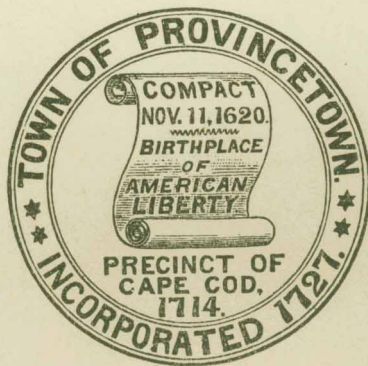


TOWN RECORDS
AND
REPORTS
OF THE
TOWN OFFICERS
Provincetown, Mass.
OF THE
Year Ending December 31, 1924



REYNOLDS THE PRINTER
NEW BEDFORD, MASS.

1925

TOWN OF PROVINCETOWN

Officers for the Year 1924

SELECTMEN

Charles N. Rogers, Chairman	Term expires 1925
John R. Manta	Term expires 1926
George W. Bowley	Term expires 1927

ASSESSORS

John R. Manta, Chairman	Term expires 1926
George W. Bowley	Term expires 1927
Charles N. Rogers	Term expires 1925

OVERSEERS OF THE POOR

George W. Bowley, Chairman	Term expires 1927
Charles N. Rogers	Term expires 1925
John R. Manta	Term expires 1926

TOWN CLERK AND TREASURER

* Louis A. Law	
George S. Chapman	Term expires 1925

AUDITOR

Manuel M. Prada Term expires 1925

COLLECTOR OF TAXES

John A. Dutra Term expires 1925

SCHOOL COMMITTEE

Frank O. Cass Term expires 1925

Myrick C. Young Term expires 1926

* Simeon C. Smith Term expires 1927

† Emanuel A. DeWager

CONSTABLES

James E. Callaghan Term expires 1925

William D. Carlos Term expires 1925

William B. Dunham Term expires 1925

Reuben O. Kelley Term expires 1925

Irving L. Rosenthal Term expires 1925

* Resigned.

† Appointed to fill vacancy.

TRUSTEES OF PUBLIC LIBRARY

Myrick C. Atwood Term expires 1925

William H. Young Term expires 1925

Simeon C. Smith Term expires 1925

Edwin N. Paine Term expires 1926

A. Louis Putnam Term expires 1926

Isiah A. Small Term expires 1926

Walter G. Cashman Term expires 1927

Howard F. Hopkins Term expires 1927

Irving L. Rosenthal Term expires 1927

WATER COMMISSIONERS

Tilden A. Snow Term expires 1925

T. Julian Lewis Term expires 1926

Franklin E. Hill Term expires 1927

CEMETERY COMMISSIONERS

John A. Cook Term expires 1925

George W. Watson Term expires 1926

Hersey D. Taylor Term expires 1927

BOARD OF HEALTH

Edwin A. Whelden Term expires 1925

George W. Cashman Term expires 1926

Edwin W. Smith Term expires 1927

TREE WARDEN

Eugene W. Watson Term expires 1925

MONUMENT COMMITTEE

Joseph C. Ellis Term expires 1925

Appointments by Board of Selectmen

HIGHWAY DEPARTMENT

* Frank Chase, Superintendent James H. Barnett, Asst.

JANITOR OF TOWN HALL

William B. Dunham

POLICE DEPARTMENT

† Reuben O. Kelley, Chief Frank Thomas
John C. Williams, Chief William D. Carlos

REGISTRARS OF VOTERS

Louis A. Law Louis M. Snow
George S. Chapman Harry L. Eastman

SEALER OF WEIGHTS AND MEASURES

Franklin E. Hill

INSPECTOR OF CATTLE

Eugene W. Watson

KEEPER OF LOCKUP

William B. Dunham

ENGINEERS OF THE FIRE DEPARTMENT

James H. Barnett Louis A. Law Thomas J. Lewis
James E. Callaghan Joseph Perry

ELECTION OFFICERS

* Ballot Clerk—Frank Chase.
Tellers—Fred H. Dearborn, Harry L. Eastman, Harry E. Simmons, George Rogers, George F. Miller, Jr., John A. Francis, Jr.

FINANCE COMMITTEE

Clarence L. Burch	Term expires 1925
Bert H. Paige	Term expires 1925
** Richmond E. Slade	Term expires 1925
Frank A. Days, Jr.	Term expires 1926
John A. Francis	Term expires 1926
Horace F. Hallett	Term expires 1926
John A. Matheson	Term expires 1927
John D. Adams	Term expires 1927
Walter Welsh	Term expires 1927
† George F. Miller	

APPOINTMENT BY OVERSEERS OF THE POOR

MATRON OF TOWN HOME

Annie E. Butler

* Deceased

** Appointed to fill vacancy

† Resigned

TOWN MEETINGS

Barnstable, ss.

To either of the Constables of the Town of Provincetown,
in the County of Barnstable, Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn inhabitants of said town, qualified to vote in elections and in town affairs, to meet at the Town Hall in said Town on Monday, the eleventh day of February next, at nine o'clock in the forenoon, then and there to act on the following articles:

- First. To choose a moderator to preside at said meeting.
- Second. To see if the town will vote to authorize the Treasurer, with approval of the Selectmen, to borrow money in anticipation of the revenue of the current financial year.
- Third. To see if the town will authorize the Selectmen to compromise, settle or defend any law-suit that may be brought against the town.
- Fourth. To act upon the reports and recommendations of the Town Officers and Committees.
- Fifth. To appropriate and raise, by borrowing or otherwise, such sums of money as may be required to defray town charges for the financial year ending Dec. 31, 1924. and expressly for the following purposes to wit:

- 1st. Interest on Temporary Loans.
- 2nd. Cemetery Trust Refunding Loan Note and interest.
- 3rd. Insurance on School buildings.
- 4th. Memorial Day.
- 5th. Celebration of the Fourth Day of July.
- 6th. Moth Extermination.
- 7th. Police Department.
- 8th. Street Lights.
- 9th. Care of Veterans' Graves.
- 10th. Town Officers' Salaries (not including School Committee).
- 11th. Reserve Fund.
- 12th. Criminal Prosecutions.
- 13th. Miscellaneous Account.
- 14th. Town Hall.
- 15th. Town Float.
- 16th. Support of Outside Poor.
- 17th. Mothers' Aid.
- 18th. Town Home.
- 19th. Salaries of Fire Department.
- 20th. General Expense, Fire Department.
- 21st. Roads.
- 22nd. Walks.
- 23rd. Cleaning Rubbish on Commercial Street.
- 24th. Clearing Snow.
- 25th. Salaries (Superintendent and Assistant).
- 26th. Collector of Taxes (Incidentals).
- 27th. Public Library.
- 28th. General Work, Health Department.
- 29th. Collecting Rubbish.
- 30th. Cemeteries.
- 31st. Water Department, deficiency 1923.
- 32nd. Water Department, operating expenses 1924.
- 33rd. Old Water Supply Note and interest.

- 34th. New Water Supply Note and interest.
- 35th. Demand Loans Refunding Loan and interest.
- 36th. Lancy's Corner Loan, Note and interest.
- 37th. Public Schools.
- 38th. Incidentals and Repairs.
- 39th. Free Text Books and Supplies.
- 40th. School Nurse.
- 41st. Evening School.
- 42nd. Visiting Nurse.

Sixth. To see if the Town will vote to raise and appropriate a sum of money for and to elect a Director for the Cape Cod Farm Bureau, as authorized by Chapter 128, Sections 41 and 45 of the General Laws, relating to agriculture.

Seventh. To choose the following Town Officers on one ballot:

- Town Clerk and Treasurer for one year.
- One Selectman and Overseer of the Poor for three years.
- One Assessor for three years.
- One Member of the School Committee for three years.
- Three Trustees of the Public Library for three years.
- One Member of the Board of Health for one year.
- One Water Commissioner for three years.
- One Auditor for three years.
- One Tax Collector for one year.
- One Cemetery Commissioner for three years.
- Five Constables for one year.
- A Tree Warden for one year.
- One Monument for one year.

Also to vote "Yes" or "No" on the following question:

"Shall license be granted for the sale of certain non-intoxicating beverages in this town?"

Eighth. To see if the town will vote to raise and appropriate a sum of money to repair and paint the Town Hall.

Ninth. To see if the town will vote to purchase the traffic beacon now on trial at Kelly's Corner and appropriate money for the same.

Tenth. To see if the town will vote to install new wells at the Pumping Station and appropriate money for the same.

Eleventh. To see if the town will vote to accept the provisions of Chapter 391 of the Acts of 1923 entitled, "An Act relative to the collection of water rates."

Twelfth. To see if the town will vote to harden Montello Street from Bradford Street to the northern end of said Montello Street as laid out and accepted, and appropriate money for the same.

Thirteenth. To see if the town will vote to erect and maintain a street light on Commercial Street at the turn near the property of Harriet R. Paine, and appropriate money for the same.

Fourteenth. To see if the town will vote to instruct the Water Commissioners to extend the water main on Commercial Street and establish a hydrant at or near the west end of said Commercial Street, and appropriate money for the same.

Fifteenth. To see what action the town will take relative to resurfacing Commercial Street, and appropriate money for the same.

Sixteenth. To see whether the town will vote to request the school committee to co-operate with the Cape Cod Chamber of Commerce in a survey of the public schools of Cape Cod.

Seventeenth. To see if the town will appropriate a sum of money to help in the Animal Rescue Work and the same

to be expended under the direction of the Chairman of the Board of Selectmen in conjunction with the Animal Rescue League.

Eighteenth. To see if the town will vote to erect and maintain a street light on Winthrop Street in the vicinity of 23 Winthrop Street and appropriate money for the same.

Nineteenth. To raise and appropriate by ballot such sums of money as may be necessary to defray the current expenses of the town and matters voted on at this meeting.

And you are directed to serve this Warrant by posting up attested copies thereof at stores of William Tarvis, Joseph Correiro, George Rogers, B. H. Dyer & Co., Allen & Allen, John D. Adams, John W. Small & Co., Antone Francis, Silva's Fish Market, J. D. Hilliard Co., Inc., George W. Hudson, Clarence L. Burch, John V. Morris, and John A. Francis, also at the Board of Trade and at the Post Office, in said town seven days at least before the time of holding said meeting.

Hereof fail not, and make due return of this Warrant, with your doings thereon to the Town Clerk at the time and place of meeting, as aforesaid.

Given under our hands this thirty-first day of January in the year of our Lord one thousand nine hundred and twenty-four.

CHARLES N. ROGERS,

JOHN R. MANTA,

CLARENCE M. SNOW,

Selectmen of Provincetown.

A true copy. Attest:

IRVING L. ROSENTHAL, Constable.

COMMONWEALTH OF MASSACHUSETTS

Barnstable, ss.

Provincetown, February 2, 1924.

In pursuance of this precept I have this day notified and warned the inhabitants of the Town of Provincetown, qualified to vote in elections and in town affairs, to meet at the Town Hall in said town on Monday, the eleventh day of February next, at nine o'clock in the forenoon, for the purpose herein named by posting up one attested printed copy, thereof at each of the following public places: Stores of William Tarvis, Joseph Correiro, George Rogers, B. H. Dyer & Co., Allen & Allen, John W. Small & Co., John D. Adams, Antone Francis, Silva's Fish Market, J. D. Hilliard & Co. Inc., George W. Hudson, Clarence L. Burch, John V. Morris and John A. Francis, also at the Board of Trade and at the Post Office in said town seven days at least before the time of holding said meeting.

IRVING L. ROSENTHAL,

Constable of the Town of Provincetown.

Attest: LOUIS A. LAW, Town Clerk.

In pursuance of the foregoing warrant the inhabitants of the town of Provincetown qualified to vote in elections and Town affairs met at the Town Hall on Monday, the 11th day of February in the year 1924, and were called to order at 9 o'clock by Louis A. Law, Town Clerk.

The meeting was opened with prayer by Rev. John R. Remick.

Article First. To choose a Moderator to preside at said meeting. George F. Miller was elected Moderator and was sworn in by the Town Clerk.

Article Second. To see if the town will authorize the Treasurer with the approval of the Selectmen to borrow money in anticipation of the revenue of the current financial year.

It was voted that the Town Treasurer, with the approval of the Selectmen, be and hereby is authorized to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1924, and to issue a note or notes therefor, payable within one year; any debt or debts incurred under this vote to be paid from the revenue of said financial year.

Article Third. To see if the town will authorize the Selectmen to compromise, settle or defend any law suit that may be brought against the town.

It was voted that the Selectmen be and hereby are authorized to compromise, settle or defend any lawsuit that may be brought against the town during the present year.

Article Fourth. To act upon the reports and recommendations of the Town Officers and Committees.

The Flag Pole Committee made the following report:
To the Citizens of Provincetown:

The Committee appointed at the last annual Town Meeting, relative to the erecting and maintaining a flag pole on Town Hall lawn have given the matter their careful and serious consideration. Although we are unable, at this time, to make a final report, we feel it is our duty to inform the Citizens of what we have in mind. We are of the opinion that a flag pole is essential, that it should be ornamental as well as useful, also, that it should serve as a memorial; so, until certain developments take place, we will be unable to make a final report.

Respectfully submitted,

F. E. POTTER,
JOHN R. MANTA,
W. W. TAYLOR,
Committee.

The report was accepted and the Committee continued.

Article Fifth. To appropriate and raise, by borrowing or otherwise such sums of money as may be required to defray town charges for the financial year ending Dec. 31, 1924.

The following appropriations were made:

Interest on Temporary Loans	\$2,000.00
Cemetery Trust Refunding Loan, Note and Interest	1,470.00
Celebration of the Fourth Day of July	500.00
Memorial Day	150.00
Insurance on School Buildings	400.00
Moth Extermination	500.00
Street Lights	3,100.00
Care of Veterans' Graves	100.00
Recommendation for Police, laid on table.	
Recommendation for Town Officers' Salaries, laid on table.	
Reserve Fund	2,000.00
Criminal Prosecutions	200.00
Miscellaneous Account, the receipts and	1,000.00
Town Hall, the receipts and	1,000.00
Town Float	250.00
Support of Outside Poor, reimbursements and	5,700.00
Mothers Aid, reimbursements and	1,500.00
Town Home	1,800.00
Salaries of Fire Department	1,000.00
General expense, Fire Department	800.00
Walks,	500.00
Cleaning Rubbish, on Commercial Street	250.00
Clearing Snow	500.00
The recommendations for roads laid on table.	
Recommendations for Salaries, Supt. and Assistant, laid on table.	
Collector of Taxes, incidentals	200.00

Public Library, Dog Fund, Visitors' Fund, balance on hand and	800.00
Recommendation for Board of Health, laid on table Cemeteries	500.00

At 11 o'clock the meeting adjourned to the lower hall for the election of officers under Article Seventh. Frank Chase was appointed ballot clerk, Myrick C. Young, Fred H. Dearborn, George Rogers, Harry L. Eastman, Harry E. Simmons, Louis M. Snow, George F. Miller, Jr. were appointed Tellers. The Tellers were supplied with lists of the registered voters of the town, the ballot box shown to be empty and the key delivered to Constable Irving L. Rosenthal.

The polls were declared open and remained open until 4 P.M., when 878 ballots had been cast.

These were assorted and counted and the result announced by the Moderator as follows:

Town Clerk and Treasurer for one year	
Isaiah A. Small	658
Selectmen and Overseer of Poor for three years	
Frank H. Barnett	369
George W. Bowley	486
Assessor for three years	
Frank H. Barnett	359
George W. Bowley	471
School Committee for three years	
Simeon C. Smith	585
Trustees Public Library for three years	
Walter G. Cashman	493
Howard F. Hopkins	490
Irving L. Rosenthal	529
Board of Health, for three years	
Edwin W. Smith	556
Lewis A. Woods	311

Water Commissioner, for three years	
Franklin E. Hill	569
Auditor for one year	
Manuel M. Prada	21
Tax Collector for one year	
John A. Dutra	613
Cemetery Commissioner for three years	
Hersey D. Taylor	557
Constables for one year	
James E. Callaghan	470
William D. Carlos	471
William B. Dunham	480
Reuben O. Kelley	473
Irving L. Rosenthal	500
Tree Warden for one year	
Eugene W. Watson	478
Monument Committee for one year	
Joseph C. Ellis	468
Shall license be granted for the sale of certain non-in- toxicating beverages in this town?	
Yes	222
No	286

7 P.M.

It was moved that \$5,306.32, for the deficiency in the Water Department for 1923, be appropriated.

Mr. Marsh, moved as a substitute the following which was substituted and carried.

That it is the sense and the will of the voters of Provincetown in town meeting assembled on the evening of February 11th, 1924, with regard to the deficiency of \$5,306.32, existing for the year 1923, in the water department of Provincetown, which amount has been spent without authorization by and without appropriation therefor by the town and without approval by the board of select-

men of the bills involved, as required by law, that the Selectmen are authorized and instructed by the town to take such measures, under the legal advice of the State Department of Corporations and Taxation, State House, Boston, as will validate the expenditures constituting the above deficiency; and furthermore to adopt such procedure as will, with the full knowledge and consent of the voters of Provincetown, place the matter of the above deficiency on a footing in strict accordance with the laws of the Commonwealth, within 90 days next following the date of this meeting.

APPROPRIATION FOR WATER DEPARTMENT

Income from Water Rates, and	\$2,500.00
Old Water Supply, Note and Interest	1,040.00
New Water Supply, Note and Interest	2,080.00
Demand Loans, Refunding Loan and Interest	1,020.00
Lancy's Corner Loan, Note and Interest	1,067.50
Public Schools	38,500.00
Schools Incidentals and Repairs	4,300.00
Free Text Books and Supplies	2,500.00
School Nurse	1,500.00
Evening School	1,500.00
Visiting Nurse	600.00

Article Sixth. To see if the Town will vote to raise and appropriate a sum of money for and to elect a Director for the Cape Cod Farm Bureau, as authorized by Chapter 128, Section 41 and 45 of the General Laws, relating to Agriculture.

It was voted that the Town appropriate the sum of \$150. for the Cape Cod Farm Bureau and elect a Director.

Katherine K. Manuel was elected Director.

Article Eighth. To see if the town will vote to raise and

appropriate a sum of money to repair and paint the Town Hall.

It was voted that the sum of \$2,500. be raised and appropriated to repair and paint the Town Hall.

Article Ninth. To see if the town will vote to purchase the Traffic Beacon now on trial at Kelley's Corner and appropriate money for the same.

It was moved that the Selectmen be and hereby are instructed to purchase the Traffic Beacon now on trial at Kelley's Corner and the sum of \$300. be raised and appropriated for the same.

Voted to adjourn to Tuesday at 7 P.M.

February 12th., 7 P.M.

The motion in regard to article ninth was not carried.

Article Tenth. To see if the town will vote to install new wells at the Pumping Station and appropriate money for the same.

It was moved that article 10 be referred to a committee of five to report at a special town meeting to be held not later than April 14, 1924, and the sum of \$ be appropriated for the use of the committee.

The motion was carried and the Moderator appointed as the committee: E. N. Paine, D. F. Small, Geo. W. Bowley, M. E. Silva and F. E. Hill.

Article Eleventh. To see if the town will vote to accept the provisions of Chapter 391 of the Acts of 1923, entitled "An Act relative to the collection of water rates."

It was voted to accept the provisions of this Chapter.

Article Twelfth. To see if the town will vote to harden Montello Street, from Bradford Street to the northern end of said Montello Street as laid out and accepted, and appropriate money for the same.

It was voted that the town appropriate the sum of \$600

to harden Montello Street from Bradford Street to the northern end of said street.

Mr. Adams moved to reconsider the vote by which \$500 was appropriated for the celebration of July 4th. The motion was not carried.

It was moved by Mr. Adams to reconsider the vote whereby \$38,500 was appropriated for Public Schools.

The motion was lost by a vote of 66 Yes, 222 No.

Article Thirteenth. To see if the town will vote to erect and maintain a street light on Commercial Street at the turn near the property of Harriet R. Paine, and appropriate money for the same.

It was voted that the town erect and maintain a street light on Commercial Street at the turn near the property of Harriet R. Paine, and appropriate \$25 for the same.

Article Fourteenth. To see if the town will vote to instruct the Water Commissioners to extend the water main on Commercial Street and establish a hydrant at or near the west end of said Commercial Street, and appropriate money for the same.

It was moved that the Water Commissioners be and hereby are authorized to extend the water main on Commercial Street to a point at or near the west end of said Commercial Street and establish and maintain a fire hydrant at or near the end of said extension and appropriate the sum of \$1000 for the same.

The motion was carried.

Article Fifteenth. To see what action the town will take relative to resurfacing Commercial Street, and appropriate money for the same.

It was voted to refer this article to a committee of five to report at a special town meeting not later than April 14th, and the Moderator appointed as the committee F. A.

Days, Jr., C. N. Rogers, Bert Paige, John A. Cook and Frank E. Potter.

It was moved by Mr. Young that item 21 of Article 5, be taken from the table. The motion was carried.

It was voted to appropriate \$500 for roads, the balance recommended for roads and for salary of Superintendent and Assistant, to be referred to same committee.

It was voted to take up item 28. It was voted to appropriate \$2000 for general work of the Board of Health.

It was moved by Mr. Cook, that the sum of \$1000 be appropriated for collecting rubbish and the bids for this work be under the supervision of the Board of Health, to be given to the lowest responsible bidder.

The motion was carried.

Article Sixteenth. To see whether the town will vote to request the school committee to co-operate with the Cape Cod Chamber of Commerce in a survey of the public schools of Cape Cod.

It was moved by Mr. Young that the school committee be requested to co-operate with the Cape Cod Chamber of Commerce in a survey of the public schools of Cape Cod.

After some discussion the motion was voted down.

Article Seventeenth. To see if the town will appropriate a sum of money to help in the Animal Rescue work and the same to be expended under the direction of the Chairman of the Board of Selectmen in conjunction with the Animal Rescue League.

It was moved by Miss Atkins that the sum of six hundred dollars be appropriated to help in the Animal Rescue work, and the same to be expended under the direction of the Chairman of the Board of Selectmen in conjunction with the Animal Rescue League.

The motion was defeated by a vote of 43 Yes, 96 No.

Article Eighteenth. To see if the town will vote to erect

and maintain a street light on Winthrop Street in the vicinity of 23 Winthrop Street, and appropriate money for the same.

It was voted to erect and maintain a street light in the vicinity of 23 Winthrop Street and appropriate \$25 for the same.

It was voted to take from the table item 7 of article 5, Mr. Young moved to appropriate \$3000 for Police Department.

The motion was carried.

Under item 10 of Article 5, it was moved that the town raise and appropriate the sum of \$6800 for salaries of Town Officers, the compensation of the several officers to be as follows:

Town Clerk, \$62.50 per month, said \$62.50 per month not to be in addition to the fees provided by statute.

Town Treasurer, \$62.50 per month; each Selectman \$37.50 per month, each Overseer of the Poor \$37.50 per month; each Assessor \$50.00 per month, said \$50.00 per month not to be in addition to the amount provided by statute; Tax Collector \$62.50 per month; Auditor \$10.00 per month.

Voted to take up each item separately: On the amount asked for the Town Clerk, the vote was Yes 61, No 98.

Moved by Mr. Taylor to pay Town Clerk \$50 per month, and Town Treasurer \$50 per month.

Mr. Marsh moved to substitute a motion to pay Town Clerk \$400 per year and fees and Treasurer \$600 per year to be paid monthly.

Mr. Taylor withdrew his motion.

Voted to adjourn to 7 P.M. Wednesday.

February 13, 7 P.M.

Mr. Marsh offered the following motion: That it is the will of the voters of Provincetown, in town meeting assembled on the evening of February 13, 1924.

(1) That the newly elected Town Clerk and Treasurer, observe during his term the daily office hours of 9 A.M. to 12 noon, and 1 P.M. to 4 P.M. Sundays and holidays excepted.

(2) That the salary of the newly elected Town Clerk be fixed at the annual rate of \$600, payable in equal monthly installments, in addition to the various fees received by him in the course of his duties, with the exception of such fees as have within recent years been paid by the town; for which salary the town appropriates \$525.

(3) That the salary of the newly elected Town Treasurer be fixed at the annual rate of \$600 payable in equal monthly installments for which salary the town appropriates \$525.

(4) That the compensation due the retiring Town Clerk and Treasurer for January, 1924, and for such part of February, 1924, as he may be in office be paid at the same rate and by the same method as in 1923, for which the town appropriates \$65.00.

After discussion the motion was defeated.

It was then voted to rescind the action by which each item of the motion in regard to salaries was to be taken up separately.

Mr. Rogers then moved that the amount to be appropriated for officers' salaries be changed from \$6800 to \$5000 and the balance of the motion stricken out and the words added "salaries to remain the same as for 1923." This motion was carried.

It was moved under Article Nineteenth that the town raise and appropriate by ballot the sum of \$98,727.50 to

defray the current expenses of the town and matters voted on at this meeting.

After voting by ballot the Moderator declared the motion unanimously carried.

Article four was taken from the table and it was voted to accept the reports of Town Officers. The meeting then dissolved.

LOUIS A. LAW,
Town Clerk.

APPROPRIATIONS

Interest on Temporary Loans	\$2000.00
Cemetery Trust Refunding Loan, Note and interest	1470.00
Insurance School Buildings	400.00
Memorial Day	150.00
Celebration Fourth Day of July	500.00
Moth Extermination	500.00
Street Lights	3150.00
Care of Veterans' Graves	100.00
Reserve Fund	2000.00
Criminal Prosecutions	200.00
Miscellaneous Account	1000.00
Town Hall	1000.00
Town Float	250.00
Support of Outside Poor	5700.00
Mothers' Aid	1500.00
Town Home	1800.00
Salaries Fire Department	1000.00
General expense, Fire Department	800.00
Roads	500.00
Walks	500.00
Cleaning Rubbish on Commercial Street	250.00
Clearing Snow	500.00
Collector of Taxes, incidentals	200.00

Public Library	800.00
Health Department, General Work	2000.00
Collection of Rubbish	1000.00
Cemeteries	500.00
Water Department	2500.00
Old Water Supply Note and interest	1040.00
New Water Supply Note and interest	2080.00
Demand Loans, Refunding Loan and interest	1020.00
Lancy Corner Loan, Note and interest	1067.50
Public Schools	38,500.00
School Incidentals and Repairs	4300.00
Free Text Books and Supplies	2500.00
School Nurse	1500.00
Evening School	1500.00
Visiting Nurse	600.00
Hardening Montello Street	600.00
Extending Water Main	1000.00
Committee on New Wells	100.00
Police	3000.00
Town Officers' Salaries	5000.00
Farm Bureau	150.00
Painting and Repairing Town Hall	2500.00

The following officers on the date opposite their names were sworn into their respective offices:

George W. Bowley, Selectman, Assessor and Overseer of Poor	Feb. 13, 1924
William D. Carlos, Constable	Feb. 12, 1924
William B. Dunham, Constable	Feb. 12, 1924
Irving L. Rosenthal, Constable	Feb. 14, 1924
Reuben O. Kelley, Constable	Feb. 14, 1924
James E. Callaghan, Constable	Feb. 14, 1924
John A. Dutra, Collector of Taxes	Feb. 14, 1924
Franklin E. Hill, Water Commissioner	Feb. 14, 1924

Manuel M. Prada, Auditor	Feb. 16, 1924
Benj. R. Chapman, Inspector of Slaughtering	Apr. 5, 1924
John C. Williams, Chief of Police	Apr. 14, 1924
George S. Chapman, Town Clerk and Treasurer	Apr. 21, 1924

SPECIAL TOWN MEETING

Monday, April 14th

Commonwealth of Massachusetts

Barnstable, ss. To either of the Constables of the Town of Provincetown in the County of Barnstable.

Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town, qualified to vote in elections and in Town affairs, to meet at the Town Hall in said Town on Monday, the fourteenth Day of April next, at twelve o'clock noon, then and there to act on the following articles:

First. To choose a Moderator to preside at said meeting.

Second. To elect the following Town Officers on one ballot:

Town Clerk and Treasurer to fill vacancy.

Third. To act upon the reports and recommendations of Committees.

Fourth. To see if the Town will authorize the Treasurer, with the approval of the Selectmen, to refund a note issued during the year 1923, in anticipation of the revenue of said year, by issuing a new note, payable from the revenue of the year 1923, agreeably to the provisions of Section 17 of Chapter 44 of the General Laws.

Fifth. To see if the town will vote to adopt the following By-law:

The Town shall have a Finance Committee whose duty shall be to consider any or all municipal questions for the purpose of making reports or recommendations to the Town, as provided by Chapter 388 of the Acts of 1923.

Also to take any action in relation thereto and to act fully thereon.

Sixth. To see if the Town will vote to resurface Commercial Street and appropriate money for the same.

Seventh. To see if the Town will vote to instruct the Water Commissioners to install new wells at the Pumping Station and appropriate money for the same.

Eighth. To see if the Town will appropriate the sum of \$5,306.32 to meet the overdraft in the Water Department.

Ninth. To see if the Town will vote to raise and appropriate the sum of \$1,844.62 to pay unpaid bills in the School Department.

Tenth. To raise and appropriate by ballot such sums of money as may be necessary to defray the expenses of matters voted on at this meeting.

The polls will be opened at twelve o'clock and may be closed at three o'clock P. M.

And you are directed to serve this Warrant, by posting up attested copies thereof at store of William Tarvis, Joseph Correiro, George Rogers, B. H. Dyer & Co., Allen & Allen, John D. Adams, Antone Francis, J. D. Hilliard Co., Inc., George W. Hudson, Clarence L. Burch, John V. Morris, John A. Francis, also at the Board of Trade and at the Post Office, in said Town, seven days at least before the time of holding said meeting.

Hereof fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting, as aforesaid.

Given under our hands this Third day of April, in the year of our Lord one thousand nine hundred and twenty-four.

CHARLES N. ROGERS,
GEORGE W. BOWLEY,
JOHN R. MANTA,
Selectmen of Provincetown.

A true copy. Attest:

IRVING L. ROSENTHAL,
Constable.

Commonwealth of Massachusetts.

Barnstable, ss. Provincetown, April 4, A. D., 1924.

Pursuant to the within warrant I have this day notified and warned the inhabitants of the Town of Provincetown by posting up attested printed copies of the same at stores of William Tarvis, Joseph Correiro, George Rogers, B. H. Dyer & Co., Allen & Allen, John D. Adams, Antone Francis, J. D. Hilliard Co., Inc., George Hudson, Clarence L. Burch, John V. Morris, John A. Francis, also at the Board of Trade and at the Post Office, seven days at least before the time of holding said meeting.

IRVING L. ROSENTHAL,
Constable of the Town of Provincetown.

Attest: LOUIS A. LAW, Town Clerk.

In pursuance of the foregoing warrant the inhabitants of the Town of Provincetown qualified to vote in elections and town affairs met at the Town Hall on Monday the 14th day of April 1924 at 12 o'clock noon and were called to order by Louis A. Law, Town Clerk.

Article First. To choose a Moderator to preside at said meeting.

George F. Miller was chosen Moderator.

Article Second. To elect the following Town Officers on one ballot, Town Clerk and Treasurer to fill vacancy.

The meeting adjourned to the Caucus Hall for the election.

It was voted to close the polls at 3 o'clock and after the announcement of the ballot to adjourn to 7 o'clock P.M.

Frank Chase was sworn in as ballot clerk, Harry L. Eastman, Fred H. Dearborn, Harry E. Simmons, George Rogers and Louis M. Snow as election officers.

The ballot box was set at 0 and the key delivered to Constable William D. Carlos, and the polls declared open.

At 3 P. M. the polls were closed, 140 having voted. The Moderator announced the result of the ballot as follows:

George S. Chapman	134
Joseph Bragg	2
Louis A. Law	1
James W. Fuller	1
Blanks	2

At 7 P. M. the meeting was called to order and took up Article Third to act upon the reports and recommendations of Committees.

The Committee on resurfacing Commercial Street made the following report:

To the citizens of the Town of Provincetown:—

Your committee appointed at the Annual Town Meeting to consider the matter of resurfacing Commercial Street present the following report:

On February 21, 1924, your committee met and organized, at which time Frank A. Days, Jr. was selected to act as Chairman of the Committee. At the very first meeting your committee were agreed that the condition of Commercial Street was such that something should be done

to remedy it, and although we have had many meetings and our views have been changed in other particulars, yet at the close of our investigation we are still agreed that some action should be taken; what remedy is to be applied is not for your committee to decide, that is a matter that you are to determine and to assist you in arriving at a solution we will present the facts as we have found them.

Your committee has been fortunate in that it has secured its data on which this report is based free of charge to the Town; that the figures and estimates are fairly accurate has been verified by the Department of Public Works, Division of Highways. Mr. A. W. Dean, Chief Engineer of the Division at the request of your committee instructed District Engineer, Mr. H. C. Holden to furnish all necessary advice and instruction in this matter. Mr. Holden with his assistant Mr. French visited town and made a personal inspection of this street and in addition consulted with your committee furnishing much valuable information. As a result of the investigations of Mr. L. P. Henderson, Engineer and Road Builder and William A. Jones, also a Road Builder, whose written reports have been examined by Engineer Holden, your committee are agreed that if the Town should elect to resurface the street in question, a bituminous concrete top would be the most serviceable and economical, for in addition to other conditions it must be kept in mind that on account of the water supply system this street is subject to being opened at any time, therefore any resurfacing must be of such a nature that repairs can be promptly and economically made:

Your committee find that the distance from Allerton Street at the east end of Commercial Street to the west end at or near the premises of Harriet R. Paine is approximately 11,000 feet, and a bituminous concrete top could be applied including excavating, filling and grading, at a

cost of \$4.00 per lineal foot; your committee estimate that it would cost the Town to do this work \$45,000.00 plus the interest on this amount.

In considering this subject your committee have ever had before them the fact that the appropriations for the present year are large and realize that every dollar additional appropriated increases the tax rate. Should the Town elect to take favorable action in this matter there is but one way in which the money necessary to defray the expense or same will be available and that is by direct taxation. For this type of road it would be possible to borrow the money for a period not to exceed five years. If this work is to be done this year it would seem advisable to start the work on the Monday following Labor Day, that being the time when traffic is decreasing and all interests, business or otherwise, would suffer the least injury. In this case the Town would be obliged to make certain necessary repairs for the present year and your committee are of the opinion that it will work no great injury if favorable action at this time is postponed; Therefore, We recommend that the matter of resurfacing Commercial Street be referred to the Annual Town Meeting to be held February 9, 1925, and that the Selectmen be requested to insert an article covering this subject in the warrant calling said meeting.

It being a further duty of your committee to consider the regular appropriation for Roads and salaries of the Superintendent and Assistant, we submit herewith our findings on these two matters.

In the matter of the appropriation for Roads, namely \$6,750.00, your committee find that this is an increase of \$1,750.00 over the amount appropriated for the year 1923; your committee finds that \$500.00 was appropriated at the Annual Town Meeting for this purpose so that there remains for their consideration the difference between that amount and the amount asked for at that time, namely

\$6,250.00; your committee find that this increase was requested for certain well defined purposes, which are as follows:

- a. The purchase of certain equipment necessary for the proper repair of roads namely, Little Wonder Mixer, Portable Tar kettle, roller, brushes, etc.
- b. Tools and rods to be used in clearing drains.
- c. For construction and repairs to certain drains and catch basins.
- d. For tar and stone to act as a binder on that part of Alden Street rebuilt in 1923.
- e. For the construction of concrete walks on Gosnold and Winslow Streets.

Your committee were in consultation with the Superintendent of Streets and would take this opportunity to express their appreciation to him for the information received and suggestions offered relative to the repair and maintenance of the streets of the Town. It would perhaps, not be out of place to state here that the Superintendent concurs with your committee in its findings.

The methods and materials used in the repair of the streets of the Town should in the opinion of your committee be changed to conform to those employed by the State and other cities and towns in this Commonwealth, this would be possible if the equipment above mentioned were purchased and used by the Town. Reference has been made to the streets being opened by the Water Department for installing and repairing service connections, etc., this of course cannot be avoided, it is the opinion of your committee however, which we present in the form of a recommendation, that in the future when any street is disturbed by the Water Department, that the Superintendent of Streets be notified and the repair to the surface be

made by him, the cost of same to be borne by the Water Department.

To tar and sand Commercial Street it will cost at least \$900.00, this in the opinion of your committee is unnecessary under the conditions as they exist and would recommend, if it is in their province so to do, that this practice be discontinued, for the present at least; that a retaining wall of concrete be constructed on Bradford Street near Winthrop Street and another on Tremont Street near Nickerson Street with the money available from this source.

Having given this subject their most serious consideration, We recommend that the sum of \$6,250.00 be raised and appropriated for Roads for the year 1924 the same being in addition to the amount of \$500.00 as appropriated at the Annual Town Meeting.

Last but not least for disposition is the matter of \$3,000. for salaries; this has been duly considered by your committee and in our opinion should not be reduced and we therefore recommend that the sum of \$2,000.00 be raised and appropriated for salaries of Superintendent of Streets and Assistant, for the year 1924.

Respectfully submitted,

FRANK A. DAYS, Jr.
CHARLES N. ROGERS,
JOHN A. COOK,
FRANK E. POTTER,
BERT H. PAIGE,

Committee.

It was moved and carried that the report be accepted and the recommendations adopted.

Article Fourth. To see if the town will authorize the Treasurer with the approval of the Selectmen, to refund

a note issued during the year 1923, in anticipation of the revenue of said year, by issuing a new note, payable from the revenue of the year 1923, agreeably to the provisions of Section 17 of Chapter 44 of the General Laws.

It was moved by Mr. Rogers, That the Treasurer, be and hereby is authorized, with the approval of the Selectmen, to refund note No. 30 issued in anticipation of the revenue of the year 1923, and maturing January 27, 1924, in accordance with the provisions of Section 17 of Chapter 44 of the General Laws; any debt so incurred to be paid from the revenue of 1923.

The motion was carried unanimously.

Article Fifth. To see if the town will vote to adopt the following By-law: The town shall have a Finance Committee whose duty shall be to consider any or all municipal questions for the purpose of making reports or recommendations to the town as provided by Chapter 388 of the Acts of 1923. Also to take any action in relation thereto and to act fully thereon.

It was moved by Mr. Bowley that this article be adopted. Mr. Rogers offered the following as a substitute motion.

In accordance with the provisions of Chapter 388 of the Acts of 1923, a finance committee consisting of nine members is hereby established as a standing committee of the Town. The members of this committee shall be appointed by the Selectmen, three of whom shall hold office for a term of one year, three for two years, and three for three years from the first Monday in May next following such appointment or until their successors are appointed; and thereafter the Selectmen shall annually before the first Monday in May. In case of a vacancy in the membership of the committee the vacancy shall be filled in the manner provided for the filling of vacancies in town office by Section 11 of Chapter 41 of the General Laws. The committee shall annually elect its own Chairman, Secretary

and other necessary officers. It shall be the duty of this committee to investigate all proposals in the articles of the warrant for any town meeting that shall in any way affect the finances of the town and to recommend to the town at the time of said meeting a course of action thereon, and in general to make recommendations to the town in regard to any financial business of the town."

The substitute motion was adopted.

Article Sixth. To see if the town will vote to resurface Commercial Street and appropriate money for the same.

It was voted to indefinitely postpone.

Article Seventh. To see if the town will vote to instruct the water Commissioners to install new wells at the pumping station and appropriate money for the same.

The Committee on improvement of water made the following report:

We, the undersigned, a committee appointed at the last town meeting to see what it was advisable to do towards improving the quality of the water; submit the following:

That the system of wells be extended in a northerly direction about one hundred feet, and adding eight new wells.

That the sum of twenty-seven hundred dollars be appropriated for the same and that the work be done under the supervision of the Water Board.

Signed,

E. N. PAINE,
D. F. SMALL,
GEORGE W. BOWLEY,
MANUEL E. SILVA,
F. E. HILL.

It was voted to accept the report of the committee, instruct the Water Commissioners to install the wells and appropriate \$2700 for the same.

Article Eight. To see if the town will appropriate the sum of \$5306.32 to meet the overdraft in the Water Department.

It was moved, that the sum of \$5306.32 be appropriated to meet the overdraft in the Water Department occurring in the year 1923. That to meet said appropriation there be taken from the revenue of the Water Department of the Current year the sum of \$2500. and that there be raised in the tax levy of the current year the sum of \$2806.32.

The motion was carried.

Article Ninth. To see if the town will vote to raise and appropriate the sum of \$1844.62 to pay unpaid bills in the School Department.

It was voted to raise and appropriate the sum of \$1844.62 to pay unpaid bills of 1923 in the School Department.

Article Tenth. To raise and appropriate by ballot such sums of money as may be necessary to defray the expenses of matters voted on at this meeting.

It was voted to raise and appropriate by ballot the sum of \$15,600.94. After a ballot vote the Moderator declared the motion carried unanimously.

The meeting was then declared dissolved.

LOUIS A. LAW, Town Clerk.

PRESIDENTIAL PRIMARY

Tuesday, April 29th

Commonwealth of Massachusetts

Barnstable, ss. To either of the Constables of the Town of Provincetown,

Greeting.

In the name of the Commonwealth, you are hereby required to notify and warn the inhabitants of said Town who are qualified to vote in Primaries to meet at the Town Hall in said Town

Tuesday, the Twenty-ninth Day of April, 1924,
at twelve o'clock noon,

for the following purposes:

To bring in their votes to the Primary Officers for the Election of Candidates of Political Parties for the following offices:

- 7 Delegates at Large to the National Convention of the Republican Party.
- 7 Alternate Delegates at Large to the National Convention of the Republican Party.
- 8 Delegates at Large to the National Convention of the Democratic Party.
- 8 Alternate Delegates at Large to the National Convention of the Democratic Party.
- 2 District Delegates to the National Convention of the Republican Party, 16th Congressional Dist.
- 2 Alternate District Delegates to the National Convention of the Republican Party, 16th Congressional Dist.
- 4 District Delegates to the National Convention of the Democratic Party, 16th Congressional Dist.
- 4 Alternate District Delegates to the National Convention of the Democratic Party, 16th Congressional Dist.

The polls will be open from 12 o'clock M. to 3 o'clock P. M.

And you are directed to serve this Warrant, by posting attested copies thereof seven days at least before the time of said meeting at stores of William Tarvis, Joseph Correiro, George Rogers, B. H. Dyer & Co., Allen & Allen, John D. Adams, Antone Francis, J. D. Hilliard Co., Inc., George W. Hudson, Clarence L. Burch, John V. Morris, John A. Francis, also at the Board of Trade and at the Post Office, in said Town.

Hereof fail not, and make return of this Warrant, with your doings thereon, at the time and place of said meeting.

Given under our hands this tenth day of April, A. D. 1924.

CHARLES N. ROGERS,
GEORGE W. BOWLEY,
JOHN R. MANTA,
Selectmen of Provincetown.

A true copy. Attest:

IRVING L. ROSENTHAL, Constable.

Commonwealth of Massachusetts

Barnstable, ss.

Provincetown, April 12th, 1924.

In pursuance of this precept I have this day notified and warned the inhabitants of the Town of Provincetown, qualified to vote in Primaries, to meet at the Town Hall in said town, Tuesday the twenty-ninth day of April next, at twelve o'clock noon, for the purpose herein named by posting up one attested copy thereof at each of the following places: Stores of William Tarvis, Joseph Correiro, George Rogers, B. H. Dyer & Co., Allen & Allen, John D. Adams, Antone Francis, J. D. Hilliard Co. Inc., George W. Hudson, Clarence L. Burch, John V. Morris, John A. Francis, also at the Board of Trade and at the Post Office seven days at least before the time of holding said meeting.

IRVING L. ROSENTHAL,
Constable, Town of Provincetown.

Attest: GEORGE S. CHAPMAN, Town Clerk.

In pursuance of the foregoing warrant the inhabitants of the Town of Provincetown, qualified to vote in elections, met in the Caucus Hall, in said town on Tuesday the twenty-ninth day of April in the year 1924, and were called

to order at 12 o'clock noon by Charles N. Rogers, presiding officer of the meeting.

The following election officers were sworn in: Frank Chase, Ballot Clerk; Fred Dearborn, Harry L. Eastman, George Rogers, Harry Simmons, Louis M. Snow, Tellers.

The Ballot Box was shown to be empty, the Register set at 0, the box was locked and the key delivered to Constable Irving L. Rosenthal. Tellers were supplied with a list of registered voters of the town. The polls were then declared opened and were kept open until 3 P. M. when 69 Ballots had been cast.

The ballots were counted by the election officers and the following announced as the result:

REPUBLICAN PARTY.

Delegates at Large.	
Channing H. Cox	42
Henry Cabot Lodge	40
Frederick H. Gillett	39
William M. Butler	38
John H. Sherbourne	38
Anna C. Bird	36
Jessie A. Hall	38

ALTERNATE DELEGATES AT LARGE

Pauline R. Thayer	38
Elizabeth Putnam	35
Charles H. Innes	36
John Jacob Rogers	34
Robert M. Stevens	37
Mary R. Browne	35
Spencer Borden, Jr.	35

DISTRICT DELEGATES 16th DISTRICT

Mark M. Duff	36
Eben S. S. Keith	39

ALTERNATE DISTRICT DELEGATES 16th DISTRICT

Helen H. Pierce	33
Thomas Otis	34

DEMOCRATIC PARTY.

Delegates at Large.	
David I. Walsh	10
Arthur Lyman	7
Joseph B. Ely	7
John F. Doherty	7
Helen A. Macdonald	6
Susan W. Fitzgerald	6
Rose Herbert	6
Mary E. Meehan	6
Peter F. Sullivan	1
Edward P. Barry	1
Martin M. Lomasney	1
Charles H. Cole	3

ALTERNATE DELEGATES AT LARGE.

Arthur J. B. Cartier	6
William A. O'Hearn	6
Jeremiah J. Healey	6
Edward A. Ginsburg	6
Dorothy Whippe Fry	6
Mary H. Quincy	6
Anne O'Keefe Heffernan	6
Mary Bacigalupo	6
William H. Doyle	2

DISTRICT DELEGATES 16th DISTRICT.

John H. Backus, Jr.	10
Manuel Joseph	10
Thomas F. Kelleher	10
Walter Welsh	25

ALTERNATE DISTRICT DELEGATES 16th DISTRICT

Willard Ellis Boyden	2
John A. Cheval	2

The meeting was then dissolved.

GEORGE S. CHAPMAN,
Town Clerk.

SPECIAL TOWN MEETING

Tuesday, July 22d

Commonwealth of Massachusetts

Barnstable, ss. To either of the Constables of the Town
of Provincetown, in the County of Barnstable,

Greeting.

In the name of the Commonwealth of Massachusetts,
you are hereby directed to notify and warn the inhabitants
of said Town, qualified to vote in elections and in town
affairs, to meet at the Town Hall in said town on Tuesday,
the twenty-second day of July next at 7.30 o'clock in the
evening, then and there to act on the following articles:

First. To choose a Moderator to preside at said meeting.

Second. To consider and act upon the reports of Com-
mittees.

Third. To see if the town will vote to raise and appro-
priate such sums of money as may be required for the
following, to wit:

1. Miscellaneous.

2. Town Hall.
3. Support of Poor.
4. Soldiers' Relief.
5. Suppression of Vice.
6. Repairing Town Hall.

Fourth. To raise and appropriate by ballot such sums of money as may be necessary to defray the expenses of matters voted on at this meeting.

And you are directed to serve this warrant by posting up attested copies thereof at each of the following places: Stores of William Tarvis, George Rogers, B. H. Dyer & Co., Allen and Allen, John D. Adams, Antone Francis, George S. Chapman, J. D. Hilliard Co., George W. Hudson, Clarence L. Burch, John V. Morris, John A. Francis, also at the Board of Trade and at the Post Office in said town, seven days at least before the time of holding said meeting.

Hereof fail not and make due return of this Warrant, with your doings thereon, to the Town Clerk at the time and place of meeting, as aforesaid.

Given under our hands this fourteenth day of July in the year one thousand nine hundred and twenty-four.

CHARLES N. ROGERS,
 GEORGE W. BOWLEY,
 JOHN R. MANTA,
 Selectmen of Provincetown.

A true copy. Attest:

IRVING L. ROSENTHAL, Constable.

Barnstable, ss.

Provincetown, July 14, 1924.

Pursuant to the within Warrant, I have notified and warned the inhabitants of the Town of Provincetown, by posting up attested copies of the same at Stores of William Tarvis, George Rogers, B. H. Dyer & Co., Allen & Allen, John D. Adams, Antone Francis, George S. Chap-

man, J. D. Hilliard Co., George W. Hudson, Clarence L. Burch, John V. Morris, John A. Francis, also at the Board of Trade and at the Post Office, seven days at least before the time of holding said meeting.

IRVING L. ROSENTHAL

Constable of Town of Provincetown.

Attest: GEORGE S. CHAPMAN,

Town Clerk.

In pursuance of the foregoing Warrant the inhabitants of the Town of Provincetown, qualified to vote in elections and Town affairs met in Town Hall at 7.30 P. M. Tuesday July 22, 1924.

The meeting was called to order by the Town Clerk and the Warrant read, after which proceeding under Article One, George F. Miller was elected Moderator.

The Moderator announcing that there was not a Quorum present it was voted that a recess of 15 minutes be taken in order to secure the presence of a quorum. Meeting called to order at 7.55 P. M.

Article Two. To consider and act upon the reports of committees. As there was no committees present to report, article two was laid upon the table.

Article Third. To see if the Town will vote to raise and appropriate such sums of money as may be required for the following to wit:

1. Miscellaneous.
2. Town Hall.
3. Support of Poor.
4. Soldiers' Relief
5. Suppression of Vice.
6. Repairing Town Hall.

The Finance Committee made the following report:

TO THE VOTERS OF THE TOWN OF
PROVINCETOWN:

The Finance Committee of the Town, which was appointed by the Selectmen, in accordance with a vote taken at the last annual town meeting, met on July 18 in joint session with the Selectmen and State Auditor Tarbox, to consider the articles in the warrant for a special town meeting to be held on Tuesday, July 22nd.

The Committee understand that most of the appropriations asked for will not increase the tax rate or expenditures of the Town in any way, but should be made to correct appropriations made at the annual town meeting which were not in legal form, the State Auditor having informed the Selectmen that it is illegal to use reimbursements to the various departments unless the amount to be used shall be specified in the appropriation.

In the matter of repairing the Town Hall, it has been found that the amount appropriated at the annual town meeting is inadequate to complete the work, owing to the fact that in making repairs, many things have been uncovered which must also be repaired to properly complete the work.

Your Committee, therefore, recommend that the following sums of money be raised and appropriated to wit:

1. Miscellaneous	\$2,000.
2. Town Hall	1,000.
3. Support of Poor	2,000.
	plus 500. transferred
from Mothers' Aid	
4. Soldiers' Relief	700.

- | | |
|------------------------|--------|
| 5. Suppression of Vice | 300. |
| 6. Repairing Town Hall | 1,500. |

Respectfully submitted,

JOHN A. MATHESON,
Chairman.

BERT H. PAIGE,
HORACE F. HALLETT,
JOHN A. FRANCIS,
R. E. SLADE,
FRANK A. DAYS, Jr.
JOHN D. ADAMS,
WALTER WELSH,

Finance Committee.

It was moved by Mr. Rogers that the report of the committee be accepted and the recommendations adopted, and the sum of \$7500. be appropriated.

The motion was carried.

Article Four. To raise and appropriate by ballot such sums of money as may be necessary to defray the expenses of matters voted on at this meeting.

Mr. Rogers moved that we raise and appropriate by ballot the sum of \$7000 (and transfer \$500 from Mothers' Aid to Support of Poor) to defray the expenses of matters voted on at this meeting.

The motion was unanimously adopted.

GEORGE S. CHAPMAN,
Town Clerk.

STATE PRIMARY

Commonwealth of Massachusetts

Barnstable, ss. To either of the Constables of the Town
of Provincetown,

Greeting.

In the name of the Commonwealth of Massachusetts,

you are hereby required to notify and warn the inhabitants of said Town, who are qualified to vote in Primaries, to meet in Town Hall.

Tuesday, the ninth day of September next,

at 12 o'clock, noon,

for the following purposes:

To bring in their votes to the Primary Officers for the Nomination of Candidates of Political Parties for the following officers:

Governor for this Commonwealth.

Lieutenant Governor for this Commonwealth.

Secretary of the Commonwealth for this Commonwealth.

Treasurer and Receiver General for this Commonwealth.

Auditor of the Commonwealth for this Commonwealth.

Attorney-General for this Commonwealth.

Senator in Congress for this Commonwealth.

Representative in Congress for 16th Congressional Dist.

Councillor for 1st Councillor District.

Senator for Cape Senatorial District.

Representative for 3rd Representative District.

County Commissioners (2) for Barnstable County.

Register of Probate and Insolvency for Barnstable County.

County Treasurer for Barnstable County.

Commissioners to Apportion Suffolk County for Suffolk County.

And for the Election of the following officers:

District Members of State Committee for each political party for the Cape Senatorial District.

Members of the Republican Town Committee.

Members of the Democratic Town Committee.

Delegates to the State Convention of the Republican Party.

Delegates to the State Convention of the Democratic Party.

All the above candidates and officers are to be voted for upon one ballot.

The polls will be open from 12 noon to 4.00 P. M.

And you are directed to serve this Warrant by posting up attested copies thereof at William Tarvis, Joseph Perry, Joseph Correiro, George Rogers, B. H. Dyer & Co., Allen & Allen, John W. Small, John D. Adams, Antone Francis, Silva's Fish Market, J. D. Hilliard Co., Inc., George W. Hudson, Clarence L. Burch & Son, John V. Morris, and John A. Francis, also at the Board of Trade and at the Post Office, seven days at least before the time of said meeting.

Hereof Fail Not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting, as aforesaid.

Given under our hands this First Day of September in the year of our Lord one thousand nine hundred and twenty-four.

JOHN R. MANTA,
GEORGE W. BOWLEY,
Selectmen of Provincetown.

A true copy. Attest:

IRVING L. ROSENTHAL,
Constable of the Town of Provincetown.

Commonwealth of Massachusetts

Barnstable, ss.

Pursuant to the within Warrant, I have notified and warned the inhabitants of the Town of Provincetown by posting up attested copies of the same at William Tarvis, Joseph Perry, Joseph Correiro, George Rogers, B. H. Dyer

& Co., Allen & Allen, John W. Small, John D. Adams, Antone Francis, Silva's Fish Market, J. D. Hilliard Co. Inc, George W. Hudson, Clarence L. Burch & Son, John V. Morris, and John A. Francis, also at the Board of Trade and at the Post Office, seven days before the date hereof as within directed.

IRVING L. ROSENTHAL,
Constable of Provincetown.

Attest: GEORGE S. CHAPMAN,
Town Clerk.

In pursuance of the foregoing warrant the inhabitants of the Town of Provincetown, qualified to vote in elections met in the Caucus Hall in said town on Tuesday the ninth day of September in the year 1924, and were called to order at 12 noon by Charles N. Rogers, presiding officer of the meeting; Frank Chase, Ballot Clerk; H. L. Eastman, F. H. Dearborn, Louis M. Snow, George F. Miller, Jr. John A. Francis, Jr., and H. E. Simmons, as Tellers, were sworn in by the Town Clerk.

Tellers were supplied with lists of registered voters of the town, the register of the Ballot Box was set at 0 and key delivered to Irving L. Rosenthal, Constable and the Polls declared open, and kept open until 4 o'clock.

The Ballot Box was not opened until the close of the Polls, 4 P. M.

At the close of the Polls the names on the list of voters which had been checked were counted and the whole number was 430.

The votes given in were counted and recorded by the election officers and the result announced as follows:

REPUBLICAN PARTY.
GOVERNOR

Alvan T. Fuller	263
James Jackson	45

LIEUTENANT GOVERNOR

Frank G. Allen	255
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SECRETARY

Frederic W. Cook	235
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TREASURER

Otis Allen	40
William A. Allen	23
James W. Bean	13
Fred J. Burrell	35
Horace A. Keith	73
William S. Youngman	45

AUDITOR

Herbert W. Burr	67
Alonzo B. Cook	142
Harold D. Wilson	31

ATTORNEY GENERAL

Jay R. Benton	228
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SENATOR IN CONGRESS

Louis A. Coolidge	111
Frederick W. Dallinger	35
Frederick H. Gillett	135

CONGRESSMAN

Charles L. Gifford 264

COUNCILLOR

Edward Cote 101

Elwin T. Wright 102

CAPE SENATOR

Edward C. Hinckley 105

William J. Look 233

REPRESENTATIVE IN GENERAL COURT

Francis H. Perry 225

Manuel M. Prada 160

COUNTY COMMISSIONERS

John D. W. Bodfish 139

Benjamin F. Bourne 149

Frank G. Thatcher 163

Arthur Underwood 26

REGISTER OF PROBATE AND INSOLVENCY

Charles Sumner Morrill 223

COUNTY TREASURER

John C. Bearse 229

STATE COMMITTEE

Amy W. Damon 185

DELEGATES TO STATE CONVENTION

James M. Burke 4

George W. Bowley

Manuel Prada

Scattering

DEMOCRATIC PARTY

GOVERNOR

James M. Curley

LIEUTENANT GOVERNOR

Thomas J. Boynton

John J. Cummings

William A. O'Hearn

SECRETARY

H. Oscar Rocheleau

TREASURER

Michael L. Eisner

AUDITOR

ATTORNEY GENERAL

John E. Swift

SENATOR IN CONGRESS

David I. Walsh

CONGRESSMAN

Blanks

COUNCILLOR

Anthony J. Hohman 14

CAPE SENATOR

Mr. Brinkley 1

REPRESENTATIVE IN GENERAL COURT

Manuel V. Raymond 22

COUNTY COMMISSIONERS

0

REGISTER OF PROBATE AND INSOLVENCY

0

COUNTY TREASURER

0

STATE COMMITTEE

0

DELEGATES TO STATE CONVENTION

Walter Welsh 14

Annie C. Welsh 13

TOWN COMMITTEE

William A. Francis 13

Lawrence L. Silva 16

George W. Snow 14

The Ballots cast and the list of voters used at the Polls

were sealed and signed by the election officers and delivered to the Town Clerk.

The meeting was then dissolved.

Attest: GEORGE S. CHAPMAN,

Town Clerk.

COMMONWEALTH OF MASSACHUSETTS

Barnstable, ss. To either of the constables of the Town of Provincetown, in the County of Barnstable, Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town, qualified to vote in elections and in Town affairs, to meet at the Town Hall, in said Town, on Tuesday, the fourth day of November next, at 9 o'clock in the forenoon, then and there to act on the following articles:

To bring in their votes for Presidential Electors; Governor; Lieutenant Governor; Secretary; Treasurer; Auditor; Attorney-General; Senator in Congress; Congressman; Councillor; Senator for the Cape Senatorial District; Representative in General Court for the 3rd Barnstable District; County Commissioners (2); Register of Probate and Insolvency; County Treasurer; Commissioners to Apportion Suffolk County into Representative Districts;

Also to vote "Yes" or "No" on the following questions:

PROPOSED AMENDMENTS TO THE CONSTITUTION

Article of Amendment,—Article III. of the Amendments to the Constitution, as amended, is hereby further amended by striking out in the first line, the word "male."

Article of Amendment,—Section 1. No person shall be deemed to be ineligible to hold state, county or municipal office by reason of sex.

Section 2, Article IV. of the articles of amendment of

the constitution of the Commonwealth, as amended by Article LVII. of said amendments, is hereby further amended by striking out the words "Change of name shall render the commission void, but shall not prevent reappointment under the new name," and inserting in place thereof the following words: Upon the change of name of any woman, she shall re-register under her new name and shall pay such fee therefor as shall be established by the general court.

Acceptance of Chap. 370, Acts of 1923, entitled "An Act relative to intoxicating liquors and certain non-intoxicating beverages."

Acceptance of Chapter 454, Acts of 1923, entitled, "An Act to provide funds toward the cost of construction and maintenance of highways and bridges by means of an excise tax on gasoline and other fuel used for propelling motor vehicles upon or over the highways of the commonwealth."

Acceptance of Chap. 473, Acts of 1923, entitled, "An Act relating to deposits with others than banks."

Acceptance of Chapter 210, Acts of 1924, entitled, An Act to ascertain the will of the people of the commonwealth as to the ratification of the proposed amendment to the constitution of the United States empowering the Congress to limit, regulate and prohibit the labor of persons under eighteen years of age."

And you are directed to serve this Warrant by posting up attested copies thereof at each of the following public places: Stores of William Tarvis, Joseph Perry, Joseph Correiro, George Rogers, B. H. Dyer & Co., Allen & Allen, John W. Small, John D. Adams, Antone Francis, Silva's Fish Market, J. D. Hilliard Co., Inc., George W. Hudson, Clarence L. Burch & Son, John V. Morris and John A. Francis, also at the Board of Trade and at the Post Office.

in said town, seven days at least before the time of holding said meeting.

Hereof fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting, as aforesaid.

Given under our hands this Twenty-third Day of October in the year of our Lord one thousand nine hundred and twenty-four.

CHARLES N. ROGERS,
JOHN R. MANTA,
GEORGE W. BOWLEY,
Selectmen of Provincetown.

A true copy. Attest:

IRVING L. ROSENTHAL,
Constable of the Town of Provincetown.

COMMONWEALTH OF MASSACHUSETTS

Barnstable, ss.

In pursuance to the within warrant, I have notified and warned the inhabitants of the Town of Provincetown, qualified to vote in elections and in Town affairs to meet at the Town Hall at the time and place and for the purpose herein named by posting up an attested copy of the same at each of the following places: Stores of William Tarvis, Joseph Perry, Joseph Correiro, George Rogers, B. H. Dyer & Co., Allen & Allen, John W. Small, John D. Adams, Antone Francis, Silva's Fish Market, J. D. Hilliard Co., Inc., George W. Hudson, Clarence L. Burch & Son, John V. Morris and John A. Francis, also at the Board of Trade and

at the Post Office, in said town, seven days at least before the time of holding said meeting.

IRVING L. ROSENTHAL,
Constable of the Town of Provincetown.

A true copy. Attest:

GEORGE S. CHAPMAN,
Town Clerk.

In pursuance of the foregoing Warrant the inhabitants of the Town of Provincetown, qualified to vote in elections met in Caucus Hall in said Town on Tuesday, the fourth day of November in the year 1924 and were called to order at nine o'clock in the forenoon by Charles N. Rogers, presiding officer at the meeting.

Louis A. Law, Ballot Clerk; H. E. Simmons, F. H. Dearborn, George Rogers, H. L. Eastman, John A. Francis, Jr., and George F. Miller, Jr. were sworn in by the Town Clerk; Tellers were supplied with lists of registered voters of the Town, the register of the ballot box was set at 0, and the key delivered to Constable Irving L. Rosenthal, and the polls were declared open.

The first block of fifty were taken from the ballot box at 9:45; 100 at 10:27; 150 at 10:58; 200 at 11:30 A.M.; 250 at 12:03; 300 at 12:30; 350 at 1:00; 400 at 1:13; 450 at 1:31; 500 at 1:52; 550 at 2:08; 600 at 2:27; 650 at 2:45; 700 at 3:04; 750 at 3:23; 800 at 3:42; and 851 at 4 P.M.

Number of name checked on the voting lists was 851, thirteen being absent voters; the votes were counted and recorded and the result announced as follows:

ELECTORS OF PRESIDENT AND VICE-PRESIDENT
COOLIDGE AND DAWES, REPUBLICAN 526

At Large: George A. Bacon, of Longmeadow.
Hester S. Fearing, of Boston.

BY DISTRICTS:

1. Arthur S. Gaylord of Holyoke.
2. Charles S. Warner, of Northfield.
3. Telesphore Leboeuf, of Webster.
4. Frank Roe Batchelder, of Worcester.
5. Edith Nourse Rogers, of Lowell.
6. Gayden W. Morrill, of Newburyport.
7. Effie S. Attwill, of Lynn.
8. William W. Davis, of Cambridge.
9. Emma Fall Schofield, of Malden.
10. Frank Gardner Hall, of Boston.
11. Francis R. Bangs, of Boston.
12. Ida E. Hibbard, of Boston.
13. Henry F. Beal, of Waltham.
14. Harry H. Williams, of Brockton.
15. Charles C. Cain, Jr., of Taunton.
16. Malvina L. Keith, of Bourne.

DAVIS AND BRYAN, DEMOCRATIC 187

At Large: William A. Gaston, of Boston.
John F. Fitzgerald, of Boston.

BY DISTRICTS:

1. Joseph B. Ely, of Westfield.
2. Anne O'Keefe Heffernan, of Northampton.
3. Marcus A. Coolidge, of Fitchburg.
4. Peter F. Sullivan, of Worcester.
5. Humphrey O'Sullivan, of Lowell.

6. Charles I. Pettingell, of Amesbury.
7. Genevieve E. McGlue, of Lynn.
8. Edward W. Quinn, of Cambridge.
9. John J. Murphy, of Somerville.
10. Charles H. Cole, of Boston.
11. Andrew J. Peters, of Boston.
12. James A. Gallivan, of Boston.
13. Arthur Lyman, of Waltham.
14. Charles F. Riordan, of Sharon.
15. Edmond P. Talbot, of Fall River.
16. Hannah Ashley, of New Bedford.

LAFOLLETE AND WHEELER, INDEPENDENT

PROGRESSIVE

19

AT Large: Alice Stone Blackwell, of Boston.

George H. Wrenn, of Springfield.

BY DISTRICTS:

1. Albert Sprague Coolidge, of Pittsfield.
2. Walter J. Kenefick, of Springfield.
3. Adelbert L. Leeman, of Townsend.
4. Daniel R. Donovan, of Worcester.
5. Maude Wheeler Mitchell, of Hudson.
6. Parkeman B. Flanders, of Haverhill.
7. Michael S. Keenan, of Lynn.
8. Elizabeth R. Day, of Cambridge.
9. Clarence R. Skinner, of Medford.
10. Thomas A. Neland, of Boston.
11. Thomas M. Noland, of Boston.
12. Joseph P. Tynan, of Boston.
13. Florence H. Luscomb, of Boston.
14. Robert H. O. Schulz, of Dedham.
15. George Clark, of Taunton.
16. Abraham Binns, of New Bedford.

GOVERNOR

John J. Ballam of Boston, Workers Party	4
James M. Curley of Boston, Democratic	372
Alan T. Fuller of Malden, Republican	438
James Hayes of Plymouth, Socialist Labor Party	1
Walter S. Hutchins of Greenfield, Socialist Party	2

LIEUTENANT GOVERNOR

Frank G. Allen of Norwood, Republican	436
John J. Cummings of Boston, Democratic	243
Arthur A. Cuning of Boston, Socialist Labor Party	4
Thomas Nicholson of Lawrence, Socialist Party	2
Edward Rand Stevens of Boston, Workers Party	4

SECRETARY

Frederic W. Cook of Somerville, Republican	423
Winfield A. Dwyer of Boston, Workers Party	6
Samuel Leger of Boston, Socialist Labor Party	6
H. Oscar Rocheleau of Worcester, Democratic	198
Edith Williams of Brookline, Socialist Party	6

TREASURER

Michael L. Eisner of Pittsfield, Democratic	206
Patrick H. Loftus of Abington, Socialist Labor Party	5
Louis Marcus of Boston, Socialist Party	10
Albert Oddie of Brockton, Workers Party	2
William S. Youngman of Boston, Republican	410

AUDITOR

Strabo V. Claggett of Newton, Democratic	245
Alonzo B. Cook of Boston, Republican	369
Isidore Harris of Boston, Socialist Labor Party	3

James J. Lacey of Boston, Workers Party	2
Dennis F. Reagan of Brockton, Socialist Party	3

ATTORNEY GENERAL

Jay R. Benton of Belmont, Republican	410
Harry J. Cantor of Boston, Workers Party	2
Frederick Oelcher of Peabody, Socialist Labor Party	3
John Weaver Sherman of Boston, Socialist Party	5
John E. Swift of Milford, Democratic	211

SENATOR IN CONGRESS

Frederick H. Gillette of Springfield, Republican	389
Antoinette F. Konikow of Boston, Workers Party	2
David I. Walsh of Fitchburg, Democratic	347

CONGRESSMAN

John H. Backus of New Bedford, Democratic	283
Charles L. Gifford of Barnstable, Republican	412
Alvin C. Howes of Middleborough, Indp. Progressive	12

COUNCILLOR

Anthony J. Hohman of Abington, Democratic	198
Elwin T. Wright of Rockland, Republican	372

SENATOR

William J. Look of Tisbury, Republican	418
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REPRESENTATIVE IN GENERAL COURT,
THIRD BARNSTABLE DISTRICT

Francis H. Perry of Brewster, Republican	414
Manual V. Raymond of Provincetown, Democratic	276

COUNTY COMMISSIONERS, BARNSTABLE COUNTY.

John D. W. Bodfish of Barnstable, Republican	426
Benjamin F. Bourne of Bourne, Republican	296
Frank C. Thatcher.....,	4

REGISTER OF PROBATE AND INSOLVENCY,
BARNSTABLE COUNTY.

Charles Sumner Morrill of Barnstable, Republican	442
--	-----

COUNTY TREASURER

John C. Bearse of Barnstable, Republican	451
--	-----

Referendum Question No. 1—Amendment to Consti-

tution:	
Yes	242
No	132

Referendum Question No. 2—Amendment to Consti-

tution:	
Yes	244
No	167

Referendum Question No. 3:

Yes	236
No	270

Referendum Question No. 4:

Yes	137
No	285

Referendum Question No. 5:

Yes	196
No	126

Referendum Question No. 6:

Yes	182
No	349

Referendum Question No. 7:

Yes	119
No	365

THE COMMONWEALTH OF MASSACHUSETTS
COUNTY OF BARNSTABLE

At a meeting of the qualified voters of Representative District Number Three, held on the fourth day of November instant, for the choice of Representative in the General Court, Francis H. Perry was elected to that office.

The vote of the several Towns was as follows:

	Provincetown,	Truro,	Wellfleet,
Francis H. Perry,	414	101	234
Manuel V. Raymond	276	23	17

	Eastham,	Orleans,	Brewster.
Francis H. Perry,	129	400	232
Manuel V. Raymond,	1	13	11

Sworn and subscribed to by the following Town Clerks of the district.

A. Percy Newcomb, Town Clerk of Brewster.
Joseph L. Rogers, Town Clerk of Orleans.
Leslie E. Chase, Town Clerk of Eastham.

Frank A. Williams, Town Clerk of Wellfleet.

John B. Dyer, Town Clerk of Truro.

George S. Chapman, Town Clerk of Provincetown.

Dated at Provincetown the nineteenth day of November, 1924.

Attest: GEORGE S. CHAPMAN, Town Clerk.

To the Board of Selectmen,

Mr. Charles N. Rogers, Chairman, Provincetown, Massachusetts.

Gentlemen:

I submit herewith my report of an audit of the accounts of the town of Provincetown for the period October 1, 1922, to December 31, 1923, and the installation of a system of accounts, as petitioned for by vote of the town and in accordance with the provisions of Section 35, Chapter 44 of the General Laws. This report is in the form of a report made to me by Mr. Edward H. Fenton, Chief Examiner of this Division, who was placed in charge of the work.

Very truly yours,

THEODORE N. WADDELL,

Director of Accounts.

Mr. Theodore N. Waddell, Director of Accounts,

Department of Corporations and Taxation,

State House, Boston.

Sir:

As directed by you, I have made an audit of the accounts of the town of Provincetown for the period from October 1, 1922 to December 31, 1923, have installed a system of ac-

counts in accordance with a vote of the town passed at the annual town meeting in February, 1923, and report thereon as follows:

The financial transactions of the town as recorded on the books of the several departments receiving or disbursing money for the town, or committing bills for collection, were examined and verified.

The books and accounts of the town treasurer were examined and checked in detail. The recorded receipts were checked with the records in the several departments collecting money for the town and with the other sources from which money was paid into the town treasury; and the records of payments were checked with the selectmen's orders authorizing the treasurer to disburse town funds and with the vouchers and pay-rolls on file.

The ledger accounts were examined and analyzed, and the recorded appropriations were checked with the town clerk's records of appropriations voted by the town.

The cash on hand June 30, 1924 was verified by an actual count and the bank balance was reconciled with the statement furnished by the First National Bank of Provincetown.

Under the new system installed, all receipts are to be deposited in the bank, and all payments made by check and only upon warrants signed by the selectmen. The cash book should be balanced and reconciled with the bank account monthly, in order that the confusion which existed under the former methods may be eliminated in the future.

The books and accounts kept by the tax collector were examined and verified. The taxes committed for collection and the abatements granted were proved by the assessors' records and warrants on file. The collector's record of payments to the treasurer was found to be in agreement with the treasurer's recorded receipts. The cash in the col-

lector's possession on June 30, 1924 was personally counted and apportioned to the various accounts to which it will be credited in the general ledger when paid to the treasurer. The outstanding tax accounts were listed and reconciled, being further verified by mailing notices to a large number of persons whose names appeared on the books as owing money to the town. From the replies received I am satisfied that the accounts are correct.

The collections on account of interest on overdue taxes, as recorded on the collector's cash books, were examined and found to have been duly paid to the treasurer; but the cash book records reveal the fact that the collector has not strictly complied with the requirements of Section 57, Chapter 59, General Laws, which states that interest MUST be charged on all taxes paid after November first in the year in which they are due. This matter was called to the attention of the collector and I have been assured that the provisions of Section 57 will be strictly enforced in the future.

The collector of taxes is also collector of water rates, and keeps a card ledger showing the amounts paid on account of individual charges.

The existing records were examined and a list of outstanding bills due the town on July 8, 1924, totaling \$5,535.47, was prepared. Some of these accounts were recorded as two or three years overdue. Article 7 of the rules and regulations of the water department is printed upon each bill and is as follows:

Article 7. The annual rent for the use of water, including minimum rate for meter, shall be payable in advance at the office of the Tax Collector, on the first day of January of each year, and unless paid on or before the first day of March, next following, the superintendent shall serve a notice, requiring the same to be paid within three days, together with

TWENTY CENTS FOR SAID NOTICE.

In default of payment as required by said notice, the Superintendent SHALL SHUT OFF THE SUPPLY OF WATER, which shall not be let on again until the amount due and TWO DOLLARS for shutting off and turning on is paid. The foregoing provisions shall apply where two or more parties take water through the same service pipe, although one or more of them shall have paid his or her proportion. In all cases the owner of the premises will be held responsible for water rates.

It is therefore evident that this rule of the department has not been enforced, with the result that undoubtedly considerable revenue has been lost by failure to collect water rates promptly.

Commitment sheets, a cash book, and warrants will be installed in this department, and it will be the duty of the commissioners to have the commitment sheets properly prepared and a warrant issued whenever bills are sent out for collection.

Verification notices were mailed to a large number of persons whose names appeared upon the list as owing money to the town, and from replies received I am satisfied that the accounts as listed are correct.

The books and accounts of the library trustees were examined and verified. The library building does not belong to the town, but the library constitutes a town department and is administered by a board of trustees elected by the town. Consequently, with installation of the State system of accounting, the business methods were changed, so that, in future, all bills must be paid by the town treasurer as required by Section 35, Chapter 41, General Laws, and all receipts of the librarian for fines, sales, and what is

termed the "visitors' fund" should be paid to the town treasurer.

The town has one library trust fund which is in the custody of Mr. I. A. Small, a library trustee, and one library investment fund representing collections from fines and sales. This latter fund should be turned over to the town treasurer, as all departmental receipts should be paid into the town treasury as required by Section 53, Chapter 44, General Laws.

The town also has cemetery perpetual care trust funds and one cemetery investment fund collected from the sale of lots in the new cemetery. These funds are in the custody of the town treasurer.

The cash receipts and payments on account of these library and cemetery funds were examined and verified; the cash and securities in which the funds are invested were personally examined and found to be correct. The income of the funds was figured, and the coupons attached to the bonds held as securities were found to be intact.

The surety bonds of the tax collector, the treasurer and the town clerk were examined and found to be in proper form. The collector of water rates is not bonded as such.

Appended to this report are tables showing a reconciliation of the treasurer's and the collector's cash, summaries of the tax, water accounts receivable and library accounts, together with tables showing the condition and transactions of the trust funds.

A balance sheet is also appended showing the financial condition of the town as of January 1, 1924.

Since the town has adopted the State system of accounting, I feel confident that in the future it will be much easier for the several town officials to perform their respective duties, as they will have information before them at all times relating to the condition of the appropriations.

The books and accounts under the new system were opened as of January 1, 1924, and the financial transactions to August 1, 1924, were entered therein.

The system installed provides automatic checks which will furnish the administrative officers with information that should prove helpful in carrying on the work of their respective departments. Citizens may also be furnished with facts relative to the cost of the several functions and activities of the town government.

The several books and forms provided contemplate the systematic classification of accounts by means of grouping all items of receipts and all items of expenditures of a similar nature under what is termed a functional classification; that is, grouping those items that are related, thus allowing the public to see at a glance what each particular service is costing.

The treasury warrant, upon which all payments are made, will be prepared by the selectmen. By the use of the warrant they can see whether there is a sufficient sum to the credit of the department on account of which the same is drawn before the warrant is approved for payment, thereby preventing expenditures in excess of the sum appropriated.

Ample provision has been made for handling the accounts in a businesslike manner, and with the accounts kept up to date, as I believe they will be, the several town officials will have available at all times information that will aid them in planning their work and that will also insure a complete statement of the financial condition of the town from time to time.

A list of the books and forms provided for the town, together with a brief description of their use and certain general instructions relative to the keeping of the accounts, follows:

Journal for accounting officer

Ledger for accounting officer
 Classification book for accounting officer
 Cash book for treasurer
 Schedule of departmental bills payable
 Treasury warrants
 Schedule of collector's payments to treasurer
 Schedule of departmental payments to treasurer
 Schedule of treasurer's receipts
 Schedule of tax abatements allowed
 Voucher folder
 General department pay-rolls
 School department pay-rolls
 Monthly statements
 Water collector's cash book
 Water commitment sheets
 Water Department warrants
 Monthly list of water charges abated
 Schedule of water collector's payments to treasurer
 Cemetery Trust Fund ledger

All of these books and forms are arranged so as to simplify the reporting and make possible a proper check on the accounting of public moneys; also to insure a classification of both receipts and payments. All moneys received from every source and paid to the treasurer are also reported to the accounting officer, in whose book will be recorded all cash transactions in detail, which will furnish an absolute check on the total.

JOURNAL.—This is a bound book of the ordinary two-column stock type. It forms, together with the cash book, the medium from which all entries in the general ledger are posted, as it is of vital importance that no entry shall be originated in the general ledger.

The journal is used for keeping a record of the debiting and crediting of items in the ledger, such as opening entries,

budget appropriation entries, the entering of tax commitments, the abatement of taxes, accounts receivable, and all entries which are not strictly cash book transactions.

It is important that all journal entries state clearly the ledger accounts which are to be debited and credited; also that a full explanation of the entry be made, in order that the transaction may be fully understood by anyone examining the accounts.

LEDGER.—This is of the loose-leaf type: when the several sheets are properly arranged and placed in the binder provided for the purpose, they form the general ledger, in which are recorded, in controlling accounts, all of the financial transactions of the town.

The accounts in the general ledger are separated and grouped in sections, as follows:

First, Assets and liabilities.

Second, Revenue accounts.

Third, Appropriation accounts.

Fourth, Funded or fixed debt.

Fifth, Trust funds.

From the ledger, information relative to the condition of the several appropriations may be obtained readily and the administrative officers may keep constantly informed of the amounts expended, also of amounts available for the balance of the year. This information is very necessary in view of the statute which expressly forbids the incurring of liabilities in excess of the appropriations made for the use of the several departments; unless the work is well planned, it will be found that the appropriations will be exhausted before the end of the year, with much needed work still to be done.

CLASSIFICATION BOOK.—This book consists of loose-leaf forms with printed headings covering the chief sources from which revenue is received and objects for

which money is expended, with blank spaces which allow for additional headings to cover important items that may seem desirable. These sheets are arranged in functional order and placed in a binder provided for the purpose, thus forming the principal source of detailed information regarding the receipts and disbursements of the town. They are arranged in a classified form that is generally accepted and adopted by accountants and students of municipal affairs. Provision is made for the recording of the date of the receipt, from whom received, and the source.

On the payment side will be shown the date of the bill, to whom paid, and the purpose or object of payment.

From this book definite information can readily be obtained of every cash transaction of the town; but its chief object is to furnish classification in a scientific manner, regardless of the method of making appropriations.

This book is also designed to bring the costs of each particular function or service together, so that by knowing the costs and intelligently comparing these with the service given, the taxpayer may judge of the efficiency or inefficiency of the administrative officers.

CASH BOOK (for Treasurer).—This is a bound book especially designed for the recording of all the cash receipts and disbursements of the treasury department in one book.

SCHEDULE OF BILLS PAYABLE.—On these sheets each department should list all bills approved for payment, and should forward the same, accompanied by the original bills, to the accounting officer. From these the treasury warrants are prepared.

TREASURY WARRANTS.—These are for listing the bills of the several departments. Warrants are submitted to the selectmen, together with the bills, for their approval, the bills first having been checked by the accounting officer and compared with the several appropriation accounts to

which they are chargeable. The selectmen having signed the warrant, it is passed to the treasurer as his authority for payment.

Under the statute, the selectmen are required to approve all bills before they are paid by the treasurer; by using the treasury warrant, they can give greater attention to the bills and appropriation accounts without consuming any additional time.

SCHEDULE OF COLLECTOR'S PAYMENTS TO TREASURER.—These are especially designed forms for the reporting to the accounting officer of payments made to the treasurer by the collector. From these reports the accounting officer is enabled to classify properly the collector's receipts and verify the receipts reported by the treasurer.

SCHEDULE OF DEPARTMENTAL PAYMENTS TO TREASURER.—This form is for the use of departments, except those for which special forms are prepared, for reporting payments to the treasurer.

SCHEDULE OF TREASURER'S RECEIPTS.—The treasurer will use these forms in reporting the cash receipts to the accounting officer. They form the basis of the debit entries in the accounting officer's cash book, and together with the schedules of payments to the treasurer, serve as an automatic check on the cash account, furnishing the accounting officer with the necessary information for keeping his accounts up to date at all times and also enabling statements to be drawn off showing actual cash transactions. By the use of printed forms for the reporting of all items involving cash, but little time is required for reporting the same.

SCHEDULE OF TAX ABATEMENTS ALLOWED.—This form is for the use of the assessors in reporting abatements to the accounting officer, so that he may credit the

collector with these items in addition to his cash payments to the treasurer. On the accounting officer's book, the collector is charged with the commitment and credited with collections paid the treasurer; if to the collections are added abatements allowed, the accounting officer's ledger will show, in his collector's account, the exact amount of outstanding taxes.

VOUCHER FOLDER.—This form is for the use of the town accounting officer and is designed for the purpose of securing uniformity in the filing of bills.

GENERAL DEPARTMENT PAY-ROLLS.—These are to be used by all departments, except the school department, in making up their weekly or monthly pay-rolls, and are designed for the purpose of securing uniformity in the pay-rolls of all departments.

SCHOOL DEPARTMENT PAY-ROLLS.—These are especially designed for the use of the school department, provision being made for showing the gross amount of salary due each teacher or employee, the amount of deduction on account of the retirement fund, the net amount received by each person and the total amount to be sent to the treasurer of the retirement fund.

MONTHLY STATEMENTS.—These forms are used by the town accounting officer in notifying each department of the warrants drawn against its appropriation and the balance subject to draft.

CASH BOOK—COLLECTOR OF WATER RATES.—This is a bound book especially designed to record all receipts of the water department, giving the page and line of the account in the water register, the name of the person from whom cash is received, the nature of the receipt (whether from metered or service rates or miscellaneous) and a record of payments made to the treasurer.

WATER COMMITMENT SHEETS.—These sheets are punched for a loose-leaf binder and contain spaces for showing the account number, name, nature of charge, total charge, cash, abatements, and date of same. These sheets, which are made out with the water bills and contain a list of all the bills sent out, are given to the water collector as a basis for his collections.

WATER DEPARTMENT WARRANTS.—This is a form addressed to the water collector, directing him to collect the sums of money specified, and is signed by the water commissioners; a duplicate copy should be given to the accounting officer.

MONTHLY LIST OF WATER CHARGES ABATED.—This is a form giving the account number, name, nature of abatement, and reasons for abatement. It is signed by the water commissioners and addressed to the accounting officer.

SCHEDULE OF WATER COLLECTOR'S PAYMENTS TO TREASURER.—This is a form made out in duplicate, giving a detailed classification of the payments made by the water collector to the treasurer. One copy is addressed to the accounting officer and the other to the water collector. The treasurer signs the copy addressed to the water collector and the water collector signs the copy addressed to the accounting officer.

CEMETERY TRUST FUND LEDGER.—This is a loose-leaf form, spaces being provided on the sheets for recording the name, date and amount of every perpetual care fund deposited with the town treasurer, the income of which is to be used for the care of special lots in the cemeteries of the town. One page will be used for each fund, and the income and payments on account of each fund will be recorded thereon as they occur.

REVENUE.—Upon receipt of notice from the town clerk of appropriations voted by the town to be raised by taxation, a journal entry should be made debiting revenue and crediting the proper appropriation accounts. When the tax warrant is delivered to the collector, this account should be credited and taxes debited.

At the close of the year, journal entry should be made debiting all unexpended appropriation accounts (the object for which the appropriation was made having been completed) and crediting revenue. The estimated receipts account should also be closed out into the revenue account at the close of the year, and the revenue account closed into the excess and deficiency account.

ESTIMATED RECEIPTS.—The amount of estimated receipts deducted by the assessors in determining the amount to be raised by taxation should be debited to the estimated receipts account and the revenue account credited; as cash is received, estimated receipts should be credited and cash debited.

TAXES.—Upon the delivery of the assessors' warrant for the collection of taxes, a journal entry should be made debiting taxes with the total amount of the commitment and crediting revenue, state tax, county tax, state highway tax and overlay with the several amounts appearing in the warrant.

As money is paid into the town treasury, cash should be debited and the tax account credited. When abatements are granted by the assessors, a journal entry should be made crediting taxes and debiting overlay.

COMMONWEALTH OF MASSACHUSETTS, STATE AID.—This account represents the amount due from the Commonwealth for State Aid disbursed during the previous year. Upon receipt of money from the State, cash should be debited and State Aid credited. At the close of the

year, a journal entry should be made debiting State Aid due from the Commonwealth and crediting the Departmental Revenue with the amount of State Aid disbursed during the year.

POOR DEPARTMENT ACCOUNTS RECEIVABLE.—When bills are sent to the State, cities and towns, or individuals, for aid rendered paupers not having a settlement in the town, a journal entry should be made debiting the poor department accounts receivable and crediting departmental revenue with the amount of the charge; as cash is received, the accounts receivable account should be credited and cash debited.

The same procedure should be followed in the case of accounts receivable of all departments rendering bills for amounts due the town.

OVERLAY.—Whenever abatements are granted by the assessors, a journal entry should be made debiting overlay and crediting taxes for the amount of the abatements. Any balance in the overlay account in excess of the amount of the warrant remaining to be collected or abated should, by journal entry, be transferred to the overlay reserve fund.

OVERLAY RESERVE FUND (Overlay Surplus).—This account represents the surplus or difference between the overlay and the abatements granted by the assessors, and should be reserved for extraordinary or unforeseen expenses, as required by Section 25, Chapter 59 of the General Laws.

REVENUE LOANS.—Whenever loans are issued in anticipation of revenue, the cash account should be debited and the revenue loan account credited; when the loan is paid, a warrant should be drawn, revenue loan account debited, and cash credited.

DEPARTMENTAL REVENUE (Not Available Until Collected).—This account represents revenue of the several

departments on account of charges for services rendered or material furnished. At the end of each month the amount of cash received on account of departmental charges should be credited by journal entry to the estimated receipts account and departmental revenue should be debited.

NET FUNDED OR FIXED DEBT.—When debt is incurred by the issue of bonds or notes (for other than temporary revenue loans), a journal entry should be made debiting net funded or fixed debt and crediting the specific loan account. When the bonds are paid, the specific loan account should be debited and net funded or fixed debt credited.

TRUST FUNDS.—When money is received the income of which is to be used for some specific purpose, cash should be debited and the special fund account credited. A warrant should be drawn authorizing the treasurer to deposit the amount in the savings bank, cash should be credited, and trust funds (cash and securities) debited.

As income is withdrawn from the bank, cash should be debited and the specific purpose for which the fund was created (such as library, cemetery, etc.) credited. At the end of the year, the income in excess of the withdrawals should be entered on the books by debiting trust funds (cash and securities) and crediting the specific fund account.

During the process of auditing the accounts and installing the new system of accounting, I received the hearty co-operation of the several town officials, and on behalf of my assistants and for myself I wish to express my appreciation for the assistance rendered and the many courtesies extended.

Respectfully submitted,

EDW. H. FENTON,
Chief Examiner.

RECONCILIATION OF TREASURER'S CASH

Cash balance January 1, 1923,	\$57.52	
Receipts 1923,	238,813.94	
		\$238,871.46
Payments 1923,	\$229,183.57	
Cash balance December 31, 1923,	9,687.89	
		\$238,871.46
Cash balance January 1, 1924,	\$9,687.89	
Receipts January 1 to June 30, 1924, (per cash book),	92,517.53	
Pay-rolls and bills entered on cash book:		
Cash not yet disbursed, per list,	202.66	
		\$102,408.08
Payments January 1 to June 30, 1924, (per cash book),	\$97,828.54	
Payments in advance of warrant (per receipts),	4.66	
Cash in office June 30, 1924,	475.43	
Bank balance June 30, 1924, per check book,	4,079.53	
Cash discrepancy,	19.92	
		\$102,408.08
First National Bank of Provincetown:		
Balance June 30, 1924, per bank statement,		\$6,853.98
Outstanding checks June 30, 1924, per list,	\$2,764.57	

Interest on deposits entered on treas- urer's books in July,	9.88	
Bank balance June 30, 1924, per check book,	4,079.53	
		\$6,853.98

RECONCILIATION OF COLLECTOR'S CASH

Cash in office June 30, 1924 (verified),	\$335.31	
Checks in office June 30, 1924 (per list),	26.83	
Cash balance First National Bank June 30, 1924, per bank statement,	931.34	
		\$1,293.48
Apportioned as follows (per tables):		
Taxes 1924,	\$230.00	
Taxes 1923,	239.20	
Interest on taxes 1923,	1.01	
Water Accounts Receivable,	780.51	
Cash on hand unaccounted for,	42.76	
		\$1,293.48

TAXES—1920

Outstanding October 1, 1922, per previ- ous audit,	\$1,482.90	
Payments to treasurer October 1 to December 31, 1922,	\$1,482.90	

TAXES—1921

Outstanding October 1, 1922, per previ- ous audit,	\$14,575.06	
Paid and abated March 6, 1923,	2.70	
		\$14,577.76

Payments to treasurer:

October 1, to December 31, 1922,	\$3,154.79	
1923,	8,855.39	
		12,010.18
Tax title taken for town,		2,564.00
Abatement,		2.70
Balance December 31, 1923,		.88
		<u>14,577.76</u>

TAXES—1922

Outstanding October 1, 1922, per previous audit,	\$72,628.47	
Paid and abated—page 312, line 21,	13.00	
Duplicate abatement—page 214, line 8,	5.00	
Additional commitment,	45.00	
Unlocated difference,	22.22	
		<u>72,713.69</u>

Payments to treasurer: October 1, to December 31, 1922	\$47,978.46	
1923,	16,665.23	
January 1, to June 30, 1924,	1,915.40	
		66,559.09

Abatements: October 1, to December 31, 1922,	\$37.20	
1923,	100.00	
		137.20
Tax title taken for town,		5,200.00
Outstanding June 30, 1924, per list		817.40
		<u>72,713.69</u>

TAXES—1923

Commitment per warrant,	\$112,080.78	
Additional commitment,	5.00	
Two poll taxes entered in cash book twice,	10.00	
		<u>112,095.78</u>

Payments to treasurer:

1923,	\$80,786.27	
January 1 to June 30, 1924,	12,022.36	
		\$92,808.63

Abatements:

1923,	\$427.00	
January 1, to June 30, 1924,	70.00	
		497.00

Tax title taken for town,	5,600.00	
Outstanding June 30, 1924, per list,	12,950.95	
Cash on hand June 30, 1924,	239.20	
		<u>112,095.78</u>

POLL TAXES—1924

Commitment per list,	\$2,066.00	
Payments to treasurer,	\$1,370.00	
Outstanding June 30, 1924, per list	466.00	
Cash on hand June 30, 1924,	230.00	
		<u>2,066.00</u>

WATER ACCOUNTS RECEIVABLE

Outstanding January 1, 1922, per previous audit,	\$1,719.36	
Charges 1922 and 1923,	27,578.91	
Overpayments 1922 and 1923, per list,	113.53	
		<u>29,411.80</u>

Payments to treasurer:		
1922,	\$12,349.18	
1923,	12,970.26	
	\$25,319.44	
Overpayments refunded by collector:		
1922,	\$52.51	
1923,	61.02	
	113.53	
Outstanding December 31, 1923,	3,978.83	
	<hr/>	<hr/>
	\$29,411.80	
Outstanding January 1, 1924,	\$3,978.83	
Charges January 1 to July 8, 1924,	12,364.08	
Overpayments per list,	40.50	
	<hr/>	<hr/>
	\$16,383.41	
Payments to treasurer January 1 to June 30, 1924,	\$9,803.00	
Overpayments refunded by collector,	40.50	
Cash on hand June 30, 1924,	780.51	
Collections July 1 to 8, 1924, per cash book,	223.93	
Outstanding July 8, 1924, per list,	5,535.47	
	<hr/>	<hr/>
	\$16,383.41	

PUBLIC LIBRARY ACCOUNT

Cash balance January 1, 1923,	\$116.87
Receipts:	
Appropriation from town,	\$800.00
Appropriations, dog licenses,	178.23

Visitors' fund,	113.00
Transfer from Reserve Fund,	10.00
	<hr/>
	1,101.23
	<hr/>
	\$1,218.10
Payments:	
For library expenses,	\$1,146.63
Cash balance December 31, 1923,	71.47
	<hr/>
	\$1,218.10

Cash balance January 1, 1924,	71.47
Receipts:	
From town treasurer,	\$403.54
Visitors' fund,	10.50
	414.04
Advance from book account,	5.97
	<hr/>
	\$491.48

Payments:	
For library expenses,	\$491.48

PUBLIC LIBRARY BOOK ACCOUNT

Income earned—Benjamin Small Trust Fund, 1923,	\$257.50
Payments for books and mag- azines,	\$210.60
Cash deficit January 1, 1923,	10.53
	\$221.13
Cash balance December 31, 1923,	36.37
	<hr/>
	\$257.50
Cash balance January 1, 1924,	\$36.37

Receipts:

Income earned—Benjamin Small Trust Fund,	128.75		
		<u> </u>	<u> </u>
			\$165.12
Payments for books and magazines,	\$33.30		
Cash balance June 30, 1924,	131.82		
		<u> </u>	<u> </u>
			\$165.12

RECONCILIATION

Bank statement June 27, 1924—			
First National Bank of Provincetown,		\$125.85	
Cash balance, Library Book Account,	\$131.82		
Less advance to Library Expense Account,	5.97		
		<u> </u>	<u> </u>
			\$125.85

PUBLIC LIBRARY CATALOGUE FUND

	Savings Deposits	Total		Savings Deposits	Total
On hand January 1, 1922,	\$708.18	\$708.18			
On hand January 1, 1923,	\$776.08	\$776.08			
On hand December 31, 1923,	\$903.06	\$903.06			
Receipts		Payments			
	1922		1922		
Interest earned,	\$35.21		Deposited in sav-ings bank,	\$67.90	
Fines and sales,	88.45		Catalogues purchased,	55.76	
	<u> </u>			<u> </u>	
Total,	\$123.66		Total,	\$123.66	

	1923		1923
Interest earned,	\$36.48	Deposited in sav-ings bank,	\$126.98
Fines and sales,	100.50	Card index purchased,	10.00
			<u> </u>
	<u> </u>		<u> </u>
Total,	\$136.98	Total,	\$136.98

BENJAMIN SMALL LIBRARY FUND

	Savings Deposits	Securities (Par)	Total
On hand January 1, 1922,	\$153.23	\$5,000.00	\$5,153.23
On hand January 1, 1923,	\$160.99	\$5,000.00	\$5,160.99
On hand December 31, 1923,	\$168.68	\$5,000.00	\$5,168.68

Receipts		Payments	
1922		1922	
Income on securities,	\$257.50	Transferred to book account,	\$257.50
Interest on deposits,	7.76	Deposited in savings bank,	7.76
			<u> </u>
	<u> </u>		<u> </u>
Total,	\$265.26	Total,	\$265.26
1923		1923	
Income on securities,	\$257.50	Transferred to book account,	\$257.50
Interest on deposits,	7.69	Deposited in savings bank,	7.69
			<u> </u>
	<u> </u>		<u> </u>
Total	\$265.19	Total	\$265.19

CEMETERY PERPETUAL CARE FUND

		Cash Town Treasury	Savings Bank Deposits	Securities Par Value	Total
On hand January 1, 1922,			\$1,937.09	\$33,000.00	\$34,937.09
On hand January 1, 1923,		\$1,900.00	\$2,057.68	\$33,000.00	\$36,957.68
On hand December 31, 1923,			\$2,205.14	\$36,000.00	\$38,205.14
	Receipts			Payments	
	1922			1922	
Bequests,	\$2,025.00		Securities purchased—par,		\$3,000.00
Income on bonds,	1,408.25		Deposited in savings bank,		120.59
Interests on deposits,	151.63		Expended for care of lots,		1,279.65
Securities matured,	3,000.00		Transferred to Cemetery Funds Income		
Discount on securities purchased	15.72		Account,		300.36
	\$6,600.60		Cash in town treasury, January 1, 1923,		1,900.00
Total,			Total,		\$6,600.60
	1923			1923	
Securities matured,	3,000.00				
Bequests,	1,250.00		Securities purchased—par,		\$4,000.00
Income on bonds,	1,491.25		Deposited in savings bank,		147.46
Interest on deposits,	123.64		Expended for care of lots,		1,475.69
Discount on securities purchased	59.74		Transferred to income fund,		201.48
Cash in town treasury January 1, 1923,	1,900.00				
	\$5,824.63		Total,		\$5,824.63

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CEMETERY PERPETUAL CARE FUNDS INCOME
SAVINGS BANK DEPOSITS

On hand January 1, 1922	\$2,738.64
On hand January 1, 1923	\$2,666.68
On hand December 31, 1923	\$2,836.54
Receipts—1922	
Interest earned	\$127.68
Withdrawn from savings bank	71.96
Unused income on Perpetual Care Funds	300.36
Total	\$500.00

Payments—1922

Transferred to Cemetery Appropriation Account	\$500.00
Total	\$500.00

Receipts—1923

Interest and income earned	\$133.26
Unused income on Perpetual Care Funds	201.48
Total	\$334.74

Payments—1923

Deposited in savings banks	\$169.86
Transferred to Cemetery Appropriation Account	164.88
Total	\$334.74

NEW CEMETERY SALE OF LOTS FUND
SAVINGS DEPOSITS

On hand January 1, 1922	\$787.22
On hand January 1, 1923	\$815.69
On hand December 31, 1923	\$980.87

Receipts 1922

Interest	\$67.42
Sale of lots	80.00
Total	<u>\$147.42</u>

Payments—1922

Transferred to Cemetery Appropriation	\$118.95
Deposited in savings bank	28.47
Total	<u>\$147.42</u>

Receipts—1923

Interest earned	\$40.18
Sale of lots	125.00
Total	<u>\$165.18</u>

Payments—1923

Deposited in savings bank	\$165.18
Total	<u>\$165.18</u>

TOWN CLERK'S REPORT

Marriages Registered in 1924

February

- Isaac H. Caliga and Elizabeth H. Howland, both of Provincetown.
- Jesse Meads and Mary Amelia Roza, both of Provincetown.

March

- Joseph Crawley and Margaret J. McInnis, both of Provincetown. Married in Wellfleet.

April

- Jacob O. Smith and Helen Francis Veara, both of Provincetown.
- Ernest Thomas and Catherine Roderick, both of Provincetown.
- Manuel A. Jacint and Mary Sylva, both of Provincetown.

May

- Raymond W. Lewis of Provincetown, and Eleanor Gilchrist of Cambridge. Married in Provincetown.
- Merle A. Higgins and Lurana Y. Smith, both of Provincetown. Married in South Yarmouth.

June

- Manuel Goulart Cook and Nellie Gifford Smith, both of Provincetown.
- Manuel J. Santos and Marie Gloria Coutinho, both of Provincetown.
- Alexander Van Steenberg and Mary E. Donnelly of Provincetown. Married in Truro.

23. John S. Morris and Florence E. Hudson of Provincetown. Married in Truro.

July

6. Antone Brave and Mary Rose Silva, both of Provincetown.
 6. Harold O. Goodman and Elsa A. Henius, both of Provincetown.
 15. Leno P. Dutra and Elsie Howard Pierce, of Provincetown. Married in Provincetown.
 23. Frank A. Captive and Angie Souza both of Provincetown.

August

5. Edgar F. Sawyer and Mary Christine Avila, both of Provincetown.
 9. Frank H. Smith of Provincetown and Inez Ellis of Brewster. Married in Brewster.

September

3. Charles L. Landry and Lillian V. Santos, both of Provincetown.
 6. George H. Lapham of Rockland and Sevia H. Sparkes of Provincetown. Married in Middleboro.
 6. James Meighan and Mary Morris, both of New York. Married in Provincetown.
 6. Donald S. Farrington of Provincetown and Judith G. Tobey of Chappaqua, N. Y. Married in Provincetown.
 15. Frederick Anthony Lent of New Bedford and Philamena Elizabeth Cabral of Provincetown. Married in Provincetown.
 28. Frank Santos Bent and Marion Cook, both of Provincetown.
 30. Leonard Burch and Cora B. Mayo, both of Provincetown. Married in Brockton.

October

20. Manuel Cabral and Selina Jason, both of Provincetown.
 27. William Perry and Emma Louise Smith, both of Provincetown.

November

24. Joaquin V. Viegas and Imerlinda Pueira, both of Provincetown.
 27. Manuel Cabral and Mary Prada, both of Provincetown.

December

12. Hersey D. Taylor of Provincetown and Hattie M. Cobb of Waltham. Married in Malden.
 29. Alfred Volton and Isabelle M. Perry, both of Provincetown.
 31. Edward F. Gaspa and Virginia V. Vincent, both of Provincetown.

Births Registered in 1924

January

Date	Name	Parents
5.	Alfred Dewate Jr. Pereira	Alfred and Gladys, nee Hansen
15.	Velina Margery Perry	Joseph and Mary, nee Crawley
30.	Betsy Ann Clark	James and Edith, nee Williams

February

5.	Vivian Rose Souza	John and Pauline, nee Souza
7.	Esther Frances Stone	William and Hazel, nee Atkins
11.	Isabel Manengas	Antonio and Sophia, nee Cabral
11.	Bruce P. Fogwell	Jerome and Edith, nee Woodland
12.	Frank Louis Reis	Frank and Mary, nee Cruz
22.	Barbara Louise Crocker	Roy and Pearl, nee Higgins
22.	Gladys Mathilda Brennan	James and Gladys, nee Anderson
25.	Barbara Josephine Dutra	Antone and Agnes, nee Perry

March

6.	Raymond Sidney Joseph	Arthur and Edith, nee Francis
10.	Leonard Emmanuel	Illigimate
11.	Jordan Howard Souza	Antone and Mary, nee Santos
12.	—————Silva	Manuel and Annie, nee Sands
15.	Anthony Francis Jackett	Anthony and Mary, nee Jackett
24.	Alma DeRoza	Sebastiao and Josephine, nee
27.	Irving Malchman	Blanchard
		Hiram and Nellie, nee Siegal

April

Date	Name	Parents
1.	—————Rocheteau	Ralph and Clara, nee Rocheteau
5.	Corinne Rose Silva	Antone and Philamena, nee Cabral
11.	Dorothy May King	John and Mary, nee King

May

3.	Pauline Selina Cabral	Peter and Wilhemina, nee Cabral
25.	Philomena Elsie Meads	Manuel and Bessie, nee Holway

June

5.	Lodvina Gracie	Manuel and Lillian, nee DeCosta
7.	Raymond Philip Reed	Gerald and Alice, nee Smith
8.	Eugene Joseph Perry	James and Mary, nee Crawley
22.	Mary Helen DeCosta	Joseph and Helen, nee Souza

July

8.	Antone Edward Joseph	Antone and Louise, nee Perry
13.	Germania Margaret Lopes	Manuel and Mary, nee Lopes
13.	William Howard Souza	Frank and Elsie, nee Mederans
13.	Marguerite Cook	John and Nellie, nee Patrick
17.	Jean Matheson	Angus and Zilpha, nee Lovell
19.	—————O'Rork	Edward and Carrie, nee Lucas
23.	Robert Enos	John and Lena, nee Lema
27.	James Anthony Francais	Manuel and Isabelle, nee Randall
30.	Isabel Santos	John and Philomena, nee Bent

August

10.	Lawrence Silva	Joseph and Mary, nee Souza
12.	Beatrice Sanctus Segura	Lawrence and Almeda, nee Silva

September

1.	Gerald Joseph Lopes	Joseph and Hope, nee Cabral
8.	Elizabeth Lincoln	Frank and Florine, nee Davis
8.	Evelyn Tarvis	Manuel and Annie, nee Rego
12.	Manuel Perry	Manuel and Mary, nee Bent

October

Date	Name	Parents
17.	Katherine Lena Slinye Margaret Shirley Slinye	Henry and Alice, nee Morris (Twins)

November

4.	Hermon Raymond Silva	Ernest and Mary, nee Lema
5.	Clara Elizabeth Smith	Jacob and Helen, nee Veara
14.	Veronica May Souza	Marian and Georgie, nee Ferris
18.	Marion Oliver	Manuel and Helene, nee Souza
25.	Francais A. Cook	Frank and Clara, nee Cabral

December

16.	Mary Elizabeth Roda	Remigio and Mary, nee Fosten
23.	Creighton Lee Morris	John and Margaret, nee Williams

Deaths Registered in 1924

February

Date	Name	Y.	M.	D.	Cause of Death
3.	Antone Ferris	75	0	0	Pneumonia
4.	Maria Moery	68	0	0	Brights disease
7.	Charles W. Dyer	57	1	20	Angina pectoris
9.	Adelaide P. Williams	79	6	15	Cerebral apoplexy
9.	Augusta L. Freitas	48	0	0	Asthma
12.	Julia D. Fisher	76	7	26	Arterio sclerosis
21.	Lexie M. Kelley	61	0	13	Carcinoma of stomach
23.	Manuel F. Davis Rita	66	0	0	Carcinoma of stomach
25.	Hannah Benson	68	5	14	Capillary bronchitis

March

2.	Henrietta S. Dutra	64	0	0	Fatty degeneration of heart
4.	Mary Anthony Sears	84	5	4	Chronic myocarditis
9.	Henry Marsten	85	0	15	Senile debility

March

Date	Name	Y.	M.	D.	Cause of Death
15.	Charlotte F. Williams	3	5	15	Capillary bronchitis
18.	Elmer W. O'Donnell	7	4	23	Pharyngeal diphtheria
26.	Frederick W. Daggett	60	6	7	Cerebral hemorrhage

April

13.	John A. Lewis	67	5	15	General toxemia
22.	* Joseph Rodenque	46	0	0	Epilepsy

May

8.	Caroline I. Webster	68	3	2	Carcinoma of uterus
20.	Abbie F. Weeks	79	11	7	Cerebral hemorrhage

June

2.	† Jennie Watkins Baker	54	10	0	Cardio-vascular disorder
1.	Hannah W. Dill	70	7	28	Shock from fractured rib
		0	0	0	Under-development, lived 1½ hours
5.	Lodvina Gracie				
25.	Francisco Rego	64	0	0	Cerebral hemorrhage

July

3.	Susan C. Kelley	61	6	0	Fatty degeneration of heart
22.	Emma Derwent	67	0	0	Carcinoma intestinal
23.	Antone Soares Patronia	77	0	0	Apoplexy
26.	Antone S. Marks	73	0	0	Chronic myocarditis
26.	John T. Smith	71	11	23	Organic heart disease
28.	Elroy H. Crocker	44	4	19	Ruptured aorta
31.	Richard W. Cook	74	10	25	Arterio sclerosis

* Died in Monson, Mass.

† Died in Boston, Mass.

August

Date	Name	Y.	M.	D.	Cause of Death
7.	Mary Rich	61	0	0	Chronic gastritis
9.	Enos S. Burch	80	4	9	Valvular heart disease
14.	Lawrence Silva	0	0	3	Patent interventricular septum
14.	Isiah A. Small, Jr.	20	7	21	Diabetes mellitus
18.	Mary E. Snow	72	3	9	Acute nephritis
30.	Fordyce T. Reynolds, Jr.	1	8	0	Otitis media

September

1.	Mary Ferreira	11	1	12	Endocarditis
4.	‡ Eugene R. Conwell	44	0	0	General paralysis of insane
6.	Margaret M. Kemp	77	9	0	Cerebral apoplexy
8.	Ella F. Newcomb	73	1	8	Angina pectoris
12.	Manuel Perry, Jr.	0	0	1	Atelectosis
14.	Maria Steele	56	4	14	Chronic myocarditis
23.	Eliza A. Kaesche	65	0	0	Probably died of pneumonia
27.	Susan R. Livingston	80	10	16	Arterio sclerosis
30.	Fanny I. Despard	80	0	0	Broncho pneumonia
30.	Thomas J. Lopes	84	0	0	Cerebral embolism

October

3.	Mary Gaspa	67	0	0	Chronic myocarditis
20.	Antone S. Marshall	65	5	22	Angina pectoris
11.	William O. Manuel	90	6	10	Chronic myocarditis
20.	Antone S. Marshall	1	6	1	Broncho pneumonia

November

3.	Olga R. Martin	4	0	25	Chronic multiple myeloma
11.	Louise A. Benson	46	0	0	Amyloid degeneration of liver
21.	Mabel F. Snow				
26.	Mary Crowell	64	2	0	Apoplexy
30.	Joseph Souza Silva	71	9	25	Arterio sclerosis

‡ Died in Taunton, Mass.

December

Date	Name	Y.	M.	D.	Cause of Death
7.	Frank Chase	71	4	0	Uraemie Coma
9.	Premo Da Cruz	38	8	4	Double lobar pneumonia
9.	William H. Forrest	76	8	7	Lobar pneumonia
14.	Jacento Brunco	65	0	0	Broncho pneumonia
17.	Edward Enos, Jr.	3	10	0	Gunshot wound, accidental
19.	Antone Cable	39	0	0	Lobar pneumonia
21.	Mary A. Nemceimento	2	10	21	Diphtheria
24.	Manuel Enos Brown	54	8	19	Fatty degeneration of heart
30.	Joseph P. Bickers	89	2	11	Acute nephritis

SUPPLEMENTARY REPORT OF BIRTHS REGISTERED IN
PROVINCETOWN FOR THE YEAR 1924. FILED JANUARY
3RD, 1925., BY GEORGE T. COREA, M. D.

January

Date	Name	Parents
1.	Warren Joseph Roderick	John and Susie, nee Pierce
15.	Veronica May Leonard	John and Matilda, nee Fratus

February

11.	Doris Mae Enos	Edward and Mary, nee Barrio
26.	Maria Encioncao Phillips	John and Maria, nee Gomes

March

8.	Joseph Manuel Enos	John and Deolda, nee Silva
12.	Joseph Costa Burgess	John and Mary, nee DeCosta
29.	Bernard John Avila	John and Mary, nee Meads

April

18.	Manuel Francis Brown	Manuel and Lucy, nee Roderick
26.	Dorothy Catherine Ramos	Joseph and Catherine, nee Paine

May

Date	Name	Parents
7.	Leo Joseph Rogers	Leo and Lillian, nee Prada

June

5.	Baby Gracia	Manuel and Lillian, nee DeCosta
20.	Margaret Josephine Souza	Frank and Philomena, nee Rego

July

4.	Joseph Manuel Serpa	Manuel and Mabel, nee Coville
15.	Elmer Joseph Barnes	Frank and Lillian, nee Souza
18.	Kathleen Agnes Cordeira	Louis and Mary, nee Costa
24.	Frank Silva Alves, 3rd	Frank and Marion, nee Irving
27.	James Marks Gomes	Christopher and Christie, nee Marks
29.	Raliegth Avallone	Arthur and Elizabeth, nee Silva
30.	Bazil DeSantos, Jr.	Bazil and Maria, nee Jesus
30.	Robert Joseph Pierce	James and Eva, nee Lewis

August

14.	William Chester Brown, Jr.	William and Mary, nee Perry
27.	Veronica May Viera	Antone and Catherine, nee Cordoise
30.	Jackson Morgan	John and Adelaide, nee Baker

September

25.	Richard Elmer Adams	George and Ernestine, nee Adams
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October

2.	David Walter Roderick	Stephen and Lucinda, nee Souza
16.	Mildred Agnes Souza	Joseph and Mary, nee Souza

November

8.	Florence Bertha Merrill	Antone and Florence, nee Alexander
23.	Carolyn Elizabeth Patrick	Arthur and Beatrice, nee Suker

REPORTS

OF THE

Selectmen, Assessors

AND

Overseers of the Poor

FOR THE

Year Ending December 31, 1924

IN MEMORIAM

FRANK CHASE

In recording the decease of Frank Chase, who was for many years the Superintendent of Streets, the Board of Selectmen feel that the Town has sustained the loss of a faithful and conscientious official.

In view of his valuable service to the Town of Provincetown,

BE IT RESOLVED, That the Board of Selectmen appreciate to the full extent the loss the Town has suffered in his departure from earth.

That his ideals in his service were so persistently, but so modestly and retiringly prosecuted, as to produce results commensurate with the efforts he expended. That his work in his department was as quiet as it was unostentatious and effective.

CHARLES N. ROGERS,
JOHN R. MANTA,
GEORGE W. BOWLEY,
Selectmen.

SELECTMEN'S REPORT

To the Citizens of Provincetown:

We feel that the year 1924 has been one of considerable accomplishment, and we are confident that the several improvements made will result in economy and efficiency of operation.

During the year a new system of accounting has been installed and a Finance Committee appointed. While it is too early at this time to form any definite conclusion on the operation or value of these changes, at the same time we are of the opinion that the financial affairs of the Town will be benefitted as a result of the action taken.

Your attention is called to the fact that a majority of the departments have endeavored to live within their appropriations; while the few that have been obliged to incur liability in excess of the amount allotted have done so only through the arising of unforeseen circumstances.

We would draw your particular attention to the condition of Commercial Street and suggest that some action be taken with a view of making necessary improvement.

On December 31, 1923, there were outstanding temporary loans amounting to \$30,000.00, during the year 1924 the Town was compelled to borrow \$84,000.00 in anticipation of revenue, making a total of \$114,000.00 on account of temporary loans for the year ending December 31, 1924. These loans have all been paid, so that on December 31, 1924 there no longer appears any liability on account of temporary loans. This shows a cash balance in the treasury

of \$4,266.77, with the purchasing power worth the face value of such an asset. An examination of the financial records of the Town discloses the fact that this is the first time for the last fifty years that such a condition has existed.

As heretofore, the Selectmen bespeak the continued co-operation of every citizen, in every phase of town affairs, and invite constructive criticism and suggestion, with the assurance that it will be gratefully received.

CHARLES N. ROGERS,
JOHN R. MANTA,
GEORGE W. BOWLEY,
Selectmen.

REPORT OF TREASURER

CASH

Jan. 1, 1924 Cash on Hand	\$9687.89	Expended	\$266223.32
Receipts	260802.20	Balance	4266.77
	<u>\$270490.09</u>		<u>\$270490.09</u>

1921 TAXES

Jan. 1, 1924 due the Town	\$2564.88	Received from Collector	\$2564.00
		Balance	.88
			<u>\$2564.88</u>

1922 TAXES

Jan. 1, 1924 due the Town	\$7742.40	Received from Collector	\$10571.20
Titles disclaimed	2912.00	Balance	83.20
	<u>\$10654.40</u>		<u>\$10654.40</u>

1923 TAXES

Jan. 1, 1924 due the Town	\$30890.51	Received from Collector	\$32224.98
Titles Disclaimed	3136.00	Balance	1801.53
	<u>\$34026.51</u>		<u>\$34026.51</u>

1924 TAXES

Amount of War-		Received from	
rant	\$114,729.27	Collector	\$90,265.03
Polls	2,066.00	Balance	26,530.24
	<u>\$116,795.27</u>		<u>\$116,795.27</u>

OVERLAY 1920

Jan. 1, 1924 Deficit \$267.70

OVERLAY 1921

Jan. 1, 1924 Deficit \$2131.90

OVERLAY 1922

Abatement	\$83.20	Jan. 1, 1924	
Balance	2250.10		
	<u>\$2333.30</u>	Amount of Over-	\$2333.30
		lay	

OVERLAY 1923

Abatement	\$80.00	Jan. 1, 1924	
Balance	2221.77		
	<u>\$2301.77</u>	Amount of Over-	\$2301.77
		lay	

OVERLAY 1924

Abatement	\$44.00	Jan. 1, 1924 Amount	
Balance	2190.01	of Overlay	\$2234.01
	<u>\$2234.01</u>		

TAX TITLES

Jan. 1, 1924 as re-			
ported	\$13,364.00	Disclaimed	\$8612.00
December 31, 1924	1,500.00	Balance	6252.00
	<u>\$14864.00</u>		<u>\$14864.00</u>

MILITARY AID

Jan. 1, 1924 due		Received from State	\$23.75
the Town	\$47.50	Balance	23.75
	<u>\$47.50</u>		<u>\$47.50</u>

CIVILIAN WAR LOANS

Jan. 1, 1924 due		Received from State	\$417.00
the Town	\$399.00		
Overpayment	18.00		
	<u>\$417.00</u>		<u>\$417.00</u>

WATER RATES

Jan. 1, 1924 Out-		Received from	
standing	\$3978.83	Collector	\$17978.35
July 8, 1924 Out-	12364.08		
standing			
Nov. 30, 1924 Out-	2035.13	Balance	399.69
standing			
	<u>\$18378.04</u>		<u>\$18378.04</u>

SURPLUS WAR BONUS FUND

Nov. 20, 1924 re-
ceived from State \$1888.07

TEMPORARY LOANS IN ANTICIPATION OF TAXES

1924		1924	
Feb. 29	\$10,000.00	Jan. 1	\$30,000.00
Apr. 30	10,000.00	Feb. 20	10,000.00
Apr. 30	10,000.00	Apr. 12	10,000.00
Aug. 1	10,000.00	Apr. 25	9,000.00
Aug. 23	10,000.00	Apr. 26	10,000.00
Oct. 18	10,000.00	May 24	10,000.00
Oct. 23	9,000.00	June 27	10,000.00
Nov. 15	10,000.00	July 25	15,000.00
Dec. 20	10,000.00	Aug. 19	10,000.00
	<hr/>		<hr/>
	\$114,000.00		\$114,000.00

DEPARTMENTAL REVENUE

July 28, 1924, By		Jan. 1, 1924	\$878.50
State	\$417.00		

ESTIMATED REVENUE

DEBIT

1924 Revenue		\$25,263.46
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CREDITS

State Treasurer		
Income Tax	\$9,619.89	
Corporation Tax	4,640.36	
National Bank Tax	196.78	
Health Dept.	222.15	\$14,679.18
	<hr/>	

Licenses:		
Peddlers	\$100.00	
Ice Cream	54.00	

Inn Holders' and Victualers	227.00	
Junk	4.00	
Auctioneers'	6.00	
Pool and Bowling	6.00	
Liquor	2.00	
Fish Traps	1,606.33	
Automobile Dealers	70.00	
Milk	16.50	
Misc. Health	23.50	\$2,115.33
	<hr/>	

Reimbursement Account

Health	\$42.00	
Schools	96.71	
Soldiers' Exemption	52.68	
Mothers' Aid	352.46	
Temporary Aid	273.00	
Education	1,039.75	
Soldiers' Relief	15.00	
Material sold	23.50	
Insurance Policy M. M.		
Morey	195.85	
Widening Town Hall		
Sidewalk	131.93	
Sale Voting lists	3.75	
Second District Court Fines	205.00	
Sealers' Fees	111.46	
Tuition Town of Truro	1976.50	
Town Hall Receipts	1659.00	\$6,178.59
	<hr/>	

Interest

Taxes	\$2005.99	
Deposits	154.37	
Temporary Loans	130.00	\$2,290.36
	<hr/>	

APPROPRIATION ACCOUNTS

SELECTMENS' DEPARTMENT

Salaries	\$1080.00	Appro.	\$1080.00
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SELECTMENS' EXPENSE

Expended	\$183.04	July 26, Transf. from Misc.	\$167.99
		Dec. 31, Transf. from Misc.	15.05
	<u>\$183.04</u>		<u>\$183.04</u>

ASSESSORS' DEPARTMENT

Salaries	\$1440.00	Appro.	\$1440.00
Expenses	279.31	Transf. from Misc.	279.31
	<u>\$1719.31</u>		<u>\$1719.31</u>

TAX COLLECTORS' DEPARTMENT

Salary	\$750.00	Appro.	\$750.00
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TAX COLLECTORS' INCIDENTALS

Expenses	\$212.88	Appro.	\$200.00
Balance	87.12	Bond	100.00
	<u>\$300.00</u>		<u>\$300.00</u>

TREASURERS' DEPARTMENT

Salary	\$360.00	Appro.	\$360.00
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TREASURERS' EXPENSES

Expended	\$67.46	Tran. from Misc.	\$67.46
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AUDITORS' DEPARTMENT

Salary	\$110.00	Appro.	\$120.00
Balance	10.00		
	<u>\$120.00</u>		<u>\$120.00</u>

TOWN CLERK'S EXPENSES

Expended	\$196.00	Appro.	\$170.00
		Tran. from Misc.	26.00
	<u>\$196.00</u>		<u>\$196.00</u>

FINANCE COMMITTEE

Expended	\$8.18	Tran. from Misc.	\$8.18
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RESERVE FOR OVERDRAWN ACCOUNTS

July 28, to Surplus Revenue	\$5306.32	Jan. 1, 1924	\$6899.18
July 28, to Surplus Revenue	1592.86		
	<u>\$6899.18</u>		<u>\$6899.18</u>

REVENUE SURPLUS ACCOUNTS

Dec. 1, 1924, Water	\$1592.86	Jan. 1, 1924	\$14,140.21
		July 28, 1924	417.00
		July 28, 1924	5,306.32
		July 28, 1924	1,592.86
			<hr/>
			\$21,456.39

REVENUE 1924

July 22, 1924 Appro. \$7500.00

TOWN HALL

Expended	\$2544.80	Feb. 11, Appro.	\$1000.00
		July 22 Appro.	1000.00
		July 26, Tran. from	
		Misc.	96.06
		Dec. 27, Tran. from	
		Reserve Fund	448.74
	<hr/>		<hr/>
	\$2544.80		\$2544.80

REPAIRING & PAINTING TOWN HALL

Labor	\$2248.20	Appro.	\$4000.00
Materials	1751.70		
Balance	.10		
	<hr/>		<hr/>
	\$4000.00		\$4000.00

POLICE DEPARTMENT

Salaries	\$2971.49	Appro.	\$3000.00
Balance	40.31	July 26, Tran. from	
		Misc.	11.80
	<hr/>		<hr/>
	\$3011.80		\$3011.80

CRIMINAL PROSECUTION

Expended	\$196.05	Appro.	\$200.00
Balance	10.04	Refund	6.09
	<hr/>		<hr/>
	\$206.09		\$206.09

SUPPRESSION OF VICE

Expended	\$150.10		
Balance	149.90	Appro.	\$300.00
	<hr/>		<hr/>
	\$300.00		\$300.00

FIRE DEPARTMENT

Expended	\$1808.40	Appro.	\$1800.00
		Dec. 27, Tran. from	
		Reserve Fund	8.40
	<hr/>		<hr/>
	\$1808.40		\$1808.40

MOTH EXTERMINATION

Expended	\$135.33	Appro.	\$500.00
Balance	366.67	Refund	2.00
	<hr/>		<hr/>
	\$502.00		\$502.00

SEALER OF WEIGHTS & MEASURES

Expended	\$36.31	July 26, Tran.	
		Misc.	\$36.31

HEALTH DEPARTMENT

Expended	\$1563.53	Appro.	\$2000.00
Balance	436.47		
	<u>\$2000.00</u>		<u>\$2000.00</u>

VISITING NURSE

Salary	\$600.00	Appro.	\$600.00
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COLLECTION OF RUBBISH

Expended	\$705.75	Appro.	\$1000.00
Balance	294.25		
	<u>\$1000.00</u>		<u>\$1000.00</u>

ROADS AND WALKS

Expended	\$7110.10	Appr. Feb. 11	\$500.00
		Appro. Apr. 11	6250.00
		Refund Jan. 16	9.75
		Refund July 26	3.00
		Refund July 26	25.45
		Trans. July 28	
		from Walks Appro.	500.00
		Trans. Dec. 17,	
		From Re-Location	
		Lancey's	
Balance	280.00	Corner Account	101.90
	<u>\$7390.10</u>		<u>\$7390.10</u>

WALKS DEPARTMENT

July 28, Trans.	\$500.00	Appro.	\$500.00
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CLEANING RUBBISH ON COMMERCIAL STREET

Expended	\$240.00	Appro.	\$250.00
Balance	10.00		
	<u>\$250.00</u>		<u>\$250.00</u>

SNOW ACCOUNT

Expended	\$115.21	Appro.	\$500.00
Balance	384.79		
	<u>\$500.00</u>		<u>\$500.00</u>

RE-LOCATION OF LANCEY'S CORNER

Expended	\$59.00	Unexpended	\$160.90
Dec. 17, Trans. to			
Roads & Walks	101.90		
	<u>\$160.90</u>		<u>\$160.90</u>

STREET LIGHTS

Expended	\$3154.62	Appro.	\$3150.00
		Dec. 27, Trans.	
		from Reserve Fund	4.62
	<u>\$3154.62</u>		<u>\$3154.62</u>

HARDENING MONTELLO STREET

Expended	\$302.82	Appro.	\$600.00
Balance	297.18		
	<u>\$600.00</u>		<u>\$600.00</u>

SUPERINTENDENT AND ASSISTANT

Salaries	\$1,926.57	Appro.	\$2000.00
Balance	73.43		
	<hr/>		<hr/>
	\$2000.00		\$2000.00

POOR DEPARTMENT

OVERSEERS

Salaries	\$1080.00	Appro.	\$1080.00
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OVERSEER'S EXPENSES

Expended	\$11.10	Misc. Appro.	\$11.10
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POOR—OUTSIDE RELIEF

Expended	8157.71	Appro.	\$5700.00
Balance	\$42.29	July. 22, Appro.	2000.00
		July 22, Trans. from	
		Mothers' Aid	500.00
	<hr/>		<hr/>
	\$8200.00		\$8200.00

TOWN HOME

Expended	\$2121.43	Appro.	\$1800.00
		Dec. 27, Trans. from	
		Reserve Fund	321.43
	<hr/>		<hr/>
	\$2121.43		\$2121.43

MOTHERS' AID

Expended	\$925.00	Appro.	\$1500.00
Jul. 22 Trans. to			
Poor Dept.	500.00		
Balance	75.00		
	<hr/>		<hr/>
	\$1500.00		\$1500.00

SOLDIERS' RELIEF

Expended	\$743.19	Appro.	\$700.00
		Dec. 27, Trans. from	
		Reserve Fund	43.19
	<hr/>		<hr/>
	\$743.19		\$743.19

STATE AID

Expended	\$432.00	Reimbursed by State	\$432.00
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SCHOOL DEPARTMENT

Salaries	\$37,607.80	Appro.	\$38,500.00
Balance	894.20	Refund	2.00
	<hr/>		<hr/>
	\$38,502.00		\$38,502.00

INCIDENTALS AND REPAIRS

Expended	\$3,984.32	Appro.	\$4300.00
Balance	315.68		
	<hr/>		<hr/>
	\$4,300.00		\$4300.00

TEXT BOOKS AND SUPPLIES

Expended	\$2337.96	Appro.	\$2500.00
Balance	201.35	Refund	32.20
		Refund	7.11
	<u>\$2539.31</u>		<u>\$2539.31</u>

SCHOOLS, UNPAID BILLS OF 1923

Apr. 30, 1924	\$1144.62	Apr. 11, 1924	Appro. \$1844.62
		SCHOOL NURSE	
Salary	\$1500.00	Appro.	\$1500.00
		EVENING SCHOOL	
Salaries	\$1083.00	Appro.	\$1500.00
Balance	417.00		
	<u>\$1500.00</u>		<u>\$1500.00</u>

INSURANCE ON SCHOOL BUILDINGS

Expended	\$339.29	Appro.	\$400.00
Balance	.71		
	<u>\$400.00</u>		<u>\$400.00</u>

LIBRARY

Expended	\$1404.49	Feb. 11, Appro.	\$800.00
		Jan. 1, Dog Fund	230.24
		Jul. 24, Gen'l. Fund	77.85
		Jul. 24, Book Fund	116.62
		Aug. 19, Gen'l. Fund	20.00
		Aug. 19, Book Fund	17.50
		Sept. 10, Gen'l. Fund	15.00

		Oct. 1, Book Fund	21.25
		Oct. 10, Book Fund	90.00
Balance	60.41	Dec. 16, Gen'l. Fund	9.00
	<u>60.41</u>		<u>9.00</u>
	\$1464.90		\$1464.90

MEMORIAL DAY

Expended	\$113.80	Appro.	\$150.00
Balance	36.20		
	<u>\$150.00</u>		<u>\$150.00</u>

JULY FOURTH CELEBRATION

Expended	\$500.00	Appro.	\$500.00
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CARE OF SOLDIERS' GRAVES

Expended	\$25.00	Appro.	\$100.00
Balance	75.00		
	<u>\$100.00</u>		<u>\$100.00</u>

RESERVE FUND

By Transfers	\$907.63	Appro.	\$2000.00
Balance	1092.37		
	<u>\$2000.00</u>		<u>\$2000.00</u>

MISCELLANEOUS

Expended	\$4150.05	Appro.	
Balance	326.88	Apr. 11, 1924	\$1000.00
		July 22, 1924	2000.00
		July 26, 1924	1476.93
	<u>\$4476.93</u>		<u>\$4476.93</u>

TOWN FLOAT

Expended	\$240.10	Appro.	\$250.00
Balance	9.90		
	<hr/>		<hr/>
	\$250.00		\$250.00

FARM BUREAU

Expended	\$150.00	Appro.	\$150.00
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STATE TAX

Nov. 29, 1924, pay- ment by State	\$7000.00	July 16, Assessment	\$7000.00
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SPECIAL STATE TAX

Oct. 29, State Audit	\$199.30	July 16, Assessment	\$199.30
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STATE HIGHWAY TAX

Nov. 29, Payment by State	\$773.60	July 16, Assessment	\$773.60
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COUNTY TAX

Oct. 23, 1924, Pay- ment by State	\$14,274.92	July 16, 1924, As- sessment	\$14,274.92
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TOWN REPORTS

Trans. from Misc.	\$470.40	July 26, 1924	\$470.40
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WATER DEPARTMENT

Expended	\$18,715.81	Feb. 11, Appro.	\$2500.00
		Apr. 11, Appro.	2806.32
		July 26, Water Revenue	10230.63

Dec. 1, Surplus	1592.86
Nov. 30, Collections	4122.88
Nov. 30, Transfer	200.00
Dec. 31, Collections	1130.52

Balance	3,867.40		
	<hr/>		<hr/>
	\$22,583.21		\$22,583.21

EXTENDING WATER MAIN

Expended	\$424.80	Appro.	\$1000.00
Balance	575.20		

	<hr/>		<hr/>
	\$1000.00		\$1000.00

COMMITTEE ON NEW WELLS

Dec. 31, 1924, Bal.	\$100.00	Feb. 11, 1924 Appro.	\$100.00
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WATER DEPT. NEW WELLS

Expended	\$2074.28	Appro.	\$2700.00
Balance	625.72		

	<hr/>		<hr/>
	\$2700.00		\$2700.00

CEMETERIES

Expended from in- come of Trust		Feb. 11, Appro.	\$500.00
Funds	\$1264.35	May 13, Trust fund income	75.00
Other labor	694.02	June 13, Trust fund income	387.50
		June 16, Trust fund income	163.75
		Oct. 24, Trust fund income	228.75

Nov. 10, Refund to income	5.00
Aug. 6, Trust fund income	267.50
Dec. 5, Trust fund income	258.75
Dec. 31, Tran. from Misc.	72.12
	<hr/>
	\$1958.37

CEMETERY SALE OF LOTS

Dec. 31, 1924 Trans. to New Cemetery Fund	To Sale of Lots	\$90.00
		\$90.00

INTEREST ON TEMPORARY LOANS

Expended Balance	\$1957.13 42.87	Appro.	\$2000.00
	<hr/>		\$2000.00
	\$2000.00		\$2000.00

INTEREST ON MATURING DEBT.

Expended	\$1543.75	Cem. Trust Loan	\$255.00
		Water Loan	1120.00
		Refunding Loan	20.00
		Highway Loan	67.50
	<hr/>		<hr/>
	\$1543.75		\$1543.75

MATURING DEBT JAN. 1, 1924

NET FUNDED OR FIXED DEBT.

Water Loans	\$25,000.00	Payments	
Cem. Trust Re-funding	6,000.00	Water Loans	\$2,000.00
Demand Loans Re-fund	1,000.00	Cem. Trust Re-funding	1,200.00
Highway Loans	2,000.00	Demand Loans Refunding	1,000.00
		Highway Loans	1,000.00
	<hr/>		<hr/>
	\$34,000.00		\$5,200.00
Maturing Debt December 31, 1924	\$28,800.00		

WATER LOANS

Expended Balance	\$2000.00 23000.00	Jan. 1, 1924, Outstanding	\$25000.00
	<hr/>		<hr/>
	\$25000.00		\$25000.00

REFUNDING LOANS

Expended Balance	\$2200.00 4800.00	Jan. 1, 1924, Outstanding	\$7000.00
	<hr/>		<hr/>
	\$7000.00		\$7000.00

HIGHWAY LOANS

Expended Balance	\$1000.00 1000.00	Jan. 1, 1924, Outstanding	\$2000.00
	<hr/>		<hr/>
	\$2000.00		\$2000.00

TRUST AND INVESTMENT FUNDS

CASH AND SECURITIES

Jan. 1, 1924, On hand	\$48,094.29
Jul. 28, 1924 Bequest	800.00
Nov. 30, 1924, Income	1,090.25
Dec. 31, 1924, Income	258.75
Dec. 31, 1924, Bequest	1,350.00
Dec. 31, 1924, Sale of Lots	90.00
	<hr/>
	\$51,683.29

BENJAMIN SMALL LIBRARY FUND

Jan. 1, 1924, Principal	\$5000.00
Jan. 1, 1924, Income	168.68
	<hr/>
	\$5168.68

LIBRARY CATALOGUE—INVESTMENT FUND

Jan. 1, 1924	\$903.06
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CEMETERY PERPETUAL CARE FUNDS

Jan. 1, 1924, Bequests	\$38,046.33
July 28, 1924, Bequests	800.00
Dec. 31, 1924, Bequests	1,350.00
	<hr/>
	\$40,196.33

CEMETERY PERPETUAL CARE FUND PREMIUMS

July 28, 1924, Pay- ment on purchase three bonds in- terest charge		Jan. 1, 1924, Bal- ance	\$158.81
	\$13.88		
Balance	144.93		
	<hr/>		
	\$158.81		\$158.81

CEMETERY PERPETUAL CARE FUND INCOME

Jan. 1, 1924, Balance	\$2836.54
Nov. 30, 1924, Div. on Bank Books	1048.98
Dec. 31, 1924, Income coupons	258.75
	<hr/>
	\$4144.27

NEW CEMETERY INVESTMENT FUND

Jan. 1, 1924, Balance	\$980.87
Nov. 30, 1924, Div. on Bank Book	41.27
Dec. 31, 1924, Sale of Lots	90.00
	<hr/>
	\$1112.14
Gross Debt December 31, 1923	\$64,000.00
Temporary Loans, Anticipation of Revenue	84,000.00
	<hr/>
	\$148,000.00
Paid Account Temporary Loans	\$114,000.00
Paid Account water Bonds	2,000.00
Paid Account Cem. Trust Refund Loan	1,200.00
Paid Account Lancey's Corner Loan	1,000.00
Paid Account Demand Loan Refunding	1,000.00
	119,200.00
	<hr/>
	\$28,800.00

Gross Debt December 31, 1924		\$28,800.00
Gross Debt Itemized		
Water Loans	\$23,000.00	
Cemetery Trust Refunding Loan	4,800.00	
Lancey's Corner Loan	1,000.00	
		<hr/>
		\$28,800.00

DOG LICENSES

Dogs licensed in Provincetown	147
Paid County Treasurer	\$312.60

TOWN OF PROVINCETOWN.

TRIAL BALANCE DECEMBER 31, 1924.

	Dr.	Cr.
Cash	\$4266.77	
Taxes 1921	.88	
Taxes 1922	83.20	
Taxes 1923	1801.53	
Taxes 1924	25030.24	
Military Aid	23.75	
Civilian War Polls		18.00
Tax Titles	6252.00	
Water Rates	399.69	
Surplus War Bonus Fund		1888.07
Estimated Revenue		3254.30
Overlay 1920	167.70	
Overlay 1921		2131.90
Overlay 1922		2250.10
Overlay 1923		2221.77
Overlay 1924		2190.01
Departmental Revenue		461.50
Water Revenue		399.69

Reserve Overlay Deficit levy 1920		267.70
Revenue 1924	7500.00	
Revenue Surplus		19,863.53
Tax Collectors' Incidentals		87.12
Painting & Repairing Town Hall		.10
Auditor		10.00
Town Clerk's Expense		45.75
Police		40.31
Criminal Prosecution		10.04
Suppression of Vice		149.90
Moth Extermination		366.67
Health		436.47
Collection of Rubbish		294.25
Roads & Walks		280.00
Cleaning Rubbish Commercial St.		10.00
Snow		384.79
Hardening Montello St.		279.18
Superintendent & Assistant		73.43
Poor—Outside Relief		42.29
Mothers' Aid		75.00
State Aid	432.00	
Military Aid	64.00	
Schools		894.20
Incidentals & Repairs		315.68
Text Books & Supplies		201.35
Evening School		417.00
Insurance on School Buildings		.71
Library		60.41
Memorial Day		36.20
Care Soldiers' Graves		75.00
Reserve Fund		1092.37
Miscellaneous		330.00
Town Float		9.90
Water		3867.40
Extending Water Main		575.20

Committee on New Wells		100.00
Water Dept. New Wells		625.72
Cemeteries	72.12	
Interest on Temporary Loans		42.87
Net Funded or Fixed Debt	28800.00	
Water Loans		23000.00
Refunding Loans		4800.00
Highway Loans		1000.00
Trust & Investment Fund	51669.41	
Benj. Small Library Fund		5168.68
Library Catalogue Fund		903.06
Cemetery Perp. Care Fund		40196.33
Cemetery Perp. Care Fund Premium		144.93
Cemetery Perp. Care Fund Income		4144.27
New Cemetery Investment Fund		1112.14
		<hr/>
	126,663.29	126,663.29

GEORGE S. CHAPMAN,
Treasurer.

TOWN OF PROVINCETOWN
BALANCE SHEET—JANUARY 1, 1924
GENERAL ACCOUNTS

Assets		Liabilities
Cash in banks and office,	\$9,687.89	Temporary Loans:
Accounts Receivable:		In anticipation of revenue,
Taxes:		Unexpended balances:
Levy of 1921,	\$.88	Land damage—Commercial Street,
Levy of 1922,	2,732.80	Overlays reserved for abatement of taxes:
Levy of 1923,	25,282.51	Levy of 1921,
	\$28,016.19	Levy of 1922,
Tax titles,	13,364.00	Levy of 1923,
Departmental:		
State Aid,	\$432.00	6,766.97
Military Aid,	47.50	Revenue Accounts—Available when collected:
Civilian War Polls,	399.00	Departmental,
	878.50	Water Rates,
Water rates	3,978.83	
	46,237.52	4,859.33
Overlay Deficit—Levy of 1920,	267.70	Reserve for Overlay Deficit to be assessed,
Overdrawn Account:		Revenue Surplus,
Water Appropriation,	5,306.32	
	<hr/>	<hr/>
	\$61,499.43	\$61,499.43

DEBT ACCOUNTS

Assets		Liabilities
Net Funded of Fixed Debt,	\$34,000.00	Water Construction loans, \$25,000.00 Refunding loans, 7,000.00 Highway loans, 2,000.00
		\$34,000.00
	\$34,000.00	\$34,000.00

TRUST ACCOUNTS

Assets		Liabilities
Trust and Investment Funds: Cash and securities,	\$48,094.29	Benjamin Small Library Fund, \$5,168.68 Library Catalogue Fund, 903.06 Cemetery Perpetual Care Funds, 38,205.14 Cemetery Perpetual Care Funds Income, 2,836.54 Cemetery Sale of Lots Fund, 980.87
		\$6,071.74
	\$48,094.29	\$48,094.29

REPORT OF THE ASSESSORS

To the Citizens of Provincetown:

The Assessors present the following report;

Valuation April 1, 1924

Real Estate	
Buildings	\$2,303,600.
Land	878,375.
Personal Estate	
Tangible Property	642,334.
	<hr/>
Total	\$3,824,309.

Tax Levied for 1924

Town Expenditures	\$90,247.44
County Tax	14,274.92
State Tax	7,000.00
State Special Tax	199.30
Highway Tax	773.60
Overlay	2,234.01
	<hr/>
	\$114,729.27
Poll Tax Warrant	2,066.00
	<hr/>
Total Levy	\$116,795.27
Tax Rate per \$1,000.	\$30.00

EXEMPTED PROPERTY

Cemeteries	\$3,500
Churches	59,800
Fire Department	10,000
Public Library	10,000
Schools	53,400
Smith House	2,200
Town Hall	145,000
Town Home	8,000

Number of horses assessed	37
Number of cows assessed	71
Number of fowls assessed	300
Number of dwellings assessed	1173
Number of acres assessed	719

Population 1920	4,246
Registered male voters	774
Registered female voters	446

Respectfully submitted,

JOHN R. MANTA
 GEORGE W. BOWLEY
 CHARLES N. ROGERS

Assessors

REPORT OF OVERSEERS OF THE POOR

OVERSEERS OF THE POOR SALARIES

Dr.			Cr.
Expended	\$1,080.00	By appropriation	\$1,080.00

EXPENSES OF OVERSEERS.

Dr.	
Expended	\$11.10
Miscellaneous appro.	\$11.10

OUTSIDE POOR

Dr.			Cr.
Expended		By appropriation	\$5,700.00
Printing	\$29.26	By appropriation	
Travel	20.84	July 22, 1924	2,000.00
Groceries and Prov.	3,722.03	Transfers from	
Fuel	917.35	Mothers' Aid	
Medical attendance	281.50	July 22, 1924	500.00
Cash Aid	1,817.50		
Out of town relief	778.45		
Funeral expenses	200.00		
All other	390.78		
Balance	42.29		
	\$8,200.00		\$8,200.00

TOWN HOME

Dr.		Cr.
Matron's Salary	\$300.00	By appropriation \$1,800.00
Groceries and Provisions	808.14	Reserve Fund 321.43
Building repairs (Smith House)	368.61	
Fuel	437.93	
Medical Attendance	11.25	
All other	189.20	
Clothing	6.30	
	<u>\$2,121.43</u>	<u>\$2,121.43</u>

MOTHERS' AID

Dr.		Cr.
Transferred to Poor Dept. by vote July 22, 1924	\$500.00	By appropriation \$1,500.00
Expended	925.00	
Balance	75.00	
	<u>\$1,500.00</u>	<u>\$1,500.00</u>

GEORGE W. BOWLEY,
CHARLES N. ROGERS,
JOHN R. MANTA,
Overseers of the Poor.

Sixty-fourth Annual Report of the Engineers of the Fire Department

FINANCIAL

Salaries to May 1, 1924:	
Chief of Department	\$80.00
Assistant Chief	40.00
Clerk, Board of Engineers	40.00
Two Assistant Engineers	40.00
	<u>\$200.00</u>
Stewards, engineman, assistant engineman and caretaker	\$381.67
Hook and Ladder Co., No. 1	125.00
Steamer Co., No. 3	35.00
Chemical Co., No. 4	60.00
Truck Co., No. 5	40.00
Hose Co., No. 1	60.00
Hose Co., No. 2	60.00
Hose Co., No. 3	35.00
Hose Co., No. 4	40.00
	<u>\$836.67</u>

SUNDRY BILLS TO JAN. 1, 1925

Apparatus repairs	\$123.39	
Building repairs	14.50	
Supplies	42.98	
Chemical supplies	33.98	
Truck supplies	31.74	
Fuel	120.15	
Water	8.66	
Lights	62.45	
Telephone	18.20	
Forest fires	173.83	
Hauling apparatus	110.00	
Stationery and printing	26.85	
State Firemen's Association	5.00	771.73
		<hr/>
		\$1,808.40
Appropriation		\$1,800.00
Transferred from Reserve Fund		8.40
		<hr/>
		\$1,808.40

RECORD OF FIRES FOR 1924

January 16, 1924

An alarm was sounded at 5:15 P.M. for fire in a house owned by Mary Ferreira at No. 30 Pleasant Street, caused by a candle setting fire to a curtain. The department responded but was not needed as the fire was extinguished before its arrival. No damage. Insurance on building and contents \$1,000.00.

January 22, 1924

An alarm was sounded at 2:10 P.M. for a fire on the hill near the residence of Joshua Paine, west end of Commer-

cial Street, caused by a fire, set in the curb to thaw out water pipes, burning some grass on south side of the hill. The department responded but was not needed. No damage.

January 22, 1924

Still alarm at 6:15 P.M. for a fire in a chimney on the house owned by the Carr brothers at 15 Race Street caused by soot in the chimney. Auto Truck 5 responded but the fire was extinguished with salt. No damage. Insurance on building \$600.00.

January 26, 1924

Still alarm at 8:30 for a fire in a chimney on the house owned by Manuel Santos at No. 5 Carnes Avenue, caused by soot in the chimney. Auto Truck 5 responded and soon extinguished the fire. No damage. Insurance on building \$500.00

March 19, 1924

An alarm was sounded at 2 P.M. for a fire in a house owned by Frank E. Brown and occupied on upper floor by James J. Perry at No. 54 Bradford Street, caused by an oil stove. The department responded but was not needed. Damage to the building \$85.00. Insurance on building and contents \$2,500.00.

June 7, 1924

An alarm was sounded at 8:30 P.M. for a fire in a house owned by John A. Matheson at 405 Commercial Street and occupied by James Dunlop on the upper floor, caused by an oil stove. Auto Truck 5 responded to the call and soon

extinguished the fire with a chemical stream. Damage to building \$150.00. Damage to contents \$120.00. Insurance on building and contents \$3,500.00.

June 19, 1924

An alarm was sounded at 12.35 P.M. for a fire in a house owned by Charles W. Hawthorne at No. 1 Miller Hill Road, caused by sparks from a nearby chimney setting fire to the shingles on the roof. The department responded but was not needed as the fire was extinguished with a line of garden hose. Damage to building and contents \$20.00. Insurance on building and contents \$8,700.00.

July 3, 1924

An alarm was sounded at 11:55 P.M. for a fire in a building owned by F. A. Days & Sons in a sand pit on the State Road, caused by design. The department responded, two pieces of apparatus were used, Chemical 4 and Auto Truck 5. The fire was extinguished but the building was practically destroyed. Damage to building and contents \$1,700.00. No insurance.

July 21, 1924

A needless alarm was sounded at 8:10 A. M. for a brush fire near the Railroad, head of Brewster Street, set by the 8 A.M. train going out. The department responded but was not needed as the fire was extinguished before its arrival. No damage.

September 4, 1924

Still alarm at 4:30 P.M. for fire in a house owned by W. H. Milliken, No. 605 Commercial Street, caused by a

defective fireplace setting fire to frame and flooring under the brick work. It was extinguished with a garden hose. Damage to building \$40.00. Insurance on building and contents \$2,500.00.

September 11, 1924

Still alarm at 11:50 A.M. for fire in a house owned by Mrs. E. L. Sands, No. 615 Commercial Street, caused by a defective oil stove. It was extinguished with sand. No damage. Insurance on building and contents \$5,500.00.

September 16, 1924

Still alarm at 2:45 P.M. for fire in a blacksmith shop, owned by Joseph Ramos at 193 Commercial Street, caused by sparks from his chimney setting fire to shingles on the roof. Hose 4 responded and soon extinguished the fire. Damage to building \$5.00. Insurance on building \$500.00. Hose used, Hose 4—100 ft. Water used, 625 gallons.

October 12, 1924

An alarm was sounded at 7:50 P.M. for a fire in a building owned by Ramos Brothers at the north end of Nickerson Street, caused by design. The department responded, four pieces of apparatus were used, Hose 2, Hose 4, Chemical 4, and Auto Truck 5. The fire had gained such headway before it was discovered that the building was destroyed. Damage to building and contents \$3,000.00. Insurance on building \$500.00. Hose used, Hose 2—350 feet, Hose 4—350 feet, Truck 5—400 feet; Chemical, 70 gallons; water used 7,500 gallons.

October 19, 1924

An alarm was sounded at 11.50 A.M. for a fire in some nets in the yard owned by Antone Prada, No. 21 Franklin Street, caused by boys playing with matches near the nets. Damage to nets \$200.00. No insurance.

October 19, 1924

An alarm was sounded at 7 P.M. for a fire in a building owned by Andrew T. Powe, 149 Commercial Street, caused by design. The department responded, four pieces of apparatus were used, Hose 2, Hose 4, Chemical 4, and Auto Truck 5, soon extinguishing the blaze. Damage to building \$350.00. No insurance. Hose used—Hose 2, 350 feet, Hose 4, 350 feet, Truck 5, 350 feet; Chemical, two tanks, 70 gallons. Water used, 11,250 gallons.

October 20, 1924

An alarm was sounded at 7:10 P.M. for a fire in a building owned by Eugege W. Watson at No. 35 Court Street, caused by design. The department responded, using four pieces of apparatus, Hose 1, Hose 2, Hose 4, and Auto Truck 5, soon subduing the fire. Damage to building and contents \$260.00. No insurance. Hose used—Hose 1, 350 feet, Hose 2, 650 feet, Hose 4, 500 feet, Truck 5, 500 feet; water used 9,575 gallons.

October 23, 1924

An alarm was sounded at 8:15 P.M. for a fire in a house owned by Dr. Colby Rood at No. 50 Commercial Street, caused by design. The department responded using four pieces of apparatus, Hose 1, Hose 2, Chemical 4 and Truck 5 and extinguished the fire. Damage to building and con-

tents \$850.00. Insurance on building and contents \$2,000.00. Hose used—Hose 1, 400 feet, Hose 2, 400 feet, Chemical 4, 200 feet, Truck 5, 400 feet; water used 11,250 gallons.

October 31, 1924

An alarm was sounded at 8:55 P.M. for a fire in a building owned by the Fisherman's Cold Storage Co. on Winthrop Street, caused by design. The department responded, using four pieces of apparatus, Hose 1, Hose 4, Truck 5 and Chemical 4. Damage to building and contents \$1,400.00. No insurance. Hose used—Hose 1, 400 feet, Hose 4, 500 feet, Truck 5, 900 feet, Chemical 4, 200 feet. Water used 12,125 gallons.

November 4, 1924

A needless alarm was sounded at 11.10 A.M. for a grass fire on Standish Street caused by small boys. The department responded. Truck 5 was the only piece of apparatus used. No damage.

November 5, 1924

An alarm was sounded at 10.10 P.M. for a fire in a building owned by The Cape Cod Cold Storage Co. on the end of their wharf, caused by design. The department responded but was not needed as the fire was put out with two three-gallon hand extinguishers. No damage.

November 8, 1924

An alarm was sounded at 4.40 P.M. for a grass fire on Beach Point near the ice house, caused by E. L. Small, of North Truro, burning his grass land. The department responded but was not used. No damage.

November 11, 1924

An alarm was sounded at 10.20 P.M. for a fire in a cottage owned by Joshua Paine at No. 1 Commercial Street, caused by design. The department responded and used four pieces of apparatus, Hose 2, Chemical 4, Hose 4, and Auto Truck 5, extinguishing the fire after considerable damage to the building. Damage to building and contents \$3,600.00. Insurance on building and contents \$7,000.00. Hose used—Hose 2, 500 feet, Hose 4, 500 feet, Chemical 4, 200 feet, Truck 5, 200 feet. Water used 5, 625 gallons.

November 14, 1924

Still alarm for a fire in a chimney on the house owned and occupied by Manuel Gaspie, No. 170 Bradford Street, caused by soot in the chimney. Auto Truck 5 responded and soon had the fire extinguished. No damage.

November 22, 1924

An alarm was sounded at 10:55 P.M. for a chimney fire in the house owned by John A. Matheson and occupied by James Dunlop at 405 Commercial Street, caused by soot in the chimney. The department responded but used only one piece of apparatus, Auto Truck 5, which soon put out the fire with a chemical stream. No damage. Insurance on building and contents \$3,500.00.

Amount of loss by fire during the year	\$11,780.00
Amount of insurance on same	38,300.00

FIRE ALARM

The Town has been divided into three Fire Districts:

First: From West End to Court Street.

Second: From Court Street to Johnson Street.

Third: From Johnson Street to East End.

The Fire Alarm whistles will blow the regular fire alarm of four blasts, followed by one for the first district, two for the second district and three for the third district.

HOUSES

The different houses of the department are in good condition and will need only the ordinary repairs and painting to keep them so.

APPARATUS

We try to keep the apparatus in good condition and ready for use. At present it consists of the following: One Steam Fire Engine, one Auto Combination Truck, one Double Tank Chemical Engine, one Hose Wagon, one Ladder Truck, four Hose Reels, also two Hand Engines in reserve.

HOSE

We have now on hand 8,200 feet of 2½ inch cotton rubber lined hose, 1,000 feet of which is comparatively new, 6,300 feet is good but 900 feet of it is poor. We would recommend an appropriation of \$500.00 for new hose.

APPROPRIATIONS REQUIRED AND RECOMMENDED	
Salaries, one year to May 1, 1925	\$1,000.00
Other expenses to January 1, 1926	1,000.00
For new hose	500.00
Total Appropriation	\$2,500.00

Respectfully submitted,

JAMES H. BARNETT,

T. J. LEWIS,

L. A. LAW,

JAMES E. CALLAGHAN,

JOSEPH PERRY,

Fire Engineers.

HIGHWAYS REPORT

Superintendent of Streets

To the Honorable Board of Selectmen:

Gentlemen: I respectfully submit the annual report of the work done and expenses incurred in the Highway Department for the year ending December 31, 1924.

ROADS AND WALKS

Expended	\$7,009.18	Appropriations &	
Balance	380.92	Transfers	\$7,390.10
	\$7,390.10		\$7,390.10

SNOW REMOVAL

Expended	\$115.21	Appropriation	\$500.00
Balance	384.70		
	\$500.00		\$500.00

CLEANING COMMERCIAL STREET

Expended	\$240.00	Appropriation	\$250.00
Balance	10.00		
	\$250.00		\$250.00

SUPERINTENDENT AND ASSISTANT

Expended	\$1,926.57	Appropriation	\$2,000.00
Balance	73.43		
	\$2,000.00		\$2,000.00

STREET LIGHTS

Expended	\$3,154.62	Appropriation	\$3,150.00
		Reserve Fund	4.62
	\$3,154.62		\$3,154.62

HARDENING MONTELLO STREET

Expended	\$302.82	Appropriation	\$600.00
Balance	297.18		
	\$600.00		\$600.00

RE-LOCATING LANCY'S CORNER

Expended	\$160.90	
Balance from 1923	\$160.90	

Respectfully submitted,

JAMES H. BARNETT,
Acting Superintendent.

REPORT OF POLICE DEPT.

To the Honorable Board of Selectmen.

Gentlemen:

The following is submitted as the report of the Police Department for the year ending December 31, 1924, it being also my first annual report as Chief of Police:

Total number of persons arrested		127
Males	115	
Females	12	
	<hr/>	127

The nature of the offence and disposition of same is as follows:

Assault and battery		9
Found guilty and placed on file		1
Found not guilty and discharged		3
Found guilty and fine imposed		5
Assault on Police Officer		1
Found guilty and placed on file		1
Attempt to commit assault		1
Found not guilty and discharged		1
Adultery		1
One case pending for disposition		1
Bastardy		2
Pending for disposition		1
Found guilty and ordered to make weekly payments		1

Breaking and entering		
Found not guilty and discharged		2
Drunkenness		7
Found guilty and placed on file		2
Found guilty and placed on Probation		1
Found guilty and fine imposed		3
Found guilty and sentenced to State Farm		1
Disturbing the Peace		9
Found guilty and placed on file		6
Found not guilty and discharged		3
Fornication		1
Pending for disposition		
Illegal sale of fireworks		
Found guilty and fine imposed		1
Liquor laws		16
Exposing and keeping with intent to sell		
Found guilty and fine imposed		2
Found guilty and fine imposed (appealed)		3
Illegal sale		
Found guilty and fine imposed		3
Found guilty, fine and imprisonment (Appealed)		2
Liquor Nuisance		
Found guilty, fine imposed (Appealed)		1
Illegal transportation		
Found guilty, fine imposed		4
Illegal importation		
Found guilty, fine imposed		1
Larceny		
Found not guilty and discharged		2
Malicious mischief		
Found guilty and placed on file		1
Motor Laws		31
Found not guilty and discharged		2
Found guilty and placed on file		3

Found guilty and fine imposed	26
Non-support	3
Found guilty and ordered to make weekly payments	1
Found guilty and placed on Probation	1
Found guilty and committed	1
Rape	
Bound over for Grand Jury	1
School Laws	
Found guilty and placed on file	2
Stubborn child	
Found guilty and committed	1
Throwing glass in Public Street	
Found guilty and fine imposed	1
Trespass with firearms	
Found guilty and placed on Probation	1
Unlawful appropriation	
Found guilty and fine imposed	1
Unlicensed dog	
Found guilty and fine imposed	1
Vagrant	
Found guilty and committed	1

SUMMARY

OFFENCE	Total Amount of Fines Imposed
Assault and battery	\$65.00
Drunkenness	20.00
Illegal sale of fireworks	10.00
Liquor laws	1500.00
Motor laws	553.00
Throwing glass in public street	10.00
Unlawful appropriation	25.00
Unlicensed dog	10.00
Total	\$2,193.00

Complaints investigated without arrest	64
Disturbances quelled without arrest	14
Escaped prisoners arrested	2
Committed to Insane Hospital	2
Property recovered valued at \$258.00	
Number of dogs licensed	
Males	145
Females	19
Total	164

Respectfully submitted,

JOHN C. WILLIAMS,
Chief of Police.

REPORT OF COLLECTOR OF TAXES

To the Citizens of Provincetown:

I respectfully submit to you my report for the year ending December 31st 1924:

1922

Outstanding taxes December 31st 1923		\$7,742.40
Paid Treasurer per vouchers	\$5,371.20	
Abatements to December 31st 1924	83.20	
Credit, Colonial Fisheries Limited	2,288.00	
	\$7,742.40	\$7,742.40

Interest paid Treasurer, \$507.75

1923

Outstanding taxes December 31st, 1923		\$30,890.51
Paid Treasurer per vouchers	\$56,544.98	
Credit, Colonial Fisheries Limited	2,464.00	
Balance outstanding	1,881.53	
	\$30,890.51	\$30,890.51

Interest paid Treasurer, \$785.44

149

1924

Tax committed by Assessors for the year 1924:

Taxes on Polls		\$2,066.00
Taxes on Personal Estate		19,270.02
Taxes on Real Estate		95,459.25
Paid Treasurer per vouchers	\$90,221.03	
Abatements to December 31st, 1924	44.00	
Credit, Colonial Fisheries Limited	1,500.00	
Balance outstanding	25,030.24	

\$116,795.27 \$116,795.27

Interest paid Treasurer, \$82.14

Respectfully submitted,

JOHN A. DUTRA,
Collector of Taxes.

Annual Report of Board of Trustees Provincetown Public Library

Dec. 31, 1924

EXPENSE ACCOUNT

Balance on hand Jan. 1, 1924,	\$71.47
Appropriation,	800.00
Dog Tax,	230.24
Visitors' Fund,	119.50
Deficiency,	5.29
	\$1,226.50

Paid:—

Abbie C. Putnam, Librarian,	\$420.00
Carrie W. Small,	205.50
John F. Francis, Janitor,	120.00
J. D. Hilliard Co., Supplies,	98.59
F. J. Barnard, rebinding,	73.10
Assistants at Library,	50.50
Wm. H. Young, Insurance,	40.30
Joseph Patrick, Magazines,	62.50
Provincetown Light & Power Co., Lights	39.85
Mary Fereira, cleaning,	33.60
Provincetown Advocate, printing,	23.80
Water Tax,	10.00
Librarian of Congress,	10.00
Postage and Office Expenses,	13.21

H. W. Wilson Co.,	7.00
Provincetown Library Club, Books,	4.80
Literary Digest, subscription,	4.00
Allen & Allen,	3.70
Wm. B. Bangs,	2.25
American Library Association,	2.00
Library Bureau,	1.80
	\$1,226.50

CATALOGUE FUND

Balance Savings Bank, Dec. 31, 1924	\$890.06
Received from fines, catalogues, etc.,	158.75
Dividends, Savings Bank	40.29
	\$1,089.10

BENJAMIN SMALL, PREMIUM ACCOUNT

Balance Savings Bank, Dec. 31, 1923,	\$168.68
Dividends, 1924,	7.65
	\$176.33

PROVINCETOWN PUBLIC LIBRARY

Benjamin Small Fund, for books only.	
Balance on hand Dec. 31, 1923,	36.37
Income during the year,	257.50
	\$293.87
Paid:—	
Chas. E. Lauriat Co.,	\$222.42
Provincetown Book Club,	5.75
Balance in treasury, Dec. 31, 1924,	65.70
	\$293.87

The Board of trustees recommend for 1925 an appropriation of \$800.00, the Dog Tax and the Visitors' Fund, which is the same as for the past year.

Respectfully submitted,

ISAIAH A. SMALL,
MYRICK C. ATWOOD,
WILLIAM H. YOUNG,
HOWARD F. HOPKINS,
A. LOUIS PUTNAM,
EDWIN N. PAINE,
IRVING L. ROSENTHAL,
SIMEON C. SMITH,
WALTER CASHMAN,
Trustees of the Public Library.

LIBRARIAN'S REPORT

FOR THE YEAR ENDING Dec. 31, 1924.

Number of books Dec. 31, 1923	16,139
Purchased 1924	172
Received from State	11
Received from U. S. Government	7
Donated	44
	<hr/>
	16,373
Withdrawn	61
Present number of books	16,312
Number of periodicals	19
Number of names added, 1924	153
Circulation for the year	19,720
(Circulation 991 less than last year)	
New books to replace old	12

Fines and catalogues	\$145.75
690 strangers visited the Library.	
218 selected books for home use.	
Circulation of books among them, 1741.	
(Circulation 187 less than last year.)	
Visitors' fund	\$109.00

DONATIONS 1924

A gift of one book from Mrs. E. A. DeWager.
Nobody—from Mr. E. M. MacRae.
A gift of eight books from Mrs. Bertha B. Davis.
Mayflower Descendant, 13 vols.—from Mrs. E. A. Dewager.
 in memory of Charles B. Snow.
Early Candlelight stories from Mrs. Ross E. Moffett.
A gift of 11 books from Miss Frances Gifford.
The Secret Service, Field, Dungeon and Escape.
Life of Pres. McKinley and Queen Victoria—from Miss
 Angie Bennett.
A gift of 6 books from Miss Isabel G. Dodd.
Paul the Dauntless—from Mrs. E. F. Deland.
The House of Peril—from Mrs. Max Bohm.
New England Aviators, 1914-1918.
The Friendly Stars—from Mr. J. L. Hutchinson.
Mass. Society Sons of the American Revolution, 1923—
 from the Society.
The Tomb of Tut-Ankh-Amen—from Dr. Henry Mottet.
Cape Cod in Poetry—from J. F. and F. H. Crowell.
The Constitution of the United States.
Man and Superman—from Mr. Charles Greene.
National Geographic Magazine—from Mr. E. N. Paine.
Theosophical Path.
The Nation.
Our Dumb Animals.

LIST OF JURORS

Allen, George M.	Merchant
Alves, Frank S. Jr.	Machinist
Atkins, Charles A.	Janitor
Atwood, Frank N.	Fisherman
Baker, Benjamin A.	Baggage Master
Boatman, William	Clerk
Brown, Obidiah	Carpenter
Butler, Joseph H.	Laborer
Cashman, Walter G.	Mason
Chapman, Benjamin R.	Manufacturer
Clark, Harry	Insurance Agent
Days, Frank A., Jr.	Contractor
Dennis, John	Mgr. S. O. of N. Y.
DeRiggs, Charles E.	Laborer
Eastman, Harry L.	Hotel Prop.
Enos, Frank A.	Mgr. Texas Co.
Enos, Joseph	Clerk
Freeman, Alpheus I.	Merchant
Higgins, Charles A.	Retired
Higgins, Merle H.	Lumber Dealer
Hill, Jared W.	Clerk
Hudson, George W.	Barber
Jason, Justin F.	Clerk
Jennings, Richard A.	Plumber
Kelley, Levi A.	Fisherman
Lopes, Antone	Foreman
Lopes, Thomas J.	Clerk

Law, Louis A.	Merchant
Lovell, George B.	Plumber
Matheson, Angus S.	Clerk
Marshall, Antone, Jr.	Merchant
McKenzie, Lawrence N.	Merchant
Marsh, Stephen	Retired
Nickerson, Charles E.	Merchant
Nickerson, Theodore S.	Merchant
Patrick, Arthur C.	Clerk
Potter, Frank E.	Hotel Prop.
Rich, Edwin W.	Janitor
Roderick, Frank L.	Merchant
Rogers, Frank A.	Taxi Driver
Rogers, Jesse D.	Merchant
Snow, Clarence M.	Blacksmith
Snow, Louis M.	Merchant
Slade, Richmond E.	Retired
Stiff, Walter G.	Merchant
Taylor, William W.	Merchant
Watson, Horace S.	Clerk
Young, Henry H.	Merchant

JURORS DRAWN IN 1924

Atkins, Frank K.	Merchant
Avellar, Antone J.	Machinist
Corea, William J.	Retired
Davis, John	Foreman
Dearborn, Fred H.	Merchant
Francis, Manuel J.	Laborer
Hill, Franklin E.	Retired
Higgins, Lloyd H.	Laborer
Miller, George F., Jr.	Clerk
Patrick, Joseph	Merchant
Rogers, George	Merchant

Report of Visiting Nurse Association

To the Honorable Board of Selectmen:

The Visiting Nurse Association submits the following report of Nursing Service for the year ending December 31, 1924:

Nursing visits	2065
Infant welfare	302
Pre-natal	104
Tuberculosis	6
Child welfare	51
Follow-up	247
Friendly	259
Other	302
	<hr/>
	3336

Number of patients visited	345
Obstetric cases	64
Pre-natal cases	32
Free work (nursing visits)	123

BERTHA E. BRIGHAM, R. N.,
For the Executive Board,
INA SMALL SNOW,
Secretary.

Report of Water Commissioners

To the Citizens of Provincetown:

Your board of Water Commissioners submit the following report for the year ending December 31st, 1924:

Total water pumped, 1924	127,940,624 gals.
Largest week, July 13th-20th	3,990,000 gals.
Largest day, August 5th	587,500 gals.
Smallest week, February 17th-24th	1,461,100 gals.
Smallest day, November 5th	166,112 gals.

Expenditures	
January 1924, overdraft	\$5,306.32
Expense	11,816.63
Abatements	73.50
Balance on hand	3,867.40
	<hr/>
	\$21,063.85

Receipts	
Appropriations,	
February, 1924	\$2,500.00
April, 1924	2,806.32
Water Rates	15,557.53
Transfer from New Wells	200.00
	<hr/>
	\$21,063.85

Accounts receivable \$879.85

PUMPING STATION

Engineers	\$2,700.00
Coal	2,106.60
W. D. Garrett & Co.	13.85
L. D. Rogers	5.00
Allen & Allen	23.42
Thomas Welsh	15.00
John A. Francis	34.18
Worthington Pump Co.	122.52
F. A. Days & Sons	145.71
John Mansville Co.	9.60
W. H. Young	52.73
Town of Truro, Taxes	7.20
C. W. Snow, Wells	73.00
C. M. Snow	24.35
Standard Oil Co.	259.49
Fred Knowles	14.35
J. Frank Small, Engine	85.00
Telephone	45.00
Garlock Packing Co.	74.35
Labor	116.50
Eagle Oil & Supply Co.	379.85
F. E. Hill, expense on Engine	10.00
	<hr/>
	\$6,317.70

GENERAL EXPENSE

Water Commissioners	\$100.00
John A. Dutra, collector	400.00
B. H. Dyer & Co.	19.20
W. H. Young	109.83
Freight and Express	149.99
John A. Dutra	10.00
Howard F. Hopkins	133.29

H. M. Merserve & Co.	3.80
Telephone	30.39
Tilden A. Snow, superintendent	1,200.00
Car hire	720.00
Frank S. Alves	30.15
	<hr/>
	\$2,906.65

SERVICE WORK

Labor	\$1,287.25
W. B. Hubbard & Sons	59.63
Chadwick Lead Co.	11.75
Buffalo Meter Co.	283.80
Thompson Meter Co.	183.23
Antone Francis	3.90
Johnson Washburn Co.	19.34
Union Meter Co.	17.64
Charles J. Jager Co.	21.98
Pittsburgh Meter Co.	309.60
Samuel Marko	5.00
George H. Snell Co.	116.74
W. S. Darley Co.	8.75
Bramon, Dow Co.	20.85
Chapman Valve Co.	14.35
George Caldwell & Co.	30.00
Waldo Bros. & Bond Co.	32.65
Palmer, Mullin Co.	18.28
William H. Gallison Co.	51.83
Walworth Mfg. Co.	95.71
	<hr/>
	\$2,592.28

BONDS AND NOTES OUTSTANDING

New Supply	\$3,000.00	4½ percent due Nov. 1925-1927 inclusive \$1,000.00 each.
	\$20,000.00	4½ percent due Nov. 1928-1937 inclusive \$2,000.00 each.

NEW WELLS

Appropriation		\$2,700.00
May 30th, pipe and fittings	\$142.59	
June 30th, moving sand	434.18	
June 30th, pipe and fittings	1,192.61	
July 31st, fittings	99.63	
August 30th, freight and express	5.27	
November 30th, labor	200.00	
Balance on hand	625.72	
	<hr/>	<hr/>
	\$2,700.	\$2,700.00

FRANKLIN E. HILL,
T. JULIAN LEWIS,
TILDEN A. SNOW,
Commissioners.

REPORT OF HEALTH DEPT.

To the Citizens of Provincetown:

The Board of Health herewith submits its annual report for the year ending Dec. 31, 1924.

The number of cases of contagious diseases reported to the Board of Health this year is decidedly less for the past year. A greater cooperation of the citizens with the Board of Health in maintaining a strict quarantine will help materially in reducing the number of cases of children's diseases.

The third year of rubbish collection has firmly established itself of definite value to the general cleanliness of the town and beaches.

Contagious diseases:

Scarlet Fever	30
Tuberculosis	7
Measles	4
Diphtheria	13
Chicken Pox	5
Ophthalmia Neonatorum	2
Whooping Cough	4

Rubbish Collection:

EXPENDITURES

Chas. E. Baker (Contract)	\$695.00
G. W. Cashman	3.50
E. A. Wheldon	2.35

Provincetown Advocate	4.90
	<hr/>
	\$705.75
Balance	294.25
	<hr/>
	\$1000.00
Appropriation	\$1000.00

GENERAL WORK

EXPENDITURES

E. A. Wheldon	\$285.13
E. W. Smith	222.71
G. W. Cashman	284.21
Westfield Sanitarium	261.14
Barnstable Sanitarium	62.86
B. R. Chapman	100.00
Peter P. Silva	88.00
C. B. Dolge Co.	31.13
Advocate	34.10
N. E. Tel. & Tel. Co.	47.20
Walter Welsh	35.00
B. H. Dyer & Co.	3.90
A. I. Freeman	4.00
James Handy	1.75
Manuel Serpa	2.10
John Lyle	12.32
Fred Godsoe	4.76
Elmer Lewis	5.18
James Caton	.85
Chas. Baker	4.40
Joseph Steele	1.66
W. G. Cashman	7.00
Reuben Freeman	2.40

Joseph Rogers	6.72
John Holway	1.26
Elery Pierce	1.75
G. L. Cashman	15.50
Joseph Viara	3.50
John Burgess	28.00
Wm. Pierce	5.00
	<hr/>
Balance	\$1563.53
	436.47
	<hr/>
	\$2000.00
Appropriation	\$2000.00

Respectfully submitted,

EDWIN A. WHEELLEN, Chairman

EDWIN W. SMITH, Inspector

GEORGE W. CASHMAN, Secretary

Inspection of Milk

To the Board of Health:

Inspections of dairies were made monthly, and all were found in good condition.

Licenses issued 35.

There were no complaints received.

PETER P. SILVA,
Milk Inspector.

Inspection of Slaughtering

To the Board of Health,
Mr. Chairman and Gentlemen:

I submit the following report as Inspector of Slaughtering for 1924.

The following were inspected and passed: 3 calves and 23 hogs.

Respectfully submitted,
BENJAMIN R. CHAPMAN,
Inspector of Slaughtering.

Report of Cemetery Commissioners

To the citizens of Provincetown:

Your Cemetery Commissioners respectfully submit their report for the year ending December 31, 1924.

Expenditures on the Town Cemeteries for the year 1924:

B. H. Dyer & Co.	\$11.04	
William C. Pierce	17.70	
Joseph Simmons	48.38	
John A. Cook	46.00	
A. J. Viera	69.00	
F. A. Days & Sons	95.84	
Higgins Lumber Co.	89.11	
George Watson, labor	27.50	
H. D. Taylor, labor	10.00	
John A. Cook, salary	10.00	
George Watson, salary	10.00	
H. D. Taylor, salary	10.00	\$444.57
	<hr/>	<hr/>
Balance		55.43
Appropriation		\$500.00

CEMETERY TRUST FUND

William C. Pierce	\$60.40
Joseph Simmons	51.00

John A. Cook	19.75	
A. J. Viera	19.50	\$150.65
	<hr/>	

Respectfully submitted,

JOHN H. COOK,
GEO. W. WATSON,
HERSEY D. TAYLOR,
Cemetery Commissioners.

Report of Treasurer of Cemetery Trust Fund

Vote of the Town Februrary 15, 1894

"That the Town Treasurer be authorized to receive the money donated to the town for the care of Cemetery Lots, not less than twenty-five dollars."

Name	When Rece'd	Amt. of Deposit	Accrued Interest to Oct. 1, 1924	Payments 1924	Condition Oct. 1, 1924
Francis Godfrey	1879	\$50.00	\$2.50	\$2.50	\$50.00
Nancy Handley	1893	500.00	22.50		522.50
James Emery	1893	200.00	9.00	9.00	200.00
Richard E. Nickerson	1894	300.00	18.00	12.00	306.00
Benjamin Small	1897	375.00	36.16	20.75	390.41
Mary Stidd	1897	100.00	5.00	5.00	100.00
William A. Atkins	1898	500.00	41.50	17.00	524.50
Henry J. Lancy	1898	500.00	143.80	20.00	623.80
Philip S. Rich	1898	100.00	5.00	5.00	100.00
John Nickerson	1899	500.00	149.45	16.00	633.45
Eben S. Smith and Philip Cook	1915	91.83			
	1914	100.00	33.89	7.25	418.47
.....	1898	200.00			
Nehemiah Nickerson	1899	200.00	12.50	7.50	205.00
Amelia O. Rich	1920	250.00			
Amelia O. Rich	1900	50.00	18.00	12.00	306.00
Charlotte M. Weeks	1900	200.00	58.50	6.00	252.50
Millie W. Young	1900	600.00	177.93	25.00	752.93
Seth Smith	1901	300.00			
Seth Smith	1914	100.00	28.00	15.00	413.00

Stephen Mott	1902	300.00	31.88	13.50	318.38
Eliza L. Atkins	1903	200.00	49.00	6.00	243.00
John W. Atwood	1903	250.00	12.00	10.75	251.25
Francis Nickerson	1904	400.00	113.40	21.00	492.40
Annie L. Hooten	1904	100.00	8.50	5.00	103.50
Reuben Snow	1904	300.00	21.30	12.00	309.30
Stephen Nickerson	1904	300.00	50.00	13.00	337.00
Thomas Lothrop	1905	400.00	24.00	16.00	408.00
Joshua Nickerson	1905	150.00	21.00	6.00	165.00
Edward C. Burt	1905	300.00	30.40	12.00	318.40
Sarah B. Freeman	1906	500.00	25.83	11.00	514.83
Urania T. Atwood	1906	300.00	13.50	2.00	311.50
Solomon D. Nickerson	1907	200.00	145.16		345.16
Addison Nickerson	1907	300.00	19.00	12.00	307.00
Caleb D. Smith	1907	200.00	11.00		211.00
John McIntosh	1908	150.00	15.50	6.00	159.50
Rich and Small	1908	300.00	46.00	11.00	335.00
Josiah T. Summer	1908	200.00	28.15	6.50	221.65
Alexander McKenzie	1908	200.00	12.50	7.50	205.00
Franklin Atkins	1908	500.00	81.00	12.00	569.00
Alzina E. Atkins	1908	200.00	51.00	4.00	247.00
Charles B. Snow	1908	300.00	13.50	13.50	300.00
George Allen	1908	300.00	13.50	12.00	301.50
Charles F. Cate	1909	100.00	23.42	3.00	120.42
Eliza W. Cook	1909	100.00	23.42	3.00	120.42
Thomas Lewis	1909	200.00	43.50	15.60	227.90
Adelaide P. Williams	1909	200.00	18.23	12.00	206.33
Josiah F. Small	1909	300.00	13.50	13.50	300.00
Higgins and Holmes	1909	400.00	24.87	17.00	407.87
Edwin C. Mayo	1909	300.00	15.00	13.50	301.50
John B. Bangs	1909	200.00	56.22	6.00	250.22
Lucia A., Julia C. and Angie Knowles	1910	400.00	239.16	22.50	616.66
Mary G. Curran	1910	300.00	16.00	12.50	303.50
Stephen Cook	1910	959.50	98.58	58.00	1000.08
Betsy C. Long	1910	300.00	17.23	13.50	303.73
Charles Nickerson	1911	300.00	31.00	13.00	318.00
Jesse Cook	1911	300.00	28.50	12.00	316.50
Jesse Cook, Jr.	1911	300.00	33.50	12.00	321.50
Dr. Isaiah Whitney	1911	500.00	67.00	16.00	551.00

Prince Freeman	1911	67.00	3.00	3.00	67.00
Ruth E. Small	1911	300.00	29.00	12.00	317.00
Experience L. Dowling	1911	300.00	36.10	15.00	321.10
Seth Nickerson	1912	400.00	18.00		418.00
Benjamin A. Atkins	1912	150.00	9.00	6.00	153.00
Josiah C. Fluker	1912	300.00	15.00	13.50	301.50
William Roberts	1912	300.00	15.00	12.00	303.00
Walter I. Nickerson	1912	300.00	13.50	12.00	301.50
John M. Carnes	1913	300.00	38.18	6.00	332.16
Esther T. Mayo	1913	125.00	7.58	6.00	126.58
Francis Nickerson, Pittsfield	1913	300.00	25.50	13.50	312.00
Isaiah and John Atkins	1913	300.00	15.50	11.00	304.50
Dyer and Ewell	1913	300.00	27.35	12.00	315.35
Lydia A. Maddock	1913	125.00	20.50	6.00	139.50
Zerrie Small	1914	200.00	30.50	6.00	224.50
Hannah Soule	1914	300.00	31.00	11.00	320.00
Gifford and Elder	1914	400.00	18.00	18.00	400.00
John A. Lewis	1914	100.00	44.00		144.00
Thomas A. Weeks	1914	50.00	13.50	2.00	61.50
Richard G. Tarrant	1914	200.00	13.00	6.00	207.00
Annie P. Lewis	1914	400.00	37.23	13.00	424.23
Russell Atkins	1914	400.00	80.98	7.00	473.98
Artemas Paine	1914	300.00	22.50	11.00	311.50
Henry Shortle	1914	300.00	20.25	12.00	308.25
Samuel J. Rich	1915	300.00	34.00	14.00	320.00
Edward J. Kilburn	1915	300.00	19.00	11.00	308.00
Rufus H. Hopkins	1915	200.00	44.50	14.00	330.50
Rufus H. Hopkins	1916	100.00			
Eliza S. Small	1915	100.00	6.50	4.00	102.50
Kelley and Fuller	1915	300.00	19.50	12.00	307.50
Kelley and Hinmann	1915	200.00	9.00	9.00	200.00
Mary S. Fisher	1916	300.00	17.00	15.00	302.00
Rebecca L. Nickerson	1916	500.00	50.00	15.00	535.00
John Bell	1916	300.00	14.00	12.00	302.00
Duncan Matheson	1916	300.00	20.50	13.00	307.50
Jonathan Nickerson	1916	300.00	92.00	7.00	385.00
Enos N. Young	1916	300.00	54.50	10.00	344.50
Enos Nickerson	1916	200.00	18.00		218.00

Daniel W. Atwood	1916	200.00	12.00	8.00	204.00
Mary N. Lewis	1917	200.00	55.00	7.00	248.00
Betsy Cobb	1917	150.00	8.00	6.00	152.00
Thomas Whorf	1917	300.00	21.00	14.50	306.50
Nathaniel Paine	1917	300.00	41.00	14.50	326.50
George DeWolf	1917	175.00	27.23	6.00	196.23
Charles C. Atkins	1918	100.00	19.00		119.00
John C. Heim	1918	100.00	6.00	4.00	102.00
Isaiah Gifford	1918	100.00	22.00	10.00	112.00
Samuel Smith	1918	100.00	9.00		109.00
Georgianna F. Rich	1918	200.00	21.00	7.00	214.00
Silas C. Mott	1919	200.00	19.00	6.00	213.00
David Rich	1919	200.00	18.00	6.00	212.00
James H. Smith	1919	200.00	12.00	8.00	204.00
George W. King	1919	100.00	7.50	4.50	103.00
Bangs A. Lewis	1919	150.00	10.50	5.00	155.50
Joseph E. Weeks	1919	100.00	22.00		122.00
James E. Kelley	1919	250.00	12.00	10.50	251.50
Charles Freeman	1919	100.00	18.00	4.00	114.00
Francis P. Cook	1920	200.00	36.00	5.00	231.00
Isaiah Young	1920	50.00	9.00		59.00
Elisha Cook	1920	200.00	18.00	6.00	212.00
John Marshall	1920	500.00	43.00	14.00	529.00
Helena E. Hodgdon	1920	50.00	4.50	2.00	52.50
Marinda J. Nickerson	1921	1643.00	236.72	32.00	1847.72
Rebecca D. Vinton	1921	200.00	15.50	7.50	208.00
Isaac A. Dyer	1921	200.00	9.00	5.00	204.00
John D. Silva	1921	150.00	6.75		156.75
Atkins N. Cook	1921	300.00	33.50	5.00	328.50
Reuben F. Freeman	1921	300.00	23.50	4.00	319.50
Harvey O. Sparrow	1921	100.00	5.50	5.00	100.50
Andrew Kennedy	1921	300.00	17.50	11.00	306.50
George H. Lewis	1921	200.00	13.00	6.50	206.50
Daniel F. Lewis	1921	300.00	29.50	11.00	318.50
Mary E. Rich	1921	300.00	16.50	12.00	304.50
George H. Marshall	1921	135.00	6.07	6.00	135.07
Philip R. Smith	1922	150.00	6.75	6.00	150.75
Jesse Wiley	1922	100.00	4.62	4.50	100.12
Michael J. Cavanagh	1922	600.00	36.00	20.00	616.00
Thomas S. Taylor	1922	300.00	19.37	11.00	308.37

Emma F. Sears	1922	150.00	8.69	6.00	152.69
Stephen Chapman	1922	150.00	8.00	5.50	152.50
Joshua T. Small	1922	200.00	9.00	9.00	200.00
Josiah Nickerson	1922	100.00	5.00	4.00	101.00
Willis Higgins	1922	150.00	7.00	6.50	150.50
Amasa S. Dyer	1922	100.00	4.50	4.50	100.00
Joseph Manta	1923	300.00	13.50	13.50	300.00
Joseph H. Emery	1923	300.00	14.25	12.00	302.25
Charles E. Johnson	1923	150.00	10.12	6.00	154.12
John D. Adams	1923	300.00	13.50	12.00	301.50
Caleb E. Fisher	1924	500.00	5.62		505.62
William B. Bangs	1924	400.00	13.50	11.00	402.50
Francena Freeman	1924	100.00	3.00		103.00
Joshua and James B. Cook	1924	300.00	9.00	9.00	300.00
Frederick Daggett	1924	400.00	1.30		401.30
Enor N. Atkins	1924	150.00	.35		150.35
Adelaide Silva	1924	300.00			300.00
		<hr/>	<hr/>	<hr/>	<hr/>
		40,196.33	4407.59	1379.55	43224.57

The fund consists of:

Bonds at par	\$36,000.00
Deposit, Seaman's Savings Bank	2,682.11
Deposit, First National Bank	2,180.98
Deposit Town Treasury	1.90
	<hr/>
	\$40,864.99
Less Premium Account	668.66
	<hr/>
	\$40,196.33

The income from the investment of the fund the past year was \$2,302.16. The several accounts were credited with dividends at the rate of four and one-half per cent requiring \$1,745.07, the difference of \$557.09 being added to the premium account.

The unused balances of the several accounts now amount to \$3,028.24, which amount is on deposit in the Seaman's Savings Bank. The interest now amounts to \$337.45.

Respectfully submitted,

GEORGE S. CHAPMAN,
Treasurer.

REPORT OF AUDITOR

The Auditor of Accounts of the Town has examined the Treasurer's Cash Book, Ledger, Account of Cemetery Trust Funds, and Journal; also the accounts of the Water Department and Public Library, and would respectfully submit the following report to be correct from Aug. 1, 1924, to Dec. 31, 1924, as from Jan. 1, 1924, to Aug. 1, 1924, there was a new system of bookkeeping installed which has been audited by the Director of Accounts and reported by him to be correct:

Balance in Town Treasury, December 31, 1923	\$9,687.89	
Receipts for the year	260,802.20	
Paid on approved vouchers	\$266,223.32	\$270,490.09
Balance, December 31, 1924	4,266.77	
		\$270,490.09

TRUST AND INVESTMENT FUNDS

Cash and Securities on hand January 1, 1924	\$48,094.29	
Bequest, July 28, 1924	800.00	
Income, November 30, 1924	1,090.25	
Income, December 31, 1924	258.75	
Bequest, December 31, 1924	1,350.00	
Sale of Lots, December 31, 1924	90.00	
	\$51,683.29	
Brokerage fee on Bond	13.88	
Balance		\$51,669.41

WATER DEPARTMENT

Received from water rates	\$15,557.53
Appropriation February, 1924	2,500.00
Appropriation April, 1924	2,806.32
Transfer from new Wells	200.00
	\$21,063.85
Bills paid by Treasurer	\$17,196.45
Balance on hand	3,867.40
	\$21,063.85

PUBLIC LIBRARY

Appropriation February, 1924	\$800.00
General Fund	121.85
Book Fund	312.81
Dog Fund	230.24
	\$1464.90
Bills paid by Treasurer	1404.49
Balance on hand	\$60.41

CATALOGUE FUND

January 1, 1924	\$903.06
Income for 1924	186.04
Balance, December 31, 1924	\$1089.10

BENJAMIN SMALL FUND

Premium	\$5,000.00
Income to January 1, 1924	168.68
Dividends for 1924	7.65
	<hr/>
Balance, December 31, 1924	\$5,176.33

Respectfully submitted,

MANUEL M. PRADA,
Auditor.

ANNUAL REPORT

OF THE

School Committee

AND

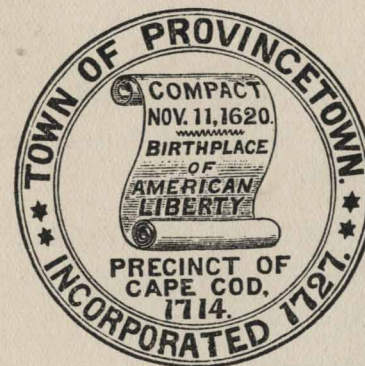
Superintendent of Schools

OF

Provincetown, Mass.

FOR THE

Year Ending December 31, 1924



SCHOOL BOARD

Simeon C. Smith, Chairman	Term expires 1927*
Myrick C. Young, Secretary	Term expires 1926
Frank O. Cass, M.D.	Term expires 1925
Emanuel A. DeWager, D.D.†	

DISTRICT SUPERINTENDENT

Jerome P. Fogwell

SCHOOL PHYSICIAN

Frank O. Cass, M.D.

SCHOOL NURSE (Full Time)

Edith V. Holmes

ATTENDANCE OFFICERS

Raul Matta	Jerome P. Fogwell
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SCHOOL PROPERTY AGENT

Charles A. Atkins

BOARD MEETINGS

Every Wednesday before last Saturday each month at Town Hall, 7:30 P.M.

OFFICE HOURS OF SUPERINTENDENT

School Board Office, Town Hall, Wednesdays and Thursdays, 4:00 to 5:00 o'clock when schools are in session.

* Resigned in August 1924.

† Appointed until Februray 1925 filling vacancy caused by resignation of Professor Smith.

REPORT OF SCHOOL COMMITTEE

FOR YEAR ENDING DEC. 31, 1924.

Nothing very unusual has happened this past year to interrupt the school work—even the winter weather was kind so that few days were lost because of extreme cold.

Co-operation has been the key note so that the work of all concerned has progressed without friction.

The attendance at both High and Grammar School is larger than it has been for years, making it necessary to hold two sessions of the Grammar School.

The High School attendance has fallen off somewhat—and while the present attendance warrants its maintenance, it is hoped that lack of pupils will not cause the closing of this department.

In athletics our boys have done most excellent work—it seems a shame that they have no place for indoor sports during the winter months. Towns much smaller than ours deem it a good investment to furnish a gymnasium where body as well as mind can be trained.

The school has been comparatively free from epidemics, and we can feel well satisfied that scarlet fever did not tie up the work. Much credit is due to the school nurse whose vigilance undoubtedly saved us from a serious epidemic.

We thank the Board of Health for its co-operation in this matter. Right here it may be well to offer an explan-

atory note in reference to the work of the school nurse and school physician. Their work is to safeguard the health of the school—no medicinal remedial agents are used but cases needing medical attention are referred to the family physician through the parent or guardian. Preventative Medicine is superior to curative and for this reason attention is directed for the most part along those lines. It is a regrettable fact that in one or two instances the family doctor has resented it because some defect was reported to the parent that was going unnoticed, and slowly undermining the future welfare of the child—let us all be so broad minded and unselfish that “professional glory” fades away when a human body in its formative period is concerned.

We should feel proud of the musical talent exhibited in our schools—the work of our school orchestra has received very favorable comment. If we have developed in so short a time that which we now have, every effort should be put forth to continue the musical training.

FRANK O. CASS, M.D.,
Chairman pro tem.

Secretary's Financial Report

SCHEDULE A—FREE TEXT BOOKS AND SUPPLIES

(1924)

Appropriation	\$2,500.00
Paid:—	
H. M. Merserve Co.	\$65.92
Literary Digest	2.16
J. L. Hammett Co.	33.10
F. B. & F. P. Goss	5.86

Kenney Bros. & Wolkins	264.49
American Book Co.	11.10
Ginn & Co.	42.91
Mass. Child Labor Comm.	4.00
Silver Burdett Co.	382.95
D. C. Heath & Co.	6.25
The MacMillan Co.	168.97
Allyn & Bacon	8.24
Milton Bradley Co.	129.03
Ginn & Co.	31.76
Literary Digest	3.96
Modern School	77.50
W. M. Welch Mfg. Co.	30.17
Robt. A. Wilcox Co.	10.00
J. L. Hammett Co.	3.61
Literary Digest	3.24
E. B. Estes & Son	8.24
Houghton, Mifflin Co.	32.20
Ginn & Co.	6.25
Literary Digest	5.04
Oliver Ditson Co.	20.64
Carl Fischer	2.45
W. B. Hubbard	7.11
Prov. Advocate	25.70
Masury Young Co.	8.68
H. I. Dallman Co.	68.12
Masury, Young Co.	61.87
Remington Typewriter Co.	25.90
Edward E. Babb Co.	60.52
Oliver Ditson Co.	28.84
Allyn & Bacon	45.00
The Macmillan Co.	7.83
F. B. & F. P. Goss	13.34
Kenney Bros. & Wolkins	266.99

H. M. Welsh Mfg. Co.	3.09	
The MacMillan Co.	22.61	
American Book Co.	32.19	
J. L. Hammett Co.	7.25	
D. C. Heath Co.	21.95	
Houghton, Mifflin Co.	9.24	
Jesse T. Matheson	15.00	
Chas. E. Merrill Co.	18.74	
Allyn & Bacon	39.20	
American Book Co.	13.42	
W. B. Hubbard & Sons	32.57	
Wright & Potter Printing Co.	10.10	
W. B. Hubbard & Sons	48.28	
Public Schools Pub. Co.	18.86	
F. B. & F. P. Goss	12.62	
Provincetown Advocate	4.00	
Scott, Foresman & Co.	9.59	
Balance (unexpended)	201.35	
	<hr/>	<hr/>
	\$2,500.00	\$2,500.00

SCHEDULE (B)

INCIDENTALS AND REPAIRS

(1924)

Appropriation		\$4,300.00*
Paid:—		
Provincetown Light & Power Co.	\$2.10	
New Eng. Tel. & Tel. Co.	3.00	
Carr Brothers	35.40	
W. B. Dunham	8.00	
Water Dept. (Town of Provincetown)	50.00	
Edith V. Holmes	2.00	
J. P. Fogwell	64.50	

Standard Oil Co.	35.88
Ralph Pinkington	14.65
Higgins Lumber Co.	15.33
R. A. Jennings	3.20
W. B. Dunham	5.00
W. B. Hubbard Co.	38.18
J. P. Fogwell	25.72
Edith V. Holmes	7.35
W. B. Dunham	4.00
Frederick Rogers	20.00
Higgins Lumber Co.	30
R. B. Boober	13.93
New Eng. Tel. & Tel. Co.	21.06
Charles E. Baker	12.00
Thomas E. Carr	1.00
Provincetown Light & Power	63.50
New Eng. Tel. & Tel. Co.	3.60
William Costa	6.00
J. B. Holt & Co.	1,181.46
Higgins Lumber Co.	4.09
Edith V. Holmes	4.31
Catherine E. Brown	25.00
J. P. Fogwell	26.00
J. D. Hilliard Co.	2.63
James P. Williams	1.00
Frederick Rogers	27.50
J. D. Hilliard Co.	35.75
B. H. Dyer Co.	3.28
W. B. Dunham	5.00
J. P. Fogwell	8.00
Provincetown Light & Power Co.	2.90
American Rwy. Express Co.	4.60
Nina S. Williams	4.00
B. H. Dyer & Co.	2.66
Chas. E. Baker	5.00

Ramos Brothers	6.00	
W. B. Dunham	12.00	
R. B. Boober	3.80	
New Eng. Tel. & Tel. Co.	3.05	
Higgins Lumber Co.	.70	
J. P. Fogwell	1.65	
Higgins Lumber Co.	215.14	
W. B. Hubbard	208.38	
Chas. N. Smart	6.00	
L. A. Law	.50	
Dorothy Crowell	7.00	
B. H. Dyer & Co.	85.56	
Edwin A. Whelden	22.00	
Oliver MacDonald	70.80	
James E. Atkins	27.48	
W. B. Dunham	4.00	
J. P. Fogwell	5.02	
Provincetown Light & Power Co.	1.10	
New Eng. Tel. & Tel. Co.	7.17	
Carried Forward—	2,486.23	4,300.00

SCHEDULE (B) No. 2.

Brought forward	\$2,486.23	\$4,300.00
Water Dept.	50.00	
Provincetown Light & Power Co.	1.10	
Oliver MacDonald	76.50	
Paige Brothers	3.00	
Anna L. Ramos	23.00	
Pearl Crocker	4.40	
Edwin A. Whelden	6.78	
Chas. E. Baker	45.11	
Cora Silva	23.00	
Mary G. Motta	38.00	

J. P. Fogwell	36.75
Allen & Allen	21.73
B. H. Dyer & Co.	134.21
James E. Atkins	30.33
Higgins Lumber Co.	125.21
John Patrick	18.00
J. P. Fogwell	6.27
L. A. Law	50.00
W. B. Dunham	10.10
Oliver Macdonald	130.20
B. H. Dyer & Co.	46.00
James E. Atkins	3.75
James J. Perry	5.15
Provincetown Light & Power Co.	1.10
Amer. Rwy. Express Co.	4.61
Higgins Lumber.	209.02
New Eng. Tel. & Tel. Co.	20.17
Raul Matta •	7.80
R. B. Boober	1.70
J. L. Young	23.63
E. J. Rivard	42.06
Oliver MacDonald	41.70
Chas. E. Baker	10.00
Raul Matta	1.80
Commissioner of Public Safety	4.00
James E. Atkins	60.82
L. A. Law	50.00
B. H. Dyer & Co.	8.00
Cape Cod Cold Storage Co.	1.45
Allen & Allen	4.73
J. P. Fogwell	6.11
Paige Bros.	.65
Amer. Rwy. Express Co.	2.22
N.Y. N.H. & Hartford	.70

J. D. Hilliard Co.	4.41	
Higgins Lumber Co.	7.14	
W. B. Dunham	9.00	
B. H. Dyer & Co.	6.85	
Geo. E. Rich	5.00	
Oliver MacDonald	3.75	
Raul Matta	15.00	
J. P. Fogwell	19.95	
J. D. Hilliard Co.	30.00	
	<hr/>	<hr/>
Carried forward—	\$3,879.19	\$4,300.00

SCHEDULE (B) No. 3.

Brought forward	\$3,879.19	\$4,300.00
Allen & Allen	.81	
Geo. W. Ellis	13.50	
James E. Atkins	17.62	
J. P. Fogwell	7.01	
Frank Rogers	15.00	
Jesse W. Paine	1.00	
Provincetown Light & Power Co.	6.70	
Paige Bros.	4.65	
Ramos Bros.	8.30	
A. I. Freeman	.85	
J. P. Fogwell	5.47	
W. B. Hubbard	2.67	
Allen & Allen	.90	
J. D. Adams	2.45	
Provincetown Light & Power Co.	14.20	
W. B. Dunham	4.00	
Balance (unexpended)	315.68	
	<hr/>	<hr/>
	\$4,300.00	\$4,300.00

SCHEDULE (C) No. 1.

TEACHERS

R. B. Boober, Principal High School	\$2,380.00
Phebe E. Freeman, Ass't. High School	1,400.00
Florence C. Wilder, Ass't. High School	780.00
Florence E. Foss, Ass't. High School	1,300.00
Ann Featherstone, Ass't. High School	780.00
Marion A. Hunt, Ass't. High School	440.00
Lois H. Curtis, Ass't. High School	480.00
Viola Hobson, Ass't. High School	480.00
Sara Cavanagh, Principal Grammar School	1,200.00
Katherine MacIntyre, Ass't. Grammar School	1,000.00
Nina S. Williams, Ass't. Grammar School	1,000.00
Mertie C. Kelley, Ass't. Grammar School	850.00
Lillian N. Brooks, Grade	850.00
Edith V. King, Grade	850.00
Jennie M. Barton, Grade	850.00
Carrie A. Cowing, Grade	850.00
Miriam Corea, Grade	750.00
Mary Enos, Grade	750.00
Mary Henderson, Grade	750.00
Bessie Corea, Grade	750.00
Helen Silvia, Grade	750.00
Nora Perry, Grade	750.00
Catherine Jason, Grade	750.00
Blanche Holmes, Grade	750.00
Mary Jacobs, Grade	750.00
Virginia Williams, Grade	750.00
Clara L. Watson	750.00
Irene Baker, Grade	450.00
Angie Swett, Grade	450.00

Florence Hudson, Grade	450.00	
Hilda Dennis, Grade	300.00	
Mary Martin, Grade	300.00	
Wilhelmina Cambra, Grade	300.00	
Mary O'Neill, Grade	877.50	
Josephine Patterson, Supervisor of Music	850.00	
		\$27,717.50

SUBSTITUTE TEACHERS

Delphine DeRiggs	\$72.25	
Anna M. Rogers	47.12	
Mary Cambra Silva	63.75	
Edith Wolff	7.50	
Mary Sparrow	30.00	
Annabel McQuarrie	13.50	
Nallie Law	12.75	
Cecelia Swartz	7.50	
		\$254.37

JANITORS

Charles H. Nickerson, High School	1,040.00	
Raul Matta, Bradford and Conant St.	836.00	
Edwin Whelden, Eastern	415.00	
Mrs. Leroy Crocker, Johnson St.	207.50	
James William, Western	415.00	
Chas. Atkins, Center St. (also general mechanic)	1,560.00	
		\$4,473.50

TRUANT OFFICER

Raul Matta	200.00	
Raul Matta, delivering supplies	60.00	
		\$260.00

SCHEDULE (C) No. 2.

FUEL

F. A. Days & Sons	190.00	
F. K. Atkins	965.23	
J. D. Hilliard Co.	549.74	
		\$1,704.97

SALARIES

School Committee	\$225.00	
School Physician (F. O. Cass, M.D.)	250.00	
Superintendent (Jerome P. Fogwell)	2,379.96	
		\$2,854.96

SUNDRIES

Raul Matta	\$190.50	
Frederick Rogers	5.00	
Chas. Nickerson	20.00	
M. C. Young	125.00	
		\$340.50

Appropriation		\$38,500.00
Paid—		
Teachers	\$27,717.50	
Substitute teachers	254.37	
Janitors	4,473.50	
Truant Officer	200.00	
Delivering supplies	60.00	
Fuel	1,704.97	
Salaries	2,854.96	
Sundries	340.50	
	<hr/>	
	\$37,605.80	
Balance	894.20	
		\$38,500.00

SCHEDULE (D)

SCHOOL NURSE

Appropriation		\$1,500.00
Paid—		
	\$1,500.00	
	<hr/>	
		\$1,500.00

SCHEDULE (E)

EVENING SCHOOLS

Appropriation		\$1,500.00
Paid:—		
Teachers		
Jerome P. Fogwell	\$330.00	
Catherine Jason	207.00	
Mary Henderson	180.00	

Mary Jacobs	21.00	
Helen Silvia	207.00	
	<hr/>	
	\$945.00	\$945.00
Chas. Nickerson (Janitor)	\$69.00	
Raul Matta (Truant Officer)	69.00	
	<hr/>	
	\$138.00	
Balance (unexpended)	417.00	
	<hr/>	
	\$1,500.00	\$1,500.00

SPECIAL APPROPRIATION

Paid:—

J. D. Hilliard Co.	\$794.14
Remington Typewriter Co.	18.00
Ginn & Co.	102.67
Wright & Potter Printing Co.	22.26
H. A. Davis (Cromptroller)	84.66
Holden Patent Book Cover Co.	33.25
D. C. Heath Co.	100.63
J. L. Hammett Co.	35.00
J. C. Winton Co.	27.00
Educational Pub. Co.	4.00
W. B. Hubbard	2.06
Phonographic Inst.	1.33
Frontic Press	10.50
American Book Co.	31.23
Carl Fischer	2.05
F. B. & F. P. Goss	9.89
L. E. Knott App. Co.	55.05
Advocate	4.00
Est. W. B. Bangs	35.50
Ralph Pinkington	14.65

J. P. Fogwell	4.67
W. B. Dunham	6.75
Edith V. Holmes	7.25
Ramos Brothers	6.75
Higgins Lumber Co.	2.07
J. J. Perry	26.45
American Express Co.	5.96
James E. Atkins	364.95
Higgins Lumber Co.	26.70
	<hr/>
	\$1,844.62

RECAPITULATION

Appropriation :	
Text Books and supplies	\$2,500.00
Incidentals and repairs	4,300.00
Public Schools	38,500.00
School Nurse	1,500.00
Evening School	1,500.00
Special appropriation for 1923	1,844.62
	<hr/>
	\$50,144.62
Paid:—	
As per Schedule (A)	\$2,298.56
As per Schedule (B)	3,984.32
As per Schedule (C)	37,605.80
As per Schedule (D)	1,500.00
As per Schedule (E)	1,083.00
Special Appropriation (1923)	1,844.62
	<hr/>
	\$48,316.39
Balance (unexpended) (A)	\$201.35
Balance (unexpended) (B)	315.68

Balance (unexpended) (C)	894.20
Balance (unexpended) (E)	417.00
	<hr/>
	\$1,828.23
	<hr/>
	\$50,144.62

ESTIMATES 1925

Public Schools	\$41,500.00
Evening School	1,200.00
Free Text books and supplies	2,500.00
Incidental and Repairs	3,000.00
School Nurse	1,500.00
	<hr/>
	\$49,700.00

Respectfully submitted,

E. A. DeWAGER, Chairman.
M. C. YOUNG,
FRANK O. CASS,
School Committee.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Committee and Citizens of Provincetown:

I submit herewith my fourth annual report showing the organization of and the attendance in the school system from the High School through the Elementary Schools. The reports of the Principal of the High School, Music Supervisor, and the School Physician and Nurse are included.

THE HIGH SCHOOL

The affect of the Outline of Study placed in the Grades nearly four years ago and the value of the change made from nine to eight grades in the elementary schools, at the same time, shows in the increased attendance in the high school. The school has its largest enrollment. It is a pleasure to school officials to know that the "human element" is acknowledged in the school system— though a certain standardization of attainment must always be required. The schools are for the youth of the community and formalism Spartan severity have no place in a modern curriculum. The high school aims to guide and direct its charges for complete citizenship for their own good and the country's welfare.

The large entering class in September made it necessary that two additional rooms be allotted to the High School. This had been foreseen and planned for during the school

year 1923. In order to avoid heavy expense and burden to the taxpayers the Seventh Grade rooms in the Grammar School were given to the Principal of the High School and the double session plan installed in the Grammar School. The Seventh Grade pupils now attend the afternoon session. The plan is working successfully. It is a well known fact that about forty per cent of the school population of America is on part time. These children of the Seventh Grade however are practically on full time as is the Eighth Grade in the morning.

The High School is now on a real, efficient, working basis. The old English room is now the Commercial Room, the small Commercial Room has been renovated into an office for the Principal. The large Seventh Grade room is used as the Freshman Session room in charge of Mrs. Foss. The smaller room downstairs makes an excellent recitation room. The congestion is relieved.

Deputy Commissioner Frank P. Morse, High School Division, of the State Board of Education, visited the school last Spring and suggested immediate relief. The school in its present quarters can easily take care of an enrollment of two hundred or more students. Mr. Morse also suggested the engagement of extra teachers for the High School. Under financial circumstances only one teacher was added to the faculty in September. Relief in the Romance Language department is necessary.

The new teachers, whose names are listed herein, are doing excellent work. They are thoroughly prepared for their chosen profession and are earnest and industrious in effort and application.

The Curriculum of the High School has been enlarged and answers fully the requirements of a Standard A High School. It may be necessary to engage another instructor to HOLD Standard A however.

The Text Book situation in the High School has also been improved during the year to a great extent. The school is well supplied with modern up-to-date texts although more are needed and can be supplied in 1925.

Modern education has accepted the Junior High School as a sound and efficient factor. It has won its place in the public schools of the country. It is my opinion that a Junior High School with its attendant activities must soon be placed in Provincetown Schools if we are to progress with other towns in the education of our young people. A start has been made, in the Departmental Instruction of our present grammar grades. It's but a step to the Junior High School—providing the Vocational and Domestic Science work is placed in the Course of Study. It would not entail too great an expense. Classes in Economics for girls, under the U. S. Department of Agriculture and State College at Amherst Co-operating, have been successfully conducted for several years. Unfortunately the boys have been neglected. The Cape Cod Farm Bureau has also been an active agent in the work. Mrs. William Dunham and Mrs. Katherine Manuel deserve the thanks of parents for their efficient work in the above activity.

Under High School Student management, directed by members of the faculty, an excellent School Paper is now being published. An appreciative group listen to the High School Orchestra at Assemblies. The orchestra played at the State Teachers' Institute held in Orleans last April. Several well presented operettas have been given during the last year. Dr. MacMillan, Arctic Explorer, addressed the students giving all a profitable hour. Other speakers gave interesting addresses—among them local men interested in school affairs.

Professor Simeon C. Smith, Chairman of the School Committee, generously donated a large number of valuable

books to the School library. The students, faculty and school committee, thank him. Dr. Eaton has also kindly given several sets of valuable books and four fine, framed pictures to the school. He also is thanked by all. The library is now catalogued and has a fine collection of reference material.

Baseball and football teams have represented the High School and the coach and players deserve much credit for the fine spirit of sportmanship shown in all the contests. The girls have basket-ball to interest them. Without accommodation for indoor basket-ball, however, the boys are unable to engage in the sport and the girls are sadly handicapped. Winter is long and a large gap exists at present in athletics—between baseball and football seasons. Such a gap tends to—and does upset—much of the proper school spirit created by clean sport. Idleness and lack of interest creates mischief. I sincerely hope that a hall will be provided for basketball.

I am glad again to thank in this report the men of the town who have so splendidly helped the high school boys and their coach, Mr. Bubar, in building up the athletic teams. To Messrs. Rogers, Taylor and Adams especially are thanks due. Such co-operation is "half the battle". Clean athletics, especially football, have life values of inestimable worth.

A general summing up of the condition of the High School is obtained when I state that the school is now a typical example of the average, normal, American high School. Nothing is perfect of course. It is encouraging however to be able to report fine progress.

THE ELEMENTARY SCHOOLS

The Course of Study placed several years ago in the Elementary Schools is beginning to bear fruit. The entering

class of the high school this year is doing very good work, according to report of the high school principal. The advantage in such an Outline of Study, or Curriculum, lies in the advice given to teachers on subjects to be taught during the year, the work of advancing according to the mental coefficients of her pupils and not in set, formalistic strides. This directing does not kill the initiative of either teacher or pupil, but assures instruction in the various subjects that is necessary for the understanding and educational progress of the pupil. Educational aims are thus worked out and educational efforts directed toward definite attainment. A system without a method is never an efficient one and only those who would succeed under any circumstances receive much benefit. The "mass" is neglected.

School books and other material suitable for use in Conjunction with the Outline have been purchased for the grades as our finances allowed during the past three years. Text-books are in fair condition and I hope that the coming year will see still more improvement in the material. Many books are still needed particularly in Grades 3-7 inclusive.

Each grade room has its weekly exhibit of work accomplished by the children. Parents could encourage teacher and child if they visited the schools. The schools of Provincetown have very few visitors. As a result the children seem to feel that only teacher and the superintendent and committee are really interested in the classes. I have no doubt that if parents dropped in for a few minutes of observation that our schools would be more efficient in every way. No invitation is necessary since the schools belong to parents. The teachers of the schools of Provincetown are a hard working, conscientious group, and will gladly welcome such co-operation from parents. It ought to be interesting for an adult to visit rooms in which he, or she, once sought for information, and sat with boyhood.

or girlhood, playmates. Dr. MacMillan pointed with joy to the seat he once "owned" in the High School.

The Special Room on Johnson Street held a fine exhibit of basketry and whittling in June. Mrs. O'Neill deserves commendation for her patience and whole-hearted interest in the pupils of her class. This room fills a great need in the town and pupils show already the value of such special instruction.

Under the able leadership of Doctor Cass and Miss Holmes, the school nurse, health instruction, nutrition aids, and general health projects are conducted in the schools. A general "Health Assembly" was held last spring at the Town Hall and the parents showed their appreciation by filling the auditorium. Meetings of teachers were held each month under direction of Miss Thelma Beal, County Agent, U. S. Dep't. of Agriculture. Miss Beal has affected much in her leadership in Nutrition work in the Public Schools. We are sorry she is called to another state.

The new law required Physical Record Sheets call for a detailed examination of pupils. Such an examination has been made and advice given parents when necessary. Milk and Graham crackers have been served in the schools below the High School during the past year to those who desired this morning luncheon and could afford to pay the small amount or actual cost of the food. Great good has resulted to these "milk drinkers". It is too bad however that every child cannot have this luncheon. Very often those who do not need it especially are the ones who can afford it—while the "needy ones" go without. I will be glad to hear from individuals, or societies, who might help in this project.

The classes in English and Grade Instruction for illiterates conducted three evenings each week for a period of nearly six months were very successful. Sessions begin

in November and end in April. An enrollment of seventy with an average attendance of fifty was very gratifying. A banquet was held at Marshall's Cafe at the close of the sessions. Nearly one hundred enjoyed the occasion. Two of the class received citizenship papers during the spring session. In the Grade Room ordinary primary and grammar school subjects are emphasized and pupils are taught respect for law and order.

BUILDINGS

Adhering to our fixed policy we have during the summer of 1924 repaired and painted thoroughly the inside of the Eastern School. Four buildings are now in fine interior condition. In fact all children in the schools are housed comfortably for the first time in the history of these schools. This last statement is undebatable.

Fences have been placed around the Eastern, Western and Conant School Houses. These fences are of strong, simple construction. At the Western School the falling of two trees made the construction of a bulkhead and fence immediately necessary. A simple but practical bulkhead to hold the earth in place was built at a very low cost.

The out houses at the Conant Street School for years have been a menace to the health of children. The necessary sanitary improvement was made during the summer. The ceilings and top walls of this building when painted will complete the refinishing of this building.

Besides these "big jobs" many other repairs on roofs, furnaces, etc., have been affected that are needed when old buildings are in use. School Agent Atkins and Raul Matta deserve commendation for they did most of the work. Every school yard except the High, Center, and Conant Schools, need attention. Surface needs hardening and if

possible some trees planted. Trees will be planted on High School grounds in the spring in order to break the barren aspect of the wind swept hill.

CLOSING

During the summer Professor Simeon C. Smith, Chairman of the School Board resigned his "post." School officials, the superintendent of schools, teachers, and parents regret deeply Mr. Smith's withdrawal. Because of continued absence from town Professor Smith felt he could not fill the position in the proper manner.

Professor Smith's service to the children of Provincetown has been of the highest type. With his excellent record as an Educator, and his high standard as a gentleman, his advice and direction has forwarded the progress of the community in great measure. Even under great personal sorrow, through the loss of his dear ones, he never forgot the children of the town. He is the proper type of manhood and American citizen. The love and respect of the community is his. Dr. E. A. DeWager was appointed to fill the vacancy and will be a valuable member of the Board.

With the town's acceptance of the State System of Bookkeeping, etc., the financial accounts of the School Department means much more additional work on the part of the Secretary and Superintendent's Clerk. Mr. Myrick C. Young has faithfully conducted this department and is to be complimented for efficiency and patience in the extra work entailed.

I am particularly pleased with the work of the High School Principal, Mr. Bubar, and his associates. Mr. Bubar took charge three years ago. The high school was, in my opinion, entirely disorganized and undisciplined. The only redeeming feature of the school was Miss Freeman's unswerving devotion and loyalty. Through earnest endeavor

and ability the Principal has changed conditions. The School is today an institution in which we may feel confidence and pride. Committee, superintendent, and teachers have co-operated to bring about this desired result but it is to the "man on the job" that real credit belongs and to his loyal teachers of the past three years.

I wish to commend highly at this time the faithful years of service given the High School by Miss Phoebe Freeman. Knowing the school as she does, better than anybody, she has been a very valuable instructor and keeper of records. The town can never pay her adequately for service through the years.

The schools have other faithful servants toiling in the Vineyard. Many grade teachers deserve the thanks and appreciation of the community.

It has been a pleasure to serve under the School Committee. The Citizens of the town have been friendly and courteous.

Respectfully submitted,

JEROME P. FOGWELL,
Superintendent of Schools.

Report of Principal of High School

Mr. Jerome P. Fogwell,
Superintendent of Schools,
Provincetown, Mass.

Dear Sir:

At your request I am again submitting my annual report as Principal of the Provincetown High School.

In the beginning I would say that in my estimation the school is in the best condition in every sense of the word that it has been during my principalship. We have for the first time adequate room for our students. The addition of an extra member to the faculty, necessitated by the largest entering class ever coming into the school, has enabled us to operate smaller classes and also to give more variety to our curriculum. These changes have given us a much more efficient school system with resultant benefits to both teachers and pupils.

During the past year the school has been the recipient of many gifts of books, magazines, pictures, etc., from citizens of the town which goes to show that they are taking a healthy interest in the school and its needs.

Athletics during the past year have been successfully operated. Many more students than formerly have participated in them. The girls formed an outdoor basketball team last spring and, under the guidance of the assistant teachers, have now developed a real team. Practice will

be discontinued during the winter months but plans have already been formed for continuing with the game next spring.

The baseball team won five of the seven games played last spring. The only team which defeated them was the team that later won the championship of the Cape. In football the school made quite a reputation for itself this year, and, by virtue of its overwhelming victories over the other Cape teams, has been acknowledged as the champion of the League. The boys deserve much credit for their victories, all of which they won by clean, hard playing. Many thanks are again due the parents and friends who have let their cars to the team this year. There is no town on the Cape or in Massachusetts, for that matter, that supports its school teams better than does Provincetown.

Football is an ideal game for the boy of high school age. It takes him out into the open and teaches him to play hard but fair, to be a fighter, to carry on in the face of defeat, and above all it gives him courage tempered with self-confidence, all good American virtues.

The high school orchestra organized last year now occupies an important position in the school's activities, and is serving to interest the students in keeping up their study of music. They have given some very pleasing exhibitions during the past year and are showing prospects of a promising future.

The student magazine "The Long Pointer," so successfully published last year, will again be issued this year but the printing will be done by the pupils themselves.

A word concerning the members of the Class of 1924 would not be amiss in this report, I think. Thirteen of a class of twenty-five are continuing their education in higher institutions of learning. Of these four are representing us

at Boston University, University of Minnesota, Annapolis, and at Harvard, and, furthermore, encouraging reports are coming from all of them. Provincetown should be proud that her young people have the ambition and spunk to go out into the world and make good.

The ancient conception of the high school as being merely a developer of scholarship has been discarded by the educational leaders of today. They now believe that high ideals are of the first importance in the training and development of the individual. Scholarship, skill, efficiency, manhood, and character are the ideals which we must hold before our young people and the high school that seeks to give only intellectual training falls short of its great civic aim. It can never justify claims to public recognition and support on the contention that it makes for abstract scholarship, unless its claims rest upon social co-operation, civic efficiency, and perpetuation of democratic ideals. May Provincetown High School ever foster these ideals and may her sons and daughters ever be true to them.

I take this opportunity to commend you and the School Board for the excellent corps of assistant teachers you have given the school this year. A finer lot of enthusiastic and conscientious workers would be hard to find in any school.

In closing I wish again to express my sincere thanks for the support and helpful assistance you have given me this year.

Respectfully submitted,

RALEIGH B. BUBAR,

Report of Music Supervisor

Provincetown, Mass., Dec. 19, 1924.

Mr. Jerome P. Fogwell, Superintendent of Schools,
Provincetown, Mass.

My Dear Mr. Fogwell,

In looking over the past year's work in the schools, I think it can truthfully be said, that the music course has held a very important place.

The grades held to the course of study outlined for them but I would suggest that the old music books be replaced with new ones.

Last spring a music memory contest was given to the sixth grades which proved both interesting and educational.

A year ago a High School Orchestra was organized with a membership of fourteen, meeting twice a week outside of school hours.

At the convention held at Orleans last April the orchestra was invited to play which they did in a very creditable manner.

"Princess Chrysanthemum," a musical play was given in November which netted us two hundred and twenty-nine dollars. This will purchase orchestral instruments to be loaned to pupils while attending High School.

Respectfully Yours,

JOSEPHINE PATTERSON,
Supervisor of Music.

Report of School Physician and School Nurse

Mr. Jerome P. Fogwell, Superintendent of Schools,
Provincetown, Mass.

Dear Sir:

We wish to submit our third annual joint report as School Physician and School Nurse.

The routine work of the past school year which included school visits, physical examinations and follow-up work, has varied little from that of the previous two years.

The nutrition classes which were started last year under the direction of Miss Beal of the Farm Bureau have been continued this year. In June a meeting was held in Town Hall, when each school demonstrated through health play, exercises and music, the lessons learned about proper foods, sleep and play. Last spring milk and graham crackers were furnished to the pupils at cost. This has become a part of the school routine. 14% of the pupils in the first six grades are 10% or more underweight this year, a decrease of 3% over last year's number. Those pupils are weighed each month; the weight is recorded on a chart kept in the school room and a report is sent home to the parents.

It is encouraging to see the progress in oral hygiene which is especially noticeable in the sixth, seventh and eighth grades.

Several eye clinics in charge of Dr. Sternburg of Boston, were held in Hyannis this fall. The opportunity of attending these clinics was open to our schools, and nineteen pupils were examined.

School Visits	309
Treatments in school	23
Inspection of pediculosis	2,907
Consultation with pupils	21
Home visits	488
Hygienic talks	43
Symptoms of defective teeth	275
Symptoms of cardiac trouble	5
Corrective tonsil work	23
Corrective dental work	205
Corrective vision work	31
Trips to dentist with pupils	19
Pupils examined by Dr. Wagner	21

We wish to thank you and the School Board for your support and co-operation.

Respectfully submitted,

FRANK O. CASS, M.D.
EDITH V. HOLMES.

Report of Attendance Officer

Mr. Jerome P. Fogwell, Superintendent of Schools,
Provincetown, Mass.

Dear Sir:

I wish to submit my first annual report as Attendance Officer for the schools of this town for the school year 1924.

Number of Investigations	209
Number of Truants Returned	71
Number of Truants Not Returned	8
Number of cases no shoes nor clothes	34
Cases with other good reasons for absence	28
Cases out of town	7
Absent on account of sickness	58
Cases leaving school	3
Total	209

Respectfully submitted,

RAUL MATTA,
Attendance Officer.

TEACHERS OF PROVINCETOWN SCHOOLS FOR SCHOOL YEAR ENDING
JUNE 21, 1924

Teachers	Where Educated	Total Enrollment	Terms taught before	Weeks taught	Salary per week	Average Membership	Average Attendance	Per cent Attendance
HIGH SCHOOL								
*Raleigh B. Bubar	Bates College	143	8	40	\$57.50	132	127	96
Phebe E. Freeman	Salem College		113	40	35.00			
Florence C. Wilder	Smith College		6	40	32.50			
Anne M. Featherstone	Bry. & Stratton		12	40	32.50			
Florence E. Foss	Radcliff College		2	20	32.50			
Agnes S. Bidwell	Smith College		0	20	30.00			
GRAMMAR SCHOOL								
*Sara A. Cavanagh 8†	Plymouth (N. H.) Nor.	43	134	40	\$30.00	39	37	95
Nina S. Williams 7	Hyannis Normal	47	73	40	25.00	44	41	94
Myrtie A. Kelly 7	Hyannis Normal†	48	52	40	21.25	44	41	94
Katherine I. McIntyre 8	Hyannis Normal	40	70	40	25.00	36	34	94
GOVERNOR BRADFORD SCHOOL								
*Lillian N. Brooks 6	Hyannis Normal†	26	100	40	\$21.25	25	24	97
Miriam Corea 4	Hyannis Normal	40	37	40	18.75	38	35	92
Irene Baker 2	Providence Normal†	33	76	40	18.75	31	29	93
Angie M. Swett 1	Bridgewater Normal	30	28	40	18.75	27	25	91

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TEACHERS OF PROVINCETOWN SCHOOLS FOR SCHOOL YEAR ENDING
JUNE 21, 1924

CONANT STREET SCHOOL								
Katherine B. Jason 6	Hyannis Normal	32	12	40	\$18.75	30	28	93
Nora Perry 5	Hyannis Normal	25	8	40	18.75	24	22	94
CENTER SCHOOL								
*Edith M. King 6	Hyannis Normal	31	34	40	\$21.25	29	28	97
Mary C. Enos 4	Hyannis Normal	32	58	40	18.75	31	30	97
Virginia B. Williams 4	Bridgewater Normal	30	37	40	18.75	29	27	93
Florence E. Hudson 1	Hyannis Normal†	34	40	40	18.75	33	31	95
EASTERN SCHOOL								
*Jennie M. Barton 5	Worcester Normal	36	72	40	\$21.25	35	34	96
Mary H. Henderson 3	Hyannis Normal	41	12	40	18.75	38	36	95
Blanche A. Holmes 2	Hyannis Normal†	36	112	40	21.25	33	31	94
Mary J. Jacobs 1	Hyannis Normal	30	19	40	18.75	28	26	94
WESTERN SCHOOL								
Clara L. Watson 5	Hyannis Normal†	31	12	40	\$18.75	29	28	94
*Carrie A. Cowing 3	Normal Training School	40	118	40	21.75	39	37	94
Helen M. Sylvia 2	Hyannis School	29	28	40	18.75	27	26	95
Bessie E. Corea 1	Hyannis Normal	28	27	40	18.75	23	20	91
SPECIAL ROOM								
Mary A. O'Neil	Hyannis Normal	16	6	40	\$22.50	15	13	95
MUSIC SUPERVISOR								
Josephine A. Patterson	Northampton Sum. Sch.		22	40	\$21.50			
† Attended without graduating								
† Indicates grade taught								
* Indicates grade taught								

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CENSUS OF SCHOOL CHILDREN

Boys between ages 5 and 7	110
Girls between ages 5 and 7	112
Boys between ages 7 and 14	204
Girls between ages 7 and 14	244
Boys between ages 14 and 16	113
Girls between ages 14 and 16	122
Total number of boys	427
Total number of girls	478
Total number of boys and girls	905

STATISTICS FOR SCHOOL YEAR 1923-1924

Total enrollment	921
Average membership	860
Average attendance	817
Per cent of attendance	94
Number enrolled between 5 and 7	222
Number enrolled 7 and 14	448
Number enrolled between 14 and 16	235
Number enrolled over 16	16

REPORT OF SIGHT AND HEARING TEST

School	No. Examined	No. Defective Sight	No. Defective Hearing	No. Parents Notified
High School	160	17	1	18
Governor Bradford Center	129	12	2	14
Conant	123	10	0	10
Eastern	54	2	0	2
Western	129	13	1	14
Grammar	108	13	0	13
Special	158	22	2	24
	14	4	1	5
Totals	875	93	7	100

SCHOOL CALENDAR FOR THE YEAR 1925

Winter Term: 14 weeks, December 29, 1924 to April 4, 1925.
 Spring Term: 10 weeks, April 13, 1924 to June 20, 1925.
 Fall Term: 16 weeks, September 9, 1924 to Dec. 24, 1925.

SCHOOL HOLIDAYS FOR 1925

January 1, New Year's Day.
 February 22, Washington's Birthday.
 April 19, Patriot's Day.
 May 30, Memorial Day.
 July 4, Independence Day.
 September 7, Labor Day.
 October 12, Columbus Day.
 November 27, Thanksgiving Day.
 November 28, Day following Thanksgiving.
 December 25, Christmas Day.

Commencement Exercises of the Provincetown High School

THURSDAY, JUNE 19, 1924

AT EIGHT O'CLOCK

PROGRAM

Selections	High School Orchestra
March	Orchestra
Invocation	Rev. W. D. Hamilton
Chorus—"The Forest Dance"	Arthur B. Targett High School Girls
Essay—"Salutatory"	Eleanor Carolyn Snow
Class History	Clarence Matheson Bowley
a Overture, J. S. Zamecnik	Orchestra
b To A Wild Rose, Edward MacDonald	Orchestra
Essay—"Commercial Studies and Their Value"	Helen Annette Thomas
Oration—"The Japanese Exclusion Bill"	Joseph Crowell Loring
a Song of the Armorer George B. Nevin	Chorus

b Good-night Kjerulf	Chorus
Oration—"The Relation of Chemistry to Medicine"	James Benjamin Allen
Valedictory	Adelaide Elizabeth Gibbs
Presentation of Diplomas	Mr. Simeon C. Smith, Chairman of School Board
Creole Love Song, Edgar B. Smith	Chorus
Benediction	Rev. W. D. Hamilton
Selections	Orchestra

CLASS ODE

We gather now to bid a fond adieu
For memories dear we'll think of you
Through smiles and tears, through hopes and fears
We'll think of our P. H. S.
And our hearts will yearn as our memories turn
To our good old P. H. S.
To teachers kind and classmates dear
We bid farewell with hearts of cheer,
And though we part with a sadder heart
We'll think of our P. H. S.
And our hearts will swell as with joys we tell
Of our good old P. H. S.

CLASS ROLL

James Benjamin Allen	Clarence Francis Costa
Walter Eugene Avellar	Adelaide Elizabeth Gibbs
Edith Irene Avila	Josephine Frances Jacobs
Clarence Matheson Bowley	Annie Elizabeth Lopes
Marion Veronica Cabral	Joseph Crowell Loring

Joseph Ezebio Macara	Ruth Marshall Simmons
Clarice Grace Matheson	Eleanor Carolyn Snow
Donald Whitfield Mears	Stanley Cook Snow
Cyril Tarvis Patrick	Helen Annette Thomas
Frances Elizabeth Perry	Irene Elizabeth Tibbetts
Grace Pfeiffer	Lillian Rose Souza
Almena Evangeline Rogers	William Almeida White

CLASS MOTTO

Vouloir C'est Pouvoir—Where There's a Will,
There's a Way

CLASS COLORS

Orange and Black

FACULTY

Raleigh B. Bubar, Principal

Phebe E. Freeman	Florence C. Wilder
Ann M. Featherstone	Mrs. Florence E. Foss

MUSICAL DIRECTOR

Mrs. Josephine Patterson

SUPERINTENDENT

Jerome P. Fogwell

SCHOOL COMMITTEE

Simeon C. Smith, Chairman

Frank O. Cass, M.D. Myrick C. Young

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