

1950

Annual Report of the Municipal Officers of the Town of Poland Maine For the Year Ending January 31 1950

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ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF POLAND

MAINE

For the Year Ending January 31st

1950

AUBURN FREE PRESS
AUBURN, MAINE

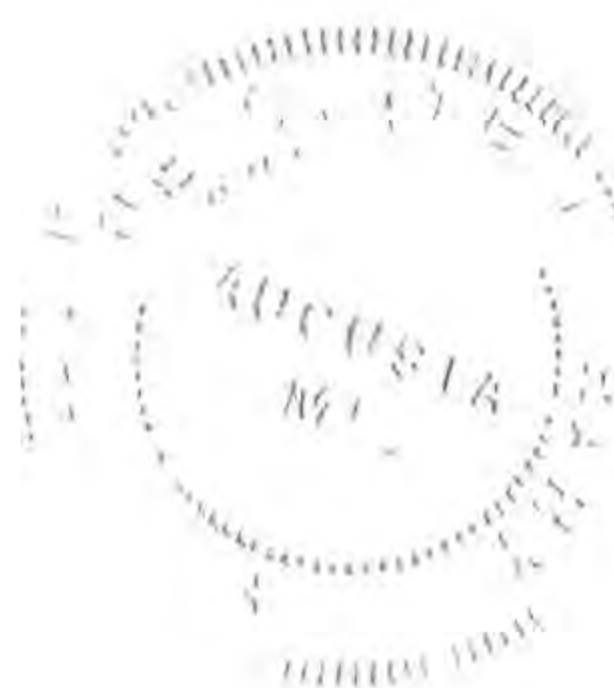


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J. ALDEN CHIPMAN . . . 1897-1949



This report of the Town of Poland is dedicated to the memory of Alden Chipman, whose untimely death brought a deep sense of loss to everyone.

He was Selectman for nine years and served his town well.

TOWN OFFICERS

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

C. WESLEY DUNN GEORGE PEARSALL
IRWIN GURNEY

Superintendent of Schools

F. E. DRISKO

Health Officer

GEORGE P. PULSIFER

Sealer of Weights and Measures

WILLIAM O. JOHNSON

Constable

D. C. TRIPP

Fire Warden

MILLARD F. LANE

WARRANT FOR TOWN MEETING

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

Greetings:

In the name of the State of Maine you are hereby required 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 thirteenth day of March, 1950, 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 what sum of money the town will vote to raise and appropriate for the purchase of water for those schools where the local supply is not approved by the State Bureau of Health.

Art. 6. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$75.00, more or less, for School Board.

Art. 7. 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. 8. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$1,500.00 to reconstruct and tar the third class road leading from Minot Corner school house towards the Auburn line on the Hardscrabble Road, or to see what other action the town will take.

Art. 9. To see what sum of money the inhabitants of the town will vote to raise and appropriate to continue reconstruction of the Third Class Road leading from Elmwood towards new Danville road, or to see what other action the town will take.

Art. 10. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$1,500.00, more or less, for construction of the Schellinger road, or to see what other action the town will take.

Art. 11. 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. 12. To see what sum of money the inhabitants of the town will vote to raise and appropriate towards completing the road, already started, between Moussam Crossing and Hacketts Mills.

Art. 13. 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.

Art. 14. 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. 15. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$250.00 to tar the new construction on the Jackson Road.

Art. 16. 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 under the provisions of Section 52, Chapter 20, R. S. of 1944.

Art. 17. 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. 18. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$2,375.00 to pay the last note and interest on Oshkosh truck, due October 15, 1950.

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

Art. 20. To see if the inhabitants of the town will vote to fix the compensation of the Town Treasurer.

Art. 21. 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. 22. 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. 23. To see if the inhabitants of the town will vote to receive bids for candidates for Tax Collector.

Art. 24. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$2,000.00, more or less, to pay tax collector's commission and discounts on taxes.

Art. 25. To see if the inhabitants of the town will vote to allow on personal and real estate tax bills for 1950 a cash discount of 2% if paid on or before July 1, 1950.

Art. 26. To see if the inhabitants of the town will vote to make all taxes due and payable on or before December 1, 1950.

Art. 27. 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. 28. To determine whether the inhabitants of the town will vote to authorize and empower the Selectmen and Treasurer to sell at public or private sale in such manner, on such conditions, for such amounts, and upon such terms of payment as they in their discretion may deem advisable, any or all real estate now held by the town, title to which is claimed either by virtue of the tax deed lien procedure provided by Section 72 of Chapter 14 of the R. S. 1930, et sequi, or by virtue of the tax mortgage lien procedure provided by Chapter 244, Public Laws, 1933, et sequi.

Art. 29. 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. 30. To see what sum of money the inhabitants of the town will vote to raise and appropriate for the support of the poor.

Art. 31. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$800.00 to pay insurance on town property and compensation insurance.

Art. 32. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$200.00 to pay Town Officials bonds.

Art. 33. To see what sum of money the inhabitants of the town will vote to raise and appropriate for the Miscellaneous Account, consisting of fire protection, auditing books, office supplies, repairs on town buildings, lights, telephone, printing, fuel, janitor's salary, etc.

Art. 34. To see if the inhabitants of the town will vote to designate the excise tax fund to any particular account.

Art. 35. To see if the inhabitants of the town will vote to retain from bills due from the town, amounts due the town for unpaid taxes due from persons presenting such bills, which are one or more years in arrears.

Art. 36. To see if the inhabitants of the town will vote to authorize the taxpayers to call the nearest fire department in case of fire, without permission from the Selectmen, and have Selectmen instruct the fire department to this effect.

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

Art. 38. To see if the inhabitants of the town will vote to allow the Moderator to appoint a committee of three who will nominate seven citizens of the Town of Poland to act as a Budget and Advisory Committee for the term of one year, and to serve without pay, said nomination to be confirmed by a vote of Meeting.

Art. 39. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$100.00 for advertising the natural resources, advantages and attractions, under provisions of Chapter 5, Section 82, of Revised Statutes, said money to be expended through State of Maine Publicity Bureau.

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

Art. 41. To see if the inhabitants of the town will vote to raise and appropriate the sum of \$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. 42. 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. 43. To see if the inhabitants of the town will vote to authorize the Selectmen to purchase a Bulldozer, or to see what other action the town will take. (The payments to be made through the Road Department by crediting the machine with work done.)

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 11th, 1950, from 9:00 A.M. to 4:00 P.M. for the purpose of correcting the list of voters.

Given under our hands this seventeenth day of February, 1950, at Poland.

GLEN W. TORREY
MILLARD F. LANE
Selectmen of Poland

Report Of The Budget Committee

Poland, Maine, Feb. 7, 1950

The Budget Committee met at the Town office and elected Ernest Leonard, chairman; Harry V. Mahar, 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 13, 1950.

ARTICLE

3	Schools	\$ 30,000 00
4	Repairs of School Property	500 00
5	Drinking Water for Schools	300 00
6	School Committee	75 00
7	Plowing and Sanding Roads	6,500 00
8	Hardscrabble Road	1,500 00
9	Elmwood Road	1,500 00
10	Schellinger Road	1,500 00
11	State Aid Construction	1,728 00
12	Mousam Crossing and Hacketts Mill Road	500 00
13	Johnson Hill Road	500 00
14	Tar for Special Reserve Road by Ben Davis	250 00
15	Jackson Hill Road	250 00
16	Maintenance Third Class Roads	900 00
17	Support of Common Roads and Bridges	6,000 00
18	Payment and Interest on Truck	2,375 00
19	Yes \$50.00 per week	
20	Salary Treasurer \$250.00	
21	Yes	
22	Salaries Town Officers	2,750 00

23	Yes	
24	Tax Col. Commissions and Discounts	2,000 00
25	Yes 2% Discount before July 1, 1950	
26	Taxes payable Dec 1, 1950	
27	Not to exceed \$25,000.00	
28	Yes	
29	Yes	
30	Support of Poor	5,500 00
31	Insurance Town Property	800 00
32	Town Officials' Bonds	150 00
33	Miscellaneous Account	1,500 00
34	Excise Taxes to be Allocated to Misc'l A/C	
35	Yes	
36	Yes	
37	Yes	
38	Yes	
39	Yes Maine Publicity	100 00
40	Yes Public Health Nursing	100 00
41	No	
42	Yes	
		\$ 67,278 00

Respectfully submitted,

ERNEST LEONARD, Chairman
 CHARLES PLUMMER
 OLIVE LONG
 FANNY VERRILL
 HOBERT J. KILGORE
 FRANK FIELD
 HARRY MAHAR

Budget Committee of Poland

AUDITOR'S REPORT

REPORT OF AUDITOR

February 17, 1950

Board of Selectmen
Poland,
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Poland have been audited by the State Department of Audit for the period February 1, 1949 to January 31, 1950 inclusive.

The examination was made by Auditor M. W. Bragdon 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 exceptions 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.

Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY,

State Auditor

COMMENTS

Town of Poland

February 1, 1949 to January 31, 1950

The financial records of the Town of Poland have been audited for the municipal year ended January 31, 1950. While all transactions were not examined in detail, the records maintained by the Assessors, Selectmen, Treasurer and Tax Collector were reviewed and the recorded transactions thereon are summarized in the accompanying Exhibit and Schedules.

As a result of the current year operations, the deficit of \$4,766.05 at the beginning of the year has been changed to a surplus of \$4,126.57 at the close of the year.

The records pertaining to the assessment, commitment, and collection of the 1949 tax levy were examined. The warrant of commitment was found to be in agreement with the assessment records and the tax list as committed to the Tax Collector.

The 1949 commitment was accounted for as follows:

Cash Collections	\$ 80,491 35	96.7%
Abatements	335 64	.4%
Discounts	600 79	.7%
Unpaid Taxes	1,845 38	2.2%
	<hr/>	<hr/>
Total	\$ 83,273 16	100. %

ASSETS

The cash balance of \$5,083.19 was verified with the Lewiston Trust Company, Mechanic Falls Branch, and the count of actual cash on hand.

As of the closing date, the records indicated there was \$514.99 due the Town. Of this amount, \$75.00 represented

an accident claim against the Travelers Insurance Company, and the remainder reimbursable expenditures on account of state and other towns' charity cases.

The total unpaid taxes at January 31, 1950 amounted to \$2,172.43. Of this amount \$1,845.38 represented unpaid accounts of the 1949 tax levy and \$327.05 represented unpaid accounts from 1940 to 1948. No independent verifications were made of the outstanding taxes.

Recorded tax liens were on file with the Treasurer, substantiating the unpaid balance of \$876.93.

The capital reserve fund amounted to \$2,109.98 and was on deposit with the Lewiston Trust Co., Mechanic Falls Branch. This fund was established for the building of a consolidated school.

Except for minor charges, and the remittance to the Collector of Internal Revenue for withholding tax deductions, it appeared that all expenses applicable to the 1949-50 municipal year had been paid.

Outstanding notes amounted to \$2,000.00 and this amount was verified with the First Portland National Bank at Portland.

RESERVES AND SURPLUS

Net unexpended balances in appropriation accounts, carried forward to the ensuing year, amounted to \$418.43. This represented a decrease of \$1,032.16 from the balances brought forward from the preceeding year.

The capital fund reserve merely offsets the investments in this fund listed among the assets.

The surplus represents the excess of assets over liabilities and reserves. A complete analysis of the change from a deficit at the beginning of the fiscal year, to a surplus at the close, is presented on Exhibit C.

TRUST FUNDS

The passbooks, representing the deposits of trust fund monies, were examined. All income accruing to the various funds had been entered thereon and all expenditures appeared to have been made in accordance with the terms of the trusts.

Government bonds and a note receivable were verified by physical inspection. All income was properly accounted for.

REVENUE AND EXPENDITURES

Presented on Exhibit B is a consolidated analysis of revenue and expenditures for the fiscal year ended January 31, 1950. The analysis indicates an excess of revenue available for expenditures, over disbursements of \$6,852.36.

GENERAL

A blanket surety bond from the office of the Maine Bonding and Casualty Company was on file covering the following officers:

Tax Collector	\$ 5,000.00
Constable	500.00
Treasurer	10,000.00

This bond, No. 73171, was dated March 8, 1948, and in March, 1949 it was extended to March 8, 1950. It is believed that a continuation bond does not furnish proper coverage for municipal officials. A non-cumulative bond would be more appropriate inasmuch as it provides for yearly coverages.

The excise tax collections were verified by examination of the copies of the receipts retained by the Collector.

Overdrafts were noted in several appropriation accounts, the summary of which is shown on Exhibit D. The Attor-

ney 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 authorizes an expenditure in excess of the appropriations.”

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.

RECOMMENDATIONS

The following recommendations appear worthy of consideration by the municipal officials:

- (1) That, full descriptions of all properties be entered in the valuation book, if such descriptions are available.
- (2) That, a non-cumulative surety bond be provided for the required municipal officials.
- (3) That, the Treasurer list the check numbers, in the space provided on the warrant, so that such checks may be properly identified with vouchers paid.

EXHIBIT A

TOWN OF POLAND
COMPARATIVE BALANCE SHEET
GENERAL FUND

	Assets	
	January 31, 1950	January 31, 1949
Cash on Hand and in Bank	\$ 5,083.19	\$ 4,287.92
Accounts Receivable (Sch. A-1)	514.99	158.53
Taxes Receivable (Sch. A-2)	\$2,172.43	\$ 2,297.39
Less—Reserve for Losses	<u>100.27</u>	<u>76.12</u>
	2,072.16	2,221.27
Tax Liens (Sch. A-3)	876.93	472.68
Less—Reserve for Losses	<u>82.90</u>	<u>16.88</u>
	794.03	455.80
Tax Deeds (Sch. A-4)	22.95	263.15
Less—Reserve for Losses	<u>22.95</u>	<u>143.08</u>
	0.00	120.07
Capital Reserve Fund: Time Deposits (Sch. A-5)	2,109.98	2,078.70
Total—General Fund	<u>\$10,574.35</u>	<u>\$ 9,322.29</u>
	Liabilities	
Accounts Payable (Sch. A-6)	\$ 195.00	\$ 195.10
Interest Accrued on Notes Payable (Sch. A-7)	300.00	435.00
Notes Payable (Sch. A-7)	2,000.00	9,000.00
Total Liabilities—General Fund	<u>\$ 2,495.00</u>	<u>\$ 9,630.10</u>
Deferred Revenue (Sch. A-8)	1,424.37	928.95
	Reserves	
Reserve for Authorized Expenditures (Ex. D)	\$ 418.43	\$ 1,450.59
Capital Reserve Fund (Sch. A-5)	<u>2,109.98</u>	<u>2,078.70</u>
	2,528.41	3,529.29
	Surplus	
Unappropriated (Ex. C)	<u>4,126.57</u>	<u>4,766.05</u>
Total—General Fund	<u>\$10,574.35</u>	<u>\$ 9,322.29</u>

TRUST FUNDS

Assets		
Time Deposits (Sch. A-9)	\$ 6,461.66	\$ 6,444.26
Investments (Sch. A-9)	14,600.00	14,600.00
Notes Receivable (Sch. A-9)	900.00	900.00
	<hr/>	<hr/>
Total—Trust Funds	\$21,961.66	\$21,944.26
Liabilities		
Principals (Sch. A-10)	\$18,260.00	\$18,260.00
Unexpended Income (Sch. A-10)	3,701.66	3,648.26
	<hr/>	<hr/>
Total—Trust Funds	\$21,961.66	\$21,944.26

EXHIBIT B

TOWN OF POLAND
STATEMENT OF REVENUE AND EXPENDITURES

Year Ended January 31, 1950

Revenue:		
Tax Commitment	\$ 83,273.16	
Supplemental Taxes	70.80	
1949 Excise Taxes	5,386.70	
State of Maine	15,494.80	
Truck Reimbursements	1,771.36	
Welfare Reimbursements	1,787.38	
Tuition	925.00	
Sales, Services, and Use of Equipment	304.00	
Interest and Costs	285.22	
Accident and Insurance Claims	80.00	
Rent	70.00	
Licenses	61.00	
Cancelled Check	10.00	
	<hr/>	
Total Revenue		\$109,519.42
Expenditures:		
General Government	\$ 10,415.77	
Protection	719.17	
Highways and Bridges	29,814.26	
Charities	7,226.13	
Education	37,676.37	
Unclassified	785.51	
Municipal Indebtedness	2,280.00	
State and County Taxes	14,782.01	
	<hr/>	
Total Expenditures	\$103,699.22	
Deduct:		
Expenditures Applicable to Appropriation		
Carrying Balances	1,032.16	
	<hr/>	
Total		102,667.06
		<hr/>
Net Gain from Operations		\$ 6,852.36

EXHIBIT C

TOWN OF POLAND
 STATEMENT OF CHANGE FROM DEFICIT TO
 UNAPPROPRIATED SURPLUS

Year Ended January 31, 1950

Deficit—February 1, 1949		\$4,766.05
Adjustments:		
Credit — Adjustment of Accrued Interest	\$ 135.00	
Charge—Adjustment of Reserves for Losses on Tax Accounts	94.74	
	<hr/>	
Net Adjustments		40.26
		<hr/>
Adjusted Deficit		\$4,725.79
Decrease:		
Net Gain from Operations	\$6,852.36	
Notes Paid from Appropriation	2,000.00	
	<hr/>	
Total Decrease		8,852.36
		<hr/>
Unappropriated Surplus—January 31, 1950		\$4,126.57

EXHIBIT D

STATEMENT OF DEPARTMENTAL OPERATIONS
Year Ended January 31, 1950

TOWN OF POLAND

	Balances 2-1-49	Approp- riations	Cash Receipts	Other Credits	Total Available	Cash Disburse- ments	Other Charges	— B A L A N C E S —		
								Over- draft	Unex- pended	Carried Forward
General Government:										
Town Officers' Salaries		\$ 2,750.00			\$2,750.00	\$ 2,612.30			\$ 137.70	
Tax Collector's Commission, Abatements and Discounts		2,300.00			2,300.00	1,217.30	\$936.43		146.27	
Miscellaneous		1,800.00	\$ 1,642.36	\$ 75.00	3,517.36	5,255.53		\$1,738.17		
Bonds of Treasurer and Col- lectors and Lien Costs		200.00	97.32		297.32	276.90			20.42	
Town Hall Railing		150.00			150.00	117.31			32.69	
		7,200.00	1,739.68	75.00	9,014.68	9,479.34	936.43	1,738.17	337.08	
Protection:										
Insurance		800.00			800.00	719.17			80.83	
Highways and Bridges:										
Common Roads		7,000.00	1,831.36		8,831.36	8,256.98			574.38	
Snow Removal		6,500.00	1,993.30		8,493.30	7,609.01	.50		883.79	
State Aid Road Construction		1,596.00	1,860.00		3,456.00	3,447.81			8.19	
Special Resolve Road Recon- struction		1,300.00			1,300.00	1,299.11			.89	
Special Resolve Road—Tar		250.00			250.00	250.00				
Third Class Maintenance		900.00			900.00	887.66			12.34	
Third Class Reconstruction:										
McKnight		1,500.00	500.00		2,000.00	1,989.84			10.16	
Hardscrabble		1,500.00			1,500.00	1,494.67			5.33	
Unimproved Roads			1,869.72		1,869.72	1,854.32			15.40	
Johnson Hill Road		500.00			500.00	498.57			1.43	
Schellinger Road		1,500.00			1,500.00	1,496.39			3.61	
Hackett Mills Road		500.00			500.00	485.66			14.34	
Jackson Road		250.00			250.00	243.74			6.26	
		23,296.00	8,054.38		31,350.38	29,813.76	.50		1,536.12	

EXHIBIT F

TOWN OF POLAND		
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS		
Year Ended January 31, 1950		
Cash Balance—February 1, 1949		\$4,287.92
Add—Cash Receipts:		
Tax Collections:		
Current Year	\$80,562.15	
Prior Years	1,383.73	
Total Tax Collections		\$81,945.88
Tax Liens		182.36
Tax Deeds		115.50
Excise Taxes:		
1949 Receipts	\$ 4,457.75	
1950 Receipts	1,424.37	
Total Excise Taxes		5,882.12
Departmental (Schedule F-1)		20,273.77
Other Receipts:		
Tax Anticipation Notes (contra)	\$18,000.00	
Withholding Taxes	1,794.40	
Accounts Receivable	158.53	
Trust Fund Income	316.02	
Total Other Receipts		20,268.95
Total Cash Receipts		128,668.58
Total Available		\$132,956.50
Deduct—Cash Disbursements:		
Departmental (Exhibit D)	\$102,762.29	
Tax Anticipation Notes (contra)	18,000.00	
Accounts Payable	16.70	
Withholding Taxes	1,778.30	
Notes Payable	5,000.00	
Trust Fund Income	316.02	
Total Cash Disbursements		127,873.31
Cash Balance—January 31, 1950 (Exhibit A)		\$5,083.19

SCHEDULE A-9

TOWN OF POLAND		
STATEMENT OF TRUST FUND INVESTMENTS		
January 31, 1950		
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, Book No. 1895	100.00	
Peoples Savings Bank, Lewiston, Book No. 28417	167.10	
Book No. 62040	235.93	
First National Bank, Lewiston, Book No. 1064	363.35	
Androscoggin County Savings Bank, Lewiston, Book No. 45637	758.30	
Book No. 67950	660.98	
Book No. 67951	400.00	
Book No. 67952	176.96	
Book No. 71801	226.02	
Book No. 72336	220.76	
Lewiston Trust Company, Mechanic Falls, Book No. 5004	1,000.00	
Book No. 5677	292.82	
Book No. 6599	104.99	
		<hr/>
Total Time Deposits		\$ 4,981.55
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
		<hr/>
Total Cemetery Perpetual Care Funds		\$ 9,581.55
Hackett Fund — Charity:		
Time Deposits:		
Lewiston Trust Company, Mechanic Falls, Book No. 8336	\$ 1,480.11	
Investments:		
U. S. Treasury, 2½%, 1964/69	10,000.00	
Note Receivable:		
Excelsior Grange, 5%, Originally Issued 6-22-14, Renewed 1-17-47	900.00	
		<hr/>
Total Hackett Fund — Charity		12,380.11
		<hr/>
Total All Funds		\$21,961.66
Summary:		
Time Deposits		\$ 6,461.66
Investments		14,600.00
Note Receivable		900.00
		<hr/>
Total		\$21,961.66

SCHEDULE A-10

TOWN OF POLAND
STATEMENT OF TRUST FUND OPERATIONS
 Year Ended January 31, 1950

	Principal 1-31-50	I N C O M E			Balance 1-31-50	
		Balance 2-1-49	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		357.97	5.38	363.35		363.35
Otis W. Thurston	500.00	260.23	15.27	275.50	17.20	258.30
White Oak Hill Cemetery	500.00	147.97	13.01	160.98		160.98
Highland Cemetery	400.00		8.04	8.04	8.04	
F. and W. H. Storer	150.00	28.38	3.58	31.96	5.00	26.96
J. P. Dunn	200.00	26.02	4.54	30.56	4.54	26.02
Harry E. Davis	200.00	20.76	4.42	25.18	4.42	20.76
Empire Cemetery Fund	1,010.00	10.00*	15.05	5.05	10.05	10.00*
Charles G. Thurston	200.00	90.46	4.36	94.82	2.00	92.82
Lemuel C. Keene	100.00	4.99	1.57	6.56	1.57	4.99
Highland Cemetery, Gerry Fund	4,600.00	79.23	116.59	195.82	116.59	79.23
Total Cemetery Perpetual Care Funds	8,260.00	1,304.15	205.29	1,509.44	187.89	1,321.55
Charity Fund:						
Hackett Fund	10,000.00	2,380.11	316.02	2,696.13	316.02	2,380.11
Total All Funds	\$18,260.00	\$3,684.26	\$521.31	\$4,205.57	\$503.91	\$3,701.66

* Deficit

SCHEDULE A-11

TOWN OF POLAND
 DETAIL OF 1949 TAXES RECEIVABLE

January 31, 1950

	Total	Real Estate	Poll and Personal
Resident:			
Abbott, Maude	\$ 159.80	\$ 156.40	\$ 3.40
Barry, John	27.20	27.20	
Barclay, Elwin	194.48	136.00	58.48
Coyne, William	85.28	81.60	3.68
Coffin, Donald	6.80	6.80	
Frank, George	10.20	10.20	
Fuller, Francis	10.48		10.48
Fuller, Gertrude	27.20	27.20	
Fitzsimmons, Daniel	3.68		3.68
Fleckenstein, Arthur and Shirley	5.60	5.60	
Grant, Leslie O.	20.88	20.88	
Hale, Albert	238.68	197.20	41.48
Hunnewell, Iva	141.78	96.90	44.88
Hewey, Ellery	20.40	20.40	
Hodge, Ernest	3.40	3.40	
Marshall, Ralph	17.00	13.60	3.40
Mann, Edward	10.20	10.20	
May, Randall	7.48	7.48	
Murphy, Doran and Alice	98.88	74.80	24.08
Newcomb, Elmer	84.60	54.40	30.20
Newcomb, William	34.00	34.00	
Nason, Arthur	2.04		2.04
Page, Burton	.68		.68
Richards, Mary D.	20.40	20.40	
Reed, Daniel	47.60	47.60	
Robbins, H. G.	26.80	23.12	3.68
Strout, Junie	4.42	4.42	
Strout, Freeman, Heirs	13.60	13.60	
Sylvester, Maurice	3.00		3.00
Thurlow, Elinor	10.20	10.20	
Trafford, Edith	24.48	23.80	.68
Tripp, Hollis	9.80	6.80	3.00
Tripp, Darrell	3.40		3.40
Verrill, Alphonso	20.40	20.40	
Walker, Harvey	27.88	21.08	6.80
Walker, Steven	20.40	20.40	
Wilmot, Fred	138.72	115.60	23.12
York, Gilbert	3.00		3.00
Non-Resident:			
Anderson, Mrs. N. P.	47.60	47.60	
Androscoggin Fish and Game Ass'n	17.00	17.00	
Allen, Carroll	13.60	13.60	
Benson, Herbert	21.08	20.40	.68
Chipman, R. L.	55.76	55.76	
Fitzherbert, Almeda M. and Murray M.	13.60	13.60	
Heath, Irving	34.00	34.00	
Leighton, Basil	6.80	6.80	
Stewart, C.	6.80	6.80	
Thurlow, Eugene	3.50	3.50	
Tardiff, Joseph	3.40	3.40	
Willey, Warren	37.40	35.70	1.70
Total	\$1,845.38	\$1,569.84	\$275.54

SCHEDULE A-12

TOWN OF POLAND
 DETAIL OF PRIOR YEARS' TAXES RECEIVABLE
 January 31, 1950

	Total	1948	1947	1946	1943	1942	1941	1940
Austin, C. D. and B. E. Ames	\$143.62				\$54.00	\$40.50	\$39.42	\$9.70
Cote, Bradley	3.10	\$ 3.10						
Fuller, Francis	12.92	12.92						
Griffith, John	92.62	62.62	\$30.00					
Keene, Warren	.62	.62						
Marshall, Ralph	3.10	3.10						
Newcomb, Elmer	21.70	21.70						
Page, Burton	.62	.62						
Shapiro, Ida	1.24	1.24						
Thurlow, Cecil	3.00		3.00					
Tripp, Darrell	16.92	3.72	5.40	\$7.80				
Tripp, Harold	22.32	22.32						
Walker, Harvey	3.72	3.72						
Willey, Warren	1.55	1.55						
Total	\$327.05	\$137.23	\$38.40	\$7.80	\$54.00	\$40.50	\$39.42	\$9.70

SCHEDULE A-13

TOWN OF POLAND
 DETAIL OF TAX LIENS

January 31, 1950

	Total	1948	1947	1946	1945	1943	1942	1941	1940	1939	1938	1937
Allen, Peter	\$ 84.40		\$ 32.40	\$52.00								
Barclay, Elwin	223.12	\$124.00	99.12									
Chadbourne, Edward	20.40					\$5.00	\$5.00	\$5.40	\$5.00			
Chipman, R. L.	50.84	50.84										
Coyne, William	39.40	39.40										
Edwards, John	62.50									\$20.00	\$20.00	\$22.50
Fuller, Gertrude	24.80	24.80										
Faust, Howard M.	21.20			10.40	\$10.80							
Griffith, John	68.20	68.20										
Hewey, Ellery	18.60	18.60										
Marshall, Ralph	12.40	12.40										
May, Randall	6.82	6.82										
Newcomb, Elmer	49.60	49.60										
Newcomb, William	23.00	23.00										
Richards, Mary D.	18.60	18.60										
Robbins, H. G.	21.08	21.08										
Shapiro, Ida	24.80	24.80										
Stewart, C.	6.20	6.20										
Tardiff, Joseph	12.00	9.30	2.70									
Tripp, Harold	37.20	37.20										
Walker, Harvey	19.22	19.22										
Willey, Warren	32.55	32.55										
Total	\$876.93	\$586.61	\$134.22	\$62.40	\$10.80	\$5.00	\$5.00	\$5.40	\$5.00	\$20.00	\$20.00	\$22.50

SCHEDULE F-1

TOWN OF POLAND
STATEMENT OF DEPARTMENTAL CASH RECEIPTS
Year Ended January 31, 1950

	From State	Other Sources	Total
General Government:			
Interests and Costs		\$ 97.33	
Interest on Trust Funds		187.89	
Forest Fires	\$ 487.75		
Dog License Refund	27.13		
Railroad and Telegraph Tax	136.25		
Bank Stock Tax	519.33		
Rent		70.00	
Licenses		61.00	
Gain on Sale of Hasey Property		134.50	
Sales of Slabs		7.50	
Cutting Bushes	6.00		
Insurance Claim		5.00	
	<hr/>	<hr/>	
Total General Government	\$ 1,176.46	\$ 563.22	\$ 1,739.68
Highways and Bridges:			
State Aid Road Construction	1,860.00		
Snow Removal	1,881.30		
Unimproved Roads	1,869.72		
Truck Reimbursement		1,771.36	
Use of Equipment		50.00	
Plowing Driveways		80.00	
Snow Fence		32.00	
Third Class Road Construction	500.00		
Reimbursement		10.00	
	<hr/>	<hr/>	
Total Highways and Bridges	\$ 6,111.02	\$1,943.36	8,054.38
Charities:			
Individual State Poor	501.10	174.75	
Other Town Reimbursements:			
Durham		29.95	
Gray		649.13	
Paris		679.55	
New Gloucester		19.89	
	<hr/>	<hr/>	
Total Charities	\$ 501.10	\$1,553.27	2,054.37
Education:			
State Subsidies	7,500.34		
Tuition: Town of Minot		925.00	
	<hr/>	<hr/>	
Total Education	\$ 7,500.24	\$ 925.00	8,425.34
	<hr/>	<hr/>	
Total Departmental Cash Receipts	\$15,288.92	\$4,984.85	\$20,273.77

ASSESSORS' REPORT

REPORT OF ASSESSORS

Value of Real Estate, Resident	\$ 744,355 00	
Value of Real Estate, Non-Resident	345,875 00	
Total Real Estate		\$1,090,230 00
Personal Estate, Resident	\$ 78,145 00	
Personal Estate, Non-Resident	39,245 00	
Total Value of Personal Property		117,390 00
Grand Total Amount		\$1,207,620 00
Total Value of Buildings	\$ 849,670 00	
Total Value of Land	240,560 00	
Number of Polls Taxed	385	
Number of Polls Not Taxed	64	
Rate of Poll Tax	\$3 00	
Rate of Property Tax	.068	
Amount of Taxes Assessed on Polls	1,155 00	
Amount of Taxes Assessed on Personal and Real Estate	82,118 16	
Total Taxes Assessed		\$ 83,273 16

TAXABLE LIVESTOCK AND POULTRY

	NO.	AV. VALUE	TOTAL VALUE
Horses and Mules	64	\$60 00	\$ 3,745 00
Oxen	12	45 00	540 00
Cows	444	49 00	21,475 00
Two Year Olds	67	36 00	2,345 00

35

Eighteen Month Olds	51	28 00	1,385 00
Goats	15	10 00	150 00
Swine (over 10 in number)	6	10 00	60 00
Domestic Fowl (over 50 in number)	6690	35	2,300 00
			<hr/>
			\$ 32,095 00

ALL OTHER KINDS OF PERSONAL PROPERTY

Stock in Trade			\$ 9,200 00
Unmanufactured Materials in Mills			3,500 00
Portable Mills (5)			2,000 00
Logs (M Board Feet) 70			660 00
Lumber (M Board Feet) 1006			19,900 00
Wood and Bark (Cords) 487			585 00
Boats (193)			4,945 00
Gasoline Pumps and Attachments (20)			2,475 00
Musical Instruments (69)			4,500 00
Radios (335)			3,350 00
Furniture			31,640 00
Tractors (Not Excised) 4			1,000 00
Other Property			1,540 00
			<hr/>
			\$ 85,295 00
Amount of Taxable Livestock Brought Forward			32,095 00
			<hr/>
Total Amount Personal Property			\$117,390 00

EXEMPT LIVESTOCK AND POULTRY

	NO.	AV. VALUE	TOTAL VALUE
Yearlings	162	\$15 00	\$ 2,595 00
Sheep (to 35 in number)	28	8 00	224 00
Swine (to 10 in number)	34	10 00	340 00
Domestic Fowl (to 50 in number)	1470	50	735 00
			<hr/>
			\$ 3,894 00

APPROPRIATIONS FOR 1949

Schools	\$27,000 00
School Repairs	1,000 00
School Committee	75 00
Hardscrabble Road	1,500 00
Hacketts Mills Road	500 00
Johnson Hill Road	500 00
Tarring Special Resolve (Davis Road)	250 00
Tarring Jackson Road	250 00
Elmwood to Riccars Road	1,500 00
Schellinger Road	1,500 00
State Aid Construction	1,596 00
Summit Spring Road	1,300 00
Maintenance Third Class Roads	900 00
Roads and Bridges	7,000 00
Plowing and Sanding Roads	6,500 00
Note and Interest on Oshkosh Truck	2,280 00
Town Officers' Salaries	2,750 00
Tax Collector's Com., Abatements and Discounts	2,300 00
Support of Poor	4,000 00
Insurance and Compensation	800 00
Town Officials' Bonds and Lien Costs	200 00
Miscellaneous Account	1,800 00
Maine Publicity Bureau	100 00
White Pine Blister Rust Control	300 00
Public Health Nurse	100 00
Railing on Town Hall Steps	150 00
Total Town Appropriation	\$ 66,151 00
State Tax	11,813 97
County Tax	2,968 04
Overlay	2,340 15
Total Tax Commitment	\$ 83,273 16

J. ALDEN CHIPMAN

GLEN W. TORREY

MILLARD F. LANE

Assessors

SELECTMEN'S REPORT

REPORT OF SELECTMEN

MISCELLANEOUS

CR.

Appropriations	\$ 1,800 00
L. O. Grant, Rent	70 00
Cemetery Funds	187 90
Advertising and Licenses	61 00
State Treasurer, Bank Stock	519 33
State Treasurer, R. R., Tel. and Tel. Tax	136 25
State Treasurer, Fire Refund	487 75
State Treasurer, Dog License	27 13
Hasey Property	134 50
Liability Insurance, Refund	18 50
	\$ 3,442 36

DR.

Auditing	148 61
Accident	97 00
Advertising	39 38
Ballots	31 50
Cemetery Funds	331 90
Dog Officer	22 00
Dump	219 00
Election Officials	47 00
Flags	30 54
Flowers	20 00
Fires, Town of McFalls	1,574 09
Fires, Local	12 00
Fuel	340 41

Health Officer (2 years)	162 20
Interest	499 95
Janitor	150 00
Legal Services	64 26
Lights (C.M.P.Co.)	195 37
Maine Municipal Ass'n Dues	40 00
Paid out, J. Alden Chipman	15 00
Paid out, C. C. Mitchell	28 00
Paid out, Glen W. Torrey	24 00
Printing Town Reports	268 40
Repairs	405 32
Supplies	349 39
Telephone Service	140 21
	<hr/>
	\$ 5,255 53

SALARIES OF TOWN OFFICERS

J. Alden Chipman	\$ 350 00
Glen W. Torrey	540 00
Millard F. Lane	498 00
C. C. Mitchell, Treasurer	250 00
C. C. Mitchell, Clerk	46 65
F. E. Drisko, Supt. of Schools	927 65
	<hr/>
	\$ 2,612 30

SCHOOL BOARD

Warrants Drawn	\$ 75 00
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TAX COLLECTOR'S COMMISSION, ABATEMENTS AND DISCOUNTS

R. A. Waterhouse, Com.	\$ 1,217 30
Abatements	335 64
Discounts	600 79
	<hr/>
	\$ 2,153 73

NOTES OF OSHKOSH TRUCK

Notes Payable Feb. 1, 1949	\$ 4,000 00
Warrant Drawn	2,000 00
	<hr/>
Unpaid Balance	\$ 2,000 00

TEMPORARY LOANS

Lewiston Trust Co.	\$ 18,000 00
Warrants Drawn	18,000 00

ADVERTISING MAINE

Maine Publicity Bureau	\$ 100 00
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STATE PUBLIC HEALTH NURSE

State Treasurer	\$ 100 00
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INSURANCE

Trucks, Building and Compensation	
Warrants Drawn	\$ 719 17

TOWN OFFICIALS' BONDS AND RECORDING LIENS

Warrants Drawn	\$ 276 90
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WHITE PINE BLISTER RUST CONTROL

Warrants Drawn	\$ 282 00
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OVERSEERS OF THE POOR

REPORT OF OVERSEERS OF THE POOR

SUPPLIES, MEDICINES, DOCTORS, FUNERALS AND HOSPITALS

	CR.	
Appropriation		\$ 4,000 00
	DR.	
Ed Chadbourne		\$ 439 49
Joseph Crooker		100 00
Louisa Gardner		79 00
Mel Frank		476 34
Dwinal Hodgkins		150 00
David Major		196 91
J. Myers and E. Verrill		466 34
Alice May		410 37
Lloyd Orr		160 00
Leander Perkins		12 75
Rozilla Reynolds		160 00
Chester Tripp		60 88
G. E. Tripp		25 75
Howard Tripp		63 23
Minnie Tripp		302 59
Mel Sawyer		23 65
Edna Spaulding		362 60
Gilbert York		487 69
Gerald Young		147 44
Veteran A		51 15
Veteran B		65 32
Veteran C		52 08
Veteran D		40 09
		\$ 4,342 29

AID DEPENDENT CHILDREN

Four families in Poland have received this aid during the year — (two were dropped in the summer).

Paid State Treasurer \$ 490 30

HACKETT FUND DISBURSEMENT

CR.

Income from Hackett Fund \$ 316 02

DR.

A	\$ 160 00
B	61 65
C	48 00
D	37 52
E	8 85

\$ 316 02

POOR OF OTHER TOWNS

Randall May	\$ 19 89
Phillip Melanson	255 24
Raymond Pratt	25 04
Donna Pollard	366 86
Thomas Radcliffe	533 76
Hazel Thompson	334 22
Albert Verrill	77 57

\$ 1,612 58

Received from Other Towns	\$ 1,378 47
Due from Town of Durham	47 62
Due from Town of Gray	47 01
Due from Town of Norway	25 04
Due from Town of Paris	114 44

\$ 1,612 58

STATE POOR

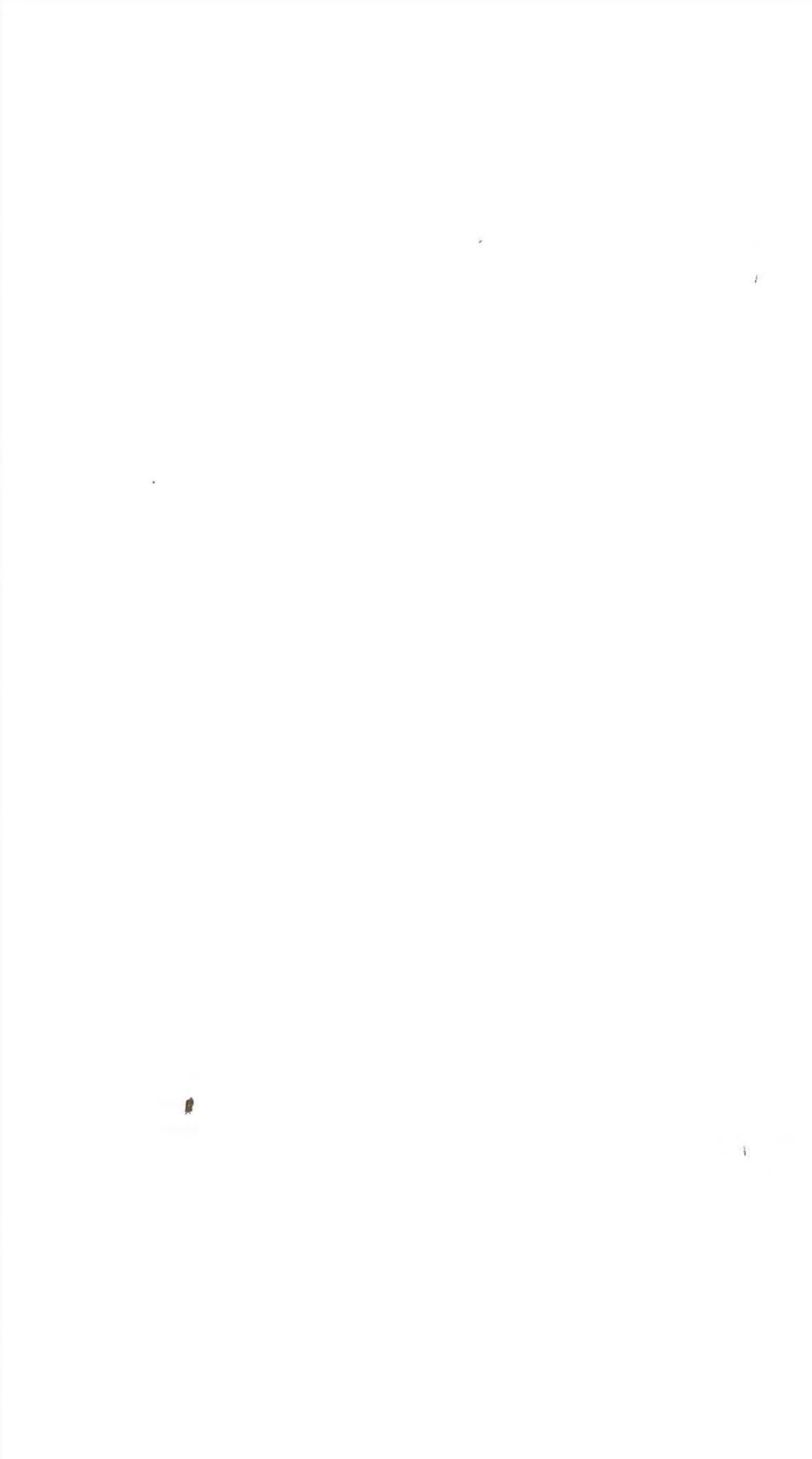
Charles Farrell	\$	90 66	
Melvin Titus		134 75	
Carleton Thurlow		243 69	
Leander Thurlow		32 00	
Richard Gauthier		205 88	
			<hr/>
			\$ 706 98
Received from State Treasurer	\$	501 10	
Due from State Treasurer		205 88	
			<hr/>
			\$ 706 98

GILBERT YORK COTTAGE

Due the Town Feb. 1, 1949	\$	375 33	
Paid Out by Town (1949)		73 98	
			<hr/>
			\$ 449 31
Payments Made		174 75	
			<hr/>
Due the Town Feb. 1, 1950	\$	274 56	

**ROAD COMMISSIONER'S
REPORT**

	Snow	Common Roads	Im- provement Fund	Third Class Maint.	Hackett Mills Road	Johnson Hill Road	State Aid No. 6	3rd Class Recons't	3rd Class Recons't 1B	Summit Recons't S. A. No. 8	Schilling'r Road
Goss I. G. A.	6.34										
H. Burroughs	34.00										
Twin City Tire Co.	12.48										
Howard Grant	4.50										
Charles Bailey	4.50										
Richard Bailey	4.50										
Norris Hanscom	4.50								6.00		
Carrolus Merrill			81.60		20.40			23.95	81.60	53.55	
Town of Poland			193.20	130.00	78.90	45.00	879.50	235.87	86.40	144.56	
Alfred Smith			132.60		20.40	31.88			144.20		
Sherman Keene			61.20		16.20	31.88	54.00				
Herbert Felker						12.00		20.63	18.00		20.63
Alden Pike							103.00				
Alfred Dumais							456.00				
Linwood Keene							54.00				
Paul Emery									18.00		
Richard Dunn									6.00		
Lionel Ferland										27.00	18.00
State Highway	568.40										
Barrett Co.								584.49	253.57	752.00	365.00
	<u>\$7,609.31</u>	<u>\$8,256.98</u>	<u>\$1,854.32</u>	<u>\$887.66</u>	<u>\$485.66</u>	<u>\$498.57</u>	<u>\$3,447.81</u>	<u>\$1,989.84</u>	<u>\$1,494.67</u>	<u>\$1,299.11</u>	<u>\$1,496.39</u>
Appropriations and Credits	8,493.30	8,831.36	1,869.72	900.00	500.00	500.00	3,456.00	2,000.00	1,500.00	1,300.00	1,500.00
Unexpended	883.79	574.38	15.40	12.34	14.34	1.43	8.19	10.16	5.33	.89	3.61



TOWN CLERK'S REPORT

REPORT OF TOWN CLERK

Marriages 28 Births 38

Deaths 31

DIED IN POLAND

Ralph W. Stone	78 years
Joseph A. Crooker	59 years
S. Farnham Newton	61 years
Leon T. Marcotte	68 years
James H. Fernald	70 years
Albert W. Brown	82 years
Grace G. Murray	71 years
Joseph Alden Chipman	52 years
William W. Farr	58 years
Dwinal Hodgkins	74 years
Elizabeth Ella Ray	90 years

DIED IN OTHER TOWNS

Donald Clyde Brackett, Hochfelchen, France, 29 years
Amos H. Noble, Antwerp, France, 35 years
Margaret Strout, Orange, N. J., 72 years
Ellura C. Walker, Lewiston, Maine, 72 years
Joseph A. Crooker
Lloyd Orr, Augusta, Maine, 48 years
Ethelyn Turner, Lewiston, Maine, 2 days
Charles Carpenter, Turner, Maine, 82 years
William H. Hanscom, Lewiston, Maine, 21 years
Robert L. Kimball, Kingfield, Maine
Robert W. Eastman, Togus, Maine, 34 years
Josephine E. Shackford, Auburn, Maine, 83 years
Keene twins, Lewiston, Maine
Alice M. Follett, Lewiston, Maine, 73 years
Lillian M. May, Lewiston, Maine
Claude E. Frank, Lewiston, Maine, 65 years
Andrew F. Barry, Lewiston, Maine, 4 days
Flint B. Mills, Lewiston, Maine, 69 years
Charles S. Snell, Lewiston, Maine, 80 years

C. C. MITCHELL

Town Clerk

HEALTH OFFICER'S REPORT

REPORT OF HEALTH OFFICER

In the past year we have had more cases of Chicken Pox, Measles, German Measles and Mumps than for a number of years. Also a few cases of Diphtheria, Pneumonia, Scarlet Fever and the usual Nuisance cases. These have been taken care of and reported to the State Department of Health at Augusta, Maine, as prescribed by law.

For Plumbing Inspector, Mr. Elmer F. Walker has been reappointed and Mr. A. F. Waterhouse as Deputy, for 1950.

In this report, I would like to report to you what I have done as Chairman of the Christmas Tuberculosis Seal Sale Drive for the past thirteen years in Poland. Each year I have received a little more than for the preceeding one, until this year, I have received to date the sum of \$116.95 for 1949. This amount has been sent to the Maine Public Health Association at Augusta, Maine, who sponsor this good work. As Chairman, I want to thank all who have so generously contributed to such a worthy cause.

Free vaccination for Small Pox is now offered to all who apply in the month of March.

Respectfully submitted,

GEORGE P. PULSIFER

Health Officer

Report Of Public Health Nurse

POLAND — 1949

This past year Poland has seen some interesting developments in the health programs.

With assistance from the Poland Red Cross, physical examinations were given to the children in grades one, four and seven. It is planned to continue the program each year and it is believed many children will benefit greatly by such medical health supervisions. Wherever physical defects are found a home visit has been made to explain the recommendations made by Dr. Pauline Starks, the examining physician and to assist the family in following suggestions.

School nursing, important as it is, does not constitute the nurse's only responsibility to a town. Home visits are made for many reasons. Chiefly, these visits are to expectant mothers, new babies, preschool, and crippled children. This past summer there have been several polio cases reported in your vicinity. These children have been visited to assist with arrangements where necessary for adequate medical follow-up and treatment.

Home visits have been made to tuberculous patients in order to assist the patient and to teach good hygiene to contacts. In fact, to offer protection and guidance for the entire family unit.

In some instances visits to adults have been made. In the visits to the chronically ill, unemployed adult it has been possible to suggest clinical facilities that are available as well as rehabilitation that will enable the parent to resume his place as a breadwinner in the home. In order to insure max-

imum health and happiness for a family, it is necessary to combine resources of a community and cooperate in such a way that duplication of effort and time is eliminated.

Health plans for Poland this coming year are not very different from those of the current year. Child Health Conferences will be held at Poland Corner. School physicals will be completed and the usual home visits will be made. Gratitude is expressed to Mrs. Alice Mitchell and her co-workers who have given so generously of time and energy in helping to make this health program a success in your town.

Respectfully submitted,

SARA KIRBY, R. N.

Report Of Poland Red Cross

This year has seen the inauguration of the most thorough physical examination for our school children that Poland Red Cross has ever sponsored. Dr. Pauline Starks, a leading pediatrician in the state, did the examinations for children in grades one, four, and seven. It is planned to continue the program in these same grades each year. In this manner each child in our schools will receive three of these fine health checks during his grade school years.

This has been made of greater value through the efficient cooperation of our state nurse, Mrs. Sara Kirby. Wherever physical defects were found she has made a home visit to explain the recommendations made by Dr. Starks, and in some instances she has helped the family in carrying out these recommendations. Herein lies the value of the money spent. It is hoped all parents will realize it is of little use to discover health needs unless something is done about it.

Mrs. Harriet Pulsifer who is in charge of knitting reports that little yarn has been received from the Chapter this year. The following is the total of knitted goods turned in to the Chapter by Poland Branch: 49 caps, 13 beanies, 4 pair mittens, 6 sweaters. However, many worn knitted sweaters from Togus have been repaired by our expert, Mrs. Addie Moore. This is difficult, unattractive work and Mrs. Moore's able cooperation is much appreciated. Any one wishing to participate in the Red Cross Knitting program may do so by calling Mrs. Pulsifer.

As usual the Roll Call workers will start their annual membership drive on March 1st. Mrs. James Long is in charge and wishes you to remember that if the worker in your neighborhood does not reach you before the day of Town Meeting you may at that time present your donation and receive your membership card.

It may be of interest to Poland Red Cross members to see where and in what proportion Red Cross Branch money was expended this past year. The following figures will give a clearer idea than would be possible with many years.

1. 28% for service and ex-service men
2. 26% for gifts for sick soldiers at Togus
3. 13% for school health check
4. 15% for glasses for needy children
5. 13% for disaster relief
6. 4% for loan
7. .8% for rent safety deposit box, phone bill, etc.

We extend thanks to all who have cooperated so kindly in this year's work.

Respectfully submitted,

ALICE B. MITCHELL

REPORT OF TREASURER OF THE
POLAND MINISTERIAL FUND

February 1, 1949, to Bonds and Certificates	\$ 7,930 80
February 1, 1950, to Bonds and Certificates	7,930 80
February 1, 1949	
To Cash and Savings Bank Account	\$ 1,138 13
To Dividends Received	215 86
To Coupons Cashed	42 00
To Interest on Savings Account	7 90
	\$ 1,403 89
February 1, 1950	
Paid Operating Expenses	\$ 62 00
Paid R. L. Gowell, Empire Church	25 00
Paid R. A. Waterhouse, Poland Community Church	100 00
	\$ 187 00
February 1, 1950	
To Cash on Hand and Savings Bank Account	\$ 1,216 89
	\$ 1,403 89

Respectfully submitted,

GEORGE P. PULSIFER,

Treasurer

SUPT. OF SCHOOLS REPORT

REPORT OF THE SUPERINTENDENT OF SCHOOLS

COMMITTEE

C. W. Dunn, chairman	term expires March 1950
George Pearsall	term expires March 1951
Irwin Gurney	term expires March 1952
Roland Downing, Attendance Officer	

To the members of the school committee and citizens:

I am submitting my tenth annual report of the cost and condition of your schools.

1949 enrollment, 330

Registration of pupils as of Sept., 1949

	<i>JP</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>total</i>
Harris Hill	5	3	4	1	0	3	3	1	4	24
Bailey Hill	0	1	1	1	2	1	1	2		9
Empire	6	0	3	2	5	4	0	3	6	29
Herrick Valley	0	0	0	2	1	0	2	0	2	7
Hackett Mills	2	3	2	4	1	3				15
Minot Corner	4	6	6	2	8	9	1	10	10	56
Poland Spring	6	5	5	1	2	3	3	3	7	35
Poland Corner	6	7	5	5	7				1	31
West Poland	9	4	3	2	5	5	5	3	4	40
White Oak Hill	2	0	1	1	2	4	9	2	0	21
	—	—	—	—	—	—	—	—	—	—
	40	29	30	21	33	32	24	23	34	267
Minot pupils	5	2	4	3	2	6	1	3	5	31

High School Students

	9	10	11	12	<i>total</i>
Auburn	6	13	8	11	38
Mechanic Falls	11	13	9	13	46
Others	11	2	2	2	17
					101

FINANCIAL REPORT

Funds

1949 Balance	\$ 1,825 92
Appropriation	27,000 00
Minot	925 00
State	7,500 00
	\$ 37,251 26

Paid Out

Conveyance	\$ 3,097 00
Fuel	1,073 75
Janitors	950 00
Textbooks	271 76
Supplies	815 02
Teachers	18,050 00
High School Tuition	12,300 74
	36,558 27
Balance	\$ 701 99

ITEMIZED ACCOUNTS

Teachers

Alice Frank	\$1,500 00
Florence Fernald	1,500 00

Ethel Files	500 00
Charlotte Folsom	750 00
Helene Keene	1,000 00
Loan Hancock	750 00
Helen Hanscom	1,425 00
Barbara Meserve	75 00
Lempi Huotari	750 00
Hilda Hueston	500 00
Beulah Kimball	475 00
Stella Lane	1,500 00
Frances Lewis	750 00
Georgia McKnight	1,500 00
Alice Mitchell	1,500 00
Marion Newhook	585 00
Helen Strout	1,500 00
Erma Tripp	1,500 00

Conveyance

B. E. Ames	\$ 540 00
Charlotte Folsom	325 00
Waunita Klain	360 00
Lester Mitchell	1,512 00
Roy Tufts	360 00

Janitors

Alice Frank	\$ 215 00
Helen Strout	15 00
Florence Fernald	126 00
Ethel Files	35 00
Beulah Kimball	26 00
Helene Keene	68 00
Hilda Hueston	35 00
Frances Lewis	18 00
Stella Lane	61 00
Georgia McKnight	68 00
Alice Mitchell	53 00

Erma Tripp	106 00
Robert Tripp	5 00
Lempi Huotari	18 00
Mrs. Frances Whittier	42 00
Mrs. J. T. Walsh	24 00
J. T. Walsh	20 00

High School Tuition

North Yarmouth Academy	\$ 479 16
Town of Mechanic Falls	6,110 35
City of Lewiston	388 88
City of Auburn	4,826 24
Bridgton Academy	145 00
Fryeburg Academy	163 61
Town of Gray	125 00
St. Joseph Academy	62 50

Fuel

Jordan Bros.	\$ 25 00
W. E. Stone	15 00
W. E. Goss	15 00
L. B. Whittier	396 00
C. S. Pulsifer	144 00
Irwin Gurney	17 50
D. H. Mills	11 25
Frank Field	450 00

Supplies

World Book Co.	\$ 34 68
Keystone Mineral Spring	67 00
C. M. Power Co.	221 27
State Treasurer	27 50
J. L. Hammett Co.	78 64
F. E. Drisko, cash paid out	34 93
Loring Short & Harmon	18 01
E. E. Babb Co.	32 41

Mainco Trading Co.	156 88
Pearsall's I G A	1 61
Howard & Brown	11 17
Hiram Ricker & Sons	10 72
Sun-Journal	36 75
Press-Herald	23 40
Cascade Paper Co.	24 87
Fahey-Barrett	11 50
W. E. Downs	21 60
Mrs. R. E. Newhook	2 08

Textbooks

Laidlaw Bros.	\$ 35 47
American Book Co.	29 30
The Macmillan Co.	33 12
C. C. Birchard Co.	29 58
Silver Burdett Co.	16 84
Ginn & Co.	118 39
Scott Foresman Co.	9 06

Repairs

Appropriation	\$1,000 00
Paid Out	943 10
	<hr/>
Balance	\$ 56 90
Items:	
C. W. Dunn	145 47
H. J. Goss	180 14
Bailey Bros.	11 88
Portland Stove Foundry Co.	14 40
Ed. Doughty	186 05
P. E. Dunn	1 50
A. F. Waterhouse, Jr.	401 79
C. S. Hall	1 67

Repairs

The Minot Corner, Poland Spring and Empire buildings were painted on the outside. All other work was the usual annual repairs.

Schools

It was decided to open the White Oak Hill School. This helped to reduce the number of pupils in the West Poland Grammar School from 30 to 17; also Poland Spring enrollment changed a little.

On the other side of the picture, I do not believe that the best solution was obtained for the pupils because two grades at White Oak Hill have one pupil in each grade. If these pupils had been conveyed to Poland Springs, it would have given each pupil better educational opportunities while at the same time reduced the teaching load for all grades at White Oak Hill. There was one pupil left at Poland Corner in grade eight. This is not a good plan. This pupil should have gone to Poland Spring where he would have a class of seven. This would have relieved Poland Corner of six daily classes without increasing the load at Poland Spring.

Finances

The average rate for the past year in the State of Maine for school support is .02549; in the Town of Poland it is .01657.

If you will study the figures for the entire State and make a comparison, you must come to the conclusion that you are paying the lowest cost for schools.

Conclusions

I believe that you must make a study of your schools, your financial ability to support schools and come to a de-

cision as to what you will offer your boys and girls. Otherwise you should post a sign on your town lines that your schools are the same as they were in the nineties.

I want to thank each citizen who has given me encouragement to do the work during the past hectic year.

Respectfully submitted,

FRANK E. DRISKO

Superintendent of Schools

REPORT OF THE POLAND TEEN-AGE CLUB

In July 1948 twenty Poland young people met to organize the Poland Teen-Age Club, its purpose being to offer wholesome, supervised recreational and social opportunities for the boys and girls of our town from the age of 13 to 20, to be sponsored by the Community Club.

Meetings were held weekly in a school house, and games, equipment, services and money were donated. Soon the attendance and activities had so increased that it was necessary to seek larger quarters. Permission was received to use the Town Hall where since April 1949, their have been over 1154 attendances.

Policies, regulations, and activities are discussed by a Council of adults, and also by the Teen-Age Club members.

Facilities include a juke box, two ping-pong tables, two dart boards, two sets of shuffleboard, a pool table, table games and a refreshment bar.

Much of this equipment has been either wholly or partly financed by the club, by means of its \$1.00 annual dues, 10c door fees from non-members and guests, and the refreshment bar.

Special activities have included movies, handicraft and square dance instruction, a skating party, a picnic, sports, and an evening trip to the Portland Y.M.C.A.

The success of this project is due to the combined efforts and support of the Community Club and other town organizations, the Portland Y.M.C.A., and the giving of services by innumerable persons throughout the town.

Evaluation of some of the benefits derived include the knowledge that those who attend rather regularly, absorb better the cooperative attitudes which the club leaders are

fostering; that the transition to high school will be made with less difficulty by the 8th graders who have experienced the large group activities which the club offers; and that the social development of shy teen-agers is outstandingly improved.

As time goes on it is hoped that increasing experience in the managing of the project will result in even greater good to the boys and girls of our town.

Forest Fire Prevention

Forest Fire Prevention and Control in Organized Towns. The purpose of the laws which became effective on August 6, 1949 was to place forest fire control under the Forestry Department for the entire state. It provides an unbroken chain of command from the town forest fire warden to the forest commissioner. A maximum amount of responsibility and authority remains with each local community but state authority is provided whenever the town system breaks down.

The town forest fire warden is appointed by the forest commissioner with the approval of the local town officials for a three year term. He may be any citizen of the town and is often the fire chief as well as town forest fire warden. He is responsible for taking immediate charge to control and extinguish forest fires within his town. "The management of town forest fires shall be the responsibility of the town forest fire warden until in the judgment of a state forest fire warden the situation makes it advisable for him to take over." Final authority and responsibility on forest fires shall be that of the state forest fire warden. This makes it necessary that the state warden be advised by the town forest fire warden of each fire in his town as soon as it is discovered. This is an important link in the chain of command from the

town forest fire warden to the state warden. If the state warden at the scene of the fire is unable to handle the situation, he requests further aid from his immediate superior.

Aid to Towns. Towns, cities, or plantations must pay the costs of controlling and extinguishing fires up to an amount equal to 2% of the town tax valuation. The state will reimburse the town for $\frac{1}{2}$ these costs. All forest fire suppression costs above this amount shall be paid by the state. Requests for $\frac{1}{2}$ state reimbursement must be presented to the forest commissioner within 60 days after total extinguishment of the fire or become void.

Slash and Brush Disposal. The responsibility for slash or brush disposal rests entirely on whoever "cuts, causes or permits to cut" forest growth. Such slash or brush must be moved back 50 feet from the shoulder or pavement of any public highway or road and 25 feet from utility right of ways. On complaint if a real fire hazard exists, slash and brush must be removed 25 feet from forest growth of an adjoining landowner and 100 feet from dwellings.

All slash and brush shall be removed the required distance within 30 days after cutting, or 30 days after being notified to remove it. A violator of this section is liable to a fine of \$100 or 30 days imprisonment, or both. He is liable to the same fine and imprisonment every 30 days following his violation until the slash and brush is cleared back the required distance.

Another section of the same act requires that slash and brush resulting from the construction and maintenance of highways and utility right of ways shall be removed from these areas by burning or hauling away. Burning must comply with that section of the law covering burning permits which follows:

Burning Permits. It is unlawful for any person to kindle a fire for purposes of clearing land or burning logs or

stumps, roots, brush, slash, fields of dry grass, pasture, and blueberry land except when the ground is covered with snow, without first obtaining a written permit. *Permits are issued by the town forest fire wardens.* A permit is necessary for any person to burn, even on his own land. A burning permit does not relieve the person of *legal responsibility* if the fire is allowed to escape or causes damage to property of another.

Town or Private Dumps. Any dump established and maintained for disposal of rubbish or debris of any nature which might help start or spread a forest fire shall observe the following prevention measures: A cleared strip 10 feet wide to mineral soil on all sides of the dump; a 100 foot strip outside this mineral soil area where inflammable material such as grass, weeds, brush and slash must be removed. Dead trees and limbs of evergreen trees up to a height of 10 feet from the ground shall also be removed from this 100 foot strip. Dumps with a large, constant, supply of water nearby may be exempted from these provisions by the town and state forest fire wardens if they believe the water supply is sufficient for protection purposes.

Portable Sawmills. A sawmill which uses wood products in log or bolt form and has been on its present location less than one year is a portable sawmill. This mill must pay a \$25.00 license fee before it starts operations. The license expires one year from date of issue and the mill may be moved any number of times within the year without additional cost. However, applications for changes of location must be made to the forest commissioner. If still on the same site one year after the license was issued, a new license is not necessary until the mill moves. Mills must comply with the slash law and comply with the following fire prevention measures: Slash shall be removed a distance of 50 feet in all directions from the mill, sawdust pile, and incinerator; dead trees and branches of evergreen trees up to 10 feet in height must be

removed from this area; the sawdust pile area must be clear of all trees and not less than 25 feet from an incinerator; the sawdust pile shall be reasonably free of slabs and edgings; a forest fire tool cache shall be maintained in good condition within 50 feet of the mill.

Yearly Timber Cut Report. All owners or operators of sawmills using wood products in log or bolt form, whether stationery or portable, shall render an annual report to the forest commissioner during the month of January of each year of the amount of softwoods and hardwoods sawed within the state during the preceding calendar year.

Whoever violates any of the provisions of this section shall on conviction be punished by a fine not exceeding \$100, or by imprisonment for not more than 30 days, or by both fine and imprisonment.

SUGGESTIONS IN CALLING FIRE DEPARTMENT

Specify type of fire, chimney, small fire or buildings. In doing this you would save the town the expense of paying for the entire department for only a chimney fire.

In case of grass or forest fire, call one of the town wardens, and State warden. If endangering buildings, call the fire department and ask them to send the tank truck.

FOREST FIRE CALL SHEET

Town: Poland.

Fire Control Dist. No.: 2.

Report All Forest Fires Immediately

Town Forest Fire Warden: Millard F. Lane, Tel. Poland
12-12.

State Forest Fire Warden: Perry Judkins; Hdqts. Tel.
Mechanic Falls 5311; Home Tel. Poland 15-4.

Nearest Lookout Tower: Opportunity Farm, Tel. New
Gloucester 33-2.

Deputy Wardens: Glen Torrey, Poland 16-11; Willard
Stone, Poland 21-21; B. E. Ames, Poland 6-22.
