva Thompson, Trust Fund, Lincoln Bank	\$115.71
Lincoln Trust Co. Savings, Town Funds	3,037.50

Total Town Funds in Bank	\$8,387.86
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**TAX LIEN MORTGAGES HELD BY TOWN TREASURER
YEAR 1933**

Charles Aldrich	\$12.60	
Alphonse Carron	7.80	
Leroy Carey	16.20	
Bert Casey	18.00	
Annie Clark	6.84	
Harriett Hobbs	14.40	
Burns, Milheron	8.30	
Benjamin Moran, Heirs of	50.04	
Florence Moran, Heirs of	22.50	
John Robinson	8.04	
Mary A. Theriault	18.00	
Layzime Theriault	7.74	
Byron Watters	11.00	
		\$201.46

YEAR 1934

Bert Casey	\$20.00	
Burns Milheron	16.00	
Theobald Nevins	28.00	
Ada Pierce	18.00	
Byron Watters	20.00	
		\$102.00

YEAR 1935

Charles Aldrich	\$12.00
Sadie Berry	3.40

Malen Carr	20.00
Chas. Chessa	3.40
Annie Clark	8.00
Mabel Clark, Bal.	4.00
Andrew J. Fitzpatrick	23.00
Charles T. Gould	7.20
Perley Haynes, Heirs of	4.00
Hattie Mills	4.00
Benjamin Moran, Heirs of	55.60
Florence Moran, Heirs of	11.69
Mary Moulton	6.00
Vaughn Myrick	14.00
Alex Nichols	4.00
Frank Page	8.00
John Robinson	10.60
Henry Roy	8.80
Layzime Theriault	8.60
Mary Theriault	19.00

\$235.29

YEAR 1936

Charles Aldrich	\$12.00
Sadie Berry	3.40
Isabelle Brown	7.20
Charles Chessa	3.40
Alphonse Carron	8.00
Lloyd Dow	6.00
Andrew J. Fitzpatrick	24.00
Lawrie Brothers	18.40
Charles Littlefield	17.25
Mary Moulton	6.00
Vaughn Myrick	14.00
Theobald Nevins	27.50
Alex Nichols	4.00
Frank Page	8.00
Ada Pierce	18.00

Francis Prescott	20.00
William M. Smith	10.00
Layzime Theriault	8.60
Anna Weymouth	3.00
Edward Green . . . . .	.41

\$219.16

YEAR 1937

Charles Aldrich	\$13.20
Fannie Ayers	7.04
L. P. Carver & Co.	48.40
Alphonse Carron	13.20
Maude Dunn, Adm.	22.78
George Dewey Dyer	5.95
Bertie Faloon, Bal	68.20
Andrew Fitzpatrick	26.40
Charles Gould	8.36
Thomas Graham	35.20
Forrest Harris	11.00
Peter Haverlock, Heirs of	14.30
John Hobbs	20.24
Benjamin Hughes	6.16
Nellie Kenney	4.40
Arthur LaCroix	10.84
Charles Littlefield	20.90
Peter Lee . . . . .	.96
Ruth Lugdon	7.74
John McLaughlin, Heirs of	18.26
Mary Moulton	6.60
Burns Milheron	17.16
Vaughn Myrick	15.40
Alex Nichols	4.40
Frank Page	8.80
Henry Roy	9.68
Shell Petroleum Co.	4.40
Lloyd Smith	13.20

Percival Spencer	8.14
William M. Smith	11.00
Edith Theriault	21.56
Layzime Theriault	9.46
Frederick Thompson	23.20
Margaret Tyler	105.60
Melvin Wakefield	17.60
Andrew Weymouth	9.90
Anna Weymouth	22.00
Augustus Wheeler	6.60

\$678.23

YEAR 1938

Delmont Armour	\$4.95
Sadie Berry	3.82
William Briggs	13.75
Alphonse Carron	13.50
Charles Chessa	3.82
Annie Clark	9.00
Mabel M. Clark, Bal.	1.50
Stanley Clark	9.00
Edward Dawson	13.05
Fernando Dunn	26.10
Maude Dunn, Adm.	33.53
George Dewey, Dyer	4.50
Joseph Drew, Bal.	5.43
Bertie Faloon, Bal.	69.75
Andrew J. Fitzpatrick	27.00
Georgianna Garrett, Bal.	25.10
Richard Gaudreau	27.00
Peter Haverlock, Heirs of	14.62
Millard Hatch	15.30
Austin Haynes, Bal.	17.40
John Hobbs	20.70
Benjamin Hughes	6.30

Virgil Jordan	2.93
Nellie Kenney	4.50
Arthur LaCroix	6.20
Blanche Latham	2.93
Albert LaPlante	4.50
Ruth Lugdon	15.07
Vernon Lugdon	15.30
Burns Milheron	17.55
Hattie Mills	2.25
Benjamin Moran, Heirs of	40.80
Florence Moran, Devisees of	27.00
Mary Moulton	6.75
William H. Nadeau	10.35
Benjamin Nason	3.37
Theobald Nevins	31.50
Alex Nichols	4.50
Mildred Ozol	3.60
Frank Page	9.00
William Reed	13.05
Henry Roy	9.90
Bessie Shorey	14.62
Walter Smart	15.98
Percival Spencer	8.33
Warren Staples, Bal.	1.50
Clarence Stanley, Bal.	5.80
William M. Smith	9.35
Edith H. Theriault	22.05
Layzime Theriault	9.67
Lillian Theriault	11.93
Mary A. Theriault	7.48
Wilfred Theriault	15.52
Frederick Thompson	24.75
Maurice Thompson	7.00
Susie Towle	20.25
Margaret Tyler	108.00
Joseph Umbro	13.50
Gordon J. Wallace, Bal.	13.00

Melvin J. Wakefield	18.00	
Andrew Weymouth	8.65	
Anna Weymouth	6.60	
John York	4.50	
Augustus Wheeler, Heirs of	6.75	
		<u>\$949.40</u>

UNPAID 1939 TAXES FEBRUARY 17, 1940

RESIDENTS

Ayers, Roy	\$3.00	
Ayers, Fannie	7.00	
Boober, William J. Bal. . . . .	.50	
Briggs, William. Bal.	16.40	
Bell, Ida	30.00	
Bell, Joseph	3.00	
Batchelder, Leo. Bal	16.20	
Boyington, Horace	2.00	
Babineau, Ami	18.00	
Bastian, Charles	3.00	
Black, John W. Bal . . . . .	.50	
Batchelder, Lawrence	3.50	
Black, Armour	3.00	
Batchelder, Irvin, Bal. . . . .	.50	
Briggs, Herbert	3.00	
Budreau, Lucy	17.50	
Colbath, Elizabeth. Bal.	21.00	
Chamberlain, George	3.00	
Casey, Bert	3.00	
Chamberlain, Otis	3.00	
Carver, Leon P. Bal	8.55	
Clarke, Annie	9.00	
Carver, L. P. Company	50.00	
Carron, Alphonse. Bal	14.50	
Coffin, George. Bal.	10.50	
Casey, Isaac	3.75	
Clarke, Stanley	12.00	

Clarke, George and Staples, Warren	5.00
Crosby, Manson	6.75
Chase, Andrew J. Bal.	1.75
Duncan, John K.	3.00
Dunn, Fernando	29.25
Dunn, Maude, Adm. Heirs of	33.75
Duncan, William J.	3.00
Drew, Joseph. Bal.	20.00
Dinsmore, Byron	3.00
Dawson, Edward	16.75
Dinsmore, Horace. Bal.	28.50
Drake, Lloyd	3.00
Drake, George. Bal.	14.25
Dyer, George D.	6.00
DeWitt, Robert	3.00
Dow, Lloyd. Bal.	4.37
Douglass, Ira. Bal.	17.50
Faloon, Reuben A.	3.75
Faloon, Bertie. Bal.	10.00
Fitzpatrick, Andrew J.	27.50
Foley, James R.	3.00
Grover, George. Bal.	5.75
Graham, Thomas W.	36.25
Garrett, John J. Bal.	11.50
Garrett, John L.	3.00
Gaudreau, E. J. Bal.	129.00
Glidden, Arthur. Bal.	11.25
Grover, Martha. Bal.	12.40
Glidden, Bernard. Bal.	10.25
Glidden, Pauline	2.00
Hatch, Millard, Heirs of	12.00
Harper, Earl	3.00
Hatch, Pearl F. Bal.	14.10
Haverlock, Peter	3.00
Harris, John W.	19.75
Harris, Forrest	14.25
Haverlock, Peter, Heirs of	15.00

Harvey, Fred	10.00
Hatch, John	3.25
Harper, Albert H.	3.00
Hanson, Earl	3.50
Hilchey, Fred	3.00
Inman, Lewis. Bal.	16.00
King, Camille	3.00
King, Leonard	3.00
King, Alvin	3.00
King, Alfred	3.00
Littlefield, Charles. Bal. . . . .	.70
Lancaster, Charles. Bal.	15.25
Lugdon, Vernon. Bal.	15.75
Lugdon, Ruth	15.50
Lee, Peter. Bal.	12.50
LaPlante, Albert, Sr.	8.25
LaPlante, Albert Jr.	3.00
Langley, William	3.00
Langley, Clarence	3.00
Langley, Edward	3.00
LaCroix, Arthur. Bal.	16.75
Lyons, Hollis	3.00
Leavitt, Clifton. Bal.	3.00
Levasseur, Vitol	3.00
McKay, William	73.95
Matthews, John	3.00
Mann, J. W. D. Sr. Bal.	16.25
Milheron, Burns	21.00
Mushero, John, Heirs of	1.25
McLaughlin, Everett	3.50
Matthews, Archie	3.00
Moran, Martin. Bal.	7.50
Moran, Benj. Heirs of	49.50
Moran, Florence, Devisees of	22.50
McLaughlin, Clarence	3.00
Nicholson, Neil. Bal.	37.00
Nelson, Harold	3.50

Nadeau, William H. Bal	10.75
Nason, Benj. Bal	4.25
Nason, Robert. Bal	5.00
Ozol, Mildred	34.50
Pettingill, Frank. Bal	14.75
Pelkey, Henry	3.00
Pelkey, Leo	3.25
Paradis, Emile	3.00
Paradis, Victor	3.00
Pelkey, William M.	3.00
Robinson, John	31.75
Robinson, Edwin	8.00
Robinson, Clinton. Bal	11.80
Runnells, Fred	2.50
Runnells, James W.	3.00
Robinson, Carroll	3.00
Sage, Kermit. Bal	1.25
Shorey, George	4.00
Smith, William M.	13.50
Sherwood, Fred	16.25
Shirland, Ernest	3.00
Shorey, Bessie	15.00
Smart, Walter	19.25
Spencer, Percy. Bal	6.25
Sherwood, Earl. Bal	9.75
Soucier, Victor	14.25
Sibley, Joseph	3.00
Scott, Cecil	6.50
Smith, John	5.00
Smith, Lloyd	12.50
St. Peter, Frank. Bal	7.75
Soucier, Walter	3.00
Scott, Alvah	3.25
Sonya, Arthur	3.00
Sereyko, John	3.50
Thompson, Merle	3.50
Therriault, Edith H.	20.75

Therriault, Mary A. Bal.....	15.75
Therriault, Wilfred.....	19.00
Terrio, Joseph L.....	8.75
Thompson, Maurice. Bal.....	23.75
Therriault, Annie. Bal.....	3.25
Therriault, Lillian.....	12.00
Therriault, Layzime.....	12.50
Thompson, Frederick. Bal.....	16.50
Umbro, Joseph.....	16.75
Weymouth, Andrew J.....	13.75
Wallace, William A.....	15.50
White, Ralph. Bal.....	18.75
Wakefield, Melvin J. Bal.....	5.00
Wallace, Irving. Bal.....	2.00
White, Allysius.....	3.50
Wakefield, Archie. Bal.....	9.25
Wakefield, Lawrence.....	3.00
Watters, Byron.....	3.50
Weymouth, Anna.....	20.75
York, John.....	5.50

Total Unpaid Resident
1939 Taxes.....

\$1,759.97

UNPAID, 1939—NON-RESIDENT TAXES

Applebee, Gemma, or unknown.....	\$32.50
Annis, Frank, or unknown.....	1.00
Aldrich, Charles, or unknown.....	15.00
Berry, Sadie, or unknown.....	4.25
Bumps, John, Heirs of or unknown .	8.75
Carr, Cyril, or unknown.....	14.00
Carr, Mahlon, or unknown.....	26.25
Chessa, Charles, or unknown.....	4.25
Clapp, Hiram, Heirs of or unknown	1.25
Cousins, Leon, or unknown.....	16.75
Gillis, Mansil, or unknown.....	10.00

Gould, Charles T., or unknown	9.50	
Godsoe, Livingstone, or unknown	20.00	
Haynes, Austin, or unknown	36.00	
Hobbs, John, or unknown	23.00	
Hughes, Benjamin, or unknown	7.00	
Jordan, Virgil, or unknown	3.25	
Kimball, Percy, or unknown	7.50	
Kenney, Nellie, or unknown	5.00	
Lowell, Charles, or unknown	1.25	
Latham, Blanche, or unknown	2.50	
Lancaster, Marshall. Bal.	10.00	
McLaughlin, John, Heirs of or un- known	17.00	
Moulton, Mary, or unknown	7.50	
Melvins, or unknown	2.50	
Myrick, Vaughn, or unknown	17.50	
McPhail, Charles, or unknown	11.25	
Marsh, Bernice, or unknown	27.50	
Mills, Winslow, or unknown	44.00	
Nason, Eugene, or unknown	45.00	
Nichols, Alex, or unknown	5.00	
Nevins, Theobald, or unknown	35.00	
Page, Frank, or unknown	10.00	
Roy, Henry, or unknown	8.25	
Ripley, Robert, or unknown Bal.	4.50	
Tibbetts, Mina, or unknown	25.00	
Towle, Susie, or unknown	22.50	
White, John, Devisees of, or un- known	13.00	
Wheeler, Augustus, or unknown	7.50	
<hr/>		
Total Unpaid Non-Resi- dent		\$562.00
Total Unpaid Resident Taxes		1,759.97
<hr/>		
		\$2,321.97

Report of Superintendent of Schools

SUPERINTENDING SCHOOL COMMITTEE

Mr. Charles H. Lancaster.....	Term expires 1940
Mr. Merle M. Weymouth.....	Term expires 1941
Mrs. Irene F. Twombly.....	Term expires 1942

ATTENDANCE OFFICERS

Harold E. Boynton, Foster D. Chamberlain, Harry H. Lancaster

Superintending School Committee and Citizens of Howland.

In accordance with the school laws of the State of Maine, I herewith submit my sixth annual report as superintendent of schools.

TEACHERS

The teachers whose names appear below were engaged to fill the vacancies caused by the resignations of Miss Frost and Miss Steeves from the high school and Mr. Hooper and Mr. Duncan from the Ring St. School:

English, H. S. Miss Evelyne M. Short of Fairfield.

Grade VI, Mr. Robert F. Corthell of Franklin.

Grade VIII, Mr. Joseph W. Libby of Wellington.

Anticipating a smaller enrollment at the high school and as an economy measure it was decided to have only five high school teachers this year.

Mr. Byron Dinsmore resigned his position at the end of the second week of school and Miss Ellen C. Shannon of Kingman was engaged as teacher of the North Howland school.

All of our teachers are excellent instructors and the pupils seem to be making satisfactory progress in their studies.

STATISTICAL DATA

(Fall Term)

Teacher	Position	Salary	Trained at	Yrs. Experience	Enrollment	Aver. Attend.	% Attend.	Not Absent $\frac{1}{2}$ Day
Stanley B. Eaton	Prin. H. S. (Math.)	\$1,512.00	Bates & U of M	8	167	151.96	91.0%	35
John I. Smart	Sub-Master H. S. (Sci.)	1,368.00	Colby	13				
Carl E. Cunningham	Commercial H. S.	1,000.00	Shaw B. C. & B. & Stratton	13				
Armand A. Polito	Latin & Fr. H. S.	850.00	U. of M.	1				
Evelyne M. Short	English H. S.	800.00	Colby	0				
Georgiana F. Crockett	Grade I	700.00	E. S. N. S.	11	40	33.77	84.4%	4
Isabel W. Buck	Grade II	700.00	F. S. N. S.	9	34	31.2	91.76%	5
Pearl R. Damon	Grade III	700.00	E. S. N. S.	14	38	35.52	93.47%	16
Florence E. Cosman	Grade IV	700.00	W. S. N. S.	11	40	36.22	90.55%	10
Geneva L. Davis	Grade V	700.00	W. S. N. S.	9	43	40.37	93.88%	5
Robert F. Corthell	Grade VI	700.00	E. S. N. S.	0	41	38.41	93.68%	10
Francis H. McCloskey	Grade VII	700.00	E. S. N. S.	6	22	20.66	94.0%	6
Joseph W. Libby	Grade VIII	700.00	A. S. N. S.	0	47	43.75	93.0%	10
Ellen C. Shannon	No. Howland	420.00	A. S. N. S.	3	9	8.82	98.0%	5
Foster D. Chamberlain	Janitor H. S. Bld.	10.50 Wk.						
Harry H. Lancaster	Janitor T. H. & Ring St. Bld.	10.50 Wk.						

314 (Grades)

Data for school year ending June 30, 1939.

Elementary Schools:

Total enrollment	365
Average Attendance	320.04
Per cent Attendance	87.68%
Per capita cost	\$27.63

High School:

Total enrollment	180
Average attendance	155.61
Per cent Attendance	86.45%
Per capita cost	\$55.44

TEXTBOOKS

The supply of textbooks at the high school is adequate and the books are in fair condition. The required library and laboratory equipment has been provided.

The textbooks in the grade schools are fair and more generous replacements should be made whenever possible to buy them.

The commercial department is well equipped with textbooks and supplies and three of the oldest typewriters have been replaced with new machines since our last report.

ATTENDANCE

The attendance record as given on the statistical sheet is not much different from that of the previous year. The slightly lower per cent record is probably due to families moving out of town and the fact that several high school students dropped out of school to go to work.

The daily attendance is good and, considering our shifting population, the attendance records are quite satisfactory.

REPAIRS

During the past year window shades were provided for the commercial room at the high school building and for one of the grade school rooms.

New fire extinguishers of the acid-soda type were placed in the high school and Ring St. buildings.

The customary repairs necessary on toilets and desks have been made.

An Iron Fireman Automatic Stoker was installed at the high school building just before the beginning of school. We believe that this will be satisfactory when the automatic control is adjusted so that it will function properly.

FINANCES

We are closing the fiscal year in about the same financial condition as last year— with an actual overdraft of about \$550.00.

As indicated on our financial sheet the tuition due us will take care of more than half of the overdraft.

Several factors which we had not anticipated were responsible for the overdraft. Our receipts from high school tuition fell off over \$500.00 and payments for fuel were approximately \$650.00 more than the average for past years.

For several years the coal has been purchased through the Advance Bag and Paper Co. and they have deducted the cost when paying their taxes.

Under this system the coal purchased in the fall and winter would, perhaps, be paid for during the following July or August. In this way payments lagged behind deliveries until we were nearly a year behind on our fuel bills.

Of course this account was closed during the past year and it was necessary for us to pay in full—hence the large fuel cost for the past year.

Except for a few whose salaries are already too low—the teachers have voluntarily agreed to accept a 10% reduction in wages for the rest of the school year.

Our schools must be maintained and the strictest economy is necessary in every department.

In our financial statement you will see that we have reduced expenditures for textbooks and supplies for the past year—although we admit that this is the last place where expenses should be reduced because lack of material will lower the efficiency of our teachers.

FINANCIAL STATEMENT

Resources

Appropriation to cover overdraft . . .	\$540.19
Appropriation	9,500.00
State School Fund	2,391.34

Tuition, El.	706.75	
Tuition, Sec.	3,369.88	
Other receipts	29.27	
	<hr/>	\$16,537.43

Expenditures

Overdraft, Feb. 11, 1939	\$1,648.43	
Teachers, El.	6,105.30	
Teachers, Sec.	6,057.34	
Fuel	1,904.59	
Janitor, El.	612.63	
Janitor, Sec.	292.64	
Textbooks, El.	304.59	
Textbooks, Sec.	17.03	
Supplies, El.	206.65	
Supplies, Sec.	366.63	
Light & Power	96.90	
	<hr/>	\$17,712.68

Overdraft, Feb. 17, 1940	\$1,175.25
Fall term tuition due	625.24

REPAIRS

Appropriation	\$300.00
Vouchers drawn	179.71

Unexpended, February 17 1940	\$120.29
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STOKER ACCOUNT

Appropriation	\$500.00
Vouchers drawn	602.93

Overdraft	\$102.93
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At a meeting of the superintending school committee which was held on January 25, 1940 it was voted to recommend that

the town vote to raise and appropriate the following sums for general school maintenance and repairs for the fiscal year 1940-1941:

Schools	\$8,000.00
Repairs	200.00

In closing, I wish to thank the superintending school committee, the town officials, teachers, and all other citizens of the town for their cooperation and support during the past year.

Respectfully submitted,

JOHN B. DeWITT,
Supt. of Schools.

Report of the Principal

Howland High School opened the fall term September 5, 1939, with an enrollment as follows:

By Classes

	Boys	Girls	Total
Seniors	13	14	27
Juniors	18	17	35
Sophomores	23	25	48
Freshmen	26	32	58
P. G.	2	0	2
	—	—	—
Total			170

By Courses

	Com- mercial	General	College	Total
Seniors	18	7	2	27
Juniors	31	1	3	35
Sophomores		34	14	48
Freshmen		54	4	58
P. G.	2	0	0	2
				—
Total				170

By Towns

Argyle	2	Maxfield	2
Edinburgh	2	Passadumkeag	2
Enfield	30	Seboeis	2
Machiasport	1	Howland	129

The enrollment at the beginning of the fall term exceeded by several pupils the number allowed by the State Department for the five teachers engaged. As a result the school was not listed

Total Number of Pupil Hours	History					Lang.		Math.				Science			Commercial				
	English	Civics	Mod. Hist.	Am. Hist.	Pr. of Dem.	French	Latin	Gen. Math.	Algebra	Geometry	Senior Math.	Gen. Sc.	Biology	Chemistry	Business Training	Shorthand	Typewriting	Bookkeeping	
High School.....	2564	23	7	6	4	3.7	.8	2.3	3.3	5.6	.3	1.6	7.3	6.2	2.5	5	7	7	7
Seniors.....	476	22	.....	.....	2	20	.8	.....	.....	.....	7.6	.....	7.6	.....	14.3	14.3	14.3	12.6	6
Juniors.....	628	20	.....	.....	16	.....	2.5	.6	.....	.....	1.3	.....	.....	4.5	.63	17.8	17.8	17.8	8
Sophomores.....	668	24.6	.....	22.7	.....	.....	.....	6	.6	3	.....	.....	.....	24	.....	18.5	.....	.....	.....
Freshmen.....	792	24.2	22.7	.....	.....	.....	.....	2	10	16	.....	.....	25.3	.....	.....	.....	.....	.....	.....

Above numbers represent percents

with a class A rating but given tentative approval pending a reduction of the enrollment to the 150 mark. By the end of the first term this reduction had occurred.

Each year for the past two years the number of graduates from this school has exceeded twenty five, 40% of which were given diplomas indicating that they had completed the commercial course.

This year the senior class again exceeds twenty five, but the percentage of commercial students is 62%. If the indications can be relied upon, the graduating class of 1941 will be in excess of twenty five and the percentage of commercial students will be approximately 90%.

The importance of these statements is evident from three points of view.

1. The amount of commercial equipment available is limited.
2. Many of the commercial students are not adapted to the course and will have no opportunity of using the knowledge they have obtained.
3. These students are omitting many of the general and cultural courses from their curricula and thus are graduated without an appreciable knowledge of History, Language, Science, or Mathematics.

The following table will emphasize the above points. The table is based upon pupil hours, computed by multiplying the number of pupils in each class by the number of times the class meets each week.

A careful study of the above chart will show immediately how the pupils of this school are choosing their classes. With the exception of English, which is compulsory to all, and Problems of Democracy and American History which are compulsory for Seniors and Juniors respectively, a glance at the commercial subjects shows that they are from two to twenty five times as popular as any other course.

If the statistics for the entire school are studied they show that the pupil hours for the commercial subjects are equal to or

exceed the pupil hours in all other courses except English. This is particularly important when it is understood that several of the courses are compulsory for Freshmen and Sophomores where the class enrollment is large. From the low percentages shown for some classes in History, Languages, Mathematics and Science, it is evident that they are highly unpopular unless made compulsory.

In summary I wish to present these points:

1. The equipment of the commercial department is not adequate for the needs of those enrolled.
2. Many of the commercial students are not adapted to this type of work and will have no chance to utilize their education.
3. A large majority of the graduates are not obtaining an adequate cultural education.
4. Several courses have such a small enrollment as to make the teacher-pupil cost excessive.
5. Either the parents must more closely supervise the selection of subjects made by pupils or the school authorities must devise some means to eliminate the large enrollment in the commercial course.

This is not an argument against a commercial education but rather an effort to show how this course is being mistreated. In my estimation it should be reserved for a limited number of students who have a definite ambition and a high scholastic rating.

I wish to thank the school authorities and the citizens of Howland for their cooperation during the past year.

Respectfully submitted,

STANLEY B. EATON,

Principal.

Report of Fire Chief

During the year, the department answered to 24 calls. Eight of this number were out-of-town fires as follows: Enfield and West Enfield, 7 calls, Passadumkeag, 1 call. Of the 16 fires in Howland, 13 were chimney and grass fires, that were quickly put out, 2 forest fires, and the Hammett Farm buildings which was a total loss.

The Fire Truck is in good condition.

It is recommended that new hose be purchased, as those we have are in poor condition.

Respectfully submitted,

A. S. CHAMBERLAIN,

Fire Chief and Inspector.

Report of Librarian

The twentieth annual report of the library, covering the period from Feb. 15, 1939 to Feb. 15, 1940, is herewith submitted.

During the year 402 books have been added to the library, 372 of which were purchased, and 30 received as gifts, making the total number of volumes on the shelves at the present time 3,065.

The library has been open Monday evenings and Friday afternoons throughout the year. The circulation for this period is 13,825, an average of 135 daily. There are 433 book borrowers, 6 non-resident borrowers, who pay a fee.

The magazines now available are: Geographical, P. Science, P. Mechanics, Life, Better Homes and Gardens, Look, Mc-Calls, Child Life, Parents, Jack and Jill, Movie Mirror, Picture Play, W. H. Companion, Sat. Eve. Post, and the Hygeia Health magazine that is given for one year by the Maine Public Ass'n.

Respectfully submitted,

ANNIE COLBATH,

Librarian.

THOMAS FREE LIBRARY

Distinct from Town Accounts

Receipts

Balance on hand, Feb. 15, 1940	\$64.70	
Books	7.91	
Dues	4.50	
		\$77.11

Expended

Books	\$11.03	
Supplies, postage	4.13	
Magazine subscriptions	4.00	
		\$19.16
Unexpended		\$57.95

Report of Town Clerk

VITAL STATISTICS

Number of births	27
Number of deaths	9
Number of marriages	17

Respectfully submitted,

BESSIE J. BLAKE,

Town Clerk.

Warrant

Penobscot, ss.

To Harold E. Boynton, Constable of the Town of Howland, in
said County, Greeting:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Howland, qualified by law to vote in town affairs, to assemble at the Town Hall, on Monday, the 11th. day of March, A. D. 1940, at ten o'clock in the forenoon, to act on the following articles, to wit:

Art. 1. To choose a Moderator to preside over said meeting.

Art. 2. To see if the Town will vote to accept the Town Report as printed.

Art. 3. To choose all necessary Town Officers for the ensuing year.

Art. 4. To choose a Fire Inspector.

Art. 5. To see if the Town will allow the taxes for the year 1940-41 to be collected by the lowest bidder or vote any other form of compensation.

Art. 6. To choose a Collector of Taxes.

Art. 7. To see if the Town will allow a discount of 2% on all taxes assessed in the year 1940 on real and personal estates which are paid on or before July 1st. of that year, and to see if the Town will vote to have all the taxes assessed in the year

1940, collected and paid into the Town Treasury by February 15, 1941, also to see what Interest will be charged on all Taxes not paid by February 15, 1941.

Art. 8. To see if the Town will vote to raise the sum of \$1,400.00 or any other sum for the Support of Poor.

Art. 9. To see if the Town will vote to raise the sum of \$8,000.00 or any other sum for the Support of Schools, (Common and High).

Art. 10. To see if the Town will vote to raise the sum of \$200.00 or any other sum for School Repairs.

Art. 11. To see if the Town will vote to raise the sum of \$250.00 or any other sum for the Support of the Thomas Free Library.

Art. 12. To see if the Town will vote to raise the sum of \$150.00 or any other sum for the maintenance of the Fire Department.

Art. 13. To see if the Town will vote to raise the sum of \$500.00 or any other sum for Highways and Bridges.

Art. 14. To see if the Town will vote to raise the sum of \$600.00 or any other sum for Winter Roads.

Art. 15. To see if the Town will vote to raise the sum of \$500.00 for Street Lights.

Art. 16. To see if the Town will vote to raise the sum of \$1,000.00 for Insurance.

Art. 17. To see if the Town will vote to raise the sum of \$125.00 or any other sum for the Care of Cemetery.

Art. 18. To see if the Town will vote to raise the sum of \$5,950.00 for Retiring Town Bonds and Interest.

Art. 19. To see if the Town will vote to authorize the Selectmen for and in behalf of the Town to issue Notes or Bonds of the Town in an aggregate sum not to exceed \$21,000 for the purpose of refunding the outstanding indebtedness of the Town and to authorize the Selectmen for and in behalf of the Town to sign the Notes or bonds given therefor and to determine the rate of interest, amount of the notes or bonds, and the dates of maturity thereof and for and in behalf of the Town to execute, issue and negotiate the same.

Art. 20. To see if the Town will vote to Authorize the Assessors to recind any amounts appropriated by the rown for Retiring Town Bonds and Interest if the full amount is not needed.

Art. 21. To see if the Town will vote to raise the sum of \$1,200.00 for Dependent Children.

Art. 22. To see if the Town will vote to raise the sum of \$1,000.00 or any other sum for Discount, Commission, Abate-ments and Interest on Temporary Loans.

Art. 23. To see if the Town will vote to raise the sum of \$700.00 for the Maintenance of State Aid Roads.

Art. 24. To see what sum the Town will appropriate for State Aid Road Construction, (in addition to the amounts regularly raised for the care of Ways, Highways and Bridges) under the provisions of Section 19, Chapter 28, Revised Statutes of 1930, or under the provisions of Section 3, Chapter 229, Public Laws of 1937.

Note—\$900.00 is recommended.

Art. 25. To see if the Town will vote to authorize the Assessors to recind any amounts appropriated by the Town for State Aid Highway Construction in excess of the amount required to meet State Apportionment.

Art. 26. To see if the Town will vote to use next years State Aid Road money to continuc the W. P. A. Project.

Art. 27. To see if the Town will vote to raise the sum of \$118.00 for Maintenance of Third Class Highways.

Art. 28. To see if the Town will vote to authorize the Selectmen and Town Treasurer to hire money for Town purposes, if necessary, in anticipation of the collection of taxes for the ensuing year.

Art. 29. To see if the Town will raise and appropriate \$100.00 for Public Health Nursing in Howland. Said sum to be expended by the State Bureau of Health, for local service.

Art. 30. To see what nights the Town will allow the free use of Town Hall, excepting holidays, to each of the church organizations, schools, and to see if the Town will vote to allow free use of the Town Hall for Basket Ball practice of the High School teams.

Art. 31. To see if the Town will vote to accept the provisions of the Workmen's Compensation Act.

Art. 32. To see if the Town will vote to authorize the Selectmen to deduct from the wages of any person working for the Town the amount of his or her tax for the current year.

Art. 33. To see if the Town will vote to use Motor Excise Tax money toward paying Incidental expenses of the Town.

Art. 34. To what action the Town will vote to take in the matter of Collecting Water Rates.

Art. 35. To see what action the Town will vote to take in regard to raising Water Rates from \$1.00 per month to \$1.50 per month, as recommended by Public Utilities Commission.

Art. 36. To fix the wages or salaries of the following: Assessors, Selectmen, and Overseers of Poor, Fire Chief and Inspector, School Board, Town Treasurer, Road Commissioner, Ballot Clerks, Town Clerk, and all Town Officers.

Art. 37. To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable, and to execute quit claim deeds of such property.

Art. 38. To transact any other business which may legally be taken up in this meeting.

The Selectmen give notice, that they will be in session at the Town Hall, the 11th. day of March, 1940, at nine o'clock in the forenoon for the purpose of correcting the voting list.

The Polls will open at Eleven o'clock A. M. and close at 5:30 P. M.

Given under our hands this 29th. day of February, A. D. 1940.

GERALD F. KELLEY,
GALEN A. SWETT,
WOODROW FALOON,

Selectmen of Howland, Maine.