

1943

Annual Report of the Municipal Officers of the Town of Poland Maine For the Year Ending February 15th 1943

Poland (Me.)

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

For the Year Ending February 15th

1943

●
PRESS OF
MERRILL & WEBBER COMPANY
AUBURN, MAINE

MAINE
1943

TOWN OFFICERS

1942

Town Clerk

C. C. MITCHELL

Selectmen, Assessors, and Overseers of the Poor

HOBERT J. KILGORE

A. F. WATERHOUSE

J. ALDEN CHIPMAN

Town Treasurer

C. C. MITCHELL

Constable

GEORGE W. BLAIR

Collector and Constable

RAYMOND A. WATERHOUSE

Road Commissioner

BEN H. DAVIS

School Committee

ELSIE KEENE

IDA K. GRANT

ROGER GOWELL

Superintendent of Schools

F. E. DRISKO

Health Officer

GEORGE P. PULSIFER

Sealer of Weights and Measures

WILLIAM O. JOHNSON



TOWN WARRANT

To Raymond A. Waterhouse, a Constable of Poland in the
County of Androscoggin and State of Maine:

Greeting:

In the name of the State of Maine you are hereby required by law 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 of Poland on Monday the Eighth day of March, 1943, 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 upon the reports of the Town Officers.

Art. 3. To see what sum of money the inhabitants of the Town will vote to raise and appropriate to pay tuition of the scholars attending High School of other towns and for support of common schools, and for text books and supplies.

Art. 4. To see what sum of money the inhabitants of the Town will vote to raise and appropriate for repairs to school property.

Art. 5. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$75.00 for the School Board.

Art. 6. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$100.00 for Health work in schools the rest of the bills to be paid by Poland Red Cross.

Art. 7. To see what sum of money the inhabitants of the Town will vote to raise and appropriate for the support of roads and bridges.

Art. 8. To see if the inhabitants of the Town will vote "Yes" or "No" in regard to snow removal for the winter of 1943-1944.

Art. 9. To see what sum of money the inhabitants of the Town will vote to raise and appropriate to pay snow bills.

Art. 10. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$893.00 for maintenance of Third Class Roads under provisions of Sections 44, 46, Chapter 28, R. S. 1930, as amended by Sections 4, 5 of Chapter 229, P. L. 1937.

Art. 11. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$1,850.90 for maintenance of State Highways and Special Resolve Highways during the ensuing year under the provisions of Sections 9, 18, 36, 37 and 38, Chapter 28 of R. S., 1930 and Section 9, Chapter 149, P. L., 1935.

Art. 12. To see if the inhabitants of the Town will vote to fix the compensation of the Road Commissioner, Trucks, Teams and Common Labor.

Art. 13. To see if the inhabitants of the Town will vote to fix the compensation of the Town Clerk and Town Treasurer.

Art. 14. To see if the inhabitants of the Town will vote to fix the compensation of the Selectmen, Assessors and Overseers of Poor.

Art. 15. To see what sum of money the inhabitants of the Town will vote to raise and appropriate for salaries of Superintendent of Schools and Town Officers.

Art. 16. To see if the inhabitants of the Town will vote to receive bids for candidates for Tax Collector.

Art. 17. To see what sum of money the inhabitants of the Town will vote to raise and appropriate to pay Collector's Commissions, Abatements and Discounts on Taxes.

Art. 18. To see if the inhabitants of the Town will vote to give the Tax Collector permission and authority to collect delinquent taxes, both real and personal, by State Law.

Art. 19. To see if the inhabitants of the Town will vote to allow on personal and real estate tax bills for 1943 a cash discount of 2% if paid on or before July 1, 1943.

Art. 20. To see if the inhabitants of the Town will vote to make all taxes due and payable on or before November 1, 1943.

Art. 21. To see if the inhabitants of the Town will vote to charge 6% interest on taxes not paid January 1, 1944, interest to be figured from December 1, 1943.

Art. 22. To determine whether the inhabitants of the Town will vote to authorize and empower the Selectmen and Treasurer to sell at public or private sale in such manner, on such conditions, for such amount and upon such terms of payments as they in their discretions may deem advisable, any or all real estate now held by the Town, title to which is claimed by the Town either by virtue of the tax deed lien procedure provided by Section 72 of Chapter 14 of the R. S. 1930 et sequi or by virtue of the tax mortgage lien procedure provided by Chapter 244, Public Laws, 1933 et sequi.

Art. 23. To determine whether the inhabitants of the Town will vote to authorize the Town Treasurer to sign, seal, and execute and deliver good and sufficient quit claim deed without covenant to any and all purchasers of prop-

erty sold under the terms and provisions of the vote set out in the above article of this Warrant. This article is not to be voted upon in event the vote upon the proposition set out in the above article of this Warrant is negative.

Art. 24. To see if the inhabitants of the Town will vote to authorize the Selectmen and Treasurer to procure a temporary loan or loans, not to exceed \$25,000.00 in anticipation of taxes, for purpose of paying obligations of Town, such notes to be paid during the current municipal year out of money raised during current municipal year by taxes.

Art. 25. To see what sum of money the inhabitants of the Town will vote to raise and appropriate for the support of the poor.

Art. 26. To see what sum of money the inhabitants of the Town will vote to raise and appropriate for Civilian Defense Work.

Art. 27. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$100.00 to pay interest on temporary loans.

Art. 28. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$2,185.70 to pay 2 bonds interest due April 1, 1943 and October 1, 1943.

Art. 29. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$250.00 to be used with State Funds on White Pine Blister Rust.

Art. 30. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$650.00 to pay insurance on Town Property and Compensation Insurance.

Art. 31. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$250.00 for fuel and Janitor's salary for Town Hall and Office.

Art. 32. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$150.00 to pay Treasurer's, Tax Collector's and Constable Boards and recording deeds and liens.

Art. 33. To see what sum of money the inhabitants of the Town will vote to raise and appropriate for the Miscellaneous Account, consisting of Fire Protection, Auditing Books, Office Supplies, Lights, Telephone, Printing Reports, and etc.

Art. 34. To see if the inhabitants of the Town will vote to retain from bills due from the town, amounts due the Town for unpaid taxes due from persons presenting such bills, which are one or more years in arrears.

Art. 35. To see if the inhabitants of the Town will vote to authorize the taxpayers to call the nearest fire department in case of fire, without permission from the Selectmen and have Selectmen instruct the fire department to this effect.

Art. 36. To see if the inhabitants of the Town will vote to accept Sections 36, 37, 38 and 39, Chapter 26 of R. S., 1930, relative to giving the Town Officers a right to have removed buildings that are dangerous as regards fire or human life.

Art. 37. To see if the inhabitants of the Town will vote to allow the moderator to appoint a committee of three who will nominate seven citizens of the Town of Poland to act as a budget and advisory committee for the term of one year and to serve without pay, said nominations to be confirmed by vote of meeting.

Art. 38. To see whether or not the inhabitants of the Town will vote to raise and appropriate the sum of \$100.00 for advertising the natural resources, advantages and attractions under provisions of Chapter 5, Section 82 of Revised Statutes, said money to be expended through the State of Maine Publicity Bureau.

Art. 39. To see if the inhabitants of the Town will vote to continue the school at Johnson Hill.

Art. 40. To see if the inhabitants of the Town will vote to close the Town Books on February 1st.

The polls will be open for balloting for Town Officers from 2:00 to 7:00 o'clock in the afternoon.

The Selectmen give notice that they will be in session at the Town Office on March 4, 5, 6, 1943, in the afternoon from 1:00 to 5:00 for the purpose of correcting the list of voters.

Given under our hands this twenty-fifth day of February, 1943, at Poland.

HOBERT J. KILGORE,
A. F. WATERHOUSE,
J. ALDEN CHIPMAN,
Selectmen of Poland.

REPORT OF THE BUDGET COMMITTEE

Poland, Maine, February 25, 1943

At a joint meeting of the Budget Committee, Selectmen and the Superintendent of Schools held at the Town Office and after careful consideration it was unanimously agreed that the following be recommended for the articles to be voted upon at the Annual Town Meeting, to be held on March 8, 1943.

Article 3	Schools,	\$ 18,000 00
4	Repair of School Property,	400 00
5	School Committee,	75 00
6	Health Work in Schools,	100 00
7	Roads and Bridges,	5,000 00
8	Snow Removal, Recommend	Yes
9	Snow Removal,	4,000 00
10	Maintenance Third Class Roads,	893 00
11	Maintenance State Highways,	1,850 90
12	Compensation. Recommend, Same as State Pays.	
13	Compensation, Clerk and Treasurer, Same as Town Officers,	250 00
14	Compensation. Selectmen, Per Day,	5 50
15	Salaries,	2,400 00
16	Receive Bids for Collection of Taxes,	Yes
17	Collector's Commission, Abatements and Discount on Taxes,	1,250 00
18	Authority to Tax Collector,	Yes
19	Cash Discount of Two Percent,	Yes
20	Taxes Due and Payable November First,	Yes

21	Interest on Taxes,	Yes
22	Authorization,	Yes
23	Authorization,	Yes
24	Loans, not to Exceed \$25,000.00,	Yes
25	Support of Poor,	3,500 00
26	Civilian Defense Work,	500 00
27	Temporary Loans,	100 00
28	To Pay Bonds and Interest,	2,185 70
29	White Pine Blister Rust,	No
30	To Pay Insurance,	650 00
31	Fuel and Janitor,	250 00
32	Bonds for Treasurer and Collector, etc.,	150 00
33	Miscellaneous Accounts, Fires, etc.,	1,200 00
34	Accounts Due Town,	Yes
35	To Call Fire Department,	Yes
36	Removal of Buildings,	Yes
37	Budget Committee,	Yes
38	Advertising,	No
39	Continue School at Johnson Hill,	Yes
40	Close Town Books February First,	Yes

We take pleasure in calling to the attention of our Citizens a few outstanding facts in regard to our fine condition. We have a balance of \$7,791.08 with all bills paid to date. There has been paid \$7,000.00 on our bonded indebtedness which is \$5,000.00 more than the amount raised for this purpose at our Annual Meeting in 1942. This brings our indebtedness down to \$7,000.00. A tractor was purchased for \$2,500.00 and paid for. The very small amount of \$37.84 was paid in 1942 for interest on temporary loans. This reflects a very healthy condition and a very business-like administration of your Officials of which we are justly proud.

The total amount of these recommendations are \$42,503.70 which is \$1,475.10 more than was raised in 1942.

Respectfully submitted,

HERBERT BERRY, Chairman
CHARLES W. RICKER,
R. F. TUFTS,
ROBERT H. FERNALD,
MERLE A. CHIPMAN,
C. N. WATERHOUSE,
GEO. P. PULSIFER, Secretary
Budget Committee of Poland.

HOBERT J. KILGORE,
A. F. WATERHOUSE,
J. ALDEN CHIPMAN,
Selectmen of Poland.

AUDITOR'S REPORT

Poland, Maine, 3-1-43.

This is to certify that the Annual Audit of the records of the Selectmen, Treasurer and Collector has been completed and that a formal report will be sent to your Town Officials within a few days. It is possible that this formal report will not be received in time for printing in your Town Report, and in view of that fact we have allowed a portion of our report to be used by your selectmen to be printed as a part of your Town Report. That portion consists of the following:

Comparative Balance Sheet.

Statement of Receipts and Disbursements.

Statement of 1942 Valuation and Commitment.

Statement of Appropriation Accounts.

Analysis of Change in Net Surplus.

Respectfully submitted,

STATE DEPT. OF AUDIT.

By: GARLAND C. LEWIS,

Auditor.

1942 VALUATION AND COMMITMENT

Year ended February 15, 1943

Valuation:

Real Estate—Resident,	\$ 677,090 00	
Real Estate—Non-Resident,	299,945 00	
	<hr/>	\$ 977,035 00
Personal Estate—Resident,	\$ 71,922 00	
Personal Estate—Non-Resident,	61,367 00	
	<hr/>	\$ 133,289 00
		<hr/>
Total Valuation,		\$ 1,110,324 00

Commitment:

Valuation x Rate	
\$1,110,324.00 x .050,	\$ 55,516 20
333 Polls @ \$3.00	999 00
	<hr/>
Total Commitment,	\$ 56,515 20*
Supplemental Taxes,	184 50
	<hr/>

Total Charges to Collector, \$ 56,699 70

Credits to Collector:

Cash paid Treasurer,	\$ 54,499 06	
Abatements,	227 25	
Discounts,	350 79	
Liens,	1,353 35	
	<hr/>	\$ 56,430 45

Uncollected 1942 Taxes, Feb. 15, 1943, 269 25

Computation of Assessment

* Tax Commitment,	\$ 56,515 20
Requirements:	
Town Tax,	\$ 41,028 60
State Tax,	10,413 69
County Tax,	2,936 31
	<hr/>
Total Appropriations (Exhibit D),	\$ 54,378 60
	<hr/>
Overlay—Lapsed to Surplus,	\$ 2,136 60

CASH RECEIPTS AND DISBURSEMENTS

Year ended February 15, 1943

Cash Balance, Feb. 15, 1943,		\$ 10,594.40
	Receipts	
Property and Poll Taxes:		
Current Year,	\$ 54,499.06	
Prior Years,	391.46	
	<hr/>	\$ 54,890.52
Tax Liens,		2,209.97
Tax Deeds,		1,531.93
		<hr/>
		\$ 58,632.42
Excise Tax, 1942,	\$ 1,037.95	
Excise Tax, 1943,	454.66	
	<hr/>	\$ 1,492.61
Departmental	From State	Other Sources
Protection,		\$ 100.88
Highways,	\$ 974.97	335.81
Education,	3,098.36	904.27
Unclassified,	369.40	1,424.13
Interest,		5.00
	<hr/>	<hr/>
	\$4,442.73	\$2,770.09
		<hr/>
		\$7,212.82
Temporary Loans,		4,000.00
Income from Trust Funds,		259.73
Reimbursable Expenditures:		
State,	\$ 493.67	
Others,	896.11	
	<hr/>	\$ 1,389.78
Dividend—Impounded Trust Funds,		388.47
		<hr/>
Total Receipts,		\$ 73,375.83
		<hr/>
		\$ 83,970.23

	Disbursements
Departmental Accounts,	\$ 65,163.19
Excise Tax Refund,	6.39
Trust Funds Investments (Div. Imp. Funds),	388.47
Trust Funds Income Expended,	53.20
Bonds Paid (without an appropriation),	5,000.00
State Poor Accounts,	499.38
Other Town Poor Accounts,	1,063.13
Temporary Loans,	4,000.00
Special Treasurer's Account,	3.64
Tax Deed Refund,	1.75
	<hr/> \$ 76,179.15
Cash Balance, February 15, 1943,	\$ 7,791.08

BALANCE SHEET

February 15, 1943

(Compared with February 15, 1942)

ASSETS	Feb. 15, 1943	Feb. 15, 1942
Cash:		
General,	\$ 7,791.08	\$ 10,594.40
Impounded,	602.10	602.10
	<hr/> \$ 8,393.18	<hr/> \$ 11,196.50
Less Reserve for Im-		
pounded Cash,	602.10	
	<hr/> \$ 7,791.08	<hr/> \$ 11,196.50
Tax Accounts:		
Uncollected Taxes,	\$ 2,271.09	\$ 2,395.73
Tax Liens,	3,166.90	4,030.59
Tax Deeds,	1,271.04	3,306.94
	<hr/> \$ 6,709.03	<hr/> \$ 9,733.26
Less Reserve for Loss,	3,200.20	
	<hr/> \$ 3,508.83	<hr/> \$ 9,733.26
Accounts Receivable,	317.60	355.99
Trust Funds Investments,	17,821.81	17,826.78
	<hr/> \$ 29,439.32	<hr/> \$ 39,112.53
TOTAL ASSETS,		
LIABILITIES	Feb. 15, 1943	Feb. 15, 1942
Bonds Payable,	\$ 7,000.00	\$ 14,000.00
Special Treasurer's Account,		3.64
Deferred Credits:		
Excise Tax,	454.66	900.85
Trust Fund Reserve,	17,821.81	17,826.78
	<hr/> \$ 25,276.47	<hr/> \$ 32,731.27
TOTAL LIABILITIES,		
Surplus Accounts:		
Departmental Balances		
forward (net),	\$ 625.14	\$ 74.97
Net Surplus,	3,537.71	6,306.29
	<hr/> \$ 4,162.85	<hr/> \$ 6,381.26
COMBINED LIABILITIES AND		
SURPLUS ACCOUNTS,	\$ 29,439.32	\$ 39,112.53

ANALYSIS OF CHANGE IN NET SURPLUS

Year ended February 15, 1943

Net Surplus, Feb. 15, 1943, \$ 6,306.29
 Transactions affecting prior years:

CHARGES—

Tax Deed Settlement,	\$ 505.72
Tax Lien Adjustments,	12.50
Accounts Receivable Charged Off,	211.12
To set up Valuation Reserves for Uncollected Taxes, Liens and Deeds,	3,200.20
To set up Valuation Reserves for Impounded Cash,	602.10

Net Charges affecting prior years, \$ 4,531.64

\$ 1,774.65

Transactions affecting current year:

Operating Accounts—

Departmental Balances (Ex. D)
 Overdrafts,
 Unexpended,

\$ 5,774.54
 1,281.09

\$ 4,493.45 CR.

Overlay,	\$ 2,136.60
Supplemental Taxes,	187.50
Excise Taxes (1942),	1,932.41
Appropriation—Bonds Payable,	2,000.00

\$ 6,256.51

Net Gain in operations for year,

\$ 1,763.06

NET SURPLUS, February 15, 1943,

\$ 3,537.71

UNCOLLECTED PERSONAL TAXES,

February 15, 1943

	1942	1941	1940	Total
Ackers, C. N.	\$	\$	\$ 1.25	\$ 1.25
Adams, Clarence			.50	.50
Austin, C. D. & B. E. Ames,	40.50	39.42	18.50	98.42
Bailey, C. W.			3.00	3.00
Barton, Hannah and Willie			.74	.74
Bean, William	.50	.54		1.04
Benson, Herbert	.50	.54	.50	1.54
Bergeron, Bertha			18.05	18.05
Berry, Randall			3.00	3.00
Blair, Lester			3.00	3.00
Briggs, Edmond			.50	.50
Carroll, Lloyd		3.54	3.50	7.04
Cash, Carroll	3.00			3.00
Cook, Lois		.54	.50	1.04
Curtis, E. J.			28.00	28.00
David, Ferdinand	7.50	8.10		15.60
Edwards, Fred	3.00	3.00	4.75	10.75
Edwards, William	2.50			2.50
Emery, Guy	3.00			3.00
Farr, Edwin and Annie		.54	1.75	2.29
Fields, Frank	8.00			8.00
Foss, Hattie and Everett Soule			7.50	7.50
Foye, Granville,			3.00	3.00
Frank, George		1.89	1.75	3.64
Frank, LeRoy	3.00			3.00
Frank, Walter			.50	.50
Frank, Winslow	3.00			3.00
French, Lincoln			3.00	3.00
Giddinge, A. R.		3.24		3.24
Grant, A. F.			3.00	3.00
Green, Charles		27.00		27.00
Hodgkins, Roy		3.00		3.00
Hunnewell, Iva	26.75			26.75
Johnson, James	3.00			3.00
Johnson, Richard		3.54		3.54
Johnson, William H.	3.00	4.59		7.59
Jordan, Merle	3.00			
Keene, Warren		.54		.54
Keene, W. R.		21.60		21.60
Lathrop, Harold	19.75			19.75
Martin, James	25.50			25.50

Maskell, Alton		3.00		3.00
McAllister, Cliston,	60.50	64.80		125.30
McCleary, Roy		9.99	9.25	19.24
Merrill, Thomas	3.00	3.00	3.00	9.00
Moody, Benjamin			3.00	3.00
Moore, Addie		3.24	3.00	6.24
Nason, Arthur		1.62		1.62
Pearl, Leo			3.50	3.50
Pontbriand, Ida and Arthur		2.16		2.16
Price, Frank C.	3.50	3.54		7.04
Price, Robert	3.00			3.00
Ray, Fred		3.54	3.50	7.04
Ray, Joe	3.00	3.00	3.00	9.00
Royal, Arthur	3.00			3.00
Russell, R. H.			.50	.50
Sawyer, Mellen	3.00			3.00
Simpson, Edward	1.00	1.08	1.00	3.08
Strout, Silas				3.00
Spaulding, Frank			3.00	3.00
Sylvester, Fred			3.00	3.00
Sylvester, Morris	3.50	3.54		7.04
Thurlow, Harry D.			3.50	3.50
Thurlow, Harry W.			3.00	3.00
Thurlow, Roy	3.00			3.00
Tripp, Chester	3.00			3.00
Tripp, Hiram	3.00			3.00
Tripp, Leroy			3.00	3.00
Verrill, Emma	15.25	18.63		33.88
Wescott, Fred			3.00	3.00
Wilson, Clarence	3.00Pd.			3.00
Woodsum, Vernon			3.00	3.00
Winslow, Freeman		3.00		3.00
Totals	\$269.25	\$272.76	\$160.54	\$702.55

TAX LIENS
February 15, 1943

	1942	1941	1940	1939	1938	1937	1936	1935	Total
Ackers, C. N.	\$	\$	\$ 21.25	\$ 21.25	\$	\$	\$	\$	\$ 42.50
Anderson, Edwin	2.50								2.50
Andros. Fish & Game	10.00								10.00
Barr, Sadie, Heirs of	2.50								2.50
Bailey, C. W.		81.00							81.00
Bean, William	27.50	29.70							57.20
Benson, Herbert	15.00	16.20							31.20
Brown, Blanche								2.35	2.35
Bunker, Lester,				15.50					15.50
Bunker & Alfond	100.00	58.00							158.00
Burgess, William		16.00							16.00
Chadbourne, Edward	5.00	5.40	5.00						15.40
Chipman, R. L.	42.50	43.98							86.48
Clukey, Myrtle		21.60							21.60
Carey, Martin			7.50	7.50	7.50	7.50			30.00
Carr, Thomas							27.50	13.90	41.40
Demers, Robert			27.50						27.50
Doherty, Mary			5.00						5.00
Donahue, Neal	15.00	16.20	15.00	15.00					61.20
Downs, James, Heirs of	83.75								83.75
Dunn, G. E., Heirs of	30.00								30.00
Dupee, Howard								42.30	42.30
Edwards, Harlan	1.25								1.25
Edwards, John				20.00	20.00	22.50			62.50
English, Isabelle				30.00					30.00
Farr, Edwin and Annie		75.60	70.00						145.60

Farris, Fred, Heirs of			15.00		15.00			30.00
Felker, Herbert	81.10							81.10
Fields, Frank	50.00	Pd. 2/16						50.00
Frateschie, Nelmo	5.00				5.00			10.00
French, J. Lincoln			15.00		22.50			37.50
Herrick, Vivia	28.75							28.75
Hunnewell, Iva	53.75	58.05						110.80
Johnson, Mabel	47.50	51.30						98.80
Jordan, Samuel, Heirs of	15.00	16.20	15.00	10.00				56.20
Keene, Forrest						67.50	54.45	121.95
LeBrun, W. J.	8.75							8.75
LaPointe, Charles	3.75	4.05	3.75	3.75	3.75	3.75		22.80
Libby, Dwight	75.00							75.00
Libby, E. A., Heirs of			2.00					2.00
Libby, Irving	31.00							31.00
Libby, Nellie	47.50							47.50
Lathrop, Sarah, Heirs of		1.62						1.62
Martin, James	300.00							300.00
Maskell, Alton	2.50	2.70						5.20
McAllister, Cliston	75.00	81.00						152.00
Matthewson, C. C., Heirs of	20.00							20.00
Merrill, Robert and Floyd	7.50	8.10						15.60
Meserve, Clarence						2.50		2.50
Miles, Roy	2.50	2.70	2.50	2.50	2.50			12.70
Miller, Everett, Heirs of	40.00	43.20	40.00	40.00				163.20
Morin, Albert		10.80	Pd.					10.80
Nash, Jennie		12.50						12.50
Parent, Louise	5.00	5.40						10.40
Pulsifer, John Jr.	30.00	32.40	30.00					92.40

Ray, H. C.						13.75	13.75		27.50
Record, Charles, Heirs of				5.00	5.00				10.00
Rice, Charles						15.55			15.55
Robinson, Mrs. H. J.								4.70	4.70
Soule, Hattie and Everett	20.00								20.00
Strout, Clarence					5.00				5.00
Strout, Lester, Heirs of				1.50					1.50
Strout, Silas, Heirs of						7.50	7.50	7.50	22.05
Strout, Walter							20.00		20.00
Strout, Wendall				3.00	10.50	10.50			24.00
Strout, Freeman, Heirs of		10.80		10.00					20.80
Thurston, Edith, Heirs of	3.75	4.05	3.75						11.55
Thurston, Freeman				5.00					5.00
Tracy, Lyman					17.50	17.50	17.50	17.50	70.00
Tripp, Geo. E.		5.40	5.00		5.00		5.00		20.40
Tripp, William			5.75	5.75		5.75			17.25
Tufts, Roy			2.50						2.50
Verrill, Emma	35.00	37.80	35.00						107.80
Wilson, Clarence	30.00								30.00
Wilson, Harry				2.50					2.50
Woodsum, Charles				7.50	2.50				10.00
Totals	\$1,353.35	\$739.25	\$339.00	\$205.75	\$116.75	\$109.30	\$161.25	\$142.25	\$3,166.90

TAX DEEDS									
February 15, 1943									
	1943	1933	1932	1931	1930	1929	1928	1927	Total
Bunker, Lester	\$	\$ 14.35	\$	\$	\$	\$	\$	\$	\$ 14.35
Caron, Lucien		22.55	22.55	26.40					71.50
Cobb, J. O.	20.40	16.40	16.40						53.20
Dunlap, Mrs. Edna			3.08						3.08
Edwards, John	22.95								22.95
Emery, Guy		6.15							6.15
Felker, Clayton	29.05								29.05
Fields, Bessie, Heirs of			41.00						41.00
French, L. J.	22.95								22.95
Hall, Theodore	36.98	18.62	29.73	27.03					112.36
Hasey, Mrs. James	17.85	14.35	14.35	16.80	13.65	14.35	12.25	11.90	115.50
Hoyt, Roy	14.03								14.03
Keene, Forrest,	68.85	55.35	47.35						171.55
Mills, Frank	76.50	61.50	69.70	81.60					289.30
Penney, Charles				1.60					1.60
Perkins, Arthur		2.05							2.05
Perrier, Emma	8.93								8.93
Records, Charles, Heirs of			6.80						6.80
Strout, C. P.	5.10	4.10	4.10						13.30
Strout, Freeman		8.20							8.20
Strout, Silas, Heirs of	7.65	6.15	6.15	7.20					27.15
Strout, Wendall			8.61	10.08					18.69
Tracy, Lyman	17.85	14.35	14.35						46.55
Tripp, Gardner E.	11.48	9.22	9.23	10.80					40.73
Verrill, Alphonso			6.15						6.15
Whittier, Lewis	107.10	15.54							122.64
Young, Gerald	1.28								1.28
Totals	\$468.95	\$266.83	\$301.60	\$181.51	\$ 13.65	\$ 14.35	\$ 12.25	\$ 11.90	\$1,271.04

REPORT OF GEORGE P. PULSIFER

Treasurer of

THE POLAND MINISTERIAL FUND

February 15, 1942, To Bonds and Certificates, \$ 6,901 55

February 15, 1943, To Bonds and Certificates, \$ 6,901 55

February 15, 1942,

To Cash and Savings Account, \$ 1,305 71

Coupons cashed, \$ 53 00

Dividends, 106 25

Interest on Savings Account, 18 84

\$ 178 09

\$ 1,483 80

February 15, 1943,

Distribution for the year, \$ 62 00

Cash and Savings Account, 1,421 80

\$ 1,483 80

Respectfully submitted,

GEORGE P. PULSIFER,

Treasurer.

TOWN CLERK'S REPORT

RECORD OF MARRIAGES

Date	Place of Marriage	Names
1942		
Feb. 21	Minot, Maine	Wilber Lewis and Thelma G. Bradbury
Mar. 30	South Paris, Maine	Leon Melvin Welch and Phyllis Louise Bartlett
Apr. 15	Casco, Maine	Kedmond W. W. Bennett and Margaret Mae Almond
May 25	Brunswick, Maine	Herbert N. Pinkham and Fannie A. Fields
June 14	Portland, Maine	Norris Edward Verrill and Celia Louise Brackett
June 27	Lewiston, Maine	Laurier L'Heureux and Rita Buteau
Aug. 20	Lewiston, Maine	Robert John Price and Elizabeth Mary Collis
Aug. 8	New Gloucester, Maine	Roland Austin Strout and Hazel Iola Keene
Aug. 12	Oxford, Maine	Eugene Richard Ridley and Elizabeth Madeline Twitchell
Oct. 31	Poland, Maine	Howard Leighton Winslow, Jr., and Helen Lucille Beattie
Nov. 1	Poland, Maine	Asa D. Strout and Alice Mary Thorne
Nov. 3	Mechanic Falls, Maine	Lawrence H. Thurlow and Jennie Maude Verrill
Nov. 21	South Paris, Maine	George R. Reynolds and Gertrude Mary Burgess
Dec. 23	Camp Davis, No. Carolina	Allen H. Pulsifer and June E. Whitney
Dec. 25	Poland, Maine	Allen W. Callahan and Helen Gertrude Waterhouse
Dec. 27	Freeport, Maine	Harvey A. Waterhouse and Marion Ellen Stafford
Dec. 31	Lewiston, Maine	Frank E. Morrison and Blanche Yvonne LeBourdais

BIRTHS

		Place	Name	Father	Mother
1942					
Jan.	1	Poland, Maine	Janice Mildred	James E. May	Gertrude A. Strout
Jan.	31	Poland, Maine	Frederick Llewellyn, Jr.	Frederick L. Strout	Dorothy M. Smith
Feb.	7	Lewiston, Maine	Randall Carroll	Randall C. Berry	Catherine L. Tripp
Feb.	20	Poland, Maine	Faith Doris	Harold J. Goss	Dorothy C. Pulsifer
Apr.	2	Lewiston, Maine		Lloyd P. Carroll	Phelanise M. Obie
May	23	Lewiston, Maine	Capitola Ruby	Julian E. Goss	Dorothy H. Grant
May	31	Lewiston, Maine	Charles Eugene Ray	Charles E. R. Bunker	Betty J. Bartlett
May	31	Poland, Maine	David Elroy	Guisseppi Finoechietti	Eleanor M. Smith
July	5	Poland, Maine	James Newall	Paul A. Goss	Louise A. Whitney
Aug.	6	Lewiston, Maine	Dona Lee	Francis R. Fuller	Gertrude L. Keene
Aug.	7	Poland, Maine	Nancy Mae	Archie L. Tripp	Myrtle L. Oberton
Aug.	8	Poland, Maine	Alice May Young	James P. Cook	Doris E. Martin
Aug.	10	Lewiston, Maine	Peter Alfred	Alfred J. Karpowich	Nellie F. Chisholm
Aug.	26	Lewiston, Maine	Alyce Corinne	Harry E. Mahar	Mary A. Cullen
Sept.	2	Auburn, Maine	Nancy Ann	Lawrence Pike	Lura M. Chase
Oct.	4	Lewiston, Maine	Leona Arlene	Herbert C. Felker	Alice M. Strout
Oct.	20	Lewiston, Maine	Terrance Conrad	Leon M. Welch	Phyllis L. Bartlett
Nov.	24	Lewiston, Maine	Jean Elizabeth	George D. Bryant	Gladys V. Korn
Nov.	30	Lewiston, Maine	Bruce Alan	Edwin Boyker	Mary Doucette
Dec.	11	Poland, Maine	Lawrence Franklin	George E. Tripp	Beryl L. Douglass

DEATHS IN THE TOWN OF POLAND

Date 1942	Name	Years	Mos.	Days
Feb. 11	Frederick D. Strout	69	1	13
Mar. 25	Ashley M. Black	67	1	16
Apr. 15	Honora Morency	45	1	23
Apr. 17	Harry L. Frank	77	6	0
May 31	Kenneth R. Crawford	22	9	2
July 28	Celia G. Coleman	74	7	27
Aug. 18	Lena E. Tenney	81	11	4
Sept. 16	Fannie S. P. Price	94	11	3
Oct. 12	Harold S. Purington	15	8	11
Oct. 15	Mary Walker	82	4	7

DEATHS REPORTED FROM OTHER TOWNS

Date 1942	Name	Years	Mos.	Days
Feb. 2	George Lewis Churchill	59	5	2
Feb. 4	Marion Pacciarella	Not Given		
Mar. 6	Grace A'Hearn	75	9	16
Mar. 22	Grace I. Keene	57	9	28
Apr. 21	Emma W. Hutchins	86	2	18
May 23	Ralph G. Bonney	51	2	11
June 8	Harry B. Martin	73	2	10
Aug. 20	Augustus S. Bray	82	4	20
Sept. 5	Everett Lothrop	67	9	25
Sept. 24	Everett C. Dunn	35	11	1
Oct. 8	Alvin D. Quimby	88	2	1
Oct. 14	Christia E. Burt	50	1	25
Oct. 22	Rosemond N. Frank	85	4	16
Nov. 7	Albert Poisson	68	2	10
Nov. 17	Edith H. Curtis	68	2	9
Dec. 6	Elva C. Getchell	63	3	10
Dec. 25	Terrance C. Welch		2	5

C. C. MITCHELL,
Town Clerk.

SELECTMEN'S REPORT

TOWN FINANCIAL STANDING

Town Hall,	\$ 20,000 00
Selectmen's Office,	2,000 00
Old Town Farm,	1,000 00
Town Stable and House,	1,000 00
Schoolhouses,	14,000 00
Road Equipment,	8,000 00
Due from Tax Deeds,	
Due from Tax Liens,	
Due from Personal, 1942,	
Impounded Cash	
Cash on Hand,	

VALUATION

	Real Estate	Personal Estate	Total
Resident,	\$677,090 00	\$ 71,922 00	\$ 749,012 00
Non-Resident,	299,945 00	61,367 00	361,312 00
	<hr/>	<hr/>	<hr/>
	\$977,035 00	\$133,289 00	\$1,110,324 00
Tax Rate 50 mills on \$1,110,324.00,			\$ 55,516 20
Polls @ \$3.00,			999 00
			<hr/>
			\$ 56,515 20

TAXABLE LIVE STOCK AND POULTRY

87	Horses,	\$ 6,265 00
463	Cows,	14,735 00
25	Oxen,	700 00
34	3 year olds,	1,075 00
72	2 year olds,	1,575 00
2,830	Poultry over 50 in number,	1,415 00

EXEMPT LIVE STOCK AND POULTRY

103	Yearlings,	\$ 1,160 00
39	Sheep,	80 00
29	Swine,	385 00
2,354	Poultry,	1,177 00

APPROPRIATIONS

Schools,	\$ 16,500 00
Repairs of School Property,	400 00
Health Work in Schools,	100 00
School Committee,	75 00
Roads and Bridges,	5,500 00
Snow Removal,	4,000 00
State Aid Construction,	999 00
Maintenance Third Class Road,	893 00
Maintenance State Highways and Special Re- solve,	1,850 90
Salary of Town Officers,	2,000 00
Support of Poor,	4,000 00
Tax Collector's Commission, Abatements, Dis- counts,	1,250 00
Civilian Defense,	600 00
Interest on Temporary Loans,	100 00
Bonds and Interest,	2,360 70
Contingent,	400 00
	<hr/>
	\$ 41,028 60
1942 State Tax,	10,413 69
1942 County Tax,	2,936 31
Overlay,	2,136 60
	<hr/>
To be accounted for by Collector,	\$ 56,515 20
Plus Supplemental Tax,	184 50
	<hr/>
	\$ 56,699 70

CONTINGENT

Cr.

Appropriation,	\$ 400 00
Interest on Charges and Liens,	179 39
C. and N. Tripp, Hall rent,	388 00
Merle Jordan, Rent,	14 00
Summit Spring Hotel, Adv.,	4 50
Poland Spring Hotel, Adv.,	4 50
L. O. Grant, Rent,	49 00
J. A. Buckman, Refund on Insurance,	157 60
R. J. Wilson, Adv.,	4 75
Annie Deering,	4 75
Roy McCleary,	95 00
Licenses,	7 00
Robert Walker, Water Rent,	10 00
Brown Tail Moth,	3 40
A. F. Waterhouse, Brick,	4 60
Harvey Walker, Building,	10 00
School Department, Envelopes,	8 19
Tax on Bank Stock,	415 39
Dog License Refund,	290 41
Telephone, Telegraph & Railroad Tax,	78 99
Victory Tax,	64 06
Mary Judkins Fund,	58 76
	<hr/>
	\$ 2,252 29

Dr.

Register of Deeds, Recording Liens,	\$ 56 95
Central Maine Power Co., Lights,	93 20
G. P. Pulsifer, Health Office,	90 71
Harold J. Goss, Fuel,	6 00
A. J. Weston Co., Fuel,	162 00
Town of Mechanic Falls, Fire,	690 25
City of Auburn, Fire,	302 00
Harold Nelson, Watching Fire,	88
C. C. Mitchell, Watching Fire,	88

K. H. Kilgore, Watching Fire,	88
J. Alden Chipman, Watching Fire,	2 20
Miscellaneous,	32 81
Andres Range & Furnace, Grates,	40 55
H. L. White, Tuning Piano,	4 00
Maine Municipal Association, Dues,	35 00
C. C. Mitchell, Notary Public,	30 20
C. C. Mitchell, Recording Liens,	26 25
Bailey Bros., Postage and Envelopes,	52 33
Marks Printing House, Office Supplies,	68 30
Loring, Short & Harmon, Office Supplies,	1 60
Hutchins Brothers, Forms,	6 40
Berry Paper Company, Office Supplies,	12 35
E. J. Johnson, Envelopes and Postage,	65 52
Poland Telephone Company, Telephone,	46 52
McAllister Market, Supplies,	4 00
Merrill & Webber Co., Printing,	4 75
R. J. Levesque, Forms,	1 95
Lewiston Hardware Co., Lights,	15 92
Remington Rand, Inc., Ribbons,	2 24
Empire Cemetery, Care,	14 95
Glennis Walker, Election Clerk,	5 00
Berdina Whittle, Election Clerk,	5 00
Georgia McKnight, Election Clerk,	15 00
Hazel Johnson, Election Clerk,	10 00
H. G. Berry, Gate Tender,	5 00
Geo. W. Blair, Gate Tender,	15 00
Mary Torrey, Ballot Clerk,	10 00
Nellie Tripp, Ballot Clerk,	10 00
Lewis Whittier, Gate Tender,	5 00
Harry Goss, Gate Tender,	5 00
Roger Gowell, Moderator,	5 00
Merrill & Webber Co., Printing Reports, etc.,	190 45
York Mutual Insurance Co., Ins. on Buildings,	13 32
Merle Chipman, Ins. on Buildings,	40 80
J. A. Buckman, Compensation Ins.,	347 03
Stuart Goodwin, Insurance,	51 04

Thomas C. White Agency, Insurance,	119 46
D. C. Tripp, Dog Officer,	12 45
State Department of Audit,	82 21
C. C. Mitchell, Janitor,	122 00
A. F. Waterhouse, Cash Paid Out and Use of Car,	11 15
C. C. Mitchell, Cash Paid Out and Use of Car,	26 00
J. A. Chipman, Cash Paid Out and Use of Car,	35 50
H. J. Kilgore, Cash Paid Out and Use of Car,	36 43
L. C. Tyler, Bonds for Collector,	25 00
G. P. Pulsifer, Treasurer and Constable Bond,	60 00
Sun-Journal, Advertising,	16 50
H. H. Hayes, Supplies,	17 20
Morin Brick Co., Repairs on House,	12 05
Lesley Grant, Supplies for House,	14 73
Clarence Tripp, Mason Work,	16 00
E. C. Jordan Co., Supplies,	6 74
Leavitt Wrecking Company, Supplies,	10 00
	<hr/>
	\$ 3,227 65

SALARIES OF TOWN OFFICERS

C. C. Mitchell, Town Treasurer,	\$ 200 00
C. C. Mitchell, Town Clerk,	39 75
F. E. Drisko, Superintendent of Schools,	463 31
Robert J. Kilgore, Selectman,	742 00
A. F. Waterhouse, Selectman,	365 50
J. Alden Chipman, Selectman,	300 00
	<hr/>
	\$ 2,110 56

TAX COLLECTOR'S COMMISSIONS

ABATEMENTS AND DISCOUNTS

R. A. Waterhouse,	\$ 668 25
Abatements,	227 25
Discounts,	350 79
	<hr/>
	\$ 1,246 29

SCHOOL BOARD

Elsie Keene,	\$ 25 00
Ida Grant,	25 00
Roger Gowell,	25 00
	<hr/>
	\$ 75 00

HEALTH WORK IN SCHOOLS

Poland Red Cross,	\$ 100 00
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INTEREST ON TEMPORARY LOANS

Appropriation,	\$ 100 00
Warrants Drawn,	37 84
	<hr/>
	\$ 62 16

TOWN BONDS AND INTEREST

Appropriation,	\$ 2,360 70
Canal National Bank, Refund,	5 00
	<hr/>
	\$ 2,365 70
Warrants Drawn,	\$ 2,492 45

TEMPORARY LOANS

First National Bank of Portland,	\$ 4,000 00
Paid First National Bank of Portland,	\$ 4,000 00

CIVILIAN DEFENSE

Appropriation,	\$ 600 00
Credits,	100 88
	<hr/>
	\$ 700 88
Warrants Drawn,	550 02
	<hr/>
	\$ 150 86

TOWN POOR

Supplies, Medicine, Doctors, Funerals and Hospitals

Name

Rosella Reynolds,	\$ 418 34
Mellen Frank,	265 00
Florence Grant,	213 00
John Thurston,	121 66
Mary Hasey,	78 00
F. C. Price,	295 84
Perley Cox,	149 50
Howard Tripp,	27 62
Raymond Mains,	209 45
Silas Strout,	1 60
Silas May Family,	202 53
Frank Spaulding,	121 32
Mellen Sawyer,	154 71
Henry Martin,	36 12
Delia Strout,	136 10
Fred Edwards,	82 68
G. E. Tripp,	35 60
Edward Chadbourne,	306 51
John Chaplin,	37 00
Mrs. F. Willett,	41 00
Florence Bonney,	3 82
Colby Berry,	12 00
Leander Perkins,	37 55
Ralph Walker's Children,	494 25

 \$ 3,481 20

POOR OF OTHER TOWNS

Hazel Thompson,	\$ 280 56
Elva Batchelder,	269 18
Carroll & Carver,	396 31
Arthur Dumais,	89 38
Ashley Black,	27 70
	<hr/>
	\$ 1,063 13

STATE POOR

Margaret Bickford,	\$ 427 68
Aid to Veteran,	71 70
	<hr/>
	\$ 499 38

MOTHERS' AID

Ruby Ridley,	\$ 190 00
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	Common Roads	State Aid	Third Class Maintenance	Special Resolve Snow	Special Resolve Construction	Special Resolve Bridge	Spec. Res. and St. H. Maintenance	Total
Ben Davis	\$ 660.50	\$ 30.00	\$ 50.00	\$ 535.89	\$ 60.00	\$ 191.39	\$ 15.00	\$ 1,542.78
Hiram Tripp	276.96	28.00	16.04		42.24	44.50	12.50	420.24
Mellen Sawyer	328.90	24.64	14.08	7.04	38.72	109.56	10.56	533.50
Silas Strout	190.08	17.60	21.12		38.72	56.76	6.60	330.88
Kenneth Kilgore	45.76	14.08	41.58		38.72		6.60	146.74
Allison Chase	95.04	17.60	16.94	16.00	42.24	91.52	20.68	300.02
Gardner Tripp	213.88	28.00	41.12	142.20	38.72	140.00	17.54	621.46
Robert Bennett	150.40	17.60	18.56	288.00	21.12	136.60	10.12	642.40
Gerald Hutchinson	97.97	86.57	15.74		90.51	94.62	7.87	393.28
S. H. C. Shovel No. 89	250.50	264.00	48.00		276.00	294.00	24.00	1,156.50
Merle Jordan	93.28			120.18				213.46
Stanley Tripp	91.52			117.76				209.28
Carol Cash	84.68			21.12				105.80
Earl Martin	31.68		29.92					61.60
Lloyd Thompson	8.80							8.80
Howard Keene	3.52			2.64				6.16
Sam Jordan	23.80			240.00				263.80
Phil Dunn	23.80	208.22	47.84	66.65	117.08	55.00	23.92	542.51
George Edwards				12.32				12.32
Willis Kimball				14.08				14.08
Emery Bunker				21.79				21.79
Hall & Knight	1.54							1.54
Ralph Brackett	22.85	54.08		48.46	25.80			151.19
Norris Hanscom Jr.	10.56		3.52	4.00				18.08

	Common Roads	State Aid	Third Class Maintenance	Special Resolve Snow	Special Resolve Construction	Special Resolve Bridge	Spec. Res. and St. H. Maintenance	Total
Randall Berry	5.28							5.28
Henry Tripp	5.28							5.28
Foye Wescott	36.96		47.52	21.12		3.50		109.10
Winslow Frank	123.96			39.60				163.56
W. M. Daniels	4.80							4.80
Frank Sawyer	28.51			12.73		5.38		46.62
Everett Soule	6.00							6.00
Nellie Keene	42.42							42.42
Elmer Edwards	7.04					3.52		10.56
Walter Sawyer	28.16							28.16
Marvin Barker	14.08		1.98					16.06
The Brown Farm	64.05			6.50				70.55
L. E. Libbey	84.71			31.04				115.75
A. W. Martin	23.64			19.41		14.64		57.69
Twin Town Chev.	220.37			133.88				354.25
J. Alden Chipman	47.88			18.40				66.28
E. J. Johnson	228.15			364.91		9.72		602.78
Henry Lunt				3.96				3.96
John Skillings				6.75				6.75
John Whitham				3.96				3.96
Elmer Newcomb				18.48				18.48
Fred Whittle	129.80			17.60				147.40
Clarence Strout				5.72				5.72
Frank Fields			17.85	28.00		16.77		62.62

Fred Keene	42.24	24.64			66.88
Auburn Motor Sales	10.35		28.26		38.61
Maine Truck and Tractor Co.	24.99				24.99
J. W. Penney	24.23	4.40	61.04	3.60	93.27
A. Q. Miller,	25.93				25.93
B. E. Ames	7.04	14.52	2.00		23.56
Harry Mills	68.51	8.00	308.00	56.32	440.83
Wilber Lewis	33.50	8.00		86.24	127.74
Bailey Bros.	11.24		30.51	83.24	124.99
Montgomery & Ward	7.95				7.95
Lois MacDonald	4.00				4.00
Briggs' Garage	88.56		166.64	16.71	271.91
Tom Strout	3.52		4.00		7.52
Robert Nason	3.52	3.52			7.04
Virgil Libbey	42.00				42.00
Town of New Gloucester	31.50				31.50
Lewis Whittier	21.00				21.00
Puritan Chev.	19.46		4.75		24.21
Gardner Kimball	5.25				5.25
Levi Stone	7.44			43.10	50.54
Ernest Curtis	7.65				7.65
Clarence Pulsifer	23.10				23.10
Guy Mills	6.16				6.16
Ernest Libbey	18.92		7.04		25.96
Ellery Hewey	1.75				1.75
Moran's Garage	2.30				2.30
Coburn Tire Co.	22.35		13.10		35.45
R. I. Mitchell	.94		28.79		29.73
W. H. Johnson	17.60				17.60
Forrest Strout	8.98				8.98
Alton Strout	3.52				3.52
Erlon Pulsifer	3.52				3.52

	Common Roads	State Aid	Third Class Maintenance	Special Resolve Snow	Special Resolve Construction	Special Resolve Bridge	Spec. Res. and St. H. Maintenance	Total
Hugh Bryant	7.04							7.04
Harry Burroughs	12.53							12.53
Jordan Bros.	43.22							43.22
Leander Mosher	15.66					262.94		278.60
Ripley & Fletcher	2.89			167.21				170.10
J. A. Buckman	36.00							36.00
Tarbox Garage	2.50							2.50
Stuart Goodwin	32.15							32.15
Winslow & Co.	2.06							2.06
New England Metal Culvert	82.44							82.44
Antonio L'Heureux				25.49				25.49
F. A. Bergeron	24.50							24.50
Town of Poland		20.40	13.60		61.20		18.80	114.00
The Barrett Co.			311.95				180.03	491.98
Fletcher Dunn			1.32				3.08	4.40
Linwood Edwards			1.98				3.08	5.06
Arthur Pierce		64.40	20.64		63.21		10.32	158.57
Charles Meserve		26.40	7.04		18.48	3.52	3.52	58.96
L. H. Strather		21.12	7.04		14.96		3.52	46.64
H. R. Luck						277.85		277.85
Mildred Bailey		40.00				3.47		43.47
Roy Frank						8.80		8.80
Harold Goss						1.70		1.70
Gen. Lighterage Co.						49.00		49.00

A. E. Hodgkins			202.56	202.56
Harry's Garage			1.25	1.25
Bernard Record			23.66	23.66
Don Grover			3.52	3.52
R. K. Ames	13.20		8.80	22.00
Mac's Filling Station		2.00	3.83	5.83
Walker's Garage		3.40	15.29	18.69
Hobart Kilgore	33.75			33.75
Harry Yeaton	11.88			11.88
George Bryant		164.00		164.00
A. G. Edwards		20.00		20.00
George Reynolds		11.44		11.44
Gene Martin		11.44		11.44
Joe Raye		3.52		3.52
Bill Dion		9.24		9.24
Brett's Garage		13.85		13.85
Orville Tripp		4.00		4.00
Lawrence & Leighton		7.60		7.60
Maine Steel Co.		19.16		19.16
J. F. Nash & Co.		1.25		1.25
City & County Steel Co.		417.94		417.94
Leslie Grant		124.00		124.00
Elms Hardware		1.50		1.50
Roy McLeary		6.00		6.00
Lewiston Radiator Works		3.00		3.00
C. A. McAllister		2.25		2.25
William Hueston		36.00		36.00
Sears Roebuck & Co.		8.95		8.95
Darling Auto Co.		.81		.81
Carlton McAllister		2.20		2.20
Wade & Dunton		78.17		78.17

	Common Roads	State Aid	Third Class Maintenance	Special Resolve Snow	Special Resolve Construction	Special Resolve Bridge	Spec. Res. and St. H. Maintenance	Total
Gilbert Richardson				16.72				16.72
G. E. Boyker				.76				.76
Dudley Walker				.76				.76
Lewis Whittier				3.00				3.00
Louis Dugal				3.00				3.00
Albert Hale				1.14				1.14
Gray Garage				1.50				1.50
James Bacon				2,500.00				2,500.00
State Treasurer				187.53			1,266.30	187.53
Walden Ryder			7.04		10.56			17.60
Clyde Bennett								
Payroll	\$4,667.12	\$1,008.34	\$878.70	\$6,903.15	\$ 998.28	\$2,422.88	\$1,644.04	\$18,522.51
Appropriation and Credits	3,330.81	999.00	893.00	4,005.00	974.97	2,500.00	1,850.90	
Overdrawn	1,336.31	9.34		2,898.15	23.31			
Unexpended			14.30			77.12	206.86	

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the members of the School Committee and Citizens:
I herewith submit a report of your schools.

CENSUS	1941	1942
Boys	248	227
Girls	219	209
	<hr/>	<hr/>
Totals	467	436
State Paid	1.63	1.51

ENROLLMENT BY SCHOOLS AND GRADES

School	FALL TERM, 1942									
	Sp.	1	2	3	4	5	6	7	8	Total
Poland Corner,	2	6	3	0	3	0	6	1	3	24
Poland Spring Gr.,						5	4	4	1	14
Poland Spring Pri.,	2	6	4	3	1					16
West Poland Gr.,						5	6	3	8	22
West Poland Pri.,	5	4	5	3	3					20
Herrick Valley,	3	5	3	2	0	5	3	2	0	23
Empire,	2	3	4	4	4	5	1	2	1	26
Hackett Mills,	5	3	3	5	2	3	6			26
Hardscrabble,	0	1	1	0	2	2	3			9
Minot Corner Gr.,						8	2	6	8	24
Minot Corner Pri.,	4	8	9	8	4					33
Bailey Hill,	2	0	1	2	2	1	2	2	1	13
Harris Hill,	0	1	0	4	2	4	3	2	2	18
White Oak Hill,	1	0	1	1	3	2	2	2	3	15
Johnson Hill,	0	1	1	2	0	0	0	1	1	6
Totals,	26	37	35	34	26	40	38	25	28	289

TEACHERS

It has been very difficult to find teachers to carry on the schools in your town because of the low wages.

The following new teachers have been employed during the fiscal year 1942-1943.

Cecilia Gagnon, Margaret Murphy and Bertha Yeaton for the Empire School.

Gladys Lowell and Florence Fernald for West Poland Primary.

Alice Tyner for West Poland Grammar.

Glennis Walker and Erma Tripp for White Oak Hill.

Alice Harris for Hackett Mills.

SCHOOLS

A high standard has been maintained in your school with the many changes in teachers.

The achievement tests were given during the Spring of 1942. It will be given again this year.

HIGH SCHOOL STUDENTS

Leavitt Institute 2, Hebron Academy 1, Gould Academy 3, Edward Little 41, Mechanic Falls High 37, and Lewiston High 2.

REPAIRS

The following repairs have been made: Ceiling and walls of the Harris Hill Building painted; ceiling and walls at Minot Corner Grammar room, a new ceiling at Minot Corner Primary. The outside of all buildings should be painted.

FINANCIAL REPORT
FUNDS

1942 Appropriation,	\$ 16,500 00
State of Maine,	3,098 36
Civilian Defense,	4 77
Town of Minot,	896 00
1942 Balance,	24 97
	<hr/> \$ 20,524 10

PAID OUT

Teachers,	\$ 9,955 62
Janitors,	522 00
Cleaning,	111 60
Transportation,	1,855 00
Fuel,	927 72
Textbooks and Supplies,	610 52
High School Tuition,	5,970 00
	<hr/>
	\$ 19,952 46
Balance,	\$ 571 64
5% Due State,	\$ 132 28

TEACHERS

Alice Mitchell,	\$ 668 00
Isabelle Giddinge,	668 00
Alice Frank,	668 00
Rita Sargent,	668 00
Helen Strout,	649 00
Gladys Russell,	272 00
Barbara Hosley,	34 00
L. P. Hosley,	272 00
Flora Woodman,	553 50
Ina McMorran	539 60
Mattie Brooks,	634 60
Virginia Brown,	601 35
Verna Bonney,	601 35
Helen Hanscom,	525 82
Frances Lewis,	496 85
G. I. Lamb,	490 00
Beverley Nelson, (Old bill by former Supt.),	9 60
Cecilia Gagnon,	51 00
Margaret Murphy,	172 80
State Treasurer,	174 35
Gladys Lowell,	72 20
Alice Tyner,	361 00

Bertha Yeaton,	306 85	
Florence Fernald,	270 75	
Glennis Walker,	40 00	
Alice Harris,	95 00	
Erma Tripp,	60 00	
	<hr/>	\$ 9,955 62
Victory Tax in the above,		\$ 22 65
Due State 5%,		\$ 132 28

JANITORS

Alice Mitchell,	\$ 35 00	
Isabelle Giddinge,	35 00	
Alice Frank,	35 00	
Helen Strout,	42 00	
Gladys Russell,	40 00	
Flora Woodman,	35 00	
Ina McMorran,	35 00	
Mattie Brooks,	35 00	
Virginia Brown,	35 00	
Verna Bonney,	35 00	
Helen Hanscom,	35 00	
R. L. Gowell,	32 00	
L. P. Hosley,	10 00	
Rita Sargent,	28 00	
Alice Tyner,	14 00	
Frances Lewis,	14 00	
Florence Fernald,	14 00	
Bertha Yeaton,	13 00	
	<hr/>	\$ 522 00

CLEANING

P. E. Dunn,	\$ 29 00	
Mrs. Arthur Tripp,	7 50	
Elsie R. Strout,	63 10	
Mrs. C. D. Austin,	6 00	
Blanche Birney,	6 00	
	<hr/>	\$ 111 60

TRANSPORTATION

Lester Mitchell,	\$ 455 00	
Alden Chipman,	455 00	
A. B. Grant,	525 00	
Fred Keene,	420 00	
	<hr/>	\$ 1,855 00

FUEL

Sherman Keene,	\$ 1 25	
Lincoln Keene,	1 25	
R. M. McCleary,	85 00	
Morris Edwards,	50	
L. C. Mitchell,	176 00	
Fred Gagne,	7 42	
E. B. Hervey,	13 20	
H. J. Goss,	37 50	
Town of Poland, (Road Dept.),	84 00	
A. E. Hodgkins,	2 10	
C. E. Pulsifer,	88 00	
R. F. Tufts,	300 00	
A. B. Grant,	121 50	
Ralph Brackett,	7 50	
Elsie Strout,	2 50	
	<hr/>	\$ 927 71

TEXTBOOKS

Ginn & Co.,	\$ 40 36	
Silver Burdett Co.,	27 94	
The Macmillan Co.,	3 51	
American Book Co.,	46 50	
Scott, Foresman & Co.,	12 67	
D. C. Heath & Co.,	13 17	
	<hr/>	\$ 144 15

SUPPLIES

The Holmerden Co.,	\$	26 28	
Fellowship Press,		12 00	
Town of Poland,		8 19	
The Sun-Journal,		4 80	
State Treasurer,		14 00	
World Book Co.,		12 51	
Bailey Bros.,		4 48	
Beckley-Cardy Co.,		41 58	
Merrill & Webber Co.,		15 50	
Central Maine Power Co.,		116 79	
Hiram Ricker and Sons,		3 74	
J. L. Hammett Co.,		22 81	
American Education Press,		32	
E. E. Babb & Co.,		38 42	
Follett Pub. Co.,		1 44	
Daniel O'Neil,		3 84	
P. E. Dunn,		2 00	
Milliken Tomlinson,		7 85	
L. E. Libby,		1 23	
Masury Young Co.,		14 26	
Elsie C. Keene,		95	
F. E. Drisko (Cash paid out),		14 61	
Webster Pub. Co.,		4 96	
Town of Mechanic Falls,		12 10	
Loring, Short & Harmon,		78 96	
E. C. Jordan Co.,		2 75	
		<hr/>	
		\$	466 37

HIGH SCHOOL TUITION

Leavitt Institute,	\$	190 00	
City of Lewiston,		150 00	
Gould Academy,		239 00	
Hebron Academy,		90 00	
City of Auburn,		2,775 00	
Town of Mechanic Falls,		2,514 00	
Town of Norway,		12 00	
		<hr/>	
		\$	5,970 00

REPAIRS

1942 Appropriation,	\$	400 00
Paid Out:		
L. L. Emery,	\$	218 45
Bailey Bros.,		27 83
J. L. Hammett Co.,		6 70
H. G. Berry,		28 00
P. E. Dunn,		7 00
E. F. Walker,		18 39
Seward Sturtevant,		4 00
Clarence Strout,		43 20
H. J. Goss,		3 01
T. E. Hall,		22 70
A. B. Grant,		1 30
	—————\$	380 58
Balance,	\$	19 42

CONCLUSION

I wish to thank all who have aided me in a successful school year. The teachers have done work in the rationing program for which they received no pay. It shows the spirit of the teachers.

Respectfully submitted,

F. E. DRISKO,
Superintendent of Schools

REPORT OF RED CROSS COUNTY SCHOOL NURSE POLAND SCHOOLS

October 20, 1942

The school children of Poland had their annual health inspection September 29, 1942 to October 14, 1942.

- 12 Schools were visited
- 251 Children were inspected, weighed and measured
- 35 Children had their eyes tested by the nurse
- 211 Children were given special individual attention regarding posture, hygiene and daily mouth care

The following conditions were found:

- 20 Children had throat defects
- 185 Children needed dental treatment
(147 children had decayed teeth and 38 needed just prophylaxis)
- 28 Children had defective vision
- 19 Children had undesirable head conditions (2 of them at an infectious stage)
- 4 Children had enlarged cervical glands
- 50 Children were free from obvious defects
- 56 Children had their dental certificates or their teeth were apparently in satisfactory condition.
- 19 Children had dental appointments and in a short time will be added to the list of those who have had the necessary dental care.

Since the inspection of the Fall of 1941, the following corrections have been made:

- 9 Children have had throat corrections
- 15 Children have had their eyes treated

It is gratifying to note that the amount of needed corrective dental work has been reduced as the result of regular professional treatment. In several cases where there is need of "just prophylaxis" there is also a noticeable improvement.

The inspection has served as an incentive for more conscientious daily mouth care.

The children are encouraged with the results of their efforts and are challenged to attain "100% clean mouths". According to the standards set up by the Division of Dental Hygiene, a 100% clean mouth signifies:

- (1) A shiny tooth
- (2) No green, black or orange stain on the enamel
- (3) No food or hard deposits on the tooth
- (4) Healthy soft tissues
- (5) Clean tongue
- (6) A clear thin saliva

Home calls disclosed that there has been a more closely supervised schedule of the children's health habits and closer follow-up with the family physician.

Our sincere appreciation is extended to all those who are contributing to help these future leaders to fit themselves to better meet the necessary adjustments of later life.

GWENDOLN G. HARDY, R.N.,
County School Nurse

REPORT OF THE POLAND RED CROSS

Because of the fact that the Roll Call for membership is not scheduled to take place until later in the spring I cannot give you our enrollment for this year. Needless to say we are hoping to achieve even more than our 226 members of last year.

Our quota for this year is \$900.00. This includes both the War Relief Fund and the money obtained from the Roll Call. We are working hard to reach this goal and there are several projects under way to raise money toward that quota. A total of \$411.00 was raised last year toward the War Relief Fund.

This year 41 children received dental treatment and two children were fitted to glasses. A pre-school clinic was also held with very satisfactory results.

The Home Service has done a great deal of work thus far, and is constantly being called upon by our boys in the service whose families need aid.

I wish to extend the thanks of the officers and executive committee of the Red Cross to all those who have been so generous and helpful during this past year. We appreciate your cooperation in every way.

Respectfully submitted,

GLENYS C. WALKER,
Secretary of Poland Red Cross

Mrs. R. F. Tufts, Chairman
 George Pulsifer, Vice Chairman
 Mrs. Robert Fernald, Treasurer
 Mrs. Agnes Waldron, Chairman of Junior Red Cross
 Mrs. Rita Sargent, Vice Chairman, J.R.C.
 Mrs. Roger Gowell, Chairman of Roll Call
 Mrs. Alice Mitchell, Chairman of Home Service
 Mrs. Max Richardson, Vice Chairman of Home
 Service

Executive Committee

Mrs. Fannie Verrill
 Miss Eva Pulsifer
 Mrs. Glenn Nason
 Mrs. Mildred Chipman
 Mr. Cleve Tripp
 Mrs. Ida Grant

JUNIOR RED CROSS

The Junior Red Cross has been more active this year. Due to war conditions the school children have been able to do several things which we consider very useful. Afghans have been made for soldiers' hospitals and books collected for soldiers' recreation rooms.

We would like particularly to compliment the Poland Corner School where the Junior Red Cross is fully organized with regular meetings and has accomplished much fine work. Their next project will be utility bags for soldiers going overseas.

All these things are very beneficial to the children, at this time, since they also feel they are contributing to the war effort.

Respectfully submitted,

AGNES H. WALDRON,
 Chairman Junior Red Cross

REPORT OF THE PUBLIC HEALTH NURSE—1942

Because of the present war conditions President Roosevelt issued a proclamation asking that all communities offer diphtheria and smallpox immunizations to all children over nine months of age. In June this was offered to pre-school children and adults through the co-operation of the District Health Officer and local authorities. Twenty-five people received diphtheria innoculations and thirty-two received immunizations for smallpox. It is hoped that other citizens will seek immunizations in order that a safe percentage of people will be protected.

In May the field nurse co-operated with the Farm Bureau in holding a Child Health Conference. Seventeen attended. Immunizations and physical examinations were offered.

X-rays have been offered to contacts of tuberculosis cases.

The services of the Child Health Conferences at Mechanic Falls have been offered to the people of Poland. Some have taken advantage of this. It is desirable that all children be under constant medical supervision.

I wish to thank Mrs. E. Mae Everett for her efforts to keep the Health Council together and to all other members. Due to transportation problems it was difficult to hold regular meetings.

A very sincere effort was made in the Spring to sponsor a meeting on venereal disease—a problem which every community should be vitally interested in at the present time. The attendance was small.

I am very grateful to all who have participated in the health program.

MISS VELMA SPENCER

Public Health Nurse

**REPORT OF HEALTH OFFICER AND
BOARD OF HEALTH**

Poland, Maine, February 15, 1943

There have been many cases of Chicken Pox, Measles, German Measles, Mumps, Pneumonia, Scarlet Fever and Impetigo in the past twelve months, also some nuisance cases. Altogether not as many cases as usual for the same period.

Mr. Elmer F. Walker and Mr. A. F. Waterhouse were reappointed Plumber Inspector and Deputy for 1942.

Free vaccination as a precaution against Small Pox will be given in March, to all who apply to this office. We wish to thank all our citizens for their cooperation this past year.

Respectfully submitted,

GEORGE P. PULSIFER,
Health Officer.

R. L. GOWELL,
J. ALDEN CHIPMAN,
GEORGE P. PULSIFER,
Board of Health.

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