

1946

Annual Report of the Municipal Officers of the Town of Howland Maine for the Year 1945-1946

Howland (Me.)

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ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF

HOWLAND

MAINE

1945 — 1946



BACON PRINTING CO.

BANGOR, MAINE

1946

IMPORTANT

All Taxpayers should read the following requirements and comply with it:

Section 70, Chapter 13, Revised Statutes of Maine, 1930:

“Before making an assessment, the Assessors shall give reasonable notice in writing to the Inhabitants by posting notifications in some public place in Town, or shall notify them in such other ways as the Town at its annual meeting directs, to make and bring in to them true and perfect lists of their polls and all their estates, real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. If any resident owner, after such a notice, does not bring in such lists, he is thereby barred of his right to make application to the Assessors or the County Commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.”

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MUNICIPAL GOVERNMENT

Selectmen, Assessors and Overseers of Poor

GERALD F. KELLEY, 1st

GALEN SWETT, 2nd

WOODROW FALOON, 3rd

Town Agent

GERALD F. KELLEY

Treasurer

BESSIE J. BLAKE

Town Clerk

BESSIE J. BLAKE

Tax Collector

AGNES GERTRUDE FALOON

Auditor

PAUL A. SMITH

Road Commissioner

MILAN HATCH

School Committee

MRS. IRENE TWOMBLEY

MR. JOHN SMART

MR. GEORGE CHAMBERLAIN

Night Officer

LAWRENCE GRANT

Attendance Officer

LAWRENCE GRANT

Surveyors of Wood, Bark and Lumber

NORMAN MILLER

LESLIE FALOON

RAYMOND KNOWLTON

Sexton

HARRY H. LANCASTER

Fire Chief and Inspector

FRANK LUGDON

Health Officer

ALICE ELDRIDGE, R. N.

DR. L. L. WILLET

ASSESSORS' REPORT

MONEY APPROPRIATED MARCH 12, 1945

Support of Poor	\$ 1,700.00
Support of Schools, (Common and High)	19,795.00
Home Economics	1,000.00
Repair of Schoolhouses	845.30
Collection of Garbage	225.00
Support of Library	600.00
Fire Department (Maintenance)	2,300.00
Highways and Bridges	1,500.00
Winter Roads	2,000.00
Mattamiscontis Road	1,500.00
Street Lights	1,100.00
Insurance	1,600.00
Plan of Cemetery	100.00
Care of Cemetery	500.00
Dependent Children	1,800.00
Discount, Commission, Abatements and Interest on Temporary Loans	1,500.00
Incidentals	1,500.00
Maintenance State Aid Roads	825.30
Repair of Village Streets	600.00
Maintenance of Third Class Highways	79.00
Public Health Nursing	100.00
Dental Clinic	100.00
Night Officer Salary	3,000.00
Truck and Body	1,800.00
To change Course of Brook (Cross Street)	1,000.00
Community Ambulance	200.00
Plaque	200.00
State Sanatorium	150.00
Total Town Tax	\$47,619.60

County Tax	\$1,846.39	
State Tax	7,439.65	
Overlay on Tax Assessments	303.85	
	<hr/>	
	\$9,589.89	
Less 284 Polls at \$3.00	852.00	
	<hr/>	\$8,737.89
		<hr/>
		\$56,357.49
Less \$2,000.00 to be taken out Surplus		2,000.00
		<hr/>
Amount Assessed on Property		\$54,357.49

VALUATION OF THE TOWN OF HOWLAND

April 1, 1945

Real Estate, resident	\$147,956.00	
Personal Estate, resident	13,458.00	
	<hr/>	\$161,414.00
Real Estate, non-resident	\$461,286.00	
Personal Estate, non-resident	176,675.00	
	<hr/>	\$637,961.00
		<hr/>
Total Valuation		\$799,375.00
Tax Rate, \$68.00 per \$1,000.00.		

REPORT OF SELECTMEN

INCIDENTAL AND MISCELLANEOUS

Receipts

Appropriation	\$1,500.00	
State of Maine, Dog Tax Refund	31.20	
State of Maine, Railroad and Telegraph Tax	65.70	
State of Maine, Bank Stock	22.08	
State of Maine, Supt. of Schools	25.00	
State of Maine, Bear Bounty	40.00	
Linton Insurance Agency, refund on Town Officers' Bonds	11.40	
Victualers' Licenses	8.00	
Pool Room License	10.00	
Lien Costs	40.50	
Excise Taxes	890.17	
Total Available		\$2,644.05

Expenditures

Edgar M. Simpson	\$126.80	
Jordan-Frost Printing Co., Town Reports	160.00	
Paul A. Smith, Auditor	144.27	
Bonds for Town Officers	64.50	
Maine Municipal Association, dues	35.00	
Bounty on Bears	40.00	
Oveid Packard, taking School Census	14.40	
Town Clerk's Supplies	16.56	
Selectmen's Expenses, Supplies, Misc.	155.01	
		\$756.54
Unexpended		\$1,887.51

TOWN OFFICERS

Expenditures

Gerald Kelley, 1st Selectman	\$800.00	
Galen Swett, 2nd Selectman	250.00	
Woodrow Faloon, 3rd Selectman	250.00	
Emma J. MacDonald, Treasurer	35.00	
Bessie J. Blake, Treasurer	140.00	
Frank Lugdon, Fire Chief and Inspector	111.42	
Lawrence Grant, Fire Chief	63.58	
Alice Eldridge, R. N., Health Officer	7.00	
Dr. L. L. Willett, Health Officer	43.00	
Bessie J. Blake, Town Clerk	100.00	
	<hr/>	
Overdraft		\$1,800.00

ELECTION EXPENSE

Expenditures

Moderator	\$10.00	
Ballot Clerks	16.00	
Ballots	8.50	
	<hr/>	
Overdraft		\$34.50

SUPERINTENDENT OF SCHOOLS AND
SUPERINTENDING SCHOOL COMMITTEE

Expenditures

Guy Crockett, Superintendent	\$697.75	
Office Expense	124.80	
Irene Twombly, Committee	50.00	
John Smart, Committee	50.00	
George Chamberlain, Committee	50.00	
	<hr/>	
Overdraft		\$972.55

TOWN OFFICE EXPENSE

Expenditures

Clerk Hire	\$505.00
Telephone	52.50
Postage	30.00
Office Supplies, Misc.	44.93

	\$632.43
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TOWN HALL

Receipts

Hall Rental	\$1,130.00
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Expenditures

Lights	\$216.69
Janitor Service	491.10
Labor	57.89
Supplies	36.46
Weymouth Hardware Co., Insulating	392.65
Northern Kraft Corp., F. Lamps	52.93
	\$1,247.72

	\$117.72
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PLAQUE

Receipts

Appropriation	\$200.00
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Expenditures

Lee Graham-Howland Post No. 97	\$200.00
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ARMED SERVICE BOARD

Receipts

Balance Forward	\$200.00
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Expenditures

Busy Bee Sign Service	\$459.00
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	\$259.00
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NIGHT OFFICER

Receipts

Appropriation		\$3,000.00
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Expenditures

Lawrence Grant	\$1,665.00	
Expenses	217.71	
Maynard Shute	45.00	
	<hr/>	\$1,927.71
Unexpended		<hr/> \$1,072.29

AMBULANCE

Receipts

Appropriation	\$200.00	
Town of Enfield	200.00	
	<hr/>	\$400.00

Expenditures

Linton Insurance Agency	\$104.30	
Gasoline	30.73	
Repairs	69.74	
	<hr/>	\$204.77
Unexpended Balance Forward		<hr/> \$195.23

FIRE DEPARTMENT

Receipts

Appropriation	\$2,300.00	
Refund	2.48	
Town of Enfield	157.79	
Town of Passadumkeag	61.00	
Due from Town of Enfield	50.00	
	<hr/>	\$2,571.27

Expenditures

Telephone	\$ 24.70	
Bangor Hydro-Electric Co., Power	21.25	
Payrolls	400.44	
Gasoline	105.70	
Northern Kraft Corp., Hose, Ext. Fluid	202.23	
Eastern Auto Equipment Co.	2.75	
Justin McCarthy, Hose	250.00	
Rappaport Tire Co.	34.38	
American Gear Co.	27.02	
Eastern Auto Co.	47.40	
N. H. Bragg & Sons	107.75	
Supplies	32.98	
Transferred to Sewer and Water Account, Hydrant Rentals	1,000.00	
	<hr/>	\$2,256.60
Unexpended		<hr/> \$314.67

STREET LIGHTS

Receipts

Appropriation	\$1,100.00
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Expenditures

Bangor Hydro-Electric Company	\$1,014.90
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Unexpended	<hr/> \$85.10
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INSURANCE

Receipts

Appropriation	\$1,600.00
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Expenditures

Linton Insurance Agency	\$1,019.94
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Unexpended	<hr/> \$580.06
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EXTENSION OF SEWER AND WATER ON TERRIO ST.

Receipts

Taken from Surplus	\$2,000.00
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Expenditures

New England Pipe and Supply Co.	\$570.88	
Weymouth Hardware Co.	104.50	
A. A. Eldridge	46.36	
Kelley's Express	24.39	
Supplies	5.00	
Payrolls	1,255.52	
	<hr/>	\$2,006.65
Overdraft		<hr/> \$6.65

WATER DEPARTMENT

Receipts

Water Rentals, bal. 1944	\$ 5.00	
Water Rentals, 1945	3,825.00	
Mathieson Alkali Works	180.00	
Northern Kraft Corp	15.00	
Transferred from Fire Department	1,000.00	
	<hr/>	\$5,025.00

Expenditures

Bangor Hydro-Electric Company	\$2,715.24
Mathieson Alkali Works, chlorine	536.97
Oakes Garage	50.12
Weymouth Hardware Co.	62.59
Wallace & Tiernan Co.	10.93
Utterback-Gleason Co.	4.50
Globe Printing Co.	9.42
R. B. Dunning Co.	162.47
Kelley's Express	41.62
New England Pipe and Supply Co.	79.42
Northern Kraft Corp.	16.70
William Sweat, land rent	15.00
Stanley J. Leen Co.	12.15

James Fleming, lumber	14.00	
Allie Chamberlain, tending pump	345.00	
Byron Weymouth, commission on water rates	206.15	
Gertrude Faloon, commission on water rates	37.54	
Payrolls	650.68	
		<hr/>
		\$4,970.50
		<hr/>
Unexpended		\$54.50
Paid since books closed, to Gertrude Faloon commission on February water rate col- lections		\$24.06

COLLECTION OF GARBAGE

	Receipts	
Appropriation		\$225.00
	Expenditures	
Payrolls		\$120.32
		<hr/>
Unexpended		\$104.68

PUBLIC HEALTH NURSING

	Receipts	
Appropriation		\$100.00
	Expenditures	
Treasurer of State		\$100.00

PATIENTS AT SANATORIUMS

	Receipts	
Appropriation		\$150.00
	Expenditures	
Treasurer of State		\$138.29
		<hr/>
Unexpended		\$11.71

VITAL STATISTICS

Expenditures

Bessie J. Blake, recording births, deaths and marriages	\$32.50	
Hans Weisz, M. D.	1.25	
L. L. Willett, D. O.	.75	
H. E. Libby, M. D.	1.25	
John C. C. Hawkins, Rev.	2.50	
Albert Cyr, Rev.	.50	
Kenneth Cook, Rev.	.75	
	<hr/>	
Overdraft		\$39.50

DENTAL CLINIC

Receipts

Appropriation		\$100.00
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Expenditures

Mrs. John Smart, Treasurer		\$100.00
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TOWN ROADS

Receipts

Appropriation	\$1,500.00	
Irvin Batchelder	4.00	
State of Maine	5.61	
	<hr/>	\$1,509.61

Expenditures

Bangor Hydro-Electric Co.	\$ 9.68
Oakes Garage	195.16
Casino Motor Company	28.69
A. A. Eldridge	132.62
N. H. Bragg & Sons	5.96
Weymouth Hardware Co.	64.97
Snow and Neally	17.00
Northern Kraft Corp.	7.41
Hackett Machine Co.	6.80
R. B. Dunning & Co.	78.40

Kelley's Express	3.71	
Hartwell Coal Co.	39.72	
George Coffin, trucking	14.34	
Trucks	45.05	
Payrolls	852.92	
		<u>\$1,502.43</u>
Unexpended		\$7.18

WINTER ROADS

Receipts

Appropriation	\$2,000.00	
Seboeis Plantation	70.05	
Penobscot County	17.40	
Seboeis Plantation, accts. rec.	106.60	
State of Maine	101.88	
		<u>\$2,295.93</u>

Expenditures

Bangor Hydro-Electric Co.	12.72	
A. A. Eldridge	284.41	
Oakes Garage	11.81	
Eastern Auto Supply Co.	13.86	
Weymouth Hardware Co.	30.55	
W. H. Shurtleff Co.	33.20	
Kelley's Express	9.95	
Bean and Conquest	.85	
Francis Prescott, gravel	2.50	
Peter Morin, gas	5.25	
Payrolls	1,405.77	
		<u>\$1,810.87</u>
Unexpended		\$ 485.06

REPAIRS, JOHN CLEMENT'S BRIDGE

Receipts

Balance forward	\$1,000.00
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Expenditures

C. Frank Robbins, logs	\$216.96	
Atlas Plywood Corp., lumber	94.64	
	<hr/>	\$311.60
Unexpended balance forward		<hr/> \$688.40

REPAIRS, MATTAMISCONTIS ROAD

Receipts

Appropriation		\$1,500.00
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Expenditures

A. A. Eldridge	\$ 36.81	
Payrolls	813.06	
	<hr/>	\$849.87
Unexpended		<hr/> \$650.13

TRUCK AND BODY

Receipts

Appropriation		\$1,800.00
Balance forward		\$1,800.00

TQ CHANGE COURSE OF BROOK, CROSS STREET

Receipts

Appropriation		\$1,000.00
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Expenditures

Hume Pipe Company	\$768.40	
Treasurer of State	293.25	
Kelley's Express	3.28	
	<hr/>	\$1,064.93
Overdraft		<hr/> \$64.93

MAINTENANCE OF THIRD CLASS ROAD

Receipts

Balance Forward	\$158.00
Appropriation	79.00

Balance forward	\$237.00
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VILLAGE STREETS

Receipts

Appropriation	\$600.00
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Expenditures

A. A. Eldridge	\$ 22.24
Kelley's Express	12.00
Peter Morin	2.95
Payrolls	670.16

	\$707.35
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Overdraft	\$107.35
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MAINTENANCE OF STATE AID ROADS

Receipts

Appropriation	\$825.30
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Expenditures

State Highway Commission	\$825.30
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STATE AID ROAD CONSTRUCTION

Expenditures

Balance Forward	\$ 283.82
Surplus	1,000.00

Balance forward	\$1,283.82
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SUPPORT OF POOR—TOWN

Receipts

Appropriation	\$1,700.00
John Smith, 1944 acc't	12.40
John Smith, Sr., 1945 acc't	20.10
Lewis Drake—Ozime Moreau, 1944 acc't	33.75

	\$1,766.25
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Expenditures

William Hatch	\$ 36.00	
Ozime Moreau	35.37	
John Smith	25.18	
Madeline Shorey	168.83	
Ruth Hatch	50.03	
Rose Garrett	348.14	
Helene Littlefield	395.89	
Hugh O'Riley	572.46	
Veteran	39.96	
		<hr/>
		\$1,671.86
		<hr/>
Unexpended		\$94.39

SUPPORT OF POOR—STATE

Expended	\$560.67
Received from State of Maine	485.40
	<hr/>
Due from State of Maine	\$75.27

SUPPORT OF POOR—OTHER TOWNS

Expended	\$546.87
Received from Town of Lincoln	546.87

DEPENDENT CHILDREN

Receipts	
Appropriation	\$1,800.00
Expenditures	
Treasurer of State	\$1,732.00
	<hr/>
Unexpended	\$68.00

EDUCATION

Receipts	\$34,444.46
Expenditures	31,663.03
	<hr/>
Unexpended balance forward, 1946	\$2,781.43
For details see Supt. of Schools Report	

HOME ECONOMICS

Receipts

Balance forward	\$ 330.31	
Appropriation	1,000.00	
State of Maine	600.00	
		<u>\$1,930.31</u>

Expenditures

Teacher	\$1,513.31	
Supplies	109.97	
		<u>\$1,623.28</u>

Unexpended balance forward \$307.03

SCHOOL REPAIRS

Receipts

Balance forward	\$254.70	
Appropriation	845.30	
		<u>\$1,100.00</u>

Expenditures

Vouchers		<u>\$980.06</u>
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Unexpended balance forward \$119.94

PUBLIC LIBRARY

Receipts

Appropriation	\$600.00	
State of Maine	46.05	
		<u>\$646.05</u>

Expenditures

Annie Colbath, librarian	\$275.00	
The Personal Book Shop, books	119.33	
Eastern News Company, books	39.54	
Magazine Subscriptions	15.50	
Maine Register	8.00	
Fluorescent Lamps	31.10	
Postage	10.00	
		<u>\$498.47</u>

Unexpended \$147.58

CEMETERY

Receipts

Appropriation	\$500.00	
Sale of Lots	76.00	
		<u>\$576.00</u>

Expenditures

Labor	\$302.73	
Sharpening lawn mowers	9.82	
		<u>\$312.55</u>

Unexpended		<u>\$263.45</u>
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PLAN DRAWN OF CEMETERY—(NEW PART)

Receipts

Appropriation		\$100.00
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Expenditures

William F. Dunbar	\$75.00	
Robert Black	2.64	
		<u>\$77.64</u>

Unexpended		<u>\$22.36</u>
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INTEREST, GENERAL

Receipts

Received on Tax Deeds and Liens		\$86.15
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STATE TAX

Receipts

Appropriation		\$7,439.65
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Expenditures

State Treasurer		\$7,439.65
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COUNTY TAX

Receipts

Appropriation		\$1,846.39
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Expenditures

Treasurer Penobscot County		\$1,846.39
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DISCOUNT, COMMISSIONS, ABATEMENTS AND
INTEREST ON TEMPORARY LOANS

Receipts

Appropriation	\$1,500.00
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Expenditures

Agnes Gertrude Faloon, commission	\$537.33	
Oakley Giles, commission	32.90	
Agnes Gertrude Faloon, abatements	42.68	
Agnes Gertrude Faloon, discount	932.17	
	<hr/>	\$1,545.08

Overdraft		<hr/> \$45.08
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TREASURER'S REPORT

Cash Balance Feb. 18, 1946	\$15,536.64
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Taxes:

A. Gertrude Faloon, collections '45	\$54,664.75	
Prior years' collections	344.17	
Tax lien collections	352.49	
Auto Excise Tax, '45 and '46	942.29	
State of Maine R. R. and Tel. tax	65.70	
State of Maine bank stock	22.08	
State of Maine dog tax refund	31.20	
		\$56,422.68

Protection of Persons and Property:

Town of Enfield	\$157.79	
Town of Passadumkeag	61.00	
Frank Lugdon	2.48	
		\$221.27

Charities:

State of Maine	\$867.03	
Town of Lincoln	546.87	
Bucks Drug Store	.52	
John Smith, Jr.	8.00	
John Smith, Sr.	24.50	
Lewis Drake	33.75	
		\$1,480.67

Highways:

Town of Edinburg	\$255.75	
Penobscot County	54.15	
Seboeis Plantation	220.20	
Irvin Batchelder	4.00	
State of Maine	5.61	
		\$539.71

Education:

State of Maine School Fund	\$7,061.70	
Tuition	5,580.22	
State of Maine Home Ec.	600.00	
Guy Crockett	1.62	
	<hr/>	\$13,243.54

Miscellaneous:

State of Maine Public Library	\$ 46.05	
Hall Rent	1,130.00	
Water rates	3,830.00	
Cemetery lots	76.00	
Interest	86.15	
Tax lien costs	40.50	
Victualers' licenses	8.00	
Other licenses	10.00	
State of Maine bear bounty	40.00	
Withholding tax	4,171.49	
Incidentals Town Bonds	11.40	
Northern Kraft	15.00	
Mathieson Alkali	180.00	
State Special Project	25.00	
Enfield Ambulance Fund	200.00	
	<hr/>	\$9,869.59

Total receipts	\$81,777.46
Total available	97,314.10
Selectmen's Warrants paid	80,288.64
	<hr/>
	17,025.46

Respectfully submitted,

BESSIE J. BLAKE, Treasurer.

TAX LIENS HELD BY TOWN TREASURER

Tax Liens for 1933

Case, Bert	\$18.00	
Clark, Annie	6.84	
Hobbs, Harriet	14.40	
Watters, Byron	11.00	
	<hr/>	\$50.24

Tax Liens for 1934

Casey, Bert		\$20.00
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Tax Liens for 1935

Berry, Sadie	\$3.40	
Clark, Annie	8.00	
Clark, Mabel	4.00	
Haynes, Perley, Heirs of	4.00	
	<hr/>	\$19.40

Tax liens for 1936

Berry, Sadie	\$ 3.40	
Brown, Isabelle	7.20	
Lawrie Brothers	18.40	
Littlefield, Charles	17.25	
McLaughlin, John	16.60	
Prescott, Francis	20.00	
Smith, William	10.00	
Green, Edward	.41	
	<hr/>	\$93.26

Tax Liens for 1937

Dyer, Dewey	\$ 5.95	
Littlefield, Charles	17.25	
Hobbs, John	20.24	
Littlefield, Charles	20.90	
Lee, Peter	.96	
McLaughlin, John, Heirs of	18.26	
Smith, William	11.00	
Therriault, Edith	21.56	
	<hr/>	\$98.87

Tax Liens for 1938

Armour, Delmont	\$ 4.95	
Berry, Sadie	3.82	
Clark, Annie	9.00	
Clark, Mable	1.50	
Clark, Stanley	9.00	
Dyer, Dewey	4.50	
Hatch, Millard	15.30	
Nason, Benjamin	3.37	
Ozol, Mildred	3.60	
Smith, William	9.35	
Therriault, Edith	22.05	
York, John	4.50	
		<hr/> \$90.94

Tax Liens for 1939

Annis, Frank	\$ 1.00	
Babineau, Ami	13.75	
Berry, Sadie	4.25	
Clapp, Hiram	1.25	
Clark, Stanley	9.00	
Dyer, Dewey	3.00	
Hatch, Millard, Heirs of	12.00	
Lowell, Charles	1.25	
McLaughlin, John	17.00	
Mushero, John, Devisees of	1.25	
Nason, Benjamin	1.25	
Robinson, Clinton	9.00	
Smith, William	10.50	
Therriault, Edith	20.75	
York, John	2.50	
		<hr/> \$107.75

Tax Liens for 1940

Ayers, Fannie	\$ 4.80	
Berry, Sadie	5.95	
Haynes, Austin	25.20	
Lugdon, Vernon	22.05	
Littlefield, Charles	29.75	
Marsh, Bernice	38.50	
		<hr/> \$126.25

Tax Liens for 1941

Armour, Delmont	\$ 6.50	
Ayers, Fannie	9.10	
Berry, Sadie	5.52	
Clark, Annie	13.98	
Clark, Stanley	14.63	
Faloon, Fay	29.25	
Littlefield, Charles	20.25	
Prescott, Francis	33.48	
Robinson, Janie	29.25	
Smith, William	13.65	
Theriault, Edith	23.73	
Theriault, Mary	27.63	
Theriault, Wilfred	23.75	
Thompson, Frederick	32.50	
	<hr/>	\$283.23

Tax Liens for 1942

Armour, Delmont	\$ 6.90	
Ayers, Fannie	9.66	
Berry, Sadie	5.87	
Chamberlain, Otis	20.70	
Faloon, Fay	31.05	
Littlefield, Charles	24.08	
Prescott, Francis	30.54	
Robinson, Janie	22.43	
Smith, William	14.49	
Theriault, Edith	25.19	
Theriault, Mary	29.33	
Theriault, Wilfred	25.19	
Thompson, Frederick	34.50	
	<hr/>	\$279.93

Tax Liens for 1943

Berry, Sadie	\$ 5.44
Clark, Stanley	17.60
Garrett, Georgianna	11.52

Harper, Earl	8.00
Harris, Forrest	14.40
Littlefield, Charles	24.00
Moran, Martin	28.80
Prescott, Francis	32.96
Robinson, Janie	10.80
Smith, John	3.20
Smith, Lloyd	12.80
Smith, William M.	13.44
Therriault, Edith	23.36

\$206.32

UNPAID 1945 TAXES, FEBRUARY 15, 1946

Resident

Armour, Delmont	\$7.48
Briggs, George	12.24
Cormier, Emile	3.68
Duncan, William J.	3.68
Dyer, George D.	9.18
Dugans, Earl	13.20
Dam, Forrest	3.40
Emery, Ralph W.	82.76
Faloon, Randall	3.40
Fleming, Robert	3.68
Hatch, Robert	17.28
Ireland, Leo	3.68
Leavitt, Jack	3.00
Martin, Baptiste	39.78
Mitchell, Guy	7.48
Nason, Benjamin	12.18
Pysin, Clifford	3.68
Prescott, Francis	35.02
Smith, John, Sr.	6.80
Smith Helen	13.60
Saucier, Walter	3.68
Sawyer, Herbert	9.18
Therriault, Edith H.	24.82
Therriault, Wilfred	25.50

Thompson, Fred	3.00	
Upham, Albert A.	24.14	
Weymouth, Andrew J.	18.70	
Walker, James	3.68	
Paid since settlement	3.64	
	<hr/>	
Total unpaid resident 1945 Taxes		\$401.54

Non-Resident

Berry, Sadie	\$ 5.78	
Clark, Stanley	18.70	
Dunn, Maud, Heirs of	45.90	
Davis, Mary	10.20	
Gould, Charles T.	17.00	
Ingall, John	17.68	
Littlefield, Charles	51.00	
McKay, Charles	1.70	
Martin, Mary	17.00	
Smith, William M.	14.28	
Whitten, Harold	3.40	
	<hr/>	
Total unpaid non-resident tax		\$202.64

*\$604.18

* Includes Collector's overage .12

REPORT OF SUPERINTENDENT OF SCHOOLS

SUPERINTENDING SCHOOL COMMITTEE

John I. Smart	Term expires 1946
George G. Chamberlain	Term expires 1947
Irene Twombly	Term expires 1948

To the Superintending School Committee and Citizens of Howland:

Your educational institutions under my control are functioning on a higher level this year and at a better rate. Instruction in the traditional manner characterizes the work of your teachers in all but a few instances; discipline, in the majority of classrooms is of traditional type, i. e., it is not inherent in the work.

Your superintendent and some of your teachers realize that individually imposed discipline is inferior to the kind of discipline which comes when one is conducting himself in a proper and orderly manner because he wants to rather than because of compulsion by the teacher.

During this year I have made a serious effort to provide for in-service training along the lines suggested above and you now have a few teachers who are giving a considerable amount of thought, as well as action, to this matter, with the end in view of providing learning situations which provide the pupils with the opportunity to develop orderly and well mannered behavior through experience rather than outside compulsion.

This is a long-term proposition which must begin in the early grades, however, this does not mean that it cannot be practiced in the upper grades today, and the teacher who will not submit to defeat will find that it can be done.

New teachers this year are Miss Genevieve Fleming, Grade VI, Ring St.; Miss Ruth Giles, Grades Sp-I, Front Street; Miss Minnie Runnells, Math. and Social Sciences, Howland High School; Miss Louise Ayer, Commercial Subjects, Howland High

School; Mr. W. L. Cuzner, Math. and Social Sciences, Howland High School; and Miss Dorothy Burgoyne, who is teaching Music in all grades on a part-time basis with excellent results. All teachers are doing good work and showing an active interest in their subjects.

Attendance this year has been spotty due chiefly to the mild influenza epidemic which seems to have lingered here. The following figures are significant:

School	Avg. Attendance	Pct. Attendance
Ring Street	156	86.5
High School	183	90.7

Repairs this year have been of a minor nature and generally fall under maintenance. We have painted the interiors of three rooms at the high school building, installed two bubblers there, and gotten the dark-room nearly completed. We insulated the attic of the high school building this year and, as nearly as we can estimate, we are effecting a saving in fuel as a result to say nothing of providing much warmer rooms for your children.

We plan to continue the general plan of maintenance this year and outfit another room at Ring Street school. A partition library will be constructed at the high school building which should make for more efficient use of such library facilities as we have. The trim at Ring Street school should be painted this year.

Courses in industrial education and training are needed for the youth of your community; with this in mind we have asked to have earmarked and appropriated the sum of \$600.00 to be used to purchase U. S. government surplus property as it becomes available. Such material is or will be available to us at a substantial discount, and would enable us to purchase much equipment at about half the ordinary cost.

This year we have instituted a testing program based on the Otis Self Administering Tests of Mental Ability, the Stanford Achievement Tests, and the Thorndike McCall Reading Scale. We are doing some testing for handedness and manual dexterity. Statistics are not available at this time but the results

already obtained should provide the teachers and principals with an excellent basis for improvement of instruction. Your teachers will meet when results are complete, and formulate plans for adjusting the program to the need of the pupils as shown by these tests and confirmed by teacher judgment.

A new type of diploma will be issued at Rink Street School this year, designed to eliminate the erroneous impression gained by some that completion of the work there means completion of the entire elementary school work. This diploma will indicate that a pupil has completed the first six grades and is assigned to grade seven at the Front Street school.

Due to a lack of dental hygienists this year we were unable to continue the work of last year in dental prophylaxis, but we shall be able to continue the general health program of immunizations.

The active and progressive spirit and support of Prin. Winona Flanders and Prin. C. Ford Dyer have gone far to make your schools function efficiently this year. You will do well if you retain them another year to extend and carry out the programs already set up and working.

I have enjoyed the cooperation and help of the Superintending School Committee, the Town Officers, the parents and the teachers this year. Thank you very much.

Respectfully submitted,

G. H. CROCKETT,

Superintendent of schools.

FINANCIAL STATEMENT HOWLAND SCHOOL
DEPARTMENT, FEBRUARY 15, 1946

Receipts

Balance on hand Feb. 15, 1945	\$ 2,005.92	
Appropriation March 1945	19,795.00	
State School Fund	7,061.70	
G. H. Crockett	1.62	
High School Tuition	5,568.22	
Tuition	12.00	
Total available		\$34,444.46

Expenditures

Elementary Schools:

Instruction	\$11,967.99	
Fuel	617.89	
Janitor and cleaning	640.49	
Conveyance	891.00	
Textbooks	608.98	
Supplies	1,493.68	
Lights	165.55	
Total		\$16,385.58

Secondary School:

Instruction	\$10,621.36	
Fuel	1,666.66	
Janitor and cleaning	1,203.16	
Textbooks	621.15	
Supplies	981.49	
Lights	183.63	
Total		\$15,277.45

Total Expenditures		\$31,663.03
Balance		\$2,781.43

BUDGET 1946-1947

Estimated Resources

Balance Feb. 1946	\$2,769.43	
State School Fund	5,540.00	
Tuition	4,000.00	
Equalization	504.00	
	<hr/>	
Total		\$12,813.43

Estimated Expenditures

Instruction	\$23,343.00	
Conveyance	1,000.00	
Fuel	2,500.00	
Texts	900.00	
Supplies	1,000.00	
Janitor and cleaning	1,984.00	
Lights	400.00	
Earmark for Surplus Property Purchase	600.00	
	<hr/>	
Total		\$31,727.00

Necessary Appropriation	\$18,913.67
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REPAIR ACCOUNT

Receipts

Balance Feb. 15, 1945	\$254.70	
Appropriation March 1945	845.30	
	<hr/>	
Total		\$1,100.00

Expenditures

Labor	\$245.53	
Material	734.53	
	<hr/>	
Total		\$980.06

Balance	\$119.94
Requested Appropriation	\$900.00

VOCATIONAL EDUCATION

Home Economics Account

Receipts

Balance Feb. 15, 1945	\$ 330.31	
Appropriation March 1945	1,000.00	
Subsidy	600.00	
	<hr/>	
Total		\$1,930.31

Expenditures

Salary	\$1,513.31	
Material	109.97	
	<hr/>	
Total		\$1,623.28
		<hr/>
Balance Feb. 15, 1946		\$307.03
Requested Appropriation		\$1,000.00

REPORT OF PRINCIPAL OF HIGH SCHOOL

To the Superintending School Committee, Superintendent and
Citizens of Howland:

Howland Junior and Senior High School opened September 4 with the following registration:

BY CLASSES:	Boys	Girls	Total
Seniors	9	21	30
Juniors	17	13	30
Sophomores	13	28	41
Freshmen	21	26	47
8th Grade	21	15	36
7th Grade	17	14	31
	—	—	—
Totals	98	117	215

BY TOWNS:

	Howland	Enfield	Passa- dumkeag	Seboeis	Edinburg
Seniors	19	8	2	1	0
Juniors	21	6	1	0	2
Sophomores	27	7	6	1	0
Freshmen	26	17	1	3	0
8th Grade	34	0	0	0	2
7th Grade	30	0	0	0	1
	—	—	—	—	—
Totals	157	38	10	5	5

The above registration is an increase of 6% over that of last year. A continued increase in the next few years would necessitate an enlargement of some of the classrooms to accommodate the additional students. At present the Junior home room is over-crowded. We need a larger room for this group.

There has been little over-all change in the curriculum of the High School this year. Home Economics is offered in only the last four years, as is recommended by the State Department

of Education. This enables each group to have an equivalent of two full class periods daily. Music has been included in the curriculum this year under the supervision of Miss Dorothy Burgoyne. She has organized two Glee Clubs, one in the Junior High composed of forty members, and the other in the Senior High with an enrollment of twenty-eight. These two groups meet Tuesday and Thursday. Concerts and entertainments are planned for later in the year.

Our Visual Education program has been enlarged and enriched this year. The High School subscribes to the Educational Film Service of the University of Maine, which permits the use of sixty educational films a year at a minimum charge. These films are booked as closely as possible so that they will supplement the class work of the various groups. This serves to give the student a much clearer understanding of the subject matter, and the material is presented in such a manner that it is retained by the student for a longer period than by the mere reading of a textbook. Additional films obtained from distributors for many of our larger business concerns and the government have been used with success. These films are educational as well as interesting and give insight into many fields beyond the immediate scope of the individual student. A good Visual Education Program can be of great value to a school. To be great, however, teachers must be trained in the proper use of films, film strips, or the opaque projector. Only then can the full value of a Visual Program be measured satisfactorily.

The dental program is being carried on in the High School again this year. An average of six students a week visit Drs. Colwell and Sewall, who reserve Tuesday mornings for us.

The Howland Health Committee is sponsoring a school lunch program this year which is much appreciated by the High School students who have in the past been eating cold lunches. An average of forty students per day in the high school alone participate in this program. Much credit is due Mrs. LeVasseur and Mrs. Robinson for the excellent lunches they serve and the fine supervision of the program. They have taken an active interest in the project and are doing a good job.

A dark-room has been built in the laboratory this year. When completely equipped it will be possible to offer instruction in the developing and printing of films. This instruction can be included in the work of existing classes or by means of a Camera Club. In schools where such clubs exist great interest is shown on the part of the students, and this worthwhile hobby has a definite carry-over value into adult life.

The library has long needed attention. This spring the library will be enclosed. Student librarians will be on duty at all times during the school day, serving under the guidance of a teacher librarian. This will permit wider use of the library by all, and less damage and loss of books and magazines. Current books have been purchased and will be placed in the library upon its completion.

The practical and vocational needs of our girls are being met by the Commercial and Home Economics courses. If we are to retain a larger percentage of our boys in school, and prepare them for the competitive world of the next few years, we must provide courses that meet their interests and needs. There is too great a number of boys dropping out of school. This may be attributed to two factors: (1) An opportunity to make a lot of money in industry, and (2) lack of interest in the academic courses. If we are to meet the needs and interests of these boys, pre-vocational courses should be included in the program—courses which the School Committee and the Citizens of Howland feel will best prepare them to take their place in the community.

I wish to take this opportunity to thank the teachers of Howland Junior and Senior High School for their fine help and cooperation of the past year. They have worked hard to teach your boys and girls the fundamentals which they will need upon finishing school.

I also wish to express my appreciation to the Superintending School Committee, the Superintendent and the Citizens of Howland for their cooperation and assistance.

Respectfully submitted,

C. FORD DYER,

Principal of Howland High School.

BUREAU OF HEALTH NURSING SERVICEJanuary 1 to December 31, 1945

Once again the time has come to pause and look back over the work of the past year. It has been an eventful year.

Your nurse has visited your town on an average of once a week during the past year. Her work has consisted of visits to: expectant mothers, mothers of new babies, infants, preschool, school and handicapped children and persons with communicable diseases, for the purpose of health supervision.

When schools have been in session she has visited them to discuss any health problems referred by the teachers. Eighteen visits to school children during the year show the number of cases visited at their request.

Hearing tests with the audiometer were given this fall to two hundred and seventy-five children, fourth grade and above. Twenty-two were found to have defective hearing to some degree. The parents, teacher and superintendent were informed so a good physical examination could be obtained and correction started immediately.

During the past year sixty-three children have been given physical examinations at the monthly Child Health Conferences, twenty-four have completed their whooping cough and forty-one their diphtheria inoculations; twenty-four have been vaccinated against smallpox. Many of these were infants. In May a picture was taken of all who had completed their immunizations by the first birthday but due to poor lighting the result was disappointing.

The following is the annual report of the Howland Health Committee:

Howland Health Committee during the past year has continued its work with Mr. Guy Crockett as chairman, Mrs. Bessie Blake, vice-chairman, and Mrs. Mary Smart, secretary-treasurer. For the third year we have carried on our dental program, sending a group of children each week to the dentists in Lin-

coln to have much needed dental work done. We have continued to hold monthly Child Health Conferences providing for regular examinations of preschool children with immunizations for contagious diseases. These conferences are under the direction of Mrs. Gertrude Faloon, chairman of the Child Health Conference Committee, assisted by Miss Marea Lundberg, R. N. Dr. Hans Weisz is in attendance.

On November 14, 1944, 250 chest X-rays were taken at the mills. 129 Atlas Plywood employees and 84 from the Northern Kraft were X-rayed. Besides these, there were 37 from the community, 12 of whom were from Howland.

Mrs. Gertrude Faloon conducted a drive in town in connection with the April Cancer Campaign, and reported that \$128.76 was collected for this cause. At the annual town meeting in March \$100.00 was raised for the Health Committee Dental Clinic, and \$200.00 for the collection of waste.

The Health Committee plans in time to add more to its program and to render more service to the town of Howland. We wish to thank all those who have helped us in any way.

Respectfully submitted,

MARY SMART, Secretary.

At present the committee has two projects under consideration. A survey is being made in the schools to determine the number of children needing and wanting diphtheria inoculations. If a sufficient number wish them, an immunization clinic will be planned. Hot lunches for school children are also being considered.

Respectfully submitted,

MAREA G. LUNDBERG,

Bureau of Health
Public Health Nurse.

REPORT OF FIRE CHIEF

During the past year the department has answered twenty calls, thirteen of which have been in Howland, with very little damage. One at each of the two mills, three grass fires, seven chimney fires and one automobile. There were seven calls from out of town, six in Enfield and West Enfield and one in Passadumkeag.

There have been extensive repairs made on the fire truck and equipment, yet on several occasions fires had to be attended by the use of cars or a truck because of the failure of the fire truck to start.

I believe the town would be greatly benefited by purchasing a new truck; then, in case of an emergency, we would be ready to meet it.

A new fire station is badly needed to house the truck and equipment.

Respectfully submitted,

FRANK LUGDON,
Fire Chief and Inspector.

REPORT OF LIBRARIAN

The twenty-fifth annual report of the library for the year 1945-46 is herewith submitted.

Number of volumes in the library, Feb. 15, 1945	3,748
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Additions:

By purchase	148
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Withdrawals, books worn out	53
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Total number of volumes in library, Feb. 15, 1946	3,843
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There are 247 resident borrowers and three non-resident.

The number of books issued were 11,679.

The magazines available for the adults are National Geographical, Life, Look, W. H. Companion, L. H. Journal, Photoplay, P. Mechanics, P. Science, Better Homes and Gardens, Good Housekeeping, Homecraftsman, Reader's Digest, and Hygeia, a health magazine, a gift from the Maine Public Health Association. For the children: Playmate, Jack and Jill, Wee Wisdom, Child Life, American Girl, Boy's Life, Calling All Girls. These publications may be taken out for one week; are subject to the same rules which apply to borrowed books.

Respectfully submitted,

ANNIE COLBATH Librarian.

THOMAS FREE LIBRARY

Distinct from Town Accounts

Receipts

Balance on hand February 19, 1945	\$45.86	
Dues and fines collected	3.00	
	\$48.86	

Expenditures

Supplies, postage, miscellaneous		2.45
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	\$46.41	
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WARRANT

PENOBSCOT, ss.

To Lawrence Grant, Constable of the Town of Howland, in
said County, GREETINGS:

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 eleventh day of March, A. D. 1946, 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 accept the Town Report as printed.

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

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 1946 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 1946 collected and paid into the Town Treasury by February 15, 1947; also to see what interest will be charged on all taxes not paid by February 15, 1947.

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 \$18,913.67 or any other sum for the Support of Schools (Common and High Schools).

Art. 8. To see if the town will vote to raise the sum of \$1,000.00 or any other sum for continuation of the Home Economics Course in Howland High School.

Art. 9. To see if the town will vote to raise the sum of \$900.00 or any other sum for the Repair of Schoolhouses.

Art. 10. To see if the town will vote to authorize the Superintending School Committee to sell any textbooks or equipment falling under the following descriptive categories: old, wornout, obsolete or damaged; the proceeds to be credited to the School Department.

Art. 11. To see if the town will vote to raise and appropriate the sum of \$100.00 or any other sum of money for a School Physician.

Art. 12. To see if the town will vote to raise and appropriate the sum of \$100.00 or any other sum of money to support the School Lunch Program.

Art. 13. To see if the town will vote to raise the sum of \$225.00 for the Collection of Garbage. This Article was sponsored by the Board of Health.

Art. 14. To see if the town will vote to raise the sum of \$600.00 or any other sum for the support of Thomas Free Library.

Art. 15. To see if the town will vote to raise the sum of \$2,300.00 or any other sum for the maintenance of the Fire Department.

Art. 16. (By petition) To see what action the town will take to purchase a new Fire Truck and to build a new Fire Station.

Art. 17. To see what sum of money, if any, the town will vote to raise for Article 16.

Art. 18. (By petition) To see if the town will vote to raise the sum of \$2,000.00 for the Ball Diamond and Bleacher Seats.

Art. 19. To see if the town will vote to raise the sum of \$1,500.00 or any other sum for Highways and Bridges.

Art. 20. To see if the town will vote to raise the sum of \$2,000.00 or any other sum for Winter Roads.

Art. 21. To see if the town will vote to raise the sum of \$1,500.00 for repairs on the Mattamiscontis Road.

Art. 22. To see if the town will vote to raise the sum of \$1,000.00 or any other sum for repairs on the John Clements Bridge (so-called).

Art. 23. To see if the town will vote Yes or No on the question of building a new road from State Aid Road No. 3, starting at Cocoanut Spring and extending to Mattamiscontis Road above Gordon Brook.

Art. 24. To see what sum of money, if any, the town will vote to raise for Article 23.

Art. 25. To see if the town will vote to raise the sum of \$1,500.00 to paint the Piscataquis River Bridge.

Art. 26. To see if the town will vote to raise the sum of \$1,300.00 for Street Lights.

Art. 27. To see if the town will vote to raise the sum of \$1,500.00 for Insurance.

Art. 28. To see if the town will vote to raise the sum of \$500.00 or any other sum for the Care of the Cemetery.

Art. 29. To see if the town will vote to raise the sum of \$2,000.00 or any other sum for Dependent Children.

Art. 30. 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. 31. To see if the town will vote to raise the sum of \$1,500.00 for Incidentals.

Art. 32. To see if the town will vote to raise the sum of \$825.30 for the Maintenance of State Aid Roads.

Art. 33. To see if the town will vote to raise the sum of \$600.00 to repair Village Streets.

Art. 34. To see if the town will vote to raise the sum of \$79.00 for Maintenance of Third Class Highways.

Art. 35. To see if the town will vote to raise \$1,000.00 or any other sum to be used for State Aid Road Construction, in addition to the amount 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.

Art. 36. 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. 37. To see if the town will raise and appropriate \$125.00 for Public Health Nursing in Howland. Said sum to be expended by the State Bureau of Health, for local service.

Art. 38. To see if the town will vote to raise the sum of \$100.00 for the Health Committee Dental Clinic.

Art. 39. 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 allow free use of the Town Hall for basketball practice of the High School teams.

Art. 40. To see if the town will vote to accept the provisions of the Workmen's Compensation Act.

Art. 41. To see if the town will vote to use the Motor Excise Tax money toward paying Incidental expenses of the town.

Art. 42. To see what action the town will take in the matter of collecting Water Rates.

Art. 43. By petition. To see what action the town will take to extend Sewer and Water or either from the residence of John McKinnon's northerly on Penobscot Avenue.

Art. 44. To see what sum of money, if any, the town will vote to raise for Article 43. (Note—The sum of \$1,500.00 is recommended.)

Art. 45. To see if the town will vote to raise the sum of \$2,000.00 for the construction of village sidewalks. \$1,000.00 to be expended on the South Westerly side of Penobscot Avenue, commencing at A. H. Weymouth Co. Clothing Store, and \$1,000.00 to be expended, commencing on the Westerly end of Piscataquis River Bridge and extending along iron fence of Atlas Plywood Corporation.

Art. 46. 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, Tax Collector, Town Clerk, and all Town Officers.

Art. 47. To see if the town will vote to authorize the Selectmen and Town 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. 48. To see if the town will vote Yes or No, on the question of having a Night Officer.

Art. 49. To see what sum of money the town will vote to raise for paying the Night Officer. (\$3,000.00 is recommended.)

Art. 50. To see if the town will vote to raise the sum of \$100.00 or any other sum for maintenance of the Community Ambulance.

Art. 51. 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 a 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. 52. To see if the town will vote to raise the sum of \$200.00 or any other sum to be added to the fund to purchase a Plaque for all those having served in the Armed Services from Howland.

Art. 53. To see if the town will vote to raise the sum of \$150.00 for paying expenses of patients at the State Sanatoriums.

Art. 54. To transact any other business which may legally be taken up in this meeting.

The Selectmen give notice that they will be in session at the Town Hall, the 11th day of March, 1946, 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-eighth day of February, A. D. 1946.

GERALD F. KELLY

G. A. SWETT

WOODROW FALOON

Selectmen of Howland, Maine.

AUDITOR'S REPORT

February 28, 1946.

To the Inhabitants of the Town of Howland:

In accordance with the request from your Board of Selectmen, we have audited the accounts and records of the Town of Howland, Maine, for the municipal year ended February 18, 1946. We have reviewed the accounting system and tested or examined accounting records and supporting evidence of transactions for the municipal year, to the extent appropriate in view of the system of internal control. We performed all necessary work for the audit, but we did not perform a detailed audit of all transactions.

As part of our report, we submit to you the following statements:

- Exhibit A Comparative Balance Sheet as at February 18, 1946 and February 19, 1945
- Exhibit B Cash Receipts and Disbursements
- Exhibit C 1945 Valuation, Assessment, Commitment and Collection
- Exhibit D Statement of Departmental Accounts
- Exhibit E Analysis of Change in Surplus
- Schedule 1 Transactions in Uncollected Taxes
- Schedule 2 Transactions in Tax Liens
- Schedule 3 Accounts Receivable
- Schedule 4 Accounts Payable
- Schedule 5 Transactions in Trust Funds

Based upon our examination, and subject to comments appearing in this report, we hereby certify that, in our opinion, the accompanying Balance Sheet and related Financial Statements present the financial condition of the Town of Howland as of February 18, 1946, and the results of operations for the year ended that date.

Respectfully yours,

PAUL A. SMITH,

Public Accountants.

PAS:rb

COMMENTS

Cash on deposit with the Lincoln Trust Company, Lincoln, Maine, was reconciled with certificate issued by the bank. All records of cash were reconciled as of the date of our examination.

The 1945 assessment of taxes were found to be in agreement with the commitment. We viewed the outstanding tax liens held by the town. We further examined transactions in all tax receivables and believe the reserve for uncollectibles to be adequate.

All individual excise tax receipts for the years 1945 and 1946, numbers 129 to 348 and 1 to 133 respectively, were totaled and proved against the receipts issued by the Treasurer with a resulting receivable of \$0.38 due from the collector. Oakley Giles. The amount thus collected, less cost of collection, in the amount of \$890.17 was credited to incidentals in accordance with the vote of the town.

We did not confirm accounts receivable or accounts payable by correspondence. We did, however, examine all items making up these amounts and believe them to be correctly stated at the balance sheet date.

The records of amounts withheld from employees for federal income taxes, teachers' old age pensions, and teachers' retirement benefits were examined by us and they appear to be in conformity with regulations.

We examined the investment of the cemetery trust fund, being a time deposit, and reconciled the balance with certificate obtained from the depository bank.

The accounting procedures and principles have been maintained on an excellent basis, consistent with the preceding year, and the books well kept.

EXHIBIT A
COMPARATIVE BALANCE SHEET
As at February 18, 1946 and February 19, 1945

General Fund

Resources:	Feb. 18, 1946	Feb. 19, 1945
Cash—Exhibit B	\$17,025.46	\$15,536.64
Tax Receivables:		
Uncollected Taxes—Sch. 1	6,211.80	5,929.13
Tax Liens—Sch. 2	1,377.69	1,730.18
	<u>7,589.49</u>	<u>7,659.31</u>
Less: Res. for Uncollectibles	3,998.99	3,998.99
	<u>3,590.50</u>	<u>3,660.32</u>
Accounts Receivable—Sch. 3	260.28	842.83
	<u>260.28</u>	<u>842.83</u>
Total Resources	<u>\$20,876.24</u>	<u>\$20,039.79</u>

Trust Funds

Resources:		
Cash—Expendable	\$ 17.15	\$ 15.71
Investments	100.00	100.00
	<u>117.15</u>	<u>115.71</u>
Total Resources	<u>\$ 117.15</u>	<u>\$ 115.71</u>

EXHIBIT A
COMPARATIVE BALANCE SHEET

As at February 18, 1946 and February 19, 1945

General Fund

Obligations:	Feb. 18, 1946	Feb. 19, 1945
Accounts Payable—Sch. 4	\$ 190.98	\$ 105.10
Due Governmental Agencies:		
U. S. Treasurer:		
Withholding Tax	128.86	138.30
State of Maine:		
Old Pension System	134.34	
Teachers' Retirement	391.69	243.08
	654.89	381.38
Total Obligations	845.87	486.48
Surplus:		
Net Departmental Balances		
Forward—Exhibit D	4,845.21	3,665.11
Unencumbered Surplus—Ex. E	15,185.16	15,888.20
	20,030.37	19,553.31
Total Obligations and Surplus	\$20,876.24	\$20,039.79

Trust Funds

Balance—Schedule 5		
Expendable Interest	\$ 17.15	\$ 15.71
Permanent Trusts	100.00	100.00
	117.15	115.71
Total Trust Fund Balances	\$ 117.15	\$ 115.71

EXHIBIT D

STATEMENT OF DEPARTMENTAL ACCOUNTS

For the Year Ended February 18, 1946

	Balance 2/19/45	Appro- priations	Depart'l Receipts	Other Credits	Total Available	Cash Dis- bursements	Other Charges	Total Charges	Lapsed Balances Overdrafts	Unexp.	Balance 2/18/46
General Government		\$ 3,100.00	1,383.88	890.17	5,374.05	6,463.68		6,463.68	3,557.20	2,467.57	
Protection of Persons & Property		6,600.00	421.27	50.00	7,071.27	4,403.98	1,000.00	5,403.98		1,472.06	195.23
Health and Sanitation		425.00	4,025.00	3,074.62	7,524.62	7,336.97	74.62	7,411.59	46.15	159.18	
Highways and Bridges	874.18	9,304.30	97.06	208.48	10,484.02	7,072.35	1,000.00	8,072.35	172.28	1,142.37	1,411.58
Charities		3,650.00	1,098.52	115.23	4,863.75	4,649.69	39.96	4,689.65		174.10	
Education	2,590.93	21,640.30	13,243.54		37,474.77	34,266.37		34,266.37			3,208.40
Library		600.00	46.05		646.05	498.47		498.47		147.58	
Unclassified	200.00	1,700.00	86.15		1,986.15	1,991.17	212.91	2,204.08	304.08	86.15	
Cemeteries		600.00	76.00		676.00	390.19		390.19		285.81	
Special Assessment		9,286.04			9,286.04	9,286.04		9,286.04			
Total—All Departments	\$3,665.11	56,905.64	20,477.47	4,338.50	85,386.72	76,358.91	2,327.49	78,686.40	4,079.71	5,934.82	4,845.21
	Ex. A	Ex. C	Ex. B			Ex. B			Ex. E		Ex. A

EXHIBIT E
ANALYSIS OF CHANGE IN SURPLUS
For the Year Ended February 18, 1946

Surplus, February 19, 1945—Exhibit A		\$15,888.20
Transactions Affecting Prior Years:		
Credits—		
Adjustment of Bal. in State Aid Const.	1,000.00	
	<u>1,000.00</u>	
Total Credits		<u>1,000.00</u>
		\$16,888.20
Transactions Affecting Current Year:		
Appropriation for Tax Requirements	\$2,000.00	
Water and Sewer Ext.—Terrio St.	2,000.00	
	<u>4,000.00</u>	
Operating Accounts—		
Departmental Balances—Ex. D		
Unexpended Balances	5,934.82	
Overdrafts	4,079.71	
	<u>1,855.11</u>	
Supplemental Taxes	138.00	
Overlay—Exhibit C	303.85	
	<u>2,296.96</u>	
Net Surplus for the Year		<u>1,703.04</u>
Surplus, February 18, 1946—Exhibit A		<u><u>\$15,185.16</u></u>

The Complete Audit Report is on file in the
 Selectmen's Office