

1941

Annual Report of the Municipal Officers of the Town of Stow For the Year Ending February 8th, 1941

Stow (Me.)

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ANNUAL REPORT



STOW



1940-1941

Ex Libris

David A. Crouse
Bangor, Maine

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF STOW

FOR THE

Year Ending February 8th.

1941

Town Officers

Selectmen

H. S. EMERSON

ERVILLE A. FERNALD

WALTER A. SAMPSON

Treasurer

RUTH BRYANT

Clerk

H. S. EMERSON

Road Commissioner

IRVING SMITH

Tax Collector

IRVING BRYANT

Superintendent of Schools

CHARLES A. SNOW

School Committee

MAURICE EASTMAN

IRVING BRYANT

PHILIP ANDREWS

Constable

IRVING BRYANT

Health Officer

MAURICE EASTMAN

Auditor

M. W. BRAGDON, State Dept. of Audit

Warrant for Town Meeting

To Irving Bryant, Constable of the Town of Stow, County of Oxford, Greeting:

In the name of the State of Maine, you are hereby requested to notify and warn the inhabitants of said town of Stow, qualified by law to vote in town affairs, to meet at the Town House in said town on Monday, the third day of March, A. D. 1941, at ten o'clock in the forenoon to act on the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a town clerk for the ensuing year.

Art. 3. To allow accounts.

Art. 4. To choose selectmen, assessors and overseers of the poor for the ensuing year.

Art. 5. To choose a school committee for three years.

Art. 6. To choose a town treasurer for the ensuing year and vote the compensation.

Art. 7. To choose a road commissioner for ensuing year.

Art. 8. To choose all other town officers for the ensuing year.

Art. 9. To see what sum of money the town will vote to grant and raise for common schools for the ensuing year.

Art. 10. To see what sum of money the town will vote to grant and raise for repair of roads and bridges for the ensuing year.

Art. 11. To see what sum of money the town will vote to grant and raise for the support of poor for the ensuing year.

Art. 12. To see what sum of money the town will vote to grant and raise for town officers' bills for the ensuing year.

Art. 13. To see what sum of money the town will vote to grant and raise for school books, apparatus and appliances for the ensuing year.

ANNUAL TOWN REPORT

Art. 14. To see what sum of money the town will raise and appropriate for state aid and road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provision of Section 19, Chapter 28, Revised Statutes of 1930, or under the provisions of Section 3, Chapter 229, Public Laws of 1937.

Art. 15. To see if the town will vote to raise money and what sum, for maintenance of State Aid Highways during the ensuing year, within the limits of the town, under the provisions of Section 18, Chapter 25, of the Revised Statutes of 1916.

Art. 16. To see if the town will vote to authorize the assessors to rescind any amounts appropriated by the town for State Aid Highway construction in excess of the amount required to meet state apportionments.

Art. 17. To see what sum of money the town will vote to grant and raise to pay overdrawn bills, including snow bills.

Art. 18. To see what sum of money the town will vote to grant and raise for repair of schoolhouses for the ensuing year.

Art. 19. To see what sum of money the town will vote to grant and raise for high school purposes for the ensuing year.

Art. 20. To see if the town will raise money for maintenance of third class road. Such sum cannot be less than \$204.00 as per state requirements.

Art. 21. To see what sum of money the town will vote to grant and raise for cutting bushes on state aid highway within the limits of the town.

Art. 22. To see if the town will vote to grant and raise \$80.00 for Mother's Aid.

Art. 23. To see if the town will vote to grant and raise \$138.00 for electric lights.

Art. 24. To see if the town will raise and appropriate \$5.00 for public health work in Stow, said sum to be expended by the Bureau of Health, State Department of Health and Welfare in cooperation with local authorities.

Art. 25. To see what disposal the town will vote to make of any money received from the Federal Reserve during the present fiscal year, such money must be used for roads or schools to be according to law.

Art. 26. To see if the town will vote to authorize the selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying the indebtedness of the town, such notes to be paid during the current municipal year out of money raised during said current municipal year by taxes.

Art. 27. To see if the town will vote to give a two percent discount on all taxes paid before July 1, 1941.

Art. 28. To see if the town will vote for one-half of all orders drawn after June 1st, to be turned in on taxes until paid.

Art. 29. To see if the town will vote to authorize the selectmen to dispose of any property acquired through tax deeds or liens.

Art. 30. To see what action the town will take in regard to buying a new snow plow, and raise money for same.

Art. 31. To see what sum, if any, the town would recommend to take from third class apportionment for the purpose of applying bituminous surface treatment to third class roads in excess of the requirements of Section 1, Chapter 207, Public Laws of 1939.

Art. 32. To transact any other business that may legally come before said meeting.

The selectmen give notice that they will be in session at the Town House on Monday, the third day of March, 1941, at nine o'clock in the forenoon to revise the list of voters.

Given under our hands at Stow this 8th day of February, 1941.

H. S. EMERSON,
E. A. FERNALD,
W. A. SAMPSON,

Selectmen of Stow.

Selectmen's Report

VALUATION

Real estate, resident	\$34,055 00	
Real estate, non-resident	75,184 00	
	<hr/>	
Total real estate		\$109,239 00
Personal estate, resident	\$7,675 00	
Personal estate, non-resident	2,440 00	
	<hr/>	
*Total personal estate		\$10,115 00
		<hr/>
Total valuation		\$119,354 00

TAXABLE LIVE STOCK

	No.	Av. Val.	Total Val.
Horses	20	110+	\$2,550 00
Cows	79	42+	3,330 00
Oxen	6	46+	280 00
Three-year-olds	20	31+	625 00
Two-year-olds	38	26+	1,005 00
			<hr/>
Total amount			\$7,790 00

OTHER PERSONAL PROPERTY

	No.	Value
Stock in Trade	2	\$ 700 00
Gasoline pumps and tanks	4	125 00
Tractors	1	100 00
Electric light line	1	1,400 00
		<hr/>
Amount		\$2,325 00
		<hr/>
*Total amount of personal property		\$10,115 00

EXEMPT LIVESTOCK AND POULTRY

	No.	Av. Val.	Total Val.
Yearlings	31	\$11 00+	\$365 00
Sheep	3	5 00	15 00
Swine	17	6 00+	106 00
Poultry	192	50	96 00
			<hr/>
Total amount			\$ 582 00

ASSESSMENTS

State Tax	\$928 15	
County Tax	409 46	
Common schools	550 00	
Roads and bridges	650 00	
Town officers' bills	500 00	
School books and supplies	75 00	
State Aid Road	300 00	
State Aid Patrol	225 00	
Overdrawn bills and snow bills	500 00	
High school	650 00	
Third class maintenance	204 00	
Cutting bushes, State Aid Road	125 00	
Mother's Aid	120 00	
Electric lights	138 00	
Tractor house roof	100 00	
Overlay	147 67	
		<hr/>
Total assessment		\$5,622 28
Supplementary assessment		\$12.00
Numbr of polls taxed, 44; \$132.00.		
Number of polls not taxed, 3.		
Rate of taxation, .046; rate of collection, .01¼.		

MOTHER'S AID

Orders drawn:		
State Treasurer for Winnie Bryant, first quarter	\$ 20 00	
State Treasurer for Winnie Bryant, second quarter	20 00	
State Treasurer for Winnie Bryant, third quarter	20 00	
State Treasurer for Winnie Bryant, fourth quarter	20 00	
		<hr/>
Total		\$ 80 00
Raised by town		120 00
		<hr/>
Balance unexpended		\$ 40 00

SUPPORT OF POOR

Balance from last year		\$200 00
Orders drawn:		
Kenneth E. Dore for Leon Cressey		5 75
		<hr/>
Balance unexpended		\$194 25

HIGHWAY PATROL

Raised by Town		\$225 00
Order drawn for Patrol	\$ 49 24	
Orders drawn for old age, credit to patrol	165 96	
		<hr/>
Total		215 20
		<hr/>
Balance unexpended		\$ 9 80

STATE TAX

Raised by Town		\$928 15
Paid State Treasurer		928 15

COUNTY TAX

Raised by Town		\$409 46
Paid County Treasurer		\$409 46

OLD AGE ASSISTANCE

Credit from State Highway on patrol bill		\$165 86
Paid State Treasurer \$13.83 a month for 12 mos.		165 96
		<hr/>
Overdrawn		\$ 10

ELECTRIC LIGHTS

Raised by Town	\$138 00	
Balance from last year	149 55	
		<hr/>
Total available		\$287 55
Paid Central Maine Power Co., for lights		60 16
		<hr/>
Balance unexpended		\$227 39

TRACTOR HOUSE ROOF

Raised by Town		\$100 00
Orders drawn:		
H. S. Emerson, 12 hrs., labor	\$ 4 20	
W. M. Sanborn, 12 hrs., labor	4 20	
C. E. Seavey, roofing and nails	64 21	
	<hr/>	
Total expended		\$ 72 61
		<hr/>
Balance unexpended		\$ 27 39

TOWN OFFICERS' BILLS

Charles A. Snow, superintendent of schools	\$153 00	
State Treasurer, audit of 1939 accounts	26 36	
D. C. Towle, sealer of weights and measures	5 00	
W. M. Sanborn, ballot clerk for June, Sept., and November	7 50	
Walter A. Sampson, salary as selectman	50 00	
Maurice Eastman, services as health officer	3 00	
Erville Fernald, salary as selectman	50 00	
H. S. Emerson, salary as selectman	100 00	
H. S. Emerson, services as town clerk	10 00	
H. S. Emerson, collecting excise tax	9 30	
H. S. Emerson, recording, express and post- age	7 00	
Ruth Bryant, services as treasurer	50 00	
Ruth Bryant, postage	5 96	
Irving Bryant, services as constable	5 00	
Irving Bryant, collecting taxes	70 12	
	<hr/>	
Total expended		\$552 24
Raised by town		500 00
		<hr/>
Overdrawn		\$ 52 24

MISCELLANEOUS ORDERS

Advertiser-Democrat, printing town reports	\$ 50 56
Asa O. Pike, 2nd, & Son, officers' bonds	30 50
Marks Printing House, town books	4 40
Maurice Eastman, flags for Memorial	1 80
Olive L. Goldthwaite, recording liens	1 50
Irving Bryant, lien blanks for 1939-40	1 90

Secretary of State, title for tractor	1 00	
Casco Bank & Trust Co., check books	1 60	
Marks Printing House, envelopes and ex- cise blanks	80	
Norman C. Hodsdon, express on ballots	50	
Asa O. Pike, 2nd & Son, insurance on town and school houses	22 50	
State Treasurer, 1940 dog tax	8 10	
State Treasurer, deficiency in 1939 dog tax	1 00	
Asa O. Pike, 2nd & Son, insurance on tractor and snow plow	9 20	
Maurice Eastman, labor in cemetery	7 00	
Edgar F. Corliss, council	2 00	
Irving Bryant, discount on taxes	39 95	
J. L. Eastman, damage for horse	175 00	
Total expended		\$359 31

RECEIPTS

State Treasurer, White Mt. Forest Reserve \$	67 52	
Irving Bryant, 1939 taxes	244 00	
Herbert Emerson, auto tax	155 30	
Angus Andrews, old snow roller	2 00	
Herbert Emerson, dog tax	8 10	
State Treasurer, snow removal	357 12	
State Treasurer, bank stock tax	4 87	
State Treasurer, unimproved roads	197 33	
Phineas Seavey, 1938 tax cost and interest	17 59	
State Treasurer, school fund	729 20	
State Treasurer, state aid road	1,703 26	
Irving Bryant, 1940 taxes	5,380 65	
State Treas., Highway Dept., use of shovel	252 00	
State Treasurer, Highway Dept., highway patrol	49 24	
Casco Bank and Trust Co., cemetery fund	7 00	
Irving Bryant, discount on taxes	39 95	
Balance in treasury, Feb. 1, 1940	1,924 60	

 \$11,139 73

EXPENDITURES

Teachers	\$720 00	
Fuel	28 00	
Janitor	5 00	
Textbooks and supplies	108 72	
Common school tuition	61 00	
High school tuition	441 00	
Conveyance	452 00	
Repair of schoolhouses	67 41	
Total for schools		\$1,883 13
Snow removal after Feb. 1, 1940	\$394 25	
Snow removal, 1940-41	610 08	
Total for snow removal		\$1,004 33
Town roads	\$ 654 09	
Third class maintenance	203 80	
Highway patrol	49 24	
Unimproved road	200 99	
Sand for tar, state aid road	20 10	
Cutting bushes, state aid road	133 98	
State aid construction	2,286 60	
Total for roads		\$3,548 80
Town officers' bills	\$552 24	
Mothers' Aid	80 00	
Miscellaneous	359 31	
Electric lights	60 16	
Support of Poor	5 75	
Old age assistance	165 96	
State tax	928 15	
County tax	409 46	
Tractor house roof	72 61	
		\$2,633 64
Total warrants		\$9,069 90
Balance in treasury February 1, 1941		2,069 83
		\$11,139 73

ABATEMENTS

Edward Hodsdon, 1931 tax	\$ 8 50	
Arthur Smith, 1931-34-35-36 poll taxes	12 00	
Charles Lusky, 1936 poll tax, moved away	3 00	
Mrs A. J. Gilman Heirs, 1940, taxed twice	27 60	
Total		\$ 51 10

DUE TOWN FOR TAXES PREVIOUS YEARS

Simeon Charles Heirs, 1936		\$ 40
Simeon Charles Heirs, 1937		44
Simeon Charles Heirs, 1938	\$ 45	
Roland Charles Heirs, 1938	45	
Chester Emerson, 1938	10 35	
		\$ 11 27

1939 TAXES

William Russell, Jr., poll tax	\$ 3 00	
Phineas Seavey	13 80	
Simeon Charles Heirs	46	
Roland Charles Heirs	46	
		\$ 17 72
Total due on taxes prior to 1940		\$ 29 83

FINANCIAL STANDING OF TOWN

Resources		
Balance in treasury, Feb. 1, 1941	\$2,069 83	
Due from taxes, previous years	29 83	
Due from 1940 taxes	186 09	
Due from State, snow removal to date	224 95	
Due from State, on acct. Leon Cressey	5 75	
		\$2,516 45



Liabilities

Central Maine Power Co.	217 99
	<hr/>
Balance in favor of town	\$2,298 46

This is to certify that this department, represented by Mr. M. W. Bragdon, has completed an audit of the accounts of your town officials for the municipal year ended Feb. 1, 1940

Our report herewith submitted was prepared from your town's records and to the best of our knowledge and belief, properly reflects the true financial condition of your municipality as of the above date.

Respectfully submitted,
HAROLD E. CRAWFORD,
Municipal Auditor.

H. S. EMERSON,
E. A. FERNALD,
W. A. SAMPSON,

Selectmen of Stow.

Tax Collector's Report

Original commitment	\$5,622 29	
Supplementary taxes	12 00	
		<hr/>
		\$5,634 29
Cash paid to town treasurer	\$5,380 65	
Discount on taxes	39 95	
Abatement, overtaxed	27 60	
Delinquent taxes, resident:		
Rose Forest, real estate	29 90	
Chester Smith, real estate	27 60	
Hazen Wiley, real estate	1 15	
Alger Drew, real estate	32 20	
Alger Drew, personal estate	1 61	
Sidney Sanborn, poll tax	3 00	
Irwin Hodsdon, poll tax	3 00	
Non-resident:		
Roland Charles, heirs of	46	
Simeon Charles, heirs of	46	
Chester Emerson	10 35	
Dana McAllister	69	
Zach McAllister	69	
Phineas Seavey	13 80	
A. L. Wiley, heirs of, real estate	50 60	
A. L. Wiley, heirs of, personal estate	10 58	
		<hr/>
		\$5,634 29

IRVING BRYANT, Collector.

Treasurer's Report

Feb. 1, 1940, balance in treasury	\$1,924 60	
White Mt. Forest Reserve	67 52	
Alger Drew, 1939 tax	34 73	
Chester Smith, 1939 tax	18 40	
Herbert Emerson, auto tax	155 30	
Thomas Smith, 1939 poll tax	3 00	
Irving Bryant, part payment 1939 tax	40 00	
Irving Bryant, Georgie McAlister 1939 tax	3 22	
Asa Noble, 1939 sup. poll tax	3 00	
Sidney Sanborn, 1939 sup. poll tax	3 00	
Angus Andrews, snow roller.	2 00	
Winnie Bryant, part payment 1939 tax	40 00	
Henry Wardwell, 1939 poll tax	3 00	
Winnie Bryant, part payment 1939 tax	50 00	
Winnie Bryant, part payment 1939 tax	20 00	
Winnie Bryant, balance 1939 tax, cast and int.	8 46	
Herbert Emerson, dog tax	8 10	
State, snow removal	357 12	
Irving Bryant, balance 1939 tax, cost and int.	16 50	
Dana McAllister, 1939 tax	69	
State, bank stock tax	4 87	
State, maintenance unimproved roads	197 33	
Phineas Seavey, 1938 tax, cost and int.	17 59	
State, school fund	729 20	
State Aid road	1,703 26	
State, by receipt of highway patrol	49 24	
State, use of shovel 89	252 00	
Casco Bank & Trust Co., cem. fund int.	7 00	
Received from tax collector	5,380 65	
Irving Bryant, discount on taxes	39 95	
		\$11,139 73
Warrants paid, Nos. 1 to 51, inclusive	\$9,069 90	
Balance in treasury	2,069 83	
		\$11,139 73

Respectfully submitted,

RUTH G. BRYANT, Treas.

Road Work

SNOW REMOVAL, 1940 AND 1941

Wallace Guptill, 16 1-2 hrs. plowing, 9 hrs. sanding, 1 trip Bridgton	\$ 37 37
Cleveland Sampson, 16 1-2 hrs. plowing, 9 hrs. sanding	8 92
Maurice Eastman, 5 hrs. sanding	1 75
Wallace Guptill, 33 hrs. plowing, 4 hrs. sanding	54 00
Cleveland Sampson, 33 hrs. plowing, 4 hrs. sanding	12 95
Maurice Eastman, 4 hrs. sanding	1 40
Wallace Guptill, 25 hrs. plowing, 1 hr. sanding	38 62
Cleveland Sampson, 25 hrs. plowing, 1 hr. sanding	9 10
Wallace Guptill, 2 hrs. plowing, 2 hrs. shoveling snow	3 70
Cleveland Sampson, 2 hrs. plowing, 2 hrs. shoveling snow	1 40
Wallace Guptill, 22 hrs. plowing	33 00
Cleveland Sampson, 22 hrs. plowing	7 70
W. B. Richardson, welding and labor on plow	8 50
Watson's Garage, welding and labor on plow	9 75
Richardson's Community, welding and blades for plow	27 00
R. M. Crouse, gas for tractor	10 58
Wallace Guptill, 18 hrs. plowing	27 00
Cleveland Sampson, 18 hrs. plowing	6 30
Wallace Guptill, 18 hrs. plowing	27 00
Cleveland Sampson, 18 hrs. plowing	6 30
Ernest Watson, 14 hrs. plowing, on tractor	5 60
Irving Smith, 14 hrs. plowing, on tractor	5 60
Irving Smith, 12 hrs. plowing, on tractor	4 80
H. S. Emerson, 12 hrs. plowing, on tractor	4 80
Rodney Crouse, gas for tractor	7 84
H. S. Emerson, 12 hrs. plowing, on tractor	4 80
Irving Smith, 12 hrs. plowing on tractor	4 80

Rodney Crouse, 45 gal. gas for tractor	8 55
Wallace Guptill, 14 hrs. stock piling, with truck	15 75
Erville Fernald, 12 hrs. stock piling, with truck	13 50
Herbert Emerson, 14 hrs. labor, stock piling, sand	4 90
Lindon Emerson, 14 hrs. labor, stock piling, sand	4 90
Merle Watson, 14 hrs. labor, stock piling, sand	4 90
Cleveland Sampson, 14 hrs. labor, stock piling, sand	4 90
Hugh Hastings, 90 yds. sand for sanding ice	9 00
Wallace Guptill, 16 hrs. plowing snow	24 00
Merle Watson, 16 hrs. plowing snow	5 60
Wallace Guptill, 27 hrs. plowing, 10 hrs. sanding	51 75
Merle Watson, 12 hrs. plowing, 4 hrs. sanding	5 60
Cleveland Sampson, 15 hrs. plowing, 10 hrs. sanding	8 75
Wallace Guptill, 8 hrs. plowing, 12 hrs. sanding	25 50
Cleveland Sampson, 8 hrs. plowing, 12 hrs. sanding	7 00
Merle Watson, 12 hrs. sanding	4 20
Wallace Guptill, 11 hrs. sanding	12 37
Cleveland Sampson, 11 hrs. sanding	3 85
Merle Watson, 11 hrs. sanding	3 85
Wallace Guptill, 11 hrs. plowing, 10 hrs. sanding	27 75
Cleveland Sampson, 11 hrs. plowing, 10 hrs. sanding	7 35
Merle Watson, 10 hrs. sanding	3 50
Wallace Guptill, 20 1-2 hrs. plowing, 4 hrs. sanding	35 25
Cleveland Sampson, 20 1-2 hrs. plowing, 4 hrs. sanding	8 57
Merle Watson, 4 hrs. sanding	1 40
Wallace Guptill, 18 hrs. plowing, 9 hrs. sanding	37 12

Cleveland Sampson, 18 hrs. plowing, 9 hrs. sanding	9 45
Wallace Guptill, 23 hrs. plowing	34 50
Cleveland Sampson, 23 hrs. plowing	8 05
Wallace Guptill, 27 hrs. plowing, 4 hrs. sanding, 2 trips to Bridgton	50 00
Cleveland Sampson, 27 hrs. plowing, 4 hrs. sanding	10 85
Merle Watson, 4 hrs. sanding	1 40
Wallace Guptill, 6 hrs. plowing, 8 hrs. sanding	18 00
Cleveland Sampson, 6 hrs. plowing, 8 hrs. sanding	4 90
Charles Forrest, shoveling yard	4 00
Watson's Garage, work on snow plow	7 15
M. H. Young, gas for tractor	97
Walter Pinkham, shoveling yard	3 00
New England Grain Co., 2 tons salt	36 00
Watson's Garage, labor and welding	16 75
E. Corey & Co., iron and bolts for tractor	2 67
Watson's Garage, welding snow plow	3 25
Richardson's Community, welding hoist and blades	77 00
Ernest Watson, labor on tractor	6 00

\$1,004 33

THIRD CLASS MAINTENANCE

Wallace Guptill, 6 hrs. labor, self and truck	\$ 6 00
Cleveland Sampson, 8 hrs. labor	2 80
Wallace Guptill, 13 hrs. labor, self and truck	13 00
Cleveland Sampson, 13 hrs. labor	4 55
Wallace Guptill, 10 hrs. labor, self and truck	10 00
Cleveland Sampson, 10 hrs. labor	3 50
Wallace Guptill, 16 hrs. labor, self and truck	16 00
Cleveland Sampson, 16 hrs. labor	5 60
Wallace Guptill, 45 hrs. labor, self and truck	45 00

Cleveland Sampson, 45 hrs. labor	15 75	
Wallace Guptill, 32 hrs. labor, self and truck	32 00	
Cleveland Sampson, 32 hrs. labor	11 20	
Wallace Guptill, 22 hrs. labor, self and truck	22 00	
Cleveland Sampson, 22 hrs. labor	7 70	
Hugh Hastings, 87 yds. gravel	8 70	
		<hr/>
Total		\$203 80
Amount raised by Town		204 00
		<hr/>
Unexpended		\$ 20

Road Commissioner's Report

STATE AID ROAD

Appropriated by town	\$ 300 00	
Appropriated by State	1,050 00	
Transferred from Third Class	671 12	
Balance from 1939	368 06	
	<hr/>	
Joint fund		\$2,389 18
	Expended	
Tar bill	\$ 80 74	
Sand for tar	20 10	
Construction	2,286 60	
	<hr/>	
Total expended		\$2,387 44
Balance		\$ 1 74

STATE ROAD ORDERS

Irving Smith, 28 hours	\$ 14 00
Leroy Smith, 20 hours	7 00
Simeon Charles, 17 hours	5 95
Lyndon Emerson, 17 hours	5 95
Maurice Eastman, 10 hours	3 50
Erville Fernald and truck, 5 hours	6 13
Irving Smith, 39 hours	19 50
Leroy Smith, 39 hours	13 65
Simeon Charles, 39 hours	13 65
Lyndon Emerson, 39 hours	13 65
Maurice Eastman, 37 1-2 hours	13 13
Erville Fernald and truck, 39 hrs.	47 78

Walter Bemis and truck, 19 1-2 hours	23 89
William Russell, 39 hours	13 65
Kenneth Emerson, 24 hours	8 40
John Eastman, 16 hours	5 60
Wallace Guptill and truck, 12 1-2 hours	15 31
Irving Thurston, 32 hours	11 20
Gerald Hutchinson, 32 hours	22 40
State shovel, 32 hours	96 00
Irving Smith, 37 1-2 hours	18 75
Leroy Smith, 37 1-2 hours	13 13
Simeon Charles, 34 1-2 hours	12 08
Lyndon Emerson, 34 1-2 hours	12 08
Maurice Eastman, 34 1-2 hours	12 08
Erville Fernald and truck, 31 1-2 hours	38 59
William Russell, 34 1-2 hours	12 08
Kenneth Emerson, 34 1-2 hours	12 08
John Eastman, 34 1-2 hours	12 08
Wallace Guptill and truck, 23 1-2 hours	28 79
Merle Watson, 34 1-2 hours	12 08
Cleve Sampson, 26 1-2 hours	9 28
Walter Bemis and truck, 8 hours	9 80
Albert Graves and truck, 8 hours	9 80
Gerald Hutchinson, 36 hours	27 30
Lester Kiesman, 36 hours	12 60
State shovel, 36 hours	108 00
New England Metal Culvert Co., 2 culverts	190 14
Irving Smith, 44 hours	22 00
Leroy Smith, 44 hours	15 40
Simeon Charles, 40 hours	14 00
Lyndon Emerson, 44 hours	15 90
Maurice Eastman, 40 hours	14 00
Erville Fernald and truck, 42 hours	51 45
William Russell, 40 hours	14 00
Kenneth Emerson, 40 hours	14 00
John Eastman, 40 hours	14 00
Merle Watson, 8 hours	2 80
Albert Graves and truck, 30 hours	36 75
Fred Eastman and truck, 36 hours	40 50
Cory Smith, 24 hours	8 40
Fred Eastman and truck, 8 hours	9 00
Cory Smith, 8 hours	2 80
Wallace Guptill and truck, 8 hours	9 80
Cleve Sampson, 13 hours	4 55

Everett Day, 8 hours	2 80
Erville Fernald and tractor, 5 hours	6 00
Irving Smith, 44 hours	22 00
Leroy Smith, 20 hours	7 00
Simeon Charles, 12 hours	4 20
Lyndon Emerson, 36 hours	12 60
Maurice Eastman, 44 hours	15 40
Erville Fernald and truck, 44 hours	53 90
William Russell, 44 hours	15 40
John Eastman, 44 hours	15 40
Fred Eastman and truck, 44 hours	49 50
Cory Smith, 36 hours	12 60
Wallace Guptill and truck, 44 hours	53 90
Cleve Sampson, 44 hours	15 40
Everett Day, 24 hours	8 40
Kenneth Emerson, 44 hours	15 40
Alden Charles, 32 hours	11 20
Irving Smith, 40 hours	20 00
Lyndon Emerson, 20 hours	7 00
Maurice Eastman, 40 hours	14 00
William Russell, 20 hours	7 00
John Eastman, 28 hours	9 80
F. Bachelder, and compressor, 7 hours	21 00
Wallace Guptill and truck, 8 hours	9 80
Gerald Hutchinson, 16 hours	11 20
Lester Kiesman, 16 hours	5 60
State shovel, 16 hours	48 00
Irving Smith, 36 hours	18 00
Leroy Smith, 36 hours	12 60
Simeon Charles, 36 hours	12 60
Lyndon Emerson, 20 hours	7 00
Maurice Eastman, 36 hours	12 60
Erville Fernald and truck, 36 hours	44 10
William Russell, 36 hours	12 60
Kenneth Emerson, 36 hours	12 60
John Eastman, 36 hours	12 60
Fred Eastman and truck, 35 hours	39 38
Cory Smith, 36 hours	12 60
Wallace Guptill and truck, 36 hours	44 10
Cleve Sampson, 36 hours	12 60
Everett Day, 24 hours	8 40
Irving Smith, 13 hours	6 50

Leroy Smith, 8 hours	2 80
Simeon Charles, 13 hours	4 55
Maurice Eastman, 8 hours	2 80
Erville Fernald and truck, 8 hours	9 80
William Russell, 8 hours	2 80
John Eastman, 8 hours	2 80
Fred Eastman and truck, 20 hours	22 50
Cory Smith, 40 hours	14 00
Wallace Guphill and truck, 32 hours	39 20
Cleve Sampson, 28 hours	9 80
Everett Day, 20 hours	7 00
Kenneth Emerson, 20 hours	7 00
Alden Charles, 24 hours	8 40
Erville Fernald and truck, 40 hours	49 00
Erville Fernald and tractor, 4 1-2 hours	5 40
Irving Smith, 8 hours	4 00
Maurice Eastman, 15 hours	5 25
Erville Fernald and truck, 12 hours	14 70
Alden Charles, 12 hours	4 20
Erville Fernald and tractor, 3 hours	3 60
Stiles-Fitton Co., dynamite and electric caps	16 50
Mrs. R. Harriman, 380 yds. of gravel	19 00
Mrs. R. Harriman, dump ground	5 00
Hugh Hastings, 741 yds. of gravel	74 10
Rodney Crouse, 12 gals. kerosene	1 56
J. O. Flint, 2 balls twine, 1 lumber lead.	
1 lb. nails, 2 torches, 2 grub hoes	6 64
Maurice Eastman, 30 yds. of gravel	1 50

\$2,286 60

TOWN ROAD

Maurice Eastman, 21 hours	\$ 7 35
Chester Smith, 21 hours	7 35
Fred Eastman and truck, 17 hours	17 00
Erville Fernald and truck, 21 hours	21 00
Cleve Sampson, 61 1-2 yds. gravel	6 15
Irving Smith and horses, 20 hours	15 00
Irving Smith, 12 1-2 hours	5 13
Irving Smith and horses, 17 1-2 hrs.	14 18

Erville Fernald and truck, 16 hours	16 00
Fred Eastman and truck, 16 hours	16 00
Gus Wiley, 16 hours	5 60
Cory Smith, 16 hours	5 60
Ervin Hodsdon, 8 hours	2 80
Irving Smith, 24 hours	9 84
Irving Smith and horses, 6 hours	4 86
Erville Fernald and truck, 32 1-2 hours	32 50
Fred Eastman and truck, 28 hours	28 00
Gus Wiley, 28 hours	9 80
Cory Smith, 28 hours	9 80
Everett Day, 22 1-2 hours	7 78
Simon Smith, 12 hours	4 20
Silas Smith, 20 hours	7 00
Cory Smith, 20 hours	7 00
Gus Wiley, 31 hours	10 85
Irving Smith and horses, 18 1-2 hours	14 99
Erville Fernald and truck, 16 hours	16 00
Fred Eastman and truck, 12 hours	12 00
Silas Smith, 5 hours	1 75
Gene Estes, 6 hours	2 10
Merle Watson, 8 hours	2 80
Simeon Charles, 8 hours	2 80
Fred Eastman and truck, 8 hours	8 00
Cory Smith, 16 hours	5 60
Gus Wiley, 14 hours	4 90
Erville Fernald and tractor, 20 hours	24 00
Erville Fernald and truck, 8 hours	8 00
Irving Smith, 28 hours	11 48
Irving Smith and truck, 5 hours	5 00
Irving Smith and truck, 25 hours	25 00
Irving Smith, 10 hours	4 10
Cory Smith, 28 hours	9 80
Gus Wiley, 20 hours	7 00
Silas Smith, 8 hours	2 80
Erville Fernald and truck, 4 hours	4 00
Erville Fernald and tractor, 8 hours	9 60
Fred Eastman, 4 hours	1 40
Gene Estes, 8 hours	2 80
Raymond Charles, 20 hours	7 00
Everett Day, 20 hours	7 00
Raymond Charles, 20 hours	7 00
Cory Smith, 20 hours	7 00

Gus Wiley, 16 hours	5 60	
Everett Day, 24 1-2 hours	8 58	
Everett Day, bridge stringers	4 00	
Irving Smith, 9 hours	3 69	
Irving Smith and horses, 4 hours	3 00	
Irving Smith and truck, 10 hours	10 00	
Erville Fernald and tractor, 6 1-2 hours	7 80	
Erville Fernald and truck, 3 hours	3 00	
Irving Smith, 9 1-2 hours	3 80	
Erville Fernald and truck, 5 1-2 hours	6 74	
Herbert Emerson, 5 1-2 hours	1 93	
Hugh Hastings, 6 yds. gravel	60	
Irving Smith, 6 hours	2 46	
Leroy Smith, 6 hours	2 10	
Cory Smith, 6 hours	2 10	
Gus Wiley, 6 hours	2 10	
Erville Fernald and tractor, 6 hours	7 20	
		\$559 41
Cutting bushes on town road		94 68
		<hr/>
Total expended		\$654 09
Raised by Town		650 00
		<hr/>
Overdrawn		\$ 4 09

CUTTING BUSHES ON TOWN ROAD

Cory Smith, 32 hours	\$ 11 20
William Russell, 32 hours	11 20
Kenneth Emerson, 24 hours	8 40
Everett Day, 24 hours	8 40
Gus Wiley, 8 hours	2 80
Cory Smith, 44 hours	15 40
William Russell, 44 hours	15 40
Gus Wiley, 24 1-2 hours	8 58
Everett Day, 38 hours	13 30
	<hr/>
	\$ 94 68

STATE ROAD, CUTTING BUSHES

Cory Smith, 24 hours	\$ 8 40	
William Russell, 24 hours	8 40	
Silas Smith, 16 hours	5 60	
Irving Smith, 24 hours	9 84	
William Russell, 44 hours	15 40	
Cory Smith, 44 hours	15 40	
Silas Smith, 36 hours	12 60	
Herbert Watson, 20 hours	7 00	
Gordon Gilman, 14 hours	4 90	
Erville Fernald, cutting bushes with tractor, 11 hours	13 20	
Simeon Charles, 16 hours	5 60	
Gordon Gilman, 12 hours	4 20	
Angus Andrews, 24 hours	8 40	
Irving Smith, 18 hours	7 38	
Leroy Smith, 4 1-2 hrs. trucking bushes	4 50	
Simeon Charles, 4 1-2 hours	1 58	
Lyndon Emerson, 4 1-2 hours	1 58	
Total expended		\$133 98
Raised by Town		125 00
Overdrawn		\$ 8 98

R. F. D. ROAD

Irving Smith, 37 1-2 hours	\$ 18 75
Gus Wiley, 24 hours	8 40
Simeon Charles, 24 hours	8 40
Everett Day, 24 hours	8 40
Erville Fernald and tractor, 32 hours	38 40
F. Bachelder and compressor, 3 hours	9 00
Erville Fernald and truck, 2 1-2 hours	3 07
Maurice Eastman, 8 hours	2 80
Irving Smith, 24 1-2 hours	12 25
Gus Wiley, 20 1-2 hours	7 18
Simeon Charles, 24 1-2 hours	8 57
Everett Day, 8 hours	2 80

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Erville Fernald and truck, 11 hours	13 48
P. Andrews and truck, 8 hours	9 00
Silas Smith, 11 1-2 hours	4 03
Cory Smith, 18 hours	6 30
Erville Fernald and tractor, 6 1-2 hours	7 80
Hugh Hastings, 21 yds. gravel	3 15
J. O. Flint, 15 lbs. spikes	90
Stiles-Fitton Co., dynamite caps and fuse	12 18
Fox Brothers, 530 ft. plank	13 32

\$200 99

IRVING SMITH, Road Commissioner.

School Department

FINANCIAL STANDING FOR THE FISCAL YEAR ENDING FEBRUARY 8, 1941

Common School Account:

	Resources	
Balance February 8, 1940	\$ 70 81	
Appropriation	550 00	
State of Maine, school fund	704 20	
	<hr/>	\$1,325 01
	Disbursements	
Paid Teacher	\$720 00	
Fuel	28 00	
Cleaning	5 00	
Conveyance	452 00	
Tuition	61 00	
	<hr/>	\$1,266 00
Balance	59 01	
	<hr/>	\$1,325 01

COMMON SCHOOL DISBURSEMENTS ITEMIZED

Teacher, Mildred C. Andrews, 36 wks. at \$20	\$720 00	
Fuel, Simon Smith, 4 cds. at \$7, delivered, sawed, stored	28 00	
Cleaning, Winnine Bryant	5 00	
Conveyance: Rodney Crouse, 23 wks. at \$12		
9 wks. at \$14		
2 wks. at \$13		
2 wks. at \$11 adjustment \$2		
	452 00	
Tuition:Town of Fryeburg	61 00	
	<hr/>	\$1,266 00

HIGH SCHOOL ACCOUNT

Resources		
Balance February 8, 1940	\$ 14 39	
Appropriation	650 00	
	<hr/>	\$664 39
Disbursements		
Paid Fryeburg Academy	\$441 00	
Balance	223 39	
	<hr/>	\$664 39

TEXTBOOK ACCOUNT

Resources		
Balance February 8, 1940	\$ 39 97	
Appropriation	75 00	
State of Maine, School Fund	25 00	
	<hr/>	\$ 139 97
Disbursements		
Expended	\$108 72	
Balance	31 25	
	<hr/>	\$ 139 97

TEXTBOOK ACCOUNTS DISBURSEMENTS ITEMIZED

American Book Co., textbooks	\$ 4 80
J. L. Hammett Co., supplies	96
The MacMillan Co., textbooks	8 90
Hutchins Bros., printing	3 56
Beckley, Cardy Co., books	5 17
Howard & Brown, diplomas	1 35
Arthur E. Tarbell, library books	1 03
Scott, Foresman & Co., textbooks	2 69
Webster Publishing Co., supplies	89

Charles A. Snow, expense account	4 38	
Charles E. Merrill Co., textbooks	5 18	
C. M. Rice Paper Co., supplies	2 65	
Edw. E. Babb & Co., supplies	28 24	
Educational Guild, library books	2 03	
Allyn & Bacon, work books	4 62	
Webster Publishing Co., supplies	27	
American Book Co., textbooks	2 96	
Scott Foresman & Co., textbooks	3 70	
Allyn & Bacon, work books	1 25	
Charles E. Merrill Co., textbooks	8 47	
The Champion Publishing Co., work books	1 62	
Silver, Burdett & Co., textbooks	4 32	
Edw. E. Babb & Co., supplies	2 89	
International Textbook Co., textbooks	1 07	
Sears, Roebuck & Co., textbooks	2 85	
Philip H. James, flag	2 87	
		\$108 72

REPAIR ACCOUNT

	Resources	
Balance, Feb. 8, 1940	\$ 1 47	
Federal Reserve	67 52	
		\$ 68 99
	Disbursements	
Expended	\$ 67 41	
Balance	1 58	
		\$ 68 99

REPAIR ACCOUNT DISBURSEMENTS ITEMIZED

The Glover Products, varnish	\$ 3 60
Hilton McAllister, labor, painting	15 00
Maurice Eastman, labor, painting	15 00
J. O. Flint, painting supplies	20 70
Winnie Bryant, labor, varnishing furniture	1 75
Fox Bros., repair material	1 96
Rodney Crouse, labor screens	3 00

Maurice Eastman, labor and cash paid	2 00	
J. O. Flint, repair material	3 00	
Chesley L. Cotton, brooms	1 40	
		\$ 67 41

SUMMARY OF SCHOOL ACCOUNTS

Account	Resources	Expended	Balance
Common School	\$1,325 01	\$1,266 00	\$ 59 01
High school	664 39	441 00	223 39
Textbook	139 97	108 72	31 25
Repairs	68 99	67 41	1 58
	\$2,198 36	\$1,883 13	\$315 23

RECOMMENDATIONS

In order to support our school expenditures for the ensuing year we respectfully recommend that the following amounts be appropriated:

Common School Account	\$550 00	
High School Account	175 00	
Textbook and Supplies Account	60 00	
Repairs Account	15 00	
		\$800 00

Respectfully submitted,

MAURICE EASTMAN,
IRVING BRYANT,
PHILIP ANDREWS, Committee.

CHARLES A. SNOW, Secretary.

Report of the Superintendent of Schools

To the School Committee and Citizens of the Town of Stow:

I offer herewith my eighteenth annual report of the progress condition and needs of the school department of the Town of Stow:

The school opened on September 9, 1940, for the usual school year of thirty-six weeks. Mrs. Mildred C. Andrews was and is continued as the teacher. This statement is more a matter for the record of the town than for information of course. I feel that the town is very fortunate in the selection and retention of this teacher for whom her pupils have so great a love and respect and which is so well deserved.

This year we began work in the sub-primary grade, thus adding a year to the elementary school life of our beginning pupils from this year onward. The foremost purpose of the Sub Primary Grade is to condition and prepare very young pupils for school life, to help them achieve that readiness to learn first, and before they actually do learn a very great deal. It happened that in Stow this year with two unusually apt and intelligent little beginners the Sub Primary Grade has thus far made more progress than the same grade in any other school in this school union.

The latest, and it is to be hoped the best, sub primary material has been purchased and used. Some further purchases will be necessary immediately.

All of the other grades in the school are making very satisfactory progress. Where, a few years ago, it was difficult to interest pupils in good reading, it is now a problem to provide sufficient reading material for them. This is the most decided and satisfactory improvement that can be imagined, I think, in this particular situation.

The noon lunch, as provided and served in the school during a part of this year is a notable feature of our school. This, we well know, would be quite impossible without the support of the parents, to whom the children and the teacher are indeed grateful. This year we are receiving certain lunch supplies from the Surplus Commodities Administration of the Federal Government. Parents should drop in at noon time and observe this school family. It is unique.

Last summer the building was painted outside and all of the furniture was varnished. There is need of patching the plaster in a few spots. The roof of the building at Union Hill should be repaired this year to prevent leakage and consequent damage to the interior. This work should have been done last summer, but it escaped attention at the time and there were not sufficient funds available.

Your attention is directed to the tabulations of salary, enrollment and so forth below.

TABULATIONS

Winter Term, 1940

School	Teacher	Weeks	Salary Week	No. Reg.	Ave. Att.
Village	Mildred C. Andrews	14	\$20 00	22	19.47

Spring Term, 1940

Village	Mildred C. Andrews	8	20 00	22	18.76
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Fall Term, 1940

Village	Mildred C. Andrews	14	20 00	17	15.52
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SCHOOL CENSUS

Persons in town on April 1, 1940, from five to twenty-one years of age: Boys, 15; girls, 33; total 48; loss of 1 from 1939.

SCHOOL CALENDAR

Fall term began Sept. 9, 1940, closed Dec. 13, 1940	14 weeks
First period Winter term began Dec. 30, 1940, closes Feb. 14, 1941	7 weeks
Second period, Winter term, begins Feb. 24, 1941 closes April 11, 1941	7 weeks
Spring term begins April 21, 1941, closes June 13, 1941	8 weeks
	<hr/> 36 weeks

SCHOOL HOURS

8:30 a. m., to 11:30 a. m. 12:30 p. m. to 3:30 p. m.

ENROLLMENT BY GRADES

Grade	Sub. I	I	II	III	IV	V	VI	VII	VIII	Tot.
	2	0	0	1	2	2	2	7	1	17
Boys enrolled						7				
Girls enrolled						10				
						<hr/>				
						17	3			less than last year

We have one tuition pupil at North Fryeburg and one at Fryeburg Harbor at \$1.00 each per week. This item amounted to \$62.00 last year. There was last year one pupil at Chatham for which we paid \$36.00, but there are none there this year.

Total enrollment of Stow pupils:

Stow, elementary	17
Fryeburg (tuition)	2
Fryeburg Academy	3
	<hr/>
	22 8 less than last year

Respectfully submitted,

CHAS. A. SNOW, Supt. of Schools.

Town Clerk's Report

Births, marriages and deaths which have been recorded in the town of Stow for the year ending Feb. 1st, 1940.

BIRTHS

1939

Aug. 9, to the wife of Kenneth McAlister, a son, Linwood Robert.

1940

Feb. 1, to the wife of Charles Harmon, a son, Arnold Ned.

Nov. 14, to the wife of Hazen Wiley, a daughter, Elaine Marie.

MARRIAGES

1940

Mar. 23, at South Portland, John Lawrence Eastman of Stow and Elmyra Claberta Apt of Portland.

April 20, at Fryeburg Harbor, Byron Emery of Fryeburg and Shirles Ann Gupfill of Stow.

May 16, at Stow, Merle Fred Watson and Ruby Lillian Bryant, both of Stow.

July 14, at Stow, Howard F. Verrill of Sweden, and Charlotte Irene Eastman of Chatham, N. H.

Aug. 17, at Fryeburg, Harry Clifford Magee of Fryeburg and Agness Stanley of Stow.

Sept. 22, at Stow, Harry Whitefield Stuart of Lewiston and Pauline Adams of Norway.

Oct. 4, at Stow, Ernest Graves of Bradford, Vt., and Mary McElfresh of Bradford, Vt.

Dec. 21, at Bridgton, Miland Gilbert McAllister of Stow and Evelyn Jennie Winslow of Chatham, N. H.

DEATHS

Jan. 18, 1941, at Stow, Dorothy S. Smith, age 23 years, 2 months, 11 days.

H. S. EMERSON, Clerk of Stow.