

1949

# Annual Report of the Municipal Officers of the Town of Poland Maine For the Year Ending January 31 1949

Poland (Me.)

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

FOR THE YEAR ENDING JANUARY 31

1949

Auburn Free Press, Printers  
Auburn, Maine

# TOWN OFFICERS

1948

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## Selectmen, Assessors and Overseers of Poor

J. ALDEN CHIPMAN                      GLEN W. TORREY  
MILLARD F. LANE

## Tax Collector

RAYMOND A. WATERHOUSE

## Clerk and Treasurer

C. C. MITCHELL

## Road Commissioner

FRED STROUT

## School Committee

R. L. GOWELL                              C. WESLEY DUNN  
GEORGE PEARSALL

## Superintendent of Schools

F. E. DRISKO

## Health Officer

GEORGE P. PULSIFER

## Sealer of Weights and Measures

WILLIAM O. JOHNSON

## Constable

D. C. TRIPP

## A FEW WORDS FROM YOUR SELECTMEN

Since 1941 the living expenses of the average family have nearly doubled. Your tax rate in 1948 was 14.8% higher than in 1941.

We have tried to keep your taxes as low as possible, but with the increased cost of doctors, hospital care, food costs and fire protection your present Board of Selectmen have found it impossible to keep within your appropriations.

Therefore the overdrafts of the various accounts. Your Miscellaneous Account which consists of fire protection among other items cannot possibly be handled with an eight hundred dollar appropriation if we continue to pay nearly \$2500.00 yearly for fighting fires as we have the last two years.

The poor account is more or less uncontrollable. This year we had several hospital cases and much added expense in doctors' bills. Families who used to get by on \$5.00 to \$8.00 a week now need about \$15.00.

The January washouts cost nearly \$1200.00. This was an unexpected expense that had to be paid but the same condition prevailed in most cities and towns throughout the State.

The road commissioner and his crew are on the snow payroll between four and five months of the year. Whereas there has been very little snow, Mr. Strout has put more gravel on icy roads than ever before, and graveling roads is much more expensive than plowing snow.

Regards the 1940 truck: The highest bid we had was \$300.00 and we felt it was worth more to keep than to sell for such a low price.

There was quite an extensive job of rebuilding and repairing the old snow plow to fit the new truck, but all the plows are now completely hydraulic which saves time and manpower in their operation.

Your Special Resolve Road cost over \$1300.00 in maintenance the last three years. The State is willing to take over this road as State Aid as soon as it is put in condition. This would save the Town several hundred dollars a year in maintenance.

J. ALDEN CHIPMAN  
GLEN W. TORREY  
MILLARD F. LANE

Selectmen of Poland

## WARRANT FOR TOWN MEETING

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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 fourteenth day of March, 1949, 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 Schools 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 what sum of money the inhabitants of the town will vote to raise and appropriate to reconstruct and tar the Hardscrabble Third Class Road, beginning at the school house and continue toward the Auburn line.

Art. 7. To see what sum of money the inhabitants of the town will vote to raise and appropriate to complete the road, already started, between Mousam Crossing and Hacketts Mills.

Art. 8. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$500.00 to continue the building of the Johnson Hill Road, so called, towards West Poland.

Art. 9. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$250.00 to tar the Special Resolve built in 1947 by Ben Davis.

Art. 10. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$1500.00 to reconstruct the Third Class road leading from Elmwood toward Riccars four corners. Or to see what other action the town will take.

Art. 11. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$1300.00 to repair the Summit Spring Road, so called. (The State will take over this road, as far as built, as a State Aid Road, thus relieving the Town of its future maintenance.)

Art. 12. 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. 13. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$1950.00 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. 14. To see what sum of money the inhabitants of the town will vote to raise and appropriate for State Aid 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. 15. 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. 16. 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. 17. To see if the inhabitants of the town will vote to raise and appropriate \$250.00 to tar the Jackson Road, so called, as far as built.

Art. 18. To see if the inhabitants of the town will vote to raise and appropriate \$2,280.00 to pay note and interest on Oshkosh truck, due October 15, 1949.

Art. 19. 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. 20. To see if the inhabitants of the town will vote to elect a Road Commissioner and fix his compensation.

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 and Overseers of the Poor and Town Clerk.

Art. 23. To see if the inhabitants of the town will vote to raise and appropriate \$2,750.00 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 if the inhabitants of the town will vote to raise and appropriate the sum of \$2300.00 to pay tax collector's commissions, abatements and discounts on taxes.

Art. 26. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$150.00 to put railing on outside steps and guard rail around platform of the Town Hall.

Art. 27. To see if the inhabitants of the town will vote to allow on personal and real estate tax bills for 1949 a cash discount of 2% if paid on or before July 1, 1949.

Art. 28. To see if the inhabitants of the town will vote to make all taxes due and payable on or before December 1, 1949.

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 determine whether the inhabitants of the town will vote to authorize and empower the Se-

lectmen 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. 31. 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. 32. To see what sum of money the inhabitants of the town will vote to raise and appropriate for the support of the poor.

Art. 33. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$800.00 to pay insurance on town property and compensation insurance.

Art. 34. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$200.00 to pay Town Officials bonds, and recording deeds and liens.

Art. 35. To see what sum of money the inhabitants of the town will vote to raise and appropriate for the Miscellaneous Account, consisting of fire protection, auditing books, office supplies, repairs on town buildings, lights, telephone, printing, fuel, janitor's salary, etc.

Art. 36. 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. 37. 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. 38. 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. 39. 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. 40. 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. 41. 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. 42. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$300.00 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, Sec. 54.

Art. 43. To see if the inhabitants of the town will vote to discontinue the section of black road bordered by land owned by John Nelson which will be left by the completion of the new Danville highway.

Art. 44. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$1,500.00 to improve the road commencing at Riccar's Bath House on Route No. 26 and extending toward Ernest Schelinger's.

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 10, 11, 12, 1949, in the afternoon from 1:00 to 5:00 for the purpose of correcting the list of voters.

Given under our hands this nineteenth day of February, 1949, at Poland.

J. ALDEN CHIPMAN  
GLEN W. TORREY  
MILLARD F. LANE

Selectmen of Poland

## Report Of Budget Committee

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Poland, Maine, Feb. 19, 1949

The Budget Committee met at the Town office and elected Ernest Leonard, chairman; Hobert J. Kilgore, secretary.

A joint meeting was then held with the Selectmen, Treasurer, School Committee and Road Commissioner making the following recommendations for the articles to be voted on at the Annual Town Meeting to be held March 14, 1949.

### Article

|    |                                   |              |
|----|-----------------------------------|--------------|
| 3  | Schools                           | \$ 27,000 00 |
| 4  | Repairs of School Property        | 1,000 00     |
| 5  | School Committee                  | 75 00        |
| 6  | Hardscrabble Road                 | 1,500 00     |
| 7  | Hacketts Mill Road                | 500 00       |
| 8  | Johnson Hill Road                 | 500 00       |
| 9  | Special Resolve Built 1947        | 250 00       |
| 10 | Third Class Road by Elmwood       | 1000 00      |
| 11 | Special Resolve Road by Summit    | 1000 00      |
| 12 | Maintenance Third Class Road      | 900 00       |
| 13 | State Highway and Special Resolve | 1,950 00     |
| 14 | State Aid Construction            | 1,197 00     |
| 15 | Common Roads and Bridges          | 7,000 00     |
| 16 | Plowing and Sanding               | 6,500 00     |
| 17 | Jackson Road                      | 250 00       |
| 18 | Note and Interest                 | 2,280 00     |
| 19 | Yes                               |              |
| 20 | Yes—Salary same as last year      |              |

|    |  |          |
|----|--|----------|
| 21 | Salary of Treasurer                    | 250 00   |
| 22 | Same as last year                      |          |
| 23 | Salaries Town Officers                 | 2,750 00 |
| 24 | Yes                                    |          |
| 25 | Tax Col. Com. Abatements and Discounts | 2,300 00 |
| 26 | Guard Rail                             | 150 00   |
| 27 | 2% Discount on or before July 1, 1949  |          |
| 28 | Taxes payable Dec. 1, 1949             |          |
| 29 | Not to exceed \$25,000.00              |          |
| 30 | Yes                                    |          |
| 31 | Yes                                    |          |
| 32 | Support of Poor                        | 4,000 00 |
| 33 | Insurance Town Property                | 800 00   |
| 34 | Recording Liens                        | 200 00   |
| 35 | Miscellaneous Account                  | 800 00   |
| 36 | Yes                                    |          |
| 37 | Yes                                    |          |
| 38 | Yes                                    |          |
| 39 | Yes                                    |          |
| 40 | Yes                                    | 100 00   |
| 41 | Yes                                    | 100 00   |
| 42 | No                                     |          |

Respectfully submitted

ERNEST LEONARD, Chairman

LESTER MITCHELL

CHARLES PLUMMER

FRANK FIELDS

HERBERT BERRY

HOLLIS THURLOW

HOBERT J. KILGORE

Budget Committee of Poland

J. ALDEN CHIPMAN

GLEN TORREY

M. F. LANE

Selectmen of Poland



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*Auditor's Report*

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## REPORT OF AUDITOR

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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 J. R. Waite for the period February 2, 1948, to January 31, 1949, 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, 1948, to January 31, 1949

An audit has been completed of the books and records of the Town of Poland for the year ended January 31, 1949. This examination was conducted in conformity with generally accepted auditing standards and included such procedures and test checks as were considered necessary. Included in this report are certain exhibits and supporting schedules which, it is believed, fairly present the financial position of the Town at January 31, 1949, and the result of its operations for the year then ended.

### CASH

The cash balance of \$4,287.92 was reconciled with the bank statements of the depository banks. An analysis of receipts and deposits indicated that all cash recorded as received had been promptly deposited in the bank. This analysis also revealed that the deposits exceeded the receipts by \$16.00 which amount has been set up as an Account Payable. It was ascertained that all disbursements had been made by check and that all warrants had been paid in full.

### ACCOUNTS RECEIVABLE

The accounts receivable totaled \$158.53 at the year end. These amounts resulted from expenditures for state and other towns' poor. As these accounts are current items and are considered to be collectible, no reserve for possible losses in collection was established.

### TAXES RECEIVABLE

The taxes receivable totaled \$2,297.39 at the year end. Of this amount, \$1,993.63 represented the current year's uncollected taxes. The warrant of commitment, which was properly signed, was added and was found to be in

agreement with the records of the Assessors. Cash collections, abatements, and discounts accounted for 97.3% of the 1948 assessment charged to the Tax Collector. The detail of the taxes receivable is presented on Schedules A-11 and 12.

#### TAX LIENS

It was ascertained that the Tax Collector had secured all unpaid 1947 taxes which had been assessed against real estate with tax liens. All recorded cash collections were traced to the credit of the individual accounts and all unredeemed liens on file with the Treasurer were examined.

#### TAX DEEDS

There was no change in the tax deed account during the year under review. Due to the age of the tax deeds a reserve for possible losses in collection is being carried.

#### CAPITAL RESERVE FUND

The capital reserve fund which was established for a consolidated school totaled \$2,078.70 at the year end. The proceeds of this fund are invested in a savings account in the Lewiston Trust Company, Mechanic Falls. This savings account was verified by examination of the bank pass book.

#### ACCOUNTS PAYABLE

The accounts payable totaled \$195.10 at the year end and are listed in detail on Schedule A-6.

#### NOTES PAYABLE

The following notes were outstanding at the year end:

|   |            |
|---|------------|
| First Portland National Bank, 3½%, 10-15-49 | \$2,000.00 |
| First Portland National Bank 3¾%, 10-15-50  | 2,000.00   |
| Lewiston Trust Company, 3%, Demand          | 5,000.00   |

Total

\$9,000.00

On notes held by the First Portland National Bank, there was accrued interest of \$435.00. This is due to the fact that the interest is paid in total for each note upon the maturity date of the note.

#### DEFERRED REVENUE

The receipts for 1949 excise taxes totaling \$928.95 have been carried forward to the 1949 municipal year for allocation and constitute the deferred revenue.

#### RESERVE FOR AUTHORIZED EXPENDITURES.

The reserve for authorized expenditures represent the net balances of certain appropriation accounts which have been carried forward to the 1949 municipal year.

#### DEFICIT

During the year under review, the deficit of the Town was reduced by \$84.53. A complete analysis of this reduction may be found on Exhibit E.

#### TRUST FUNDS

The time deposits and investments of the several trust funds were verified. It was ascertained that all income had been properly accounted for. All disbursements appeared to have been made in accordance with the terms of the bequests.

#### GENERAL

A test check was made of the vouchers and pay rolls and all so examined appeared to be reasonable and proper charges and correctly recorded.

The excise tax collections were verified by adding the copies of the receipts which had been retained by the Collector.

Overdrafts were noted in several appropriation accounts, the summary of which is shown on Exhibit D. The Attorney General has rendered an opinion on this point and it is included for the benefit of the municipal officers.

“The municipal officers are bound by the terms of the articles in the warrant calling the meeting providing for the expenditure of money. The officers should not spend more than the taxpayers appropriated at town meeting, unless the statute expressly authorized an expenditure in excess of the appropriation.”

The provisions of Chapter 84, Section 81 of the Revised Statutes of 1944, however, relate to expenditures of monies for highway purposes and permit overdrafts in cases of emergencies to the extent of 15% of the appropriation.

A blanket surety bond was found on file for the Treasurer, Tax Collector and Constable.

The records were found to have been accurately and efficiently maintained.

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## EXHIBIT A

TOWN OF POLAND  
COMPARATIVE BALANCE SHEET  
GENERAL FUND

**Assets**

|   | January 31, 1949   | February 1, 1948   |
|---|--------------------|--------------------|
| Cash  | \$ 4,287.92        | \$ 3,901.06        |
| Accounts Receivable<br>(Sch. A-1)                 | 158.53             | 145.14             |
| Taxes Receivable<br>(Sch. A-2)                    | \$2,297.39         | 1,294.79           |
| Less—Reserve for Loss                             | 76.12              |                    |
|   | <u>2,221.27</u>    |                    |
| Tax Liens (Sch. A-3)                              | 472.68             | \$ 448.34          |
| Less—Reserve for Loss                             | 16.88              | 34.00              |
|   | <u>455.80</u>      | 414.34             |
| Tax Deeds (Sch. A-4)                              | 263.15             | 263.15             |
| Less—Reserve for Loss                             | 143.08             | 143.08             |
|   | <u>120.07</u>      | 120.07             |
| Capital Reserve Fund:<br>Time Deposits (Sch. A-5) | 2,078.70           | 2,047.88           |
| Total Assets—General Fund                         | <u>\$ 9,322.29</u> | <u>\$ 7,923.28</u> |

**Liabilities**

|   |                 |                 |
|---|-----------------|-----------------|
| Accounts Payable (Sch. A-6)                     | \$ 195.10       | \$ 164.50       |
| Interest Accrued on<br>Notes Payable (Sch. A-7) | 435.00          | 410.00          |
| Notes Payable (Sch. A-7)                        | 9,000.00        | 6,000.00        |
|   | <u>9,630.10</u> | <u>6,574.50</u> |
| Total Liabilities                               | 9,630.10        | 6,574.50        |
| Deferred Revenue (Sch. A-8)                     | 928.95          | 1,548.26        |

**Reserves**

|  |          |          |
|--|----------|----------|
| Reserve for Authorized<br>Expenditures (Ex. D) | 1,450.59 | 2,603.22 |
| Capital Reserve Fund<br>(Sch. A-5)             | 2,078.70 | 2,047.88 |

**Deficit**

|                                |                    |                    |
|--------------------------------|--------------------|--------------------|
| Deficit (Ex. E)                | 4,766.05           | 4,850.58           |
| Total Liabilities—General Fund | <u>\$ 9,322.29</u> | <u>\$ 7,923.28</u> |

## TRUST FUNDS

| Assets                        |              |              |
|-------------------------------|--------------|--------------|
| Time Deposits (Sch. A-9)      | \$ 6,444.26  | \$ 6,345.68  |
| Investments (Sch. A-9)        | 14,600.00    | 14,600.00    |
| Note Receivable (Sch. A-9)    | 900.00       | 1,100.00     |
|                               | <hr/>        | <hr/>        |
| Total Assets—Trust Funds      | \$ 21,944.26 | \$ 22,045.68 |
| Liabilities                   |              |              |
| Principals (Sch. A-10)        | \$ 18,260.00 | \$ 18,260.00 |
| Unexpended Income (Sch. A-10) | 3,684.26     | 3,785.68     |
|                               | <hr/>        | <hr/>        |
| Total Liabilities—Trust Funds | \$ 21,944.26 | \$ 21,045.68 |

## EXHIBIT B

## TOWN OF POLAND

## STATEMENT OF REVENUE AND EXPENDITURES

Year Ended January 31, 1949

|  |              |              |
|--|--------------|--------------|
| Current Year's Revenue:  |              |              |
| Tax Commitment   | \$76,097 56  |              |
| Supplemental Taxes   | 100 50       |              |
| 1948 Excise Taxes  | 4,838 89     |              |
| State of Maine   | 13,977 89    |              |
| Rental   | 775 00       |              |
| Donations  | 770 00       |              |
| Truck Reimbursements   | 1,137 83     |              |
| Receipts from Other Towns  | 1,939 66     |              |
| Receipts from Individuals  | 411 00       |              |
| Miscellaneous  | 628 48       |              |
|  | <hr/>        |              |
| Total Current Year's Revenue   |              | \$100,676 79 |
| Expenditures:  |              |              |
| General Government   | \$11,555 48  |              |
| Highways and Bridges   | 36,373 10    |              |
| Charities  | 5,273 46     |              |
| Education  | 33,818 87    |              |
| Unclassified   | 2,280 00     |              |
| Special Assessments  | 14,193 24    |              |
|  | <hr/>        |              |
| Total Expenditures   | \$103,494 15 |              |
| Deduct—Expenditures Applicable to<br>Appropriation Carrying Balances | 1,152 63     |              |
|  | <hr/>        |              |
| Total  |              | 102,341 52   |
| Net Loss from Operations   |              | \$ 1,664 73  |

## EXHIBIT F

## TOWN OF POLAND

STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

Year Ended January 31, 1949

|                               |              |              |
|-------------------------------|--------------|--------------|
| Cash Balance—February 2, 1948 |              | \$ 3,901 06  |
| Add—Cash Receipts:            |              |              |
| Tax Collections:              |              |              |
| Current Year                  | \$73,018 52  |              |
| Prior Years                   | 195 35       |              |
|                               | <hr/>        |              |
| Total Tax Collections         |              | \$73,213 87  |
| Tax Liens                     |              | 749 74       |
| Excise Taxes:                 |              |              |
| 1948 Receipts                 | \$ 3,290 63  |              |
| 1949 Receipts                 | 928 95       |              |
|                               | <hr/>        |              |
| Total Excise Taxes            |              | 4,219 58     |
| Departmental (Sch. F-1)       |              | 19,481 31    |
| Other Receipts:               |              |              |
| Withholding Taxes             | \$ 1,584 20  |              |
| Tax Anticipation Notes        | 20,000 00    |              |
| Trust Funds                   | 505 00       |              |
| Unidentified Deposits         | 16 00        |              |
|                               | <hr/>        |              |
| Total Other Receipts          |              | 22,105 20    |
|                               | <hr/>        |              |
| Total Cash Receipts           |              | 119,769 70   |
|                               |              | <hr/>        |
| Total Available               |              | \$123,670 76 |
| Deduct—Cash Disbursements:    |              |              |
| Departmental (Ex. D)          | \$102,308 24 |              |
| Tax Anticipation Notes        | 15,000 00    |              |
| Withholding Taxes             | 1,569 60     |              |
| Trust Funds                   | 505 00       |              |
|                               | <hr/>        |              |
| Total Cash Disbursements      |              | 119,382 84   |
|                               |              | <hr/>        |
| Cash Balance—January 31, 1949 |              | \$ 4,287 92  |



## SCHEDULE A-9

## TOWN OF POLAND

## STATEMENT OF TRUST FUND INVESTMENTS

January 31, 1949

## Cemetery Perpetual Care Funds:

## Time Deposits:

|   |             |
|---|-------------|
| Auburn Savings Bank, Book No. 28116                           | \$ 64 34    |
| Auburn Savings Bank, Book No. 35165                           | 130 77      |
| Auburn Savings Bank, Book No. 40597                           | 79 23       |
| First National Bank of Auburn,<br>Book No. 1895               | 100 00      |
| Peoples Savings Bank, Lewiston,<br>Book No. 28417             | 167 10      |
| Peoples Savings Bank, Lewiston,<br>Book No. 62040             | 235 93      |
| First National Bank, Lewiston,<br>Book No. 1064               | 357 97      |
| Androscoggin County Savings Bank,<br>Lewiston, Book No. 45637 | 760 23      |
| Androscoggin County Savings Bank,<br>Lewiston, Book No. 67950 | 647 97      |
| Androscoggin County Savings Bank,<br>Lewiston, Book No. 67951 | 400 00      |
| Androscoggin County Savings Bank,<br>Lewiston, Book No. 67952 | 178 38      |
| Androscoggin County Savings Bank,<br>Lewiston, Book No. 71801 | 226 02      |
| Androscoggin County Savings Bank,<br>Lewiston, Book No. 72336 | 220 76      |
| Lewiston Trust Co., Mechanic Falls,<br>Book No. 5004          | 1,000 00    |
| Lewiston Trust Co., Mechanic Falls,<br>Book No. 5677          | 290 46      |
| Lewiston Trust Co., Mechanic Falls,<br>Book No. 6599          | 104 99      |
|   | <hr/>       |
| Total Time Deposits   | \$ 4,964 15 |

## Investments:

|  |             |
|--|-------------|
| U. S. Savings Bonds, Series G, 2½%, 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      |
|  | <hr/>       |
| Total Investments                        | 4,600 00    |

|                                     |                   |
|-------------------------------------|-------------------|
| Total Cemetery Perpetual Care Funds | <hr/> \$ 9,564 15 |
|-------------------------------------|-------------------|

## Hackett Fund—Charity:

## Time Deposits:

|  |            |
|--|------------|
| Lewiston Trust Co., Mechanic Falls,<br>Book No. 8336 | \$1,480 11 |
|--|------------|

## Investments:

|                              |           |
|------------------------------|-----------|
| U. S. Treasury, 2½%, 1964-69 | 10,000 00 |
|------------------------------|-----------|

## Note Receivable:

|   |        |
|---|--------|
| Excelsior Grange, 5%, Originally Issued<br>6-22-14, Renewed 1-17-47 | 900 00 |
|---|--------|

|                    |                  |
|--------------------|------------------|
| Total Hackett Fund | <u>12,380 11</u> |
|--------------------|------------------|

|                 |                    |
|-----------------|--------------------|
| Total All Funds | <u>\$21,944 26</u> |
|-----------------|--------------------|

## Summary:

|               |             |
|---------------|-------------|
| Time Deposits | \$ 6,444 26 |
|---------------|-------------|

|             |           |
|-------------|-----------|
| Investments | 14,600 00 |
|-------------|-----------|

|                 |        |
|-----------------|--------|
| Note Receivable | 900 00 |
|-----------------|--------|

|       |                    |
|-------|--------------------|
| Total | <u>\$21,944 26</u> |
|-------|--------------------|

TOWN OF POLAND  
STATEMENT OF TRUST FUND OPERATIONS

SCHEDULE A-10  
Year Ended January 31, 1949

|                                     | Principal<br>1-31-49 | Balance<br>2-2-48 | I N C O M E |             |           | Balance<br>1-31-49 |
|-------------------------------------|----------------------|-------------------|-------------|-------------|-----------|--------------------|
|                                     |                      |                   | Earned      | Available   | Expended  |                    |
| 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               | 35 93             | 4 73        | 40 66       | 4 73      | 35 93              |
| Annette M. Brown                    |                      | 357 59            | 5 38        | 362 97      | 5 00      | 357 97             |
| Otis W. Thurston                    | 500 00               | 265 85            | 15 38       | 281 23      | 21 00     | 260 23             |
| White Oak Hill Cemetery             | 500 00               | 135 21            | 12 76       | 147 97      |           | 147 97             |
| Highland Cemetery                   | 400 00               | 111 54            | 10 27       | 121 81      | 121 81    |                    |
| F. and W. H. Storer                 | 150 00               | 31 74             | 3 64        | 35 38       | 7 00      | 28 38              |
| 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       |           | 20 76              |
| Empire Cemetery Fund                | 1,010 00             | *8 61             | 15 06       | 6 45        | 16 45     | *10 00             |
| Charles G. Thurston                 | 200 00               | 86 16             | 4 30        | 90 46       |           | 90 46              |
| Lemuel C. Keene                     | 100 00               | 23 14             | 1 85        | 24 99       | 20 00     | 4 99               |
| Highland Cemetery, Gerry Fund       | 4,600 00             | 79 23             | 118 18      | 197 41      | 118 18    | 79 23              |
| Total Cemetery Perpetual Care Funds | \$ 8,260 00          | \$ 1,422 43       | \$ 209 18   | \$ 1,631 61 | \$ 327 46 | \$ 1,304 15        |
| Charity Fund: Hackett Fund          | 10,000 00            | 2,363 25          | 321 86      | 2,685 11    | 305 00    | 2,380 11           |
| Total All Funds                     | \$18,260 00          | \$ 3,785 68       | \$ 531 04   | \$ 4,316 72 | \$ 632 46 | \$ 3,684 26        |

\*Deficit

## SCHEDULE A-11

## TOWN OF POLAND

## DETAIL OF 1948 TAXES RECEIVABLE

January 31, 1949

|                             | Total       | Real<br>Estate | Poll and<br>Personal |
|-----------------------------|-------------|----------------|----------------------|
| Resident:                   |             |                |                      |
| Barclay, Elwin              | \$ 155 62   | \$ 124 00      | \$ 31 62             |
| Bennett, Gerald             | 31 00       | 31 00          |                      |
| Boucher, J. and Sheaher, E. | 155 00      | 105 40         | 49 60                |
| Cote, Bradley               | 58 90       | 55 80          | 3 10                 |
| Coyne, William              | 78 02       | 74 40          | 3 62                 |
| Durgin, Albent, Heirs of    | 74 40       | 74 40          |                      |
| Fuller, Francis             | 12 92       |                | 12 92                |
| Fuller, Gertrude            | 24 80       | 24 80          |                      |
| Frank, Winslow              | 21 60       | 18 60          | 3 00                 |
| Fitzherberts, Murray M.     | 12 40       | 12 40          |                      |
| Goss, William and Julian    | 84 94       | 65 10          | 19 84                |
| Goss, William               | 43 74       |                | 43 74                |
| Griffith, John              | 130 82      | 68 20          | 62 62                |
| Hanscom, Gladys             | 13 02       | 12 40          | 62                   |
| Hanscom, Norris             | 3 00        |                | 3 00                 |
| Hunnewell, Iva              | 69 35       | 69 35          |                      |
| Hewey, Ellery               | 18 60       | 18 60          |                      |
| Keene, Warren               | 25 42       | 24 80          | 62                   |
| Larrabee, Evelyn and G.     | 13 02       |                | 13 02                |
| Marshall, Ralph             | 15 50       | 12 40          | 3 10                 |
| May, Randall                | 6 82        | 6 82           |                      |
| Newcomb, Elmer              | 71 30       | 49 60          | 21 70                |
| Newcomb, William            | 31 00       | 31 00          |                      |
| Page, Burton                | 50 12       | 46 50          | 3 62                 |
| Pulsifer, Flora, Heirs of   | 37 20       | 37 20          |                      |
| Richards, Mary D.           | 18 60       | 18 60          |                      |
| Richards, Joseph            | 3 62        |                | 3 62                 |
| Robbins, H. G.              | 24 70       | 21 08          | 3 62                 |
| Strout, Freeman, Heirs of   | 12 40       | 12 40          |                      |
| Tripp, Harold               | 59 52       | 37 20          | 22 32                |
| Thurlow, Cecil              | 12 30       | 9 30           | 3 00                 |
| Thurlow, Arthur             | 3 00        |                | 3 00                 |
| Tripp, Darrell              | 3 72        |                | 3 72                 |
| Verrill, Alphonso           | 21 60       | 18 60          | 3 00                 |
| Walker, Harvey              | 22 94       | 19 22          | 3 72                 |
| Wheeler, Paul E.            | 112 22      | 111 60         | 62                   |
| Total Resident              | \$ 1,533 13 | \$ 1,210 77    | \$ 322 36            |

## Non-Resident:

|                                  |             |             |           |
|----------------------------------|-------------|-------------|-----------|
| Benson, Herbert                  | 19 22       | 18 60       | 62        |
| Chipman, R. L.                   | 50 84       | 50 84       |           |
| Fleckinstein, Arthur and Shirley | 23 40       | 23 40       |           |
| Goodwin, G. O., Heirs of         | 71 30       | 71 30       |           |
| Gordon, Sophia                   | 93 00       |             | 93 00     |
| Harrithas, Nichols               | 9 30        | 9 30        |           |
| Heath, Irving                    | 31 00       | 31 00       |           |
| Kimball, Harold and Bettina      | 6 20        | 6 20        |           |
| LeMay, Fred                      | 37 20       | 37 20       |           |
| Leighton, Basil                  | 6 20        | 6 20        |           |
| Shapiro, Ida                     | 26 04       | 24 80       | 1 24      |
| Stewart, C.                      | 6 20        | 6 20        |           |
| Summers, Merle                   | 31 00       | 31 00       |           |
| Thurlow, Eugene                  | 6 20        | 6 20        |           |
| Tardiff, Joseph                  | 9 30        | 9 30        |           |
| Wiley, Warren                    | 34 10       | 32 55       | 1 55      |
| Total Non-Resident               | \$ 460 50   | \$ 364 09   | \$ 96 41  |
| Total                            | \$ 1,993 63 | \$ 1,574 86 | \$ 418 77 |

SCHEDULE A-12

TOWN OF POLAND  
 DETAIL OF PRIOR YEARS' TAXES RECEIVABLE

January 31, 1949

|                              | Total           | 1947            | 1946           | 1943            | 1942            | 1941            | 1940           |
|------------------------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|----------------|
| Austin, C. D. and B. E. Ames | \$143 62        |                 |                | \$ 54 00        | \$ 40 50        | \$ 39 42        | \$ 9 70        |
| Griffith, John               | 30 00           | \$ 30 00        |                |                 |                 |                 |                |
| Hunnewell Iva                | 91 75           |                 |                | 38 00           | 26 75           | 27 00           |                |
| Larrabee, G.                 | 3 29            | 3 29            |                |                 |                 |                 |                |
| Newcomb, Elmer               | 18 90           | 18 90           |                |                 |                 |                 |                |
| Thurlow, Cecil               | 3 00            | 3 00            |                |                 |                 |                 |                |
| Tripp, Darrell               | 13 20           | 5 40            | \$ 7 80        |                 |                 |                 |                |
|                              | <u>\$305 76</u> | <u>\$ 60 59</u> | <u>\$ 7 80</u> | <u>\$ 92 00</u> | <u>\$ 67 25</u> | <u>\$ 66 42</u> | <u>\$ 9 70</u> |

SCHEDULE A-13

TOWN OF POLAND

DETAIL OF TAX LIENS — January 31, 1949

|                    | Total    | 1947     | 1946     | 1945     | 1943    | 1942    | 1941    | 1940    | 1939     | 1938     | 1937     |
|--------------------|----------|----------|----------|----------|---------|---------|---------|---------|----------|----------|----------|
| Allen, Peter       | \$ 84 40 | \$ 32 40 | \$ 52 00 |          |         |         |         |         |          |          |          |
| Bennett, Gerald    | 27 00    | 27 00    |          |          |         |         |         |         |          |          |          |
| Barclay, Eugene    | 108 00   | 108 00   |          |          |         |         |         |         |          |          |          |
| Chadbourne, Edward | 20 40    |          |          |          | \$ 5 00 | \$ 5 00 | \$ 5 40 | \$ 5 00 |          |          |          |
| Cote, Bradley      | 48 60    | 48 60    |          |          |         |         |         |         |          |          |          |
| 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    |          |         |         |         |         |          |          |          |
| Newcomb, Elmer     | 37 80    | 37 80    |          |          |         |         |         |         |          |          |          |
| Thurlow, Cecil     | 5 40     | 5 40     |          |          |         |         |         |         |          |          |          |
| Chipman, R. L.     | 44 28    | 44 28    |          |          |         |         |         |         |          |          |          |
| Tardif, Joseph     | 2 70     | 2 70     |          |          |         |         |         |         |          |          |          |
|                    | \$472 68 | \$306 18 | \$ 72 80 | \$ 10 80 | \$ 5 00 | \$ 5 00 | \$ 5 40 | \$ 5 00 | \$ 20 00 | \$ 20 00 | \$ 22 50 |

SCHEDULE A-4

TOWN OF POLAND

DETAIL OF TAX DEEDS—January 31, 1949

|                   | Total    | 1934     | 1933     | 1932     | 1931     | 1930     | 1924     | 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 |
|                   | \$263 15 | \$ 61 20 | \$ 53 30 | \$ 53 30 | \$ 43 20 | \$ 13 65 | \$ 14 35 | \$ 12 25 | \$ 11 90 |

## SCHEDULE F-1

## TOWN OF POLAND

## STATEMENT OF DEPARTMENTAL CASH RECEIPTS

Year Ended January 31, 1949

## General Government:

|                                  | From<br>State | Other<br>Sources | Total        |
|----------------------------------|---------------|------------------|--------------|
| Interest and Costs               |               | \$ 69 71         |              |
| Interest on Trust Funds          |               | 325 87           |              |
| Forest Fires                     | \$ 703 05     |                  |              |
| Dog License Refund               | 89 43         |                  |              |
| Bank Stock Tax                   | 509 69        |                  |              |
| Rent                             |               | 775 00           |              |
| Licenses                         |               | 51 00            |              |
| Railroad and Telegraph Tax       | 137 90        |                  |              |
| Miscellaneous                    |               | 20 68            |              |
| Total General Government         | \$ 1,440 07   | \$ 1,242 26      | \$ 2,682 33  |
| <b>Highways and Bridges:</b>     |               |                  |              |
| Donations                        |               | 770 00           |              |
| Truck Reimbursement              |               | 1,137 83         |              |
| Special Resolve                  | 1,153 57      |                  |              |
| Snow Removal                     | 1,552 10      |                  |              |
| Unimproved Road                  | 2,056 65      |                  |              |
| State Aid Construction           | 1,100 97      |                  |              |
| Plowing Driveways                |               | 160 00           |              |
| Tarring                          |               | 164 00           |              |
| Miscellaneous                    |               | 161 22           |              |
| Total Highways and Bridges       | \$ 5,863 29   | \$ 2,393 05      | 8,256 34     |
| <b>Charities:</b>                |               |                  |              |
| State Poor                       | 40 00         |                  |              |
| Other Towns' Poor                |               | 1 021 64         |              |
| Individuals                      |               | 87 00            |              |
| Total Charities                  | \$ 40 00      | \$ 1,108 64      | 1,148 64     |
| <b>Education:</b>                |               |                  |              |
| Tuition                          |               | 892 00           |              |
| State Subsidies                  | 6,502 00      |                  |              |
| Total Education                  | \$ 6,502 00   | \$ 892 00        | 7,294 00     |
| Total Departmental Cash Receipts | \$ 13,845 36  | \$ 5,635 95      | \$ 19,481 31 |





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*Assessors' Report*

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## REPORT OF ASSESSORS

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|   |               |                |
|---|---------------|----------------|
| Value of Real Estate,<br>Resident                       | \$ 747,800 00 |                |
| Value of Real Estate,<br>Non-Resident                   | 337,825 00    |                |
|   |               |                |
| Total Real Estate                                       |               | \$1,085,625 00 |
| Personal Estate, Resident                               | \$ 77,790 00  |                |
| Personal Estate, Non-Resident                           | 45,965 00     |                |
|   |               |                |
| Total Value of Personal Property                        |               | \$ 123,755 00  |
|   |               |                |
| Grand Total Amount                                      |               | \$1,209,380 00 |
| Total Value of Buildings                                | \$752,440 00  |                |
| Total Value of Land                                     | 333,185 00    |                |
| Number of Polls Taxed                                   | 372           |                |
| Number of Polls Not Taxed                               | 57            |                |
| Rate of Poll Tax  | 3 00          |                |
| Rate of Property Tax                                    | .062          |                |
| Amount of Taxes Assessed on Polls                       | 1,116 00      |                |
| Amount of Taxes Assessed on Personal<br>and Real Estate | 74,981 56     |                |
|   |               |                |
| Total Taxes Assessed                                    |               | \$ 76,097 56   |

### TAXABLE LIVESTOCK AND POULTRY

|                     | No. | Av. Value | Tot. Value  |
|---------------------|-----|-----------|-------------|
| Horses and Mules    | 99  | \$65 00   | \$ 6,455 00 |
| Oxen                | 13  | 42 00     | 550 00      |
| Cows                | 416 | 45 00     | 18,945 00   |
| Two year olds       | 62  | 28 00     | 1,745 00    |
| Eighteen Month Olds | 48  | 27 00     | 1,310 00    |

35

|                                      |       |       |              |
|--------------------------------------|-------|-------|--------------|
| Goats                                | 7     | 10 00 | 70 00        |
| Domestic Fowl (over<br>50 in number) | 4,020 | 50    | 2,010 00     |
|                                      |       |       | <hr/>        |
|                                      |       |       | \$ 31,085 00 |

## EXEMPT LIVESTOCK AND POULTRY

|  | No.   | Av. Value | Tot. Value  |
|--|-------|-----------|-------------|
| Yearlings                              | 165   | \$13 00   | \$ 2,235 00 |
| Sheep (to 35 in number)                | 20    | 6 00      | 120 00      |
| Swine (10 in number)                   | 21    | 12 00     | 252 00      |
| Domestic Fowl (to the<br>number of 50) | 1,740 | 50        | 870 00      |
|  |       |           | <hr/>       |
|  |       |           | \$ 3,477 00 |

## ALL OTHER KINDS OF PERSONAL PROPERTY

|  |  |              |
|--|--|--------------|
| Stock in Trade                                 |  | \$ 9,900 00  |
| Unmanufactured Materials in Mills              |  | 3,500 00     |
| Portable Mills (3)                             |  | 1,600 00     |
| Logs   |  | 1,120 00     |
| Lumber   |  | 25,100 00    |
| Wood and Bark                                  |  | 1,280 00     |
| Boats (174)                                    |  | 4,905 00     |
| Gasoline Pumps and Attachments (18)            |  | 2,475 00     |
| Musical Instruments (68)                       |  | 4,450 00     |
| Radios (338)                                   |  | 3,380 00     |
| Furniture                                      |  | 31,200 00    |
| Tractors (not excised) 5                       |  | 1,510 00     |
| Machinery and Equipment                        |  | 150 00       |
| Other Property                                 |  | 2,100 00     |
|  |  | <hr/>        |
|  |  | \$ 92,670 00 |
| Amount of Taxable Livestock Brought<br>Forward |  | 31,085 00    |
|  |  | <hr/>        |
| Total Amount Personal Property                 |  | \$123,755 00 |

## APPROPRIATIONS FOR 1948

|   |              |
|---|--------------|
| Schools                                   | \$ 24,000 00 |
| School Repairs                            | 1,000 00     |
| School Committee                          | 75 00        |
| Flags and Flag Poles                      | 150 00       |
| Johnson Hill Road                         | 500 00       |
| Roads and Bridges                         | 7,500 00     |
| Plowing and Sanding Roads                 | 6,500 00     |
| Third Class Roads                         | 900 00       |
| State Highways and Special Resolve        | 1,950 00     |
| State Aid Construction                    | 1,197 00     |
| Third Class Reconstruction                | 1,500 00     |
| Harris Hill Road                          | 200 00       |
| Jackson Road                              | 1,200 00     |
| Note and Interest on Truck                | 2,180 00     |
| Salary Town Officers                      | 2,600 00     |
| Tax Collector's Com., Abatements and Dis. | 2,000 00     |
| Support of Poor                           | 3,000 00     |
| Insurance and Compensation                | 700 00       |
| Town Officials — Bank and Lien Costs      | 150 00       |
| Misc. Account and Fires                   | 800 00       |
| Maine Publicity Bureau                    | 100 00       |
| State Public Health Nurse                 | 100 00       |
| New Truck Purchase                        | 2,000 00     |
|   | <hr/>        |
| Total Town Appropriations                 | 60,302 00    |
| State Tax                                 | 11,523 72    |
| County Tax                                | 2,669 52     |
| Overlay                                   | 1,602 32     |
|   | <hr/>        |
| Total Tax Commitment                      | \$76,097 56  |

J. ALDEN CHIPMAN  
 GLEN W. TORREY  
 MILLARD F. LANE

Assessors

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*Selectmen's Report*

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## REPORT OF SELECTMEN

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### MISCELLANEOUS

Cr.

|                                      |             |
|--------------------------------------|-------------|
| Appropriations                       | \$ 800 00   |
| Town Hall Rental                     | 625 00      |
| L. O. Grant, Rent                    | 140 00      |
| Cemetery Funds                       | 335 87      |
| School Department                    | 19 28       |
| Advertising and Licenses             | 51 00       |
| State Treasurer, Bank Stock          | 509 69      |
| State Treasurer, R.R., Tel. and Tel. | 137 90      |
| State Treasurer, Fire Refund         | 704 45      |
| State Treasurer, Dog License         | 89 43       |
|                                      | \$ 3,402 62 |

Dr.

|                                   |             |
|-----------------------------------|-------------|
| Town of Mechanic Falls, Fire      | \$ 2,151 22 |
| City of Auburn, Fire              | 278 00      |
| Local watching and fighting fires | 145 56      |
| Maine Fire Equipment Co.          | 95 00       |
| Fuel                              | 298 67      |
| C .C. Mitchell, cash paid out     | 10 00       |
| J. Alden Chipman, cash paid out   | 20 00       |
| Telephone Service                 | 87 24       |
| Central Maine Power Co.           | 109 93      |
| Moderator                         | 6 00        |
| Maine Municipal Ass'n Dues        | 35 00       |
| Election Officials                | 144 00      |
| Auditing                          | 102 52      |

|                                |             |
|--------------------------------|-------------|
| Printing Town Reports          | 222 40      |
| Printing Ballots               | 28 00       |
| Truant Officer                 | 15 82       |
| Piano Purchase                 | 110 00      |
| Repairs                        | 207 65      |
| Janitor                        | 150 00      |
| Dog Officer                    | 32 20       |
| Tax Refund                     | 57 08       |
| Interest on Loans              | 127 08      |
| Advertising                    | 52 44       |
| Professional Services          | 83 00       |
| Flags                          | 26 30       |
| Dump                           | 74 00       |
| Flowers                        | 10 00       |
| Cemetery Funds                 | 464 45      |
| Printing, postage and supplies | 292 48      |
|                                | <hr/>       |
|                                | \$ 5,436 04 |

#### SALARIES OF TOWN OFFICERS

|   |             |
|---|-------------|
| J. Alden Chipman                        | \$ 450 00   |
| Glen W. Torrey                          | 500 00      |
| Millard F. Lane                         | 423 00      |
| Charles Plummer                         | 39 00       |
| C. C. Mitchell, Treasurer               | 250 00      |
| C. C. Mitchell, Clerk                   | 24 00       |
| F. E. Drisko, Superintendent of Schools | 1,033 31    |
|   | <hr/>       |
|   | \$ 2,719 31 |

#### NOTES OF OSHKOSH TRUCK

|                            |             |
|----------------------------|-------------|
| Notes Payable Feb. 1, 1948 | \$ 6,000 00 |
| Warrant Drawn              | 2,000 00    |
|                            | <hr/>       |
| Unpaid Balance             | \$ 4,000 00 |



TAX COLLECTOR'S COMMISSION  
ABATEMENTS AND DISCOUNTS

|                        |             |
|------------------------|-------------|
| R. A. Waterhouse, Com. | \$ 1,154 98 |
| Abatements             | 225 26      |
| Discounts              | 930 65      |
|                        | \$ 2,340 89 |

SCHOOL BOARD

|                |          |
|----------------|----------|
| Warrants Drawn | \$ 75 00 |
|----------------|----------|

ADVERTISING MAINE

|                        |           |
|------------------------|-----------|
| Maine Publicity Bureau | \$ 100 00 |
|------------------------|-----------|

STATE PUBLIC HEALTH NURSE

|                 |           |
|-----------------|-----------|
| State Treasurer | \$ 100 00 |
|-----------------|-----------|

TEMPORARY LOAN

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

INSURANCE

|                                     |           |
|-------------------------------------|-----------|
| Trucks, Buildings and Compensation— |           |
| Warrants Drawn                      | \$ 850 00 |

TOWN OFFICIALS BONDS  
AND RECORDING LIENS

|                |           |
|----------------|-----------|
| Warrants Drawn | \$ 209 20 |
|----------------|-----------|

NEW TRUCK PURCHASE

|                                    |             |
|------------------------------------|-------------|
| Cost of New Truck                  | \$ 3,768 76 |
| Rebuilding and repairing snow plow | 883 81      |

|                              |             |
|------------------------------|-------------|
| Total cost of truck and plow | \$ 4,652 57 |
|------------------------------|-------------|

|               |             |  |
|---------------|-------------|--|
| Appropriation | \$ 2,000 00 |  |
|---------------|-------------|--|

|                         |          |  |
|-------------------------|----------|--|
| Paid from Town Treasury | 2,652 57 |  |
|-------------------------|----------|--|

\$ 4,652 57

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*Overseers of the Poor*

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## REPORT OF OVERSEERS OF THE POOR

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### SUPPLIES, MEDICINES, DOCTORS, FUNERALS AND HOSPITALS

|                   | Cr. |             |
|-------------------|-----|-------------|
| Appropriation     |     | \$ 3,000 00 |
|                   | Dr. |             |
| Rosilla Reynolds  |     | \$ 270 00   |
| Alice May         |     | 234 94      |
| Ada Sawyer        |     | 53 10       |
| Louise Gardner    |     | 54 50       |
| Edna Spaulding    |     | 455 65      |
| Bickford Children |     | 436 36      |
| Chester Tripp     |     | 146 88      |
| Minnie Tripp      |     | 79 33       |
| Mel Frank         |     | 660 99      |
| John Thurston     |     | 81 76       |
| Veteran           |     | 154 75      |
| Gerald Young      |     | 278 08      |
| Howard Tripp      |     | 62 52       |
| Ed Chadbourne     |     | 96 77       |
| Joseph Marchand   |     | 23 75       |
|                   |     | \$ 3,089 38 |

### AID DEPENDENT CHILDREN

Four Families in Poland Have Received  
This Aid During the Year

|                      |           |
|----------------------|-----------|
| Paid State Treasurer | \$ 910 17 |
|----------------------|-----------|

## HACKETT FUND DISBURSEMENT

|                          |          |           |
|--------------------------|----------|-----------|
|                          | Cr.      |           |
| Income from Hackett Fund |          | \$ 305 00 |
|                          | Dr.      |           |
| A                        | \$ 44 94 |           |
| B                        | 18 52    |           |
| C                        | 28 54    |           |
| D                        | 10 00    |           |
| E                        | 108 00   |           |
| F                        | 59 75    |           |
| G                        | 35 25    |           |
|                          | <hr/>    |           |
|                          |          | \$ 305 00 |

## POOR OF OTHER TOWNS

|                           |             |
|---------------------------|-------------|
| Thomas Radcliffe          | \$ 241 71   |
| Hazel Thompson            | 287 45      |
| Phillip Melanson          | 341 29      |
| Herman Warren             | 177 21      |
|                           | <hr/>       |
|                           | \$ 1,047 66 |
| Received from other Towns | \$ 1,021 64 |
| Due from Town of Gray     | 12 03       |
| Due from Town of Paris    | 13 99       |
|                           | <hr/>       |
|                           | \$ 1,047 66 |

## STATE POOR

|                               |           |
|-------------------------------|-----------|
| Charles Korn                  | \$ 40 00  |
| Charles Farrell               | 50 06     |
| Leander Thurlow               | 64 06     |
| Carleton Thurlow              | 18 39     |
|                               | <hr/>     |
|                               | \$ 172 51 |
| Received from State Treasurer | \$ 40 00  |
| Due from State Treasurer      | 132 51    |
|                               | <hr/>     |
|                               | \$ 172 51 |



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*Road Commissioner's Report*

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## REPORT OF ROAD COMMISSIONER

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### HARRIS HILL ROAD

|               |           |
|---------------|-----------|
| Appropriation | \$ 200 00 |
| Warrants      | \$ 200 00 |

### JANUARY WASHOUTS

|          |             |
|----------|-------------|
| Warrants | \$ 1,182 80 |
|----------|-------------|





|                         | Snow   | Common<br>Roads | Johnson<br>Hill | Special<br>Resolve<br>No. 1 | Jackson<br>Road | Improved<br>Road | 3rd Class<br>Recons't | State Aid<br>No. 6 | Special<br>Resolve<br>Maint. | 3rd Class<br>Maint. |
|-------------------------|--------|-----------------|-----------------|-----------------------------|-----------------|------------------|-----------------------|--------------------|------------------------------|---------------------|
| Turner's Esso Sta.      | 692 68 | 20 87           |                 |                             |                 |                  |                       |                    |                              |                     |
| Central Maine Power Co. | 2 28   |                 |                 |                             |                 |                  |                       |                    |                              |                     |
| A. H. Johnson           | 259 96 | 232 91          |                 |                             |                 |                  |                       |                    |                              |                     |
| Darling Auto Co.        | 9 62   | 17 91           |                 |                             |                 |                  |                       |                    |                              |                     |
| E. F. Walker            | 3 25   |                 |                 |                             |                 |                  |                       |                    |                              |                     |
| McFalls Welding Co.     | 49 50  |                 |                 |                             |                 |                  |                       |                    |                              |                     |
| W. H. Shurtleff Co      | 434 59 |                 |                 |                             |                 |                  |                       |                    |                              |                     |
| Paul Goss               | 1 47   |                 |                 |                             |                 |                  |                       |                    |                              |                     |
| Auburn Motor Sales      | 157 01 | 62 12           |                 |                             |                 |                  |                       |                    |                              |                     |
| Southworth Mch. Co.     | 19 05  | 28 50           |                 |                             |                 |                  |                       |                    |                              |                     |
| J. W. Penney & Sons     | 10 77  | 25 92           |                 |                             |                 |                  |                       |                    |                              |                     |
| F. F. Sawyer            | 1 88   | 2 00            |                 |                             |                 |                  |                       |                    |                              |                     |
| L. W. Tufts             | 52 53  |                 |                 |                             |                 |                  |                       |                    |                              |                     |
| Mac's Rad. Works        | 20 00  | 5 50            |                 |                             |                 |                  |                       |                    |                              |                     |
| Poland Tel. Co.         | 9 72   | 18 13           |                 |                             |                 |                  |                       |                    |                              |                     |
| Files & O'Keefe Co.     | 48 30  | 19 10           |                 |                             |                 |                  |                       |                    |                              |                     |
| Woodworth Mch. Shop     | 4 00   |                 |                 |                             |                 |                  |                       |                    |                              |                     |
| Erland Pulsifer         | 3 50   |                 |                 |                             |                 |                  |                       |                    |                              |                     |
| Emery Bunker            | 40 00  |                 |                 |                             |                 |                  |                       |                    |                              |                     |
| Elms Hardware           | 23 03  | 45 55           |                 |                             |                 |                  |                       |                    |                              |                     |
| Murray Mch. Co.         | 238 74 | 130 90          |                 |                             |                 |                  |                       |                    |                              |                     |
| G. A. Larrabee          |        | 82 50           |                 |                             |                 |                  |                       |                    |                              |                     |
| Lawrence Thurlow        |        | 315 38          |                 |                             | 48 00           | 53 25            |                       | 6 00               | 12 00                        | 12 00               |
| Arthur Thurlow          |        | 96 75           |                 |                             | 28 50           |                  |                       |                    |                              |                     |
| Elwin Barclay           |        | 78 00           |                 |                             |                 |                  |                       |                    |                              |                     |
| Lionel Gagnon           |        | 140 00          | 80 00           | 210 00                      | 290 00          | 360 00           | 140 00                | 465 00             |                              | 40 00               |

|                       |        |        |       |        |        |        |        |        |        |
|-----------------------|--------|--------|-------|--------|--------|--------|--------|--------|--------|
| Herbert Felker        |        | 39 38  |       |        |        | 13 50  |        |        |        |
| H. J. Goss            |        | 19 90  |       |        |        |        |        |        |        |
| Lewis Whittier        |        | 21 00  |       |        |        |        |        |        |        |
| J. J. Griffith        |        | 55 81  |       |        |        |        |        |        |        |
| Ripley & Fletcher Co. | 162 78 | 43 97  |       |        |        |        |        |        |        |
| Bancroft & Martin     |        | 52 20  |       |        |        |        | 61 56  | 127 80 | 12 48  |
| K. B. Dunn            |        | 53 00  |       |        |        |        |        |        |        |
| C. S. Pulsifer        |        | 57 00  |       |        |        |        |        |        |        |
| E. C. Jordan Co.      |        | 35 09  |       |        |        |        |        |        |        |
| Penn Ref. Co.         |        | 83 66  |       |        |        |        |        |        |        |
| Lois MacDonald        |        | 30 00  |       |        |        |        |        |        |        |
| D. C. Tripp           |        | 67 50  |       |        |        |        |        |        |        |
| H. Ricker & Sons      |        | 7 67   |       |        |        |        |        |        |        |
| C. W. Meserve & Co.   |        | 41 95  |       |        |        |        |        |        |        |
| John Powers           |        |        | 96 00 | 340 00 | 339 20 | 603 90 | 254 40 | 466 65 | 48 80  |
| Blue Rock Quarry      |        | 62 55  |       |        |        | 45 75  |        |        |        |
| Alfred Morrison       |        |        |       |        |        |        |        | 37 13  |        |
| George Maxwell        |        |        | 48 00 | 48 00  | 72 00  |        | 57 00  |        |        |
| William Keene         |        |        |       |        |        |        | 30 60  |        |        |
| Town of Poland        |        |        |       | 103 98 | 102 00 | 339 15 | 96 00  | 144 00 |        |
| Rexford Smith         |        |        |       | 6 00   |        | 18 00  |        |        | 6 00   |
| N. E. Metal Culvert   |        | 60 80  |       | 60 80  |        |        |        |        |        |
| Kopper's Prod.        |        | 79 75  |       | 271 15 | 299 06 |        |        |        | 554 26 |
| Wm. Newcomb           | 73 41  |        |       |        |        |        |        |        |        |
| Barrett Div.          |        |        |       |        |        |        | 360 00 |        |        |
| Ralph Brackett        |        |        |       |        |        |        | 72 00  |        |        |
| Emery Bunker          |        | 155 00 |       |        |        |        | 120 00 |        |        |
| Morin Brick Co.       |        | 90 00  |       |        |        |        |        |        |        |
| B. L. Tenney          |        | 90 00  |       |        |        |        |        |        |        |

|                            | Snow        | Common<br>Roads | Johnson<br>Hill | Special<br>Resolve<br>No. 1 | Jackson<br>Road | Improved<br>Road | 3rd Class<br>Recons't | State Aid<br>No. 6 | Special<br>Resolve<br>Maint. | 3rd Class<br>Maint. |
|----------------------------|-------------|-----------------|-----------------|-----------------------------|-----------------|------------------|-----------------------|--------------------|------------------------------|---------------------|
| John Poland                | 255 72      |                 |                 |                             |                 |                  |                       |                    |                              |                     |
| Miscellaneous              |             | 169 74          |                 |                             |                 |                  |                       |                    |                              |                     |
| Mae Blair                  |             |                 |                 |                             |                 |                  |                       | 27 00              |                              |                     |
| Walter Brown               |             |                 |                 |                             |                 |                  |                       | 37 13              |                              |                     |
| Hannah Barton              |             |                 |                 |                             |                 |                  |                       | 6 00               |                              |                     |
| Alden Pike                 |             |                 |                 |                             |                 |                  |                       | 157 40             |                              |                     |
| Sherman Keene              |             |                 |                 |                             |                 |                  |                       |                    |                              | 9 75                |
| Linwood Keene              |             |                 |                 |                             |                 |                  |                       |                    | 3 00                         | 9 75                |
| Dale Farnsworth            |             |                 |                 |                             |                 |                  |                       |                    |                              | 10 00               |
| State Highway              |             |                 |                 |                             |                 |                  |                       |                    | 1,667 10                     |                     |
|                            | <hr/>       | <hr/>           | <hr/>           | <hr/>                       | <hr/>           | <hr/>            | <hr/>                 | <hr/>              | <hr/>                        | <hr/>               |
| Appropriations and Credits | \$ 8,973 93 | \$ 8,259 28     | \$ 499 80       | \$ 1,449 17                 | \$ 2,044 55     | \$ 2,056 65      | \$ 1,604 58           | \$ 2,300 72        | \$ 2,002 86                  | \$ 1,051 06         |
|                            | 8,567 95    | 8,416 07        | 500 00          | 1,153 57                    | 1,970 00        | 2,056 65         | 1,596 00              | 2,297 97           | 1,950 50                     | 900 00              |
|                            | <hr/>       | <hr/>           | <hr/>           | <hr/>                       | <hr/>           | <hr/>            | <hr/>                 | <hr/>              | <hr/>                        | <hr/>               |
| Overdrawn                  | \$ 405 98   |                 |                 | \$ 295 60                   | \$ 74 55        |                  | \$ 8 58               | \$ 2 75            | \$ 52 86                     | \$ 151 06           |
| Unexpended                 |             | \$ 165 79       | \$ 20           |                             |                 |                  |                       |                    |                              |                     |

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*Town Clerk's Report*

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## REPORT OF TOWN CLERK

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|                    |    |
|--------------------|----|
| Marriages recorded | 35 |
| Births recorded    | 25 |
| Deaths recorded    | 20 |

### DIED IN POLAND

|         |                               |
|---------|-------------------------------|
| April 8 | Josephine M. Foster, 90 years |
| Aug. 8  | Elmer L. Chesley, 68 years    |
| Aug. 8  | Maude S. Griffith, 85 years   |
| Aug. 10 | George W. Blair, 85 years     |
| Nov. 26 | Flora K. Woodman, 56 years    |

### DIED IN OTHER TOWNS

|          |  |
|----------|--|
| Jan. 13  | Maria A. Cobb, Lewiston, Maine, 81 years                                   |
| Feb. 13  | Edith L. Keene, Boston, Mass., 72 years                                    |
| Feb. 27  | Charles F. Korner, Norway, Maine, 85 years                                 |
| March 13 | Arthur C. Townsend, Lynn, Mass., 88 years                                  |
| March 29 | Isabelle D. Quimby, Yarmouth, Maine, 51<br>years                           |
| April 6  | Effie Colomy, Augusta, Maine, 63 years                                     |
| May 22   | William W. Hueston, Weld, Maine, 89 years                                  |
| June 9   | Herman W. Haskell, Boston, Mass., 74 years                                 |
| June 29  | Harry J. Johnston, Lewiston, Maine, 73 years                               |
| Aug. 1   | Elmer W. Tripp, Mechanic Falls, Maine, 80<br>years                         |
| Aug. 31  | Vera A. Stanton, Oxford, Maine, 61 years                                   |
| Sept. 25 | Hanford W. Perkins, Haverhill, Mass., 61<br>years                          |
| Nov. 4   | Norma Marshall, Lewiston, Maine, 2 months<br>1945                          |
| April 29 | Francis O. Chesley, Pacific Area, 26 years.<br>Arthur E. McDonald, Holland |

C. C. MITCHELL,  
Town Clerk

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*Health Officer's Report*

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## REPORT OF HEALTH OFFICER

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The past year has been a fortunate one for our Town in having so few Contagious and Infectious diseases. We have had quite a number of cases of Measles and Impetigo. A few cases of Chicken Pox, Mumps, Pneumonia, Scarlet Fever and Nuisance cases which have been handled successfully.

Mr. Elmer F. Walker and Mr. A. F. Waterhouse have been reappointed as Plumbing Inspector and Deputy for 1949.

One thing that has been a bother and eye sore to your Health Officer and Selectmen for a number of years is, the persistence of our people, in the disposal of rubbish in so many unauthorized places, along our highways. It is unsanitary and looks badly in the limits of our roadways. We have a place above the village on the West Poland road. Please use this place and refrain from using the old gravel pit on the H. Ricker & Sons property or any other place in Town. We should all be pleased to make our Town more sanitary and a more beautiful place in which to live. We anticipate your cooperation.

Free vaccination is offered to all our citizens who apply in March.

Respectfully submitted

GEORGE P. PULSIFER,  
Health Officer

## Report Of Public Health Nurse

---

In the early spring, your public health nurse was invited to attend a Farm Bureau meeting which was sponsored by Progressive Farm Bureau. At this time, a lively discussion regarding health activities and plans was held. It was decided to divide the town of Poland into districts according to population and geographical consideration. A committee was appointed for each area, but because of the lack of time, the nurse was not able to carry out this plan in its entirety; however, a very good start was made.

The first Child Health Conference was held at Poland Corner. The children who attended were given physical examinations and offered booster doses of diphtheria and whooping cough serum. Because a general immunization clinic had been held earlier in the year, it was found that the number of unimmunized children was very small. Next, a series of three child health conferences were held at Poland Springs school. This was well attended, and the children were given physical examinations as well as triple immunizations of diphtheria, whooping cough, and tetanus serum. The last of the clinics was held at Minot Corner Church and well represented by the children of the East Poland area. A total of nine clinics were held during the summer and approximately fifty of the Poland children received physical examinations as well as protection against disease.

Inasmuch as this plan appeared to work so well, it is hoped that the town of Poland may be covered as well in the coming year.



In addition to the above-described activity, other health measures have been carried out. Home visits were made to adults and children where health conditions warranted supervision and guidance. A special effort was made to visit cases of tuberculosis, cancer, rheumatic fever, crippled children, and hard-of-hearing persons. At the time of these home visits it was explained that the State Department of Health and Welfare maintained clinics to which doctors may refer certain cases for diagnosis and treatment. Every effort was made to acquaint the public of this service and the real importance of early check-up and treatment.

Considerable time was also spent in your community with both town officials and interested persons in order to discuss community problems and to arrange for clinics. Time was spent in this manner because it was believed that more people could be served through a group activity than in any other way.

The nurse wishes to express gratitude to the Farm Bureau members and all others who contributed so much to the success of the health work in Poland this past year. This help has made her work more effective and lasting.

Respectfully submitted,

SARA KIRBY, R.N.

## REPORT OF POLAND RED CROSS

The usual health work with school age children has not been carried on this year because of my illness at the time the doctors' clinics should have been held. However, three children needing glasses have been helped to get them and one child has received attention at the hospital through Poland Red Cross.

Under Home Service two families received disaster relief in the form of food and clothing, a soldier's wife was helped to make the trip to Togus to visit her husband, reports of needy veteran's families have been investigated, and the calls from the Chapter have been attended as far as possible. At the time of the return of each Poland's War victims Poland Red Cross sent floral remembrances to the families.

Under the direction of Mrs. George Pulsifer the usual amount of knitting has been done by Poland's faithful workers for the service men. Anyone wishing to participate in this way may do so by contacting Mrs. Pulsifer.

The Roll Call workers are all ready to start the annual drive for memberships and donations on March 1st under the able marshalling of Mrs. James Long. Our quota is \$295.00 this year. If the worker in your neighborhood does not reach you before the day of Town Meeting you will have an opportunity there to present your donation and receive your membership card.

We wish to extend our thanks to everyone who has cooperated so kindly in this year's work.

Respectfully submitted,

ALICE B. MITCHELL,

Secretary

**REPORT OF TREASURER OF THE  
POLAND MINISTERIAL FUND**

|   |             |
|---|-------------|
| February 1, 1948, To Bonds and Certificates       | \$ 7,507 80 |
| February 1, 1949, To Bonds and Certificates       | 7,930 80    |
| February 1, 1948                                  |             |
| To Cash and Savings Account                       | \$ 1,503 79 |
| To Dividends Received                             | 192 08      |
| To Coupons Cashed                                 | 35 00       |
| To Interest on Savings Account                    | 17 26       |
|   | \$ 1,748 13 |
| February 1, 1949                                  |             |
| Paid Operating Expenses                           | \$ 62 00    |
| Paid R. L. Gowell, Empire Church                  | 25 00       |
| Paid R. A. Waterhouse, Poland<br>Community Church | 100 00      |
| Paid Transfer for Investment                      | 423 00      |
|   | \$ 610 00   |
| February 1, 1949                                  |             |
| To cash on hand and Savings Account               | 1,138 13    |
|   | \$ 1,748 13 |

Respectfully submitted,

GEORGE P. PULSIFER,  
Treasurer

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*Supt. of Schools Report*

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## HIGH SCHOOL

|                |    |    |    |    |    |
|----------------|----|----|----|----|----|
| Auburn         | 9  | 10 | 11 | 12 | 41 |
| Mechanic Falls | 11 | 9  | 12 | 9  | 48 |
| Others         | 14 | 11 | 12 | 10 | 10 |
|                |    |    |    |    | —  |
|                |    |    |    |    | 99 |

## SCHOOL FINANCES

|                |  |             |
|----------------|--|-------------|
| Funds:         |  |             |
| 1948 Balance   |  | \$ 3,011 81 |
| Appropriation  |  | 24,000 00   |
| Minot          |  | 782 00      |
| State          |  | 6,502 00    |
| Tuition, State |  | 110 00      |
|                |  | <hr/>       |
|                |  | \$34,405 81 |
| Paid:          |  |             |
| Teachers       |  | \$15,772 00 |
| Conveyance     |  | 3,110 50    |
| Janitors       |  | 909 70      |
| Textbooks      |  | 344 16      |
| Supplies       |  | 821 67      |
| Tuition        |  | 10,852 66   |
| Fuel           |  | 769 20      |
|                |  | <hr/>       |
|                |  | \$32,579 89 |
| Balance        |  | 1,825 92    |

## ITEMIZED ACCOUNTS

## Teachers

|                  |             |
|------------------|-------------|
| Alice Frank      | \$ 1,350 00 |
| Florence Fernald | 1,350 00    |
| Rita Files       | 245 00      |
| Ethel Files      | 775 00      |
| Charlotte Folsom | 750 00      |
| Marilyn Frost    | 200 00      |

|                  |          |
|------------------|----------|
| Helene Gagne     | 1,000 00 |
| Helen Hanscom    | 750 00   |
| Hilda Hueston    | 555 00   |
| Ernestine Jordan | 500 00   |
| Stella Lane      | 1,300 00 |
| Barbara Lane     | 500 00   |
| Georgia McKnight | 1,300 00 |
| Alice Mitchell   | 1,350 00 |
| Marion Newhook   | 537 50   |
| Gwen Nichols     | 275 00   |
| Helen Strout     | 750 00   |
| Rita Sargent     | 600 00   |
| Erma Tripp       | 1,300 00 |
| Flora Woodman    | 400 00   |

**Fuel**

|                   |         |
|-------------------|---------|
| Willard Pulsifer  | \$ 3 50 |
| Helen Strout      | 10 00   |
| H. J. Goss        | 22 00   |
| C. S. Pulsifer    | 159 00  |
| Ardren Bickford   | 3 30    |
| L. C. Mitchell    | 21 40   |
| Sargents' Express | 40 00   |
| Jordan Bros.      | 35 00   |
| Alice Mitchell    | 5 00    |
| A. B. Grant       | 450 00  |
| Philip Forbes     | 2 00    |
| Fred Gagne        | 18 00   |

**Janitors and Cleaning**

|                  |          |
|------------------|----------|
| Hilda Hueston    | \$ 19 00 |
| Ethel Files      | 19 00    |
| Alice Frank      | 204 00   |
| Florence Fernald | 74 50    |
| Helene Gagne     | 70 00    |
| Stella Lane      | 55 00    |
| Georgia McKnight | 70 00    |

|                    |        |
|--------------------|--------|
| Alice Mitchell     | 55 00  |
| Erma Tripp         | 110 00 |
| Gwen Nichols       | 22 00  |
| Flora Woodman      | 36 00  |
| Barbara Lane       | 36 00  |
| E. R. Robbins      | 15 00  |
| Mrs. B. L. Thurlow | 9 35   |
| M. Andrade         | 11 00  |
| Viola Lothrop      | 8 00   |
| Phyllis Tripp      | 21 45  |
| Una Kimball        | 8 00   |
| Fred Gagne         | 2 00   |
| F. M. Davis        | 6 00   |
| Alice Bunker       | 29 20  |
| Georgia Herrick    | 29 20  |

#### High School Tuition

|                        |          |
|------------------------|----------|
| Gould Academy          | \$ 88 00 |
| Fryeburg Academy       | 149 25   |
| St. Joseph Academy     | 185 41   |
| City of Auburn         | 4,700 00 |
| North Yarmouth Academy | 600 00   |
| Bridgton Academy       | 80 00    |
| Town of Oakland        | 25 00    |
| Town of Mechanic Falls | 4,850 00 |
| Town of Gray           | 125 00   |

#### Supplies

|                           |           |
|---------------------------|-----------|
| Central Maine             | \$ 188 41 |
| Rochester Germicide Co.   | 18 55     |
| Cascade Paper Co.         | 151 84    |
| Webster Pub. Co.          | 17 12     |
| H. J. Goss                | 1 44      |
| I. F. Blaisdell           | 8 94      |
| M. Andrade                | 4 50      |
| Maine Institute for Blind | 15 38     |
| World Book Co.            | 27 29     |



|                        |       |
|------------------------|-------|
| Bailey Bros.           | 7 81  |
| J. L. Hammett          | 72 15 |
| Hiram Ricker & Sons    | 29 74 |
| E. E. Babb & Co.       | 70 57 |
| Berry Paper Co.        | 2 10  |
| Sanborn's Express      | 2 97  |
| State Treasurer        | 29 25 |
| Maud Thomas            | 1 00  |
| Fahey & Barrett        | 9 47  |
| Town of Mechanic Falls | 25 22 |
| F. E. Drisko           | 26 75 |
| D. K. Hammett          | 5 00  |
| Beckley Cardy Co.      | 17 90 |
| E. C. Jordan Co.       | 2 41  |
| Follett Pub. Co.       | 40 38 |
| P. E. Dunn             | 3 00  |
| Cressey & Allen        | 15 50 |
| Town of Poland         | 19 28 |
| Pearsoll's I. G. A.    | 7 70  |

## Text Books

|                      |          |
|----------------------|----------|
| Ginn & Co.           | \$ 91 75 |
| Willis Music Co.     | 6 33     |
| Laidlaw Bros.        | 78 98    |
| The Macmillan Co.    | 42 15    |
| Allyn & Bacon        | 15 73    |
| D. C. Heath & Co.    | 20 34    |
| Scott & Foresman Co. | 26 34    |
| C. C. Birchard & Co. | 56 16    |
| American Book Co.    | 14 25    |

## REPAIRS

|                |             |
|----------------|-------------|
| Appropriations | \$ 1,000 00 |
| Paid Out       | 957 91      |
|                | <hr/>       |
| Balance        | \$ 42 09    |

## Items:

|                   |          |
|-------------------|----------|
| Cascade Paper Co. | \$ 52 23 |
| C. W. Dunn        | 330 25   |
| P. E. Dunn        | 49 50    |
| J. B. Johnson     | 450 79   |
| Clayton Hall      | 9 94     |
| E. F. Walker      | 14 30    |
| Bailey Bros.      | 16 16    |
| H. J. Goss        | 34 74    |

## FLAGS SPECIAL ACCOUNT

|                |           |
|----------------|-----------|
| Appropriations | \$ 150 00 |
| Paid Out       | 106 07    |

|         |          |
|---------|----------|
| Balance | \$ 43 93 |
|---------|----------|

## Items:

|                     |          |
|---------------------|----------|
| J. L. Hammett Co.   | \$ 87 67 |
| C. W. Dunn          | 5 00     |
| Pearsoll's I. G. A. | 13 40    |

## REPAIRS

The West Poland and Hackett Mills Schoolhouses were painted on the outside. Some painting was done inside at West Poland and Minot Corner.

The other work was the usual jobs which come every year.

You have Poland Spring, Minot Corner, and Empire Schoolhouses to be painted outside.

## SCHOOLS

The West Poland Grammar School is too crowded for the best work. Since there are too many pupils at Poland Corner for one teacher, I would urge you to consider building a two-room schoolhouse to take care of all the children here.

You were fortunate in securing the services of Helen Strout, Helen Hanscom and Charlotte Folsom. We have lost the services of Rita Sargent who has gone to Auburn, and Flora Woodman, deceased.

### CONCLUSION

Your pupils will not be any better than the opportunity given to them by your schools. In this fast moving age, pupils must have all the textbooks and literature necessary for them to know the world in which they live.

I wish to thank each teacher for the help given me in directing the instruction of the pupils, to each member of the school committee for guidance and support in the problems of the schools.

Respectfully submitted,

FRANK E. DRISKO,  
Superintendent of Schools.

## I N D E X

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