

1946

Annual Report of the Municipal Officers of the Town of Poland Maine For the Year Ending February 1 1946

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

For the Year Ending February 1

1946



PRESS OF
MERRILL & WEBBER COMPANY
AUBURN, MAINE

MAR 5 1947

TOWN OFFICERS

1945

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

ROGER GOWELL

OLIVER GERRY

PAUL GOSS

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 eleventh day of March, 1946, 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 hear the report of the committee on the Consolidation of Schools.

Art. 4. To see if the inhabitants of the Town will authorize the Moderator to appoint a committee of three who will nominate four citizens of the Town to serve with the school board as a committee, without pay, to complete plans for a consolidated school, said committee to report to the Town at a later date.

Art. 5. To see if the inhabitants of the Town will take any further 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 a school is built, or take some action thereon.

Art. 6. To see if the inhabitants of the Town will vote to indefinitely suspend the White Oak Hill School or take some action thereon.

Art. 7. To see if the inhabitants of the Town will vote to enter into an agreement with the Central Maine Power Company to furnish lights for the Herrick Valley Schoolhouse, cost for lights to be paid from the common school funds.

Art. 8. 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. 9. To see what sum of money the inhabitants of the Town will vote to raise and appropriate for repairs of school property.

Art. 10. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$75.00 for the School Board.

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 1945 on Johnson Hill that began at Lloyd Thompson's and ended at Frank Woodman's.

Art. 12. 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. 13. To see what sum of money the inhabitants of the Town will vote to raise and appropriate to pay Snow Bills.

Art. 14. 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. 15. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$1850.90 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. 16. To see what sum of money the inhabitants of the Town will vote to raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, R. S. 1944 as amended.

Art. 17. To see if the inhabitants of the Town will vote to purchase a shovel for road work at an approximate cost of \$8500.00.

Art. 18. To see if the inhabitants of the Town will vote to raise and appropriate \$2,500.00, the first payment on said shovel, the balance to be financed by the Town over a period of four years.

Art. 19. To see if the inhabitants of the Town will vote to raise and appropriate \$2,295.00 to pay note and interest on new truck due October 15, 1946.

Art. 20. To see if the inhabitants of the Town will vote to fix the compensation of the Road Commissioner.

Art. 21. To see if the inhabitants of the Town will vote to fix the compensation of the Town Treasurer.

Art. 22. 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. 23. 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. 24. To see if the inhabitants of the Town will vote to receive bids for candidates for Tax Collector.

Art. 25. To see what sum of money the inhabitants of the Town will vote to raise and appropriate to pay Tax Collector's Commissions, Abatements and Discounts on Taxes.

Art. 26. To see if the inhabitants of the Town will vote to allow on personal and real estate tax bills for 1946 a cash discount of 2% if paid on or before July 1, 1946.

Art. 27. 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. 28. 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. 29. 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 notes to be paid during the current municipal year out of money raised during current municipal year by taxes.

Art. 30. To see what sum of money the inhabitants of the Town will vote to raise and appropriate for the Support of the Poor.

Art. 31. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$700.00 to pay Insurance on Town property and Compensation Insurance.

Art. 32. 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. 33. 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. 34. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$800.00 for the Miscellaneous Account, consisting of fire protection, auditing books, office supplies, lights, telephone, printing reports, etc.

Art. 35. 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. 36. 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. 37. 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 Town Officers a right to have buildings removed that are dangerous as regards fire or human life.

Art. 38. 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 nomination to be confirmed by a vote of meeting.

Art. 39. To see if 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. 40. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$100.00 for Public Health Nursing in Poland, said sum to be expended by the State Bureau of Health for local service.

Art. 41. 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.

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 7, 8, 9, 1946, in the afternoon from 1.00 to 5.00 for the purpose of correcting the list of voters.

Given under our hands this twentieth day of February, 1946, at Poland.

J. ALDEN CHIPMAN
CHARLES PLUMMER
ARTHUR L. BEATTIE

Selectmen of Poland

REPORT OF THE BUDGET COMMITTEE

Poland, Maine, February 18, 1946

A joint meeting of the Budget Committee, Selectmen, Superintendent of Schools, School Committee and the Committee on Consolidation of Schools was held at the Town office on February 18. After discussing the School problems and that of Consolidation, it was unanimously agreed between the Budget Committee and Selectmen, to recommend the following for the articles to be voted upon at the Annual Town Meeting, to be held on March 11, 1946.

Article:

3	Report of Committee on Consolidation	Yes
4	To appoint Committee of 3 on Consolidation	Yes
5	To raise a sum for School Consolidation	Yes
6	To suspend the White Oak Hill School	Yes
7	Lights for Herrick Valley School	Yes
8	Schools	\$ 19,500 00
9	Repairs of School Property	1,500 00
10	School Committee	75 00
11	Special Road	Indefinite Postponement
12	Roads and Bridges	6,000 00
13	Snow Bills	6,000 00
14	Third Class Road	893 00
15	State Highway and Special Resolve	1,850 90
16	State Aid Road Construction. One and One-Half Units	1,197 00
17	Purchase One-Half Yard Shovel	No Comment
18	To raise sum of \$2,500.00	No Comment
19	To pay note and interest on Town Truck	2,295 00
20	Pay of Road Commissioner. Same as last last year	per day 7 00

21	Pay of Town Treasurer. Same as last year	250 00
22	Pay of Town Officials. Same as last year per day	6 00
23	Pay of Town Officers	2,400 00
24	Bids for Tax Collector	Yes
25	Tax Collector's Commissions, Abatements and Discounts on Taxes	1,800 00
26	Discount of 2% on Taxes	Yes
27	Authorization	Yes
28	Authorization	Yes
29	Temporary Loans \$25,000.00	Yes
30	Support of Poor	2,400 00
31	Insurance on Town Property and Compens- ation Insurance	700 00
32	Fuel and Janitor	250 00
33	Pay for Town Officers Bonds	150 00
34	Miscellaneous Accounts	800 00
35	Retain accounts due Town	Yes
36	To call Fire Departments	Yes
37	Removal of Buildings	Yes
38	Budget and Advisory Committee	Yes
39	State of Maine Publicity Bureau	Yes
40	Public Health Nursing	100 00
41	White Pine Blister Rust	Indefinite Postponement

Out of the Cash Balance of last year \$2,350.00 was taken to make the first payment on the new Town Truck. There is a balance due on this Truck of \$10,000.00.

The Cash Balance as of February 1, 1946 is \$9,418.71.

The recommendation for this year is over \$3,000 more than was raised for 1945 and will mean an increase of over three mills on the tax rate for 1946.

Respectfully submitted,

ERNEST LEONARD, Chairman

HERBERT BERRY

ROBERT H. FERNALD

C. N. WATERHOUSE

MERLE A. CHIPMAN

GLEN W. TORREY

GEORGE P. PULSIFER, Secretary

Budget Committee of Poland

J. ALDEN CHIPMAN

CHARLES PLUMMER

ARTHUR BEATTIE

Selectmen of Poland

AUDITOR'S REPORT

February 28, 1946

Board of Selectmen
Poland, Maine
Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Poland have been audited by Auditors G. C. Lewis and F. A. Reichel for the period February 2, 1945 to February 1, 1946 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. In the accompanying comments, you will find an exception noted as relates to this examination. This is briefly as follows:

The income from the Hackett Charity Fund has not been expended in accordance with the terms of the trust.

This should have your attention so that subsequent audits will not reveal the same condition.

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY

State Auditor

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Exhibit	A	Comparative Balance Sheet
	B	Statement of Cash Receipts and Disbursements
	C	1945 Valuation, Assessment, and Collection
	D	Statement of Departmental Operations
	E	Analysis of Change from Unappropriated Surplus to Net Deficit
Schedule	A-1	Accounts Receivable
	A-2	Statement of Changes in Taxes Receivable
	A-3	Statement of Changes in Tax Liens
	A-4	Statement of Changes in Tax Deeds
	A-5	Statement of Cash—Capital Reserve Fund
	A-6	Statement of Due Governmental Agencies
	A-7	Statement of Notes Payable
	A-8	Statement of Trust Funds
	A-9	Detail of Taxes Receivable
	A-10	Detail of Tax Liens
	A-11	Detail of Tax Deeds
	B-1	Statement of Departmental Cash Receipts

COMMENTS

An audit has been completed of the records and accounts of the Town of Poland for the year ended February 1, 1946.

Comments regarding the financial standing of the town, with particular reference to the assets and liabilities, appear below.

CASH

The Treasurer's cash balance of \$9,417.91, on hand and in the bank, was reconciled as of February 1, 1946. The checking account was found to be in agreement with the bank statement as presented by the First Portland National Bank, Portland, Maine.

All receipts are promptly deposited in the bank and all warrants are paid by check.

IMPOUNDED CASH

The final dividend on the impounded cash in the Fidelity Trust Company of Portland, Maine was received during the year, leaving a balance of \$340.69. This balance represents the loss on the impounded funds and has been charged off through the reserve account carried for that purpose.

ACCOUNTS RECEIVABLE

In order to close out the Unimproved Roads Maintenance account for 1945, it was necessary to consider the amount due from the State of Maine as accounts receivable.

TAXES RECEIVABLE

The 1945 tax commitment was examined, the summary of which is shown on Exhibit C.

With the exception of unpaid taxes prior to 1940 which were charged off through the tax reserve during the year, all unpaid taxes were checked and verified by letter.

TAX LIENS

The tax liens on file with the Treasurer were examined and appeared to be in order and properly recorded at the Registry of Deeds.

TAX DEEDS

The tax deeds on file were examined and as these deeds are all more than twelve years old, a reserve has been set up for estimated loss in settling these accounts.

CAPITAL RESERVE FUND

This fund was examined and appeared to be in order and properly invested. All revenue received from investments should be added to and become a part of the fund.

DUE GOVERNMENTAL AGENCIES

The amount of \$173.60 represents withholding taxes deducted from wages earned by persons employed by the town which had not been remitted to the Collector of Internal Revenue at the time the books closed.

NOTES PAYABLE

By vote at the last regular town meeting, authority was granted to hire money to be amortized over a period of four or five years for the purchase of new highway equipment. This money was hired from the First Portland National Bank, Portland, Maine and complete data on this loan is shown on Schedule A-7.

DEFERRED REVENUE

Prior to the close of the 1945 municipal year, \$310.05 had been collected on 1946 excise taxes. In order that this revenue be credited to the year to which it is applicable, this amount is deferred until the accounts for the 1946 municipal year are set up.

SURPLUS

The surplus account is divided into Appropriated and Unappropriated Surplus. Appropriated Surplus represents those accounts which have unexpended balances which are, by statute, required to be carried forward to the next municipal year.

Unappropriated Surplus represents the unencumbered funds of the town at the close of the municipal year. That the Unappropriated Surplus changed to a Net Deficit during the year is due primarily to the fact that new highway equipment was purchased without raising money for same. The analysis of the change from Unappropriated Surplus to Net Deficit is shown on Exhibit E.

TRUST FUNDS

The several trust funds belonging to the town were examined and appeared to be in order. Schedule A-8 lists the funds, as well as the income earned and the expenditures.

In the examination of the use of the income on the Hackett Charity Fund, it was noted that the income had been credited to the Miscellaneous and Charity appropriation accounts, with no record being kept of its direct use.

It is recommended that steps be taken to segregate this source of revenue from the regular operating accounts and any unexpended income be allowed to remain on deposit until needed to comply with the terms of the trust.

GENERAL

The bonds covering the town officials were examined and appeared to comply with the requirements of the statute.

The overlay from assessing taxes, and the 1945 excise tax, were applied direct to the Net Deficit account.

The revenue from excise taxes on motor vehicles was examined and all monies recorded as received had been properly accounted for.

A test check was made of vouchers and payrolls and as far as our examination went, all appeared to be proper charges and correctly recorded.

COMPARATIVE BALANCE SHEET

General Fund

(Exhibit A)

ASSETS

	February 1, 1946	February 1, 1945
Cash:		
On Hand and in the Bank	\$ 9,417.91	\$ 8,511.07
Impounded		\$ 460.34
Less—Reserve for Losses		460.34
Accounts Receivable (Schedule A-1)	961.24	
Taxes Receivable:		
Current Year (Sch. A-2)	997.34	379.76
Prior Years (Sch. A-2)	292.46	2,024.51
	<u>1,289.80</u>	<u>2,404.27</u>
Less, Reserve for Losses		1,568.54
		<u>835.73</u>
Tax Liens (Sched. A-3)	302.98	417.59
Tax Deeds (Sched. A-4)	724.29	747.24
Less, Reserve for Losses	408.12	616.03
	<u>316.17</u>	<u>131.21</u>
Capital Reserve Fund:		
Time Deposit (Sch. A-5)	2,000.00	
TOTAL ASSETS,		
GENERAL FUND	<u>\$14,288.10</u>	<u>\$ 9,895.60</u>

TRUST FUNDS

Time Deposits (Sch. A-8)	\$ 7,546.51	\$ 8,088.29
Investments (Sch. A-8)	14,600.00	14,600.00
	<hr/>	<hr/>
TOTAL ASSETS, TRUST FUNDS	\$22,146.51	\$22,688.29

LIABILITIES

Due Governmental Agencies (Sch. A-6)	\$ 173.60	\$ 130.39
Notes Payable (Sch. A-7)	10,000.00	
Deferred Revenue: Prepaid Excise Taxes	310.05	253.00
	<hr/>	<hr/>
TOTAL LIABILITIES	\$10,483.65	\$ 383.39

RESERVES

Capital Reserve Fund	\$ 2,000.00
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SURPLUS

Appropriated (Ex. D)	\$ 3,129.88	\$ 1,098.28
Net Deficit, Unappropriated Surplus (Ex. E)	1,325.43	8,413.93
	<hr/>	<hr/>
	1,804.45	9,512.21
	<hr/>	<hr/>
TOTAL LIABILITIES, RESERVES AND SURPLUS, GENERAL FUND	\$14,288.10	\$ 9,985.60

TRUST FUNDS

Principals (Sch. A-8)	\$18,260.00	\$18,260.00
Income (Sch. A-8)	3,886.51	4,428.29
	<hr/>	<hr/>
TOTAL LIABILITIES, TRUST FUNDS	\$22,146.51	\$22,688.29

**STATEMENT OF CASH RECEIPTS
AND DISBURSEMENTS**

Year ended February 1, 1946

(Exhibit B)

Cash Balance, February 2, 1945		\$ 8,511.07
Add—Cash Receipts:		
Taxes Receivable		
Current Year	\$60,993.45	
Prior Years	87.70	
	\$61,081.15	
Total Taxes Receivable (Sch. A-2)		\$61,081.15
Tax Liens (Sch. A-3)		385.22
Excise Taxes:		
1945 Receipts	998.42	
1946 Receipts	310.05	
	1,299.47	
Total Excise Taxes		1,299.47
Departmental (Sch. B-1)		12,372.94
Other Receipts:		
Temporary Loans	\$ 5,000.00	
Notes Payable	10,000.00	
For Governmental Agencies	1,410.87	
Sale of Tax Acquired Property	300.00	
Accounts Receivable	796.89	
Dividend—Impounded Funds	119.65	
	\$17,627.41	
Total Other Receipts		\$17,627.41
TOTAL CASH RECEIPTS		\$ 92,766.19
TOTAL AVAILABLE		\$101,277.26
Deduct—Cash Disbursements		
Departmental (Exhibit D)	\$84,711.86	
Temporary Loans	5,000.00	
Interest on Temporary Loans	20.42	
To Governmental Agencies	1,330.16	
Reimbursable Expenditures	796.91	
	\$91,859.35	
TOTAL CASH DISBURSEMENTS		\$ 91,859.35
CASH BALANCE, February 1, 1946 (Ex. A)		\$ 9,417.91

1945 VALUATION, ASSESSMENT, AND COLLECTION

Year ended February 1, 1946

(Exhibit C)

Valuation:

Real Estate, Resident	\$682,175 00	
Real Estate, Non-Resident	309,050 00	
Total Real Estate		\$ 991,225 00
Personal Estate, Resident	\$ 77,705 00	
Personal Estate, Non-Resident	80,382 00	
Total Personal Estate		\$ 158,087 00

TOTAL VALUATION \$1,149,312 00

ASSESSMENT:

Valuation x Rate—		
\$1,149,312 x .054		\$ 62,062 85
281 Polls @ \$3.00		843 00
Tax Commitment		\$ 62,905 85
Supplemental Taxes		97 74

TOTAL ASSESSMENT CHARGED
TO COLLECTOR \$ 63,003 59

COLLECTION AND CREDITS:

Cash Receipts	\$ 60,993 45	
Abatements	125 25	
Discounts	887 55	

TOTAL COLLECTION AND
CREDITS \$ 62,006 25

1945 TAXES RECEIVABLE
(Schedule A-2) \$ 997 34

COMPUTATION OF ASSESSMENT

Tax Commitment (as above)		\$ 62,905 85
Requirements:		
Appropriations	\$ 47,118 90	
State Tax	11,338 89	
County Tax	2,986 46	
	<hr/>	
Total Requirements (Ex. D)		61,444 25
		<hr/>
OVERLAY—Transferred to		
Net Deficit (Ex. E)		\$ 1,461 60

ANALYSIS OF CHANGE FROM
UNAPPROPRIATED SURPLUS TO NET DEFICIT

(Exhibit E)

Unappropriated Surplus, February 2, 1945		\$ 8,413.93
Adjustments Affecting Prior Years:		
Credits		
Sale of Tax Acquired Property	\$ 300.00	
Dividend on Impounded Funds	119.65	
Adjustment, Withholding Taxes	37.50	
	<hr/>	\$ 457.15
Charges, Adjustment, Accounts Receivable		.02
		<hr/>
NET ADJUSTMENTS		\$ 457.13
		<hr/>
ADJUSTED SURPLUS		\$ 8,871.06
Decrease:		
Appropriation Balances:		
Overdraft (Ex. D)	\$2,210.22	
Unexpended (Ex. D)	1,660.71	
	<hr/>	549.51
Purchase of New Highway Equipment	12,351.00	
	<hr/>	
Total Decrease		12,900.51
Increase:		
Overlay (Ex. C)	1,461.60	
Excise Tax (1945)	1,242.42	
	<hr/>	
Total Increase		2,704.02
		<hr/>
NET DECREASE		10,196.49
		<hr/>
NET DEFICIT, February 1, 1946 (Ex. A)		\$ 1,325.43

ACCOUNTS RECEIVABLE

February 1, 1946

(Schedule A-1)

Due from State	
Unimproved Road Maintenance (Ex. A)	\$ 961.24

STATEMENT OF CHANGES IN TAXES RECEIVABLE

Year ended February 1, 1946

(Schedule A-2)

	Total	Current Year (Ex. C)	Prior Years
Taxes Receivable February 2, 1945	\$ 2,404.27	\$	\$ 2,404.27
Add:			
Taxes Levied	62,905.85	62,905.85	
Supplemental Taxes	97.74	97.74	
TOTAL ADDITIONS	63,003.59	63,003.59	
TOTAL	65,407.86	63,003.59	2,404.27
Deduct:			
Collections	61,081.15	60,993.45	87.70
Abatements	285.66	125.25	160.41
Discounts	887.55	887.55	
Charged to Reserve	1,568.54		1,568.54
Transfers to Tax Liens	295.16		295.16
TOTAL DEDUCTIONS	64,118.06	62,006.25	2,111.81
TAXES RECEIVABLE,			
February 1, 1946 (Ex. A)	\$ 1,289.80*	\$ 997.34	\$ 292.46

* Detail appears on Schedule A-9

STATEMENT OF CHANGES IN TAX LIENS

Year ended February 1, 1946

(Schedule A-3)

Tax Liens, February 2, 1945		\$ 417 59
Add, Tax Liens Acquired:		
Transfers from Taxes Receivable Sch. A-2)		295 16
		<hr/>
TOTAL		\$ 712 75
Deduct:		
Payments Received	\$ 385 22	
Charged to Reserve	24 55	
	<hr/>	409 77
		<hr/>
TAX LIENS, February 1, 1946 (Ex. A)	(a) \$	302 98
(a) Detail appears on Schedule A-10		

STATEMENT OF CHANGES TAX DEEDS

(Schedule A-4)

Tax Deeds, February 2, 1945		\$ 747 24
Deduct:		
Charged to Reserve		22 95
		<hr/>
TAX DEEDS, February 1, 1946 (Ex. A)	(a) \$	724 29
(a) Detail appears on Schedule A-11		

CAPITAL RESERVE FUND

STATEMENT OF CASH

February 1, 1946

(Schedule A-5)

Capital Reserve Fund		
Time Deposits:		
Lewiston Trust Co., Mechanic Falls Branch, Book No. 9508 (Ex. A)		\$ 2,000 00

**STATEMENT OF DUE GOVERNMENTAL
AGENCIES**

February 1, 1946

(Schedule A-6)

Due Governmental Agencies	
Withholding Tax (Exhibit A)	\$ 173.60

STATEMENT OF NOTES PAYABLE

(Schedule A-7)

Note	Date	Interest Rate	Maturity Date	Amount
First Portland Nat. Bank	3/12/45	2 %	10/15/46	\$2,000.00
First Portland Nat. Bank	3/12/45	2½ %	10/15/47	2,000.00
First Portland Nat. Bank	3/12/45	3 %	10/15/48	2,000.00
First Portland Nat. Bank	3/12/45	3½ %	10/15/49	2,000.00
First Portland Nat. Bank	3/12/45	3¾ %	10/15/50	2,000.00
TOTAL (Exhibit A)				<u>\$10,000.00</u>

DETAIL OF TAXES RECEIVABLE

February 1, 1946

(Schedule A-9)

	1945	1944	1943	1942	1941	1940	Total
Austin, C. D. and B. E. Ames	\$	\$	\$ 54.00	\$ 40.50	\$ 39.42	\$ 9.70	\$ 143.62
Boyker, Everett	30.00						30.00
Bennett, Gerald	30.00						30.00
Benson, Herbert	16.74						16.74
Barclay, Elwin	108.00						108.00
Coyne, William	18.34						18.34
Chipman, R. L.	44.28						44.28
Dill, Grace	5.40						5.40
Edwards, William	5.40						5.40
Edwards, Fred	9.45						9.45
Faust, Howard	10.80						10.80
Frateschi, Nelmo	5.40						5.40
French, James	11.64						11.64
Grant, Lesley	21.60						21.60
Goss, William			12.50				12.50
Hunnewell, Iva			38.00	26.75	27.00		91.75
Hale, Albert	116.20						116.20
Herrick, Viva	31.05						31.05

LeMay, Fred	5.40						5.40
Leighton, Basil	5.40						5.40
Martin, A. W., Heirs	175.23						175.23
McLeary, Roy					9.99	9.25	19.24
Moody			9.25				9.25
Morrison, John, Heirs	12.15						12.15
Nason, Arthur	1.62	1.44			1.62		4.68
Norton, James	108.00						108.00
Richards, Mary	16.20						16.20
Robbins, H. E.	18.09						18.09
Stone, Frank	59.13						59.13
Strout, Fred L.	22.14						22.14
Sylvester, Morris	3.00	3.00	3.00	3.50	3.54		16.04
Trafford, Edith	19.44						19.44
Tripp, Gardiner	3.54						3.54
Wescott, Fred, Heirs	35.10						35.10
Wescott, Foye	16.20						16.20
West and Townsend	32.40						32.40
	<u>\$997.34</u>	<u>\$ 4.44</u>	<u>\$116.75</u>	<u>\$ 70.75</u>	<u>\$ 81.57</u>	<u>\$ 18.95</u>	<u>\$1,289.80</u>

DETAIL OF TAX LIENS

February 1, 1946

(Schedule A-10)

	1944	1943	1942	1941	1940	1939	1938	1937	Total
Carey, William	\$	\$	\$	\$	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 30.00
Chadbourne, Edward		5.00	5.00	5.40	5.00				20.40
Clukey, Myrtle				21.60					21.60
Chipman, R. L.	37.38								37.38
Edwards, Fred	8.40								8.40
Edwards, John						20.00	20.00	22.50	62.50
Frateschi, Nelmo	4.80	5.00					5.00		14.80
Grant, Lesley	19.20								19.20
Maskell, Lucy		5.00							5.00
Merrill, Robert and Floyd		7.50	7.50	8.10					23.10
Strout, Clarence							5.00		5.00
Strout, Freeman, Heirs				10.80		10.00			20.80
Tripp, George E.		5.00		5.40	5.00		5.00		20.40
West and Townsend	14.40								14.40
	\$84.18	\$27.50	\$12.50*	\$51.30	\$17.50	\$37.50	\$42.50	\$30.00	\$302.98

DETAIL OF TAX DEEDS

February 1, 1946

(Schedule A-11)

	1934	1933	1932	1931	Prior	Total
Caron, Lucian	\$	\$ 22.55	\$ 22.55	\$ 26.40	\$	\$ 71.50
Cobb, J. O.	20.40	16.40	16.40			53.20
Edwards, John	22.95					22.95
Fields, Bessie, Heirs			41.00			41.00
Hasey, Mrs. James	17.85	14.35	14.35	16.80	(30) 13.65	
Hasey, Mrs. James					(29) 14.35	
Hasey, Mrs. James					(28) 12.25	
Hasey, Mrs. James					(27) 11.90	115.50
Mills, Frank	76.50	61.50	69.70	31.60		289.30
Strout, Freeman		8.20				8.20
Whittier, Lewis	107.10	15.54				122.64
	<u>\$244.80</u>	<u>\$138.54</u>	<u>\$164.00</u>	<u>\$124.80</u>	<u>\$ 52.15</u>	<u>\$724.29</u>

STATE OF DEPARTMENTAL CASH RECEIPTS

Year ended February 1, 1946

(Schedule B-1)

	From State	Other Sources	Total
General Government:			
Bank Stock Tax	\$ 382.10	\$	\$
Railroad and Telegraph Tax	80.03		
Dog Tax Refund	50.67		
Reimbursement for Aid Fighting Fires	16.00		
Rentals		537.00	
Income from Trust Funds		339.75	
Cemetery Care		176.32	
Sales		100.00	
Interest on Liens		24.42	
Cost on Liens		21.00	
Miscellaneous		6.19	
Fees and Licenses		46.00	
	<u>528.80</u>	<u>1,250.68</u>	
Total General Government			\$ 1,779.48
Highways and Bridges:			
Snow Removal	576.03	257.50	
Third Class Reconstruction	1,418.67	205.00	
Third Class Road Maintenance		324.40	
Maintenance Unimproved Roads		212.75	
Maintenance Special Resolve Roads		170.00	
	<u>1,994.70</u>	<u>1,169.65</u>	
Total Highways and Bridges			3,164.35
Charities:			
Income from Trust Funds		265.89	
Refund	.10	24.00	
	<u>.10</u>	<u>289.89</u>	
Total Charities			289.99
Education:			
State School Fund Tuition	6,495.10	597.50	
	<u>6,495.10</u>	<u>597.50</u>	
Total Education			7,092.60
Unclassified:			
Refund on Insurance		46.52	46.52
TOTAL DEPARTMENTAL CASH RECEIPTS	\$9,018.70	\$3,354.24	\$12,372.94

**ASSESSOR'S
REPORT**

ASSESSORS' REPORT

Value of Real Estate, Resident	\$682,175 00	
Value of Real Estate, Non-Resident	309,050 00	
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>	
Total Value of Real Estate	\$ 991,225 00	
Personal Estate, Resident	\$ 77,705 00	
Personal Estate, Non-Resident	80,382 00	
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>	
Total Value of Personal Property	\$ 158 087 00	
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>	
Grand Total Amount	\$1,149,312 00	
Total Value of Land	\$248,765 00	
Total Value of Buildings	742,460 00	
Number of Polls Taxed	281	
Number of Polls Not Taxed	80	
Rate of Poll Tax	3.00	
Rate of Property Tax	.054	
Amount of Taxes Assessed on Polls	843.00	
Amount of Taxes Assessed on Personal and Real Estate	62,062.85	
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>	
Total Taxes Assessed	\$ 62,905 85	

TAXABLE LIVESTOCK AND POULTRY

	No.	Av. Value	Total Value
Horses and Mules	110	\$80 00	\$ 8,650 00
Cows	420	41 00	17,415 00
Oxen	23	32 00	735 00
Two year olds	63	29 00	1,790 00
Eighteen months old	31	27 00	855 00
Domestic Fowl (over 50 in No.)	4,460	50	2,330 00
			<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>
			\$ 31,775 00

EXEMPT LIVESTOCK AND POULTRY

	No.	Av. Value	Total Value
Yearlings	153	\$15 00	\$ 2,415 00
Sheep (to 35 in No.)	16	10 00	160 00
Swine (to 10 in No.)	40	15 00	610 00
Domestic Fowl (to 50 in No.)	2,630	50	1,315 00
Total			<u>\$ 4,500 00</u>

ALL OTHER KINDS OF PERSONAL PROPERTY

Stock in Trade	\$ 9,490 00
Unmanufactured Materials in Mills	3,500 00
Portable Mills	3,025 00
Lumber	28,700 00
Wood and Bark	4,780 00
Boats	4,490 00
Gasoline Pumps and Attachments	2,260 00
Musical Instruments	3,650 00
Radios	2,400 00
Furniture	30,300 00
Other Property	33,717 00
	<u>\$126,312 00</u>
Amount of Livestock brought forward	31,775 00
Total Amount Personal Property	<u>\$158,087 00</u>

APPROPRIATIONS FOR 1945

Schools	\$ 20,000 00
Repairs	1,000 00
Poland Corner School	600 00
Consolidated School Fund	2,000 00
School Committee	75 00
Roads and Bridges	6,500 00
Snow Removal	6,000 00
Maintenance Third Class Roads	893 00

Maintenance of State Highways	1,850 90
Salaries of Town Officers	2,400 00
Collector's Commission and Abatements	1,350 00
Support of Poor	2,400 00
Insurance and Compensation	650 00
Fuel and Janitor	250 00
Bonds for Treasurer and Collector	150 00
Miscellaneous Account	800 00
Maine Publicity Bureau	100 00
State Public Health Nurse	100 00
	<hr/>
Total Town Appropriations	\$ 47,118 90
State Tax	11,338 89
County Tax	2,986 46
Overlay	1,461 60
	<hr/>
Total Tax Commitment	\$ 62,905 85

J. ALDEN CHIPMAN
 CHARLES PLUMMER
 ARTHUR BEATTIE

Assessors

**SELECTMEN'S
REPORT**

SELECTMEN'S REPORT

MISCELLANEOUS

Cr.

Appropriation	\$ 800 00
C. & N. Tripp, Hall rent	472 00
L. O. Grant, Rent	84 00
State Treasurer, Bank Stock	382 10
State Treasurer, Dog Licenses	50 67
State Treasurer, Fire Refund	15 00
State Treasurer, R. R. Tel. & Tel.	80 03
Advertising and Licenses	46 00
Ralph Brackett	100 00
Cemetery Funds	282 07
School Department	6 19
Excelsior Grange	216 00
	\$ 2,534 06

Dr.

City of Auburn, et al, Fire	\$ 105 00
Town of Mechanic Falls, Fire	491 75
Poland Telephone Co., Service	36 44
Printing, Postage and Office Supplies	281 43
Central Maine Power Co., Service	102 59
Moderator	5 50
Maine Municipal Association Dues	35 00
Advertising	34 50
Dog Officer	41 05
Printing Town Reports	196 45
Auditing	78 35
Professional Services	19 00
Repairs Town Buildings	199 24
Flags	18 00

Ballot and Election Clerks	33 00
Cemetery Funds	282 07
Health Officer	62 30
Interest on Temporary Loan	20 42
Cemetery Repairs	62 00
Miscellaneous	40 00
C. C. Mitchell, Cash Paid Out	26 93
J. Alden Chipman, Cash Paid Out	45 00
	<hr/>
	\$ 2,216 02

SALARIES OF TOWN OFFICERS

J. Alden Chipman, Selectman	\$ 580 00
Charles Plummer, Selectman	480 00
Arthur Beattie, Selectman	481 50
C. C. Mitchell, Treasurer	250 00
C. C. Mitchell, Clerk	24 25
F. E. Drisko, Superintendent of Schools	667 50
	<hr/>
	\$ 2,483 25

NEW EQUIPMENT

Notes Issued	\$ 10,000 00
Paid from Town Treasury	2,351 00
	<hr/>
	\$ 12,351 00

TAX COLLECTOR'S COMMISSIONS
ABATEMENTS AND DISCOUNTS

R. A. Waterhouse, Commission	\$ 931 02
Discounts	877 55
Abatements	125 25
	<hr/>
	\$ 1,943 82

SCHOOL BOARD

Warrants Drawn	\$ 75 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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TEMPORARY LOANS

First Portland National Bank	\$	4,000 00
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Warrant Drawn	\$	4,000 00
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INSURANCE

Trucks, Buildings and Compensation	\$	710 21
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FUEL AND JANITOR SALARY

Fuel	\$	206 44
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Janitor		147 00
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	\$	353 44
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TREASURER'S TAX COLLECTOR BOND
AND RECORDING LIENS

Warrants Drawn	\$	136 05
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**OVERSEERS
OF THE POOR**

REPORT OF OVERSEERS OF THE POOR

TOWN POOR

Supplies, Medicine, Doctors, Funerals and Hospitals

Cr.

Appropriation	\$ 2,400 00
Miscellaneous Cash	24 10
Hackett Fund	265 89
	\$ 2,689 99

Dr.

Myra Doucette	\$ 185 22
Mrs. John Thurston	39 54
Minnie Tripp	222 00
Alice May	91 26
Raymond Mains	144 00
Erwin Walker	66 00
Mel Frank	233 35
Mary Hasey	81 00
Leander Perkins	484 67
Veteran	29 34
Richard Walker	182 00
Philip Walker	175 14
John Chaplin	12 00
	\$ 1,945 52

MOTHERS' AID

State Treasurer	\$ 358 50
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POOR OF OTHER TOWNS

Warrants Drawn	\$ 295 27
Received from Other Towns	\$ 295 27

STATE POOR

Warrants Drawn	\$ 501 64
Received from State	\$ 501 64

	Common Roads	Snow	Third. Class Maint.	Maintenance State Highway	Third Class Re- construction	Unim- proved	Total
Fred Keene	\$1,129.90	\$ 821.78	\$ 80.04	\$ 76.56	\$ 142.68	\$ 32.19	\$ 2,283.15
Sam Jordan	995.65	663.41	71.92	54.56	84.48	24.42	1,894.44
Harry Mills	707.71	565.44	179.28	57.68	95.04	24.42	1,629.57
Carroll Cash	468.29	208.32	126.48	57.68			860.77
Sherman Keene	302.96	13.20		37.20	5.28	10.56	369.20
E. J. Johnson	403.76	373.61					777.37
Phil. Melanson	15.84	51.70					67.54
Raymond Bartlett	7.26	15.20				8.58	31.04
Channing Edwards	7.26	15.82				19.14	42.22
Walter Berry	7.70	296.88				24.42	329.00
Elmer Newcomb	6.60						6.60
Briggs' Garage	55.27	31.86					87.13
J. Alden Chipman	117.45	199.76					317.21
Howard Keene	131.34	327.36	52.80		102.96	19.14	633.60
Norris Hanscom	193.22	31.68			71.28		296.18
Ellsworth Blair	105.60	36.96	42.24			15.84	200.64
Gerald Young	15.84						15.84
Phil. Dunn	125.52	216.37				385.28	727.17
B. L. Tenney	150.00	11.16					161.16
State Highway	45.10	23.00		1,546.30	711.95	184.50	2,510.85
E. C. Jordan Co.	15.55	1.41					16.96
Bailey Bros.	17.80	41.54					59.34
H. C. Felker	10.00	17.44					27.44
Fred Colbath	40.63	23.76					64.39
Virgil Libby	15.00						15.00
Clarence Pulsifer	60.50	5.27					65.77
J. W. Penney & Son	36.00	21.78					57.78
Gulf Oil Corp.	45.32	48.62					93.94
Ernest Curtis	17.44	150.28					167.72

Clarence Tripp	7.50			7.50
A. E. Hodgkin	81.65			81.65
Guy Emery		122.57		122.57
Warren Keene		62.62		62.62
Amos Dunn		1.98		1.98
L. O. Grant		4.96		4.96
Wesley Terrill		176.86		176.86
Vernon Tenney		7.44		7.44
Walter H. Brown		11.20		11.20
Everett Boyker		7.44		7.44
G. E. Tripp		11.66		11.66
Fletcher Dunn		27.48		27.48
M. Longley & Son		5.50		5.50
Jordan Bros.		7.38		7.38
Aubrey McLeary		2.64		2.64
Pearl Duchette		24.00		24.00
Arlington Winslow		11.70		11.70
W. H. Shurtleffe		78.25		78.25
Auburn Motor Sales		9.57		9.57
Lewiston Welding Co.		226.00		226.00
Files & O'Keefe		8.85		8.85
Southworth Machine Co.		34.75		34.75
Ernest Purington		369.00		369.00
D. C. Tripp	53.75			53.75
Eastern Tractor & Equipment	8.74	9.02		17.76
Elms Hardware	34.50	46.60		81.10
Hubert Strout	73.13	66.56		139.69
Keith Cole	5.28			5.28
Edward Chadbourne	22.32	20.00		42.32
Ripley & Fletcher Co.	61.11	86.77		147.88
G. A. Peterson	65.88		44.40	110.28
Frank Sawyer	16.65	3.37		20.02

	Common Roads	Snow	Third Class Maint.	Maintenance State Highway	Third Class Re- construction	Unim- proved	Total
Maynard Verrill	54.56			4.96			59.52
Commodore Steel	241.15						241.15
The Barrett Division	35.48		289.72	284.35			609.55
Morin Brick Co.	30.00		17.00	10.00			57.00
Twin Town Chevrolet	115.69	86.91					202.60
Harold Goss	4.61	20.78					25.39
Geo. Pearsall	4.75	112.91					117.66
Maurice McDonald	38.75						38.75
Kenneth Dunn	20.00						20.00
R. I. Mitchell Inc.	2.93	115.53					118.46
Myron Bennett	59.52						59.52
E. S. Barclay	41.25						41.25
James Bacon	150.00						150.00
Richardson Welding	33.00	1,031.50					1,064.50
Hahnel Bros.	3.00	2.23					5.23
Bancroft & Martin		30.62					30.62
C. A. McAllister		10.23					10.23
Tom Cullerton		3.30					3.30
Maine Steel Inc.		51.79					51.79
Stanley Pratt		60.00					60.00
Consolidated Steel Syd.		31.57					31.57
William Strout		10.54					10.54
Frank Yebas		27.06					27.06
Puritan Chevrolet, Inc.		104.48					104.48
Lloyd Tompson		14.88					14.88

Frank Fields Et. Al.		35.03					35.03
Louis Dougal Et. Al.		19.22					19.22
Fred Gagne		15.00					15.00
Isiah Emery		19.94					19.94
Frank Woodman		9.92					9.92
Dwight Kimball		3.72					3.72
Arthur Thurlow			27.28	14.88			42.16
Town of Poland			324.40	170.00	205.00	212.75	912.15
Payroll	\$6,515.71	\$7,474.94	\$1,255.56	\$2,314.17	\$1,418.67	\$ 961.24	\$19,940.29
Appropriations and Credits	7,412.15	6,833.53	893.00	1,850.90	1,418.67	961.24	
Overdrawn		641.41	362.56	463.27			
Unexpended	896.44						

**REPORT OF THE
SUPERINTENDENT OF
SCHOOLS**

REPORT OF THE SUPERINTENDENT OF SCHOOLS

SCHOOL COMMITTEE

Roger L. Gowell, Chairman term expires March 1946
Olive Gerry term expires March 1947
Paul Goss term expires March 1948

To the Citizens:

My sixth annual report of your schools and finances follows:

CENSUS

	1944	1945
Boys	210	227
Girls	215	203
	<hr style="width: 50px; margin: 0 auto;"/>	<hr style="width: 50px; margin: 0 auto;"/>
Total	415	430

FALL REGISTRATION

School	S.P.	1	2	3	4	5	6	7	8	Total
Bailey Hill	2	1	1	3		1	2	2	1	13
Empire	3	2		3	3	3	3	3	2	22
Hackett Mills	1		3	3	4	4	5			20
Harris Hill			2	1	2	1	5	2	4	17
Herrick Valley	2		4		4	3	1	5	5	19
Johnson Hill	1	1	1	1			1			5
Minot Corner	6	4	3	3	9	7	11	8	12	63
Poland Corner	2	6	4	5	3	5				25
Poland Spring	8	3	2	3	5	3	4	3	8	39
West Poland	3	3	6	4	4	4	7	7	9	47
Total	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
	28	20	26	26	34	31	39	25	41	270

In the above registration there are 21 pupils from Minot: 6 in the school at Hackett Mills; 15 in the school at Minot Corner.

You have 77 students in the following high schools and Junior High: Pennell Institute 2; Mechanic Falls High 40; North Yarmouth Academy 1; Gould Academy 6; Fryeburg 2; City of Auburn 20; Junior High 6.

FINANCE

Funds

1945 Balance	\$ 1,645 78
Appropriated	20,600 00
State	6,495 10
	<hr/> \$ 28,740 88

Paid Out

Teachers	\$ 13,391 30
Conveyance	2,670 00
Janitors	736 50
Fuel	1,268 70
High School Tuition	6,797 55
Textbooks and Supplies	796 95
	<hr/> \$ 25,661 00
Balance	\$ 3,079 88

POLAND TEACHERS

Bertha Yeaton	\$ 414 00
Rita Sargent	1,000 00
Erma Trip	964 00
Doris Strout	550 00
Flora Woodsum	646 00
Phyllis Brackett	378 00
Alice Frank	1,000 00
Florence Fernald	1,000 00
Ethel Files	450 00
Helen Hanscom	8 40
Beulah Kimball	985 00
Stella Lane	964 00
G. I. Lamb	252 00
Georgia McKnight	964 00
Christine McKenney	550 00
Alice Mitchell	1,000 00
Margaret Murphy	450 00
Owen Nichols	550 00
Hattie Pulsifer	964 00
Gladys Russell	39 00

CONVEYANCE

Alden Chipman	\$	270 00
A. B. Grant		590 00
Emily Hueston		500 00
Ebber Johnson		180 00
G. S. Kilgore		360 00
Lester Mitchell		770 00

JANITORS AND CLEANING

Alice Frank	\$	50 00
Florence Fernald		38 00
Ethel Files		22 00
Beulah Kimball		41 00
Stella Lane		41 00
Georgia McKnight		41 00
Alice Mitchell		41 00
Margaret Murphy		22 00
Gladys Russell		22 00
Rita Sargent		58 00
Erma Tripp		60 00
Flora Woodman		41 00
Bertha Yeaton		22 00
Doris Strout		19 00
Gwen Nichols		19 00
H. E. Robbins		1 50
Dwight Kimball		2 00
Mrs. Arthur Tripp		10 00
Barbara Lane		8 00
R. L. Gowell		11 00
Nellie Tripp		15 00
Una Kimball		8 00
E. J. Stone		5 00
Fred Gagne		6 00
Mrs. Fred Gagne		10 50
Margaret Hartford		14 00
Alice Bunker		14 00
Lola Coffin		14 00
Ada Tripp		13 50

FUEL

L. B. Whittier	\$ 56 00
Roy Snow	33 75
Fred Gagne	17 00
C. W. Waterhouse	627 00
H. J. Goss	9 00
Wheeler Tripp	2 00
Weed of Monmouth	91 00
A. R. Morrison	51 00
C. S. Pulsifer	128 00
E. B. Hewey	66 00
P. E. Dunn	172 20
A. Palmer	4 00
M. Trafford	3 75
Roy McCleary	8 00
	<hr/>
	\$ 1,268 70

HIGH SCHOOL TUITION

Town of Gray	\$ 129 00
Town of Mechanic Falls	2,655 89
Gould Academy	482 00
Fryeburg Academy	247 50
City of Auburn	3,243 00
North Yarmouth Academy	31 26
	<hr/>
	\$ 6,797 55

TEXTBOOKS

American Book Co.	\$ 32 76
Scott, Foresman & Co.	52 88
World Book Co.	12 86
Ginn & Co.	38 74
The Macmillan Co.	47 98
Laidlaw Bros.	33 22
Allyn & Bacon	57 14
Houghton Mifflin Co.	11 93
	<hr/>
	\$ 287 51

SUPPLIES

Bailey Bros.	\$ 11 57
Loring, Short & Harmon	52 76
Central Maine Power Co.	183 01
E. E. Babb & Co.	106 03
H. J. Goss	27 31
Pearsall's I. G. A.	4 68
J. T. Hammett Co.	5 16
F. E. Drisko	9 78
Town of Mechanic Falls	25 45
Hiram Ricker & Sons	16 44
George Rand	1 00
R. E. Abbott	1 44
Merrill & Webber Co.	6 50
Town of Poland	6 19
Cascade Paper Co.	12 70
J. A. Chipman	4 71
Alice Mitchell	2 60
Dwight Kimball	3 00
Beckley Cardy Co.	16 64
Peck's	1 35
The Lincoln Store	3 96
I. T. Blaisdell	7 16

REPAIRS

1945 Appropriation	\$ 1,000 00
Paid Out	999 11
	<hr/>
Balance	\$ 89
H. J. Goss	20 92
H. Ricker & Sons	3 53
Ida Grant	1 00
Town of Mechanic Falls	4 80
C. W. Dunn	566 05
Pineland Lumber Co.	90 13
A. R. Morrison	3 00

Portland Stove Foundry Co.	140 00
M. C. R. R.	1 48
Hahnel Bros. Co.	8 92
H. A. Strout	159 28

REPAIRS

The following repairs have been made: Poland Spring, new and large pipes for the furnace; Poland Corner, new ceiling, painted inside. Mr. Halsey Davis made a survey of the lights in the Poland Corner schoolhouse. It was found that the amount of lights was about three candle power. He gave four large fixtures to the school and installed one new fixture so that the lights are now ten candle power which is right in order for children to read the printed textbooks without straining the eyes. All schools should have better lights. West Poland, roof shingled; Bailey Hill, front of the schoolroom finished with wallboard and the front sill repaired; Minot Corner, new furnace. There were many minor jobs done at all the buildings.

RECOMMENDED REPAIRS

Roof of the Bailey Hill Building, shingled.

Poland Corner, a new furnace.

All the buildings painted inside and out.

This cannot be done in one year but I do recommend that you appropriate \$1,500.00 so that all buildings can be painted inside.

SCHOOLS

It is regretted that no teacher of music could be found. Mr. Lamb was re-elected and offered the position. It is the plan to continue music in the schools as soon as a teacher can be found.

The Hardscrabble and White Oak Hill Schools were closed. This has made a deduction in the cost of schools, also given two more teachers to help relieve the shortage.

TEACHERS

New teachers employed: Christine McKenney at Minot Corner Grammar; Gwendolyn Nichols at Hackett Mills; Doris Strout at Herrick Valley. I believe that you will have a shortage of teachers for rural schools for many years. The time is coming when it will be impossible to find any teachers for a rural school. I believe that it is safe to predict that ten years will see the end of the rural school teacher unless the pay is better than \$1,500.00 a year on present value of money. If the parents desire trained teachers, it will cost money to secure them.

CONCLUSION

It is our obligation to carry out the work assigned to us. The close of the War has not lessened our work. It has been more difficult to find fuel; to get it housed; and get other jobs done.

The Parent-Teachers Association has been an asset to your schools and it needs your support.

I am grateful to the members of the school committee for their help; to each teacher for her cooperation.

Respectfully submitted,

FRANK E. DRISKO

Superintendent of Schools

TOWN CLERK'S REPORT

1945

DEATHS IN TOWN

1945		Name	Years	Mos.	Days
June	7	Rosella R. Strout	62	9	13
June	17	George B. Foster	83	0	9
June	24	Edgel Nichols	56	2	29
Aug.	6	Carrie Belle Whittle	75	10	7
Aug.	9	Lesbeth S. Morrison	21	10	7
Aug.	21	Roland Strout	28	7	12
Sept.	6	Charles V. Small	52	9	4
Sept.	11	Rodolph J. Lapointe	21	6	23
Nov.	22	Robert S. Marshall	0	0	16

DEATHS REPORTED FROM OTHER TOWNS

1945		Name	Year	Mos.	Days
Jan.	8	James W. Ricker	49	11	23
Feb.	14	Nellie A. May	30	5	8
March	30	Alton L. Mills	68	11	10
May	17	Arthur C. Tripp	52	9	3
Aug.	14	Grace Bunker	60	4	3
Aug.	16	Rosana Ferland	52	4	18
Sept.	9	Vivia B. Herrick	76	10	2
Sept.	25	John W. Johnson	57	7	23
Sept.	30	Everard A. Keene	82	1	7
Oct.	15	Emma R. Cobb	76	11	14
Nov.	6	Mary Chandler	67	6	0
Nov.	15	Allan R. Mills	0	0	21
Nov.	22	Edwin Hinkley	77	11	9

DEATHS OUT OF TOWN

		Birthplace Poland, Maine			
1945		Name	Years	Mos.	Days
Feb.	17	George A. Churchill	72	7	10
March	23	Albert Jones	76	8	15
July	26	Ada A. Briggs	76	6	18

C. C. MITCHELL

Town Clerk

REPORT OF HEALTH NURSE, 1945

In many places there exists the idea that Public Health Nursing is school nursing. This idea limits our vision of Public Health Nursing unless we think in terms of all the health work with individuals that leads to more healthy school children. When the nurse visits an expectant mother and helps her to maintain her health, and come through her pregnancy in good condition, it means a mother in better condition to care for her family. Every child needs the loving care and protection of both parents. When an expectant mother loses her health, or her life, it means that one child or more has lost part of this care and protection which is his security, and will have a more difficult time developing into a stable, normal, happy child.

Work with infants and preschool children has a direct relationship to the school program. During these early years the foundations for health habits, eating, sleeping, playing, etc., are laid, also it is important to remember that the young child is most susceptible to communicable disease and its very serious complications. If the child comes through these years in good health with satisfactory health habits well established, he will be in better condition to stand the stress and strain of school life. Less time will be lost because of illness, and less time will be needed for medical inspections and corrections.

With these facts as our guide we have spent much time this year in home visiting—60 visits having been made as follows:

13	Maternity
19	Infants
8	Tuberculosis
20	Preschool
5	School

Four child health conferences were held this summer. These were sponsored jointly by the Poland Health Council and the Poland P. T. A. Health Committee. Much effort was made to interest parents in the health examination and protection against diphtheria and smallpox before the child begins school. Even so, of all those who did come to the child health conference, only five or six were children starting school in September. The first three conferences averaged an attendance of 10 each, and a good percentage requested the diphtheria immunization. The fourth conference was held primarily to provide an opportunity for all of these to get the second immunization, but none of them returned. Total attendance at the four conferences was thirty-three.

To be more successful another year preparations for a summer round up should be started earlier, and will probably require more personal contacts by members of the health committee preceding the conferences. Doubtless more children would have returned to the final conference had there been more personal contacts and some transportation provided.

Hearing tests by the audiometer were given to all children above the second grade last school year, and the recommendation is to do this every other year, therefore it will not need to be done this year.

Smallpox and diphtheria immunizations were offered in all schools during October and November 1944. More and more we should try to get our children protected during pre-

school life where the incidence of communicable disease is highest, and thus spare the school the loss of time and confusion that usually accompanies an immunization program.

I wish to take this opportunity to express my thanks to all town officials, and especially the Poland Health Council for their interest and help with the health program in Poland.

Respectfully submitted,

ELLA McCLUNIN, R.N.

Public Health Nurse

REPORT OF POLAND RED CROSS

Now that our country is again at peace we find that we are able once more to resume our normal pre war practice of Health and Dental Clinics in the schools.

In October we sponsored three clinics with Dr. Williams in charge. One clinic was at West Poland, one at Minot Corner and one at Ricker Hill school house, where the children from all nearby schools were transported to be thoroughly checked by the doctor. Using the results of these clinics as a basis for our regular work we shall carry out Dental Clinics with Dr. Cushing at Gray, beginning by the middle of March. Five or six children will be taken in each group and all children whose teeth need attention and whose parents need and desire our aid will be benefited by these clinics.

We find, too, that there are children whose throats need attention and tonsil operations may be necessary. Those children will be taken care of as soon as hospital space can be granted by the C. M. G. Hospital.

Only one child has been brought to our attention as needing glasses.

Our Roll Call quota for this year is \$800. Due to illness our Roll Call chairman, Mrs. Max Richardson, has been forced to resign and Mrs. James Long has been appointed temporary chairman in that capacity. We hope that each

and every one of you will continue to support your Red Cross during the peace times ahead as staunchly and as generously as you supported it during the past years when the need was so great.

To all of you we wish to extend our appreciation and our thanks.

Respectfully submitted,

GLENYS WALKER

Secretary

Helen Hanscome

Chairman

George Pulsifer

Vice Chairman

Jane Torrey

Corresponding Secretary

Florence Fernald

Treasurer

Olive Long

Roll Call

Alice Mitchell

Arthur Nason

Home Service

Rita Sargent

Junior Red Cross

Mildred Chipman

Entertainment

Harriet Pulsifer

Knitting

Dorothy Gary

Annie Gary

Sewing

Eber Johnson

Transportation

EXECUTIVE COMMITTEE

Cleve Tripp

Eva Pulsifer

Ida Grant

Marion Damon

Marion Rowe

Ruth Leonard

James Long

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

February 1, 1945 To Bonds and Certificates	\$ 6,901 00
February 1, 1946 To Bonds and Certificates	6,901 00
February 1, 1945	
To Cash and Savings Account	1,682 19
Coupons Cashed	\$ 35 00
Dividends	157 80
Interest on Savings Account	24 69
	217 49
	\$ 1,899 68
February 1, 1946	
Disbursements for the year	\$ 58 00
Cash and Savings Account	1,841 68
	\$ 1,899 68

Respectfully submitted,

GEORGE P. PULSIFER
Treasurer

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

Poland, Maine, February 1, 1946

In the past year we have had a large number of cases of Mumps and Whooping Cough and the usual cases of Communicable Diseases. These have been taken care of and where necessary reported to the State Department of Health.

There have been Clinics under the direction of Doctor Arms our District Health Officer, Doctor Williams of Mechanic Falls and Miss McClunin our Public Health Nurse. A detailed report will be found under that of the Public Health Nurse and that of the Poland Red Cross.

Mr. Elmer F. Walker, Plumbing Inspector and Mr. A. F. Waterhouse, Deputy have been reappointed for 1946.

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

We appreciate very much the good work done by the Poland Red Cross, the Public Health Council and the Parent Teachers Association. Also we appreciate and ask the cooperation of all our Citizens in reporting all Communicable Diseases to this office.

Respectfully submitted,

GEORGE P. PULSIFER

Health Officer

R. L. GOWELL

J. ALDEN CHIPMAN

GEORGE P. PULSIFER

Board of Health

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