

1923

Annual Report of the Municipal Officers of the Town of Poland Maine For the year Ending February 17th 1923

Poland (Me.)

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ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF THE
TOWN OF
POLAND, MAINE

For the Year Ending February 17th

1923

MERRILL & WEBBER COMPANY, Printers and Bookbinders.
AUBURN, MAINE

109133

ANNUAL REPORT
OF
Selectmen, Assessors and Overseers of the Poor
For the Year Ending Feb. 17, 1923

Real Estate, resident,	\$640,485 00
Real Estate, non-resident,	283,145 00
	<hr/>
Total real estate,	\$953,630 00
Personal estate, resident,	\$160,367 00
Personal estate, non-resident,	45,895 00
	<hr/>
	\$206,262 00
	<hr/>
Grand total,	\$1,159,892 00

Kinds and value of Personal Property

Live Stock	No.	Value
Horses,	320	\$32,555 00
Colts, 3 to 4 years,	3	275 00
Colts, 2 to 3 years,	1	100 00
Colts, under 2 years,	7	240 00
Cows,	696	29,790 00
Oxen,	20	1,090 00
Three years old,	74	2,735 00
Two years old,	143	4,555 00
Swine over 10 in No.	199	3,582 00
		<hr/>
		\$74,922 00

Exempt Live Stock

Live Stock	No.	Value
1 year old,	112	\$1,680 00
Swine,	62	1,116 00

All Other Kinds of Personal Property

Money at Interest,		\$5,000 00
Stock in Trade,		29,540 00
Small Boats,		1,375 00
Lumber,		8,075 00
Carriages,		1,500 00
Automobiles,	182	46,350 00
Musical Instruments,	60	6,025 00
Furniture,		21,000 00
Material in Stock,		3,000 00
Portable Mills,		1,600 00
Machinery not taxed as Real Estate,		7,875 00
		<hr/>
Total,		\$131,340 00
Live Stock brought forward,		\$74,922 00
		<hr/>
Total amount personal property,		\$206,262 00

RATE OF TAXATION

\$30.00 an \$1,000.00. Poll Tax, \$3.00. No. of Polls taxed 461. Collector's commission \$.01 on \$1.00.

Agreeable to warrants from State and County Treasurer and a certificate from the Town Clerk we have assessed upon the Polls and Estates the following sums.

State Tax,	\$7,420 46
County Tax,	1,977 73
	<hr/>
	\$ 9,398 19

VOTED BY TOWN MARCH 13, 1922

Common Schools,	\$ 6,500 00
Text books,	300 00
Repairs of school property,	900 00
Tuition, High School,	600 00
Graduation,	50 00
Town officers salary,	1,000 00
Roads and bridges,	5,000 00
Snow bills,	2,500 00
Support of poor,	2,000 00
Collector's Commission and abatements,	600 00
A. A. Dwinal Post, G. A. R.	25 00
Contingent,	500 00
State Road,	732 00
Repairs of Town Buildings,	300 00
Maintenance of State Aid Road,	1,000 00
Tripp City culvert,	200 00
Empire Road towards Ex. Grange Hall,	500 00
Road near E. E. Durgins,	500 00
Long swamp,	500 00
School Board,	38 00
	<hr/>
Total,	\$23,737 00
State Tax,	\$ 7,420 46
County Tax,	1,977 73
Overlay,	1,656 76
Poll Tax,	1,383 00
Supplemental Tax,	179 55
Voted by Town,	23,737 00
	<hr/>
Total commitment to collector,	\$36,354 50
Received from collector,	\$35,731 51
Uncollected,	111 75
Abatements,	373 35

Tax deeds bid in by Town,	137 89
	<hr/>
Total,	\$36,354 50

COLLECTOR'S ABATEMENTS AND COMMISSION

Appropriated,	\$600 00
A. B. Grant, commission,	\$363 36
Abatements,	370 35
	<hr/> \$ 733 71
Overdrawn,	<hr/> \$133 71

UNPAID TAXES, 1921

Due from A. B. Grant

Frank Libby,	\$ 3 00
G. E. Tripp,	3 80
	<hr/>
Total,	\$6 80

DUE FROM TAX DEEDS

Fred Thurston, 1915,	\$ 5 62
Fred Thurston, 1919,	4 80
Fred Thurston, 1920,	4 80
Fred Thurston, 1921,	6 00
Fred Thurston, 1922,	6 00
Herman Haskell, 1918,	15 00
Herman Haskell, 1920,	7 50
Herman Haskell, 1921,	6 45
Herman Haskell, 1922,	7 50
Henry Brown, Heirs, 1920,	2 40
Henry Brown, Heirs, 1921,	2 06
Henry Brown, Heirs, 1922,	2 40
C. F. Gould, 1913,	16 87
John Pulsifer, Jr., 1913,	16 87

John Pulsifer, Jr., 1914,	15 80
T. Barbrick, 1914,	4 71
Roy McCleary, 1921	49 47
	<hr/>
	\$ 174 35

SOLD FOR TAXES, 1922

Non-Resident

Chas. E. Allen,	\$ 4 50
Henry Brown, Heirs,	2 40
E. A. Harris,	30 00
Herman Haskell,	7 50
Mrs. Fred Hoit,	3 00
Elmer Jordan,	6 00
C. W. Meserve,	16 50
Fred Thurston,	6 00

Resident

C. B. Campbell,	2 25
W. C. Frank,	33 00
Maurice Reed,	1 50
G. E. Tripp,	6 75
	<hr/>
	\$119 40

UNPAID TAXES, 1922

John Bragdon,	\$ 3 00
C. B. Campbell,	6 00
Fred Edwards,	4 50
G. L. Frank,	6 00
M. T. Frank,	6 00
W. C. Frank,	28 50
Clinton Fields,	3 75
George Galant,	4 50

James Hasey,	4 20
Frank Libby,	3 00
Abel Pulkkinen,	21 30
Leander Perkins,	3 00
John Pulsifer, Jr.,	3 00
H. G. Rideout,	3 00
Wm. Strout,	3 00
Arthur Strout,	3 00
G. E. Tripp,	3 00
Maurice Reed,	3 00
	<hr/>
	\$111 75

CONTINGENT

Cr.

Appropriation,	\$ 500 00
Railroad and telegraph tax,	256 26
Overlay in assessing,	1,656 76
Interest on deposit,	108 08
Received from tax deeds,	154 26
Rent, Town Hall,	15 00
Received from state tax on bank stock,	532 24
Received from Hiram Ricker & Sons,	197 20
Supplemental tax,	179 55
Error in checking account prior to 1921,	118 00
	<hr/>
	\$ 3,717 35

Dr.

Geo. P. Pulsifer, salary board of health,	\$ 23 00
Mrs. C. E. Chipman, copying boundries,	30 00
Loring, Short & Harmon,	2 20

Jordan & Jordan,	43 98
Geo. E. Chipman, salary Board of Health,	14 00
R. Moore, express on reports,	1 07
C. C. Mitchell, postage and express,	6 35
Loring, Short and Harmon,	16 13
Frank Woodman, posting notices,	3 00
Newell White, dog licenses,	1 75
Central Maine Power Co.,	2 70
C. C. Mitchell, postage and recording,	3 98
F. L. Mayberry, cash paid,	15 57
W. C. Frank, cash paid,	12 10
Loring, Short & Harmon, collector's books,	3 50
Harvey Gledhill & Huskins, insur- ance,	119 90
W. and S. E. Gurney, mdse. for J. W. Boothby,	2 04
J. W. Boothby, freight and carting on weights,	6 29
Burroughs Adding Machine Co.,	94
Merrill & Webber, printing town report,	131 20
Central Maine Power Co.,	1 26
Frank E. Woodman, collecting dog tax,	11 85
Central Maine Power Co.,	70
J. W. Boothby, freight,	3 96
F. L. Strout, ballot clerk,	4 00
C. E. Storer, printing,	6 50
Merrill & Webber, voting lists,	21 35
Central Maine Power Co.,	3 34
Mrs. Ansel Harris, ballot clerk,	4 00
A. F. Chipman, ballot clerk,	4 00
Central Maine Power Co.,	2 35
F. L. Mayberry, cash paid,	11 33

Hiram Ricker & Sons,	216 79
Central Maine Power Co.,	2 17
H. C. Felker, cash paid,	12 75
Almon Waterhouse, ballot clerk,	4 00
Forest Strout, ballot clerk,	4 00
H. H. Hay & Sons, chemicals Board of Health,	9 85
A. F. Chipman, gate tender,	4 00
Mfg. National Bank, interest,	31 94
Central Maine Power Co.,	6 04
York County Mutual Fire Insur- ance Co.,	25 20
H. H. Hay & Sons, chemicals, Board of Health,	3 69
F. L. Mayberry, cash paid,	13 02
Frank Woodman, Fire Warden,	6 00
Central Maine Power Co.,	3 43
Starkey & Toner, flags,	16 00
Harvey Gledhill & Huskins Co., in- surance,	73 21
Central Maine Power Co.,	4 33
B. A. Carpenter, election clerk,	4 00
Alvie Strout, election clerk,	8 00
Lewiston Daily Sun, ad.,	11 55
Frank Woodman, setting glass,	75
A. F. Grant,	65
Dr. H. R. Farris, reporting births and deaths,	2 50
Dr. C. B. Rankin, reporting births and deaths,	1 25
Dr. W. B. Haskell, reporting births and deaths,	4 00
Dr. R. A. Goodwin, reporting births and deaths,	50
Dr. W. W. Bolster, reporting births and deaths,	50

Dr. C. A. McColister, reporting births and deaths,	1 50	
Dr. C. H. Tobie, reporting births and deaths,	75	
Central Maine Power Co.,	3 47	
Geo. E. Chipman, Board of Health,	8 00	
Geo. Walker, fitting wood, Town Hall,	4 00	
Merrill & Denning, stamp,	1 00	
Harriet M. Spiller,	12 80	
F. L. Currier, gate tender,	4 00	
H. C. Felker, cash paid,	6 92	
F. L. Mayberry, cash paid,	11 22	
Mrs. C. E. Chipman, ballot clerk and copying,	14 00	
		<hr/>
Total,		\$1,052 12
Contingent,		3,717 35
		<hr/>
Unexpended,		\$2,665 23

TOWN OFFICERS

W. C. Frank,	\$189 50	
F. L. Mayberry,	220 00	
H. C. Felker,	118 00	
C. C. Mitchell, Clerk and Treasurer,	176 55	
Harriet M. Spiller,	203 30	
		<hr/>
		\$ 907 35
Appropriated,		1,000 00
		<hr/>
Unexpended,		\$92 65

SCHOOL BOARD

Appropriation,		\$30 00
J. G. Davis, salary 1921,	\$10 00	

Mary Chipman, 1921,	10 00	
	<hr/>	\$ 20 00
Unexpended,		<hr/>
		\$10 00

MEMORIAL DAY

Appropriation,	\$ 25 00
A. A. Dwinal Post, G. A. R.	25 00

REPORT OF OVERSEERS OF POOR

A. W. HACKETT FUND

Interest on Hackett Fund, 1922,	\$645 34	
Unexpended interest, 1921,	2 32	
	\$	647 66
Alton Berry,	\$199 53	
Vernet Winslow,	75 65	
Algernon Cox,	15 00	
Enoch Cobb,	15 81	
Blanch Chesnelle,	61 50	
George Lewis, children,	63 34	
	\$	430 83
Unexpended,		\$216 83

TOWN FARM

Mr. and Mrs. Thompson have been engaged for the coming year.

We are well pleased with the management of the farm for the past year and feel that they are the right people for the place.

Inmates on the farm during the year Sarah Winslow, Maggie Alexander and Angie Cobb.

TOWN FARM

Dr.

2 Horses,	\$ 400 00	
5 Cows,	300 00	

1-2 year old,	45 00
1 Bull,	50 00
8 tons hay,	200 00
58 Hens,	92 00
Grain on hand,	21 50
Provisions and groceries,	164 90
F. N. Thompson, salary,	550 00
F. N. Thompson, 2-2 year olds,	60 00
Leon Carl, incubator,	20 00
E. C. Jordan, groceries,	335 10
Casco Farmers Union,	1,001 78
F. L. Mayberry, 4 cows,	275 00
W. P. Boyker, 1 horse,	100 00
Leon McKnight, mowing machine,	75 00
Poland Telephone Co.,	29 75
G. W. Coffin, supplies,	7 78
Mrs. F. N. Thompson, clothing, Maggie Alexander,	13 80
M. F. Burnham, smith work,	37 75
C. L. Brooks, smith work,	6 25
G. V. Mills, labor with corn planter,	3 00
V. P. Waterhouse, insurance,	8 50
R. F. Tufts, fertilizer and wagon,	46 50
Mrs. F. N. Thompson, supplies,	7 32
Chas. Capitain, hog,	30 00
Stevens Tank and Tower Co.,	2 72
A. B. Cobb, labor,	24 00
J. W. Penney and Sons,	5 07
Haskell Implement and Seed Co.,	3 10
P. R. Jordan,	75
W. A. Scribner, supplies,	7 66
W. R. Harris, repair work,	43 42
A. J. Weston Co., supplies,	61 75
F. J. Barton, standing grass,	20 00
W. W. Huston, labor,	72 00
M. L. Mills, fertilizer,	25 00

Frank Sawyer, smith work,	9 25	
John McCormick, labor,	15 00	
Merrill & Denning,	2 85	
Frank Woodman, labor,	10 00	
Joe Burk,	37 50	
Repairs on farm machinery,	50 00	
John Bragdon, labor,	68 00	
J. F. Strout, smith work,	5 00	
Gerald Young, labor,	45 00	
E. A. Libby, lumber and sawing,	126 12	
Myron Strout, sawing wood,	16 50	
Roland Hanseom Jr., labor,	18 75	
Clifford Waterhouse, labor filling silo,	28 00	
Hiram Ricker & Sons, manure spreader and supplies,	47 42	
J. B. Ham Co., grain,	33 10	
A. F. Grant, supplies,	16 80	
Norris Hanseom, labor,	10 00	
Harold Hanseom, labor,	10 00	
F. N. Thompson, cash paid,	15 79	
C. H. Mills, labor,	12 75	
Total,		\$4,724 23

TOWN FARM

Cr.

3 Horses,	\$400 00
12 Cows,	900 00
1 Bull,	90 00
1 Hog,	45 00
10 Tons Hay,	180 00
75 Hens,	131 25
Grain on hand,	15 00
Provisions and groceries,	79 29

Milk sold,	879 30	
Sweet corn,	88 89	
Stock and produce sold and team work,	697 41	
Board of Geo. Perkins,	270 00	
Board of Geo Howe,	91 25	
Paid for silo,	167 00	
Hen house,	138 00	
Mowing machine,	75 00	
School wagon,	25 00	
Manure spreader,	35 00	
Incubator,	20 00	
Due from E. L. Haines, hauling ice,	28 00	
		\$4,355 39
		<hr/>
Balance against Farm,		\$368 84

SUPPORT OF POOR OFF FARM

Appropriation,		\$2,000 00
L. D. Strout,	\$276 21	
Elmer Walker, family,	407 40	
Clarence Bonney, family, 1921,	111 46	
Clarence Bonney, family, 1922,	76 74	
George Lewis, wife,	90 00	
Colby Berry, family,	384 07	
W. B. Haskell M. D., Town Dr.,	60 00	
J. J. Tripp, family,	8 98	
Mrs. Chester Strout, funeral ex- penses,	112 00	
Dependent children,	383 01	
		<hr/>
Total cost of Poor off Farm,		\$1,909 87
		<hr/>
Unexpended,		\$90 13

DEPENDENT SOLDIERS

George Walker,	\$ 77 73	
Funeral expenses, W. M. Gammon,	100 00	
Funeral expenses, John Harper,	100 00	
Funeral expenses, Wm. Bridgham,	100 00	
	<hr/>	
	\$ 377 73	
Funeral expenses allowed by state,	300 00	
	<hr/>	
		\$ 77 73
		<hr/>
Unexpended balance,		\$12 40
Appropriation for repairs on Town buildings,		\$300 00
A. M. Thurlow, shingling Town House,	\$36 50	
E. C. Jordan, nails,	2 97	
E. A. Libby, shingles,	51 70	
Hiram Ricker & Sons, painting Town Farm buildings,	229 40	
Smith and Rumery, flooring for Town Farm kitchen,	47 12	
M. L. Mills, labor,	18 00	
	<hr/>	
		\$ 385 69
		300 00
		<hr/>
Overdrawn,		\$85 69

We would recommend the following appropriations for 1923:

Roads and bridges,	\$4,000 00
Common road patrol,	1,000 00
Snow bills,	3,000 00
Collector's commission and abatements,	600 00
Support of Poor,	2,000 00

Contingent,	100 00
Maintenance of State Aid Road,	1,000 00
Town officers salary,	1,000 00

Respectfully submitted,

F. L. MAYBERRY

H. C. FELKER

Selectmen of Poland.

ROAD COMMISSIONER'S REPORT

COMMON ROADS

Cr.

V. E. Winslow,	\$ 233 83
R. G. Verrill,	145 14
Lester Strout,	208 50
J. H. Chaplin,	237 48
P. R. Everett,	17 50
Charles Chipman, boarding team,	14 60
Silas Strout,	195 25
E. R. Ridley,	12 00
R. Cobb,	227 13
C. M. Blair,	262 50
Roy Winslow,	425 50
G. B. Andrews,	708 00
F. O. Emery,	692 50
H. W. Perkins,	10 00
H. R. Perkins,	19 80
R. P. Yeaton, horseshoeing,	29 50
W. G. Bridgham, cutting bushes,	4 80
Mrs. E. M. Strout, boarding team,	33 00
Clarence Keene,	3 00
Dr. Inglis, attending horses,	16 84
A. R. Winslow,	11 75
E. W. Smith,	25 12
Wendall Strout,	3 00
Walter R. Herrick,	9 60
Elmer Tripp, cutting bushes,	6 15
Byron Strout,	3 00
W. R. Harris, repairing harness,	21 50

R. L. Harlow,	7 50
M. F. Burnham, clay for third class,	40 25
N. E. Road Machine Co.,	10 50
Lawrence Wescott, cutting bushes,	12 00
D. C. Strout, cutting bushes,	41 25
J. G. Lewis,	6 00
Wm. Tripp, cutting bushes,	60 50
Arthur Strout,	5 50
Wade & Dunton, cart spring,	2 00
H. B. Andrews,	23 00
N. T. Cobb, cutting bushes,	19 25
Paul Courture, cutting bushes,	19 25
F. N. Thompson,	14 00
Mrs. Levi Stone, boarding team,	20 75
George Kendall,	1 50
C. W. Durgin,	13 80
Arthur Peterson,	39 00
M. J. Whittier,	50
Jennie Emery, boarding team,	82 00
C. E. Asbury, cutting bushes,	33 92
Nelson Bennett, cutting bushes,	152 94
R. Moore, express and plow point,	11 21
George Record, for gravel,	20 00
N. E. Metal Co., culvert,	14 40
E. A. Libby, lumber,	34 82
Mrs. F. P. Megquier, hay and straw,	97 21
New England Road Machine Co.,	410 50
Forest Strout,	3 50
Bailey Bros.,	46 30
Ralph Brackett, road work,	10 00
T. Marcotte, horseshoeing,	69 00
F. N. Thompson,	46 25
Jennie Emery, hay and straw,	110 00
R. Moore, freight,	16 23
Levi Stone,	17 00
W. R. Harris, repairing harness,	15 04

Elmer Tripp,	26 22
Geo. E. Chipman, cutting bushes,	10 00
C. W. Sawyer, cutting bushes,	2 75
D. B. Hodgkins,	5 14
Mrs. A. R. Bunker, hay and straw,	57 90
V. R. Jordan, repairs for well,	39 12
C. D. Ansten and others,	80 50
Roy McCleary,	44 42
G. R. Hunnewell, dynamite,	22 61
H. C. Felker,	11 00
Wade & Dunton, repairing wheel,	6 01
L. Wescott,	2 22
F. C. Wescott,	4 88
Fred Cobb,	92 75
W. H. Storer, smith work,	143 06
H. Ricker & Sons,	32 48
Levi Stone,	18 79
Millard Lane, cutting bushes,	3 60
C. L. Everett,	15 05
L. O. Grant,	26 25
A. E. Hodgkins,	8 67
State Highway Com., rental for tents,	10 00
Arthur Strout,	9 03
M. J. Ayer, cutting bushes,	12 00
E. C. Roach, hay,	73 00
Casco Farmers Union, grain,	719 17
Traffic signs,	6 00
The Berger M'f'g. Co., culverts,	137 90
Arthur F. Grant,	4 68
A. J. Weston & Co., repairs,	40 71
H. E. Hanscome,	7 50
E. C. Jordan,	214 01
Patrol,	809 70
	<hr/> \$ 7,803 98
Dr.	
Appropriation,	\$5,000 00

Patrol,	1,000 00	
Town team, snow work,	420 00	
Town team, work on Long Swamp,	77 00	
Town team, work on Harris Hill road,	80 50	
Town team, work on Bailey's swamp road,	68 00	
Town team, work on Rib Swamp Swamp highway contract,	78 00	
Town team, work on third class road,	151 10	
Town team, work on State road,	161 16	
Town team, hauling ice for H. Rick- er & Sons,	42 00	
Town team, hauling ice for Summit Spring,	14 00	
Town team, hauling wood for Hollis Thurlow,	15 00	
Town team, hauling grain, A. E. Hodgkins,	27 60	
Town team, hauling ice and other things,	21 43	
Town team, hauling ice for Sum- mit Spring,	56 00	
Town team, hauling lumber for Warren Cole,	24 50	
State Highway Com., 4 machine blades,	40 00	
Check from State Highway Com.,	45 25	
Received from State for team work,	44 62	
		<hr/>
Total,		\$7,349 96
		<hr/>
Overdrawn,		\$454 02

SNOW WORK

J. H. Chaplin,	\$27 00
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V. R. Everett,	19 00
E. R. Ridley,	25 50
R. Cobb,	33 00
Roy Winslow,	57 00
G. B. Andrews,	230 00
F. O. Emery,	225 75
B. F. Barker,	6 00
H. W. Bailey,	7 50
Frank Nason,	6 00
C. W. Durgin,	3 00
Arthur Peterson,	24 00
E. A. Libby, boards,	59 07
Mrs. F. V. Megquier,	19 27
E. W. Chipman,	22 65
F. N. Thompson,	1 32
C. H. Mills,	24 00
Ralph Strout,	15 33
Silas Strout,	13 65
Chester Strout,	15 99
Arthur Haskell,	15 50
R. J. Rideout,	4 77
Henry St Clare,	6 76
V. E. Tenney,	11 39
F. E. Thurlow,	3 00
E. W. Megquier,	11 33
Lindon Jackson,	3 00
James Colony,	3 00
Arthur Ward,	21 50
D. B. Hodgkins,	1 95
Frank Chesnal,	2 50
Frank Strout,	7 00
W. P. Berry,	87 16
C. S. Pulsifer and others,	84 50
L. B. Whittier,	22 00
Chas. H. Tripp,	17 12
Lester Strout,	4 75

Roy McCleary,	292 20
Edwin Seammon,	11 68
H. C. Felker,	20 12
C. M. Lane,	11 50
L. Wescott,	20 58
F. C. Wescott,	35 38
Geo. Walker,	1 33
W. H. Storer,	20 90
H. Ricker & Sons,	110 71
Levi Stone,	28 35
C. E. Chipman,	42 25
L. O. Grant,	14 25
B. M. Fernald,	22 60
Clarence Strout,	15 18
Alden Chipman,	7 00
W. H. Haskell,	13 53
Freeman Strout,	19 24
Frank Strout,	17 87
John Myers,	11 00
H. G. Berry,	9 00
C. E. Keene,	42 65
Channing Edwards,	34 65
Elwyn Wells,	2 99
I. T. Emery	38 50
W. W. Huston,	35 11
Charles Huston,	39 50
Ernest Tripp,	2 00
F. E. Woodman,	12 00
Chas. Brown,	6 00
C. D. Austin and others,	48 45
Leander Perkins,	3 96
F. D. Edwards,	12 13
C. H. Waterhouse,	25 67
C. M. Blair,	9 50
J. S. Keene,	6 00
E. W. Smith,	30 69

H. F. Barker,	6 00	
E. E. Winslow,	35 25	
Alton Keene,	19 50	
Geo. Gallant,	39 50	
Irving Tripp,	7 50	
Philip Lawrence,	1 65	
Wendall Strout,	4 95	
Wm. Tripp,	3 63	
Elmer Tripp,	48 72	
John Lanberg,	7 32	
Warren Keene,	9 21	
Norris Hanscome,	10 50	
Edwin Farr,	10 50	
R. A. Winslow,	21 00	
Roy Winslow,	36 00	
F. C. Currier,	3 96	
		<hr/>
Total,		\$ 2,481 92
Appropriated,		2,500 00
		<hr/>
Unexpended,		\$18 08

LONG SWAMP

G. B. Andrews,	\$ 48 00
R. Cobb,	31 63
C. M. Blair,	31 50
Arthur Strout,	30 25
J. G. Lewis,	33 00
Chester Strout,	23 38
J. H. Chaplin,	28 88
F. O. Emery,	63 00
A. E. Hodgkins, and team,	57 00
Lester Strout,	33 00
Silas Strout,	30 25
Frank Strout, gravel,	16 20

Town team, work,	77 00	
	<hr/>	
Total,		\$ 503 09
Appropriated,		500 00
		<hr/>
Overdrawn,		\$3 09

HARRIS HILL ROAD

Arthur Strout,	\$ 19 25	
Roy Winslow,	29 00	
G. B. Andrews,	44 00	
R. G. Verrill,	24 75	
E. E. Durgin, gravel,	24 40	
Silas Strout,	24 75	
C. M. Blair,	27 00	
C. W. Durgin,	28 00	
R. L. Harlow,	27 75	
Lester Strout,	27 00	
R. Cobb,	24 75	
J. G. Lewis,	33 00	
J. H. Chaplin,	22 00	
F. O. Emery,	57 75	
Levi Stone, hauling gravel,	6 00	
P. R. Everett,	3 00	
E. C. Jordan, cement,	10 00	
N. E. Metal Co., culverts,	26 40	
Town team, horse work,	80 50	
	<hr/>	
Total,		\$ 539 30
Appropriate,		500 00
		<hr/>
Overdrawn,		\$39 30

BAILEY'S SWAMP ROAD

R. Cobb,	\$ 24 00
C. W. Durgin,	24 00

Paul Couture,	30 00	
Levi Stone, team and gravel,	102 20	
G. B. Andrews,	32 00	
Arthur Peterson,	24 00	
V. R. Everett,	24 00	
Earl Lothrop,	18 00	
F. O. Emery,	42 00	
R. L. Harlow,	24 00	
J. H. Chaplin,	18 00	
Geo. Kendall,	24 00	
Bernard Lothrop,	18 00	
F. S. Strout and team,	49 00	
Town team,	68 00	
		<hr/>
Total,		\$ 521 20
Appropriated,		500 00
		<hr/>
Overdrawn,		\$21 20

THIRD CLASS ROAD

L. O. Grant and team,	\$ 67 00
J. G. Lewis,	37 00
C. M. Blair,	39 00
R. G. Verrill,	16 28
R. L. Harlow,	41 75
Roy Winslow,	3 00
R. Cobb,	56 00
C. W. Durgin,	34 75
Arthur Strout,	13 75
Wendall Strout,	20 51
Arthur Judd,	32 38
Paul Couture,	19 25
Levi Stone and team,	63 00
Lester Strout,	40 00
Forest Strout and team,	100 75
Arthur Peterson,	21 00

Frank Thompson,	7 00	
Town team, work,	151 10	
H. Ricker & Sons, building form,	3 35	
N. E. Metal Co., culvert,	28 60	
E. C. Jordan, cement,	12 00	
J. H. Chaplin,	38 50	
K. B. Kimball,	25 75	
G. B. Andrews,	63 00	
Silas Strout,	52 25	
F. O. Emery,	78 76	
	<hr/>	
Total,		\$ 1,065 73
Received from State,		\$1,065 73

STATE AID ROAD

C. W. Durgin,	\$ 55 50
Wendall Strout,	46 75
Frank Thompson and team,	105 00
Levi Stone and team,	78 00
C. M. Blair,	58 50
Arthur Peterson,	61 50
J. H. Chaplin,	56 37
F. O. Emery,	107 63
P. R. Everett,	6 00
G. B. Andrews,	82 00
Silas Strout,	46 75
R. L. Harlow,	54 37
Paul Courture,	38 50
M. F. Burnham, clay,	35 25
Lester Strout,	47 63
R. Cobb,	57 37
Forest Strout and team,	126 00
H. Ricker & Sons, building forms,	6 12
E. C. Jordan, cement,	16 00

Town team, work,	161 16	
	<hr/>	
Total,		\$ 1,246 40
Received from State,		1,246 40

EVERETT ROAD

Roy Winslow,	\$ 6 00	
C. M. Blair,	18 00	
J. H. Chaplin,	5 50	
J. G. Lewis,	18 00	
Silas Strout,	16 50	
Lester Strout,	18 00	
C. W. Durgin,	6 00	
G. B. Andrews,	24 00	
P. R. Everett,	3 00	
R. Cobb,	16 50	
R. L. Harlow,	3 00	
Arthur Strout,	13 75	
R. G. Verrill,	16 50	
Levi Stone, hauling gravel,	1 50	
N. E. Metal Co.,	20 70	
F. O. Emery,	31 50	
	<hr/>	
Total,		\$ 218 45
Unexpended from, 1921,		171 40
		<hr/>
Overdrawn,		\$47 05

RIB SWAMP BRIDGE

J. H. Chaplin,	\$ 35 38
Silas Strout,	26 13
Ed Kelley, Carborundum brick,	2 75
C. W. Durgin,	57 75
L. O. Grant and team,	54 00
J. G. Lewis,	15 00

Levi Stone,	18 00	
Arthur Peterson,	13 50	
Frank Thompson,	7 00	
R. G. Verrill,	29 13	
Roy Winslow,	10 50	
C. M. Blair,	46 00	
R. F. Harlow,	38 13	
F. O. Emery,	91 89	
Paul Courture,	16 50	
Geo. Lane, cement mixer,	24 00	
Lester Strout,	39 00	
Wendall Strout,	22 26	
Arthur Judd,	12 63	
Forest Strout and team,	31 50	
M. A. Chipman,	4 50	
N. B. Decoster, posts,	8 00	
R. Cobb,	26 13	
K. B. Kimball,	11 00	
G. B. Andrews,	52 00	
Bailey Bros., gas and oil,	1 50	
State Highway Com., steel, 1,639 lbs.	49 17	
H. Ricker & Sons, forms and labor,	249 43	
H. Ricker & Sons, freight on crushed stone,	33 60	
Maine & N. H. Granite Co., crushed stone,	59 20	
E. C. Jordan, cement and supplies,	173 71	
H. Ricker & Sons, railing for bridge,	40 75	
E. A. Libby, plank and paint,	25 92	
Horse work, Town team,	78 00	
		<hr/>
Cost,		\$ 1403 96
Amount expended by town,		\$1,310 70
Appropriated by town,		200 00
		<hr/>
Overdrawn,		\$1,110 70

This bridge was built by joint fund of State, county and town at a total of \$2,912.82.

The town's share being 45% or \$1,310.70. The town contracted and built the bridge receiving from the State \$2,683.66. The cost of building by the town was \$1,403.96 giving a profit to the town of \$1,279.70.

Respectfully submitted,

F. O. EMERY,
Road Commissioner.

REPORT OF TREASURER

Ending February 17, 1923

Credits

Balance from February 15, 1922,	\$3,003 94
Interest, checking account,	108 08
Hiram Ricker & Sons, interest on bonds,	250 00
Excelsior Grange, interest on note,	108 77
Excelsior Grange, paid on note,	550 00
City of Lewiston, interest on bonds,	60 00
Town of Caseo, tuition,	137 70
Mrs. R. G. Verrill, refund,	15 40
Borrowed, Hackett fund,	3,700 00
J. M. Hasey, Fred Thurston tax deeds,	61 94
C. C. Mitchell, dog license,	164 15
Manufacturers National Bank, loan,	2,000 00
I. Leven, paid on mortgage,	50 00
Maine Central R. R., refund,	60
Hall rent,	15 00
Reimbursed, State Aid,	156 00
Reimbursed, State account Geo. Howe,	50 52
P. R. Jordan, refund,	70
Hiram Ricker & Sons, account Rib Swamp Bridge,	197 20
Reimbursed State burial of soldiers,	300 00
Interest, Hackett fund,	97 07
Town of Minot, tuition,	416 06
Credits, Town Farm,	2,026 85
Credits, State acc't. team etc.,	4,313 60
Receipts, Town team,	1,595 99
State tax on bank stock,	532 24

A. B. Grant, 1921 tax,	154 26
A. B. Grant, 1922 tax,	35,734 51
State, school fund,	3,772 77
R. R. and Tel., tax,	256 26
Contingent fund,	118 00
	<hr/>
	\$59,947 61

Debits

Selectmens orders,	\$43,123 32
State tax,	7,420 46
County tax,	1,977 73
State aid,	156 00
Dog tax,	164 00
State acc't Rib Swamp Bridge,	1,125 00
State patrolled road,	809 70
Balance in treasury, Feb. 17, 1923,	5,171 40
	<hr/>
	\$59,947 61

C. C. MITCHELL, Treasurer.

A. W. HACKETT FUND

To Bank book, 9138,	\$ 500 00	
Bank book, 9139,	4,290 27	
City of Lewiston, bonds,	1,000 00	
Hiram Ricker & Sons, bonds,	5,000 00	
Excelsior Grange, note,	1,600 00	
	<hr/>	
	\$12,390 57	\$12,390 27

LANE CEMETERY FUND

To Bank book, 1895,	\$118 99	
Bank book, 28116,	48 09	
Bank book, 28417,	152 08	
	<hr/>	
	\$319 16	\$319 16

WHITE OAK HILL CEMETERY FUND

	Dr.	Cr.
To Bank book, 45637	\$594 62	\$594 62

ANNETTE M. BROWN FUND

To Bank book, 3650,	\$354 48	\$354 48
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C. C. MITCHELL, Treas.

REPORT OF BOARD OF HEALTH AND HEALTH OFFICER

Poland, Maine, February 23, 1923.

To the Citizens of Poland:

In submitting the annual report of the Board of Health for the past year will say that the number of cases reported are, one of Influenza, two of Pneumonia, four of Typhoid Fever and five of Scarlet Fever, also one nuisance case.

Where disinfection was necessary it has been thoroughly and promptly done. We have also sent a number of samples of water to the State Laboratory of Hygiene at Augusta for analysis.

Respectfully submitted,

GEORGE P. PULSIFER,
Health Officer.

GEORGE P. PULSIFER,
ROGER L. GOWELL,
GEORGE E. CHIPMAN,
Board of Health.

REPORT OF J. W. BOOTHBY
SEALER OF WEIGHTS AND MEASURES

Poland, Maine, February 16, 1923

	Tested	Adjusted	Condemned
No. of Scales,	75	3	2
No. of Weights,	145		
No. of Liquid Measures,	18		
Dry Measures,	13		
Oil Pumps,	17	2	
Yard Sticks,	8		

Several new scales have been bought the past year to take the place of old scales.

The town will be obliged this year to purchase a five gallon automatic measuring can for testing gasoline pumps.

J. W. BOOTHBY

FIRE COMMISSIONER'S REPORT

Poland, Maine, February 20, 1923

There has been been four fires in this town this year and all of them a total loss.

The Power House at Minot Corner, the cause of this fire is unknown.

The buildings of G. N. Keene, the cause of which is unknown.

The buildings of T. Barbrick was caused by over heated chimney.

The Grist Mill of Bailey Bros., the cause of which is unknown.

F. E. WOODMAN

TOWN CLERK'S REPORT

Number of births recorded,	24
Females,	9
Males,	15
Marriages,	24
Deaths in town,	31
Deaths out of town, interment in town,	18

RECORD OF DEATHS

1922

Jan. 6 Laura S. Strout.
 Jan. 17 Andrew R. Bunker.
 Jan. 25 Enzla J. Bean
 Feb. 13 John Harper.
 Feb. 13 Mary E. Kelly.
 Feb. 26 Thomas J. Strout.
 March 24 Frank Megquire.
 March 27 Elmer J. Millett.
 April 8 Clara Stone.
 April 24 Rebecca A. Davis.
 May 5 William R. Gammon.
 May 17 Infant of Wendall Strout.
 May 22 Harry W. Blair.
 June 13 Daniel A. Tripp.
 June 24 Richard H. Leighton.
 July 11 George H. Martin Jr.
 July 14 John Gilman Davis.
 July 18 Imogene E. Bicknell.
 July 30 Infant of L. H. Rowe.
 Aug. 1 Elizabeth L. Rowe.

- Aug. 26 Helen W. Edwards.
 Sept. 4 Albert E. Bullard.
 Oct. 14 William A. Bridgham.
 Oct. 21 Nellie E. Storer.
 Oct. 22 Olive M. Hanscom.
 Oct. 31 Infant of I. T. Emery.
 Nov. 3 Leon L. Adams.
 Nov. 12 Cora B. Ricker.
 Dec. 3 Mary Waterhouse.
 Dec. 23 Herbert W. Schellinger.

DEATHS OUT OF TOWN, INTERMENT, POLAND

1922

- Jan. 20 Carrie E. Barbarick, Lewiston.
 Feb. 4 Winfield S. Pulsifer, Minot.
 Feb. 10 Cynthia C. Woodsom, Portland.
 Feb. 17 Nancy Haskell, Minot.
 Feb. 17 James M. Mills, Lewiston.
 March 26 Lovina J. Gurney, Gorham.
 April 2, Sophronia Strout, Lewiston.
 April 11 Georgia M. Miller, Freeport.
 April 28 George H. Howe, Worcester.
 June 10 Clifford A. Reynolds, Mechanic Falls.
 July 9 Fred H. Bragdon, Mechanic Falls.
 July 28 Violet Keene, Hebron.
 Aug. 3 Walter C. Frank, Lewiston.
 Aug. 28 Annie A. Dale, Auburn.
 Aug 29 Elmer Walker, Portland.
 Oct. 11 Leroy Walker, Portland.
 Oct. 16 Infant of Chas. Ricker, Lewiston.
 Nov. 12 Andrew A. Keene, Augusta.

RECORD OF MARRIAGES

1922

- Feb. 4th Howard H. Ham and Antoinette La France.
 Feb. 25 Clifford Leroy Frank and Mary M. Keady.

- April 12 Walter C. Frank and Margaret M. Flagg.
 May 17 Herbert Felker and Alice Strout.
 June 7 Herman A. Tirrell and Hazel B. Knight.
 June 21 Ralph W. Stone and Josie Prescott Gary.
 June 24 Ernest Welton Fitts and Phoebe Alice Strout.
 July 21 Donald S. Friede and Grace Abrams.
 July 29 Noel L. Lamonte and Lily D. Robertson.
 Aug. 5 Hobert J. Kilgore and Gladys M. Stone.
 Sept. 10 Andrew Giddinge and Isabelle J. Verrill.
 Sept. 16 Edward Payson Ricker Jr. and Susan Elizabeth
 Miller.
 Sept. 27 John Andrew Doran and Nellie Anna Germaine.
 Oct. 21 Joseph Alden Chipman and Mildred Ethel Hodg-
 kins.
 Oct. 25 Charles H. Brown and Nellie Merle Whitney.
 Nov. 11 Silas Strout and Jennie Strout.
 Nov. 21 Merle Ashley Chipman and Georgia Ellen Ham-
 ilton.
 Nov. 21 Charles H. Jewett and Mary Ellen Campbell.
 Dec. 9 Alton C. Lathrop and Maud Mildred French.
 Dec. 19 Milton O. Verrill and Abbie Hodgkins.
 Dec. 23 Arthur Leroy Nevens and Floribel Brown.
 Dec. 23 Charles F. Coffin and Elle Mildred Chase.
 Dec. 27 Albert F. Hale and Rena Ernestine Wheeler.
 Dec. 30 Almon L. Keene and Mrs. Grace Smith.

AUDITOR'S REPORT

February 24, 1923

To the Chairman and Board of Selectmen of the Town
of Poland, Maine.

Gentlemen:

We have examined the accounts of the Town of Poland for the period beginning February 19, 1922, and ending February 18, 1923.

The disbursements were properly vouchered, there being a Selectmen's order or proper authority for all payments. The orders were signed by at least two members of the Board.

The Treasurer had balanced his cash book monthly and the balances in every instance agreed with the amount shown by the check book, and the balances have been reconciled with the monthly bank balance.

The valuation book was tested at random, and computations and additions found correct where tested.

The Road Commissioner's accounts were examined and checked with Treasurer's records.

The Superintendent of Schools accounts were examined and checked with Treasurer's records.

Bonds, notes receivable and savings bank accounts which are the property of the town have been verified by us.

All of the town officers' bills for the year just closed and for the schools which are now in session, have been paid.

All of the accounts for the current year have received careful attention and the Contingent Fund shows a substantial credit balance.

Respectfully submitted,

JORDAN & JORDAN
HAROLD C. JORDAN
Public Accountants.

REPORT OF THE SUPERINTENDING SCHOOL COMMITTEE

To the Citizens of the Town of Poland:

The Superintending School Committee herewith submit its annual report for your consideration.

The following will be necessary for the ensuing year.

Common Schools,	\$9,000 00
General repairs,	1,000 00
Graduation,	50 00

Respectfully submitted,

CHARLES L. PULSIFER,
MARY B. CHIPMAN,
ROGER L. GOWELL,
Superintending School Committee.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and Citizens of
Poland.

I have the pleasure of submitting my fifth annual
report of your schools.

RECOMMENDATIONS

Your committee have submitted the above figures,
feeling that they are the least amounts with which we can
hope to maintain our present standard.

We know that we should strive to improve our system
and not be too easily satisfied.

SCHOOLS

It is stated that half the children of the country are
in rural schools. It is true that in the rapid educational
progress of the past generation the rural schools have
failed to keep pace with the advance in our cities, but
there is much evidence that most towns are making great
efforts to improve the condition of their rural schools.
They are better today than they have ever been in the
past.

Our attention has been so directed to our defects that
I am afraid we sometimes overlook our merits.

Our schools as a whole have had very little to hinder
the educational progress. I feel that satisfactory pro-
gress has been made. Our teachers are competent and
conscientious.

I can say that it is a pleasure to work with them.

They have certainly worked to bring about community interest and support. In nearly every school the noon lunch has been served, I feel that this is a great help.

Several School Improvement Leagues have been formed, through these leagues some very (worthy) necessary improvements have been made.

HIGH SCHOOL PRINCIPAL'S REPORT

To Harriett M. Spiller, Superintendent of Schools:

The changes in purpose and methods in the High School during the past year are so few as to make this report very brief.

The school continues to offer five courses, the A. B. and B. S. College Preparatory, English, Commercial, and Agricultural.

Only one change has been made in the faculty, Mr. J. B. Gauthier having succeeded Mr. Travers in the science department. The members of the teaching force are working in excellent harmony, and all are striving for high educational standards.

The majority of the pupils are impressed with the importance of their work and show proper interest in accomplishment, but in some cases far more application will be necessary to gain promotion. Tardiness is still a serious drawback, and in a few instances attendance is very irregular.

However, the general tendency is toward improvement of individuals and of the institution.

The enrollment is 83, classified as follows;
Seniors, 7; Juniors, 19; Sophomores, 20; Freshman, 41;
Special, 1. Residents of Mechanic Falls, 62; of Minot, 15;
of Poland, 12.

Respectfully submitted,

WILLIAM H. CLIFFORD.

Principal of High School.

REPORT OF THE SUPERVISOR OF THE COURSE IN AGRICULTURE

To Harriet M. Spiller, Superintendent of Schools:

The course in agriculture has ceased to be an experiment.

It has proved its worth in the high schools of Maine.

Our aim is to make the course as practical as possible by linking up the experience of the boy with the school work.

To facilitate this we make use of laboratory exercises and field trips. But these do not satisfy the requirements of the course.

This year more emphasis is being placed upon the home project and we hope to have every boy enrolled in the course conduct a project during the summer. The enrollment at present is as follows;

Seniors, 2; Sophomores, 5; Juniors, 4; Freshmen, 5.

At present four of the boys or one-fourth the total enrollment are carrying on projects. Two of the boys have projects in farm management. They keep account of everything produced on the farm, all supplies bought, and a labor record for the farm. Another boy is raising three pigs and the fourth boy has twenty-five hens.

Some other projects which will be carried on during the summer are; raising one-fourth acre of corn beans or potatoes, one-eighth acre of garden, and raising fifty day old chicks.

Our course of study this year takes up new crops, farm management, and rope work for the Juniors and Seniors.

Under new crops we take up those crops which might be grown to a larger extent in this locality. For example; say beans, vetch, sunflowers for silage, and field peas.

The Freshmen and Sophomores are studying corn, soils and fertilizers, potatoes and beans. One of our greatest needs is a school garden where it will be possi-

ble to carry on experiments with lime, fertilizer, and yields of different varieties of seeds. There is an necessary expense in carrying on this project but we hope to make it self-supporting once it is started.

We have listed below some of the many benefits obtained from a school garden:

1. It gives every boy a chance to become familiar with the planting of crops.
2. It gives him an opportunity to become familiar with the method of improving seed. As the tuber unit method of improving potatoes and the (ear-to-row) method of improving corn.
3. It allows him to see for himself the benefits of lime on various crops.
4. It makes him familiar with new crops which he has not known before.
5. Upon returning to school in the fall he has a chance to select seed for the following year.

Last but not least a good school garden will stimulate interest in the course and increase the enrollment.

In conclusion;

I wish to thank all who have aided me in my work and for the interest they have taken in the course.

Respectfully submitted,

JEROME B. GAUTHIER,

Supervisor of Agriculture.

REPORT OF TEACHER OF SHORTHAND AND TYPEWRITING

To the Superintendent of Schools:

Shorthand and Typewriting were taught for the first time at the Mechanic Falls High School last year.

Advanced courses in these subjects have now been added to the curriculum.

Forty-five students are enrolled in one or more classes of the Commercial Department, as follows:

Commercial Arithmetic, 25; Elementary Bookkeeping, 14; Advanced Bookkeeping, 4; Advanced Shorthand, 4; Elementary Shorthand, 8; Elementary Typewriting, 13; Advanced Typewriting, 6.

The establishment of other courses, such as Business English, Commercial Law, etc., seems to be out of the question, at present, because of an insufficient number of teachers. Some of the principals of these subjects are being presented, however, in the regular courses.

The first and second French classes contain 19 and 12 students respectively.

The business world of to-day does not tolerate the mediocre stenographer and bookkeeper. It welcomes only the best. Home study, an important factor in business training, is being neglected by too many of our students. I am glad to report that the majority of them are doing creditable work.

Respectfully submitted,

ANGIE M. MAINS.

GRADUATION

Appropriation,	\$50 00
Expenditures	
A. N. Pettingill, orchestra,	\$22 00
Excelsior Grange, use of hall,	5 00
Rev. H. M. Purrington,	2 00
Merrill & Webber, printing,	6 50
Howard & Brown,	10 12
Ethel Saunders, ribbon,	3 88
	<hr/>
	\$49 50
Unexpended balance, Feb. 15, 1923,	\$.50

HIGH SCHOOL ENROLLMENT

From Poland

Donald Pulsifer	Emily Briggs
Dorothy Pulsifer	Irene Barker
Geneva Hunnewell	Alton Hanscom
Irene Berlin	Estelle Gookin
Arvena Harris	Esther Martin
Meona Brown	Everett Dodge
Lila Jackson	Fred French

HIGH SCHOOL TUITION

Appropriation	
Town,	\$600 00
State.	280 00
	<hr/>
Total,	\$880 00

Expenditures

City of Auburn,	\$500 00
Gould's Academy,	165 00
Bridgeton Academy,	140 00
Pennell Institute,	20 00
Oak Grove Seminary,	40 00
Hebron Academy,	15 00
	<hr/>
Total,	\$880 00

GRADUATION CLASS, 1922

Althea Harris	Irene Barker
Lillian Anderson	Lawrence McKnight
Alton Hanscom	Philip Dunn
Esther Martin	Everett Dodge
Estelle Gookin	Hubert Strout
Emily Briggs	Harry Strout

Harvey Strout
Elinor Osborne
Mae Osborne
Katherine Clark

Lila Jackson
Clara Edwards
Irma Miller
Guy Storer

REPORT OF INSTRUCTOR IN MUSIC

To Harriet M. Spiller, Superintendent of Schools:

The grade work in music as outlined in the Progressive Course is now up to standard. The children are interested, and many who apparently could not sing have learned to carry the sounds correctly.

The eighth grade have hopes of purchasing a new piano, having already given one entertainment to provide funds, and are planning another in the near future.

In the High School general singing forms a part of the opening of each morning session, and there is a ten minute period once a week under my supervision. The Freshman class are still required to spend one period each week in music; this year they are studying the history of music, correlating it with their other studies whenever possible.

The music for the ode at graduation in June, 1922, was composed by a member of the graduating class.

An orchestra has been started with violins, cello, saxophone and piano. It is hoped that more instruments may be added, and that music may be furnished at graduation and the other school activities. This orchestra rehearses on Wednesday after school under my direction.

It seems advisable another year to combine the music of the Freshman class with that of the eighth grade, in a Junior High chorus, and provide an elective chorus for the three upper classes giving one period each week.

The Victrola has been in use as before; the fund is

rather low as repairs on each machine were necessary.

In grade II the children contributed funds to purchase several new records for their grade. It is hoped to give some form of an entertainment, the proceeds of which may be added to the Victrola fund.

With gratitude to all for loyal support this report is respectfully submitted.

HELEN E. WATSON.

PENMANSHIP

Since the adoption of the Palmer method the improvement in penmanship in all of the schools has been very gratifying.

During the past year Palmer Pins have been won by Annie Josephine Pulsifer, a fifth grade pupil in the Bailey Hill School also six pupils in the Empire School.

SCHOOL IMPROVEMENT LEAGUE

At Bailey Hill a School Improvement League has been formed. The children decided to call it the Washington School Improvement League. At West Poland the League has been reorganized and a very active association has been carried on. In eight of the schools the hot noon lunch has been kept up during the winter term. We hope to report the same of all of the schools for another year.

ATTENDANCE

The following have not been absent during the year.
Empire School—Frank Morrison, Lucy Rideout and Helen Morrison.

West Poland—Doris Bailey, Guy Emery and Pauline Holt.

Herrick Valley for the fall term—Jerome Ayers, Olive Felker and Charles Whittier.

Charles Whittier who is 6 years old has not been absent for the year.

We are glad to report an improvement in attendance. Very few complaints have been received during the year. I feel that the parents generally are co-operating in the matter of prompt and regular attendance.

REPAIRS

The interior of Poland, Bailey Hill, Empire, Tripp City, South Poland, West Poland, have been redecorated. At West Poland a new floor has been laid. A new Pease Chemical Toilet System has been installed at Poland and the building is in very good condition.

Many of the buildings need to be painted. The Minot Corner School building is in need of exclusive repairs also Johnson Hill. More money is needed for the improvement of school property.

Conclusion

With gratitude to all for loyal support this report is respectfully submitted.

HARRIET M. SPILLER,
Superintendent of Schools.

RESOURCES

Town appropriation,	\$ 6,500 00
Unexpended bal. February 15, 1922,	87 23
Balance to be expended,	6,587 23
Received from the State,	3,772 77
Received from Minot,	416 06
Received from New Gloucester,	74 25
Appropriation, Text books and supplies,	300 00
High School tuition,	600 00
	<hr/>
Total resources,	\$11,750 31

Expenditures

Teacher's salaries,	\$7,654 00
Janitor's salaries,	228 25
Fuel,	542 80
Transportation,	1,455 70
Text books,	353 44
High School tuition,	880 00
	<hr/>
Total,	\$11,114 19
Unexpended balance, Feb. 15, 1923,	636 12

TEXT BOOKS AND SUPPLIES

Appropriation,	\$353 44
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Expenditures

American Book Co.,	\$ 38 88
Ginn & Co.,	49 68
Lyons & Carnahan & Co.,	43 08
E. E. Babb & Co.,	15 64
J. L. Hammett & Co.,	75 02
Merrill & Denning,	37 69
Modern School Supply Co.,	75 00
Starkey & Toner,	5 27

Maine Public Health Ass.,	4 92	
Pulsifer Bros.,	1 14	
Fred Simpson,	1 45	
A. J. Weston Co.,	3 40	
Katherine McGorman,	2 27	
	<hr/>	\$ 353 44

REPAIR ACCOUNT

Appropriation, \$900 00

Expenditures

J. L. Hammett & Co.,	\$211 55
E. W. Megquier,	2 25
S. O. Keene,	5 00
Mary B. Chipman, supplies,	1 50
Arthur F. Grant, supplies,	19 44
Oliva Pulkkinen, cleaning vaults, .	4 00
Mrs. Geo. Damon, cleaning vaults,	3 00
A. W. and B. F. Pulsifer, supplies,	53
Bailey Bros., supplies,	11 13
Mrs. Mattie Foss, cleaning,	10 38
Mrs. Geo. Record, cleaning,	49 70
P. R. Jordan, supplies,	10 80
J. W. White & Co.,	4 37
Mrs. Whitney, board,	4 50
Mrs. Robert Moore, room,	4 00
Frank Strout, labor,	37 50
Silas Spiller, labor,	20 00
Claude Verrill, cleaning vault,	5 00
A. J. Weston Co., lumber,	116 61
Charles B. Campbell, labor and sup- plies,	161 23
Hiram Ricker & Sons, supplies,	50
Charles Huston, labor and supplies,	4 00
E. C. Jordan, supplies,	5 99

Freight,	13 22	
Chas. Sinclair, cleaning vault,	2 50	
J. L. Keene, labor and supplies,	32 59	
Anna R. Farnum, supplies and labor,	1 95	
Martin C. Davis, lumber and labor,	4 50	
Mrs. W. C. Frank, cleaning,	10 50	
Jerome Ayers, cleaning,	5 00	
Ruth Hunt, cleaning,	5 00	
Clarence Tripp, labor and supplies,	4 50	
Helen A. Rowe, supplies,	70	
P. L. Pease Co.,	25 75	
Hiram Ricker & Sons,	149 74	
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Total,		\$ 948 93
Overdrawn, Feb. 15, 1923,		\$48 93

TABULAR STATEMENT

Schools	Teachers	Weeks	Enrollment	Average Attendance	Wages of Teachers per week
SPRING TERM—1922					
Herrick Valley,	Velzura L. Field,	11	12	9.7	\$17
Johnson Hill,	Flora K. Berry,	11	9	7.5	17
West Poland,	Katherine McGorman,	11	32	27.8	25
*White Oak Hill,	Esther Morgon Paul,	11	20	15.	20
Poland,	Helen E. Colley,	11	30	22.4	20
South Poland,	Isabel J. Verrill,	11	29	25.6	20
Tripp City,	Anna R. Farnum,	11	10	9.8	17
Empire,	Georgia E. McKnight,	11	18	17.2	17
Bailey Hill,	Helen A. Rowe,	11	14	12	20
Harris Hill,	Addie E. Knight,	11	12	10.4	16
Minot Corner,	Alice H. Frank,	11	30	26	20
Hackett's Mills,	Marion V. Cobb,	11	24	20.3	17
*June V. Pearl, \$17.					
FALL TERM--1922					
Herrick Valley,	Velzura L. Field,	14	10	8.9	\$17
Johnson Hill,	Flora K. Berry,	14	7	6.5	17
West Poland,	Katherine McGorman,	14	33	29.4	25
White Oak Hill,	Ethel H. Marshall,	14	23	18.4	20
Poland,	Helen A. Rowe,	14	26	20.5	20
South Poland,	Isabel J. Verrill,	14	24	21.4	20
Tripp City,	Anna R. Farnum,	14	10	9.8	17
Empire,	Georgia E. McKnight,	14	17	16.01	17
Bailey Hill,	Helen E. Colley,	14	15	12.32	20
Harris Hill,	Addie E. Knight,	14	15	12.8	17
*Minot Corner,	Alice H. Frank,	14	51	38	20
Hackett's Mills,	Marion V. Cobb,	14	27	24	17
*Georgia Chipman					
*Faye C. Everett, \$6.					
WINTER TERM—1922-1923					
Herrick Valley,	Velzura L. Field,	8	9		\$17
Johnson Hill,	Flora K. Berry,	8	7		17
West Poland,	Katherine McGorman,	8	32		25
White Oak Hill,	Ethel H. Marshall,	8	22		20
Poland,	Helen A. Rowe,	8	24		20
South Poland,	Georgia H. Chipman,	8	26		20
Tripp City,	Anna R. Farnum,	8	10		17
Empire,	Georgia E. McKnight,	8	16		17
Bailey Hill,	Helen E. Colley,	8	11		20
Harris Hill,	Addie E. Knight,	8	14		17
**Minot Corner,	Alice H. Frank,	8	45		20
Hackett's Mills,	Marion V. Cobb,	8	26		17
**Faye C. Everett, \$8.					
*Whole number of weeks school was maintained 33.					

WARRANT FOR TOWN MEETING

To Frank Woodman, Constable of the Town of Poland in the County of Androscoggin and State of Maine.

GREETING:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Poland qualified by law to vote in town affairs to meet at the Town Hall, in said town on Monday the twelfth day of March, A. D., 1923 at ten o'clock in the forenoon to act on the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

Art. 2. To hear and act on reports of town officers and committee on accounts.

Art. 3. To choose all necessary town officers for the ensuing year.

Art. 4. To see if the town will vote to elect a road commissioner and fix his compensation.

Art. 5. To see what sum of money the town will vote to raise to pay tuition of scholars attending High Schools of other towns, support of Common Schools and for school text books and supplies.

Art. 6. To see what sum of money the town will vote to raise for repairs on school property.

Art. 7. To see if the town will vote to pay in the future the full tuition of High School students attending regular High Schools.

Art. 8. To see if the town will vote to raise, repair and furnish the upper room in the Minot Corner School and build suitable out-buildings, and what sum of money they will vote to raise for this purpose.

Art. 9. To see what sum of money the town will vote to raise to defray the expenses of graduation exercises of the Poland Schools under direction of the Superintending School Committee.

Art. 10. To see what sum of money the town will vote to raise and appropriate for the salary of Superintendent of Schools and other town officers.

Art. 11 **Section 1.** To see what sum of money the town will vote to raise for support of roads and bridges.

Section 2. To see if the town will vote to raise \$1,000 for a common road patrol.

Section 3. To see if the town will vote whether the Selectmen or the Road Commissioner will supervise the expenditure of the \$1,000 if raised for common road patrol.

Art. 12. To see what sum of money the town will vote to raise to pay snow bills.

Art. 13. To see what sum of money the town will vote to raise for support of poor.

Art. 14. To see what sum of money the town will vote to raise to pay collector's commission and abatements.

Art. 15. To see what sum of money the town will vote to raise to donate to A. A. Dwinal Post, G. A. R., to help defray expenses of Memorial Day.

Art. 16. To see if the town will vote to pay each member of the School Board a salary of ten dollars.

Art. 17. To see what sum of money the town will vote to raise for contingent expenses.

Art. 18. To see what date the town will vote to fix for payment of taxes.

Art. 19. To see if the town will vote "yes" or "no" on the question of appropriating and raising necessary money to entitle the town to State Aid as provided in Section 19, of Chapter 25, of the Public Laws of 1916.

Art. 20. To see if the town will appropriate and raise the sum of \$732.00 for the improvement of the section of State Aid road as outlined in the report of the State Highway Commission, in addition to the amount regularly raised for care of ways, highways and bridges; the above amount being the maximum which the town is allowed to raise under the provisions of Section 18, Chapter 25 of the Revised Statutes of 1916.

Art. 21. To see if the town will vote to allow the Town Treasurer and Selectmen to hire necessary money to pay bills until taxes are collected.

Art. 22. To see if the town will vote to allow the Superintending School Committee to maintain schools in districts where the average attendance has fallen below eight.

Art. 23. To see what sum of money the town will vote to raise and appropriate for the maintenance of State Highways during the ensuing year under provisions of Section 9, of Chapter 130 of the Public Laws of 1913, and Chapter 272 of the Public Laws of 1915.

Art. 24. To see if the town will vote to have the town books audited for the ensuing year.

Art. 25. To see if the town will vote to raise \$300.00 for repairs on town buildings.

Art. 26. To see what sum of money the town will vote to raise and expend to improve the road on Harris Hill beginning at the northeastern boundary of W. N. Judd's land and the Mechanic Falls line.

Art. 27. To see what sum of money the town will vote to raise and expend to improve the road on Harris Hill between John Currie's and Harris Hill Schoolhouse.

Art. 28. To see what sum of money the town will vote to raise and expend to improve that portion of the road from Hackett's Mills to Bailey Hill, beginning at the G. T. R. R. crossing and extending towards the four corners at the intersection of the Harris Hill road.

Art. 29. To see what action the town will take in regard to fighting the white pine blister.

Art. 30. To see if the town will vote to raise \$600.00 for cement bridge over Worthley Brook.

Art. 31. To see if the town will vote to discontinue the road leading from Cobble Hill to Rickers' gates.

Art. 32. To see if the town will vote to discontinue the road leading from Rickers' gates, going east to Lewiston Junction road.

Art. 33. To see if the town will vote to discontinue the road leading from the Danville Junction road at the John Murray house, and running north across Worthley Brook to Barbarick line.

Art. 34. To see if the town will vote to accept the legacy given it in the will of Abbie W. Hackett with the conditions imposed in the same.

Art. 35. To see if the town will vote to accept the provisions of the Workmen's Compensation Act.

Art. 36. To see if the town will vote to accept Chester E. Chipman as Trustee of the Poland Ministerial Fund.

Art. 37. To see if the town will vote to buy a stone crusher and appropriate money for same.

Art. 38. To see if the town will vote to pay one-half of the cost of a Chemical Fire Engine to be kept at Poland Corner.

Art. 39. To see if the town will vote to accept Sections 33, 34, 35, 36 and 37 of Chapter 30 of the Revised Statutes of 1916, relative to giving the town officers a right to have removed, buildings that are dangerous as regards fire or to human life.

Art. 40. To see if the town will vote to allow the Selectmen to sell the five, \$1,000.00 bonds of Hiram Ricker & Sons, which bonds are in the Hackett Fund.

The Selectmen give notice that they will be in session at the Town Hall, on the day of the meeting at nine o'clock in the forenoon, for the purpose of correcting the list of voters.

Given under our hands at Poland, this twentieth day of February, A. D., 1923.

Signed,

FRED L. MAYBERRY

H. C. FELKER,

Selectmen of Poland.