

1941

# Annual Report of the Municipal Officers of the Town of Howland Maine for the Year 1940-1941

Howland (Me.)

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**ANNUAL REPORT**

**OF THE**

**Municipal Officers**

**OF THE**

**TOWN OF HOWLAND**

**MAINE**

**FOR THE YEAR**

**1940-1941**



**JORDAN-FROST PRINTING Co.**

**BANGOR, MAINE**

**1941**

# Municipal Government

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Selectmen, Assessors and Overseers of Poor

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

Town Agent

GERALD F. KELLEY

Treasurer

MARJORIE I. BUCK

Town Clerk

BESSIE J. BLAKE

Tax Collector

GERTRUDE RUNNELLS

Road Commissioner

MILAN HATCH

School Committee

MINNIE E. RUNNELLS                      IRENE TWOMBLEY  
MERLE WEYMOUTH

Attendance Officers

HAROLD E. BOYNTON      FOSTER D. CHAMBERLAIN  
HARRY H. 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 11, 1940

Support of Poor . . . . .	\$1,400.00	
Support of Schools, (Common and High) . . . . .	8,000.00	
School Repairs . . . . .	100.00	
Thomas Free Library . . . . .	250.00	
Fire Department . . . . .	150.00	
Highways and Bridges . . . . .	500.00	
Winter Roads . . . . .	600.00	
Insurance . . . . .	1,000.00	
Street Lights . . . . .	500.00	
Cemetery . . . . .	125.00	
Retiring Town Bonds and Interest . .	5,950.00	
Dependent Children . . . . .	1,200.00	
Discount, Commission, Abatements and Interest on Temporary Loans . . . . .	1,000.00	
State Aid Road Maintenance . . . . .	700.00	
State Aid Road Construction . . . . .	900.00	
Third Class Maintenance . . . . .	118.00	
Public Health Nursing . . . . .	100.00	
Total Town Tax . . . . .		\$22,593.00
County Tax . . . . .	\$1,871.16	
State Tax . . . . .	7,219.21	
Overlay on Tax Assessments . . . . .	1,218.99	
	\$10,309.36	
Less 275 Polls at \$3.00 . . . . .	825.00	
		\$9,484.36
Amount Assessed on Property . . . . .		\$32,077.36

## VALUATION OF THE TOWN OF HOWLAND

April 1, 1940

Real Estate, resident . . . . .	\$120,514.00	
Personal Estate, resident . . . . .	9,458.00	
	<hr/>	\$129,972.00
Real Estate, non-resident . . . . .	\$322,001.00	
Personal Estate, non-resident . . . . .	6,275.00	
	<hr/>	\$328,276.00
		<hr/>
Total Valuation . . . . .		\$458,248.00
Rate \$70.00 per \$1,000.00.		

# Selectmen's Report

## INCIDENTAL ACCOUNT

Overlay in Assessments . . . . .	\$1,218.99	
State of Maine, Bank Stock Tax . . . . .	17.04	
State of Me. R. R. & Tel. Tax . . . . .	29.56	
Telephone Calls . . . . .	1.15	
Licenses . . . . .	24.00	
Gertrude Runnells, Supp. Tax . . . . .	1,496.00	
Bank Error . . . . .	1.00	
Rent Town Property . . . . .	24.00	
Bal. Transferred from Excise Tax . . . . .	1,488.26	
Total Available . . . . .		\$4,300.00
Expended:		
Linton Ins. Agency, Treas. Bond . . . . .	\$24.50	
J. W. McClure & Sons, Coll. Bond . . . . .	25.00	
Edgar M. Simpson, Attorney . . . . .	53.00	
Paul A. Smith, Auditor . . . . .	89.29	
Forest Fire . . . . .	36.35	
Jordan-Frost Printing Company, Town Reports . . . . .	82.00	
Penobscot Press Co. . . . .	2.00	
Express on Gov. Food . . . . .	526.77	
Misc. supplies and expenses . . . . .	322.78	
Total Expended . . . . .		\$1,161.69
Unexpended to Summary . . . . .		\$3,138.31

## TOWN OFFICERS

Gerald F. Kelley, Selectman . . . . .	\$450.00
Galen Swett, Selectman . . . . .	150.00
Woodrow Faloon, Selectman . . . . .	150.00
Marjorie I. Buck, Treasurer . . . . .	125.00
Allie Chamberlain, Fire Chief . . . . .	75.00
Alice Eldridge, R. N. Health Officer . . . . .	15.00
Harold E. Boynton, Constable . . . . .	50.00
Harold E. Boynton, Truant Officer, 1939-'40 . . . . .	11.00

Overdrawn to summary . . .

\$1,026.00

## TOWN OFFICE, CLERK AND EXPENSE

Eastern Telephone Co. . . . .	\$117.62
E. L. Buck, supplies . . . . .	4.91
Loring, Short & Harmon, supplies . . . . .	5.85
A. H. Weymouth Co., supplies . . . . .	2.55
Marks Printing Company . . . . .	4.75
Annie Colbath, Clerk . . . . .	208.00
Ernest McCloskey, Postage . . . . .	24.00
W. H. Smart, supplies . . . . .	11.55
V. E. Kirby, chair . . . . .	9.00
Cronin Supply Co. . . . .	3.60
Dillingham's, supplies . . . . .	51.95
C. D. Merrifield Co., supplies . . . . .	3.53
Kelley's Express . . . . .	.85

Overdrawn to summary . . .

\$448.16

## ELECTION EXPENSE

Ballot Clerks . . . . .	\$46.00
Moderators . . . . .	6.00
Ballots . . . . .	9.40

Overdrawn to summary . . .

\$61.40

## SUPT. AND SCHOOL COMMITTEE

John B. DeWitt, Sup't . . . . .	\$336.00
John B. DeWitt, expense . . . . .	14.20
Irene Twombly . . . . .	15.00
Minnie Runnells . . . . .	15.00
Merle Weymouth . . . . .	15.00

Overdrawn to summary . . . . . \$395.20

## TOWN HALL

Hall rent received . . . . . \$609.50

## Expended:

Bangor Hydro-Electric Co. . . . .	\$133.65
Janitor service . . . . .	37.00
Kelley's Express . . . . .	.55
Labor . . . . .	93.65
Edgings . . . . .	9.00
Weymouth Company . . . . .	41.22
West Enfield Co-Oper. supplies . . . . .	.20
T. & K. Store, supplies . . . . .	.60
Dunham-Hanson Co. . . . .	8.25
R. B. Dunning Co. . . . .	11.76

Total expended . . . . . \$335.88

Unexpended to summary . . . . . \$273.62

## INSURANCE

Appropriation . . . . .	\$1,000.00
Expended . . . . .	1,110.63

Overdrawn to Summary . . . . . \$110.63

## TAX LIEN COSTS

Expended . . . . .	\$173.58
Less: Receipts . . . . .	111.50

Overdrawn to Summary . . . . . \$62.08



## AUTO EXCISE TAX

### Receipts:

1940 Excise Tax Collected . . . . .	\$801.07
1941 Excise Tax Collected . . . . .	775.69

Total Available . . . . .	\$1,576.76
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### Expended:

Bessie J. Blake, Commission . . . . .	\$15.00
Gertrude Runnells, Commission . . . . .	73.50
Bal. transferred to Misc. . . . .	1,488.26

Total Available . . . . .	\$1,576.76
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## STREET LIGHTS

Appropriation . . . . .	\$500.00
Bangor Hydro-Electric Co. . . . .	200.00

Total Available . . . . .	\$700.00
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### Expended:

Bangor Hydro-Electric Co. . . . .	\$794.31
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Overdrawn to summary . . . . .	\$94.31
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## FIRE DEPARTMENT

Appropriation . . . . .	\$150.00
Other Town's contributions . . . . .	66.60

Total Available . . . . .	\$216.60
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### Expended:

Allie Chamberlain, Fire Inspector . . . . .	\$25.00
Bangor Hydro-Electric Co. . . . .	15.00
Firemen's Services . . . . .	99.50
Supplies and Misc. . . . .	48.21

Total Expended . . . . .	\$187.71
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Unexpended to summary . . . . .	\$28.89
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## PUBLIC HEALTH NURSING

Appropriation . . . . .	\$100.00
Expended:	
State Bureau of Health . . . . .	\$100.00

## WATER DEPARTMENT

Water Rentals Received . . . . .		\$2,300.78
Expended:		
Labor . . . . .	\$757.07	
Commission for Collecting . . . . .	191.04	
Thawing Pipes . . . . .	109.98	
Allie Chamberlain . . . . .	260.00	
Supplies and Misc. . . . .	652.09	
Chlorine . . . . .	201.50	
Pump house, land rent . . . . .	12.00	
	<hr/>	
Total Expended . . . . .		\$2,183.68
		<hr/>
Unexpended to Summary . . . . .		\$117.10

## VITAL STATISTICS

Expended:		
Bessie J. Blake, salary, Town Clerk . . . . .	\$50.00	
Bessie J. Blake, Supplies and re- cording Births, Deaths, Marri- ages . . . . .	20.40	
George F. Way, Dr. . . . .	.75	
J. W. Axtell, Dr. . . . .	1.50	
Frederick W. Barton . . . . .	1.50	
H. G. McKay, Dr. . . . .	5.50	
	<hr/>	
Overdrawn to Summary . . . . .		\$79.65

## TOWN ROADS

Appropriation . . . . .	\$500.00	
Town Truck Earnings . . . . .	517.97	
	<hr/>	
Total Available . . . . .		\$1,017.97

## Expended:

Labor . . . . .	\$1,276.83	
Material and supplies . . . . .	560.69	
Bangor Hydro-Electric Co. lights, tool house . . . . .	9.00	
	<hr/>	
Total expended . . . . .		\$1,846.52
		<hr/>
Overdrawn to Summary . . . . .		\$828.55

## WINTER ROADS

Appropriation . . . . .	\$600.00	
Other Towns Contribution . . . . .	267.17	
	<hr/>	
Total Available . . . . .		\$867.17
Expended:		
Labor . . . . .	\$471.57	
Supplies and Misc. . . . .	358.95	
	<hr/>	
Total Expended . . . . .		\$830.52
		<hr/>
Unexpended to Summary . . . . .		\$36.65

## STATE AID ROAD CONSTRUCTION

Appropriation . . . . .	\$900.00	
State of Maine . . . . .	1,430.79	
Due from the State of Maine . . . . .	952.63	
	<hr/>	
Total Available . . . . .		\$3,283.42
Expended:		
Balance Forward, 1940 . . . . .	\$1,151.47	
Labor . . . . .	606.06	
Trucks, Town . . . . .	339.32	
Trucks, Others . . . . .	43.73	

Material and supplies . . . . .	315.43	
Transferred to Old Age Assistance . . . . .	900.00	
		<hr/>
Total Expended . . . . .		\$3,356.01
		<hr/>
Overdraft to Surplus . . . . .		\$72.59
Over Expended Balance, Forward, Due from State of Me. . . . .		\$952.63

#### MAINTENANCE UNIMPROVED ROADS

Appropriation . . . . .	\$93.20
Expended:	
Labor . . . . .	\$93.20

#### THIRD CLASS MAINTENANCE

Appropriation . . . . .	\$118.00
Expended:	
Labor . . . . .	\$107.50

Unexpended Forward . . . . .	\$10.50
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#### STATE AID ROAD MAINTENANCE

Appropriation . . . . .	\$700.00
Expended:	
State of Me. . . . .	\$318.21
Transferred to Old Age Assistance . . . . .	390.09

Total Expended . . . . .	\$708.30
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Overdrawn to Summary . . . . .	\$8.30
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#### SUPPORT OF POOR, TOWN

Appropriation . . . . .	\$1,400.00
Received from:	
Veteran . . . . .	\$149.55
Edna Bryer . . . . .	3.85

Isabelle Brown . . . . .	.70
Clara Hatch . . . . .	.70
Edith Theriault . . . . .	3.15
Marie Bates . . . . .	2.45
Fred Hilchey . . . . .	2.45
John York . . . . .	3.57
Burns Milheron . . . . .	23.00
Del Armour . . . . .	23.00
Veteran . . . . .	17.00
Veteran . . . . .	25.33
Bruce Drake . . . . .	8.40

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Total Available . . . . . \$1,663.15

## Expended:

Marie Bates . . . . .	\$500.74
Rose Moreau . . . . .	117.75
Isabelle Brown . . . . .	99.52
Rose Garrett . . . . .	32.00
Clara Hatch . . . . .	119.74
Fern Runnells . . . . .	42.00
Jim Theriault . . . . .	17.00
Wm. Mills . . . . .	3.11
Earl Bates . . . . .	7.40
John York . . . . .	9.57
Bruce Drake . . . . .	3.73
Del Armour . . . . .	61.76
Benj. Hughes . . . . .	14.85
George Squire . . . . .	225.15
Dewey Dyer . . . . .	20.00
Ralph Shorey . . . . .	9.95
Burns Milheron . . . . .	36.33
Edith Theriault . . . . .	3.15
Veteran . . . . .	247.79
Veteran . . . . .	104.23
Veteran . . . . .	47.20
Veteran . . . . .	185.79
Veteran . . . . .	30.40

Veteran . . . . .	18.51	
Transients . . . . .	6.30	
		<hr/>
Total Expended . . . . .		\$1,963.97
		<hr/>
Overdrawn to Summary . . . . .		\$300.82

#### SUPPORT OF POOR—STATE

Balance Beginning of Year . . . . .	\$105.69	
Expended . . . . .	1,705.51	
		<hr/>
Total Expended . . . . .		\$1,811.20
Received from State of Maine . . . . .		1,036.90
		<hr/>
Due from State of Maine to Ac- counts Receivable . . . . .		\$774.30

#### SUPPORT OF POOR—OTHER TOWNS

Expended . . . . .	\$136.66	
Received from other Towns . . . . .	77.50	
		<hr/>
Due from other Towns to Accounts Receivable . . . . .		\$59.16

#### OLD AGE ASSISTANCE

##### Receipts

Balance Forward, 1940 . . . . .	\$537.72	
Transferred from State Aid Main- tenance . . . . .	390.09	
Transferred from State Aid Con- struction . . . . .	900.00	
		<hr/>
Total Available . . . . .	\$1,827.61	
Expended:		
State of Maine . . . . .	\$1,290.12	
		<hr/>
Unexpended Forward, 1941		\$537.49

## WOOD ACCOUNT

Expended:	
Labor . . . . .	\$260.43
Receipts . . . . .	\$260.43

## AID TO DEPENDENT CHILDREN

Appropriation . . . . .	\$1,200.00
Expended:	
State of Maine . . . . .	\$1,634.98
Overdrawn to Summary . . . . .	\$434.98

## EDUCATION

Total Available . . . . .	\$12,253.97
Expended:	
Overdraft Forward, 1940 . . . . .	\$550.01
Expenditures . . . . .	14,338.40
	\$14,888.41
Overdrawn Forward, 1941	\$2,634.44
For details see Sup't. Report.	

## SCHOOL REPAIRS

Balance, Forward, 1940 . . . . .	\$120.29
Appropriation . . . . .	100.00
Total Available . . . . .	\$220.29
Expenditures . . . . .	389.48
Overdrawn, Forward, 1941	\$169.19

## ABATEMENTS, COMMISSIONS AND DISCOUNTS

Appropriation . . . . .	\$1,000.00
Expended:	
Bessie J. Blake, Commission . . . . .	\$17.64
Gertrude Runnells, Coll. Discounts	487.82

Gertrude Runnells, Coll. Commis- sion . . . . .	318.61	
Gertrude Runnells, Coll. Abate- ments . . . . .	59.50	
	<hr/>	
Total Expended . . . . .		\$883.57
		<hr/>
Unexpended to Summary .		\$116.43

## CEMETERY

Appropriation . . . . .	\$125.00	
Sale of Lots . . . . .	21.00	
	<hr/>	
Total Available . . . . .		\$146.00
Expended:		
Labor . . . . .	\$103.08	
Supplies . . . . .	49.82	
	<hr/>	
Total Expended . . . . .		\$152.90
		<hr/>
Overdrawn to Summary . . .		\$6.90

## PUBLIC LIBRARY

Appropriation . . . . .	\$250.00	
State of Maine . . . . .	35.00	
Library, private account . . . . .	55.00	
	<hr/>	
Total Available . . . . .		\$340.00
Expended:		
Annie Colbath, librarian . . . . .	\$208.00	
Books . . . . .	117.75	
Misc., Expense . . . . .	19.90	
	<hr/>	
Total Expended . . . . .		\$345.65
		<hr/>
Overdrawn to Summary . . .		\$5.65



## INTEREST, GENERAL

Received on Tax Deeds and Liens . . .	\$110.40
Lincoln Trust Company . . . . .	60.28

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Unexpended to Summary . . . . .	\$170.68
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## INTEREST AND BONDS

Appropriation . . . . .	\$5,950.00
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## Expended:

First National Bank, Portland, Me.	
Bonds . . . . .	\$5,000.00
First National Bank, Portland, Me.	
Interest . . . . .	950.00

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Total Expended . . . . .	\$5,950.00
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## 1939—STATE TAX

Balance Forward, 1940 . . . . .	\$4,688.73
Expended:	
State of Maine . . . . .	\$4,688.73

## 1940—STATE TAX

Appropriation . . . . .	\$7,219.21
Expended:	
State of Maine . . . . .	\$2,179.57

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Balance Due State . . . . .	\$5,039.64
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## COUNTY TAX

Appropriation . . . . .	\$1,871.16
Expended:	
Treas. Penobscot County . . . . .	\$1,871.16

## DOG TAX

Receipts . . . . .	\$85.30
Expended:	
State of Maine . . . . .	\$85.30

# Public Accountant's Report

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March 3, 1941.

*To the Inhabitants of the Town of Howland.—*

In accordance with instructions from your Board of Selectmen I examined the books and accounts of the Selectmen, Treasurer, and Tax Collector for the municipal year ended February 24, 1941. The results of this audit are shown in the following exhibits and schedules:

Exhibits—Comparative Balance Sheet, Report of Treasurer, Report of Tax Collector, and Statement of Appropriation Accounts. (Statement of Appropriation Accounts not printed.)

Schedules—Accounts Receivable, Trust Funds, Bonds Payable, and Analysis of Change in Surplus.

Cash amounting to \$6741.77 was proven from a statement issued by the Lincoln Trust Company, showing a checking account balance of \$6564.45, and cash on hand of \$177.32 proven by actual count.

The uncollected balances of taxes and tax liens were verified only by lists furnished by the Tax Collector, Treasurer, and Selectmen. It appears, however, that the balances as shown in Exhibit A for the years 1937 and prior taxes are not true balances. These accounts will be verified by us after your town meeting as this could not be completed in time for your Town Report.

The Accounts Receivable as appear in Schedule 1 were proven only with the control account. The Accounts Payable consists of credit balance the Town of Dexter for the care of Cora Titus.

The trust fund as appears in Schedule 2 was verified by the examination of the pass book as to the interest received and expended as well as the total reserve and investment.

In referring to Exhibit A you will note a large overdraft in Common Schools carried forward. This overdraft should be raised at your annual town meeting when money for Common Schools is appropriated. I further wish to call your attention to the overdraft carried forward in the State Aid Construction Account. This was authorized by the State Highway Commission and is to be paid by the State out of funds now available for your town on this account.

In referring to Schedule 4 you will note that the Net Debt of the town has been paid off to such an extent that a surplus now results. This has resulted primarily by the payment on your refunding bonds as the overdrafts charged to this account were larger than the unexpended balances by approximately \$69.00.

With the above mentioned exceptions the balance sheet, to the best of my knowledge and belief, reflects the true financial condition of the town as at February 24, 1941.

Very truly yours,

PAUL A. SMITH,

*Public Accountant and Auditor.*

# Auditor's Report

## EXHIBIT A

### Comparative Balance Sheet

#### ASSETS

	Feb. 24, '40	Feb. 24, '41
Cash	\$5,234.65	\$6,741.77
Special Cash Account	3,037.50	
Uncollected Taxes		
1940		\$2,477.32
1939	2,321.97	189.50
1938	310.40	283.84
1937	231.26	228.26
1935	134.98	118.95
1934	1.60	1.60
1933	264.72	239.52
1932	991.81	991.81
1931	647.64	647.64
1930	668.83	632.42
1929	151.00	151.00
1928	559.58	559.58
	6,283.79	6,521.42
1939 Tax Liens		\$921.83
1938 Tax Liens	946.40	674.81
1937 Tax Liens	676.89	613.67
1936 Tax Liens	219.68	189.26
1935 Tax Liens	236.79	215.20
1934 Tax Liens	102.00	56.00
1933 Tax Liens	201.46	181.45
	2,383.22	2,852.22
Accounts Receivable—Sch. 1	1,856.83	894.42
Cemetery Trust Fund—Sch. 2	115.71	115.71
Total Assets	\$18,911.70	\$17,125.54

Overdrafts				
State Aid Const.	\$1,151.47		\$952.63	
Common Schools	550.01		2,634.44	
Maintenance		1,701.48	169.19	3,756.28
Total Assets & Overdrafts		\$20,613.18		\$20,881.82
Net Debt		4,872.88		
		\$25,486.06		\$20,881.82

## LIABILITIES

Accounts Payable		\$23.81		\$2.67
Bonds—Sch. 3		20,000.00		15,000.00
Cemetery Trust Fund—Sch. 2		115.71		115.71
Total Liabilities		\$20,139.52		\$15,118.37

## Unexpended Balances

Old Age Assistance	537.52		\$537.49	
Third Class Maint.			10.50	
Maintenance (School)	120.29			
State Tax	4,688.73	5,346.54	5,039.64	5,587.63
Total Liabilities & Unexpended Bals.		25,486.06		20,706.01
Surplus				175.81
		\$25,486.06		\$20,881.82

## EXHIBIT B

## Report of Treasurer

## Source of Receipts

Taxes		
Current Year	\$31,921.04	
Prior Years	2,265.22	
Tax Liens	1,226.69	
Excise Tax—1940	801.06	
Excise Tax—1941	775.70	
		\$36,989.71

## Licenses

Pool Room . . . . .	\$22.00	
Victauler . . . . .	2.00	
		<u>\$24.00</u>

## Departmental Receipts

From State —Highway . . . . .	\$2,838.83	
—Education . . . . .	2,845.14	
—Charities . . . . .	1,036.90	
—Library . . . . .	35.00	
—Bank Stock Tax . . . . .	17.04	
—R. R. & Tel. Tax . . . . .	29.56	
		<u>\$6,802.47</u>
Total from State . . . . .		\$6,802.47

## From Other Sources

—Administration . . . . .	\$13,672.15	
—Protection . . . . .	266.60	
—Highways . . . . .	667.19	
—Charities . . . . .	877.08	
—Education . . . . .	1,408.83	
—Library . . . . .	55.00	
—Dogs . . . . .	85.30	
—Accounts Receivable . . . . .	1,744.74	
—Miscellaneous . . . . .	112.50	
		<u>\$18,889.39</u>
Total from Other Sources . . . . .		\$18,889.39

## Cemeteries

Sale of Lots . . . . .	\$21.00	\$21.00
		<u>\$21.00</u>

## Interest

On Deposits and Taxes . . . . .	\$169.48	\$169.48
		<u>\$169.48</u>

## Unclassified

Water Company . . . . .	\$2,300.78	\$2,300.78
		<u>\$2,300.78</u>

Total Receipts All Sources . . . . .	\$65,196.83	
Cash Balance February 24, 1940 . . . . .	5,234.65	
		<u>\$70,431.48</u>

Total Available . . . . .	\$70,431.48	
Total Warrants . . . . .	\$63,689.71	
		<u>\$6,741.77</u>

Cash Balance February 24, 1941 . . . . .		\$6,741.77
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## RECONCILIATION OF TREASURER'S CASH BALANCE

Balance per Bank Statement . . . . .	\$5,153.54	
Deposits not credited . . . . .	8,476.02	
		<hr/>
	\$13,629.56	
Less Outstanding Checks . . . . .	7,065.11	
		<hr/>
Check Book Balance . . . . .	\$6,564.45	
Cash on Hand . . . . .	177.32	
		<hr/>
Cash Book Balance . . . . .		\$6,741.77

## EXHIBIT C

## ASSESSMENT, VALUATION AND COMMITMENT

## Valuation

Real Estate —Resident . . . . .	\$120,514.00	
—Non-Resident . . . . .	322,001.00	
		<hr/>
Total Real Estate . . . . .		\$442,515.00
Personal Estate—Resident . . . . .	\$9,458.00	
—Non-resident . . . . .	6,275.00	
		<hr/>
Total Personal Estate . . . . .		\$15,733.00
		<hr/>
Total Valuation . . . . .		\$458,248.00

## Commitment

Valuation x Rate 458.248 x 70 . . . . .	\$32,077.36	
275 Polls at \$3.00 . . . . .	825.00	
		<hr/>
Tax Commitment . . . . .	\$32,902.36	
Supplementals . . . . .	1,496.00	
		<hr/>
Total Charged to Collector . . . . .		\$34,398.36

## Credits to Collector

Cash to Treasurer . . . . .	\$31,373.72	
Discounts . . . . .	487.82	
Abatements . . . . .	59.50	
	<hr/>	
Total Credits to Collector . . . . .		\$31,921.04
		<hr/>
Uncollected Taxes February 24, 1941 . . . . .		\$2,477.32

## SCHEDULE 1

## Accounts Receivable

Town of Ashland . . . . .	\$76.79	
Town of Limestone . . . . .	7.99	
Town of Lagrange . . . . .	35.34	
State of Maine (Poor) . . . . .	774.30	
	<hr/>	
		\$894.42

## SCHEDULE 2

## Trust Funds

Cemetery Trust Fund		
Eva Emery Thompson . . . . .	\$115.71	
Lincoln Trust Company		

## SCHEDULE 3

\$15,000 Refunding Bonds \$1000 each  $4\frac{3}{4}\%$   
payable \$5,000.00 per year, October 1st.

## SCHEDULE 4

## Analysis of Change in Net Debt

Net Debt February 24, 1940 . . . . .		\$4,872.88
Additions		
1936 Liens . . . . .	.52	
Overdrafts . . . . .	2,381.95	
	<hr/>	
		\$2,382.47
		<hr/>
		\$7,255.35



## Deductions from

1933 Liens .....	\$5.40	
1935 Liens .....	7.05	
1936 Liens .....	22.60	
1937 Liens .....	1.34	
1934 Tax .....	11.80	
Accts. Rec. & State Poor .....	70.39	
Payment on Bonds .....	5,000.00	
Unexpended Balances .....	2,312.58	
		<hr/>
		\$7,431.16
		<hr/>
Surplus February 24, 1941 .....		\$175.81

# Treasurer's Report

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CASH BALANCE, Feb. 24, 1940 . . . . . \$5,234.65

## *Taxes*

Gertrude Runnells, Collector, 1940 . . . . .	\$31,921.04	
Prior Years, Collections . . . . .	2,265.22	
Tax Lien Collections . . . . .	1,225.69	
Auto Excise Tax—1940 . . . . .	801.07	
Auto Excise Tax—1941 . . . . .	775.69	
State of Maine, R. R. & Tel. Tax . . . . .	29.56	
State of Maine, Bank Stock . . . . .	17.04	
Bank Error . . . . .	1.00	
Rent of Town Property . . . . .	24.00	
		\$37,060.31

## *Protection of Persons and Property*

Town of Enfield . . . . .	\$66.60	
Street Lights . . . . .	200.00	
		\$266.60

## *Charities*

State of Maine . . . . .	\$1,036.90	
Town of Eagle Lake . . . . .	32.00	
Town of Limestone . . . . .	5.39	
Town of Mattawamkeag . . . . .	5.07	
Town of Guilford . . . . .	9.04	
Town of Dexter . . . . .	297.00	
Misc. Town Poor . . . . .	268.15	
Old Age Assistance . . . . .	1,290.09	
		\$2,943.64

*Highways*

Use of Town Trucks . . . . .	\$424.77	
Contribution Snow Removal . . . . .	267.17	
State of Maine, State Aid Road . . . . .	1,430.79	
State of Maine, Unimproved Roads . . . . .	93.20	
		<hr/>
		\$2,215.93

*Education*

State of Maine, School Fund . . . . .	\$2,150.01	
Tuition . . . . .	2,103.96	
		<hr/>
		\$4,253.97

*Miscellaneous*

State of Maine, Public Library . . . . .	\$35.00	
Library, Private Acc't . . . . .	55.00	
Hall Rent . . . . .	609.50	
Wood Sales . . . . .	260.43	
Water Rates . . . . .	2,300.78	
Cemetery Lots . . . . .	21.00	
Interest . . . . .	170.68	
Tax Lien Costs . . . . .	111.50	
Accounts Receivable . . . . .	1,744.74	
Savings Account . . . . .	13,037.50	
Dog Taxes . . . . .	85.30	
Victualers Licenses . . . . .	24.00	
Misc. . . . .	1.15	
		<hr/>
		\$18,456.38

Total Receipts . . . . .	<hr/>	\$65,196.83
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Total Available . . . . .	\$70,431.48
Selectmen's Warrants Paid . . . . .	63,689.71
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CASH BALANCE, February 24, 1941 . . . . .	\$6,741.77
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## TAX LIEN MORTGAGES HELD BY TOWN TREASURER

## YEAR 1933

Carron, Alphonse . . . . .	\$7.80	
Carey, Leroy . . . . .	11.43	
Casey, Birt . . . . .	18.00	
Clark, Annie . . . . .	6.84	
Hobbs, John . . . . .	14.40	
Milheron, Burns . . . . .	8.30	
Moran, Benjamin, Heirs of . . . . .	50.04	
Moran, Florence, Heirs of . . . . .	22.50	
Theriault, Mary A. . . . .	18.00	
Theriault, Layzime . . . . .	7.74	
Watters, Byron . . . . .	11.00	
		\$176.05

## YEAR 1934

Casey, Birt . . . . .	\$20.00	
Milheron, Burns . . . . .	16.00	
Watters, Byron . . . . .	20.00	
		\$56.00

## YEAR 1935

Aldrich, Charles . . . . .	\$12.00
Berry, Sadie . . . . .	3.40
Carr, Malen . . . . .	20.00
Chessa, Charles . . . . .	3.40
Clark, Annie . . . . .	8.00
Clark, Mabel, Bal. . . . .	4.00
Fitzpatrick, Andrew J. . . . .	23.00
Gould, Charles T. . . . .	7.20
Haynes, Perley, Heirs of . . . . .	4.00
Mills, Hattie . . . . .	4.00
Moran, Benjamin, Heirs of . . . . .	55.60
Moran, Florence, Heirs of . . . . .	11.69
Moulton, Mary . . . . .	6.00
Myrick, Vaughn . . . . .	14.00

Page, Frank . . . . .	8.00	
Theriault, Layzime . . . . .	8.60	
Theriault, Mary . . . . .	19.00	
		\$211.89

## YEAR 1936

Aldrich, Charles . . . . .	\$12.00	
Berry, Sadie . . . . .	3.40	
Brown, Isabelle . . . . .	7.20	
Chessa, Charles . . . . .	3.40	
Carron, Alphonse . . . . .	8.00	
Dow, Lloyd . . . . .	6.00	
Fitzpatrick, Andrew J. . . . .	24.00	
Green, Edward . . . . .	.41	
Lawrie Brothers . . . . .	18.40	
Littlefield, Charles . . . . .	17.25	
Moulton, Mary . . . . .	6.00	
Myrick, Vaughn . . . . .	14.00	
Page, Frank . . . . .	8.00	
Prescott, Francis . . . . .	20.00	
Smith, William M. . . . .	10.00	
Theriault, Layzime . . . . .	8.60	
Wheeler, Augustus, . . . . .	6.00	
McLaughlin, John Heirs of . . . . .	16.60	
		\$189.26

## YEAR 1937

Aldrich, Charles . . . . .	\$13.20
Ayers, Fannie . . . . .	7.04
Carver, L. P. & Co. . . . .	48.40
Carron, Alphonse . . . . .	13.20
Dunn, Maud. Adm. . . . .	22.78
Dyer, George Dewey . . . . .	5.95
Faloon, Bertie . . . . .	68.20
Fitzpatrick, Andrew . . . . .	26.40
Gould, Charles . . . . .	8.36
Graham, Thomas . . . . .	35.20

Harris, Forrest . . . . .	11.00
Haverlock, Peter, Heirs of . . . . .	14.30
Hobbs, John . . . . .	20.24
Hughes, Benjamin . . . . .	6.16
Kenney, Nellie . . . . .	4.40
Littlefield, Charles . . . . .	20.90
Lee, Peter . . . . .	.96
McLaughlin, John, Heirs of . . . . .	18.26
Moulton, Mary . . . . .	6.60
Milheron, Burns . . . . .	17.16
Myrick, Vaughn . . . . .	15.40
Page, Frank . . . . .	8.80
Shell, East, Petroleum Co. . . . .	4.40
Smith, Lloyd . . . . .	13.20
Spencer, Percival . . . . .	8.14
Smith, William M. . . . .	11.00
Theriault, Edith . . . . .	21.56
Theriault, Layzime . . . . .	9.46
Thompson, Frederick . . . . .	23.20
Tyler, Margaret . . . . .	105.60
Wakefield, Melvin . . . . .	17.60
Wheeler, Augustus . . . . .	6.60

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\$613.67

YEAR 1938

Armour, Delmont . . . . .	\$4.95
Berry, Sadie . . . . .	3.82
Briggs, William . . . . .	13.75
Carron, Alphonse . . . . .	13.50
Chessa, Charles . . . . .	3.82
Clark, Annie . . . . .	9.00
Clark, Mabel M. . . . .	1.50 costs
Clark, Stanley . . . . .	9.00
Dunn, Maude, Adm. . . . .	33.53
Dyer, George Dewey . . . . .	4.50
Drew, Joseph . . . . .	5.43
Faloon, Bertie . . . . .	69.75

Fitzpatrick, Andrew J. . . . .	27.00	
Haverlock, Peter, Heirs of . . . . .	14.62	
Hatch, Millard F. Heirs of . . . . .	15.30	
Hobbs, John . . . . .	20.70	
Hughes, Benjamin . . . . .	6.30	
Jordan, Virgil . . . . .	2.93	
Kenney, Nellie . . . . .	4.50	
Latham, Blanche . . . . .	2.93	
LaPlante, Albert . . . . .	4.50	
Milheron, Burns . . . . .	17.55	
Mills, Hattie . . . . .	2.25	
Moran, Benjamin, Heirs of . . . . .	40.80	
Moran, Florence, Heirs of . . . . .	27.00	
Moulton, Mary . . . . .	6.75	
Nason, Benjamin . . . . .	3.37	
Ozol, Mildred . . . . .	3.60	
Page, Frank . . . . .	9.00	
Reed, William . . . . .	13.05	
Smart, Walter . . . . .	15.98	
Spencer, Percival . . . . .	8.33	
Staples, Warren . . . . .	1.50	costs
Stanley, Clarence . . . . .	5.80	
Smith, William M. . . . .	9.35	
Theriault, Edith H. . . . .	22.05	
Theriault, Layzime . . . . .	9.67	
Theriault, Lillian . . . . .	11.93	
Theriault, Mary A. . . . .	7.48	
Theriault, Wilfred . . . . .	15.52	
Thompson, Frederick . . . . .	24.75	
Tyler, Margaret . . . . .	108.00	
Umbro, Joseph . . . . .	13.50	
Wakefield, Melvin J. . . . .	18.00	
York, John . . . . .	4.50	
Wheeler, Augustus, Heirs of . . . . .	6.75	

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\$674.81

YEAR 1939  
RESIDENT

Babineau, Ami . . . . .	\$13.75
Boyington, Horace . . . . .	2.00
Briggs, William . . . . .	3.35
Carron, Alphonse . . . . .	13.75
Carver, L. P. & Co. . . . .	22.25
Carver, L. P. & Co. . . . .	9.25
Carver, L. P. & Co. . . . .	9.25
Carver, L. P. & Co. . . . .	9.25
Clark, Stanley . . . . .	9.00
Dinsmore, Horace . . . . .	25.50
Dow, Lloyd . . . . .	3.32
Drew, Joseph . . . . .	20.00
Dunn, Maude, Adm. . . . .	1.25
Dunn, Maude, Adm. . . . .	7.50
Dunn, Maud, Adm. Heirs of . . . . .	25.00
Dyer, George Dewey . . . . .	3.00
Fitzpatrick, Andrew J. . . . .	20.50
Gaudreau, E. J. . . . .	6.75
Glidden, Arthur . . . . .	11.00
Graham, Thomas W. . . . .	36.25
Grover, George . . . . .	5.75
Grover, Martha . . . . .	12.40
Hatch, Millard F. Heirs of . . . . .	12.00
Harris, Forrest . . . . .	11.25
Harris, John . . . . .	19.75
Haverlock, Peter, Heirs of . . . . .	15.00
Inman, Lewis . . . . .	16.00
Lancaster, Charles . . . . .	15.25
LaPlante, Albert Sr. . . . .	5.00
Lugdon, Ruth . . . . .	15.50
McKay, William H. . . . .	73.95
Milheron, Burns . . . . .	18.00
Moran, Benjamin, Heirs of . . . . .	47.50
Moran, Benjamin, Heirs of . . . . .	2.00
Moran, Florence, Devisees of . . . . .	22.50



Mushero, John, Heirs of . . . . .	1.25
Nadeau, William . . . . .	10.75
Nason, Benjamin . . . . .	1.25
Robinson, Clinton . . . . .	9.00
Smart, Walter . . . . .	16.25
Smith, John . . . . .	2.00
Smith, William M. . . . .	10.50
Spencer, Percival . . . . .	6.25
Terrio, Joseph L. . . . .	5.75
Therriault, Edith . . . . .	20.75
Therriault, Layzime . . . . .	9.50
Therriault, Mary A. . . . .	15.75
Therriault, Wilfred . . . . .	15.75
Therriault, Lillian . . . . .	9.00
Umbro, Joseph . . . . .	13.75
Weymouth, Andrew . . . . .	5.06
York, John . . . . .	2.50

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## NON-RESIDENT

Aldrich, Charles . . . . .	\$15.00
Annis, Frank . . . . .	1.00
Applebee, Gemma . . . . .	32.50
Berry, Sadie . . . . .	4.25
Carr, Malen . . . . .	2.69 costs
Chessa, Charles . . . . .	4.25
Clapp, Hiram, Heirs of . . . . .	1.25
Haynes, Austin . . . . .	11.00
Hobbs, John . . . . .	23.00
Hughes, Benjamin . . . . .	7.00
Jordan, Virgil . . . . .	3.25
Kenney, Nellie . . . . .	5.00
Letham, Blanche . . . . .	2.50
Lowell, Charles . . . . .	1.25
McLaughlin, John, Heirs of . . . . .	17.00
McPhail, Charles . . . . .	11.25
Moulton, Mary . . . . .	7.50

Myrick, Vaughn . . . . .	17.50
Page, Frank . . . . .	10.00
Tibbetts, Mina . . . . .	25.00
Wheeler, Augustus, Heirs of . . . . .	7.50
White, John Devises of . . . . .	13.00

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\$921.83

UNPAID 1940 TAXES, FEBRUARY, 1941  
RESIDENTS

Armour, Delmont . . . . .	\$10.00
Ayers, Fannie . . . . .	9.80
Boober, Wm. J., bal. . . . .	1.25
Bates, Marie . . . . .	8.05
Briggs, Wm. . . . .	33.10
Batchelder, Leo, bal. . . . .	12.95
Black, John W. . . . .	3.70
Boynton, Horace . . . . .	1.40
Batchelder, Lawrence . . . . .	3.70
Black, Armour . . . . .	3.00
Colbath, Elizabeth . . . . .	43.75
Casey, Bert . . . . .	3.00
Carver, L. P. Co., bal. . . . .	28.00
Carver, L. P., bal. . . . .	120.12
Casey, Isaac . . . . .	4.05
Chase, Winfield A. . . . .	3.00
Clark, Stanley, bal. . . . .	14.75
Clark, Mabel, bal. . . . .	13.50
Carver, Alvin . . . . .	3.00
Carver, Hazel, bal. . . . .	19.25
Crosby, Manson . . . . .	8.25
Drew, Joseph, bal. . . . .	28.00
DeWitt, Robert . . . . .	3.00
Drake, George . . . . .	22.25
Dyer, George D. . . . .	7.20
Dow, Lloyd, bal. . . . .	10.50
Drake, Louis . . . . .	3.00
Douglas, Ira, bal. . . . .	25.20

Drake, Bruce . . . . .	3.00
Emery, Ralph, bal. . . . .	95.13
Faloon, R. A. . . . .	1.75
Faloon, Dan C. . . . .	14.00
Grover, George . . . . .	20.50
Garrett, John L. . . . .	3.70
Gaudreau, Richard, bal. . . . .	16.25
Garrett, Georgianna . . . . .	9.10
Harper, Earl, bal. . . . .	9.45
Hatch, Pearl Francis, bal. . . . .	17.35
Haverlock, Peter Jr. . . . .	3.00
Harris, John W. . . . .	28.70
Harris, Forrest . . . . .	18.75
Haverlock, Peter, Heirs of . . . . .	21.00
Hilchey, Fred . . . . .	3.00
Hatch, Perley . . . . .	3.00
Inman, Lewis, bal. . . . .	6.60
Leavitt, Jack . . . . .	3.00
Littlefield, Chas. . . . .	32.75
Langley, William . . . . .	3.00
Lane, Adelbert . . . . .	3.00
Lugden, Vernon . . . . .	25.75
Lugdon, Ruth . . . . .	21.70
LaPlant, Albert Sr. . . . .	15.95
LaPlant, Albert Jr. . . . .	10.00
Langley, Edward . . . . .	3.00
Lee, Arthur . . . . .	3.00
LaCroix, Arthur, bal. . . . .	29.75
McCluskey, Ernest, bal. . . . .	9.45
McKay, William . . . . .	103.53
Matthews, John . . . . .	3.00
McCann, Harry, bal. . . . .	7.00
Martin, Mary, bal. . . . .	6.35
Mann, J. W. D. Sr., bal. . . . .	20.25
Milheron, Burns . . . . .	28.55
Mushero, John, Heirs of . . . . .	1.75
Matthews, Archie . . . . .	3.00

Moran, Harry, bal. . . . .	2.70
Messer, Roy . . . . .	3.00
Moran, Florence, Est. of, bal. . . . .	9.00
Moran, Benj. Heirs of, bal. . . . .	55.30
McPhail, Chas. bal. . . . .	15.75
Nason, Benj. . . . .	4.75
Pelkey, Alfred . . . . .	3.00
Pelkey, Leo . . . . .	3.35
Paradis, Emile . . . . .	3.70
Robinson, Edwin . . . . .	10.00
Robinson, Carroll . . . . .	3.00
Royal, Harry . . . . .	3.00
Runnells, James . . . . .	3.00
Reed, William, bal. . . . .	14.00
Smith, William M. . . . .	17.70
Smart, Walter M. . . . .	25.75
Spencer, Percival, bal. . . . .	8.75
Smith, John . . . . .	5.80
Smith, Lloyd . . . . .	17.00
Sonya, Arthur . . . . .	3.00
Saucier, Alsier . . . . .	3.00
Saucier, Emile . . . . .	3.00
Shirland, Elizabeth, bal. . . . .	12.50
Thompson, Merle . . . . .	3.70
Theriault, Edith H. . . . .	29.05
Theriault, Mary A., bal. . . . .	27.00
Theriault, Wilfred . . . . .	27.15
Theriault, Joseph L. . . . .	11.05
Theriault, Annie, bal . . . . .	8.55
Theriault, Alfred . . . . .	3.00
Theriault, Lillian . . . . .	17.50
Theriault, Layzime . . . . .	16.30
Willett, Cecil, bal. . . . .	23.30
Willett, Edward . . . . .	16.45
Wentworth, Ivan . . . . .	3.00
York, John . . . . .	6.50

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Total Unpaid Resident  
1940 Taxes . . . . .

\$1,477.43

## UNPAID 1940—NON-RESIDENT TAXES

Applebee, Gemma . . . . .	\$45.50	
Annis, Frank . . . . .	1.40	
Aldrich, Charles . . . . .	21.00	
Berry, Sadie . . . . .	5.95	
Buckley, Clarence J. . . . .	119.00	
Carr, Malen . . . . .	36.75	
Chessa, Charles . . . . .	5.95	
Clapp, Hiram . . . . .	1.75	
Carter, Thomas . . . . .	45.50	
Cousins, Leon, bal. . . . .	18.59	
Dunn, Maude, Heirs of, bal. . . . .	42.25	
Dinsmore, Horace . . . . .	38.50	
Graham, Thomas . . . . .	50.75	
Haynes, Austin . . . . .	50.40	
Hughes, Benj. . . . .	9.80	
Jordan, Virgil . . . . .	4.55	
Kenny, Nellie . . . . .	7.00	
Lowell, Chas. . . . .	1.75	
Latham, Blanche . . . . .	3.50	
Lancaster, Chas. . . . .	31.50	
McKay, Chas. . . . .	43.75	
McNevin, Effie . . . . .	14.00	
Moulton, Mary . . . . .	10.50	
Myrick, Vaughn . . . . .	24.50	
Marsh, Bernice . . . . .	38.50	
Nason, Eugene . . . . .	63.00	
Nadeau, William . . . . .	15.05	
Page, Frank . . . . .	17.50	
Tibbetts, Mina . . . . .	35.00	
Tyler, Margaret . . . . .	168.00	
White, John . . . . .	18.20	
Wheeler, Augustus . . . . .	10.50	
		<hr/>
Total Unpaid Non-Resident		\$999.89
Total Unpaid Resident Taxes		1,477.43
		<hr/>
		\$2,477.32

# Report of Superintendent of Schools

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## SUPERINTENDING SCHOOL COMMITTEE

Mr. Merle M. Weymouth . . . . .	Term expires	1941
Mrs. Irene F. Twombly . . . . .	Term expires	1942
Miss Minnie E. Runnels . . . . .	Term expires	1943

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## ATTENDANCE OFFICERS

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

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*To the Superintending School Committee and Citizens of Howland:*

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

## TEACHERS

Several of our teachers of last year did not return for the present school year and the vacancies were filled as follows:

Principal, H. S.—Mr. Leslie W. Pearson of Buckfield.

Sub-Master, H. S.—Mr. J. Wallace Pillsbury of Benton Station.

English, H. S.—Miss Alice A. Manley, of Hinkley.

Grade VI—Miss Ruth M. Hatfield of East Corinth.

Grade VIII—Mr. Dallas L. Tracey of Franklin.

Owing to the greatly increased enrollment at the high school it was found necessary to have an additional teacher and Miss Helma K. Ebbeson of Bangor was engaged to teach the social science courses.

Mrs. Mildred E. Chamberlain substituted in the eighth grade for the first six weeks of the fall term.

## STATISTICAL DATA

(Fall Term)

Teacher	Position	Salary	Trained at	Yrs. Exp.	Enroll-ment	Aver. Att.	% Att.	Not Absent $\frac{1}{2}$ Day
Leslie W. Pearson	Prin. H. S. (Math.)	\$1360.00	Bowdoin	20	193	168.6	87.8	42
J. Wallace Pillsbury	Sub-Master H. S. (Sci.)	1150.00	U. of M.	2				
Alice A. Manley	English H. S.	800.00	Colby	2				
Carl E. Cunningham	Commercial H. S.	900.00	Shaw B. C. B & Stratton	14				
Armand A. Polito	Lat. & Fr. H. S.	850.00	U. of M.	2				
Helma K. Ebbeson	Soc. Sci. H. S.	750.00	U. of M.	0				
Georgianna F. Crockett	Grade I	612.00	E. S. N. S.	12	46	39.17	85.1	8
Isabel W. Buck	Grade II	612.00	F. S. N. S.	10	43	37.26	87.1	5
Pearl R. Damon	Grade III	612.00	E. S. N. S.	15	36	32.13	89.2	8
Florence E. Cosman	Grade IV	612.00	W. S. N. S.	12	45	40.44	90.3	9
Geneva L. Davis	Grade V	612.00	W. S. N. S.	10	37	35.30	94.6	10
Ruth M. Hatfield	Grade VI	612.00	E. S. N. S.	13	47	42.98	91.44	10
Francis H. McCloskey	Grade VII	612.00	E. S. N. S.	7	37	35.4	95.67	7
Mildred C. Chamberlain	Grade VIII	612.00	A. S. N. S.	8	27	23.8	88.1	4
Dallas L. Tracey	Grade VIII	612.00	Bates	4 $\frac{1}{2}$				
Ellen C. Shannon	No. Howland	408.00	A. S. N. S.	1				
Foster D. Chamberlain	Janitor H. S. & T. H.	16.00	Wk.					
Harry H. Lancaster	Janitor Ring St. Bld.	5.00	Wk.					

Data for school year ending June 30, 1940

### Elementary Schools:

Total enrollment	318
Average Attendance	283.09
Per Cent Attendance	80.0%
Per Capita Cost	\$31.64

### High School:

Total enrollment	168
Average Attendance	140.34
Per Cent Attendance	83.5%
Per Capita Cost	\$54.28

## TEXTBOOKS

The textbooks are adequate and in fair condition. The increased enrollment at the high school, together with the addition of several new courses, has necessitated the purchase of many new textbooks. Two new typewriters have been purchased for the commercial department since last year which makes a total of twelve machines now in use in this department.

## ATTENDANCE

The attendance record for the past fall term and for the year ending June 30, 1940 is given on the statistical sheet. This record is fair but is not what it should be. Of course we cannot avoid epidemics and the results of an unstable population due to families moving in and out of town which very materially affect our attendance records. However, we do ask for greater cooperation from a few parents who do not seem to appreciate the necessity of having their children in school every day.

## REPAIRS

Very few real repairs have been made on the school buildings during the past year. Some roofing at the high school building which was torn off by the wind was replaced and minor repairs were made at all of the buildings.

The major part of the expense in this account was for desks and table-arm chairs which were necessary for the high school.

A new drinking fountain has been purchased for the high school building and will be installed very soon.

## FINANCIAL STATEMENT

Expenditures—Feb. 9, 1940 to Feb. 15, 1941

Overdraft, Feb. 9, 1940 . . . . .	\$1,175.25
Teachers, El. . . . .	5,414.40
Teachers, Sec. . . . .	5,601.74
Fuel . . . . .	1,442.31
Janitor and Cleaning, El. . . . .	491.70
Janitor and Cleaning, Sec. . . . .	397.59
Textbooks, El. . . . .	138.39



Textbooks, Sec. . . . .	370.01	
Supplies, El. . . . .	73.57	
Supplies, Sec. . . . .	266.67	
Lights and Power . . . . .	142.02	
	<hr/>	\$15,513.65

## Resources

Appropriation . . . . .	\$8,000.00	
State School Fund . . . . .	2,107.81	
Tuition, El. . . . .	784.25	
Tuition, Sec. . . . .	1,987.15	
	<hr/>	\$12,879.21

Overdraft Feb. 15, 1941 . . . . . \$2,634.44

## REPAIRS

Unexpended, Feb. 17, 1940 . . . . .	\$120.29	
Appropriation, March 1940 . . . . .	100.00	

Available for 1940-1941 . . . . .	\$220.29	
Vouchers drawn to Feb. 15, 1941 . . . . .	389.48	

Overdraft, Feb. 15, 1941 . . . . . \$169.19

Respectfully submitted,

JOHN B. DeWITT,  
*Supt. of Schools.*

# Report of the Principal

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*To the Citizens, School Board, and Superintendent:*

During the fall term, a grand total of 193 pupils were enrolled at Howland High School, as follows:

	Boys	Girls	Totals
Post-Graduates . . . . .	0	3	3
Seniors . . . . .	17	12	29
Juniors . . . . .	16	24	40
Sophomores . . . . .	24	24	48
Freshmen . . . . .	30	43	73
	—	—	—
Totals . . . . .	87	106	193

## Enrolled by Towns

Howland . . . . . 139	Passadumkeag . . . . . 7
Seboeis . . . . . 4	Edinburg . . . . . 1
Enfield . . . . . 35	Argyle . . . . . 4
Maxfield . . . . . 2	Greenbush . . . . . 1
Total . . . . . 193	

There were some who dropped out during the term, so that the greatest number present at one time was 188. At the opening of the winter term, there were 77 boys and 93 girls enrolled, 10 boys and 13 girls having left school, a total of 170 for the winter term.

The number enrolled made it necessary to add a sixth teacher to the staff to meet the state requirement of a pupil-teacher ratio of 30 to 1. The total enrollment exceeded this figure for a short time, but is now within the limit. The rooms provided for class work are entirely inadequate for the proper conduct of work in the various subjects. The cold weather makes the basement room impossible for use. If the classes are to be main-

tained and expected to complete the required amount of work, some additional rooms *must be provided*. Classes are too large for the teacher to give the necessary attention to the individual and make sure that each is making reasonable progress. Under present conditions, we are merely keeping school, not providing proper instruction for the pupils in the school. After a certain point in numbers is reached, the law of diminishing returns begins to operate.

## CURRICULUM

It seemed advisable to inaugurate certain changes in the subjects offered and in the arrangement of these in the schedule. Because of the fact that students come from various towns, with corresponding variations in preparation, and because few pupils are prepared to make a wise choice at the start of high school work, the curriculum for all freshmen is required. It is designed to give the individual a basic training for future work, to help him choose what subjects he can best pursue successfully in the next three years, to enable the faculty to advise the student, and to show the individual weakness so that it may be strengthened. Other changes have been made to coordinate the work of the upper classes and the college preparatory subjects where classes are small and subjects can be given in alternate years.

The so-called commercial course is being revised and new requirements effected, to make this work worthwhile. A recent survey in the state shows that for every six persons graduated from the commercial courses of the schools of Maine, there is only one position available in the line of work offered. Only those best prepared are at all likely to find an opportunity to use this training. Consequently, we are requiring a high degree of accomplishment in basic English and general work in order to pursue the specialized work of shorthand and typewriting. The commercial work will be divided into two sections, the stenographic-commercial and the clerical-commercial course. The latter will include some new subjects designed to prepare the pupil for successful work in the business field not requiring special ability in shorthand or typewriting. Later, a special outline of the proposed changes will be made and distributed to all pupils, and will also be available to anyone interested.

There are other phases of the school and its work which I might discuss, but it would require more space than seems permissible. I, personally, and the teachers will be happy to discuss individually with parents of pupils or any other person, the matters which may be of interest. The school is open to visits from those who have a real interest in observing the work we are doing. Such visits are welcomed by the staff.

Very respectfully,

L. W. PEARSON,

# Report of Fire Chief

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I herewith submit my seventh annual report of the Fire Department.

The department responded to 16 calls, as follows, 3 of these were automobiles, the other 13 were chimney and roof fires.

It is recommended that eight hundred (800) feet of hose be added this year, to replace those on hand which are badly worn.

Respectfully submitted,

A. S. CHAMBERLAIN,

*Fire Chief and Inspector.*

## Report of Librarian

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The twenty-first annual report of the library for the year 1940-'41 is herewith submitted.

During the year 167 books have been added to the library, making the total number of volumes on the shelves at the present time, 3,023.

Owing to the fact that the appropriation has been insufficient this year, made it impossible to purchase many books. Because of the lack of Juvenile material many books should be bought. The children should be given more books to read, books that they can read with pleasure in order to form the reading habit.

The total number of books issued was 14,058, an average of 1171 per month.

There are 432 patrons, 6 non-resident borrowers.

We are subscribers to 11 current issues, these magazines are loaned to the patrons for one week. namely: Popular Mechanics, Popular Science, Geographic, Look, Life, Better Homes and Gardens, W. H. Companion, McCalls, Playmate, Jack And Jill, Child Life and Hygeia, Health Magazine, given by the Maine Pub. Health Ass'n.

Respectfully submitted,

ANNIE COLBATH,

*Librarian.*

## THOMAS FREE LIBRARY

### Distinct from Town Accounts

#### Receipts

Balance on hand, Feb. 15, 1940. . . . .	\$57.95	
Dues and fines Collected . . . . .	10.59	
Interest . . . . .	.82	

		\$69.36
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#### Expended

Books . . . . .	\$1.15	
Supplies and postage . . . . .	1.91	
Magazines . . . . .	3.00	
Transferred to Library Account . . . . .	55.00	

		\$61.06
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Balance on hand Feb. 24, 1941 . . . . .		\$8.30
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# Report of Town Clerk

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## VITAL STATISTICS

Number of births . . . . .	32
Number of deaths . . . . .	19
Number of marriages . . . . .	17

Respectfully submitted,

BESSIE J. BLAKE,

*Town Clerk.*



# Warrant

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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 10th day of March, A. D. 1941, 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 1941-'42 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 1941 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 1941 collected and paid into the Town Treasury by February 15, 1942, also to see what interest will be charged on all taxes not paid by February 15, 1942.

Art. 8. To see if the Town will vote to raise the sum of \$1,700.00 or any other sum for the Support of Poor.

Art. 9. To see if the Town will vote to raise the sum of \$300.00 to cover the overdraft in Support of Poor, for the year 1940.

Art. 10. To see if the Town will vote to raise the sum of \$11,047.00 or any other sum for the Support of Schools, (Common and High).

Art. 11. To see if the Town will vote to raise the sum of \$300.00 or any other sum for School Repairs.

Art. 12. To see if the Town will vote to raise the sum of \$500.00 or any other sum for the Support of the Thomas Free Library.

Art. 13. To see if the Town will vote to raise the sum of \$200.00 or any other sum for the maintenance of the Fire Department.

Art. 14. To see if the Town will vote to raise the sum of \$1,000.00 or any other sum for Highways and Bridges.

Art. 15. To see if the Town will vote to raise the sum of \$828.55 to cover the overdraft in Highways and Bridges for the year 1940.

Note: Caused by Flood.

Art. 16. To see if the Town will vote to raise the sum of \$1,000.00 or any other sum for Winter Roads.

Art. 17. To see if the Town will vote to raise the sum of \$1,000.00 for Street Lights.

Art. 18. To see if the Town will vote to raise the sum of \$1,000.00 for Insurance.

Art. 19. To see if the Town will vote to raise the sum of \$250.00 or any other sum for the Care of Cemetery.

Art. 20. To see if the Town will vote to raise the sum of \$5,712.50 for Retiring Town Bonds and Interest.

Art. 21. To see if the Town will vote to raise the sum of \$1,600.00 for Dependent Children.

Art. 22. To see if the Town will vote to raise the sum of \$434.98 to cover the overdraft in Dependent Children for the year 1940.

Art. 23. 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. 24. To see if the Town will vote to raise the sum of \$700.00 for the Maintenance of State Aid Roads.

Art. 25. 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. 26. To see if the Town will vote to raise the sum of \$600.00 to apply Tarvia to Village Streets.

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.—By petition: To see what, if any, action the town will take relative to adopting "The Sunday Amateur Sports Law."

Art. 32. To see if the Town will vote to accept the provisions of the Workmen's Compensation Act.

Art. 33. 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. 34. To see if the Town will vote to use Motor Excise Tax money toward paying Incidental expenses of the Town.

Art. 35. To see what action the town will vote to take in the matter of Collecting Wates Rates.

Art. 36.—By petition: To see if the Town will vote to extend the Sewer and Water or Water only, from end of line at John Ferguson to Raynor Crocker's.

Art. 37. To see what sum, if any, the town will vote to raise for Article 36.

Art. 38. To see what action the town will vote to take in regard to raising Water Rates from \$1.00 per month to \$1.25 per month.

Art. 39. 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. 40. To see if the Town will vote to authorize the Selectmen and Treasurer 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. 41. To see if the town will vote to raise the sum of \$335.00 for a Stoker for Ring Street School.

Art. 42.—By petition: To see if the town will vote to raise the sum of \$75.00 to install a catch basin on Coffin Street, between Vernon Davis and Wm. McIntyre lots.

Art. 43. To see if the voters will vote "Yes" or "No" on question of having a night officer in town.

Art. 44. To see what sum of money will be appropriated for paying night officer.

\*Note: \$600.00 is recommended.

Art. 45. To see what, if any, action the town will take relative to authorizing the town treasurer to accept payment of taxes, with interest and costs, due upon real estate acquired by the town in any manner for non-payment of taxes, after the period for redemption has expired, and to release to the persons so paying all the town's right, title and interest in real estate sold.

Art. 46. 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 10th. day of March, 1941, 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 1st. day of March, A. D. 1941.

GERALD F. KELLEY,

GALEN A. SWETT,

WOODROW FALOON,

*Selectmen of Howland, Maine.*