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1947

# Annual Report 1946-1947 of the Municipal Officers of the Town of Howland Maine

Howland (Me.)

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# **Annual Report**

1946 - 1947

OF THE

MUNICIPAL OFFICERS

OF THE

HOWLAND
MAINE



BACON PRINTING CO.
BANGOR, MAINE
1947

# **Annual Report**

1946 - 1947

OF THE

MUNICIPAL OFFICERS

OF THE

# HOWLAND MAINE

BACON PRINTING CO.

BANGOR, MAINE

1947

# Municipal Government

Selectmen, Assessors and Overseers of Poor GERALD F. KELLEY, 1st WOODROW FALOON, 2nd JOHN SMART, 3rd

Town Agent
GERALD F. KELLEY

Treasurer BESSIE J. BLAKE

Auto Excise Collector 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

Fire Chief and Inspector FRANK LUGDON

Health Officer DR. L. L. WILLETT

# Assessors' Report

# MONEY APPROPRIATED MARCH 11, 1946

Support of Poor	\$ 1,700.00
Support of Schools (Common and High)	18,913.67
Home Economics, High School	1,000.00
Repair of Schoolhouses	900.00
School Physician	100.00
School Lunch Program	100.00
Collection of Garbage	225.00
Thomas Free Library	600.00
Fire Department	2,300.00
Highways and Bridges	1,500.00
Winter Roads	2,000.00
Mattamiscontis Road (Repairs)	1,500.00
John Clements Bridge, so-called	1,000.00
Painting Piscataquis River Bridge	1,500.00
Street Lights	1,300.00
Insurance	1,500.00
Care of Cemetery	500.00
Dependent Children	2,000.00
Discounts, Commissions, Abatements and	
Interest	1,500.00
Incidentals	1,500.00
Maintenance of State Aid Roads	825.30
Village Streets (Repairs)	600.00
Maintenance Third Class Highways	79.00
State Aid Road Construction	1,000.00
Public Health Nursing	125.00
Health Committee, Dental Clinic	100.00
Water Extension, John McKinnon's to	- 4
Benj. Nason's	1,500.00
Sidewalks	2,000.00
Night Officer	3,000.00
Maintenance Community Ambulance	100.00
Plaque	200.00
Sanatorium Expenses	150.00

County Tax	1,846.39	
State Tax	7,439.65	
Overlay on Tax Assessments	197.22	
	\$9,483.26	
Less 352 Polls @ \$3.00	1,056.00	
	<u> </u>	8,427.26
		\$59,745.23
Less \$5,000.00 to be deducted from Surplus		5,000.00
Amount Assessed on Property		\$54,745.23

# VALUATION OF THE TOWN OF HOWLAND April 1, 1946

Real Estate, resident Personal Estate, resident	\$155,577.00 14,220.00
	\$169,797.00
Real Estate, non-resident	453,555.00
Personal Estate, non-resident	181,725.00
3.0	635,280.00
Total Valuation	\$805,077.00

Tax Rate, \$68.00 per \$1,000.00.

# Report of Selectmen

# INCIDENTAL AND MISCELLANEOUS

# Receipts

Appropriation State of Maine, Bank Stock State of Maine, Railroad and Telegraph Tax State of Maine, Bear Bounty Victualers' Licenses Poolroom License Miscellaneous Lien Costs Excise Taxes Surplus	.,500.00 27.30 79.20 10.00 11.00 10.00 8.00 19.50 1,918.98 51.27	
Total Available		\$3,635.25
Expenditures		
Bacon Printing Co., town reports	\$ 166.75	
Paul A. Smith, auditor	168.74	
Bonds for Town Officers	44.50	
Maine Municipal Association, dues	35.00	
Bounty on Bears	10.00	
Winfield Harriman, cleaning Town Dump	134.00	
Ferguson & Giles, lumber	104.00	
Selectmen's expenses, supplies, miscellaneous	350.88	
_	 	1,013.87
Unexpended		\$2,621.38

# TOWN OFFICERS

# Expenditures

Gerald F. Kelley, 1st Selectman	\$800.00
Woodrow Faloon, 2nd Selectman	250.00
John Smart, 3rd Selectman	250.00
Bessie J. Blake, Treasurer	175.00
Bessie J. Blake, Town Clerk	100.00
Frank Lugdon, Fire Chief and Inspector	175.00
Dr. L. L. Willett, Health Officer	50.00

Overdraft

\$1,800.00

# **ELECTION EXPENSE**

# Expenditures

Moderator	\$10.00
Ballot Clerks	64.00

# Overdraft

\$74.00

# SUPERINTENDENT OF SCHOOLS AND SUPERINTENDING SCHOOL COMMITTEE

# Expenditures

Guy Crockett, Superintendent	\$766.62
Office Expense	121.65
Irene Twombley, Committee	50.00
John Smart, Committee	50.00
George Chamberlain, Committee	50.00

# Overdraft

\$1,038.27

# TOWN OFFICE EXPENSE

# Expenditures

Clerk Hire	\$606.00
Telephone	72.97
Postage	25.00
Office Supplies, Miscellaneous	84.67

Overdraft

\$788.64

# TOWN HALL

# Receipts

Hall Rentals		\$1,1	.00.00
Expenditures		,	
Lights Jamitor Labor Weymouth Hardware Co. Wood, Supplies, Miscellaneous	\$ 285.19 1,008.00 50.75 36.88 148.97		,
Wood, Supplies, Miscenancous		1,5	529.79
Overdraft	_	\$ 4	129.79
PLAQUE			
Receipts			
Appropriation Expenditures		\$2	200.00
Lee Graham-Howland Post No. 97		\$2	200.00
NIGHT OFFICE	R		
Receipts			
Appropriation		\$3,	00.00
Lawrence Grant, salary Lawrence Grant, expenses Telephone	\$2,635.00 300.00 33.15		9
Fay Faloon, salary Badges	35.00 3.50		
Zuager		3,	006.65
Overdraft		\$	6.65
AMBULANCE			
Receipts			
Balance forward	\$195.23		
Appropriation	100.00		
Refund	18.63		
Calls	55.00		
Town of Enfield	100.00	\$	468.86

# Expenditures

Bangor Tire Company Blaine Davis Hathorn Auto Supply Co. Oakes Garage Linton Insurance Agency S. A. Fish, storage	\$ 71.98 2.16 66.84 640.55 93.30 2.00	876.83
Overdraft Forward		\$407.97
PAINTING TOWN HAI	L	
Expenditures		
Weymouth Hardware Co., paint, supplies Gray Hardware Co., supplies Western Union Tel. Co. The Emery-Waterhouse Co. Labor	\$293.93 3.60 1.83 13.56 875.30	
Overdraft		\$1,188.22
FIRE DEPARTMENT		
Receipts		
Appropriation	\$2,300.00	
Maine Central R. R., call	26.00	
Frank Lugdon	12.00	
Town of Enfield, calls	132.00	
Town of Passadumkeag, calls	50.00	
W. H. Hinman Co., call	25.00	*****
		\$2,545.00
Expenditures		
Telephone	\$ 38.13	
Enfield Railway Express	53.75	
American Gear Co.	30.50	
Eastern Fire Equipment Co.	72.00	
John York, lumber Waterous Co., parts	163.35 47.71	
W. W. Grainger, fan	19.95	
A. A. Eldridge, gas, supplies	61.71	
N. H. Bragg & Sons, blocks	66.50	

4			
	9		4
	1		
m er. 1		46.50	
Town of Lincoln, call	14		
Paul Clark, labor on fire	truck	125.00	
Payrolls		145.85	
Calls		467.73	
Labor on fire station		159.00	
		280.00	
Forest fire	~		
Bangor Hydro-Electric	Co.	19.25	
Truck Hire		246.00	
Supplies, miscellaneous		134.79	7
Supplies, IIII			2,177.72
		_	
Unexpended			\$ 367.28
9	STREET LIGHTS		
	Receipts		
	xtoooipts		00.000.00
Appropriation			\$1,300.00
	Expenditures		
n rr 1 mi	*		1.007.00
Bangor Hydro-Electric	Company	_	1,087.00
Unexpended			\$ 213.00
	INSURANCE		
	Receipts		
Appropriation	•	\$1,500.00	
Refund	-	58.60	41 770 00
			\$1,558.60
	Expenditures		
Linton Ingurance Agence	-		1 077 10
Linton Insurance Agenc	y	1 -	1,877.10
		-	
Overdraft		, a	\$ 318.50
WA	TER DEPARTME	NT	
	Receipts		
Water Rentals	*	¢4 100 00	
	т.	\$4,120.00	
Mathieson Alkali Works,	, Inc.	186.25	
Milan Hatch		20.00	
Woodrow Faloon		41.33	
			\$4,367.58
	17. Iv.		, -,
4	Expenditures		
Mathieson Alkali Works	s, Inc., chlorine	\$ 425.60	-

Bangor Hydro-Electric Co., power run pump	2,791.97	
Allie Chamberlain, tending pump	371.00	
Gertrude Faloon, commission on water	071.00	
collections	312.47	
	35.44	
Northern Kraft Corp.	. 7.35	
New England Pipe Co.		
Stanley Leen Co.	13.59	
William Sweat, pump house, land rent	15.00	
Oakes Garage	101.30	
Eastern Auto Supply Co.	4.41	
A. A. Eldridge	10.75	
Kelley's Express	10.90	
N. H. Bragg & Sons	39.31	
Weymouth Hardware Co.	49.39	
Maine Central R. R. Co.	2.32	
Railway Express	· 7.45	
R. B. Dunning & Co.	3.82	
W. L. Blake Co.	289.94	
Hedge Mathers Co., pump	295.23	
Globe Printing Co., water bills	9.42	
Payrolls	771.50	
÷-		5,568.16
Overdraft	_	\$1,200.58

# EXTENSION OF SEWER AND WATER ON PENOBSCOT AVE. JOHN McKINNON'S TO BENJ. NASON'S

# Receipts

Receipts		
Appropriation	\$1,500.00	
Wayne Nason, pipe	1.30	
Albert LaPlante, Sr., pipe	16.50	
Harold Wakefield, pipe	6.50	
Aurelia Lee, pipe	1.30	
		\$1,525.60
Expenditures		
W. L. Blake & Company, pipe	\$1,532.26	
Maine Central R R	45.69	

 W. L. Blake & Company, pipe
 \$1,532.26

 Maine Central R. R.
 45.69

 Collett Bros.
 56.00

 Truck
 5.00

 Gravel
 5.20

Northern Kraft Corp. Atlas Plywood Corp. R. B. Dunning & Co. Payrolls	8.89 29.00 3.76 726.75 2,412.55
Overdraft	\$ 886.95
COLLECTION OF RUBBISH	
Receipts	
Appropriation Expenditures	\$225.00
Payrolls	94.62
Unexpended	\$130.38
PUBLIC HEALTH NURSING Receipts	
Appropriation	\$125.00
Expenditures	¥225.00
Treasurer of State	\$125.00
	1.0
DENTAL CLINIC Receipts	
Appropriation	\$100.00
Expenditures	
Mrs. John Smart, Treasurer	\$100.00
VITAL STATISTICS  Expenditures	
Bessie J. Blake, Town Clerk	\$42.19
Overdraft	\$42.19
SCHOOL LUNCH PROGRAM	ı
Receipts Appropriation	\$100.00
Expenditures	φ100.00
Mrs. John Smart, Treasurer	\$100.00

# SCHOOL PHYSICIAN

# Receipts

Appropriation		\$100.00
Unexpended		\$100.00
WINTER ROADS		
Receipts		
Appropriation	\$2,000.00	
Penobscot County	92.60	
Seboeis Plantation	265.60	
_		\$2,358.20
Expenditures		
Bangor Hydro-Electric Company	\$ 18.78	
W. H. Shurtleff	45.00	
Oakes Garage	92.65	
Weymouth Hardware Co.	23.61	
A. A. Eldridge, gas, supplies	370.77	
Mack Motor Company	49.32	
Winfield Harriman, bulldozer	50.00	
R. M. Lightbody, snow fence	135.00	
Hartwell Coal Co.	47.59	
George Coffin, trucking	15.75	
Plourde Bros.	15.20	
Edward Gaudreau, gravel	8.00	
Socony Vacuum Co.	5.15	
Express	5.54	
Payrolls	1,802.12	
-		2,684.48
Overdraft	_	\$ 326.28
TOWN ROADS AND BRIDG	CES	
Receipts		
-	1 500 00	
Appropriation	1,500.00	
Trucks	107.00	
Atlas Plywood Corp.	320.28	\$1,909.78
Expenditures		. ,
-	<b>#000.00</b>	
Allen Rooks, tarring	\$320.28	
A. A. Eldridge, gas, supplies	169.19	

Weymouth Hardware Co., supplies	90.20	
Casino Motor Company	44.94	
Bangor Hydro-Electric Co.	8.20	
Oakes Garage	562.13	
John York, lumber	188.97	
Socony Vacuum Oil Co.	34.65	
Payrolls	674.55	
-		2,093.11
	_	A 100.00
Overdraft		\$ 183.33
1		
VILLAGE STREETS		
Receipts		
Appropriation	\$600.00	
Town of Enfield, tarring	162.00	
Atlas Plywood Corp., tarring	117.72	
		\$879.72
Expenditures		,
Barrett Division, tarring	\$374.72	
A. A. Eldridge, gas, supplies	27.00	8
Oakes Garage	29.22	
Payrolls	519.72	
1 ayrous	919.12	950.66
_		930.00
0 1 6	4	A F0.04
Overdraft		\$ 70.94
REPAIRS, MATTAMISCONTIS	ROAD	
Receipts		
Appropriation		\$1,500.00
Expenditures		
A. A. Eldridge	\$ 32.35	
Weymouth Hardware	9.00	
Trucks	53.50	
Gravel	28.70	
Payrolls	1,612.73	
2 4)10118	1,012.10	1,736.28
-		1,100.20
Overdraft	_	¢ 000.00
Overman		\$ 236.28

# MAINTENANCE THIRD CLASS ROAD

Receipts

	receipts			
Balance forward Appropriation		\$237.00 79.00		
			\$	316.00
	Expenditures			
Allen Rooks, tarring			\$	316.00
, REPAIRS,	JOHN CLEMENT'S	BRIDGE		
	Receipts			
Balance forward		\$ 688.40		
Appropriation		1,000.00		000 10
	77 16.		\$1,	688.40
Y 1 X7 1 1 1	Expenditures			207 02
John York, lumber				367.92
Unexpended	Balance Forward	-	\$1,	320.48
TARRI	NG, LEE DOBSON Receipts	ROAD		
Deducted from Surplus	-		\$1.	,000.00
	Expenditures		,,	,
The Barrett Division, t	-		\$1,	,000.00
, NE	V TRUCK AND BO Receipts	DDY		
Balance forward	1		\$1,	,800.00
	Expenditures			
International Harvester	Co., new truck		2	,561.74
Overdraft			\$	761.74
	SIDEWALKS			
	Receipts			
Appropriation			\$2	,000.00
Unexpended	l Forward	-1	\$2	,000.00
PAINTING 1	PISCATAQUIS RIVI	ER BRIDGE		
	Receipts			

Appropriation

\$1,500.00

# Expenditures

—		
Burgess Fobes Company, paint	\$ 114.33	
W. L. Blake & Co., paint	609.51	•
John York, lumber	14.70	
H. E. Boynton, express	7.62	
N. H. Bragg & Sons	18.46	
Weymouth Hardware Co.	60.52	
Maine Central R. R.	3.90	
Dudley Filling Station	9.52	
Thomas Kimball, blocks	5.30	
Allie Chamberlain, blocks, supplies	10.30	
A. H. Weymouth & Co., supplies	1.00	
A. A. Eldridge	13.35	
Payrolls	2,542.50	
Kelley's Express	4.68	
		3,415.69
Overdraft	_	\$1,915.69
MAINTENANCE OF STATE AI	D ROADS	
Receipts		
Appropriation Unexpended Forward		\$825.30 \$825.30
STATE AID ROAD CONSTRUCTION I	NO. 2 AND	NO. 3
Receipts		1,0.0
-		
Appropriation	\$1,000.00	
State of Maine	2,373.27	
	-	\$3,373.27
Expenditures		
Balance forward	\$1,283.82	
Barrett Division, tarring	2,366.23	
Payrolls	910.11	
Trucks	266.20	
Gravel	23.20	
		4,849.56
	-	
Overdraft		\$1,476.29

# SUPPORT OF POOR—TOWN

# Receipts

Appropriation	-	\$1,700.00		
Veteran		20.00		
			\$1,	,720.00
	Expenditures	~		
Lewis Shorey	1	\$139.77		
Aurel Saucier		55.74		
Phillip Paradis		138.13		
Leonard Duprey		519.90		
John Smith, Sr.		900.62		
Hugh O'Riley		795.27		
Helene Littlefield		649.58		
Rose Garrett		380.77		
Transients		2.00		
			3	,581.78
		_		
Overdraft			\$1	,861.78
SUPPORT O	F POOR—OTHER	TOWNS		
Expended			Ş	3539.07
Received from Town of	Lincoln		q	539.07
SUPPOI	RT OF POOR—ST	ATE		
	Receipts			
Charles at Materia	riecorpts			00.11
State of Maine	- 1.		Ċ	\$ 41.00
	Expenditures			
Earl Harper		\$ 41.00		
Walter Saucier		160.36		
				201.36
Due from Stat	te of Maine		ę	\$160.36
DEPE	NDENT CHILDR	EN		
2212	Receipts			
	necerpts		φ.	000.00
Appropriation			φZ	,000.00
	Expenditures			
Treasurer of State		_	1	.,686.00
Unexpended I	Balance Forward	_	\$	314.00

# PATIENTS AT SANATORIUMS

Receipts

	Receipts		
Appropriation	17		\$150.00
Treasurer of State	Expenditures		74.00
Heastifer of State		_	14.00
Unexpended			\$ 76.00
	EDUCATION		
Receipts			\$35,790.36
Expenditures			29,852.58
Unexpended I For details see Supt. o	Balance Forward 194 f Schools report.	17	<b>\$ 5,937.</b> 78
НС	OME ECONOMICS		
	Receipts		
Balance forward		\$ 307.03	
Appropriation		1,000.00	
State of Maine		600.00	#1 OOT OO
	Expenditures		\$1,907.03
Teacher	е.	\$1,594.40	
Materials		67.89	
			1,662.29
Unexpended 1	Balance Forward		\$ 244.74
SO	CHOOL REPAIRS		1
5.	Receipts		
Balance forward	<b></b>	\$119.94	
Appropriation		900.00	
	-		\$1,019.94
Y -1 - 7 1	Expenditures	,	10
Labor and material			1,399.16
Overdraft For	ward	•	\$ 379.22
P.	UBLIC LIBRARY		
	Receipts		
Appropriation	<b>F</b>	\$600.00	
State of Maine		45.24	

		3
Annia Calbath librarian	Expenditures \$265.00	
Annie Colbath, librarian Books	282.72	
Magazine subscriptions	45.90	
Supplies, miscellaneous	20.09	
		613.71
Unexpended	-	\$ 31.53
	CEMETERY	
	Receipts	
Appropriation	\$500.00	
Sale of lots	42.00	
Interest	2.61	<b>AW</b>
	Expenditures	<b>\$544.61</b>
Batchelder Repair Shop	\$ 6.50	
Weymouth Hardware Co	•	
Kelley's Express	1.13	
Truck	10.00	
Payrolls	323.19	
William Dunbar, cemeter	y plan 35.00	
		420.59
Unexpended	-	\$124.02
	MISSIONS, ABATEMENTS ON TEMPORARY LOANS	AND
114111111111111111111111111111111111111	Receipts	
Appropriation	Receipts	\$1,500.00
прргоришной	Expenditures	÷ 1,000100
Agnes Gertrude Faloon	Collector, commission \$559.08	
Agnes Gertrude Faloon,		
Agnes Gertrude Faloon,		
Tax, 1941	8.12	
		1,581.95
Overdraft		\$ 81.95
	EREST, GENERAL	
11111	•	
Received on Tax Deeds a	Receipts nd Liens	\$76.93
	-	

# STATE TAX

Receipts

Appropriation \$7,439.65

Expenditures
State Treasurer \$7,439.65

COUNTY TAX

Receipts

Appropriation \$1,846.39 Expenditures

Treasurer, Penobscot County \$1,846.39

# Treasurer's Report

<u> </u>	109 11	
1946	17,025.46	
Cash Balance Feb. 18, 1947	\$ 5,707.12	
Taxes:		
A. Gertrude Faloon, collections '47	55,365.73	
Prior years' collections	518.40	
Tax lien collections	268.89	
Auto Excise Tax, '46 and '47	2,041.49	
State of Maine, R. R. and Tel. Tax	79.20	
State of Maine, Bank Stock	27.30	
,	\$58,301.0	1
Protection of Persons and Property:	, ,	
Maine Central R. R.	26.00	
Frank Lugdon	12.00	
Town of Enfield	132.00	
Town of Passadumkeag	50.00	
W. H. Hinman, Inc.	25.00	
Linton Insurance Agency	58.60	
Zimon institute rigercy	303.6	iO.
Charities:	333.3	
Veteran	20.00	
Town of Lincoln	539.07	
State of Maine	41.00	
State of Manie	600.0	17
Accounts Paid:		
Seboeis Plantation	106.60	
State of Maine	106.60 75.27	
Town of Enfield	50.00	
Oakley Giles	10.38	, -
*** 1	Z4Z.2	Ю
Highways:	2.045.05	
State of Maine	2,047.05	
State of Maine	326.22	
Penobscot County	92.60	•
Seboeis Plantation	158.95	
State of Maine	89.50	
Atlas Plywood Corp.	438.00	
Town of Enfield	162.00	
	3,314.3	12

Education:		
State of Maine, School Fund	6,489.94	1
Tuition	7,430.99	
State of Maine, Home Economics	600.00	
Ralph White	150.00	
J. L. Hammett Co.	10.00	
Lyons & Carnahan	.83	
Frank Robbins	10.00	
Seboeis Plantation	3.50	
		14,695.26
Miscellaneous:		
State of Public Library	45.24	
Hall Rent	1,100.00	
Milan Hatch	20.00	
Water rates	4,120.00	
Water extension	25.60	
Cemetery lots	44.61	
Interest	64.72	
Tax lien costs	21.00	
Victualers' licenses	11.00	
Other licenses	10.00	
State of Maine, bear bounties	10.00	
George Burgess	3.00	
Woodrow Faloon	5.00	
Withholding tax, MTRA, Old Pension	4,184.38	
Mathieson Alkali Co.	186.25	
Woodrow Faloon	41.33	
Cancelled checks	51.27	
Enfield Ambulance Fund	100.00	
Use of ambulance	55.00	
Atlas Plywood Corp.	5.02	
Stanley Burgoyne	13.61	
		10,117.03
Total Receipts	\$	87,573.54
Total Available		104,599.00
Selectmen's Warrants Paid		98,891.88
	-	F 707 10
		5,707.12

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	
			\$50.24
	Tax Liens for 1934		
Casey, Bert			\$20.00
	Tax Liens for 1935		
Berry, Sadie	1 AA LICIIS 101 1000	\$3.40	
Clark, Annie		8.00	
Clark, Mabel		4.00	
Haynes, Perley, Heirs	of	4.00	
			\$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	
	•		\$93.26
	Tax Liens for 1937		
Dyer, Dewey		\$ 5.95	
Hobbs, John		20.24	
Littlefield, Charles		20.90	
Lee, Peter		.96	
McLaughlin, John, H	eirs of	18.26	
Smith, William		11.00	
Theriault, Edith		21.56	400.0
	•		\$98.87
	Tax Liens for 1938		
Armour, Delmont		\$ 4.95	
Berry, Sadie		3.82	
Clark, Annie		9.00	

Clark, Mable Dyer, Dewey Hatch, Millard Nason, Benjamin Ozol, Mildred Smith, William Theriault, Edith York, John	1.50 4.50 15.30 3.37 3.60 9.35 22.05 4.50	\$81.94
Tax Liens for 1939		
Annis, Frank Babineau, Ami Berry, Sadie Clapp, Hiram Dyer, Dewey Hatch, Millard, Heirs of Lowell, Charles McLaughlin, John Mushero, John, Devisees of Nason, Benjamin Robinson, Clinton Smith, William Theriault, Edith York, John	\$ 1.00 13.75 4.25 1.25 3.00 12.00 1.25 17.00 1.25 1.25 9.00 10.50 20.75 2.50	\$98.75
		φυσ.10
Ayers, Fannie Berry, Sadie Haynes, Austin Lugdon,-Vernon Littlefield, Charles Marsh, Bernice	\$ 4.80 5.95 25.20 22.05 29.75 38.50	\$126.25
Tax Liens for 1941	4.0.40	
Armour, Delmont Ayers, Fannie Berry, Sadie Clark, Annie Faloon, Fay	\$ 6.50 9.10 5.53 13.98 29.25	

35 15 25	0.25 3.48 3.65 3.73 3.75 \$179.22
Tax Liens for 1942	
\$ 6 5 3] 22 30 14 25	3.90 3.66 5.87 3.05 4.08 3.54 4.49 5.19 5.19 5.19
Toy Lions for 1049	·
\$ 5 17 11 6 14 24 28 32 3 12	5.44 6.60 .52 .00 .40 .00 .80 .96 .20 .80 .44 .36
	Tax Liens for 1942  \$ 6  9  5  31  24  30  14  25  25  Tax Liens for 1943  \$ 5  17  11  8  14  24  28  32  32  31  12  13

# UNPAID 1946 TAXES, FEBRUARY 18, 1947

# Resident

Armour, Delmont	\$ 7.48
Ayers, Fannie	9.52
Black, John	41.76
Boynton, Fred	14.28
Cray, Charles	29.86

The state of the s		
Colbath, Lee	27.88	
Dyer, George D.	14.56	
Duprey, Leonard	3.68	
Dam, Forrest	7.08	
Emery, Ralph W.	81.00	
Faloon, Fay	29.58	
Grenier, Paul	24.48	
Harper, Earl	3.68	
Harvey, Richard	3.00	
Martin, Baptiste	39.78	
Mitchell, Guy	7.48	
Mushero, Archie	3.68	
Merrill, Howard	3.68	
Michaud, Alex	3.00	
Nelson, Richard	3.00	
Nason, Benjamin	12.18	
Quint, Herbert	3.68	
Robinson, John	41.48	
Sereyko, Alphonse	3.00	
Sauoier, Walter	3.68	
St. Pierre, Homer	3.00	
Theriault, Edith	24.82	
Theriault, Wilfred	25.50	
Tash, Fred	25.78	
Theriault, Raymond	3.00	
Walker, James	3.68	
York, John G.	. 3.40	
		\$511.66
<sup>e</sup> Denotes Credit		
Bertie Faloon	\$2.38	
James A. Fleming	3.00	
	<del></del>	5.38
Total Unpaid Resi	dent 1946 Taxes	\$506.28

### Non-Resident

Berry, Sadie	\$ 5.78
Briggs, George	12.24
Hatch, Robert	13.60
Littlefield, Charles	25.50
Sawyer, Herbert	8.50
Smith, William	14.28

Total Unpaid Non-Resident Taxes

79.90

\$586.18

# Report of the Superintendent of Schools

### SUPERINTENDING SCHOOL COMMITTEE

George B. Chamberlain, Chairman	Term	expires	1947
Irene Twombley	Term	expires	1948
John I. Smart	Term	expires	1949

To the Superintending School Committee and Citizens of Howland:

All of your schools are open and instruction of one type or another is being given. This statement is made in view of the fact that it has not been possible in all cases to secure the highly qualified type of teacher which you demand in normal times. In all fairness to those who haven't the preparation desired in other times,

I will add that they are working hard and getting results which some trained teachers are not able to attain.

Those of you who are cognizant with conditions in your schools today will readily recognize the desirability of increasing salaries to the point where we can employ properly trained teachers and retain them for more than one year.

### ORGANIZATION OF HOWLAND SCHOOLS

Your schools are organized on the 1-6-6 plan, one year of readiness, six years of elementary school, and six years of secondary school—a plan quite prevalent in Maine.

Reading, writing, spelling, English grammar and language, geography, history, arithmetic, health, and safety are taught in the elementary school. In the seventh and eighth grades the children are introduced to general science.

No provision is made for those children who, because of illness, absence, or other reasons, are unable to do the work of their regular grade. The result is that we find pupils in a grade which their age and social maturity demand, but which is beyond their mental maturity. We have taken steps to remedy this situation but, due to the scarcity of properly trained teachers, we have not been able to fill the position. Equipment for a helping room has been purchased and will be available when teachers are to be found.

Your schools operate on a thirty-six week year, or one hundred eighty days. It is my opinion that a thirty-eight week year would prove more desirable and make it unnecessary to hold school on Saturdays to make up time lost during the regular school year.

Your schools are open every school day regardless of weather, and attendance during unusually severe weather is left to the discretion of the parent, with no prejudice to the child. This practice is necessary because there is no adequate means of notifying all of the children that the schools are to be closed.

You have in your employment nine elementary teachers, including a part-time music instructor, Mr. Theodore Burgoyne, six secondary school teachers, one home economics instructor, and a superintendent of schools.

Janitor and maintenance service is handled by George Chamberlain for both buildings, while Mrs. Annie Clark has taken over the conveyance routes. I would like to add that Mrs. Clark is doing an excellent piece of work.

### VOCATIONAL TRAINING

There is a definite need for courses in vocational training for your boys in high school. Such courses would provide an opportunity for those whose preferences are not academic in nature, to obtain basic training in the useful arts, such as woodworking, sheet-metal work, forging, and electricity.

Such courses are valuable for exploratory purposes and they broaden the general education which the greater part of your school population desires. Your present set-up is lop-sided; you have home economic and commercial courses for girls; primarily, for the boys—nothing.

### SCHOOL LUNCH

Through the efforts of the Howland Health Committee, we have been able to provide those pupils who desire it an excellent hot meal at noon for 25 cents, less than the cost of putting up a dinner pail if a well balanced lunch is put up. Those unable to pay for these meals have been given them without charge. There have been about fifty-five pupils taking the hot lunch.

All meals are well balanced, nutritious, clean and served attractively. The preparation and serving of the hot lunch has been under the direction of Mrs. Ethel Duplissis, Mrs. Madeline Ferguson and Mrs. Ruel Foster, without whose invaluable assistance the program could not have been initiated and carried on so well. You are fortunate to have three public-spirited women in your community who will give so generously of their time and energy.

### SCHOOL COSTS

Since the following questions are asked more frequently than others, I have included them and the answers in this report. All figures are based on the 1945-1946 school year.

- I. Who determines the amount of money to be spent on schools?
- Ans. The voters, at the annual town meeting, where, as a rule, they appropriate the sum recommended by the budget committee, which, in turn, considers the budget recommended by the School Committee.
- 2. What does it cost per pupil per year in the elementary school?

Ans. \$67.12.

3. How is the cost per pupil per year divided in the elementary schools?

Ans.	Instruction	\$49.04
	Texts and Supplies	8.60
	Plant Operation	5.83
	Conveyance	3.65

- 4. What is the cost per pupil per year in the secondary school? Ans. \$132.56.
- 5. How is the cost per pupil per year divided in the secondary school?

Ans.	Instruction	\$95.02
	Plant Operation	11.60
	General Upkeep	13.47
	Texts and Supplies	12.37

- 6. What determines how much a town can afford to pay for the education of its children?
- Ans. (a) Its valuation per pupil. Howland's valuation is \$2,671.27 per pupil. (b) The extent to which the parents desire the educational needs of their children to be met.
  - 7. What was the school rate for 1946?

Ans. \$.01844.

- 8. What was the average school rate for the State of Maine? Ans. \$.01855.
- 9. Who determines the amounts expended for salaries of teachers and other school expenses?

Ans. The Superintending School Committee.

10. What is Howland's outstanding financial problem related to schools?

Ans. The establishment and execution of a long term plan, whereby the necessary funds for a new school building will be available when such need arises.

It seems probable that your present buildings will not be adequate in ten years, but if a systematic plan for amassing building funds until that time were followed there would not be any possibility of Howland's not being able to take advantage of any Federal assistance which will, in all probability, be available at that time.

Concluding, I wish to thank those members of the Superintending School Committee, town officials, teaching staff, and other organizations who have cooperated with me this year to make your schools efficient and worthy of the citizens and children of Howland.

Respectfully submitted,
G. H. CROCKETT,
Superintendent of Schools.

# FINANCIAL STATEMENT HOWLAND SCHOOL DEPARTMENT

# February 15, 1947

# Assets

	Assets		
Balance 1	Feb. 15, 1946	\$ 2,781.43	
	ation March 1946	18,913.67	
	ool Fund	5,985.94	
Equalizat		504.00	
-	ry Tuition	408.00	
Secondar		7,022.99	
Miscellan	*	174.33	
	Total Assets		\$35,790.36
	Expenditures		
Instructio	n	\$22,914.75	
Fuel		2,084.78	
Tanitor ar	nd Cleaning	1,654.86	
Conveyan	0	870.00	
Texts		901.55	
Supplies		1,101.33	
Lights		325.35	
O			
	Total Expenditures		29,852.58
	Balance, Feb. 15, 1947	•	\$ 5,937.78
	HOME ECONOMICS ACC	COUNT	
	Assets		
Balance F	'eb. 15, 1946	\$ 307.03	
	tion March 1946	1,000.00	
Subsidy		600.00	
	Total Assets		\$1,907.03
	Expenditures		·
Salary		\$1,594.40	
Materials		67.89	
1	Total Expenditures		1,662.29
		-	

\$ 244.74

Balance Feb. 15, 1947

# REPAIR ACCOUNT

# Assets

Balance Feb. 15, 1946 Appropriation March 1946	\$119.94 900.00	
Total Assets	7	\$1,019.94
Expenditures		
Labor and Material	\$1,399.16	
Total Expenditures		1,399.16
Overdraft	_	\$ 379.2 <b>2</b>

# SCHOOL DEPARTMENT BUDGETS COMMON SCHOOLS

# Estimated Assets

Balance Feb. 15. 1947	\$5,937.78	
State School Fund	5,000.00	
Tuition	5,244.00	
Total		\$16,181.78
Estimated Expenditure	es	
Instruction	\$27,452.00	
Fuel	2,500.00	
Janitor and Cleaning	2,600.00	
Conveyance	1,080.00	
Texts	1,700.00	
Supplies	2,000.00	
Lights	350.00	
Total		37,682.00
Necessary to Appropriate	-	\$21,501.22
Suggested Appropriation		\$21,500.00
Conveyance Texts Supplies Lights  Total  Necessary to Appropriate	1,080.00 1,700.00 2,000.00	\$21,501.22

# HOME ECONOMICS

# Assets

Balance Feb. 15, 1947 Subsidy		\$244.74 600.00	
Total Assets Estimated Expenditures			\$ 844.74 2,224.74
Necessary to	Appropriate	_	\$1,380.00
	REPAIRS		
Overdraft		\$379.22	
Estimated Expenditures	100	900.00	
Total Suggested Appropriation	- 3		\$1,279.22 \$1,250.00

# Principal's Report

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

Howland Junior and Senior High School opened September 3 with the following registration:

By Classes	Boys	Girls	Total
Seniors	15	10	25
Juniors	11	23	34
Sophomores	12	17	, 29
Freshmen	20	21	41
8th Grade	13	13	26
7th Grade	2 <b>2</b>	12	34
	_	-	1
Totals	93	96	189

By towns:

	How.	W. En.	En.	Pass.	M. C.	Seb.	Edin.
Seniors	18	1	3	1	0	0	2
Juniors	23	2	3	5	0	0	1
Sophomores	15	5	3	2	0	3	1
Sopohmores	15	5	.3	2	0	3	1
Freshmen	25	5	2	6	1	0	2
8th Grade	26	0	0	0	0	0	0
7th Grade	32	0	0	0	0	0	2
	_	_	_				
Totals	139	13	11	14	1	3	8

This registration represents a drop of 12 per cent from the preceding year. This is undoubtedly a temporary condition and does not indicate a permanent dropping of the school's population.

There have been few changes in the curriculum for this year. The commercial course has been somewhat revised, and some changes in the English department, notably emphasis on public speech and writing, should prove of great value to the students. Music this year, supervised by Mr. Burgoyne, has from necessity been an extra-curricular activity. The Glee Club has presented "High School on Parade," and is working on an operetta to be given later.

The Howland Health Committee is sponsoring a school lunch program again this year. An average of 50 pupils have enjoyed the hot lunches so capably prepared by Mrs. Duplissis and Mrs. Foster. A new gas stove, purchased by the town, has proved to be a very useful aid to the program, and permits a much more varied menu than was before possible. An allotment of 5,000 pounds of surplus potatoes from the Maine Department of Agriculture have greatly helped in financing the program.

The library, which was enclosed last year, has been enlarged by some books purchased from the school budget. Several leading periodicals are also available and are widely used. The Library Club, which provides student librarians, has instigated a book drive, and from this some welcome additions to the shelves will probably result.

We have subscribed again to the Educational Film Service of the University of Maine, and we have received some valuable and interesting films. These are scheduled to correlate with the various subjects as far as possible. We are also adding a film-strip projector, which in many ways is a more satisfactory teaching device than a moving picture projector. We are very fortunate in having such visual equipment and I feel that we are as well equipped as any school of our size in the state.

The dental program is being carried on again this year. Six students weekly are being sent to Drs. Colwell and Sewall in Lincoln. While the students do not get reduced rates, many go for work who otherwise would neglect doing so. The student response has been very satisfactory and we could easily have sent twice the number could they have been treated.

The dark-room which was built last year is now in use every week by the newly formed Photography Club. The members learn to develop, to print, and, eventually, to enlarge. A photography contest is planned by the club for later in the year.

I wish to thank all the members of the teaching staff for their splendid cooperation this year. Several times we have been short-handed and everyone has taken his share of the extra load. Because of this, the program has been carried on successfully.

I also wish to thank the School Committee, the Superintendent, and the townspeople for their help and cooperation.

Respectfully submitted,
A. P. DAGGETT,
Principal, Howland High School.

# Report of Fire Chief

During the past year the department has answered twenty calls, fourteen of which have been in town, consisting of three buildings, six grass fires, two forest fires, two chimney fires, and one automobile. The out-of-town calls were four from West Enfield and two from Passadumkeag.

There have been extensive repairs made this year on the fire truck and equipment. Some repairs have been made on the fire station, however the roof still continues to leak.

Five hundred feet of new hose have been purchased this year.

I recommend that the town purchase a new pumper this year to replace the old McCann truck.

Respectfully submitted,
FRANK H. LUGDON,
Fire Chief.

# Report of Town Clerk

Vital statistics for year ending February 18, 1947:

Births 37 Marriages 39 Deaths 19

Respectfully submitted,

BESSIE J. BLAKE

# Report of Police Chief

To the Board of Selectmen and Citizens of Town of Howland: Herewith is submitted my report for the fiscal year ending February 8, 1947.

43 arrests

12 accidents investigated

Respectfully submitted,

LAWRENCE GRANT,

Chief of Police.

# Report of Librarian

I herewith submit my twenty-fourth annual report as librarian at the Thomas Free Library.

The work has been as usual, although there has been a slight decrease of books and magazines issued, this being due largely to fewer books being read by high school students.

The library has been open Monday evenings and Friday afternoons throughout the year. The circulation for this period is 10,083.

Three hundred and thirty-six books have been purchased and 18 magazine subscriptions renewed.

Upon our shelves are many of the late books, both fiction and non-fiction, also good reading material in the juvenile department.

I take this opportunity to thank all citizens for their support and can state that all funds will be used to the best advantage to benefit the patrons. Your suggestions for new purchases are always welcome.

Respectfully submitted,
ANNIE COLBATH,
Librarian.

### THOMAS FREE LIBRARY

### Distinct from Town Accounts

# Receipts

Balance on hand February 15, 1946	\$46.61	
One book	1.00	
Dues	.50	
		\$47.91
Expenditures		
Supplies, postage	\$6.91	
Heater	9.00	
		15.91
Balance on hand, Feb. 18, 1947	_	\$32.00

# 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 tenth day of March, A. D. 1947, 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 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 1947 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 1947 collected and paid into the Town Treasury by February 15, 1948; also to see what interest will be charged on all taxes not paid by February 15, 1948.
- Art. 6. To see if the town will vote to raise the sum of \$3,500.00 or any other sum for the Support of Poor.
- Art. 7. To see if the town will vote to raise the sum of \$1,800.00 to cover overdraft in the Support of Poor Account.
- Art. 8. To see if the town will vote to raise the sum of \$21,500.00 or any other sum for the Support of Schools, (Common and High Schools).
- Art. 9. To see if the town will vote to raise the sum of \$1,380.00 or any other sum for continuation of the Home Economics Course in Howland High School.
- Art. 10. To see if the town will vote to raise the sum of \$1,250.00 or any other sum for the Repair of Schoolhouses.

- Art. 11. To see if the town will vote to raise the sum of \$500.00 or any other sum, to be expended by the Superintendent of Schools for the purchase of playground equipment at Ring Street and Front Street Schools.
- Art. 12. To see if the town will vote to raise the sum of \$4,800.00 or any other sum, for the purpose of establishing a course in Industrial or Vocational training at Howland High School, said sum to be expended for teacher's salary, equipment, and renovating the basement for a shop.
- Art. 13. To see if the town will vote to raise the sum of \$5,000.00 or any other sum to begin the construction of a new High School building with a gymnasium and to authorize the Town Officials or any persons appointed by them, to contract all the necessary bills, papers, and loans in the best interest of the town.
- Art. 14. To see if the town will vote to raise the sum of \$100.00 or any other sum for School physician.
- Art. 15. 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. 16. To see if the town will vote to raise the sum of \$225.00 for the Collection of Rubbish. This article was sponsored by the Board of Health.
- Art. 17. 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. 18. 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. 19. To see if the town will vote to raise the sum of \$2,000.00 or any other sum for Highways and Bridges.
- Art. 20. To see if the town will vote to raise the sum of \$2,500.00 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 \$2,200.00 or any other sum, to finish painting the Piscataquis river bridge and cover outstanding overdraft.

- Art. 23. To see if the town will vote to raise the sum of \$1,300.00 for Street Lights.
- Art. 24. To see if the town will vote to raise the sum of \$1,650.00 for Insurance.
- Art. 25. 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. 26. To see if the town will vote to raise the sum of \$2,500.00 or any other sum for Dependent Children.
- Art. 27. To see if the town will vote to raise the sum of \$1,700.00 or any other sum for Discounts, Commission, Abatements and Interest on Temporary Loans.
- Art. 28. To see if the town will vote to raise the sum of \$1,500.00 for Incidentals.
- Art. 29. To see if the town will vote to raise the sum of \$1,050.00 to pay the salary of the Superintendent of Schools.
- Art. 30. To see if the town will vote to raise the sum of \$1,000.00 to repair Village Streets.
- Art. 31. 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. 32. To see if the town will vote to raise the sum of \$1,476.00 to cover overdraft of State Aid Construction Account.
- Art. 33. 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. 34. 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. 35. To see if the town will vote to raise the sum of \$100.00 for the Health Committee Dental Clinic.

- Art. 36. 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. 37. To see if the town will vote to accept the provisions of the Workmen's Compensation Act.
- Art. 38. To see if the town will vote to use the Motor Excise Tax money toward paying Incidental expenses of the town.
- Art. 39. To see what action the town will take in the matter of collecting Water Rates.
- Art. 40. To see if the town will vote to raise the sum of \$1,600.00 or any other sum to replace the water main from the west end of the Piscataquis river bridge to the Ring Street schoolhouse.
- Art. 41. (By petition) To see if the town will vote to extend town water from the residence of Laurel Hughes to the residence of Mayland Downs. Above extension will be a distance of 2,800 feet.
- Art. 42. To see what sum, if any, the town will vote to raise to cover Article 41.
- Art. 43. To see if the town will vote to raise the sum of \$887.00 to cover overdraft on Penobscot Ave. water extension.
- Art. 44. 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. 45. 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. 46. To see if the town will vote Yes or No on the question of having a Night Officer.
- Art. 47. To see what sum of money the town will vote to raise for paying the Night Officer. (\$3,000.00 is recommended.)
- Art. 48. 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. 49. 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. 50. 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. 51. To see if the town will vote to raise the sum of \$150.00 for paying expenses of patients at the State Sanatoriums.
- Art. 52. To see if the town will vote to accept the sum of \$300.00, in trust, interest to be used to care for Fred M. Weymouth cemetery lot.
- Art. 53. To see if the town will vote to purchase a new fire truck.
- Art. 54. To see what sum, if any, the town will vote to raise to cover Article 53.
- Art. 55. To see what sum, if any, the town will vote to raise for construction of a dike, said dike to begin on east bank of Piscataquis river a short distance above the Piscataquis river bridge and extend in a general northerly direction along said river.
- Art. 56. To see if the town will vote to raise the sum of \$1,000.00 or any other sum to purchase a new snowplow.
- Art. 57. To see if the town will vote to raise the sum of \$423.50 for State Highway Maintenance.
- Art. 58. To see if the town will vote to raise the sum of \$634.40 for State Aid Highway Maintenance.
- Art. 59. To see if the town will vote to raise the sum of \$2,000.00 or any other sum for continuation of sidewalk construction.
- Art. 60. To transact any other business which may legally be taken up in this meeting.

The Selectmen give notice that they will be in session at the Town Hall the 10th day of March, 1947, 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. 1947.

GERALD F. KELLY
WOODROW FALOON
JOHN I. SMART
Selectmen of Howland, Maine.

# **Auditor's Report**

February 27, 1947

Howland, Maine Board of Selectmen

### Gentlemen:

In accordance with the terms of our engagement, we have made an examination of the balance sheet of the town of Howland, as of February 18, 1947. Our audit has embraced the verification of the assets and liabilities of the municipality and ananalytical review by test of the departmental expense and income records. We investigated the accounting system in force in the municipality and found it being maintained on a basis consistent with sound methods of municipal accounting.

Due to the shortness of time between the close of your books and the printing of your annual report, it was impossible for a complete audit report to be prepared for printing. This report, however, will be sent to you at the earliest possible date.

Yours very truly,

PAUL A. SMITH & CO.

Public Accountants

By: W. C. Wheeler

WCW/edj

