

1945

Annual Report of the Municipal Officers of the Town of Poland Maine For the Year Ending February 1 1945

Poland (Me.)

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ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF POLAND MAINE

For the Year Ending February 1

1945

PRESS OF
MERRILL & WEBBER COMPANY
AUBURN, MAINE

Honor Roll

Beals, Hubert	French, Wallace D.
Bennett, Clyde U.	Fuller, Francis
Bennett, Kedman	Gary, Wilfred J.
Benson, Everett	Gagne, Frederick H.
Betts, Lawrence K.	Giroux, Laureat A.
Berry, Randall C.	Giroux, Adrian
Barker, Marvin	Goss, Ara O.
Blair, Cecil M.	Goss, Ellwood L.
Blair, Ellsworth	Grover, Roland
Blair, Warren	Grover, Kermit D.
Brackett, Donald C.	Hale, Lynold R.
Bridgham, Charles H.	Hall, Lloyd P.
Bunker, Charles E.	Hanscom, Norris S.
Bunker, Andrew	Hobbs, William
Callahan, Allen	Howes, Robert W.
Chesley, Frances	Hoyt, William H.
Chisholm, Richard	Jordan, Robert M.
Chisholm, Barbara	Johnson, Allen W.
Cobb, Elwood R.	Johnson, Clyde R.
Cody, Paul J.	Johnson, Donald J.
Cole, Donald W.	Johnson, Richard W.
Cole, Keith	Johnson, James R.
Dougal, Gerald	Johnston, Edwin R.
Durgin, Albert F.	Karpowich, Alfred J.
Edwards, Elmer P.	Keene, Almon L., Jr.
Edwards, William S.	Keene, Gordon
Emerson, Ralph W.	Keene, Howard
Emery, Lester M.	Keene, Milton
Emery, Paul	Keene, Shirley
Emery, William S.	Keene, Donald
Emery, Wilmer C.	Kinner, William C., Jr.
Frank, Melvin A.	Lebell, Thomas
Farr, Leland	Lawrence, Weston S.
Farr, Martin	Leland, Clarence
Felker, Beatrice	Lewis, Donald W.
Felker, Herbert C., Jr.	Lewis, Guy A.
Ferland, Lionel	Lewis, John F.
Flint, Robert	L'Heureux, Reginald



Littlehale, Rose
Long, Robert W.
Libby, Ralph
Lothrop, Earl
Mann, Edward
McAllister, Carlton H.
McAllister, Gordon
McAllister, Sherwood
McCleary, Charles E.
McClay, Irvin F.
Mills, Donald H.
Milliken, Clayton R.
Mitchell, Rodney E.
Moody, Willis M., Jr.
Morency, Roger
Morse, Elvin
Marston, William
Nason, John L.
Nason, Robert P.
Norris, Leon M.
Perrier, Marcel
Poole, Clarence
Pulsifer, Allen H.
Pulsifer, Carl
Reynolds, George R.
Ridley, Eugene R., Jr.
Rounds, Edward L.
Royal, Erland M.
Sheridan, James
Spear, Edward L.
Thurlow, Cecil
Thurlow, John
Thurlow, Paul
Thurlow, Ray
Thurston, Allan R.

Thurston, William B.
Tufts, Leroy
Stone, George L.
Stone, Willard
Strout, Asa D.
Strout, Stanley
Strout, Thomas J.
Strout, Forest
Tirrell, Albert W.
Torrey, Gale
Trafford, Aubrey C.
Trafford, Raymond
Tripp, Lawrence C.
Tripp, Oliver A.
Tripp, Lawrence F.
Tripp, Henry E.
Walker, Arthur Dudley
Walker, Elmer F., Jr.
Walker, Francis
Walker, J. Gerry
Walker, Robert W.
Waterhouse, Archer F., Jr.
Waterhouse, Harvey A.
Wells, Phillip
Wells, Raymond
Wells, Richard
Whittier, Charles
Whittier, Francis
Winslow, Robert J.
Woodsome, G. Vernon
Varrell, Norris E.
Yebas, Frank
Yebas, Joseph
Yebas, Martin

If errors or omissions have been made we would appreciate it if you would notify C. C. Mitchell, Town Clerk, so that a perfect Service List may be in the Town Records.



TOWN OFFICERS

1944

Selectmen, Assessors and Overseers of the Poor

J. ALDEN CHIPMAN CHARLES PLUMMER
ARTHUR BEATTIE

Tax Collector

RAYMOND A. WATERHOUSE

Clerk and Treasurer

C. C. MITCHELL

Road Commissioner

FRED KEENE

School Committee

IDA K. GRANT

ROGER GOWELL

ELSIE KEENE

Superintendent of Schools

F. E. DRISKO

Health Officer

GEORGE P. PULSIFER

Sealer of Weights and Measures

WILLIAM O. JOHNSON

Constable

GEORGE W. BLAIR

TOWN WARRANT

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

Greetings:

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 twelfth day of March, 1945, 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 support of common schools, and for textbooks and supplies.

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

Art. 5. To see if the inhabitants of the town will vote to raise and appropriate the special sum of \$600.00 for the purpose of conveying some of the pupils of the Poland Corner School from said school to some other school or take any other action thereon.

Art. 6. To see if the inhabitants of the town will take any action regarding the building of a consolidated school building and to see if the inhabitants of the town will raise and appropriate a sum of money for a building fund to be used whenever such a building is built.

Art 7. To see if the inhabitants of the town will vote to appoint a committee to act in conjunction with the superintending school committee to choose a site for the building proposed under the previous article and to serve as a building committee.

Art 8. To see if the inhabitants of the town will vote to allow the Moderator to appoint a committee of three who will nominate three citizens of the Town of Poland, one of whom is to be named Chairman of this Committee, which Committee is to make a thorough study of the possibility of the consolidation of all the schools in Town, to serve without pay, said nominations to be confirmed by vote of the Meeting, and the Committee is to submit their report at the next regular Town Meeting.

Art. 9. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$75.00 for the School Board.

Art. 10. 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. 11. To see if the inhabitants of the town will vote to raise and appropriate \$500.00 to continue the road building from the end of work done in 1944 on Johnson Hill that began at Arthur White's and ended at Lloyd Thompson's.

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

Art. 13. 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, Chapter 229, P. L. 1937.

Art. 14. 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 R. S. 1930, and Section 9, Chapter 149 P. L. 1935.

Art. 15. To see if the inhabitants of the town will vote to fix the compensation of the Road Commissioner.

Art. 16. To see if the inhabitants of the town will vote to fix the compensation of the Town Treasurer.

Art 17. To see if the inhabitants of the town will vote to fix the compensation of the Selectmen, Assessors, Overseers of the Poor and Town Clerk.

Art. 18. 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. 19. To see if the inhabitants of the town will vote to receive bids for candidates for Tax Collector.

Art. 20. To see what sum of money the inhabitants of the town will vote to raise and appropriate to pay Tax Collectors Commissions, Abatements and Discounts on Taxes.

Art. 21. To see if the inhabitants of the town will vote to allow on personal and real estate tax bills for 1945 a cash discount of 2% if paid on or before July 1, 1945.

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 amounts and upon such terms of payments as they in their discretion may deem advisable any or all real estate now held by the Town, title to which is claimed 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 deeds without covenant to any and all purchasers of property 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 temporary loan or loans not to exceed \$25,000.00 in anticipation of taxes for purpose of paying obligations of the Town, such note 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 if the inhabitants of the town will vote to raise and appropriate the sum of \$50.00 to pay interest on temporary loans.

Art. 27. 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. 28. 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. 29. 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 Bonds and recording deeds and liens.

Art. 30. 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 and Printing Reports, etc.

Art. 31. 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. 32. 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 departments to this effect.

Art. 33. To see if the inhabitants of the town will vote to accept Sections 36, 37, 38 and 39, Chapter 26, R. S. 1930, relative to giving the Town Officers a right to have buildings removed that are dangerous as regards fire or human life.

Art. 34. 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 a vote of meeting.

Art. 35. 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. 36. To see if the inhabitants of the Town of Poland will appoint a committee of three to solicit funds for Christmas presents for service men and women.

Art. 37. To see if the town will raise and appropriate \$100.00 for Public Health Nursing in Poland, said sum to be expended by the State Bureau of Health for local service.

Art. 38. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$250.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes Chapter 11, Sections 62, 63, 64.

Art. 39. To see if the inhabitants of the town will vote to purchase a truck and snow plow for the plowing of snow that would cost approximately \$10,000.00 and the cost of the equipment to be financed over a period of four or five years. This truck is to be used for plowing snow only.

Art. 40. To see if the inhabitants of the town will vote that the first payment on the new equipment, not to exceed \$2,500.00, be made from funds in the Town Treasury, and to authorize the Town Treasurer to make payment from such funds.

Art. 41. To see if the inhabitants of the town will vote to authorize the Selectmen to lease from the State of Maine Highway Commission the necessary snow equipment to adequately plow the roads in Town, provided the Bill which is now in our State Legislature is passed which authorizes the State Highway Commission to purchase snow removal equipment which is to be leased to any towns desiring same for this type of work.

Art. 42. To see if the inhabitants of the town will vote to accept the Gerry Fund, the interest of which is to be used toward the upkeep of the Highland Cemetery, West Poland.

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 they will be in session at the Town Office on March 8, 9 and 10, 1945, in the afternoon from 1.00 to 5.00 for the purpose of correcting the list of voters.

Given under our hands this nineteenth day of February, 1945, at Poland.

J. ALDEN CHIPMAN,
CHARLES PLUMMER,
ARTHUR BEATTIE,

Selectmen of Poland.

REPORT OF THE BUDGET COMMITTEE

Poland, Maine, February 16, 1945

At a joint meeting of the Budget Committee and Selectmen held at the Town Office on February 16 and after careful consideration it was unanimously agreed to recommend the following for the articles to be voted upon at the Annual Town Meeting, to be held on March 12, 1945.

Article	3	Schools	\$20,000 00
	4	Repairs of School Property	1,000 00
	5	Poland School—Yes	600 00
	6	Indefinite Postponement	
	7	Indefinite Postponement	
	8	Consolidation	Yes
	9	School Committee	75 00
	10	Roads and Bridges	6,500 00
	11	Special Road Appropriation— Indefinite Postponement	
	12	Snow Bills	6,000 00
	13	Third Class Road	893 00
	14	State Highway and Special Re- solve	1,850 90
	15	Compensation of Road Com. Same as last year	
	16	Compensation of Town Treas. Same as last year	
	17	Compensation Selectmen, Town Clerk Etc. \$6.00 Per Day	
	18	Salaries	2,400 00
	19	Bids for Tax Collector	Yes
	20	Collectors Commissions. Abate- ments and Discounts	1,350 00
	21	Cash Discount of Two Percent	Yes
	22	Authorization	Yes
	23	Authorization	Yes
	24	Loans not to exceed \$2,500.00	Yes
	25	Support of Poor	2,500 00
	26	Interest on Temporary Loans	50 00

27	Insurance on Town Property and Compensation Ins.	650 00
28	Fuel and Janitor	250 00
29	Bonding Town Officials	150 00
30	Fire Protection	800 00
31	Retain accounts due Town	Yes
32	To call Fire Departments	Yes
33	Removal of Buildings	Yes
34	Budget and Advisory Committee	Yes
35	State of Maine Publicity Bureau	100 00
36	Committee for Gifts for Service Men	Yes
37	Public Health Nurse	100 00
38	Pine Blister Rust — Indefinite Postponement	
39	Snow Plow and Equipment	Yes
40	Financing Same	Yes

\$45,268 90

The cash balance as of February First was \$8,511.07. The amount asked for this year is \$5,500.00 more than last year and this does not include anything for new road equipment, which will make the rate of taxation quite a little higher.

Respectfully submitted,

HERBERT BERRY, Chairman,
 LEO G. TORREY, Vice Chairman,
 CHARLES W. RICKER,
 ROBERT H. FERNALD,
 C. N. WATERHOUSE,
 MERLE A. CHIPMAN,
 GEORGE P. PULSIFER, Secretary,
 Budget Committee of Poland.
 J. ALDEN CHIPMAN,
 CHARLES PLUMMER,
 ARTHUR BEATTIE,

Selectmen of Poland.

AUDITOR'S REPORT

February 14, 1945

Board of Selectmen,
Poland, Maine.

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, the records of the town of Poland have been audited for the fiscal period February 1, 1944 to February 1, 1945 inclusive.

Our examination was made in accordance with the generally accepted auditing standards applicable in the circumstances and included all procedures which we considered necessary.

Insofar as we can ascertain within the scope of our examination, the result discloses that the many financial transactions of this town have been properly handled and in accord with accepted accounting practices.

Comments of Auditors Allen and Daniels who conducted the examination, are incorporated in this report. These may prove of interest to you.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY,
State Auditor.

INDEX TO REPORT

	Comments
Exhibit A	Balance Sheet
B	Cash Receipts and Disbursements
C	1944 Valuation, Assessment and Collection
D	Statement of Departmental Operations
E	Analysis of Change in Net Surplus
Schedule 1	Reconciliation of Treasurer's Cash Balance
2	Summary of Taxes
3	Summary of Tax Liens with Supporting Detail
4	Summary of Tax Deeds with Supporting Detail
5	Trust Funds
2-a	Detail of Uncollected Taxes Supporting Figures Shown on Schedule 2

COMMENTS

CASH

As far as could be ascertained, all receipts were recorded and the cash was deposited in the bank.

Expenditures were made by check from properly authorized warrants, supported by invoices and payrolls on file.

The cash balance was reconciled with the bank.

TAXES—PROPERTY AND POLL

The 1944 tax commitment was found to be in agreement with the assessors' records. The balance due from the Collector on this commitment is represented by unpaid taxes taken from the records.

Payments recorded as received on tax liens and deeds were found to have been applied against the proper items.

As applied to the current commitment, the cash collection of the 1944 taxes was 97.5%, while all taxes collected during the current year amounted to 101%.

EXCISE TAX

The excise tax collections were verified with the copies of the receipts as follows:

1944—Balance from 1943/44 Year	\$ 307 85
Receipts No. 83 to 463	1,097 71

TRANSFERRED TO NET SURPLUS

(Exhibit E)	\$ 1,405 56
1945—Receipts No. 1 to 91 Carried to 1945/46 Year (Exhibit A)	\$ 253 00

TRUST FUNDS

The trust fund investments were examined and all income withdrawn appeared to have been properly expended. The balance was left on deposit.

NET SURPLUS

Reference to Exhibit A indicates that as of the close of the municipal year, there was a Net Surplus in the amount of \$8,413.93, as compared to a Net Surplus of \$7,301.09 shown the year previous, which represents a gain of \$1,112.84.

GENERAL

Our test check of paid invoices and payrolls indicated they were proper charges and correctly recorded.

Withholding Tax deductions were examined and appeared to be properly recorded.

The records of dog licenses issued by your Town Clerk showed collections of \$233.10, however, \$235.90 was paid to the State Treasurer or an overpayment of \$2.80.

With the exception of cash and trust funds, no external verification was made of your asset and liability accounts.

BALANCE SHEET

February 1, 1945

(compared with February 1, 1944)

(Exhibit A)

ASSETS

Subsidiary
Schedules:

	Feb. 1, 1945	Feb. 1, 1944
1 Cash—General	\$ 8,511.07	\$ 7,365.13
Cash—Impounded	460.34	460.34
	<hr/>	<hr/>
	8,971.41	7,825.47
Less—Reserve for Impounded	460.34	460.34
	<hr/>	<hr/>
	\$ 8,511.07	\$ 7,365.13
Tax Accounts Uncollected:		
2 Taxes	2,404.27	3,519.99
3 Tax Liens	417.59	1,388.07
4 Tax Deeds	747.24	951.83
	<hr/>	<hr/>
	3,569.10	5,859.89
Less—Reserve for Collection	2,184.57	2,920.99
	<hr/>	<hr/>
	1,384.53	2,938.90
	<hr/>	<hr/>
TOTAL ASSETS	9,895.60	10,304.03
5 Trust Fund Investments	22,688.29	17,918.60
	<hr/>	<hr/>
TOTAL ASSETS AND TRUST INVESTMENTS	\$32,583.89	\$28,222.63

LIABILITIES

Due Governmental Agency:		
Withholding Tax	\$ 130.39	\$ 53.65
	<hr/>	<hr/>
TOTAL LIABILITIES	130.39	53.65
5 Trust Fund Reserve	\$22,688.29	\$17,918.60

SURPLUS ACCOUNTS

Ex. D Departmental Balances		
Forward (net)	\$1,098.28	\$2,641.44
Excise Tax	253.00	307.85
Ex. E Net Surplus	8,413.93	7,301.09
	<hr/>	<hr/>
	\$ 9,765.21	\$10,250.38
TOTAL LIABILITIES, TRUST RESERVE AND SURPLUS ACCOUNTS	\$32,583.89	\$28,222.63

CASH RECEIPTS AND DISBURSEMENTS

Year ended February 1, 1945

(Exhibit B)

Cash Balance—February 1, 1944 \$ 7,365.13

RECEIPTS

Property and Poll Taxes:		
Current and Prior Years		
(Schedule 2)	\$53,747.96	
Tax Liens (Schedule 3)	1,817.90	
Tax Deeds (Schedule 4)	14.35	
	<hr/>	\$55,580.21
Excise Tax—1944	1,097.71	
Excise Tax—1945	253.00	
	<hr/>	\$ 1,350.71

	From	Other
	State	Sources
Departmental:		
General Government	\$ 489.43	794.65
Protection		50.66
Highways and Bridges	434.25	406.52
Charities	434.48	827.81
Education	4,718.75	12.00
	<hr/>	<hr/>
	\$ 6,076.91	\$ 2,091.64

(Exhibit D)

\$ 8,168.55

Unclassified:	
Sale of Town Owned	
Property	1,200.00
Withholding Tax	990.78
	<hr/>
	\$ 2,190.78
Tax Anticipation Loan	5,000.00

TOTAL RECEIPTS

\$72,290.25

TOTAL AVAILABLE

\$79,655.38

DISBURSEMENTS

Departmental (Exhibit D)	\$65,161.52
Tax Anticipation Loan	5,000.00
Withholding Tax	982.79
	<hr/>
	\$71,144.31
CASH BALANCE—February 1, 1945 (Schedule 1)	\$ 8,511.07

1944 VALUATION, ASSESSMENT AND COLLECTION

Year ended February 1, 1945

(Exhibit C)

Valuation:

Real Estate—Resident	\$ 681,000 00	
Real Estate—Non-resident	305,920 00	
	<hr/>	\$ 986,920 00
Personal Estate—Resident	\$ 73,280 00	
Personal Estate—Non-resident	65,732 00	
	<hr/>	\$ 139,012 00
TOTAL VALUATION		<hr/> \$1,125,932 00

Assessment:

Valuation x Rate—	
\$1,125,932 x .048	\$ 54,044.74
283 Polls @ \$3.00	849.00

TAX COMMITMENT	\$ 54,893.74
Supplemental Taxes (Ex. E)	115 20

CHARGED TO COLLECTOR \$ 55,008 94

Collection:

Cash to Treasurer	\$ 53,646 08	
Abatements	192 36	
Discounts	790 74	
	<hr/>	\$ 54,629 18

UNCOLLECTED 1944 TAXES—

February 1, 1945 (Schedule 2) \$ 379 76

COMPUTATION OF ASSESSMENT

Requirements:

Town Appropriations	\$ 39,918 90
State Tax	10,787 78
County Tax	2,841 15

TOTAL (Exhibit D)	\$ 53,547 83
Tax Commitment: (as above)	\$ 54,893 74

Excess of Commitment:

Overlay—Transferred to Net Surplus (Exhibit E)	\$ 1,345 91
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STATEMENT OF DEPARTMENTAL OPERATIONS

Year ended February 1, 1945

(Exhibit D)

	CREDITS				CHARGES		LAPSED Over- draft	BALANCES	
	From 1943/44 Yr.	Appro- priations	Depart- mental Receipts	Other	Total	Cash Disburse- ments	Other	Unex- pended	To 1945/46
GENERAL GOVERNMENT									
Miscellaneous		\$ 800.00	1,151.80		\$ 1,951.80	\$ 2,646.38		\$ 694.58	
Town Officers' Salaries		2,400.00			2,400.00	2,435.01		35.01	
Fuel and Janitor—Municipal Bldg.		250.00			350.00	342.42		92.42	
Bond for Treasurer and Collector and Lien Costs		150.00	132.28		282.28	160.90			\$ 121.38
Tax Collector's Commissions, Abatements and Discount		1,350.00			1,350.00	685.75	\$ 983.10	318.85	
		\$4,950.00	\$1,284.08		\$ 6,234.08	\$ 6,270.46	\$ 983.10	\$1,140.86	\$ 121.38
PROTECTION									
Civilian Defense		200.00			200.00	84.50			115.50
Insurance		650.00	50.66		700.66	589.98			110.68
		\$ 850.00	\$ 50.66		\$ 900.66	\$ 674.48			\$ 226.18
HEALTH AND SANITATION									
Red Cross		100.00			100.00	100.00			
HIGHWAYS AND BRIDGES									
Roads		5,500.00	254.07		\$ 5,754.07	\$ 7,202.97		\$1,448.90	
Snow Removal		4,000.00	152.45		4,152.45	6,369.49		2,217.04	
Maintenance Third Class Road		893.00			893.00	487.28			405.72
Maintenance State Highways		1,850.90			1,850.90	1,785.18			65.72
Special Resolve			434.25		434.25	434.25			
		\$12,243.90	\$ 840.77		\$13,084.67	\$16,279.17		\$3,665.94	\$ 471.44

CHARITIES

Poor—Town	\$ 3,000.00	\$ 459.85		\$3,459.85	\$ 2,267.88	\$352.00		\$839.97
Poor—Other Towns		367.96		367.96	367.96			
Poor—State		434.48		434.48	434.48			
Mothers' Aid			\$352.00	352.00	352.00			

	\$ 3,000.00	\$1,262.29	\$352.00	\$ 4,614.29	\$ 3,422.32	\$352.00		\$839.97
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EDUCATION

Schools	\$2,591.44	\$18,000.00	\$4,730.75		\$25,322.19	\$24,273.91		\$1,048.28
Repairs		400.00			400.00	221.00	179.00	
School Board		75.00			75.00	75.00		
Hardscrabble School Playgrounds	50.00				50.00			50.00
Health Work in Schools		100.00			100.00	100.00		

	\$2,641.44	\$18,575.00	\$4,730.75		\$25,947.19	\$24,669.91		\$179.00 \$1,098.28
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UNCLASSIFIED

Advertising Maine		100.00			100.00	100.00		
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INTEREST

General		100.00			100.00	16.25		83.75
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SPECIAL ASSESSMENTS

State Tax		\$10,787.78			10,787.78	10,787.78		
County Tax		2,841.15			2,841.15	2,841.15		

	\$13,628.93			\$13,628.93	\$13,628.93			
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TOTAL, ALL DEPARTMENTS	\$2,641.44	\$53,547.83	\$8,168.55	\$352.00	\$64,709.82	\$65,161.52	\$1,335.10	\$4,806.80	\$1,921.72	\$1,098.28
EXHIBITS	(A)	(C)	(B)			(B)		(E)	(E)	(A)

ANALYSIS OF CHANGE IN NET SURPLUS

Year ended February 1, 1945

(Exhibit E)

Net Surplus, February 1, 1944 (Exhibit A)		\$ 7,301.09
Transactions affecting prior years:		
Credit—Sale of Town Owned Property	\$1,200.00	
Charge—Adjustment of Withholding Tax	68.75	
	<hr/>	
NET CREDIT FOR PRIOR YEARS		1,131.25
		<hr/>
		\$ 8,432.34
Transactions affecting current year:		
Operating Accounts—		
Charge—Departmental Balances (Exhibit D)		
Overdraft	\$ 4,806.80	
Unexpended	1,921.72	
	<hr/>	
		\$ 2,885.08
Credits—Overlay (Ex- hibit C)	1,345.91	
Excise Tax 1944	1,405.56	
Supplemental Taxes (Exhibit C)	115.20	
	<hr/>	
		\$ 2,866.67
		<hr/>
NET CHARGES FOR CURRENT YEAR		18.41
		<hr/>
NET SURPLUS—February 1, 1945 (Exhibit A)		\$ 8,413.93

RECONCILIATION OF TREASURER'S
CASH BALANCE

February 1, 1945

(Schedule 1)

Balance per bank statement (First Portland National Bank, Portland)—Jan. 31, 1945	\$ 11,704 89
Add—Deposit not credited (verified)	1,764 47
	<hr/>
	\$ 13,469 36
Deduct—Outstanding checks	4,958 29
	<hr/>
CASH BALANCE—February 1, 1945	\$ 8,511 07

SUMMARY OF TAXES

February 1, 1945

(Schedule 2)

Year	Uncollected 2-1-44	New Taxes	Collected	Abatements & Discounts	Tax Liens	Charged to Reserve	Uncollected 2-1-44
1944		\$55,008.94	\$53,646.08	\$983.10			\$ 379.76
1943	\$1,497.92		83.75		\$1,203.42		210.75
1942	113.75		6.50			\$ 27.00	80.25
1941	193.29		8.13			58.14	127.02
1940	146.49		3.50			105.04	37.95
1939 and Prior	1,568.54						1,568.54*
	\$3,519.99	\$55,008.94	\$53,747.96	\$983.10	\$ 1,203.42	\$190.18	\$2,404.27**

* No detail available on 1939 and prior years.

** Supporting detail shown on Schedule 2a

SUMMARY OF TAX LIENS WITH SUPPORTING DETAIL

Year ended February 1, 1945

(Schedule 3)

Year	Uncollected 2/1/44	New Liens	Collected	Charged To Reserve	Uncol- lected 2/1 /45
1943		\$1,203.42	\$1,100.50		\$ 102.92
1942	\$ 393.70		333.70	\$ 20.00	40.00
1941	227.32		133.40	11.30	82.62
1940	163.25		96.25	34.50	32.50
1939	187.50		83.05	66.95	37.50
1938	81.75		10.50	6.25	65.00
1937	86.05		39.80	8.75	37.50
1936	123.75		20.70	90.55	12.50
1935	124.75			117.70	7.05
	<hr/>				
	\$1,388.07	\$1,203.42	\$1,817.90	\$ 356.00	\$ 417.59

**DETAIL OF UNCOLLECTED TAXES SUPPORTING
FIGURES SHOWN ON SCHEDULE 2**

1944

(Schedule 2-a
REAL ESTATE

Resident:

Bennett, Gerald	\$ 24 00
Edwards, Fred	8 40
Grant, Lesley	19 20
Herrick, Viva	27 60
Hawkes, Leon—Heirs	23 80
Richards, Mary	14 40
Taker, Robert	16 80
Wescott, Fred—Heirs	31 20
Frank, Winslow	14 40

Non-Resident:

Berry, Caroline	3 60
Chipman, R. L.	39 36
Delorme, Wilfred	4 80
Frateschi, Nelmo	4 80
Harithas, Nicholous	6 00
Libby, Dwight	40 00
Poore, Dr. L. H. —Heirs	2 40
West and Townsend	14 40

 \$ 295 16

Personal and Poll:

Bennett, Gerald	3 48
Frank, Winslow	3 00
Hawkes, Leon—Heirs	48 48
Nason, Arthur	1 44
Richards, Joseph	3 48
Sylvester, Morris	3 00
Tripp, Hiram	3 00
Wescott, Foye	18 72

 \$ 84 60

 \$ 379 76

	1943	1942	1941	1940	Total
Austin, C. D. and B. E. Ames	\$ 54.00	\$ 40.50	\$ 39.42	\$ 9.70	\$143.62
Bailey, C. N.				3.00	3.00
Bean, William		.50	.54		1.04
Cash, Carroll		3.00			3.00
Dion, William	3.00				3.00
Doucette, Harry	14.50				14.50
Edwards, Fred		3.00	3.00	4.75	10.75
Frank, George			1.89	1.75	3.64
Frank, Winslow		3.00			3.00
French, James	.50				.50
French, Lincoln				3.00	3.00
Gidding, A. R.			3.24		3.24
Goss, William	12.50				12.50
Green, Charles			27.00		27.00
Heurtz, B. A.	40.00				40.00
Hunnewell, Iva	38.00	26.75	27.00		91.75
Larrabee, Greenhalge	.50				.50
Mason, Arthur			1.62		1.62
Martin, James	25.50				25.50
McLeary, Roy			9.99	9.25	19.24
Moody, Willis	9.25				9.25
Moore, Addie			3.24	3.00	6.24
Price, Frank C.	3.00				3.00
Ray, Fred	3.50		3.54	3.50	10.54
Sylvester, Morris	3.00	3.50	3.54		10.04
Tripp, Hiram	3.50				3.50
Winslow, Freeman			3.00		3.00
	<hr/> \$210.75	\$ 80.25	\$127.02	\$ 37.95	\$455.97

ASSESSOR'S REPORT

ASSESSOR'S REPORT

Value of Real Estate, Resident	\$681,000 00	
Value of Real Estate, Non-Res- ident	305,920 00	
Total Value of Real Estate	<u> </u>	\$986,920 00
Personal Estate, Resident	\$73,280 00	
Personal Estate, Non-Resident	65,732 00	
	<u> </u>	
Total Value of Personal Property		\$139,012 00
Grand Total Amount		\$1,125,932 00
Total Value of Land	\$253,600 00	
Total Value of Buildings	733,320 00	
Number of Polls Taxed	283	
Number of Polls Not Taxed	70	
Rate of Poll Tax	3.00	
Rate of Property Tax	.048	
Amount of Taxes Assessed on Polls	849 00	
Amount of Taxes Assessed on Per- sonal and Real Estate	54,044 74	
	<u> </u>	
Total Taxes Assessed		\$54,893 74

TAXABLE LIVESTOCK AND POULTRY

	No.	Av. Value	Total Value
Horses and Mules	112	\$85 00	\$9,510 00
Cows	377	41 00	15,430 00
Oxen	22	33 00	730 00
Three year olds	42	28 00	1,175 00
Two year olds	79	25 00	2,010 00
Poultry (over 50 in No.)	4,920	50	2,460 00
			<u> </u>
			\$ 31,315 00

EXEMPT LIVESTOCK AND POULTRY

	No.	Av. Value	Total Value
Yearlings	115	\$14 00	\$1,555 00
Sheep (to 35 in No.)	20	10 00	200 00
Swine (to 10 in No.)	110	10 00	1,110 00
Poultry (to 50 in No.)	3,160	50	1,580 00
Total			<hr/> \$ 4,445 00

ALL OTHER KINDS OF PERSONAL PROPERTY

Stock in Trade	\$ 9,475 00
Unmanufactured Material in Mills	3,500 00
Portable Mills	3,150 00
Lumber	23,000 00
Wood and Bark	3,920 00
Boats	4,385 00
Gasoline Pumps and Attachments	2,585 00
Musical Instruments	3,000 00
Radios	2,640 00
Furniture	30,300 00
Other Property	21,742 00
	<hr/> \$107,697 00
Amount of Live Stock brought forward	31,315 00
Total Amount of Personal Property	<hr/> \$139,012 00

APPROPRIATIONS FOR 1944

Schools	\$18,000 00
Repairs to School Property	400 00
School Committee	75 00
Red Cross Health Work	100 00
Roads and Bridges	5,500 00
Snow Removal	4,000 00
Maintenance Third Class Road	893 00

Maintenance State Highways	1,850 90
Salaries of Town Officers	2,400 00
Collector's Commissions and Abatements	1,350 00
Support of Poor	3,000 00
Civilian Defense Work	200 00
Interest on Temporary Loans	100 00
Pay Insurance and Compensation	650 00
Fuel and Janitor	250 00
Bonds for Treasurer and Tax Collector	150 00
Miscellaneous Account	800 00
Maine Publicity Bureau	100 00
State Public Health Nurse	100 00

Total Town Appropriations	\$39,918 90
State Tax	10,787 78
County Tax	2,841 15
Overlay	1,345 91

Total Tax Commitment	\$54,893 74
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J. ALDEN CHIPMAN,
 CHARLES PLUMMER,
 ARTHUR BEATTIE,
 Assessors.

**SELECTMEN'S
REPORT**

SELECTMEN'S REPORT

MISCELLANEOUS

Cr.

Appropriation	\$ 800 00
C. & N. Tripp, Hall rent	474 00
L. O. Grant, rent	84 00
L. E. Flanders, rent	30 00
F. E. Bangers, rent	25 00
State Treasurer, Bank Stock	374 57
State Treasurer, dog licenses	36 21
State Treasurer, R. R. Tel. & Tel.	78 65
Cem. Bank Book	9 17
Summit Spring Hotel	7 00
School Department	8 20
Miscellaneous	25 00
	<hr/>
	\$ 1,951 80

Dr.

City of Auburn, fire	\$ 260 00
Town of Mechanic Falls, fire	1,154 50
Robert Bennett, et. al fire	19 50
Poland Telephone Co., service	33 61
Printing, postage and office supplies	219 67
Central Maine Power, service	106 30
Roger Gowell, Moderator	5 50
Maine Municipal Association, dues	35 00
Sun-Journal, advertising	17 60
D. C. Tripp, dog officer	20 00
Merrill & Webber Co., town reports	216 75
State Treasurer, auditing	75 78
Ernest Lyman, building chimney	60 80
Foye Wescott, helper on chimney	39 00
Morin Brick Co., bricks	36 50

E. C. Jordan, supplies	24 00
Harold Goss, supplies	9 66
Miscellaneous supplies	6 73
Clayton Hall, wiring	39 24
Interest on Bank Book	9 17
George Edwards, labor in cemetery	30 00
Miscellaneous	28 69
J. Alden Chipman, cash paid out	35 00
C. C. Mitchell, cash paid out	31 38
George Blair, gate tender	22 00
D. C. Tripp, gate tender	16 50
Herbert Berry, gate tender	5 50
Melba Libby, election clerk	5 50
Ruby Strout, election clerk	5 50
Amy Keene, election clerk	5 50
Gladys Kilgore, election clerk	5 50
Louise Waterhouse, election clerk	16 50
Hazel Johnson, election clerk	16 50
Jane Torrey, election clerk	16 50
Rita Sargent, election clerk	5 50
Clara Keene, election clerk	11 00

\$ 2,646 38

SALARIES OF TOWN OFFICERS

Hobert J. Kilgore, selectman	\$ 90 75
J. Alden Chipman, selectman	82 50
Myron Strout, selectman	27 50
C. C. Mitchell, treasurer	250 00
C. C. Mitchell, town clerk	22 00
F. E. Drisko, superintendent of schools	533 31
George P. Pulsifer, health officer	60 20
J. Alden Chipman, selectman	550 00
Charles Plummer, selectman	431 75
Arthur Beattie, selectman	387 00

\$ 2,435 01

TAX COLLECTOR'S COMMISSIONS ABATEMENTS AND DISCOUNTS

R. A. Waterhouse, commission	\$ 685 75
Abatements	192 36
Discounts	790 74
	<hr/>
	\$ 1,668 85

SCHOOL BOARD

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

HEALTH WORK IN SCHOOLS

Poland Red Cross	\$ 100 00
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ADVERTISING MAINE

Maine Publicity Bureau	\$ 100 00
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STATE PUBLIC HEALTH NURSE

State Treasurer	\$ 100 00
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INTEREST ON TEMPORARY LOANS

First Portland Nat'l Bank	\$ 16 25
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TEMPORARY LOANS

First Portland Nat'l. Bank	\$ 4,000 00
Warrant Drawn	\$ 4,000 00

INSURANCE

York County Mutual Ins. Co.	\$ 32 94
Thomas White, buildings	129 60
Stuart Goodwin, truck	77 54
J. A. Bucknam Co., liability	349 90
	<hr/>
	\$ 589 98

FUEL AND JANITOR SALARY

Fuel	\$ 217 42
Janitor	125 00
	<hr/>
	\$ 342 42

TREASURER'S TAX COLLECTOR BOND
AND RECORDING LIENS

Warrants Drawn	\$ 160 90
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CIVILIAN DEFENSE

Warrants Drawn	\$ 84 50
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**OVERSEERS
OF THE POOR**

OVERSEERS OF THE POOR

TOWN POOR

Supplies, Medicine, Doctors, Funerals and Hospitals

Cr.

Appropriation	\$ 3,000 00
Mrs. Cecil Thurlow	70 00
Lucille Walker	21 00
Hackett fund	312 16
Miscellaneous cash	56 69
	<hr/>
	\$ 3,459 85

Dr.

John Chaplin	\$ 69 00
Mrs. John Thurston	17 68
Frank Spaulding	50 84
Minnie Tripp	48 00
Mildred Gray	315 35
Erwin Walker	19 92
M. T. Frank	341 50
Raymond Mains	144 00
Mary Husey	184 50
Edward Chadbourne	39 60
Silas May family	123 74
Mary Duncan	120 00
George E. Tripp	19 79
Richard Walker	371 71
Philip Walker	297 50
Veterans	104 75
	<hr/>
	\$ 2,267 88

MOTHERS' AID

State Treasurer	\$ 352 00
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POOR OF OTHER TOWNS

Edward Carver, Norway	\$ 21 28
Hazel Thompson, Gray	304 46
Elva Batchelder, Bridgton	42 22

	\$ 367 96
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Received from other Towns	\$ 367 96
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STATE POOR

Margaret Bickford children	\$ 236 91
Clarence Thurlow	194 57
Veteran	3 00

	\$ 434 48
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Received from State Treasurer	\$ 434 48
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	Snow	Common Roads	Special Resolve Construction	Third Class Maintenance	Maintenance State Highway	Total
Ben Davis	\$ 213.22					\$ 213.22
Fred Keene	589.99	\$ 1,269.76	\$ 19.14	\$ 13.92	\$ 12.18	1,904.99
Harry Mills	601.70	953.23	6.20	114.60	53.72	1,529.45
Samuel Jordan	684.60	1,102.80	13.64	14.88	8.68	1,824.60
Carrol Cash	563.01	745.12	6.20	101.92	52.76	1,469.01
Elmer Newcomb	53.16					53.16
Ernest Curtis	65.72	7.50				73.22
Guy Emery	20.16					20.16
Wesley Terrell	18.60					18.60
Brigg's Garage	122.55	123.84				246.39
J. Alden Chipman	214.50	51.90				266.40
Mac's Filling Station	5.45					5.45
Gulf Oil Corp.	22.00					22.00
Hahnel Bros.	4.14					4.14
Lewiston Radiator Works	9.50					9.50
Philip Winslow	14.88					14.88
Eastern Tractor Equipment	1,237.70	50.73				1,288.43
Puritan Chevrolet Co.	297.82	118.33				416.15
Brown Farm	14.70					14.70
Carl Tripp	6.75					6.75
Sherman Keene	4.96	249.30	8.68		3.72	266.66
L. O. Grant	36.61					36.61
Ripley Fletcher Co.	6.74	84.08				90.82
E. C. Jordan Co.	6.40	1.56				7.96
W. H. Johnson	44.64					44.64
R. L. Bennett	19.84					19.84
J. W. Penney & Sons	135.08	40.41				175.49

Forest Strout	1.00					1.00
Brett's Garage	6.00					6.00
H. J. Goss	2.65	7.12				9.77
Dunn's Esso Station	5.26					5.26
Bailey Bros.	129.60	6.05				135.65
Ernest Edwards	3.00					3.00
R. I. Mitchell, Inc.	45.53	58.64				104.17
P. E. Dunn	238.35	46.75	4.84		14.52	304.46
H. Ricker & Sons	14.74					14.74
Philip Melanson	4.40					4.40
Coburn's Tire Store	13.10					13.10
Palmer King	4.50					4.50
Twin Town Chevrolet	62.39					62.39
Maine Steel, Inc.	54.35					54.35
State Highway Commission	134.87	239.85			1,266.30	1,641.02
E. J. Johnson	547.36	417.73				965.09
Fletcher Dunn	17.36					17.36
Ferdinand Bergeron	47.95					47.95
Pearsall's I. G. A.	22.66					22.66
Norman Keene		50.64		4.40		55.04
John Bragdon		423.50	6.20			433.42
Morin Brick Co.		26.50		6.00	3.72	32.50
Barrett Co.		367.63	322.55	106.44	204.68	1,001.30
Bert Smith		48.62				48.62
R. G. Hapgood					74.42	74.42
B. L. Tenney					10.00	10.00
Leon Hawkes Est.		22.52				22.52
Everett Boyker		5.78				5.78
Clarence Pulsifer		68.75				68.75
D. C. Tripp		53.75				53.75
Foye Wescott		15.00				15.00

	Snow	Common Roads	Special Resolve Construction	Third Class Maintenance	Maintenance State Highway	Total
Leo G. Torrey		6.25				6.25
W. J. Hartley		68.75				68.75
F. E. Bowers		289.76		13.20	4.96	307.92
Roland Strout		4.40				4.40
A. W. Martin's Est.		9.57				9.57
Willis Kimball		6.25				6.25
Gardner Kimball		5.00				5.00
Wade & Dunton Motors		13.25				13.25
Carrol Cash, Jr.		135.46		9.92	14.32	159.70
Consolidated Steel		25.31				25.31
J. W. Pike		58.78				58.78
Auburn Motor Sales		4.35				4.35
Files & O'Keefe		18.00				18.00
Henry Gagne		35.00				35.00
C. A. McAllister		2.60				2.60
Earl Bailey		15.75				15.75
John Myers		11.50				11.50
Virgil Libbey		10.00				10.00
Peter Hall		17.50				17.50
Clarence Keene		8.10				8.10
Town of Poland			46.80	102.00	61.20	210.00
Payroll	\$ 6,369.49	\$ 7,202.97	\$ 434.25	\$ 487.28	\$ 1,785.18	\$16,279.17
Appropriations and Credits	4,152.45	5,754.07	434.25	893.00	1,850.90	
Overdrawn	2,217.04	1,448.90				
Unexpended				405.72	65.72	

REPORT OF THE
SUPERINTENDENT OF
SCHOOLS

REPORT OF THE SUPERINTENDENT OF SCHOOLS

SCHOOL REPORT TOWN OF POLAND

School Committee

Mrs. Ida Grant, Chairman, term expires March, 1944

Roger L. Gowell, term expires March, 1946

Mrs. Elsie Keene, term expires March, 1947

To the Citizens of Poland and members of the School Committee:

I have the pleasure to submit my fifth annual report.

CENSUS

	1943	1944
Boys	221	210
Girls	207	205
	<hr/>	<hr/>
Total	428	415

State paid \$2.85 per child this year, last year it was \$1.91.

FALL REGISTRATION

	S-P	1	2	3	4	5	6	7	8	Total
Poland Corner	6	4	5	4	3	2	5	2	6	37
Poland Spring	5	4	2	5	5	4	4	6	2	37
West Poland	3	3	2	2	4	3	5	2	6	30
Minot Corner	7	2	2	8	5	11	5	10	3	53
Hardscrabble	1		1	1	1		2	1	2	9
Harris Hill		3		1	1	5	1	4	3	18
Bailey Hill		1	3		1	2	2	1	1	11
Empire	3		3	2		3	3	1		15
Hackett Mills	3	1	2	2	4	5	1			18
Herrick Valley		5	1	4	4	1		6		21
Johnson Hill	1	1		2		1				5
White Oak Hill		2	1				1	2	1	7
Total	29	26	22	31	28	37	29	35	24	261

Pupils at Minot Corner and Hackett Mills from Town of Minot 15.

Auburn 31; Mechanic Falls 34; Gould Academy 4; Leavitt Institute 1; Fryeburg Academy 2; Pennell Institute 2; Lewiston 4; Total 75.

Auburn has increased the tuition \$25 per year which means \$775 per year added to the cost.

FINANCES FUNDS

1944 Balance	\$ 2,591 44
Appropriated	18,000 00
Fred Keene	12 00
State Funds	4,718 75
Town of Minot	597 50
	<hr/>
Total	\$25,919 69

PAID OUT

Phyllis Brackett	\$378 00	
Verna Bonney	396 00	July 1, 1944 ended year
Virginia Brown	446 00	July 1, 1944 ended year
Abie Frank	846 00	
Florence Fernald	796 00	
Ethel Files	846 00	
Helen Hanscom	360 00	June 30, 1944 ended year
Beulah Kimball	357 00	Sept. 1944 began
Stella Lane	416 00	Sept. 1944 began
Glen Lamb	504 00	
Georgia McKnight	414 00	Sept. 1944 began
Alice Mitchell	846 00	
Herberta Mitchell	4 40	Substituted
Margaret Murphy	824 00	
Hattie Pulsifer	810 00	

Gladys Russell	846 00	
Rita Sargent	846 00	
Helen Strout	374 00	services terminated 6/30/'44
Erma Tripp	810 00	
Flora Woodman	612 00	
Bertha Yeaton	774 00	

— actual paid out \$12,555.90

JANITORS

Alice Mitchell	\$ 36 00
Alice Frank	72 00
Rita Sargent	72 00
Florence Fernald	72 00
Erma Tripp	36 00
Flora Woodman	36 00
Virginia Brown	22 00
Verna Bonney	22 00
Bertha Yeaton	36 00
Helen Hanscom	22 00
Gladys Russell	36 00
Ethel Files	36 00
Stella Lane	14 00
Beulah Kimball	14 00
Georgia McKnight	14 00
	—————\$ 540 00

CLEANING

Geneva Frank	\$ 4 50
Gertrude Tripp	15 00
Barbara Lane	8 00
M. F. Lane	2 00
Mrs. D. E. Kimball	10 00
P. E. Dunn	3 00
Mrs. Fred Gagne	7 00
Elsie R. Strout	18 00

Grace Philbrick	26 86	
Mrs. C. D. Austin	9 50	
Roy Frank	9 50	
Mrs. Arthur Thurlow	6 40	
C. R. Thurlow	14 00	
	<hr/>	\$ 133 76

FUEL

Pupils of Hackett Mills School	\$ 2 00	
Freeman Frank	1 75	
Roy McCleary	399 50	
Ernest Robbins	147 38	
Frank Fields	52 50	
C. S. Pulsifer	120 00	
R. E. Snow	45 00	
Jordan Bros.	252 00	
E. B. Hervey	8 50	
Clif Edwards	9 00	
Erland Bridgham	315 50	
Kenneth Mitchell	6 18	
L. C. Mitchell	105 00	
A. E. Hodgkins	6 00	
C. A. Woodsum	8 00	
Clifford Waterhouse	630 00	
Carl Hall	1 00	
Allan Chadbourne	2 50	
Arlington Edwards	1 00	
Owen Keene	1 00	
	<hr/>	
Total		\$ 2,113 87

CONVEYANCE

Alden Chipman	\$ 540 00	
A. B. Grant	540 00	
Fred Keene	276 00	
Lester Mitchell	576 00	
E. E. McKeen	8 00	
	<hr/>	
Total		\$ 1,940 00

Gladys Russell	846 00	
Rita Sargent	846 00	
Helen Strout	374 00	services terminated 6/30/'44
Erma Tripp	810 00	
Flora Woodman	612 00	
Bertha Yeaton	774 00	

— actual paid out \$12,555.90

JANITORS

Alice Mitchell	\$ 36 00
Alice Frank	72 00
Rita Sargent	72 00
Florence Fernald	72 00
Erma Tripp	36 00
Flora Woodman	36 00
Virginia Brown	22 00
Verna Bonney	22 00
Bertha Yeaton	36 00
Helen Hanscom	22 00
Gladys Russell	36 00
Ethel Files	36 00
Stella Lane	14 00
Beulah Kimball	14 00
Georgia McKnight	14 00
	—————\$ 540 00

CLEANING

Geneva Frank	\$ 4 50
Gertrude Tripp	15 00
Barbara Lane	8 00
M. F. Lane	2 00
Mrs. D. E. Kimball	10 00
P. E. Dunn	3 00
Mrs. Fred Gagne	7 00
Elsie R. Strout	18 00

Grace Philbrick	26 86	
Mrs. C. D. Austin	9 50	
Roy Frank	9 50	
Mrs. Arthur Thurlow	6 40	
C. R. Thurlow	14 00	
	<hr/>	\$ 133 76

FUEL

Pupils of Hackett Mills School	\$ 2 00	
Freeman Frank	1 75	
Roy McCleary	399 50	
Ernest Robbins	147 38	
Frank Fields	52 50	
C. S. Pulsifer	120 00	
R. E. Snow	45 00	
Jordan Bros.	252 00	
E. B. Hervey	8 50	
Clif Edwards	9 00	
Erland Bridgham	315 50	
Kenneth Mitchell	6 18	
L. C. Mitchell	105 00	
A. E. Hodgkins	6 00	
C. A. Woodsum	8 00	
Clifford Waterhouse	630 00	
Carl Hall	1 00	
Allan Chadbourne	2 50	
Arlington Edwards	1 00	
Owen Keene	1 00	
	<hr/>	
Total		\$ 2,113 87

CONVEYANCE

Alden Chipman	\$ 540 00	
A. B. Grant	540 00	
Fred Keene	276 00	
Lester Mitchell	576 00	
E. E. McKeen	8 00	
	<hr/>	
Total		\$ 1,940 00

HIGH SCHOOL TUITION

Auburn	\$ 3,122 30
Mechanic Falls	2,531 50
Lewiston	90 00
Leavitt Institute	57 00
Gould Academy	304 00
Fryeburg Academy	125 00
	<hr/>
Total	\$ 6,229 80

TEXTBOOKS

Row Peterson and Co.	\$ 2 30
Ginn & Co.	102 44
The Macmillan Co.	35 16
Silver Burdett Co.	22 51
Scott, Foresman & Co.	42 18
American Book Co.	51 17
Allyn & Bacon	7 63
Houghton Mifflin Co.	26 23
Alice Frank	1 00
World Book Co.	18 58
	<hr/>
Total	\$ 309 20

SUPPLIES

Central Maine Power Co.	\$ 137 90
J. L. Hammett Co.	71 12
American Education Press	7 87
Beckley Cardy Co.	13 09
E. E. Babb & Co.	13 51
Webster Pub. Co.	27 98
Pearsall's I.G.A.	2 75
Gledhill Bros.	130 66
Town of Mechanic Falls	17 85
F. E. Drisko	8 99

Merrill & Webber Co.	6 75
Town of Poland	8 19
Maud V. Thomas	1 00
Bailey Bros.	2 78
Leon Hawkes Est.	1 00
<hr/>	
Total	\$ 451 44
Balance	\$ 1,645 78

REPAIRS

1944 appropriation paid out	\$ 400 00
Pearsall's I.G.A.	1 71
Hiram Ricker & Sons	6 41
Clark Coal and Lumber Co.	49 60
Bailey Bros.	36 29
A. B. Grant	1 57
C. W. Dunn	20 52
Elms Hardware Co.	2 10
O. L. Gerry	32 13
J. W. White Co.	65 67
H. G. Berry	5 00
<hr/>	
Total	\$ 221 00

REPAIRS

The repairs have been very small for the past year. The Poland Spring building was divided by a partition so that we have two rooms. This has been more satisfactory than the former arrangement. Ten outside windows were purchased for this building.

RECOMMENDED REPAIRS

The furnace should be rebuilt or a new one installed at Poland Springs. The building needs painting exterior and interior. Water seeps through the foundation wall and keeps the basement wet most of the time. This should be repaired.

A new ceiling is needed at Poland Corner building. The roof at West Poland should be shingled this year. All of your schoolhouses need painting.

It is recommended that \$1,000 be appropriated for repairs.

SCHOOLS

The Poland Corner School has been crowded. This should come before the town meeting for a decision. Since some of your teachers are working under a permit, another teacher cannot be added. It would seem best to convey a part of the pupils to another school.

There were many changes in teachers. The new teachers are—Georgia McKnight at the Empire School; Beulah Kimball at Bailey Hill; Stella Lane at Harris Hill; Phyllis Brackett at Poland Spring Primary.

CONCLUSION

It can be truly stated that the War has effected your schools. It has been a very difficult job to try to keep everything on an even keel; to find teachers, secure fuel and necessary supplies.

I want to thank each member of the school committee for the help given me, to the teachers for their aid and the parents who have endured.

Respectfully submitted,

FRANK E. DRISKO,
Superintendent of Schools.

TOWN CLERK'S REPORT

RECORD OF MARRIAGES

1944		Place of Marriage	Names
Feb.	11	Lewiston, Maine	Thomas F. Doyle and Dorothy M. Dunton
March	4	Auburn, Maine	Geri A. Berry and Clara R. Bridgham
May	20	Mechanic Falls, Maine	Peter H. Hall and Mabel I. A. Marston
June	3	Auburn, Maine	Fred H. Colbath and Dorothy L. French
June	4	Freeport, Maine	Warren L. Milliken and Mildred E. Targett
June	10	Poland, Maine	Richard W. Phillips and Helen M. Gagne
July	4	Poland, Maine	Harry L. Pulsifer and Mellie Giddinge
July	15	Caribou, Maine	Beecher L. Thorafson and Doris M. Thayer
Aug.	19	Mechanic Falls, Maine	Harold S. Eggleston and Elva M. Batchelder
Aug.	20	Portland, Maine	Irving E. Bartlett and Geraldine M. Strout
Sept.	20	Lewiston, Maine	Seymore Phillips and Doris E. Eveleth
Sept.	26	Minot, Maine	Ellery B. Hervey and Ruth K. Flaherty
Sept.	30	Oakland, Maine	Louis G. Rancourt and Sarah M. Walters
Nov.	1	Poland, Maine	Howard J. Judkins and Constance E. Keene

RECORDED BY REQUEST

Camp Davis, N. C.	Allen H. Pulsifer and June E. Whitney
Jacksonville, N. C.	Robert Winslow and Jeanette Plummer
Bainbridge Ga.	Lawrence C. Tripp and Muriel McDonald
Mercer, Pa.	Donald K. Keene and Ellen H. Farr

BIRTHS

1944		Place	Name	Father and Mother
Jan.	15	Lewiston, Maine	Judith Arlene	To Donald A. and Esther D. Bragdon
Jan.	17	Poland, Maine	Steven Loren, Jr.	To Steven L. and Alberta L. Frank
Feb.	26	Poland, Maine	Clarence G. M.	To Gilbert M. and Dorothy E. Bryce
March	2	Lewiston, Maine	William Edward	To Harry N. and Mary A. Cullen
May	5	Poland, Maine	Gail Sharon	To To Burton J. and Harriet O. Page
June	16	Lewiston, Maine	Sandra Jane	To Kenneth E. and Phyllis P. Tripp
July	15	Lewiston, Maine	Patricia Elizabeth	To David and Veronica Major
July	31	Lewiston, Maine	John Conant	To Robert W. and Glenys Walker
Aug.	7	Lewiston, Maine	Donald Keith, Jr.	To Donald K. and Ellen H. Farr
Aug.	14	Poland, Maine	Philip Wilbur	To Morris L. and Hazel R. Emerson
Aug.	22	Poland, Maine	Franklin Isaiah	To Alton A. and Doris I. Strout
Aug.	27	Poland, Maine	Weston Sherwood, Jr.	To Weston S. and Harriet M. Lawrence
Sept.	28	Lewiston, Maine	Bruce Allan	To Stanley A. and Rebecca L. Tripp
Oct.	8	Poland, Maine	Gwendolyn Avis	To Greenhalge A. and Evelyn Larrabee
Oct.	20	Mechanic Falls, Maine	Harold James, Jr.	To Harold J. and Dorothy Goss
Nov.	21	Portland, Maine	Joyce Madeline	To Lovell G. and Bertha M. Hodgkin
Nov.	24	Lewiston, Maine	Nancy Lee	To Clarence P. and Florence H. Thurlow
Dec.	12	Portland, Maine	Bruce Merton	To Lewis B. and Muriel Whittier

DEATHS IN POLAND, MAINE

1944			Years	Mos.	Days
Jan.	15	Arthur W. Martin	68	7	18
Jan.	19	Ella J. Grant	84	1	15
Jan.	31	Margaret M. Frank	60	3	9
Jan.	31	Una C. Lane,	62	5	29
Feb.	23	Eunice M. Bailey	69	4	26
Feb.	24	Jessie L. Keene	71	11	21
Feb.	26	Alice E. Gillis	59	5	20
March	2	George A. Jackson	61	5	25
March	4	Katherine M. Fitzgerald	55	7	21
March	29	Statica N. Durrell	86	2	10
April	15	Flora E. Currier	79	10	11
May	11	Herbert N. Pinkham, Jr.	55	4	16
May	14	Alvah D. Strout	65	7	2
Aug.	6	Lois G. Walton	82	5	4
Sept.	1	Berdie H. Stern	63	0	14
Sept.	12	Sarah E. Howatt	64	6	23
Oct.	5	Ella Goodrich	86	10	25
Oct.	11	Lewis W. Berry	1	0	12
Nov.	2	Mary Lane Clufman	81	7	18
Dec.	9	Janice E. Robbins	2	0	29
Dec.	19	Llewellyn Bryant	86	8	10

DEATHS REPORTED FROM OTHER TOWNS BURIAL IN TOWN

1944		Place	Name	Years	Mos.	Days
Jan.	13	Lewiston, Maine	Janette M. Ricker	77	5	13
Feb.	7	Springvale, Maine	Walter F. C. Chipman	79	11	16
March	11	Portland, Maine	Warren G. Emery	60	9	28
June	5	Boston, Mass.	Sarah F. Morrell	79	0	0
June	16	New Gloucester, Maine	Ina F. Townsend	79	5	9
Aug.	13	Lewiston, Maine	Nellie A. Knolle	82	11	5
Sept.	24	Kingfield, Maine	Edna L. Kimball	63	11	13
Oct.	10	New Gloucester, Maine	Jon Theodore Ricker	0	0	22
Sept.	15	South Paris, Maine	Mertie Eva Lothrop	66	5	6
Oct.	8	Auburn, Maine	Nellie D. Mathewson	83	0	0
Nov.	29	Lewiston, Maine	Mary M. Torrey	64	7	3

56

DEATHS OUT OF TOWN BIRTHPLACE POLAND, MAINE

1944		Place	Name	Years	Mos.	Days
Feb.	18	Lewiston, Maine	Fred Pulsifer	67	7	25
Feb.	26	Lewiston, Maine	Jessie Ellen Chapman	55	10	8
March	15	Lewiston, Maine	Ralph Kennedy	0	2	18
April	27	West Gardiner, Maine	Stella P. Gould	70	0	23
Sept.	26	Lewiston, Maine	William L. Small	71	0	24
Oct.	1	Freeport, Maine	Charles A. D. Allen	80	2	17

C. C. MITCHELL,

Town Clerk

REPORT OF THE PUBLIC HEALTH NURSE—1944

Nursing service is no longer just a matter of bedside nursing care. Public Health Nursing Service has developed during the past 30 years to a program that includes not only care of the sick, but the prevention of disease, and the promotion of health. In spite of a growing fund of medical knowledge and skill, too much preventable sickness still persists, too many physical defects go neglected. There is much need for greater community education in all phases of Public Health.

An average of two days a month has been spent in Poland. Child Hygiene, maternity service, venereal disease and tuberculosis control; home, school, and community sanitation problems have called for demonstrations by your Public Health Nurse at same time during the year. Forty-one home visits and 56 interviews with community officials and teachers were made in connection with health activities.

Three child health conferences were held in East Poland, Poland Corner and West Poland. The average attendance was 41 but 17 of these were school children coming for immunization only. That makes an average of 8 infants or preschool children to each conference which is a very small attendance for the amount of time and expense involved. One of our objectives for 1945 should be to double the interest and attendance if these conferences are to be continued.

Much time has been spent in school health work. Hearing tests with the audiometer for all children above the second grade were given, and six children showing more or less loss of hearing were referred to their family physician.

Diphtheria and smallpox immunizations were offered in all schools and child health conferences. At the request of the health council tuberculin tests were also offered, 155 smallpox and 206 diphtheria immunizations were given.

One hundred and seventy-one Tuberculin tests revealed several individuals with positive reactions. These followed up with chest x-rays, all of which were satisfactory.

Through the nurses' influence and the help of the local Red Cross, two children had much needed tonsil and adenoid operations.

It is a tragic commentary on the health record of our nation that half of the first three million young men of this Wars' Selective Service examinations were rejected for general military service. It is doubly tragic because many of the defects might have been prevented or corrected in infancy or childhood. These facts help to impress on us the urgent need for an adequate health education program. The whole community must share in such a program if optimum health is to be obtained for all during the post war period. For this reason we are especially happy in the organization of the Poland Health Council of which Mrs. Fannie Verrill is the President.

Our big objective in 1945, working together with Health Officer, Mr. George Pulsifer and the Poland Health Council is to study the community health and develop a health education program for the promotion of maximum Public Health.

We wish to express our appreciation to the Poland Health Council and all others who helped in health work in Poland this year.

Respectfully submitted,

ELLA McCLUNIN.

REPORT OF POLAND RED CROSS

Facing this past year under war time conditions, we found ourselves deprived of the services of a dentist as well as a school nurse. However, Dr. Williams conducted three clinics, which included all our schools, and although we were not able to do any dental work, we sponsored five throat operations and one pair of glasses. We sent \$1,400. to headquarters as our quota on the War Relief Drive, and spent \$131.25 for furnishings for army kit bags which our members made.

Dr. Williams has again conducted three clinics in Poland this year, and upon the results of these clinics we shall base our work in the schools for the coming year. We cannot provide the regular dental clinics of pre-war days, but any children between 5 and 12 years of age who need Red Cross Aid may have it if the parents, or teacher, will apply for it through the secretary, Glenys Walker.

Our quota for this year for the War Relief Fund is \$1,400. This fund includes the annual membership drive, and Mrs. Max Richardson, who is chairman of Roll Call, reports that already we have come a long way toward recognizing our goal. Our Valentine Party, Feb. 14, netted \$178.56. We hope to be able to raise the rest of our quota during the next few weeks.

We all realize that this past year has been difficult in many ways for all of us, and, more than ever, do we appreciate the wonderful support of everyone who has helped to make this difficult year a success.

On behalf of the entire group of officers and committees, I thank you.

Respectfully submitted,

GLENYS WALKER,
Secretary Poland Red Cross

OFFICERS

Chairman,	Mrs. Helen Hanscome
Vice Chairman,	Mr. George Pulsifer
Secretary,	Mrs. Glenys Walker
Treasurer,	Mrs. Florence Fernald
Chairman Home Service,	Mrs. Alice Mitchell
Vice Chairman Home Service,	Mr. Arthur Nason
Chairman Jr. Red Cross,	Mrs. Rita Sargent
Chairman Roll Call,	Mrs. Flora Richardson
Chairman Entertainment,	Mrs. Mildred Chipman
Chairman Knitting,	Mrs. Harriet Pulsifer
Chairman Sewing,	Mrs. Wilfred Gary
Chairman Transportation,	Mr. Cleve Tripp

EXECUTIVE COMMITTEE

Mr. Cleve Tripp	Mrs. Marion Rowe
Miss Eva Pulsifer	Mrs. Jane Torrey
Mrs. Ida Grant	Mrs. Glenn Nason
Mr. George Dunn	

REPORT OF GEORGE P. PULSIFER, TREASURER
OF THE POLAND MINISTERIAL FUND

February 1, 1944, To Bonds and Certificates	\$ 6,901 00
February 1, 1945, To Bonds and Certificates	6,901 00
February 1, 1944,	
To Cash and Savings Account	\$ 1,542 56
Coupons cashed	\$ 60 75
Dividends	130 50
Interest on Savings Account	22 88
	<hr/> \$ 214 13
	<hr/> \$ 1,756 69
February 1, 1945,	
Disbursements for the year	\$ 74 50
Cash and Savings Account	1,682 19
	<hr/> \$ 1,756 69

Respectfully submitted,

GEORGE P. PULSIFER,
Treasurer.

REPORT OF HEALTH OFFICER AND BOARD OF HEALTH

Poland, Maine, February 1, 1945

In the past year we have had the usual cases of Chicken Pox, Measles, German Measles, Mumps, Pneumonia, Scarlet Fever, Impetigo, Pediculosis and nuisance cases. These have been taken care of and reported to the State Department of Health as required.

There have been Clinics under the supervision of Doctor Arms our District Health Officer, Doctor Williams and Miss McClunin our Public Health Nurse. A more detailed report of this will be found under Miss McClunin's report and that of the Poland Red Cross.

The same Plumbing Inspector, Mr. Elmer F. Walker and Deputy, Mr. A. F. Waterhouse have been reappointed for 1945.

Free vaccination for Small Pox will be given all, who apply in the month of March.

We appreciate, and ask for the continued cooperation of all our Citizens in carrying out this health work.

Respectfully submitted,

GEORGE P. PULSIFER,
Health Officer.

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

INDEX

	Page
Honor Roll,	2
Town Officers,	4
Town Warrant,	5
Report of Budget Committee,	12
Auditor's Report,	14
Balance Sheet,	17
Cash Receipts and Disbursements,	18
Valuation, Assessment and Collection,	19
Departmental Operations,	21
Analysis of Change in Net Surplus,	23
Reconciliation of Treasurer's Cash Balance,	23
Summary of Taxes,	24
Summary of Tax Liens,	25
Tax Deeds,	27
Uncollected Taxes,	28
Report of Assessors,	31
Report of Selectmen,	35
Report of Overseers of Poor,	40
Report of Superintendent,	46
Report of Town Clerk,	53
Report of Public Health Nurse,	57
Report of Poland Red Cross,	59
Report of Ministerial Fund,	61
Report of Board of Health and Health Officer,	62

