

1948

Annual Report of the Municipal Officers of the Town of Poland Maine For the Year Ending February 1 1948

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

FOR THE YEAR ENDING FEBRUARY 1st

1948

AUBURN FREE PRESS, PRINTERS

AUBURN, MAINE

TOWN OFFICERS

1947

Selectmen, Assessors and Overseers of Poor

J. ALDEN CHIPMAN CHARLES PLUMMER
 GLEN W. TORREY

Tax Collector

RAYMOND A. WATERHOUSE

Clerk and Treasurer

C. C. MITCHELL

Road Commissioner

FRED STROUT

School Committee

HAROLD J. GOSS R. L. GOWELL
 C. WESLEY DUNN

Superintendent of Schools

F. E. DRISKO

Health Officer

GEORGE P. PULSIFER

Sealer of Weights and Measures

WILLIAM O. JOHNSON

Constable

GEORGE W. BLAIR

WARRANT FOR TOWN MEETING

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 eighth day of March, 1948, 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 Town Officers.

Art. 3. To see what sum of money the inhabitants of the town will vote to raise and appropriate to pay the tuition of scholars attending High School of other towns and for the 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 sum of \$75.00 for school board.

Art. 6. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$150.00 to purchase flags and flagpoles for the various schools for the next fiscal year.

Art. 7. 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 1947 on Johnson Hill that began at Hazel Strout's and ended at the Heath road.

Art. 8. 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. 9. To see what sum of money the inhabitants of the Town will vote to raise and appropriate to pay for plowing and sanding winter roads.

Art. 10. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$900.00 for maintenance of Third Class Roads.

Art. 11. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$1,950.00 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. 12. 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. 13. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$1,500.00 to continue the reconstruction of the Third Class road, said road to commence at Roy McCleary's and continue toward Riccars Four Corners.

Art. 14. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$200.00 to be used on

road beginning at Harold Morrill's on Harris Hill and extending toward Bailey's store. This is a continuation of work done in 1947.

Art. 15. To see if the inhabitants of the Town will vote to raise and appropriate a sum of money, twice the amount raised by subscription from the citizens living on the Jackson Road, so-called, to be used to continue the building of the Jackson Road which commenced last year at State Aid No. 6 on White Oak Hill and extended toward Middle Range Lake. Said road to be State approved.

Art. 16. To see if the inhabitants of the Town will vote to raise and appropriate \$2,180.00 to pay note and interest on Oshkosh truck, due Oct. 15, 1948.

Art. 17. To see if the inhabitants of the Town will vote to keep a road plowed during the winter from the black road to shore of Tripp Lake, near canning factory at West Poland. (This is to assure Fire Department of access to water in case of fire.)

Art. 18. To see if the inhabitants of the Town will vote to fix the compensation of the Road Commissioner.

Art. 19. To see if the inhabitants of the Town will vote to fix the compensation of the Town Treasurer.

Art. 20. To see if the inhabitants of the Town will vote to fix compensation of the Selectmen, Assessors, Overseers of the Poor and Town Clerk.

Art. 21. 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. 22. To see if the inhabitants of the Town will vote to receive bids for candidates for Tax Collector.

Art. 23. 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. 24. To see if the inhabitants of the Town will vote to allow on personal and real estate tax bills for 1948 a cash discount of 2% if paid on or before July 1, 1948.

Art. 25. To see if the inhabitants of the Town will vote to make all taxes due and payable on or before December 1, 1948.

Art. 26. 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 payment 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. 27. 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. 28. 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. 29. To see what sum of money the inhabitants of the Town will vote to raise and appropriate for the support of the poor.

Art. 30. 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. 31. 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. 32. 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, fuel, janitor's salary, etc.

Art. 33. 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. 34. To see if the inhabitants of the Town will vote to authorize the taxpayers to call the nearest fire department in case of fire, without permission from the Selectmen, and have Selectmen instruct the fire department to this effect.

Art. 35. 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. 36. 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. 37. 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 State of Maine Publicity Bureau.

Art. 38. 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. 39. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$400.00 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 32, Section 54.

Art. 40. To see if the inhabitants of the Town will vote to trade in the 1940 Ford truck for a new truck, and what amount to appropriate for the same.

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 4, 5, 6, 1948, 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, 1948, at Poland.

J. ALDEN CHIPMAN,
CHARLES PLUMMER,
GLEN W. TORREY,

Selectmen of Poland

Report of Budget Committee

Poland, Maine, Feb. 17, 1948.

A meeting of the Budget Committee was held in the Town Office and Mr. Ernest Leonard was elected Chairman and Hobert J. Kilgore Secretary, following a joint meeting with the Selectmen, School Committee, Clerk and Treasurer and Road Commissioner and the following recommendations were made for the articles to be voted on at the Annual Town Meeting to be held March 8, 1948.

Article

3	Schools	\$24,000 00
4	Repairs of School Property	1,000 00
5	School Committee	75 00
6	Flags and Flag Poles	150 00
7	Johnson Hill Road	500 00
8	Road and Bridges	7,500 00
9	Plowing and Sanding Roads	6,500 00
10	Third Class Roads	900 00
11	State Highways and Special Resolve	1,950 00
12	State Aid Construction	1,197 00
13	Construction Third Class Road	1,500 00
14	Harris Hill Road	200 00
15	Jackson Road	1,200 00
16	Note and Interest	2,180 00
17	Yes	
18	Pay Road Commissioner, (Per Week)	50 00
19	Pay Town Treasurer, (Per Year)	250 00
20	Pay Town Officials, (Per Day)	6 00
21	Salary of Town Officials	2,600 00
22	Bid for Tax Collector, Yes	
23	Tax Collectors Com. Abatements and discounts on Taxes	2,000 00
24	Discount of 2%	

25	Taxes due and Payable Dec. 1, Yes	
26	Yes	
27	Yes	
28	Yes	
29	Support of Poor	3,000 00
30	Insurance Town Property and Compensation	
	Insurance	700 00
31	Pay Town Officials Bond	150 00
32	Misc. and for fires	800 00
33	Retain accounts due Town, Yes	
34	Call Fire Department, Yes	
35	Removal of Buildings, Yes	
36	Budget Committee, Yes	
37	Maine Publicity Bureau	100 00
38	Public Health Nurse	100 00
39	White Pine Blister, No	
40	New Truck, Yes	

Respectfully submitted,

ERNEST LEONARD, Chairman
 HALSEY DAVIS
 PHILLIP E. DUNN
 ARCHIE F. WATERHOUSE
 LESTER MITCHELL
 CLARENCE PULSIFER
 HOBERT J. KILGORE

Budget Committee of Poland

J. ALDEN CHIPMAN,
 CHARLES PLUMMER
 GLEN TORREY

Selectmen of Poland

Auditor's Report

AUDITOR'S REPORT

February 19, 1948

Board of Selectmen
Poland
Maine

Gentlemen :

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Poland have been audited by Auditors J. T. Singer and F. E. Bramhall for the period February 2, 1947 to February 1, 1948 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exception as may be noted in the accompanying Comments.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY,

State Auditor

COMMENTS

Re: Audit of Accounts—Town of Poland

February 2, 1947 to February 1, 1948

An examination has been completed of the books and records of the Town of Poland for the year ended February 1, 1948. This examination included such procedures and tests as are consistent with generally accepted auditing standards.

Included in this report is a Comparative Balance Sheet with supporting schedules and a Statement of Operations which, it is believed, fairly present the financial position of the Town at February 1, 1948 and the result of operations for the year then ended.

CASH

The cash balance of \$3,901.06, as reflected by the records of the Treasurer, was reconciled with the bank statement of the First Portland National Bank. An analysis of receipts and deposits indicated that all cash recorded as received had been properly accounted for and promptly deposited in the bank. It was ascertained that all disbursements had been made by check and were authorized by warrants signed by the Selectmen. All warrants were paid in full.

ACCOUNTS RECEIVABLE

At the end of the municipal year there was only one item of accounts receivable. This was the amount of \$145.14 due from the Town of Webster for charity reimbursement. As this account was current and was considered to be collectible, no reserve was established to provide for possible loss in collection.

TAXES RECEIVABLE

It was ascertained that the warrant of commitment had been signed by the Assessors. This commitment was verified by adding the valuation book and comparison with the commitment book. The total assessment charged to the Collector for 1947 taxes was accounted for as follows:

Cash Collections	\$63,685.65	97.0%
Discounts	816.52	1.2%
Abatements	182.06	.3%
1947 Taxes Receivable	1,003.34	1.5%
	<hr/>	<hr/>
Total	\$65,687.57	100 %

Cash collections were traced to deposit with the Treasurer.

Prior years' taxes receivable totaled \$291.45 at February 1, 1948.

It was ascertained that all uncollected 1946 taxes assessed against real estate had been secured by tax liens.

TAX LIENS

The tax liens totaled \$448.34 at the close of the year. During the year under review, \$695.24 was transferred to tax liens from taxes receivable and cash collections totaled \$514.12. All tax liens were found on file.

TAX DEEDS

During the year, cash collections on tax deeds totaled \$32.00. At February 1, 1948, tax deeds totaled \$263.15. The detail of the deeds may be found on Schedule A-13.

CAPITAL RESERVE FUND

The capital reserve fund established to construct a schoolhouse totaled \$2,047.88 at the end of the year. The proceeds of this fund have been deposited in a savings ac-

count in the Lewiston Trust Company. This savings account was verified by examination of the bank passbook No. 9508. The interest earned during the year of \$30.37 was added to the fund.

ACCOUNTS PAYABLE

The following accounts payable were outstanding on February 1, 1948:

Withholding Taxes	\$163.80
1948 Excise Tax Collector	.70
	<hr/>
Total	\$164.50

INTEREST ACCRUED ON NOTES PAYABLE

As it is the practice to pay only the interest due on the maturing note each year, the interest accrued on those notes outstanding has been set up. The total amount of the interest accrued on the notes payable was \$410.00.

NOTES PAYABLE

During the year under examination, \$2,000.00 was paid on the notes outstanding, which left a balance of \$6,000.00 at February 1, 1948. The notes are serial notes held by the First Portland National Bank and mature at the rate of \$2,000.00 annually.

APPROPRIATED SURPLUS

The Appropriated Surplus of \$2,603.22 represents the net balance of certain appropriation accounts which have been carried forward to the ensuing year.

NET DEFICIT

The Net Deficit of \$4,850.58 represents the excess of the liabilities over the assets. A complete analysis of the change in this account may be found on Exhibit E.

TRUST FUNDS

The investments of the trust funds were verified by physical examination of the United States Savings Bonds and the note receivable, and inspection of the bank pass-books representing the time deposits. All income was found to have been properly accounted for and all expenditures appeared to have been expended in accordance with the terms of the bequests.

The records of the Selectmen and Treasurer were found to have been maintained very accurately and efficiently.

TOWN OF POLAND
COMPARATIVE BALANCE SHEET

EXHIBIT A

GENERAL FUND

ASSETS

	February 1, 1948	February 1, 1947	
Cash on Hand and In Bank	\$ 3,901.06		\$ 10,757.11
Accounts Receivable (Sch. A-1)	145.14		310.02
Taxes Receivable (Sch. A-2)	1,294.79	1,150.82	
Less—Reserve for Losses		147.65	
		1,003.17	
Tax Liens (Sch. A-3)	448.34	280.72	
Less—Reserve for Losses	34.00	47.50	
	414.34	233.22	
Tax Deeds (Sch. A-4)	263.15	304.15	
Less—Reserve for Losses	143.08	152.08	
	120.07	152.07	
Capital Reserve Fund:			
Time Deposits (Sch. A-5)	2,047.88		2,017.51
	\$ 7,923.28	\$ 14,473.10	
Total—General Fund			

LIABILITIES

Accounts Payable (Sch. A-6)	\$ 164.50	\$ 151.50
Interest Accrued on Notes Payable (Sch. A-7)	410.00	255.00
Notes Payable (Sch. A-7)	6,000.00	8,000.00
	<hr/>	<hr/>
Total Liabilities	6,574.50	8,406.50
Deferred Revenue: 1948 Excise Taxes	1,548.26	337.48

RESERVE

Capital Reserve Fund (Sch. A-5)	2,047.88	2,017.51
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DEFICIT

Appropriated Surplus (Ex. D)	2,603.22	2,000.13
Net Deficit (Ex. E)	4,850.58	1,711.48
	<hr/>	<hr/>
	2,247.38	3,711.61
	<hr/>	<hr/>
Total—General Fund	\$ 7,923.28	\$ 14,473.10

TRUST FUNDS

ASSETS

Time Deposits (Sch. A-8)	\$ 6,345.68	\$ 5,986.88
Investments (Sch. A-8)	14,600.00	14,600.00
Note Receivable (Sch. A-8)	1,100.00	1,440.00
	<hr/>	<hr/>
Total—Trust Funds	\$ 22,045.68	\$ 22,026.88

LIABILITIES

Principals (Sch. A-9)	\$ 18,260.00	\$ 18,260.00
Unexpended Income (Sch. A-9)	3,785.68	3,766.88
	<hr/>	<hr/>
Total—Trust Funds	\$ 22,045.68	\$ 22,026.88

Black figures denote deficit.

TOWN OF POLAND
STATEMENT OF
CASH RECEIPTS AND DISBURSEMENTS

Year Ended February 1, 1948

Cash Balance—February 2, 1947		\$ 10,757.11
Add—Cash Receipts:		
Taxes Receivable—		
Current Year	63,685.65	
Prior Years	122.24	
	63,807.89	
Tax Liens		514.12
Tax Deeds		32.00
Excise Taxes—		
1947 Receipts	2,284.56	
1948 Receipts	1,548.96	
	3,833.52	
Total Excise Taxes		3,833.52
Departmental (Sch. B-1)		23,080.87
Other Receipts—		
Accounts Receivable	310.02	
Withholding Taxes	1,565.60	
Temporary Loans (contra)	15,000.00	
Interest and Costs on Liens	97.48	
Trust Fund Income (contra)	530.67	
Trust Fund Principal (contra)	340.00	
	17,843.77	
Total Other Receipts		17,843.77
Total Cash Receipts		109,112.17
Total Available		119,869.28
Deduct—Cash Disbursements:		
Departmental (Ex. D)	96,544.25	
Withholding Taxes	1,553.30	
Notes Payable	2,000.00	
Temporary Loans (contra)	15,000.00	

Trust Fund Income (contra)	530.67
Trust Fund Principal (contra)	340.00
	<hr/>
Total Cash Disbursements	115,968.22
	<hr/>
Cash Balance—February 1, 1948 (Ex. A)	\$ 3,901.06

SCHEDULE A-8

TOWN OF POLAND

STATEMENT OF TRUST FUND INVESTMENTS

February 1, 1948

Cemetery Perpetual Care Funds

Time Deposits:

Auburn Savings Bank, Auburn, Book No. 28116	\$ 64.34
Auburn Savings Bank, Auburn, Book No. 35165	130.77
Auburn Savings Bank, Auburn, Book No. 40597	79.23
First Auburn Trust Co., Auburn, Book No. 1895	100.00
Peoples Savings Bank, Lewiston, Book No. 28417	167.10
Peoples Savings Bank, Lewiston, Book No. 62040	235.93
First Nat'l. Bank of Lewiston, Auburn, Book No. 1064	357.59
Androscoggin County Savings Bank, Lew., Book No. 45637	765.85
Androscoggin County Savings Bank, Lew., Book No. 67950	635.21
Androscoggin County Savings Bank, Lew., Book No. 67951	511.54
Androscoggin County Savings Bank, Lew., Book No. 67952	181.74
Androscoggin County Savings Bank, Lew., Book No. 71801	226.02
Androscoggin County Savings Bank, Lew., Book No. 72336	216.42
Lewiston Trust Company, McFalls, Book No. 5004	1,001.39

Lewiston Trust Company, McFalls, Book No. 5677	286.16
Lewiston Trust Company, McFalls, Book No. 6599	123.14

5,082.43

Investments:

U. S. Savings Bonds, Series G, 21½%, 1956	
No. M3135919G	1,000.00
No. M3135920G	1,000.00
No. M3135921G	1,000.00
No. M3135922G	1,000.00
No. D1526526G	500.00
No. C3097159G	100.00

4,600.00

Total Cemetery Perpetual Care Funds
Hackett Fund—Charity

9,682.43

Time Deposits:

Lewiston Trust Company, Mechanic Falls, Book No. 8336	1,263.25
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Investments:

U. S. Treasury, 2½%, 1964-69	10,000.00
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Note Receivable:

Excelsior Grange, 5%, Originally Issued 6/22/14, Renewed 1/17/47	1,100.00
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Total Hackett Fund

12,363.25

Total All Funds

Time Deposits	6,345.68
Investments	14,600.00
Note Receivable	1,100.00

\$ 22,045.68

TOWN OF POLAND

SCHEDULE A-9

STATEMENT OF TRUST FUND OPERATIONS

Year Ended February 1, 1948
I N T E R E S T

	Principal 2/1/48	Balance 2/2/47	Earned	Available	Expended	Balance 2/1/48
Cemetery Perpetual Care Funds						
Lane Cemetery Association		64.34	1.28	65.62	1.28	64.34
Annie L. Littlefield	100.00	30.77	2.62	33.39	2.62	30.77
Lane Cemetery Association	100.00	167.10	4.85	171.95	4.85	167.10
F. and W. H. Storer	200.00	31.29	4.64	35.93		35.93
Annette M. Brown		357.22	5.37	362.59	5.00	357.59
Otis W. Thurston	500.00	269.59	15.46	285.05	19.20	265.85
White Oak Hill Cemetery	500.00	122.71	12.50	135.21		135.21
Highland Cemetery	400.00	101.47	10.07	111.54		111.54
F. and W. H. Storer	150.00	33.05	4.69	37.74	6.00	31.74
J. P. Dunn	200.00	26.02	4.54	30.56	4.54	26.02
Harry E. Davis	200.00	16.42	4.34	20.76	4.34	16.42
Empire Cemetery Fund	1,010.00	1.18	15.21	16.39	25.00	8.61
Charles G. Thurston	200.00	81.92	4.24	86.16		86.16
Lemuel C. Keene	100.00	21.32	1.82	23.14		23.14
Highland Cemetery—Gerry Fund	4,600.00	79.23	116.59	195.82	116.59	79.23
Total Cemetery Perpetual Care Funds	8,260.00	1,403.63	208.22	1,611.85	189.42	1,422.43
Charity Fund						
Hackett Fund	10,000.00	2,363.25	341.25	2,704.50	341.25	2,363.25
Total All Funds	\$18,260.00	3,766.88	\$ 549.47	\$ 4,316.35	\$ 530.67	\$ 3,785.68

SCHEDULE A-10

TOWN OF POLAND

DETAIL OF 1947 TAXES RECEIVABLE

February 1, 1948

	Total	Poll	Real Estate	Personal Estate
Resident:				
Abbott, Maude	\$ 168.75		\$ 124.20	\$ 44.55
Bennett, Gerald	27.00		27.00	
Barclay, Elwin	143.10		108.00	35.10
Bartlett, Eugene	3.00	3.00		
Cote, Bradley	48.60		48.60	
Grant, Leslie	12.14		12.14	
Griffith, John	54.54			54.54
Hunnewell, Iva	72.44		59.40	13.04
Larrabee, G.	3.29	3.00		.29
May, Randall	8.94	3.00	5.94	
Newcomb, Elmer	56.70		37.80	18.90
Newcomb, William	43.20		43.20	
Pike, Alden	34.86	3.00	31.32	.54
Richards, Mary	16.20		16.20	
Sylvester, Morris	3.00	3.00		
Tripp, Harold	45.08		32.40	12.68
Thurlow, Cecil	8.40	3.00	5.40	
Thurlow, Arthur	3.00	3.00		
Tripp, Darrell	5.40			5.40
Verrill, Carrolous	27.54		27.00	.54
Non-Resident				
Allen, Peter	32.40		32.40	
Barry, John	21.60		21.60	
Benson, Herbert	16.74		16.20	.54
Chipman, R. L.	44.28		44.28	
Condon, Ruby	41.04		40.50	.54
Lemay, Fred	5.40		5.40	
Leighton, Basil	5.40		5.40	
Summers, Merle	27.00		27.00	
Tardiff, Joseph	24.30		24.30	
Total	\$1,003.34	\$ 21.00	\$ 795.68	\$ 186.66

SCHEDULE A-11

TOWN OF POLAND

DETAIL OF PRIOR YEARS' TAXES RECEIVABLE

February 1, 1948

	Total	1946	1943	1942	1941	1940
Abbott, Maude \$	16.56	\$ 16.56				
Austin, C. D. and B. E. Ames	143.62		54.00	40.50	39.42	9.70
Barclay, Elwin	31.20	31.20				
Hunnewell, Iva	91.75		38.00	26.75	27.00	
Richards, Joseph	.52	.52				
Tripp, Darrell	7.80	7.80				
Total	\$ 291.45	\$ 56.08	\$ 92.00	\$ 67.25	\$ 66.42	\$ 9.70

TOWN OF POLAND
 DETAIL OF TAX LIENS

February 1, 1948

	Total	1946	1945	1943	1942	1941	1940	1939	1938	1937
Abbott, Maude	\$ 98.80	\$ 98.80								
Allain, Peter	52.00	52.00								
Barclay, Elwin	104.00	104.00								
Chadbourne, Edward	20.40			5.00	5.00	5.40	5.00			
Chipman, R. L.	42.64	42.64								
Edwards, John	62.50							20.00	20.00	22.50
Faust, Howard M.	21.20	10.40	10.80							
Hanscom, Gladys	10.40	10.40								
Hewey, Ellery	15.60	15.60								
Maskell, Lucy	5.20	5.20								
Richards, Mary D.	15.60	15.60								
Total	\$ 448.34	\$ 354.64	\$ 10.80	\$ 5.00	\$ 5.00	\$ 5.40	\$ 5.00	\$ 20.00	\$ 20.00	\$ 22.50

TOWN OF POLAND
 DETAIL OF TAX DEEDS

February 1, 1948

	Total	1934	1933	1932	1931	1930	1929	1928	1927
Caron, Lucian \$	71.50		\$ 22.55	\$ 22.55	26.40				
Cobb, J. O.	53.20	20.40	16.40	16.40					
Edwards, John	22.95	22.95							
Hasey, Mrs. James	115.50	17.85	14.35	14.35	16.80	13.65	14.35	12.25	11.90
Total	\$ 263.15	\$ 61.20	\$ 53.30	\$ 53.30	\$ 43.20	\$ 13.65	\$ 14.35	\$ 12.25	\$ 11.90

SCHEDULE B-1

TOWN OF POLAND

STATEMENT OF DEPARTMENTAL CASH RECEIPTS

Year Ended February 1, 1948

	From State	Other Sources	Total
General Government			
Rent of Hall		\$ 847.00	
Licenses		50.00	
Reimbursement for Fires	\$ 601.54	456.42	
Sale of Supplies		17.38	
Bank Stock Tax	475.91		
Railroad and Telegraph Tax	120.90		
	<hr/>	<hr/>	
Total General Government	1,198.35	1,370.80	2,569.15
Highways and Bridges			
Special Resolve	800.00		
Snow Removal	1,849.50		
Unimproved Roads	1,883.65		
State Aid Roads	1,280.79		
Third Class Roads	1,500.00		
Reimbursements		676.50	
Sale of Supplies and Equipment		631.25	
Refund		51.98	
Plowing		273.83	
Tar		130.50	
Donations		600.00	
	<hr/>	<hr/>	
Total Highways and Bridges	7,313.94	2,364.06	9,678.00
Charities			
Reimbursement		105.00	
State Poor	1,195.82		
Other Towns—Poor		1,074.93	
	<hr/>	<hr/>	
Total Charities	1,195.82	1,179.93	2,375.75
Education			
State School Fund	7,586.95		

Tuition—Town of Minot		736.00	
Sale of Wood		70.50	
	<hr/>	<hr/>	
Total Education	7,586.95	806.50	8,393.45
Unclassified			
Insurance Refund		64.52	64.52
Total Departmental			
Cash Receipts	<hr/>	<hr/>	<hr/>
	\$ 17,295.06	\$ 5,785.81	\$ 23,080.87

The complete report of the audit is on file in the office of the Selectmen.

Assessors' Report

REPORT OF ASSESSORS

Value of Real Estate, Resident	\$736,060 00	
Value of Real Estate, Non-Resident	307,690.00	
		<hr style="width: 20%; margin-left: auto; margin-right: 0;"/>
Total Real Estate		\$1,043,750 00
Personal Estate, Resident	\$ 82,520 00	
Personal Estate, Non-Resident	66,462 00	
		<hr style="width: 20%; margin-left: auto; margin-right: 0;"/>
Total Value of Personal Property		148,982 00
		<hr style="width: 20%; margin-left: auto; margin-right: 0;"/>
Grand Total Amount		\$1,192,732 00
Total Value of Land	\$244,315 00	
Total Value of Buildings	799,435 00	
Number of Polls Taxed	392	
Number of Polls Not Taxed	29	
Rate of Poll Tax	3 00	
Rate of Property Tax	.054	
Amount of Taxes Assessed on Polls	1,176 00	
Amount of Taxes Assessed on Personal and Real Estate	64,407 53	
		<hr style="width: 20%; margin-left: auto; margin-right: 0;"/>
Total Taxes Assessed		\$ 65,583 53

TAXABLE LIVESTOCK AND POULTRY

	No.	Av. Value	Tot. Value
Horses and Mules	107	\$70 00	\$ 7,445 00
Colts, 3 to 4 years old	1	50 00	50 00
Cows	464	48 00	22,350 00
Oxen	10	37 00	370 00
Two Year Olds	52	31 00	1,640 00
Eighteen Months Old	51	27 00	1,365 00

Domestic Fowl (over 50 in number)	3120	50	1,560 00
Goats	14	5 00	75 00
			<hr/>
			\$ 34,855 00

EXEMPT LIVESTOCK AND POULTRY

	No.	Av. Value	Tot. Value
Yearlings	181	\$15 00	\$ 2,805 00
Sheep (to 35 in number)	15	5 00	75 00
Swine (to 10 in number)	52	14 00	715 00
Domestic Fowl (to 50 in number)	1,874	50	937 00
			<hr/>
			\$ 4,532 00

ALL OTHER KINDS OF PERSONAL PROPERTY

Stock in Trade		\$ 9,800 00
Unmanufactured Materials in Mills		3,500 00
Portable Mills (4)		2,200 00
Logs		1,160 00
Lumber		8,875 00
Wood and Bark		3,530 00
Boats (189)		4,745 00
Gasoline Pumps and Attachments (19)		2,035 00
Musical Instruments (70)		4,650 00
Radios (345)		3,450 00
Furniture		31,210 00
Tractors (not excised) (4)		2,000 00
Machinery and Equipment		150 00
Other Property		36,822 00
		<hr/>
		\$114,127 00
Amount of Taxable Livestock Brought Forward		34,855 00
		<hr/>
Total Amount Personal Property		\$148,982 00

APPROPRIATIONS FOR 1947

Schools	\$ 23,000 00
School Repairs	1,500 00
School Committee	75 00
Roads and Bridges	6,500 00
Snow Removal	5,500 00
Third Class Roads	893 00
State Highways and Special Resolve	1,950 00
State Aid Construction	1,197 00
Salary of Town Officers	2,400 00
Tax Collector's Commission and Abatements	1,800 00
Support of Poor	2,400 00
Insurance and Compensation	700 00
Bonds for Treasurer and Collector	150 00
Miscellaneous Accounts	800 00
State Publicity Bureau	100 00
State Public Health Nurse	100 00
	<hr/>
Total Town Appropriations	\$ 49,065 00
State Tax	11,523 72
County Tax	2,669 52
Overlay	2,325 29
	<hr/>
Total Tax Commitment	\$ 65,583 53

J. ALDEN CHIPMAN,
CHARLES PLUMMER,
GLEN W. TORREY,

Assessors.

Selectmen's Report

REPORT OF SELECTMEN

MISCELLANEOUS

Cr.

Appropriations	\$ 800 00
Town Hall Rental	717 00
L. O. Grant, Rent	130 00
Cemetery Funds	193 42
School Department	17 38
Advertising and Licenses	46 00
State Treasurer, Bank Stock	475 91
State Treasurer, R. R. Tel. & Tel.	120 90
State Treasurer, Fire Refund	601 54
Maine Central R. R., Fire Refund	456 42
	<hr/>
	\$ 3,558 57

Dr.

Town of Mechanic Falls, Fire	\$ 3,003 00
City of Auburn, Fire	210 00
Misc., Watching, Fighting Fires and Patrol	396 96
Telephone Service	90 38
Printing, Postage and Office Supplies	303 40
Central Maine Power Co.	115 28
Moderator	6 00
Maine Municipal Ass'n Dues	35 00
Advertising	30 25
Health Officer (2 years)	125 60
Dog Officer	26 35
Printing Town Reports	292 35
Auditing	91 20
Professional Services	30 00
Interest on Loan	63 44

Janitor	164 00
Fuel	287 62
Repairs	125 59
Flags	32 50
Wreath and Flowers	20 00
Cemetery Funds	160 45
Balloting	36 00
C. C. Mitchell, cash paid out	35 69
J. Alden Chipman, cash paid out	25 00
	<hr/>
	\$ 5,706 06

SALARIES OF TOWN OFFICERS

J. Alden Chipman, Selectman	\$ 636 00
Charles Plummer, Selectman	546 00
Glen W. Torrey, Selectman	440 00
Arthur Beattie, Selectman	48 00
C. C. Mitchell, Treasurer	250 00
C. C. Mitchell, Clerk	6 00
F. E. Drisko, Superintendent of Schools	804 96
	<hr/>
	\$ 2,730 96

OUTSTANDING NOTES

Notes payable, Feb. 1, 1947	\$ 8,000 00
Paid from Town Treasury	2,000 00
	<hr/>
	\$ 6,000 00

TAX COLLECTOR'S COMMISSION ABATEMENTS AND DISCOUNTS

R. A. Waterhouse, commission	\$ 1,013 08
Abatements	182 06
Discounts	816 52
	<hr/>
	\$ 2,011 66

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 LOAN

First Portland National Bank	\$	15,000 00
Warrants Drawn		15,000 00

INSURANCE

Trucks, Buildings and Compensation—

Warrants Drawn, less credits	\$	655 95
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TREASURER'S, TAX COLLECTOR'S BONDS
AND RECORDING LIENS

Warrants Drawn	\$	152 10
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NEW TRUCK PURCHASE

Cost of New Truck	\$	3,520 00
Less Sale of Old Truck		625 00

Paid from Town Treasury	\$	2,895 00
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GILBERT YORK COTTAGE

Total Cost of Cottage	\$	508 59
Paid by Mr. York		100 00

Balance due on Cottage	\$	408 59
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Overseers of the Poor

REPORT OF OVERSEERS OF THE POOR

Supplies, Medicine, Doctors, Funerals and Hospitals

Cr.

Appropriation and Credits	\$ 2,405 00
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Dr.

Rosilla Reynolds	\$ 185 25
Mrs. Fred Sawyer	550 00
Joseph Marchand	336 58
Alice May	238 35
Mel Frank	61 50
Mrs. Joseph Marchand	20 00
John Thurston	505 35
Edward Lockwood	123 25
Gilbert York	332 28
Walker Boys	313 69
Charles Edwards	67 50
Ervin Walker	12 00
Edna Spaulding	33 07
Howard Tuff	119 00
Veteran	24 15
	\$ 2,921 97

AID DEPENDENT CHILDREN

There are Four Families in Poland at Present
Receiving This Aid

State Treasurer	\$ 1,301 50
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HACKETT FUND DISBURSEMENT

Cr.

Income from Hackett Fund	\$ 341 25
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Dr.

A	\$ 133 56
B	53 78
C	153 91
	<hr/>
	\$ 341 25

POOR OF OTHER TOWNS

Hazel Thompson	\$ 323 54
Thomas Radcliffe	111 37
Philip Melanson	50 50
Herman Warren	399 36
John Pollard	59 86
Bickford Children	275 44
	<hr/>
	\$ 1,220 07

Received from Other Towns	\$ 1,074 93
Due from Town of Webster	145 14
	<hr/>
	\$ 1,220 07

STATE POOR

Bickford Children	\$ 300 17
Theodore Anderson	200 23
Carol Cash	588 42
Charles Korn	155 00
	<hr/>
	\$ 1,243 82

Received from State Treasurer	1,195 82
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Road Commissioner's Report

REPORT OF ROAD COMMISSIONER

INCOME FROM PLOWING SNOW

R. L. Gowell, 1946-1947	\$	5 00
L. A. McKnight, 1946-1947		5 00
R. L. Gowell, 1947-1948		10 00
L. A. McKnight, 1947-1948		10 00
K. B. Dunn, 1947-1948		20 00
W. J. Hartley, 1947-1948		10 00
Bailey Bros., 1947-1948		30 00
E. M. Schellinger, 1947-1948		10 00
Harold Morrell, Sr., 1947-1948		10 00
Willard, Stone, 1947-1948		10 00
Herbert Strout, 1947-1948		10 00
Hollis Thurlow, 1947-1948		10 00
Glen Torrey, 1947-1948		10 00
George E. Gary, 1947-1948		10 00
Forest Strout, 1947-1948		10 00
Burritt Lumber Co., 1947-1948		52 00
Merle Chipman, 1947-1948		10 00
Waterhouse Bros., 1947-1948, repairing truck which was in Tripp Lake		41 83
	\$	<u>273 83</u>

Hubert Strout		59.25	59.25
Ponds Extract Co.		16.00	16.00
Maine Steel		26.70	26.70
R. I. Mitchell Co.	288.02	206.58	494.60
Maine Truck & Tractor Co.		8.92	8.92
McFalls Welding Co.	48.00	12.00	60.00
Morin Brick Co.		11.00	11.00
Cleveland Tripp		33.00	33.00
Clarence Pulsifer	6.00	96.00	102.00
Millard Lane	12.00	6.00	18.00
Southworth Machine Co.	7.69	5.49	13.18
Elms Hardware	13.60	2.00	15.60
Snow's Inc.	120.53	199.75	320.28
Gulf Oil Corp.	49.75	4.70	54.45
J. B. Cole & Sons		18.00	18.00
W. H. Shurtleff Co.		93.00	93.00
Commodore Steel Co.		39.88	39.88
Paul Goss		1.92	1.92
Harold Goss	16.82	14.50	31.32
Frank Sawyer		7.11	7.11
Auburn Body Shop		8.50	8.50
State Highway Dept.		568.40	2,216.70
Fred Colbath	53.50		53.50
Humphrey's Garage	2.00		2.00
Lawrence & Leighton	2.50		2.50
Darling Auto Co.	9.50		9.50
A. Watson	14.40		14.40
Auburn Motor Sales	88.04		88.04
Morris Auto Mart	6.00		6.00
B. L. Tenney	45.00		45.00

	Common Roads	Snow	3rd Class Maint.	Special Resovle No. 2	State Aid No. 6	Maint. U'p'vd	Johnson Hill	3rd Class Reconst.	Special Resolve Maint.	Jackson Road	Total
Morin Brick Co.	177.60										177.60
Kenneth Dunn	30.00										30.00
Central Me. Power Co.	4.45										4.45
Files & O'Keefe	31.31										31.31
W. F. Keene	102.01			39.52	29.43	40.80					211.76
C. W. Qualey	12.00			46.50	48.00	36.00	48.00	96.00		72.00	358.50
George Maxwell	47.18			39.52	54.83	132.60	40.80	81.60		40.80	437.33
Leon Gagnon	60.50				382.25	484.00		143.00			1,069.75
Bertha Bergeron	97.65				55.00			114.10			266.75
Emery Bunker	71.65										71.65
Bancroft & Martin	157.46			20.66						33.07	201.19
Town of Poland				48.00	105.30	163.20	81.60	109.20		169.20	676.50
A. C. Bowie					125.40			94.60			220.00
Bowen					30.00			29.48			59.48
Kane	14.63				30.38	18.00					63.01
Tebilcock	5.63				27.00	18.00					50.63
A. Pierce	16.58				57.38						73.96
Carlos Durgin					57.00						57.00
Fred Sawyer	8.93				24.33						33.26
Scott Grant					50.00						50.00
Miscellaneous	79.27	123.72									202.99
	<hr/>										
Appropriations and Credits	\$7,461.42	\$9,170.35	\$1,123.04	\$ 830.00	\$2,554.16	\$2,007.34	\$ 507.14	\$1,792.03	\$2,330.13	\$1,801.47	\$29,577.08
	\$6,632.73	\$7,613.33	\$1,023.50	\$ 800.00	\$2,477.79	\$1,985.65	\$ 500.00	\$1,500.00	\$1,950.00	\$1,800.00	
	<hr/>										
Overdrawn	\$ 828.69	\$1,557.02	\$ 99.54	\$ 30.00	\$ 76.37	\$ 21.69	\$ 7.14	\$ 292.03	\$ 380.13	\$ 1.47	

Supt. of Schools Report

REPORT OF THE SUPERINTENDENT OF SCHOOLS

COMMITTEE

Harold J. Goss, Chairman term expires March, 1948
 Roger L. Gowell term expires March, 1949
 C. Wesley Dunn term expires March, 1950
 Roland Downing, Attendance Officer

To Citizens and Members of the School Committee:

I have the pleasure to submit my eighth annual report.

1946 Enrollment, 321

1947 Enrollment, 315 as of April 1

PUPILS IN THE SCHOOLS

	S.P.	1	2	3	4	5	6	7	8	Total
Harris Hill	4	1	0	1	3	0	3	2	4	18
Bailey Hill	1	1	2	1	1	2	0	1	2	11
Empire	1	2	5	4	1	4	7	3	4	31
Johnson Hill	1	0	1	1	1	1	0	0	1	6
Herrick Valley	6	0	2	2	2	0	2	1	1	15
Hackett Mills	1	3	2	4	0	2	5	0	0	17
West Poland	5	1	2	5	6	2	6	10	6	43
Poland Spring	7	2	5	3	2	2	6	3	4	34
Minot Corner	8	7	5	7	1	5	9	12	6	60
Poland Corner	5	5	2	5	9	5	0	0	0	31
	—	—	—	—	—	—	—	—	—	—
Total	39	22	26	33	26	23	38	32	28	267
Pupils belonging to Minot	4	4	3	8	2	5	5	4	2	37
										239
		9	10	11	12	Total				
Auburn		8	11	10	13					42

Mechanic Falls	12	16	12	4	44
Other Towns	3	3	1	1	8
					—
					94

Schools

I wish to call your attention to the fact that you have eight certified teachers in your schools. The teachers are growing older each year. Some will be retired within a few years. You will be faced with the proposition of no available teachers. I believe that you will be allowed to employ sub-standard teachers for one more year. You have been pre-warned. You must face the facts.

SCHOOL FINANCE CONSOLIDATED

1947 Balance		\$ 2,000 13
Appropriate		23,000 00
Minot		736 00
Fuel		70 50
State		7,586 95
		<hr/> \$33,393 58
Paid Out:		
Teachers, to Jan. 16		\$14,248 58
Transportation		2,999 70
Janitors		944 17
Text Books		382 53
Supplies		597 74
Tuition		9,751 75
Fuel		1,457 20
		<hr/> \$30,381 77
Balance		\$ 3,011 81
Pension Fund	\$	70 00

Tax	126 60
	<hr/>
	\$ 196 60
Net Balance	\$ 2,815 21

ITEMIZED ACCOUNTS

Teachers

Nellie Davis	\$ 550 00
Alice Frank	1,150 00
Florence Fernald	1,150 00
Rita Files	400 00
Helene Gagne	1,000 00
Mildred Goss	133 33
Ernestine Jordan	500 00
Beulah Kimball	520 00
Stella Lane	1,070 00
Barbara Lane	510 00
Georgia McKnight	1,070 00
Alice Mitchell	1,150 00
Gwendolyn Nichols	1,060 00
E. Marion Newhook	112 50
Hattie Pulsifer	520 00
Anna Robinson	235 00
Rita Sargent	1,150 00
Erma Tripp	1,065 00
Flora Woodman	720 00
	<hr/>
	\$14,065 83

FUEL

R. W. Stone	\$ 162 00
Mildred Hodgkin	2 00
Clarence Pulsifer	144 00
Victor Jordan	5 00
E. C. Jordan Co.	4 00
C. W. Meserve Co.	10 00

C. N. Waterhouse	605 00
W. E. Goss	45 50
C. W. Dunn	5 00
Peter Hall	385 00
Roy McCleary	62 00
Verze Forbe	10 80
Norma Walker	17 00
	<hr/>
	\$ 1,457 30

CLEANING

Herbert Hartford	\$ 22 00
Stella Lane	8 00
Nellie Tripp	19 00
Una Kimball	5 00
Lucille Whittier	6 00
Helene Gagne	15 00
Eva Cullerton	15 37
L. C. Mitchell	2 00
Alice Bunker	16 20
Lola Coffin	16 20
	<hr/>
	\$ 124 77
Alice Frank	189 60
Florence Fernald	163 60
Helene Gagne	51 80
Beulah Kimball	33 80
Stella Lane	51 80
Georgia McKnight	51 80
Alice Mitchell	51 80
Erma Tripp	103 60
Gwendolyn Nichols	51 80
Flora Woodman	51 80
Barbara Lane	18 00
	<hr/>
	\$ 944 17

TUITION

City of Auburn	\$ 4,561 00
Gould Academy	208 00
North Yarmouth Academy	487 50
The Ward School	125 00
Town of Sebago	60 00
Town of Mechanic Falls	4,011 00
St. Joseph Academy	60 00
Fryeburg Academy	74 25
Town of Oakland	75 00
Bridgton Academy	90 00
	<hr/>
	\$ 9,751 75

SUPPLIES

Central Maine Power Co.	\$ 160 82
Pearsall's I. G. A.	3 67
Oliver Gerry	4 00
Bailey Bros.	8 78
J. L. Hammett Co.	114 06
World Book Co.	7 06
E. E. Babb & Co.	22 48
E. M. Hale & Co.	10 29
Cascade Paper Co.	90 69
F. E. Drisko	14 97
Town of Mechanic Falls	52 95
Fahey & Barrett	7 50
Sun-Journal	4 80
Town of Poland	17 38
Loring Short & Harmon	16 57
I. G. Blaisdell	2 90
Hiram Ricker & Sons	8 20
Alice Mitchell	5 91
Bureau of Health	9 75
H. J. Goss	7 42
Beckley Cardy Co.	9 71

Days Bedding Co.	9 96
Wineland Pub. Co.	3 75
Alice Frank	3 07
Rita Sargent	1 05
	<hr/>
	\$ 597 74

BOOKS

Allyn & Bacon	\$ 19 75
Ginn & Co.	47 02
American Book Co.	53 05
John C. Winston Co.	11 17
Barnes & Noble	5 39
Silver Burdett Co.	28 95
Scott Foresman	5 19
C. C. Birchard Co.	7 55
Laidlaw Bros.	178 27
Boston Music Co.	7 55
Encyclopaedia Britannica	18 64
	<hr/>
	\$ 382 53

REPAIRS

Appropriated	\$ 1,500 00
Paid Out	1,267 96
	<hr/>
Unexpended Balance	\$ 232 04

REPAIRS

Ed Bernier	\$ 102 30
C. W. Dunn	208 95
Hiram Ricker & Son	1 52
Gledhill Bros.	5 49
Bailey Bros.	8 29
S. A. Sweet	55 00
H. J. Goss	407 28

Gerald Bennett	421 25
P. E. Dunn	29 75
Cascade Paper Co.	21 13
Ellsworth Blair	7 00
	<hr/>
	\$ 1,267 96

REPAIRS

The Johnson Hill school building was painted inside and out. While you have only a few pupils in this school, they are entitled to a decent building. Other buildings painted inside were Bailey Hill, Harris Hill, and West Poland.

All other buildings had minor repair jobs done.

Buildings which should be painted outside: Minot Corner, Poland Springs, and West Poland.

CONCLUSION

The Town should continue the study of the conditions of the schools. You should have the best schools possible within the financial ability of this Town.

The schools should develop the individual to the highest possible state within the realm of personal happiness and usefulness to himself and his fellowmen.

I wish to thank you, one and all for the aid and advice given me during the past year.

Respectfully submitted,

FRANK E. DRISKO,

Superintendent of Schools

Town Clerk's Report

TOWN CLERK'S REPORT

DIED IN POLAND

1947

- Jan. 8 Albert F. Young, 83 years.
 Jan. 23 Emma L. Strout, 82 years.
 Feb. 8 Fred F. Files, 69 years.
 Mar. 6 Lenora V. Wescott, 72 years.
 Mar. 15 HESSIE SWERNOFSKY, 77 years.
 Apr. 10 Everett W. Footman, 48 years.
 May 11 Gustav E. Miller, 72 years.
 June 13 Fred H. Lancaster, 61 years.
 June 29 Zeri A. Berry, 51 years.
 July 10 Arthur J. Dumas, 76 years.
 July 16 Gertrude M. Mills, 61 years.
 July 29 Rose Haskell, 68 years.

DIED IN OTHER TOWNS

1946

- Dec. 28 Annette D. Daisy, Auburn, Maine, 96 years.

1947

- Jan. 18 Forest A. Stanton, Oxford, Maine, 63 years.
 Jan. 24 Theodore F. Anderson, Lewiston, Maine, 43 years.
 Mar. 20 Charles I. Edwards, Lewiston, Maine, 78 years.
 Apr. 20 Martha E. Field, Auburn, Maine, 76 years.
 Aug. 24 Francis L. Haggett, Norway, Maine, 90 years.
 Sept. 7 Lewis G. Stanton, Westbrook, Maine, 65 years.
 Sept. 30 Bertha Rideout, Gray, Maine, 73 years.
 Oct. 14 Ira L. Storer, Kittery, Maine, 62 years.
 Oct. 19 Lester M. Everett, Freeport, Maine, 37 years.
 Nov. 19 William H. McMahan, Auburn, Maine, 68 years.

1944

- Nov. 23 Pfc. Marcel Perrier, Aachen, Germany, 24 years.
- | | |
|-----------|----|
| Marriages | 33 |
| Births | 39 |
| Deaths | 24 |

C. C. MITCHELL,

Town Clerk

Health Officer's Report

Report of Health Officer and Board of Health

Poland, Maine, Feb. 1, 1948

We have been very fortunate this past year in having so few of the contagious and infectious diseases. Also less cases of pneumonia than usual. Most of the cases have been chicken pox, the two kinds of measles, mumps and impetigo.

The usual number of clinics have been held and as usual free vaccination against small pox will be given to all who apply in March.

The Plumbing Inspector and Deputy have been reappointed for 1948. They are Elmer F. Walker and A. F. Waterhouse.

We would like to see an active campaign throughout the Town in 1948 for the extermination of rats. They are very destructive and it takes the cooperation of all in a neighborhood to make it successful.

Respectfully submitted,

GEORGE P. PULSIFER,
Health Officer.

GEORGE P. PULSIFER,
ROGER L. GOWELL,
J. ALDEN CHIPMAN,

Board of Health.

Report of Public Health Nurse

Your Public Health Nurse made a total of 63 visits to Poland during the past year. Many of these visits were to mothers of small children and expectant mothers. The importance of early corrections of physical defects was stressed with the parents. Wherever possible, assistance has been given in helping the parent to secure such aid.

During the year six visits were made to schools and discussions were held with teachers and parents relative to the health problems of various pupils. A general immunization program was sponsored and protection offered against whooping cough, smallpox and diphtheria. The following number of children were immunized — smallpox — 19 and diphtheria 10.

The children who started whooping cough and diphtheria serum at the first general clinic completed their series at a Child Health Conference held later in the summer.

Two Child Health Conferences were held at which time physical examinations were given by the attending conference physician. At this time suggestions were also made by the physician as to child's physical condition and plans for corrections of such defects.

During the year routine and emergency visits were made in your town, including visits to tuberculous and cancer patients. Visits were made to crippled children and plans made with the parents for carrying out suggestions made at Crippled Children's Clinic previously attended.

During the new year may we look forward to increased interest of all in your public health nursing services. Visits will continue to be made on a routine and

emergency basis as current need indicates, or referrals are made to your nurse.

The nurse wishes to take this opportunity to thank each of you for your loyal support.

Respectfully submitted,

SARA KIRBY, R.N.,

Public Health Nurse.

Report of Poland Red Cross

This past year Red Cross in Poland has added a new service for the benefit of our children — that of Red Cross Swimming Classes. These were ably conducted last July by two of our Poland girls — Mary Abbie Pulsifer who received her training at the Bangor Y and at a National Aquatic School at South Hanson, Mass., and Barbara Lane who received her training at the Auburn Y and at the same aquatic school as that attended by Miss Pulsifer. Thirty-seven children with an average age of 10½ years were enrolled for an eight-lesson course. Since it is maintained that in water the safe child is the trained child we are hoping to carry this work forward another year. All children in town are welcome. To forward the work effectively this coming summer a float will be necessary. Any suggestions on how one may be made or any help on materials for this will be greatly appreciated.

The usual health work with school age children has been carried on, but with one change. The usual check on condition of throats and teeth by a doctor was omitted last fall. It will be done in the spring. This change is made so that the follow-up work by the parents can be attended to in the summer and not be interfering with school attendance records.

Four school age children have been helped by being fitted to glasses, and three have had tonsil operations. Two pre-school children have had tonsil operations, also.

Under home service four veterans' families have received financial aid this year, and some money has been expended for clothing for needy children. Used clothing has been collected and distributed where needed. One boy in the service received a loan.

At the time of Maine's great fire tragedy, a truckload of food and clothing was collected for fire victims before

word came to do no more until notified. This came mostly from East Poland, collected under the capable supervision of Mrs. Raymond Waterhouse and Mrs. Fremont Verrill.

The Poland Branch is cooperating with the Lewiston-Auburn Chapter in sending gifts to the sick soldiers at Togus. These gifts go each month from the Red Cross organizations in Androscoggin County.

The Red Cross knitting is under the care of Mrs. George Pulsifer and anyone desiring to participate may do so by calling her. We believe few branches are able to turn in work so beautifully done as that returned by Mrs. Addie Moore. Through years of war and through years of peace she has faithfully worked for Red Cross.

Roll Call this year is to be carried on under the leadership of Mrs. James Long. Our quota is \$450. What our Red Cross dollars can do in times of real suffering and tragedy is keenly in our minds this year when we see the benefits our own Maine communities are receiving. Let us all give the drive our grateful support.

We wish to extend our thanks to all mentioned in this report and to the many others who have helped to make this a good year. Most especially we thank those who so generously furnished transportation to the children in the swimming classes. Also, special thanks are given the members who assisted last fall in making the Regional Conference at Poland Spring a success.

Respectfully submitted,

ALICE B. MITCHELL,

Secretary.

Report of Treasurer of the Poland Ministerial Fund

February 1, 1947—To Bonds and Certificates	\$7,507.80
February 1, 1948—To Bonds and Certificates	7,507.80
February 1, 1947—	
To Cash in Savings Bank	\$1,311.33
To Dividends	162.34
To Coupons Cashed	72.50
To Interest on Savings Account	19.62
	\$1,565.79
February 1, 1948—	
By Disbursements for the year	\$ 62.00
By Cash and Savings account on hand	1,503.79
	\$1,565.79

Respectfully submitted,

GEORGE P. PULSIFER.

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