

1942

# Annual Report of the Municipal Officers of the Town of Howland Maine for the Year 1941-1942

Howland (Me.)

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

---

## Repository Citation

Howland (Me.), "Annual Report of the Municipal Officers of the Town of Howland Maine for the Year 1941-1942" (1942). *Maine Town Documents*. 4938.

<https://digitalcommons.library.umaine.edu/towndocs/4938>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact [um.library.technical.services@maine.edu](mailto:um.library.technical.services@maine.edu).

**ANNUAL REPORT**

**OF THE**

**Municipal Officers**

**OF THE**

**TOWN OF HOWLAND**

**MAINE**

**FOR THE YEAR**

**1941-1942**



**JORDAN-FROST PRINTING Co.**  
**BANGOR, MAINE**  
**1942**

# Municipal Government

---

Selectmen, Assessors and Overseers of Poor

GERALD F. KELLEY, 1st.

GALEN SWETT, 2nd.

WOODROW FALOON, 3rd.

Town Agent

GERALD F. KELLEY

Treasurer

MARJORIE I. CARR

Town Clerk

BESSIE J. BLAKE

Tax Collector

OAKLEY GILES

Road Commissioner

MILAN HATCH

School Committee

MERLE WEYMOUTH

MINNIE RUNNELLS

IRENE TWOMBLEY

Attendance Officers

HAROLD E. BOYNTON

FOSTER CHAMBERLAIN

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 10, 1941

Support of Poor . . . . .	\$1,700.00
Overdraft, poor account, 1940 . . . . .	300.00
Support of Schools, (Common and High) . . . . .	11,047.00
School Repairs . . . . .	300.00
Thomas Free Library . . . . .	500.00
Fire Department . . . . .	200.00
Highways and Bridges . . . . .	1,000.00
Overdraft, Highways and Bridges . . . . .	828.55
Winter Roads . . . . .	1,000.00
Street Lights . . . . .	1,000.00
Insurance . . . . .	1,000.00
Care of Cemetery . . . . .	250.00
Retiring Town Bonds and Interest . . . . .	5,712.50
Dependent Children . . . . .	1,600.00
Overdraft, Dependent Children . . . . .	434.98
Discount, Commission, Abatements and Interest on Temporary Loans . . . . .	1,000.00
State Aid Road Maintenance . . . . .	700.00
State Aid Road Construction . . . . .	900.00
Tarvia Village Streets . . . . .	600.00
Third Class Road Maintenance . . . . .	118.00
Public Health Nursing . . . . .	100.00
Water Extension, from Ferguson's to Crocker's . . . . .	1,000.00
Stoker for Ring Street School Building . . . . .	335.00
Catch Basin on Coffin Street . . . . .	50.00
Night Officer . . . . .	600.00

---

Total Town Tax . . . . .

\$32,276.03

County Tax.....	\$1,400.80	
State Tax.....	5,773.10	
Overlay on Tax Assessments.....	982.56	
	<hr/>	
	\$8,156.46	
Less 320 Polls at \$3.00.....	960.00	
	<hr/>	\$7,196.46
Amount Assessed on Property.....		<hr/>
		39,472.49

## VALUATION OF THE TOWN OF HOWLAND

April 1, 1941

Real Estate, resident.....	\$130,369.00	
Personal Estate, resident.....	12,655.00	
	<hr/>	\$143,024.00
Real Estate, non-resident.....	\$393,151.00	
Personal Estate, non-resident.....	71,075.00	
	<hr/>	\$464,226.00
Total Valuation.....		<hr/>
		\$607,250.00

Rate \$65.00 per \$1,000.00.

# Selectmen's Report

---

## INCIDENTAL AND MISCELLANEOUS

### Receipts

Overlay in Assessments . . . . .	\$982.56
State of Maine, Bank Stock Tax . . . .	15.99
State of Maine, Railroad & Tele- graph Tax . . . . .	22.70
State of Maine, Dog Tax Refund . . .	37.90
Victualer's Licenses . . . . .	10.00
Other Licenses . . . . .	20.00
Telephone Calls . . . . .	4.40
Supplementary Tax—1938 . . . . .	12.00
Supplementary Tax—1939 . . . . .	30.50
Porcupine Bounty . . . . .	4.75
Rent Town Property . . . . .	7.21
Bal. Transferred from Excise Tax . . .	1,490.72
Wood Account . . . . .	20.45
Supplementary Tax—1941 . . . . .	84.00

---

Total Available . . . . .

\$2,743.18

### Expenditures

Jordan-Frost Printing Company, Town Reports . . . . .	\$74.00
Herbert Haskell, Deeds . . . . .	3.00
Kelley's Express . . . . .	264.06
Bonds for Town Officers . . . . .	74.00
Paul A. Smith, Auditor . . . . .	540.70
Bounty on Bears . . . . .	40.00
Edgar M. Simpson, Legal services . . .	131.27
Supplies and expenses . . . . .	177.72

Labor . . . . .	9.80	
State of Maine . . . . .	300.00	
Inst. Service . . . . .	250.29	
		<hr/>
Total Expended . . . . .		\$1,864.84
		<hr/>
Unexpended . . . . .		\$878.34

## TOWN OFFICERS

Gerald F. Kelley, 1st. Selectman . . . . .	\$800.00	
Galen Swett, 2nd. Selectman . . . . .	250.00	
Woodrow Faloon, 3rd. Selectman . . . . .	250.00	
Marjorie I. Carr, Treasurer . . . . .	117.71	
Harry Houston, Treasurer . . . . .	57.29	
Allie Chamberlain, Fire Chief and Inspector . . . . .	150.00	
Harold E. Boynton, Truant Officer . . . . .	5.50	
Harold E. Boynton, Constable . . . . .	100.00	
Alice Eldridge, R. N. Health Officer . . . . .	25.00	
		<hr/>
Overdrawn . . . . .		\$1,755.50

## ELECTION EXPENSE

Moderator . . . . .	\$10.00	
Ballot Clerks . . . . .	60.00	
		<hr/>
Overdrawn . . . . .		\$70.00

## TOWN OFFICE, CLERK AND EXPENSE

Eastern Telephone Company . . . . .	\$83.91	
Supplies . . . . .	97.83	
Ernest McCloskey, Postmaster, stamps . . . . .	33.50	
Bangor Typewriter Company . . . . .	65.00	
Annie Colbath, Clerk . . . . .	247.00	
		<hr/>
Overdrawn . . . . .		\$527.24

## DEFENSE

John Graham, expenses . . . . .	\$10.00	
Supplies . . . . .	42.00	
	<hr/>	
Overdrawn . . . . .		\$52.00

## SUPT. AND SCHOOL COMMITTEE

Mrs. John B. DeWitt . . . . .	\$77.70	
O. J. Guptill, Jr. Sup't. . . . .	229.50	
Expenses . . . . .	12.96	
Irene Twombly, Committee . . . . .	50.00	
Minnie E. Runnells, Committee . . . . .	50.00	
Merle Weymouth, Committee . . . . .	50.00	
	<hr/>	
Overdrawn . . . . .		\$470.16

## NIGHT OFFICER

Appropriation . . . . .	\$600.00	
Expended:		
Harold E. Boynton . . . . .	\$500.00	
	<hr/>	
Unexpended . . . . .		\$100.00

## TOWN HALL

Hall rent received . . . . .		\$696.50
Expended:		
Bangor Hydro-Electric Co. lights . . . . .	\$211.58	
Janitor . . . . .	120.50	
Wood . . . . .	30.50	
Express . . . . .	2.09	
Labor . . . . .	94.65	
Supplies . . . . .	10.98	



Tuning piano . . . . .	7.00	
R. B. Dunning & Company . . . . .	5.55	
Weymouth Hardware Company . . . . .	131.96	
Atlas Plywood Corporation . . . . .	21.65	
		<hr/>
Total expended . . . . .		\$636.46
		<hr/>
Unexpended . . . . .		\$60.04

## INSURANCE

Appropriation . . . . .	\$1,000.00	
Expended . . . . .	1,088.09	
		<hr/>
Overdrawn . . . . .		\$88.09

## TAX LIEN COSTS

Receipts . . . . .	\$137.82	
Expended . . . . .	99.95	
		<hr/>
Unexpended . . . . .		\$37.87

## AUTO EXCISE TAX

Receipts:		
1941 Excise Tax Collected . . . . .	\$1,002.01	
1942 Excise Tax Collected . . . . .	578.52	
		<hr/>
Total Available . . . . .		\$1,580.53
Expended:		
Gertrude Runnells, Commission . . . . .	\$34.25	
Excise Tax Book . . . . .	1.06	
Oakley Giles, Commission . . . . .	54.50	
Bal. Transferred to Misc. . . . .	1,490.72	
		<hr/>
		\$1,580.53

## FIRE DEPARTMENT

Appropriation . . . . .	\$200.00	
Other Town's contributions . . . . .	66.45	
		<hr/>
Total Available . . . . .		\$266.45
Expended:		
Bangor Hydro-Electric Co. lights . . .	\$15.00	
Firemen's Services . . . . .	125.10	
Justine McCarthy Company, hose . . .	196.00	
Supplies and Misc. . . . .	20.04	
		<hr/>
Total Expended . . . . .		\$356.14
		<hr/>
Overdrawn . . . . .		\$89.69

## STREET LIGHTS

Appropriation . . . . .	\$1,000.00	
Expended:		
Bangor Hydro-Electric Company . . .	\$1,008.00	
		<hr/>
Overdrawn . . . . .		\$8.00

## WATER DEPARTMENT

Water Rental Received . . . . .		\$3,404.39
Expended:		
Commission for Collecting Water		
Rates . . . . .	\$173.96	
Thawing Pipes . . . . .	72.00	
Page Electrical Engineering Co.		
(pump) . . . . .	266.68	

Esther Wallace and Wm. Swett, land rent . . . . .	15.00	
Chlorine . . . . .	201.39	
Bangor Hydro-Electric Co. (Power).	1,493.49	
Allie Chamberlain . . . . .	255.00	
Labor . . . . .	493.21	
Supplies and Misc. . . . .	244.84	
	<hr/>	
Total Expended . . . . .		\$3,215.57
		<hr/>
Unexpended . . . . .		\$188.82

Water Extension from John Ferguson's to Raynor Crocker's.  
Appropriation . . . . . \$1,000.00

Expended:		
Labor . . . . .	\$620.49	
Weymouth Hardware Co. pipe, supp	372.92	
	<hr/>	
Total Expended . . . . .		\$993.41
		<hr/>
Unexpended . . . . .		\$6.59

#### PUBLIC HEALTH NURSE

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

#### VITAL STATISTICS

Expended:		
Bessie J. Blake, salary, Town Clerk	\$100.00	
Bessie J. Blake, Supplies, recording, births, deaths, marriages . . . . .	24.55	
Herbert Scribner, M. D. . . . .	.50	

Gordon Newell, Rev.....	.50	
F. W. Barton, Rev.....	1.00	
Albert Cyr, Rev.....	.25	
John C. Hawkins, Rev.....	.50	
Hans Weisz, M. D.....	4.75	
Walter Axtell, D. O.....	2.50	
W. C. McNamara, M. D.....	.50	
Albert Guliesan, D. O.....	.50	
H. G. McKay, M. D.....	2.00	
	<hr/>	
Overdrawn.....		\$137.55

## TOWN ROADS

Appropriation.....	\$1,000.00	
Appro. Overdraft, 1940.....	828.55	
Town Truck Earnings.....	412.64	
Atlas Plywood Corp.....	20.00	
Birchwood Industries, Inc.....	50.00	
State of Maine.....	1.09	
	<hr/>	
Total Available.....		\$2,312.28
Expended:		
Labor.....	\$839.00	
Material and supplies.....	417.59	
Casino Motor Company, Truck.....	820.92	
Bangor Hydro-Electric Co., lights ..	11.00	
State Aid Cons't.....	1.09	
	<hr/>	
Total Expended.....		\$2,089.60
		<hr/>
Unexpended.....		\$222.68

## WINTER ROADS

Appropriation . . . . .	\$1,000.00	
Other Town's contributions . . . . .	119.05	
		<hr/>
Total Available . . . . .		\$1,119.05
Expended:		
Labor . . . . .	\$343.49	
Material and supplies . . . . .	250.94	
Treasurer of State . . . . .	46.59	
Anderson Engineering Co. (plow) . . . . .	351.82	
		<hr/>
Total Expended . . . . .		\$992.84
		<hr/>
Unexpended . . . . .		\$126.21

## CATCH BASIN—COFFIN STREET

Appropriation . . . . .		\$50.00
Expended:		
Labor . . . . .	\$42.40	
S. J. Oakes Company . . . . .	1.50	
		<hr/>
Expended . . . . .		\$43.90
		<hr/>
Unexpended . . . . .		\$6.10

## TARVIA VILLAGE STREETS

Appropriation . . . . .	\$600.00	
Expended:		
Labor . . . . .	\$206.84	
Due State for Tar . . . . .	268.55	
		<hr/>
		\$475.39
		<hr/>
Unexpended . . . . .		\$124.61

## STATE AID ROAD CONSTRUCTION

Appropriation . . . . .	\$900.00	
State of Maine . . . . .	952.63	
Third Class Maintenance . . . . .	128.50	
Highways and Bridges . . . . .	1.09	
	<hr/>	
Total Available . . . . .		\$1,982.22

Expended:		
Balance Forward, 1941 . . . . .	\$952.63	
Labor . . . . .	1,076.97	
Trucks, Town . . . . .	286.76	
Trucks, Others . . . . .	676.56	
Material and Supplies . . . . .	239.24	
	<hr/>	
Total Expended . . . . .		\$3,232.16
		<hr/>
Overdrawn . . . . .		\$1,249.94

## STATE AID ROAD MAINTENANCE

Appropriation . . . . .	\$700.00	
Expended:		
State of Maine . . . . .	\$819.60	
	<hr/>	
Overdrawn . . . . .		\$119.60

## THIRD CLASS ROAD MAINTENANCE

Appropriation . . . . .	\$118.00	
Forward—1941 . . . . .	10.50	
	<hr/>	
Total Available . . . . .		\$128.50
Expended:		
Transferred to State Aid Road Ac- count . . . . .	\$128.50	

## MAINTENANCE UNIMPROVED ROADS

State of Maine . . . . .	\$53.64
Expended:	
Labor . . . . .	\$53.64

## SUPPORT OF POOR, TOWN

Appropriation . . . . .	\$1,700.00	
Overdraft, 1941 Approp. . . . .	300.00	
The Sanitary Market, Milo . . . . .	5.00	
Annie O'Riley . . . . .	5.00	
Veteran . . . . .	9.12	
	<hr/>	
Total Available . . . . .		\$2,019.12

Expended:		
Dewey Dyer . . . . .	\$4.00	
Delmont Armour . . . . .	245.66	
George Squires . . . . .	248.38	
Isabelle Brown . . . . .	11.80	
Rose Garrett . . . . .	206.08	
Veteran . . . . .	44.11	
Annie O'Riley . . . . .	5.00	
Mary Verakes . . . . .	51.18	
Ralph Shorey . . . . .	396.55	
Lawrence Shorey . . . . .	225.00	
Benjamin Hughes . . . . .	10.00	
Veteran . . . . .	53.20	
Veteran . . . . .	166.38	
Transients . . . . .	21.50	
	<hr/>	
Total Expended . . . . .		\$1,688.84
		<hr/>
Unexpended . . . . .		\$330.28

## SUPPORT OF POOR—STATE

Balance, beginning of Year . . . . .	\$260.17	
Expended . . . . .	1,909.30	
		<hr/>
Total Expended . . . . .		\$2,169.47
Received from State of Maine . . . . .		\$1,598.92
		<hr/>
Due from State of Maine . . . . .		\$570.55

## SUPPORT OF POOR—OTHER TOWNS

Expended . . . . .	\$211.00	
Received from Other Towns . . . . .	120.36	
		<hr/>
Due from Other Towns . . . . .		\$90.64

## AID TO DEPENDENT CHILDREN

Appropriation . . . . .	\$1,600.00	
Appro. Overdraft, 1940 . . . . .	434.98	
		<hr/>
Total Available . . . . .		\$2,034.98
Expended:		
State of Maine . . . . .	\$1,439.95	
		<hr/>
Unexpended . . . . .		\$595.03

## OLD AGE ASSISTANCE

Balance Forward, 1941 . . . . .	\$537.49	
Expended:		
State of Maine . . . . .	\$537.49	



## CORA TITUS—ACCOUNT

Balance Forward, 1941 . . . . .	\$2.67	
Town of Dexter, Maine . . . . .	283.95	
		<hr/>
Total Available . . . . .		\$286.62

Expended:		
Board and Care . . . . .		\$286.62

## EDUCATION

Total Available . . . . .		\$16,491.92
---------------------------	--	-------------

Expended:		
Overdraft Forward, 1941 . . . . .	\$2,634.44	
Expenditures . . . . .	17,197.55	
		<hr/>
		\$19,831.99

Overdrawn Forward, 1942.		\$3,340.07
For details see Sup't. Report.		

## SCHOOL REPAIRS

Appropriation . . . . .	\$300.00	
Expenditures . . . . .	437.23	
		<hr/>

Overdraft Forward, 1942 . .		\$137.23
-----------------------------	--	----------

## STOKER FOR RING STREET SCHOOL

Appropriation . . . . .	\$335.00	
-------------------------	----------	--

Expended:		
Clifford L. Williams . . . . .	\$335.00	

## ABATEMENTS, COMMISSIONS, AND DISCOUNTS

Appropriation . . . . .		\$1,000.00
-------------------------	--	------------

## Expended:

1938—Abatements . . . . .	\$26.25	
Oakley Giles, Coll. Discounts . . . . .	597.29	
Oakley Giles, Commission . . . . .	192.34	
Oakley Giles, Abatements . . . . .	24.10	
	<hr/>	\$839.98
Unexpended . . . . .		\$160.02

## CEMETERY

Appropriation . . . . .	\$250.00	
Sale of Lots . . . . .	7.00	
Interest, Eva Thompson Lot . . . . .	3.50	
	<hr/>	
Total Available . . . . .		\$260.50

## Expended:

Labor . . . . .	\$214.00	
Supplies . . . . .	94.80	
	<hr/>	
Total Expended . . . . .		\$308.80
Overdrawn . . . . .		\$48.30

## PUBLIC LIBRARY

Appropriation . . . . .	\$500.00	
State of Maine . . . . .	25.00	
	<hr/>	
Total Available . . . . .		\$525.00

## Expended:

Annie Colbath, librarian . . . . .	\$208.00	
Books . . . . .	272.31	
Magazines . . . . .	24.25	
Misc., and supplies . . . . .	20.44	
	<hr/>	
Total Expended . . . . .		\$525.00

## INTEREST, GENERAL

Received on Tax Deeds and Liens ..	\$211.19	
Expended:		
Refund .....	.90	
		<hr/>
Unexpended .....		\$210.29

## 1940—STATE TAX

Balance Forward, 1941 .....	\$5,039.64	
Expended:		
State of Maine .....	\$5,039.64	

## 1941—STATE TAX

Appropriation .....	\$5,773.10	
Expended:		
State of Maine .....	\$2,270.84	
		<hr/>
Balance Due State of Maine .		\$3,502.26

## DOG TAX

Receipts .....	\$84.40	
Expended:		
State of Maine .....	\$84.40	

## INTEREST AND BONDS

Appropriation .....		\$5,712.50
Expended:		
Lincoln Trust Company Bond .....	\$5,000.00	
Lincoln Trust Company Interest ...	712.50	
		<hr/>
Total Expended .....		\$5,712.50

# Public Accountant's Report

---

February 27, 1942.

*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, 1942. 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.

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

Cash balance amounting to \$4955.76 consists of a checking account in the Lincoln Trust Company of \$4917.09 which was reconciled with the bank statement and cash on hand of \$43.32 proven by actual count. This leaves an unaccounted overage in cash amounting to \$4.65 as you will see by referring to Exhibit B.

The collected balances of taxes have increased \$398.55 which is caused primarily from the Tax audit made this past year. You will note in several years' accounts that the uncollected balances have increased and the net balances now reflect results as determined by this audit. It was also further discovered that many of these uncollected taxes had been dropped from the balance in previous years rather than making the Tax Abatements for same. These Abatements will have to be made this coming year, and it is our opinion that a substantial loss will have to be taken in these old taxes accounts.

The Tax Lien Account has decreased during the year \$354.19 even with the addition of the 1940 Tax Liens. This has resulted from a better collection. However, a probable loss will result in these accounts.

The Accounts Receivable as appear in Schedule 1 were verified only from the Selectmen's collection accounts.

The Cemetery Trust Fund consists only of the Eva Emery Thompson Fund in the Lincoln Trust Company amounting to \$115.71. However, during the year there was interest amounting to \$3.50 received and expended for the perpetual care of the lot.

Accounts Payable given in detail in Schedule 3 were properly charged to the various accounts.

The refunding bonds were reduced during the year \$5000, leaving a balance of only \$10,000. These mature at the rate of \$5000 per year with the last maturity date in 1943.

The Deferred Asset Accounts in all cases, with the exception of the Poor Accounts, are for overdrafts in the various departments. These Poor overdrafts are items expended by the town for supplies and are due and payable from the state and other towns. At your annual Town Meeting you should take into careful consideration your school accounts as you will note that the overdrafts have increased from \$2634.44 to \$3340.07.

The Surplus has increased during the year \$5570.01. This is a very commendable showing especially so since the overdraft balances were so high. The large overdraft occur in the General Government Account which has resulted from the fact that no appropriation has been made for this.

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, 1942.

Very truly yours,

PAUL A. SMITH,

*Public Accountant and Auditor.*

# Auditor's Report

## EXHIBIT A

### Comparative Balance Sheet

#### ASSETS

	Feb. 24, 1941	Feb. 24, 1942
Cash	\$6,741.77	\$4,955.76
Uncollected Taxes:		
1941		\$2,024.59
1940	\$2,477.32	210.87
1939	189.50	204.25
1938	283.84	247.59
1937		280.85
1936-1937	228.26	
1936		135.45
1935	118.95	118.95
1934	1.60	300.82
1933	239.52	540.86
1932	991.81	849.88
1931	647.64	611.31
1930	632.42	673.72
1929	151.00	154.00
1928	559.58	566.85
	6,521.44	6,919.99
Tax Liens:		
1940		830.22
1939	921.83	470.67
1938	674.81	406.34
1937	613.67	451.17
1936	189.26	135.86
1935	215.20	79.89
1934	56.00	20.00
1933	181.45	103.88
	2,852.22	2,498.03
Accounts Receivable—Sch. 1	894.42	26.51
Cemetery Trust Fund—Sch. 2	115.71	115.71
Total Assets	\$17,125.56	\$14,516.00

## Deferred Assets:

Overdrafts				
State Aid Const.	\$952.63		\$1,249.94	
Other Town Poor			90.64	
State Poor			570.55	
School Repairs	169.19		137.23	
Support of Schools	2,634.44	3,756.26	3,340.07	5,388.43
	<hr/>			
Total Assets & Overdrafts		\$20,881.82		\$19,904.43

## LIABILITIES FEBRUARY, 1941

Accounts Payable—Sch. 3	\$2.67		\$540.64	
Bonds	15,000.00		10,000.00	
Cemetery Trust Fund Reserve—Sch. 3	115.71		115.71	
	<hr/>			
Total Liabilities		\$15,118.38		\$10,656.35

## Deferred Liabilities:

Unexpended Balances				
Third Class Maintenance	\$10.50			
Old Age Assistance	537.49			
State Tax	5,039.64	5,587.63	3,502.26	3,502.26
	<hr/>			
Total Liabilities & Un- expended Bals.		\$20,706.01		\$14,158.61
Surplus—Sch. 4		175.81		5,745.82
		<hr/>		
		\$20,881.82		\$19,904.43

## EXHIBIT B

## Report of Treasurer

## Taxes:

Current Year . . . . .	\$38,491.90	
Prior Years . . . . .	2,599.66	
Tax Liens . . . . .	1,801.30	
Excise Tax—1942 . . . . .	578.52	
—1941 . . . . .	1002.01	
		<u>\$44,473.39</u>

## Fees, Licenses:

Victualers . . . . .	\$10.00	
Pool Rooms . . . . .	20.00	
Dog Tax . . . . .	84.40	
		<u>\$114.40</u>

## Departmental Receipts:

From State —Highways . . . . .	\$1,007.36	
—Education . . . . .	2,911.15	
—Charities . . . . .	1,598.92	
—Library . . . . .	25.00	
—Bank Stock Tax . . . . .	15.99	
—R. R. & Tel. . . . .	22.70	
—Dog License Refund . . . . .	37.90	
—Porcupine Bounty . . . . .	4.75	
		<u>\$5,623.77</u>

## From Other Sources:

—Administration . . . . .	\$756.11	
—Protection . . . . .	66.45	
—Highways . . . . .	1,123.35	
—Charities . . . . .	444.87	
—Education . . . . .	2,533.77	
—Water Dept. . . . .	3,404.39	
—Cash Savings Account . . . . .	10,000.00	
—Accounts Receivable . . . . .	590.92	
		<u>\$18,919.86</u>

## Cemeteries

Sale of Lots . . . . .	\$7.00	
		<u>\$7.00</u>



Interest		
On Taxes.....	\$211.19	
On Trust Funds.....	3.50	
		<u>\$214.69</u>
Total Receipts All Sources.....		\$69,353.11
Cash Balance, February 24, 1941.....		6,741.77
		<u>                    </u>
Total Available.....		\$76,094.88
Total Warrants Paid.....		71,139.12
		<u>                    </u>
Cash Balance, February 24, 1942.....		\$4,955.76

#### RECONCILIATION OF TREASURER'S CASH BALANCE

Balance per Bank Statement.....	\$5,375.70	
Deposits not Credited.....	896.49	
		<u>                    </u>
	\$6,272.19	
Less Outstanding Checks.....	1,355.10	
		<u>                    </u>
Check Balance, Book.....	\$4,917.09	
Cash on Hand.....	43.32	
		<u>                    </u>
Cash Book Balance.....		\$4,960.41
		<u>                    </u>
Overage.....		\$4.65

#### EXHIBIT C

#### ASSESSMENT, VALUATION AND COMMITMENT

Valuation:		
Real Estate —Resident.....	\$130,369.00	
—Non-resident.....	393,146.00	
		<u>                    </u>
Total Real Estate.....		\$523,515.00
Personal Estate—Resident.....	\$12,655.00	
—Non-resident.....	71,075.00	
		<u>                    </u>
Total Personal Estate.....		\$83,730.00
Total Valuation.....		\$607,245.00

## Commitment:

Valuation times \$65.00 . . . . .	\$39,470.93	
321 Polls, at \$3.00 . . . . .	960.00	
Variance . . . . .	1.56	
	<hr/>	
Tax Commitment . . . . .	\$40,432.49	
Supplementals . . . . .	84.00	
	<hr/>	
Total Charged to Collector . . . . .		\$40,516.49
Credits to Collector:		
Cash to Treasurer . . . . .	\$37,870.51	
Abatements . . . . .	24.10	
Discounts . . . . .	597.29	
	<hr/>	\$38,491.90
Uncollected February 24, 1942 . . . . .		\$2,024.59

## SCHEDULE 1

## Accounts Receivable

Town of Limestone . . . . .	\$7.00	
Town of Lagrange . . . . .	19.51	
	<hr/>	\$26.51

## SCHEDULE 2

## Trust Funds

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

## SCHEDULE 3

## Accounts Payable

Andrew Weymouth . . . . .	\$ .10	
Benjamin Runnells . . . . .	18.58	
George Chamberlain . . . . .	.10	
Byron Waters . . . . .	3.00	
Docit Theriault . . . . .	.02	
State of Maine . . . . .	518.84	
	<hr/>	\$540.64

## SCHEDULE 4

## Analysis of Change in Surplus

Surplus, February 24, 1941 .....		\$175.81
Additions:		
Bonds Payable .....	\$5,000.00	
Adj. 1928 Tax .....	7.17	
Adj. 1929 Tax .....	3.00	
Adj. 1930 Tax .....	28.20	
Adj. 1931 Tax .....	3.21	
Adj. 1933 Tax .....	333.20	
Adj. 1934 Tax .....	407.52	
Adj. 1937 Tax .....	205.76	
Adj. 1936 Lien .....	3.00	
Unexpended Balances .....	2,168.54	
		<u>\$8,159.60</u>
		\$8,335.41
Deductions:		
Adj. 1932 Tax .....	\$30.54	
Adj. 1934 Lien .....	20.00	
Adj. 1935 Lien .....	14.55	
Adj. 1937 Lien .....	4.40	
Adj. 1933 Lien .....	1.31	
Adj. 1936 Lien .....	3.35	
Adj. 1934 Tax .....	6.00	
Adj. 1932 Tax .....	6.75	
Adj. 1931 Tax .....	6.30	
Adj. 1930 Tax .....	8.60	
Overdrafts .....	2,487.79	
		<u>\$2,589.59</u>
Surplus, February 24, 1942 .....		\$5,745.82

# Treasurer's Report

---

CASH BALANCE, Feb. 24, 1941 . . . . . \$6,741.77

## *Taxes*

Oakley Giles, Collector, 1941 . . . . .	\$38,491.90	
Prior Years Collections . . . . .	2,599.66	
Tax Lien Collections . . . . .	1,663.48	
Auto Excise Tax—1941 . . . . .	1,002.01	
Auto Excise Tax—1942 . . . . .	578.52	
State of Maine, R. R. & Tel. Tax . . . . .	22.70	
State of Maine, Bank Stock . . . . .	15.99	
Rent of Town Property . . . . .	55.21	
Dog Tax Refund . . . . .	37.90	
		\$44,467.37

## *Protection of Persons and Property*

Town of Enfield . . . . .	\$44.00	
Town of LaGrange . . . . .	22.45	
		\$66.45

## *Charities*

State of Maine . . . . .	\$1,598.92	
Sophie Saucier . . . . .	1.00	
Town of Limestone . . . . .	87.78	
Town of Lincoln . . . . .	32.57	
Town of Dexter . . . . .	283.95	
Town Poor . . . . .	19.12	
		\$2,023.34

*Highways*

Use of Town Trucks . . . . .	\$483.73	
Snow Removal . . . . .	119.05	
State of Maine, State Aid Road . . . . .	952.63	
Third Class Maintenance . . . . .	128.50	
Village Streets . . . . .	393.16	
State of Maine, Unimproved Roads . . . . .	53.64	
	<hr/>	\$2,130.71

*Education*

State of Maine, School Fund . . . . .	\$2,210.24	
Tuition . . . . .	3,234.68	
	<hr/>	\$5,444.92

*Miscellaneous*

State of Maine, Public Library . . . . .	\$25.00	
Hall Rent . . . . .	696.50	
Wood Sales . . . . .	20.45	
Water Rates . . . . .	3,404.39	
Cemetery Lots . . . . .	7.00	
Interest . . . . .	214.69	
Tax Lien Costs . . . . .	137.82	
Accounts Receivable . . . . .	590.92	
Savings Account . . . . .	10,000.00	
Dog Taxes . . . . .	84.40	
Victualer's Licenses . . . . .	10.00	
Misc. . . . .	29.15	
	<hr/>	\$15,220.32

Total Receipts . . . . .	69,353.11
--------------------------	-----------

Total Available . . . . .	\$76,094.88
---------------------------	-------------

Selectmen's Warrants Paid	71,139.12
---------------------------	-----------

Cash Balance, February 24, 1942 . . . . .	\$4,955.76
--	------------

## 1933 TAX LIENS

Casey, Bert . . . . .	\$18.00	
Clark, Annie . . . . .	6.84	
Hobbs, Harriet . . . . .	14.40	
Moran, Florence Heirs of . . . . .	22.50	
Therriault, Layzime . . . . .	7.74	
Therriault, Mary . . . . .	18.00	
Watter's, Byron . . . . .	11.00	
Wheeler, Augustus, Heirs of . . . . .	5.40	
	<hr/>	\$103.88

## 1934 TAX LIENS

Casey, Bert . . . . .	\$20.00	
	<hr/>	\$20.00

## 1935 TAX LIENS

Berry, Sadie . . . . .	\$3.40	
Clark, Annie . . . . .	8.00	
Clark, Mabel . . . . .	4.00	
Gould, Charles . . . . .	7.20	
Haynes, Perley Heirs of . . . . .	4.00	
Moran, Florence Heirs of . . . . .	11.69	
Myrick, Vaughn . . . . .	14.00	
Therriault, Layzime . . . . .	8.60	
Therriault, Mary . . . . .	19.00	
	<hr/>	\$79.89

## 1936 TAX LIENS

Berry, Sadie . . . . .	\$3.40
Brown, Isabelle . . . . .	7.20
Carron, Alphonse . . . . .	8.00
Dow, Lloyd . . . . .	6.00
Lawrie, Brothers . . . . .	18.40
Littlefield, Charles . . . . .	17.25

McLaughlin, John . . . . .	16.60
Myrick, Vaughn . . . . .	14.00
Prescott, Francis . . . . .	20.00
Smith, William . . . . .	10.00
Theriault, Layzime . . . . .	8.60
Green, Edward . . . . .	.41
Wheeler, Augustus . . . . .	6.00

---

\$135.86

### 1937 TAX LIENS

Ayers, Fannie . . . . .	\$7.04
Carver, L. P. & Co. . . . .	48.40
Carron, Alphonse . . . . .	13.20
Dunn, Maud Adm. . . . .	12.78
Dyer, Dewey . . . . .	5.95
Faloon, Bertie . . . . .	59.36
Gould, Charles . . . . .	8.36
Harris, Forrest . . . . .	11.00
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
Myrick, Vaughn . . . . .	15.40
Smith, Lloyd . . . . .	13.20
Spencer, Percival . . . . .	8.14
Smith, William . . . . .	11.00
Theriault, Edith . . . . .	21.56
Theriault, Layzime . . . . .	9.46
Thompson, Frederick . . . . .	23.20
Tyler, Margaret . . . . .	105.60
Wheeler, Augustus . . . . .	6.60

---

\$451.17

## 1938 TAX LIENS

Armour, Delmont . . . . .	\$4.95
Berry, Sadie . . . . .	3.82
Briggs, William . . . . .	13.75
Carron, Alphonse . . . . .	13.50
Clark, Annie . . . . .	9.00
Clark, Mabel . . . . .	1.50
Clark, Stanley . . . . .	9.00
Dunn, Maud Adm. . . . .	28.53
Dyer, Dewey . . . . .	4.50
Drew, Joseph . . . . .	5.43
Hatch, Millard . . . . .	15.20
Hughes, Benjamin . . . . .	6.30
Jordan, Virgil . . . . .	2.93
Kenney, Nellie . . . . .	4.50
LaPlant, Albert . . . . .	4.50
Latham, Blanche . . . . .	2.93
Moran, Florence Heirs of . . . . .	27.00
Nason, Benjamin . . . . .	3.37
Ozol Mildred . . . . .	3.60
Reed, William . . . . .	13.05
Smart, Walter . . . . .	15.98
Smith, William . . . . .	9.35
Spencer, Percival . . . . .	8.33
Staples, Warren . . . . .	1.50
Theriault, Edith . . . . .	22.05
Theriault, Layzime . . . . .	9.67
Theriault, Mary . . . . .	7.48
Theriault, Wilfred . . . . .	10.52
Thompson, Frederick . . . . .	24.75
Tyler, Margaret . . . . .	108.00
York, John . . . . .	4.50
Wheeler, Augustus Heirs of . . . . .	6.75

---

 \$406.34



## 1939 TAX LIENS

Annis, Frank . . . . .	\$1.00
Applebee, Gemma . . . . .	32.50
Babineau, Ami . . . . .	13.75
Berry, Sadie . . . . .	4.25
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
Clapp, Hiram . . . . .	1.25
Clark, Stanley . . . . .	9.00
Dow, Lloyd . . . . .	3.32
Drew, Joseph . . . . .	20.00
Dunn, Maud Adm. . . . .	1.25
Dunn, Maud Adm. . . . .	7.50
Dunn, Maud Adm. Heirs of . . . . .	25.00
Dyer, Dewey . . . . .	3.00
Gaudreau, E. J. . . . .	6.75
Grover, George . . . . .	5.75
Hatch, Millard Heirs of . . . . .	12.00
Harris, Forrest . . . . .	11.25
Haverlock, Peter Heirs of . . . . .	15.00
Hughes, Benjamin . . . . .	7.00
Jordan, Virgil . . . . .	3.25
Kenney, Nellie . . . . .	5.00
Lancaster, Charles . . . . .	15.25
LaPlante, Albert Sr. . . . .	5.00
Latham, Blanche . . . . .	2.50
Lowell, Charles . . . . .	1.25
McLaughlin, John Heirs of . . . . .	17.00
Moran, Florence, Devises of . . . . .	22.50
Mushero, John Devises of . . . . .	1.25
Myrick, Vaughn . . . . .	17.50
Nadeau, William . . . . .	10.75

Nason, Benjamin . . . . .	1.25
Robinson, Clinton . . . . .	9.00
Smart, Walter . . . . .	.25
Smith, John . . . . .	2.00
Smith, William . . . . .	10.50
Spencer, Percival . . . . .	6.25
Terrio, Joseph . . . . .	5.75
Therriault, Edith . . . . .	20.75
Therriault, Layzime . . . . .	9.50
Therriault, Lillian . . . . .	3.00
Therriault, Mary . . . . .	15.75
Therriault, Wilfred . . . . .	15.75
Wheeler, Augustus Heirs of . . . . .	7.50
White, John Devises of . . . . .	13.00
York, John . . . . .	2.50

---

\$470.67

### 1940 TAX LIENS

Applebee, Gemma . . . . .	\$45.50
Ayers, Fannie . . . . .	9.80
Berry, Sadie . . . . .	5.95
Briggs, William . . . . .	25.90
Carver, L. P. & Co. . . . .	1.05
Carver, L. P. & Co. . . . .	1.05
Carver, L. P. & Co. . . . .	12.95
Carver, L. P. & Co. . . . .	12.95
Carver, Leon P. . . . .	32.20
Carver, Leon P. . . . .	7.00
Carver, Leon P. . . . .	4.20
Carver, Leon P. . . . .	17.22
Carver, Leon P. . . . .	7.00
Carver, Leon P. . . . .	2.80
Carver, Leon P. . . . .	34.30
Carver, Leon P. . . . .	13.65
Dow, Lloyd . . . . .	10.50
Drew, Joseph . . . . .	28.00

Dunn, Maud Heirs of . . . . .	42.25
Grover, George . . . . .	17.50
Harper, Earl . . . . .	8.75
Harris, Forrest . . . . .	15.75
Harris, John . . . . .	27.65
Haynes, Austin . . . . .	25.20
Hughes, Benjamin . . . . .	9.80
Jordan, Virgil . . . . .	4.55
Kenney, Nellie . . . . .	7.00
Lancaster, Charles . . . . .	31.50
Lugdon, Vernon . . . . .	22.05
Littlefield, Charles . . . . .	29.75
Marsh, Bernice . . . . .	38.50
Martin, Mary . . . . .	6.35
Nadeau, William . . . . .	10.05
Page, Frank . . . . .	17.50
Reed, William . . . . .	14.00
Shirland, Elizabeth . . . . .	8.50
Smith, Lloyd . . . . .	14.00
Terrio, Joseph . . . . .	8.05
Tyler, Mary . . . . .	168.00
Wheeler, Augustus Heirs of . . . . .	10.50
Willett, Cecil . . . . .	21.00

---

\$830.22

## UNPAID 1941 TAXES, FEBRUARY, 1942

### RESIDENT

Armour, Delmont . . . . .	\$6.50
Ayers, Fannie . . . . .	9.10
Axtell, Walter, bal. . . . .	81.83
Briggs, William, bal. . . . .	14.33
Batchelder, Lawrence . . . . .	3.65
Black, Armour . . . . .	3.00
Buckley, Clarence J., bal. . . . .	61.15
Bates, Muriel . . . . .	20.48

Chamberlain, Otis . . . . .	3.65
Carver, Leon P., bal . . . . .	124.87
Clark, Annie . . . . .	13.98
Carron, Alphonse . . . . .	18.53
Coffin, George, bal. . . . .	21.78
Carver, L. P. & Company . . . . .	56.23
Casey, Isaac . . . . .	3.65
Clark, Stanley . . . . .	18.28
Crosby, Manson, bal. . . . .	4.88
Casey, Viola . . . . .	1.63
Duncan, Stafford . . . . .	3.65
Drew, Joseph, bal. . . . .	26.00
Dyer, George D., bal. . . . .	3.90
Drake, Lewis . . . . .	3.00
Dumais, Abel . . . . .	3.00
Dumais, Guilford . . . . .	3.00
Emery, Ralph W., bal . . . . .	90.29
Estes, Donald . . . . .	3.65
Estes, Phyllis . . . . .	55.25
Faloon, Fay . . . . .	34.45
Faloon, Bertie, bal. . . . .	74.50
Grover, George . . . . .	19.90
Garrett, Roland . . . . .	3.00
Godsoe, Stanley . . . . .	3.00
Glidden, Bernard, bal. . . . .	14.91
Gaudreau, Edward J., bal. . . . .	52.39
Grover, Martha, bal. . . . .	20.38
Hatch, Perley . . . . .	3.00
Hatch, Millard, Heirs of bal. . . . .	10.60
Harper, Earl . . . . .	11.13
Harris, John W. . . . .	25.68
Harris, Forrest, bal. . . . .	16.00
Hanscomb, Lewis . . . . .	3.00
Houston, George . . . . .	3.00
Howe, Harvey . . . . .	13.40
Inman, Lewis . . . . .	26.48
Langley, William . . . . .	3.65

Littlefield, Charles, bal. . . . .	20.25
Lugdon, Vernon, bal. . . . .	.65
Lugdon, Ruth . . . . .	20.15
Lee, Peter, bal. . . . .	9.26
LaPlante, Albert Sr. . . . .	15.03
LaPlante, Albert Jr. . . . .	10.15
LaPlante, Raymond . . . . .	3.00
Lugdon, Frank, bal. . . . .	10.55
McCloskey, Ernest, bal. . . . .	7.03
Martin, Mary . . . . .	16.25
Milheron, Burns, bal. . . . .	3.65
Mann, J. W. Jr. . . . .	3.00
Matthews, Archie . . . . .	3.65
McLaughlin, Everett, bal. . . . .	.65
Martin, Baptiste, bal. . . . .	46.15
Nelson, Harold . . . . .	3.65
Nason, Benjamin . . . . .	4.63
Nadeau, William, bal. . . . .	14.63
Paradis, Emile . . . . .	3.65
Prescott, Fransis, bal. . . . .	45.18
Paradis, Phillip . . . . .	3.65
Plourde, Pea . . . . .	3.00
Pearson, Leslie . . . . .	3.65
Robinson, Edwin . . . . .	7.55
Robinson, Janie . . . . .	29.25
Smith, William Marshall . . . . .	16.65
Sonya, Arthur . . . . .	3.00
Smart, Walter . . . . .	3.65
Spencer, Percival, bal. . . . .	8.13
Smith, John, bal. . . . .	.32
Smith, Lloyd . . . . .	13.00
Shirland, Elizabeth . . . . .	14.28
Sawyer, Frank . . . . .	9.75
Therault, Edith H. . . . .	23.73
Therault, Mary A. . . . .	27.63
Therault, Wilfred . . . . .	27.38
Therault, Annie . . . . .	17.23

Thompson, Frederick . . . . .	36.15
Thompson, Maurice . . . . .	10.53
Wallace, Gordon J. . . . .	26.40
Wakefield, Lawrence . . . . .	3.00
Willett, Edward . . . . .	9.28
York, John . . . . .	3.25
Patten, Albion . . . . .	13.00
Reed, William . . . . .	20.15
Saucier, Emile . . . . .	.65
Theriault, Lillian . . . . .	6.90
Theriault, Layzime . . . . .	16.00

Total Unpaid Resident  
1941 Taxes . . . . .

\$1,596.05

#### UNPAID 1941—NON-RESIDENT TAXES

Annis, Frank . . . . .	\$1.30
Berry, Sadie . . . . .	5.53
Clapp, Hiram, Heirs of . . . . .	1.63
Corro, Paul and McKenzie, James . . . . .	8.13
Dunn, Maude, Adm. . . . .	43.88
Dawson, Edward . . . . .	17.23
Gillis, Mansil . . . . .	13.00
Gould, Charles T. . . . .	12.35
Godsoe, Livingstone . . . . .	32.50
Haynes, Austin . . . . .	26.80
Hughes, Benjamin . . . . .	9.10
Jordan, Virgil . . . . .	4.23
Kenney, Nellie . . . . .	6.50
Lowell, Charles . . . . .	1.63
Latham, Blanche . . . . .	3.25
Lancaster, Charles . . . . .	29.25
Myrick, Vaughn . . . . .	22.75
Nichols, Alex . . . . .	6.50

Page, Frank . . . . .	19.50
Sullivan, Timothy . . . . .	4.88
Tyler, Margaret . . . . .	156.00
Wheeler, Augustus . . . . .	2.60

---

Total Unpaid Non-Resi- dent . . . . .	\$428.54
Total Unpaid Resident Taxes . . . . .	1,596.05

---

\$2,024.59

# Report of Superintendent of Schools

---

## SUPERINTENDING SCHOOL COMMITTEE

Mrs. Irene F. Twombly .....	Term expires 1942
Miss Minnie Runnells .....	Term expires 1943
Mr. Merle M. Weymouth .....	Term expires 1944

---

## ATTENDANCE OFFICERS

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

---

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

In accordance with the laws of the State of Maine, I herewith submit my report as Superintendent of Schools of Howland.

Many of our teachers resigned at the close of the past school year, to accept positions offering more opportunity for professional growth, and because of higher salaries paid elsewhere. We have been fortunate in the teachers we have secured to fill their place. I wish to commend the loyalty of our teachers during the school year. Several have declined to accept positions elsewhere, although in some instances these offers were attractive.

An increase in salary should be available for our teachers this next year. They deserve the raise because of a job well done. Due to the rising cost of living, their salaries are not the equivalent in purchasing power to the same salary last fall. The scarcity of teachers throughout the state will make it increasingly difficult to replace the members of our present staff.

Many of the present textbooks now in use by our elementary school pupils are obsolete. Since these books were printed much new and more valuable material is now available, which was not included in these books. Some new books have been purchased during the past year. There are other excellent



books purchased in former years. If we are to progress in the elimination of the older books, we shall have to spend about as much money next year as we spent last year.

At some time in the future, when prices have become stabilized a new High School building would be a good investment. Our buildings are adequate for our present educational program, if used to their fullest efficiency.

We are asking our elementary school pupils to do as much work in eight years, as many of the schools in the state require in nine years. As a result, many are retarded in the higher grades. This results in an overload of pupils for our upper grade teachers. The enrollment of our lower four grades average less than 40 for each teacher. Grade five has 43 pupils, grade six 46, and grade seven 44. Too large a proportion of these have been retarded one or more years. The addition of a sub-primary year would do much to overcome this difficulty, and at the same time pupils would be better prepared for their high school work.

As Mr. Russell has brought out in his report, education in a democracy should provide some vocational training as well as cultural background. It is impossible for us to give full vocational training in a school unit the size of ours. However, with the addition of two members to our present school faculty, it would be possible for us to give pre-vocational work in shop training and domestic science. Under the present plan of state aid, after the town had maintained the course for one school year, the courses could be largely supported with additional money received from the state.

During the winter term a noon lunch program has been carried on under the direction of Mr. Pruett. It will be continued during the coming school year. At a recent meeting with Mr. Witham, an official of the Division of Surplus Commodity Distribution, he assured me that during the coming school year a larger variety of food will be available than during the past year.

I would recommend that this project be continued by an organization of parents, who are directly interested in it. It is

too great an undertaking, for one person to be responsible for its success. Neither should the expense involved fall upon the town. About 120 pupils are being fed every day at the town hall. Facilities should be provided at the Ring Street School to enable more of the children who attend that school to participate.

The Front Street School has been allowed to get out of repair. During the past summer we were able to take care of some minor repairs and to re-paint the boys basement. Other steps were taken to make the basements acceptable from a health standpoint.

Beside the usual minor repairs on both school houses, the Front Street School needs to be painted. The outside doors on the south side of the building have been warped and splintered to such an extent that they need to be replaced. Storm windows and storm porches on the outside doors would more than pay for themselves in the amount of fuel saved. The pipe connecting the furnace with the chimney has rusted out, so will have to be replaced this year. Some of the rooms have loose plaster, which, in the words of the state fire inspector constitute a *fire hazard*. Many of the rooms should be repainted. This will do much to improve the lighting on dull days.

The school grounds about this building offer many possibilities toward improving the service of the building, by provision of a playground space for the boys and girls, as well as giving the whole building a better appearance. Some work should be done each year toward making them more satisfactory.

## FINANCIAL STATEMENT

### Receipts

Appropriated by the town, March,		
1941 . . . . .	\$11,047.00	
State school fund . . . . .	2,210.24	
Tuition . . . . .	3,234.68	
Total . . . . .		\$16,491.92

## Expenditures

Elementary school salaries . . . . .	\$5,966.95	
High school salaries . . . . .	6,279.24	
Fuel. . . . .	1,810.10	
Lights . . . . .	155.71	
Janitor and cleaning . . . . .	1,000.91	
Conveyance (21 weeks) . . . . .	201.93	
Textbooks and supplies . . . . .	1,770.79	
	<hr/>	
Total . . . . .		\$17,197.55
Overdraft . . . . .		705.63
Overdraft, February 15, 1941 . . . . .	\$2,634.44	
Overdraft, year ending February 15, 1942 . . . . .	705.63	
	<hr/>	
Total . . . . .		\$3,340.07
High school tuition due January 1, 1942 . . . . .		1,136.16
		<hr/>
Net overdraft . . . . .		\$2,203.91

## REPAIR ACCOUNT

## Receipts

Appropriated by the town, March, 1941 . . . . .		\$300.00
--	--	----------

## Expenditures

Overdraft, February 15, 1941 . . . . .	\$169.19	
Vouchers drawn to February 15, 1942 . . . . .	268.04	
	<hr/>	
Total . . . . .		\$437.23
Overdraft . . . . .		137.23

## BUDGET FOR MUNICIPAL YEAR 1942-1943

## Probable Expenditures:

Elementary school salaries . . . . .	\$6,466.00	
High school salaries . . . . .	6,809.00	
Fuel . . . . .	1,900.00	
Lights . . . . .	170.00	
Janitor and cleaning . . . . .	1,100.00	
Conveyance . . . . .	570.00	
Textbooks and supplies . . . . .	1,785.00	
	<hr/>	
Total . . . . .		\$18,800.00

## Probable Receipts:

State Department of Education . . . . .	\$3,100.00	
Tuition to June 15, 1942 . . . . .	1,800.00	
Tuition to January 1, 1943 . . . . .	1,400.00	
	<hr/>	
Total . . . . .		\$6,300.00
Necessary appropriation (for this budget) . . . . .		\$12,500.00
Necessary appropriation for over- draft . . . . .		2,203.91
		<hr/>
Total Appropriation . . . . .		\$14,703.91

In closing, I wish to thank the Superintending School Committee, Teachers and Citizens of Howland for their cooperation during the past year.

Respectfully submitted,

O. J. GUPTILL, Jr.

*Superintendent of Schools.*

## STATISTICAL DATA

Teacher	Position	Salary	Trained at	Years Exp.	Enrollment	Ave. Att.	% Att.
<b>High School:</b>							
J. Weldon Russell	Principal, Science	\$1,700.00	U. of Me.	6	161	153.3	95
Kenneth Pruett	Sub-Master, Math.	1,300.00	U. of Me.	1			
Armand Polito	Languages, Soc. Sci.	959.00	U. of Me.	3			
Calista Buzzell	Social Science	800.00	U. of Me.	0			
Dorothy Allen	English	800.00	U. of Me.	0			
Carl Cunningham	Commercial	1,000.00	Shaw Bus. Col. Bryant Stratton	15			
<b>Grade Schools:</b>							
Francis McCloskey	Prin. Grade VIII	\$828.00	E. S. N. S.	14	39	34.65	89
Marian Peabody	Grade VII	720.00	G. S. N. S.	23	44	39.79	90
Evye Lyon	Grade VI	720.00	W. S. N. S.	5	46	42.24	92
Beulah O'Roak	Grade V	720.00	A. S. N. S.	21	39	35.70	92
Peggyanne Gould	Grade IV	720.00	W. S. N. S.	0	36	32.18	89
Julia Rogers	Grade III	720.00	W. S. N. S.	3	36	31.57	88
Isabel Buck	Grade II	792.00	F. S. N. S.	11	42	37.80	90
Millie Berry	Grade I	720.00	W. S. N. S.	3	41	36.58	89

# Report of Principal of High School

---

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

Howland High School opened September 2nd with the following registration for the first term:

Enrolled by classes:

	Boys	Girls	Totals
Seniors . . . . .	7	18	25
Juniors . . . . .	16	18	34
Sophomores . . . . .	23	30	53
Freshmen . . . . .	29	20	49
			<hr/>
Total . . . . .			161

Enrolled by Towns:

Howland . . . . .	111	Passadumkeag . . . . .	9
Seboeis . . . . .	4	Edinburgh . . . . .	1
Enfield . . . . .	32	Maxfield . . . . .	2
		Lowell . . . . .	2
Total Tuition . . . . .	50		
Howland . . . . .	111		
	<hr/>		
Total . . . . .	161		

Democracy in education assumes that all children will be educated. But it goes further. All children must be educated to a point where they can go out into the world and earn a living. It is not sufficient, for example, to maintain children in school: their schooling must be such as to actually help them become socially competent.

If education for all is to be effective, there must be offered a variety of studies, which fit the different capacities, aptitudes, and interests of the pupils. The faculty is using every means at their command to do this through the present curriculum and through extra-curricula activities. However, this is not sufficient to round out a good educational program for your boys and girls.

A survey has been taken to find out what the pupils are doing at the present who have graduated from Howland High School during the past five years. The results of this survey show that very few students go to college and that by far the greater majority settle down to domestic life. Therefore, there is a definite need for a shop course for the boys and domestic science for the girls. The state subsidy, and the added tuition students such courses would attract, would pay, to a large extent, for this addition to our present curriculum.

The curriculum has been greatly improved this year. The Commercial Course has been separated into two divisions, namely; Commercial Business and Commercial Secretarial. Only those students who show high skill in this field are offered the more specialized training of the Commercial Secretarial Course. Those students who desire some training in this field may take Typewriting and Bookkeeping. As a result of this revision the crowded condition in this department has been partially eliminated and a very valuable new course has been added. The new course is Practical Business and is offered to all Juniors and Seniors. It entails the study of English and mathematics related specifically to commercial work. All other courses are the same in name and textbook but the content has been changed a great deal to meet the present needs of a fast changing world. This is being done through the use of outside reading material such as: magazines, books, papers, and many government publications. Every course in our curriculum is being taught in terms of life situations with the aim of molding better future citizens. Even though our resources are limited we are proud to state that the curriculum prepares students for college and at

the same time furnish many practical courses for those who are unable to go farther in school.

During the last ten years it has been found by experience, in all schools which have inaugurated a six year high school, that such a plan is very desirable. After careful study of the situation in Howland it seems advisable to move the third grade and one half of the first and second grades to Ring Street School. This would free two rooms in the High School building for the seventh and eighth grades. The advantages of such an arrangement would be as follows: First, it would make for a continuous learning process for six years; second, it would eliminate the present difficult adjustment the freshmen have to make when entering High School; third, the teachers and principal would have a longer period of time to become acquainted with the students and be better able to advise them on their high school course; fourth, the student would have more time to explore his own abilities in relation to what the school has to offer; fifth, a complete continuous record of the students progress could be kept. Because of the above, and many other reasons which can be cited, it is strongly advised that such a course be followed for the coming year.

Many improvements have been brought about through the semi-monthly teachers meetings. At these meetings emphasis has been placed upon discussions of how to improve all phases of the educational and social aspects of Howland High School. It is through such meetings as these that better schools are developed. Teachers who are willing and anxious to take part in such meetings for professional improvement are to be commended.

Our extra-curricula program has been very successful this year. Meeting each week are the dramatic club, model club, table tennis club, journalism club, art club, and student council. The club meetings do not conflict in any way with our regular work, in fact, are a fine addition to it. All of the pupils participating in these activities are finding them very interesting and are securing a great deal of value from them. Plans are being formulated to expand this program next year.



The athletic program has been carried on with full schedules this year even though the student athletic account was left \$264.00 in the red at the end of last year. All bills contracted this year have been paid and a small part of the debt liquidated. The credit for the excellent financial showing of the school this year must go to the students and the Student Council. The latter group has handled all the finances and have done an excellent job. In the warrant of this town report you will find an article asking for the sum of \$100 for the Student Council. This money, if raised, will go toward liquidating the debt. Our athletic program will have to be drastically curtailed another year providing the debt is not substantially cut this year.

A guidance program has been started this year with one hour a week as the time allotment. It is carried on in each home-room by the home-room teacher. This program is designed to give systematic aid to pupils in making adjustments to various types of problems which they must meet—educational, vocational, health, moral, social, and personal. It helps the pupil to know himself as an individual, to become a better citizen, to know about vocations and professions so that he may intelligently choose and prepare, in whole or in part, for a life career, and to give the teacher an opportunity to study the pupil and to better advise him. In connection with this program a complete set of records of every student are kept on file. These records include his scholastic ratings in each course, vocational-experiences, personal qualities, extra-curricula achievements, intelligence test scores, health record and other data pertinent to a complete study of the pupil. Colleges, hospitals, government agencies and manufacturers are demanding such information from high schools so it is a decided advantage to the pupil to have such a complete record on file for both present and future use.

The school lunch program has been very successful and will be continued another year. At present approximately 120 pupils are participating in the program. When facilities are made available at Ring Street School the program will be expanded. We wish to express our appreciation for what the

town officials and citizens have done to make this program successful.

To curtail the use of the Town Hall by the High School students and thereby give other organizations its use we have put moveable seats in part of the high school main room so that this space may be used for games and socials. Recognizing the need for some evening entertainment for the students, the school is open two evenings a week for supervised recreation. The building is heated so it would incur but little additional expense to have the building open six evenings a week. Therefore, we will open the school for any responsible organization any evening the students are not using it. We should like to see the school a real community center.

The excellent attendance record of 95.8% and only 8 pupils dropping out of school up to March 1 is certainly a compliment to the people of Howland. It shows that they realize the great value of an education to their children. With this fine cooperation from the homes the faculty are inspired to do every thing they can to make the studies more practical, and interesting, make possible a wider scope of extra-curricula activities, and to show the students the true value of an education to their future well being.

I have greatly enjoyed working with the splendid group of high school students and the faculty in Howland this year. I wish to thank them, the Superintendent and School Committee, and all the citizens of Howland for the fine cooperation that I have received.

Respectfully submitted,

J. WELDON RUSSELL,

*Principal, Howland High School.*

# Report of Fire Chief

---

The Department answered sixteen calls, from March 10, 1941 to February 24, 1942. They were of the following type, 15 chimney fires and 1 set of buildings, which was a total loss.

Respectfully submitted,

A. S. CHAMBERLAIN,

*Fire Chief and Inspector.*

# Report of Town Clerk

---

## VITAL STATISTICS

Number of births . . . . .	36
Number of deaths . . . . .	15
Number of marriages . . . . .	26

Respectfully submitted,

BESSIE J. BLAKE,

*Town Clerk.*

## Report of Librarian

---

The annual report of the library for the year 1941-42 is herewith submitted.

332 new books have been purchased with the town's appropriation and the State Stipend Fund. 88 books have been withdrawn from circulation, making, 3,267 volumes on the shelves, at the present time.

The total number of books issued was, 13,726, 332 less than in 1940. As in most libraries there has been a slight decrease in the circulation of books, this is due to people having employment and many of our women readers are now using the time they formerly spent in reading, in knitting and sewing for the Red Cross or in some form of defense work.

Our magazines have been renewed in most cases for two years. The magazines available for adults are: Geographical, Popular Science, Popular Mechanics, Life, Look, McCalls, W. H. Companion, Photoplay, for the children, Playmate, Child Life, Jack & Jill. The Maine Public Health Asso. is sending us Hygeia for the third year.

The library acted as headquarters for the local contribution of books for armed Forces.

Respectfully submitted,

ANNIE COLBATH,

*Librarian.*

## THOMAS FREE LIBRARY

## Distinct from Town Accounts

## Receipts

Balance on hand February 24, 1941 . . . . .	\$8.30	
Dues and Fines Collected . . . . .	19.41	
	<hr/>	
Total Available . . . . .		\$27.71

## Expended

Supplies and postage . . . . .	\$3.98	
	<hr/>	
Balance on hand Feb. 24, 1942..		\$23.73

# 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 9th. day of March, A. D. 1942, 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 a discount of 2% on all taxes assessed in the year 1942 on real and personal estates which are paid before July 1st. of that year, and to see if the Town will vote to have all the taxes assessed in the year 1942 collected and paid into the Town Treasury by February 15, 1943, also to see what interest will be charged on all taxes not paid by February 15, 1943.

Art. 6. 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. 7. To see if the Town will vote to raise the sum of \$14,700.00 or any other sum for the Support of Schools, (Common and High)

Art. 8. To see if the Town will vote to raise the sum of \$800.00 or any other sum for School Repairs.

Art. 9. To see if the Town will vote to raise the sum of \$100.00 for the Howland High School Student Council.

Art. 10. To see if the Town will vote to raise the sum of \$600.00 or any other sum for the Support of the Thomas Free Library.

Art. 11. To see if the Town will vote to raise the sum of \$2,000.00 or any other sum for the maintenance of the Fire Department.

Art. 12. To see if the Town will vote to raise the sum of \$1,200.00 or any other sum for Highways and Bridges.

Art. 13. To see if the Town will vote to raise the sum of \$1,200.00 or any other sum for Winter Roads.

Art. 14. To see if the Town will vote to raise the sum of \$1,044.00 for Street Lights.

Art. 15. To see if the Town will vote to raise the sum of \$1,100.00 for Insurance.

Art. 16. To see if the Town will vote to raise the sum of \$350.00 or any other sum for the Care of Cemetery.

Art. 17. To see if the Town will vote to raise the sum of \$5,475.00 for Retiring Town Bonds and Interest.



Art. 18. To see if the Town will vote to raise the sum of \$1,600.00 for Dependent Children.

Art. 19. To see if the Town will vote to raise the sum of \$1,500.00 or any other sum for Discounts, Commission, Abate-ments and Interest on Temporary Loans.

Art. 20. To see if the Town will vote to raise the sum of \$1,500.00 for Incidentals.

Art. 21. To see if the Town will vote to raise the sum of \$825.00 for the Maintenance of State Aid Roads.

Art. 22. 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—\$1,000.00 is recommended.

Art. 23. To see if the Town will vote to raise the sum of \$600.00 to apply Tarvia to Village Streets.

Art. 24. To see if the Town will vote to raise the sum of \$79.00 for Maintenance of Third Class Highways.

Art. 25. To see if the Town will vote to raise the sum of \$600.00 to repair and apply Tarvia to State Aid Road No. 2 from Penobscot River Bridge to Edinburg Town line.

Art. 26. To see if the Town will vote to authorize the Select-men and Town Treasurer to hire money for Town purposes, if necessary, in anticipation of the collection of taxes for the ensuing year.

Art. 27. 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. 28. 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. 29. To see if the Town will vote to accept the provisions of the Workmen's Compensation Act.

Art. 30. 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. 31. To see if the Town will vote to use Motor Excise Tax money toward paying incidental expenses of the Town.

Art. 32. To see what action the town will vote to take in the matter of Collecting Water Rates.

Art. 33. By petition: To see if the Town will vote to extend the Sewer and Water, or Water only, from end of line at Frank McCloskey's to Leon Carver's.

Art. 34. To see what sum, if any, the town will vote to raise for Article 33.

Art. 35. To see if the town will vote to raise \$75.00 to extend the sewer from Town Hall to road limits in front of the O. C. Sweat residence on Water Street.

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, Tax Collector and all Town Officers.

Art. 37. 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. 38. To see if the Town will vote to raise the sum of \$429.00 balance due on stoker installed in Front Street School.

Art. 39. To see if the voters will vote "Yes" or "No" on question of having a night officer in town.

Art. 40. To see what sum of money will be appropriated for paying night officer.

\*Note: \$600.00 is recommended.

Art. 41. 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 of redemption has expired, and to release to the persons so paying all the town's right, title and interest in real estate sold.

Art. 42. To see if the Town will vote to raise the sum of \$300.00 for Civilian Defense.

Art. 43. To see if the Town will vote to raise the sum of \$500.00 for paying expenses of patients at State Sanatoriums.

Art. 44.—By Petition: To see whether the town will vote to adopt the Sunday Amateur Sports Law. To be voted on by secret ballot in accordance with Chapter 5, Section 44, of the Revised Statutes of Maine.

Art. 45. 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 9th. day of March, 1942, 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 twenty-seventh day of February, A. D. 1942.

GERALD F. KELLEY,

GALEN A. SWETT,

WOODROW FALON,

*Selectmen of Howland, Maine.*