ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF THE
TOWN OF STOW
FOR THE
Year Ending February
1943

Advertiser-Democrat Print, Norway, Maine
1943.
Town Officers

Selectmen

H. S. Emerson
Walter Sampson

Treasurer
Ruth Bryant

Clerk
H. S. Emerson

Road Commissioner
Irving Smith

Tax Collector
Irving Bryant

Superintendent of Schools
Charles A. Snow

School Committee

Philip Andrews
Irving Bryant

Constable
Irving Bryant

Health Officer
Maurice Eastman

Sealer of Weights and Measures
D. C. Towle

Auditor

M. W. Bragdon, State Department 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 first day of March, A. D. 1943, 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.

Art. 7. To choose a road commissioner for the 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.

Art. 14. To see what sum of money the town will raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Section 19, Chapter 28, Revised Statutes of 1930, or under the provisions of Section 3, Chapter 29, 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 amounts 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 $136.00 as for 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 $138.00 for electric lights.
Art. 23. 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. 24. 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 comply with the law.

Art. 25. 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. 26. To see if the town will vote to give a two percent discount on all taxes paid before July 1st, 1943.

Art. 27. 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. 28. To see if the town will vote to authorize the selectmen to dispose of any property acquired through tax deeds or liens.

Art. 29. 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. 30. 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 first day of March, 1943, at nine o'clock in the forenoon to revise the list of voters.

Given under our hands at Stow this first day, Feb. 1943.

H. S. EMERSON,
M. M. EASTMAN,
W. A. SAMPSON,

Selectmen of Stow.
Selectmen's Report

VALUATION

Real estate, resident $33,860 00
   Non-resident 71,788 00
   Total real estate $105,648 00

Personal estate, resident $8,850 00
   Non-resident 8,040 00
   Total personal estate $16,890 00

Total valuation $122,538 00

TAXABLE LIVESTOCK

<table>
<thead>
<tr>
<th>No.</th>
<th>Av. Val</th>
<th>Total Val.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Horses</td>
<td>22</td>
<td>$113 00</td>
</tr>
<tr>
<td>Cows</td>
<td>86</td>
<td>47 00 —</td>
</tr>
<tr>
<td>Oxen</td>
<td>6</td>
<td>52 00</td>
</tr>
<tr>
<td>3-year-olds</td>
<td>21</td>
<td>38 00</td>
</tr>
<tr>
<td>2-year-olds</td>
<td>34</td>
<td>24 00</td>
</tr>
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Total value $8,490 00

OTHER PERSONAL PROPERTY

| Stock in trade | $ 600 00 |
| Lumber         | 6,475 00 |
| Gasoline pumps, 3 | 225 00 |
| Tractors, 5    | 1,100 00 |

$8,400 00

*Total personal estate $16,890 00
EXEMPT LIVESTOCK

<table>
<thead>
<tr>
<th></th>
<th>No.</th>
<th>Av. Val.</th>
<th>Tot. Val</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yearlings</td>
<td>36</td>
<td>$10 00+</td>
<td>$375 00</td>
</tr>
<tr>
<td>Sheep</td>
<td>19</td>
<td>3 00+</td>
<td>70 00</td>
</tr>
<tr>
<td>Swine</td>
<td>12</td>
<td>14 00+</td>
<td>170 00</td>
</tr>
<tr>
<td>Poultry</td>
<td>262</td>
<td>50</td>
<td>131 00</td>
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Total amount $746 00

ASSESSMENTS

<p>| | |</p>
<table>
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<tr>
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<tbody>
<tr>
<td>Common schools</td>
<td>$870 00</td>
</tr>
<tr>
<td>Roads and bridges</td>
<td>400 00</td>
</tr>
<tr>
<td>Town officers' bills</td>
<td>500 00</td>
</tr>
<tr>
<td>School books and supplies</td>
<td>60 00</td>
</tr>
<tr>
<td>Maintenance state aid road</td>
<td>225 00</td>
</tr>
<tr>
<td>Overdrawn bills and snow bills</td>
<td>500 00</td>
</tr>
<tr>
<td>Repair of schoolhouse</td>
<td>10 00</td>
</tr>
<tr>
<td>High school</td>
<td>1,000 00</td>
</tr>
<tr>
<td>Maintenance third class road</td>
<td>136 00</td>
</tr>
<tr>
<td>Cutting bushes on state aid road</td>
<td>125 00</td>
</tr>
<tr>
<td>Electric lights</td>
<td>138 00</td>
</tr>
</tbody>
</table>

Amount raised by town $3,964 00

<p>| | |</p>
<table>
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<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>State tax</td>
<td>$860 61</td>
</tr>
<tr>
<td>County tax</td>
<td>355 93</td>
</tr>
<tr>
<td>Overlay</td>
<td>113 06</td>
</tr>
</tbody>
</table>

$1,329 60

Total assessment $5,293 60

Supplementary Assessment, $6.00.
Number of polls taxed, 49, $147.00.
Number of polls not taxed, 1.
Rate of taxation, .042; rate of collection, .015.

SUPPORT OF POOR

Balance unexpended last year $200 00
ANNUAL TOWN REPORT

STATE TAX

Raised by Town $ 860 61
Paid State Treasurer $ 860 61

COUNTY TAX

Raised by Town $ 355 93
Paid County Treasurer $ 355 93

ELECTRIC LIGHTS

Raised by Town $ 138 00
Balance from last year 305 27
$ 443 27
Paid Central Maine Power Co. for lights 60 00
Balance unexpended $ 383 27

HIGHWAY PATROL

Raised by Town $ 225 00
Paid State Treasurer 222 00
Balance unexpended $ 3 00

SNOWPLOW

Overdrawn last year $ 50 00
Received for old plow $ 50 00

TOWN OFFICERS' BILLS

Charles A. Snow, superintendent of schools $ 152 36
D. C. Towle, sealer of weights and measures 5 00
W. M. Sanborn, ballot clerk 5 00
State Treasurer, audit 34 75
Walter Sampson, services as selectman 50 00
H. S. Emerson, services as selectman 100 00
Maurice Eastman, services as selectman 50 00
Ruth Bryant, services as treasurer 50 00
Ruth Bryant, postage 4 58
Irving Bryant, services as constable 5 00
Irving Bryant, collecting taxes 79 49
H. S. Emerson, services as town clerk 10 00
H. S. Emerson, collecting excise tax 7 95
H. S. Emerson, postage, telephone, express and recording 7 19

Total $ 561 32
Raised by town 500 00

Overdrawn $ 61 32

MISCELLANEOUS

Loring, Short & Harmon, books and stationery $ 2 45
Advertiser-Democrat, printing town reports 62 40
Marks Printing House, books and stationery 8 05
Casco Bank & Trust Co., printing checks 1 75
Olive L. Goldthwaite, recording liens 1 50
Asa O. Pike, 2nd, & Son, bonds 20 50
Elizabeth Fernald, use of adding machine 2 00
Maurice Eastman, flags for Memorial 2 40
Casco Bank & Trust Co., service charge 74
State Treasurer, dog tax 22 40
Casco Bank & Trust Co., note and interest 1,010 00
Tarbox & Whittier, 4 pkgs. thyroid 2 60
Olive L. Goldthwaite, discharging liens 1 00
Elizabeth Fernald, adding machine .35 00
Asa O. Pike, 2nd, & Son, insurance 22 25
Asa O. Pike, 2nd, & Son, insurance on tractor 8 63
Fryeburg Village Fire Corp., Icald lire 96 50
Irving Bryant, discount on taxes 37 43

Total $ 1,337 60
RECEIPTS

State Treasurer, National Forest Reserve $ 64 64
Herbert Emerson, excise tax 139 98
Chester Smith, 1940 tax and interest 31 82
Irving Bryant, 1941 taxes 236 80
Herbert Emerson, dog tax 22 40
State Treasurer, snow removal 334 28
State Treasurer, bank stock tax 5 07
State Treasurer, special resolve 957 00
Carroll McAllister, tuition 24 50
Fidelity Trust Co., Div. No. 8 5 04
State Treasurer, dog license refund 22 53
State Treasurer, school fund 614 99
G. H. Anderson, snowplow 50 00
Casco Bank & Trust Co., loan 1,000 00
Irving Bryant, 1942 taxes 5,095 09
Balance from last year 832 07

$ 9,436 21

EXPENDITURES

Teachers $ 718 80
Conveyance 452 40
Fuel 32 00
Janitor 5 00
Repair of schoolhouse 1 96
Text books 82 05
High school tuition 735 00
Common school tuition 25 60

Total for schools $ 2,052 81

Snow removal after February 1, 1942 $ 402 53
Snow removal, 1942-43 698 04

Total snow removal $ 1,100 57

Town road $ 437 14
Special resolve 234 99
Third Class Maintenance 48 82
Cutting bushes, State Aid Road 189 08
Highway patrol 222 00

$ 1,132 03
ANNUAL TOWN REPORT

Town officers' bills $ 561 32
Electric lights 60 00
State tax 860 61
County tax 355 93
Miscellaneous 1,337 60

$ 3,175 46

Total warrants $ 7,460 87
Balance in treasury, February 1, 1943 1,975 34

$ 9,436 21

ABATEMENTS

Fred Harmon, 1941 poll tax paid in Lovell $ 3 00
Fryeburg Academy, 1942 real estate exempt 1 05

$ 4 05

DUE TOWN FOR TAXES PREVIOUS YEARS

Dana McAllister, 1940 tax $ 69
Dana McAllister, 1941 tax 66

$ 1 35

FINANCIAL STANDING OF TOWN

Resources
Balance in treasury, February 1, 1943 $ 1,975 34
Due from taxes previous years 1 35
Due from 1942 taxes 204 51
Due from State, snow removal to date 263 58

Total $ 2,444 78
Liabilities

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Central Maine Power Co.</td>
<td>$383.27</td>
</tr>
<tr>
<td>Victory Tax withheld</td>
<td>$4.68</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$387.95</strong></td>
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Balance in favor of Town $2,056.83

H. S. Emerson,
M. M. Eastman,
W. A. Sampson.

Selectmen of Stow.

In accordance with the request of your municipal officers, this department, represented by M. G. Allen, has completed an examination of the accounts of your town officials for the municipal year ended, February 1, 1942. Our report herewith submitted was prepared from your town records and to the best of our knowledge and belief properly reflects the true financial condition of your municipality as of that date.

State Department of Audit,
HAROLD E. CRAWFORD.

Municipal Auditor.
Report of Treasurer

February 1, 1942, balance in treasury $832.07
State, National Forest Funds 64.64
Herbert Emerson, auto tax 139.98
Hilton McAllister, 1941 tax 92.10
Elmer Eastman, balance 1941 tax 24.09
V. L. Harriman, Everett Douglas, 1941 tax, cost and interest 19.26
Sidney Sanborn, 1941 poll tax 3.00
Casco Bank & Trust Co., loan 1,000.00
Herman Heald, balance 1941 tax 35.20
Carl Penley, 1941 poll tax 3.00
Chester Smith, 1940 tax, cost and interest 27.22
Alger Drew, 1941 personal property tax 1.98
Herbert Emerson, dog tax 22.40
Alger Drew, 1941, real estate tax, cost and interest 33.31
State, snow removal 334.28
State, bank stock tax 5.07
State, special resolve 957.00
Chester Smith, 1940 personal property tax; 1941 real estate tax, cost and interest 29.46
Carroll McAllister, tuition of Frank McAllister 24.50
Fidelity Trust Co., dividend 5.04
State, dog licenses refunded 22.53
State, school fund 614.99
G. H. Anderson, snowplow 50.00
Received from tax collector 5,057.66
Discount on taxes 37.43

$9,436.21

Warrants paid, Nos. 1 to 38 inclusive $7,480.87
Balance in treasury 1,975.34

$9,436.21

Respectfully submitted,

RUTH G. BRYANT, Treasurer.
Tax Collector's Report

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Original commitment</td>
<td>$5,293.60</td>
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<tr>
<td>Supplementary taxes</td>
<td>6.00</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$5,299.60</strong></td>
</tr>
<tr>
<td>Cash paid to Town Treasurer</td>
<td>$5,057.66</td>
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<tr>
<td>Discount on taxes</td>
<td>37.43</td>
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<tr>
<td><em>Delinquent taxes, resident:</em></td>
<td></td>
</tr>
<tr>
<td>Alger Drew, real estate</td>
<td>29.40</td>
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<tr>
<td>Alger Drew, personal estate</td>
<td>16.17</td>
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<tr>
<td>Alger Drew, poll tax</td>
<td>3.00</td>
</tr>
<tr>
<td>Hilton McAllister, real estate</td>
<td>65.10</td>
</tr>
<tr>
<td>Hilton McAllister, personal estate</td>
<td>13.86</td>
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<tr>
<td>Sidney Sanborn, poll tax</td>
<td>3.00</td>
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<tr>
<td>Leroy Smith, poll tax</td>
<td>3.00</td>
</tr>
<tr>
<td>Chester Smith, real estate</td>
<td>21.00</td>
</tr>
<tr>
<td>Hazen Wiley, balance real estate</td>
<td>4.35</td>
</tr>
<tr>
<td>Irving Thurston, balance real estate</td>
<td>3.63</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$5,299.60</strong></td>
</tr>
<tr>
<td><em>Non-resident:</em></td>
<td></td>
</tr>
<tr>
<td>Everett Douglas</td>
<td>16.80</td>
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<tr>
<td>Chester Emerson</td>
<td>9.45</td>
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<tr>
<td>C. E. Fox</td>
<td>7.56</td>
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<tr>
<td>Fryeburg Academy</td>
<td>1.05</td>
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<tr>
<td>H. R. Gauthier</td>
<td>63</td>
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<tr>
<td>Georgia MacAlister</td>
<td>5.88</td>
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<tr>
<td>Dana McAllister</td>
<td>63</td>
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IRVING BRYANT, Collector.
## Road Work

**SNOW REMOVAL AFTER FEBRUARY 1, 1942**

<table>
<thead>
<tr>
<th>Description</th>
<th>Hours</th>
<th>Rate</th>
<th>Total ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wallace Guptill, 40 hrs. plowing, 1 hr. sanding</td>
<td>40</td>
<td>1.65</td>
<td>67.13</td>
</tr>
<tr>
<td>Maurice Eastman, 40 hrs. plowing, 1 hr. sanding</td>
<td>40</td>
<td>1.65</td>
<td>65.00</td>
</tr>
<tr>
<td>Wallace Guptill, 35 hrs. plowing, 3 hrs. sanding</td>
<td>35</td>
<td>1.60</td>
<td>56.30</td>
</tr>
<tr>
<td>Maurice Eastman, 35 hrs. plowing, 3 hrs. sanding</td>
<td>35</td>
<td>1.60</td>
<td>56.30</td>
</tr>
<tr>
<td>R. M. Crouse, 30 gals. of gasoline</td>
<td></td>
<td></td>
<td>6.00</td>
</tr>
<tr>
<td>Ernest Watson, 10 hrs. on tractor</td>
<td>10</td>
<td>0.60</td>
<td>6.00</td>
</tr>
<tr>
<td>Leroy Smith, 10 hrs. on tractor</td>
<td>10</td>
<td>0.60</td>
<td>6.00</td>
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<tr>
<td>Wallace Guptill, 28 hrs. plowing</td>
<td>28</td>
<td>0.75</td>
<td>21.00</td>
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<tr>
<td>Byron Emery, 10 hrs. plowing</td>
<td>10</td>
<td>0.75</td>
<td>7.50</td>
</tr>
<tr>
<td>Maurice Eastman, 28 hrs. plowing</td>
<td>28</td>
<td>0.75</td>
<td>21.00</td>
</tr>
<tr>
<td>Wallace Guptill, 6 hrs. plowing; 4 hrs. sanding; trip to Bridgton</td>
<td>6</td>
<td>1.65</td>
<td>20.42</td>
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<tr>
<td>Maurice Eastman, 6 hrs. plowing; 4 hrs. sanding</td>
<td>6</td>
<td>1.65</td>
<td>10.56</td>
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<tr>
<td>Wallace Guptill, 5 hrs. plowing</td>
<td>5</td>
<td>1.50</td>
<td>7.50</td>
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<tr>
<td>Maurice Eastman, 5 hrs. plowing</td>
<td>5</td>
<td>1.50</td>
<td>7.50</td>
</tr>
<tr>
<td>Richardson's Community Welding, work on snowplow</td>
<td></td>
<td></td>
<td>34.75</td>
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<tr>
<td>Wallace Guptill, 7 hrs. plowing</td>
<td>7</td>
<td>1.55</td>
<td>10.85</td>
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<tr>
<td>Maurice Eastman, 7 hrs. plowing</td>
<td>7</td>
<td>1.55</td>
<td>10.85</td>
</tr>
<tr>
<td>Walter Pinkham, shoveling dooryard</td>
<td></td>
<td></td>
<td>3.00</td>
</tr>
<tr>
<td>Charles Forest, shoveling dooryard</td>
<td></td>
<td></td>
<td>4.00</td>
</tr>
<tr>
<td>Wallace Guptill, 9 hrs. plowing</td>
<td>9</td>
<td>1.65</td>
<td>14.85</td>
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<tr>
<td>Erville Fernald, plowing with tractor</td>
<td></td>
<td></td>
<td>9.00</td>
</tr>
<tr>
<td>Maurice Eastman, 15 hrs. plowing</td>
<td>15</td>
<td>0.80</td>
<td>12.00</td>
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<tr>
<td>Town of Fryeburg, salt for road</td>
<td></td>
<td></td>
<td>38.54</td>
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<tr>
<td>Erlon P. Jones, gas, oil and battery for tractor</td>
<td></td>
<td></td>
<td>8.50</td>
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**Total:** $402.53
SNOW REMOVAL WINTER 1942-43

<table>
<thead>
<tr>
<th>Description</th>
<th>Cost</th>
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<tbody>
<tr>
<td>Town of Fryeburg, salt for road</td>
<td>$57.92</td>
</tr>
<tr>
<td>Wallace Guptill, 34 hrs. plowing; 11 hrs. sanding</td>
<td>$75.75</td>
</tr>
<tr>
<td>Augustus Wiley, 17 hrs. plowing; 11 hrs. sanding</td>
<td>$14.00</td>
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<tr>
<td>Neil Bryant, 4 hrs. plowing</td>
<td>$2.00</td>
</tr>
<tr>
<td>Wallace Guptill, 8 hrs. plowing; 4½ hrs. sanding; 2 trips to Bridgton</td>
<td>$19.00</td>
</tr>
<tr>
<td>Augustus Wiley, 8 hrs. plowing; 4½ hrs. sanding</td>
<td>$6.25</td>
</tr>
<tr>
<td>Herbert Emerson, 3 hrs. plowing</td>
<td>$1.50</td>
</tr>
<tr>
<td>Wallace Guptill, 5 hrs. sanding</td>
<td>$6.25</td>
</tr>
<tr>
<td>Neil Bryant, 5 hrs. sanding</td>
<td>$2.50</td>
</tr>
<tr>
<td>Richardson's Community Welding, 3 plow shoes</td>
<td>$9.00</td>
</tr>
<tr>
<td>Wallace Guptill, 33 hrs. plowing; 2 hrs. sanding</td>
<td>$68.50</td>
</tr>
<tr>
<td>Neil Bryant, 2 hrs. plowing</td>
<td>$1.00</td>
</tr>
<tr>
<td>Benny Foster, 7 hrs. plowing</td>
<td>$3.50</td>
</tr>
<tr>
<td>Byron Emery, 10 hrs. plowing</td>
<td>$5.00</td>
</tr>
<tr>
<td>Augustus Wiley, 13 hrs. plowing</td>
<td>$6.50</td>
</tr>
<tr>
<td>Wallace Guptill, 29 hrs. plowing; 14 hrs. sanding</td>
<td>$75.02</td>
</tr>
<tr>
<td>Benny Foster, 23 hrs. plowing; 8 hrs. sanding</td>
<td>$15.32</td>
</tr>
<tr>
<td>Merle Watson, 14 hrs. sanding</td>
<td>$7.00</td>
</tr>
<tr>
<td>Neil Bryant, 2 hrs. plowing</td>
<td>$1.00</td>
</tr>
<tr>
<td>Wallace Guptill, 31 hrs. plowing; 5 hrs. sanding</td>
<td>$67.95</td>
</tr>
<tr>
<td>Merle Watson, 28 hrs. plowing; 3 hrs. sanding</td>
<td>$15.32</td>
</tr>
<tr>
<td>Neil Bryant, 3 hrs. plowing; 2 hrs. sanding</td>
<td>$2.50</td>
</tr>
<tr>
<td>Portland Tractor Co., repairs for tractor</td>
<td>$19.80</td>
</tr>
<tr>
<td>Erville Fernald, plowing with tractor</td>
<td>$10.00</td>
</tr>
<tr>
<td>Merle Watson, 54 hrs. plowing</td>
<td>$26.25</td>
</tr>
<tr>
<td>Wallace Guptill, 45 hrs. plowing</td>
<td>$71.45</td>
</tr>
<tr>
<td>Ernest Watson, labor on tractor</td>
<td>$2.00</td>
</tr>
<tr>
<td>Rodney Crouse, gasoline for tractor</td>
<td>$14.43</td>
</tr>
<tr>
<td>Ernest Watson, plowing</td>
<td>$4.50</td>
</tr>
</tbody>
</table>
Wallace Guptill, 15 hrs. plowing, 16 hrs. sanding 49.80
Merle Watson, 15 hrs. plowing, 16 hrs. sanding 15.30
Erlon P. Jones, labor on tractor and material for plow 21.73

$698.04

Expended after Feb. 1, 1942 402.53

Total expended $1,100.57

THIRD CLASS MAINTENANCE

Raised by town $136.00
Balance from last year 69.06

Total 205.06

Expended
Wallace Guptill, 14 hrs. with truck $14.56
Wallace Guptill, labor with truck 26.78
Augustus Wiley, labor 7.48

Total expended $48.82

Balance unexpended $156.24

WALLACE GUPTILL, Patrolman.

TOWN ROAD

Merton Eastman, 56 hrs. with horses $49.00
A. Wiley, 20 hrs. 8.08
Cory Smith, 20 hrs. 8.08
Gordon Gilman, 6½ hrs. 2.86
Erville Fernald, 6½ hrs. with truck 7.96
Irving Smith, 22 hrs. with truck 26.95
N. E. Metal Culvert Co., 1 culvert 51.55
Irving Smith’s truck, 23 hrs. 19.55
Irving Smith, 23 hrs. 11.50
<table>
<thead>
<tr>
<th>Name</th>
<th>Hours</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cory Smith, 26½ hrs.</td>
<td>11 66</td>
<td>10 12</td>
</tr>
<tr>
<td>Philip Hodsdon, 23 hrs.</td>
<td></td>
<td>1 52</td>
</tr>
<tr>
<td>Lyndon Emerson, 3½ hrs.</td>
<td></td>
<td>10 12</td>
</tr>
<tr>
<td>Cory Smith, 23 hrs.</td>
<td></td>
<td>1 52</td>
</tr>
<tr>
<td>Irving Smith's truck, 23 hrs.</td>
<td>19 55</td>
<td></td>
</tr>
<tr>
<td>Irving Smith, 15 hrs.</td>
<td>7 50</td>
<td></td>
</tr>
<tr>
<td>John Fox, 23 hrs.</td>
<td></td>
<td>1 52</td>
</tr>
<tr>
<td>Silas Smith, 23 hrs.</td>
<td></td>
<td>16 55</td>
</tr>
<tr>
<td>Irving Smith, 15 hrs.</td>
<td>7 50</td>
<td></td>
</tr>
<tr>
<td>Irving Smith's truck, 19 hrs.</td>
<td>16 55</td>
<td></td>
</tr>
<tr>
<td>Cory Smith, 19 hrs.</td>
<td>8 36</td>
<td></td>
</tr>
<tr>
<td>John Fox, 19 hrs.</td>
<td>8 36</td>
<td></td>
</tr>
<tr>
<td>Silas Smith, 19 hrs.</td>
<td>8 36</td>
<td></td>
</tr>
<tr>
<td>Irving Smith, 31 hrs.</td>
<td>15 50</td>
<td></td>
</tr>
<tr>
<td>Irving Smith's truck, 31 hrs.</td>
<td>25 35</td>
<td></td>
</tr>
<tr>
<td>Cory Smith, 30 hrs.</td>
<td>13 20</td>
<td></td>
</tr>
<tr>
<td>John Fox, 22 hrs.</td>
<td>9 68</td>
<td></td>
</tr>
<tr>
<td>Silas Smith, 22 hrs.</td>
<td>9 68</td>
<td></td>
</tr>
<tr>
<td>A. Wiley, 8 hrs.</td>
<td>3 52</td>
<td></td>
</tr>
<tr>
<td>Cory Smith, 8 hrs.</td>
<td>3 52</td>
<td></td>
</tr>
<tr>
<td>Angus Andrews, 8 hrs. with tractor</td>
<td>10 00</td>
<td></td>
</tr>
<tr>
<td>Irving Smith, 8 hrs.</td>
<td>4 00</td>
<td></td>
</tr>
<tr>
<td>Irving Smith, 3 hrs. with truck</td>
<td>3 68</td>
<td></td>
</tr>
<tr>
<td>A. Wiley, 15 yds. gravel</td>
<td>1 50</td>
<td></td>
</tr>
<tr>
<td>Maurice Eastman, 15 yds. gravel</td>
<td>1 50</td>
<td></td>
</tr>
<tr>
<td>Hugh Hastings, 15 yds. gravel</td>
<td>1 50</td>
<td></td>
</tr>
<tr>
<td>Everett Day, 35 yds. gravel</td>
<td>3 50</td>
<td></td>
</tr>
<tr>
<td>Erville Fernald, 4 hrs. with tractor</td>
<td>5 00</td>
<td></td>
</tr>
<tr>
<td>Maurice Eastman, 4 hrs., labor</td>
<td>1 76</td>
<td></td>
</tr>
<tr>
<td>Neil Bryant, 4 hrs., labor</td>
<td>1 76</td>
<td></td>
</tr>
<tr>
<td>A. F. Wiley, labor</td>
<td>1 00</td>
<td></td>
</tr>
<tr>
<td>Wallace Guptill, 5 hrs. with truck</td>
<td>6 12</td>
<td></td>
</tr>
</tbody>
</table>

Total expended $ 437 14

Raised by town $400 00

Forest Reserve money 64 64

$ 464 64

Balance unexpended $ 27 50
SPECIAL RESOLVE ROAD

Irving Smith, 24 hrs. $15 00
A. Wiley, 24 hrs. 10 56
Cory Smith, 24 hrs. 10 56
John Eastman, 24 hrs. 10 56
Erville Fernald, 24 hrs. with truck 30 96
Lawrence Eastman, 24 hrs. with truck 30 96
Irving Smith, 27 hrs. 16 88
Cory Smith, 24 hrs. 10 56
John Eastman, 24 hrs. 10 56
Erville Fernald, 27 hrs. with truck 34 83
Lawrence Eastman, 24 hrs. with truck 30 96
Lyndon Emerson, 16 hrs. 7 04
Arthur Smith, 4 hrs. 1 76
Hugh Hastings, 138 yds. gravel 13 80

$ 234 99

Total state apportionment $1,000 00
Supervision 43 00

Available from state $ 957 00

Town expenditure $1,035 22
Gravel 32 55

$1,002 67

$ 45 67

Refund on inspection 28 00

Overdrawn $ 17 67

CUTTING BUSHES ON STATE AID ROAD

Erville Fernald, hauling bushes with truck $ 8 57
Neil Bryant, cutting bushes 24 20
Maurice Eastman, cutting bushes 28 05
Fred Eastman, cutting bushes 17 60
Ernest Smith, cutting bushes 21 56  
George G. Gilman, cutting bushes 8 80  
Raymond Smith, cutting bushes 26 95  
Cory Smith, cutting bushes 26 95  
Merton Eastman, cutting bushes 26 40  

<table>
<thead>
<tr>
<th>Total expended</th>
<th>$ 189 08</th>
</tr>
</thead>
</table>

| Raised by town | $ 125 00 |
| Balance from last year | 14 67 |

$ 139 67

| Overdrawn | $ 49 41 |

H. S. EMERSON,  
M. M. EASTMAN,  
W. A. SAMFSON,  

Selectmen of Stow.
# School Department

## Financial Statement for the Fiscal Year Ending

**Feb. 8, 1943**

### Common School Account

#### Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriation</td>
<td>$870.00</td>
</tr>
<tr>
<td>Carroll McAllister, tuition</td>
<td>24.50</td>
</tr>
<tr>
<td>State of Maine, school fund</td>
<td>589.99</td>
</tr>
</tbody>
</table>

**Total Resources**: $1,484.49

#### Disbursements

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overdraft, 1941</td>
<td>$187.91</td>
</tr>
<tr>
<td>Teacher</td>
<td>720.00</td>
</tr>
<tr>
<td>Fuel</td>
<td>32.00</td>
</tr>
<tr>
<td>Cleaning</td>
<td>5.00</td>
</tr>
<tr>
<td>Conveyance</td>
<td>452.40</td>
</tr>
<tr>
<td>Tuition</td>
<td>25.60</td>
</tr>
</tbody>
</table>

**Total Disbursements**: $1,422.91

**Balance**: 61.58

**Total**: $1,484.49
COMMON SCHOOL ACCOUNT DISBURSEMENTS

ITEMIZED

Teacher, Mildred C. Andrews, 36 weeks @ $20.00 $720.00
Fuel, Irving Smith, 4 cords of wood delivered, sawed and stored @ $8.00 32.00
Cleaning, Mrs Fred Eastman 5.00
Conveyance, Rodney Crouse, 30 weeks @ $12.00; 6 weeks @ $15.00; 4-5 weeks @ $3.00 452.40
Tuition, town of Fryeburg 25.60

$1,235.00

Overdraft as above, 1941 187.91

$1,422.91

Withheld from teacher's payments for Victory Tax $ 1.20

HIGH SCHOOL ACCOUNT

Resources

Balance, Feb. 8, 1942 $ 55.38
Appropriation 1,000.00

$1,055.38

Disbursements

Paid Fryeburg Academy $ 735.00
Balance 320.38

$1,055.38
### TEXTBOOK ACCOUNT

#### Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance Feb. 8, 1942</td>
<td>$ 14 71</td>
</tr>
<tr>
<td>Appropriation</td>
<td>60 00</td>
</tr>
<tr>
<td>State of Maine, school fund</td>
<td>25 00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 99 71</strong></td>
</tr>
</tbody>
</table>

#### Disbursements

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expended</td>
<td>$ 82 05</td>
</tr>
<tr>
<td>Balance</td>
<td>17 66</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 99 71</strong></td>
</tr>
</tbody>
</table>

### TEXTBOOK ACCOUNT DISBURSEMENTS ITEMIZED

- L. W. Singer Co., textbooks $ 3 46
- A. T. Cressey, supplies 40
- Hutchins Bros., printing 3 45
- Hutchins Bros., printing 70
- Scott Foresman & Co., sub-primary 3 76
- Beckley Cardy Co., textbooks 3 32
- Charles A. Snow, expense account 4 04
- Ginn & Company, textbooks 2 34
- Berry Paper Co., supplies 18 75
- American Book Co., textbooks 3 56
- C. M. Rice Paper Co., supplies 2 65
- Allyn & Bacon, work books 2 57
- Edw. E. Babb & Co., supplies 15 69
- Scott Foresman & Co., textbooks 4 58
- Follett Pub. Co., work books 1 56
- American Book Co., textbooks 82
- Chas. E. Merrill Co., textbooks 1 85
- Hutchins Bros., printing 3 60
- Scott Foresman & Co., textbooks 3 78
- The Macmillan Co., textbooks 1 17

**Total** $ 82 05
REPAIR ACCOUNT

Resources
Balance, Feb. 8, 1942 $ 2 12
Appropriation 10 00

$ 12 12

Disbursements
A. T. Cressey $ 1 96
Balance 10 16

$ 12 12

SUMMARY OF SCHOOL ACCOUNTS

<table>
<thead>
<tr>
<th>Account</th>
<th>Resources</th>
<th>Expended</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Common school</td>
<td>$1,484.49</td>
<td>$1,422.91</td>
<td>$ 61.58</td>
</tr>
<tr>
<td>High school</td>
<td>1,055.38</td>
<td>735.00</td>
<td>320.38</td>
</tr>
<tr>
<td>Textbook</td>
<td>99.71</td>
<td>82.05</td>
<td>17.66</td>
</tr>
<tr>
<td>Repairs</td>
<td>12.12</td>
<td>1.96</td>
<td>10.16</td>
</tr>
</tbody>
</table>

$2,651.70 $2,241.92 $409.78

RECOMMENDATIONS

We recommend that the following appropriations be made for school purposes for the ensuing year.

Common school account $760.00
High school account 350.00
Textbook account 60.00

$1,170.00

Respectfully submitted,

PHILIP ANDREWS,
MAURICE EASTMAN,
IRVING BRYANT, Committee.
CHAS. A. SNOW, Secretary.
Report of the Superintendent
of Schools

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

This is my twentieth annual report of the progress, condition
and needs of the school department of the town of Stow.

School began for the school year of 1942-43 on Sept. 8, 1942,
for the usual school year of thirty-six weeks.

Mrs. Mildred C. Andrews, the teacher for the last prior seven
years was and is in charge. The enrollment figures and other
data will be found below.

This year we have, on the whole, a younger group of pupils
than we have had during recent years. Nothing is more inter­
esting nor requires more patience and skill than the teaching
of young pupils. To learn to read in a strange and new world
of reading is a wonderful accomplishment on the part of the
child and no less so is the ability and skill which enables a
teacher or any other person to teach a child to read.

No repairs of consequence have been made this year as none
have appeared to be urgently necessary.

A few new readers have been purchased for grades five and
six and the usual sub-primary reading material, work books and
supplies have been provided. We hope that during the coming
year we shall be able to purchase new books for English studies.
Those we are now using are somewhat out of date. They have
been used for many years. The newer books would, we think, make more efficient and satisfactory the teaching of this difficult and important subject.

The conveyance route was extended with consequent increase in expense in order to provide for three pupils who, with their parents, recently moved into the town.

These are difficult times for the maintenance and administration of schools in most places. Stow has been fortunate thus far. The teacher and the Superintendent of Schools are indeed grateful for the support, courtesy and consideration they have received.

**TABULATIONS**

**Winter Term, 1942**

<table>
<thead>
<tr>
<th>School</th>
<th>Teacher</th>
<th>Wks.</th>
<th>Salary</th>
<th>No.</th>
<th>Ave.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Village</td>
<td>Mildred C. Andrews</td>
<td>14</td>
<td>$20 00</td>
<td>18</td>
<td>16.54</td>
</tr>
<tr>
<td></td>
<td>Spring Term, 1942</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Village</td>
<td>Mildred C. Andrews</td>
<td>8</td>
<td>$20 00</td>
<td>17</td>
<td>15.15</td>
</tr>
<tr>
<td></td>
<td>Fall Term, 1942</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Village</td>
<td>Mildred C. Andrews</td>
<td>15</td>
<td>$20 00</td>
<td>17</td>
<td>13.97</td>
</tr>
</tbody>
</table>

**SCHOOL CENSUS**

Persons in town, April 1, 1942, from five to twenty-one years of age: Boys, 8; Girls, 24; total, 32. Loss of four from 1941.

**SCHOOL CALENDAR**

Fall term began Sept. 8, 1942, closed Dec. 18, 1942 15 wks.
First period winter term began Jan. 4, 1943, closes Feb. 19, 1943 7 "
Second period winter term begins March 1, 1943, closes April 16, 1943 7 "
Spring term begins April 26, 1943, closes June 11, 1943 7 "
36 wks.
ENROLLMENT BY GRADES

<table>
<thead>
<tr>
<th>Grade</th>
<th>S. P.</th>
<th>I</th>
<th>II</th>
<th>III</th>
<th>IV</th>
<th>V</th>
<th>VI</th>
<th>VII</th>
<th>VIII</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boys enrolled</td>
<td>4</td>
<td>4</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>3</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>16</td>
</tr>
<tr>
<td>Girls enrolled</td>
<td>6</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

16 loss of 1 from last year
(Since the count was made three pupils have entered the school.)

Total enrollment, Stow pupils | 19 |
Fryeburg Academy | 7 |

23 3 more than last year
We have no tuition pupils attending school out of town at the present time.

Respectfully submitted,

CHARLES A. SNOW, Superintendent of Schools.
Town Clerk's Report

Births, marriages and deaths that have been recorded in the town of Stow for the year ending Feb. 1, 1943.

BIRTHS

1938
Aug. 10 To the wife of Ernest E. Watson, a son, Duane Adelbert.

1942
May 18 To the wife of Simon L. Smith, Jr., a daughter, Patricia Carolyn.
June 28 To the wife of Merle Fred Watson, a daughter, Judith Merlene.

1943
Jan. 3 To the wife of Irving Thurston, a son, Bruce Thomas.

MARRIAGES

1942
June 13 At Fryeburg Harbor, Eugene E. Barrows of Ashland, Mass., and Barbara L. Stiles of Lovell, Me.

DEATHS

1942
Nov. 2 At Waterboro, Me., Aaron Leroy Smith, age 83 yrs., 1 day.
Nov. 6 At Lovell, Ira A. Andrews, age 79 years, 5 months, 12 days.

H. S. EMERSON, Clerk of Stow.
Norway SAVINGS Bank

Oldest Bank In Oxford County

Organized in 1866

JANUARY 30, 1943

Deposits $1,913,626.31
Reserve 205,000.00
Undivided Profit 44,664.73

Total $2,163,291.04

President, George L. Curtis
Vice President, Stuart W. Goodwin
Secretary-Treasurer, Clayton E. Heath

TRUSTEES

G. L. Curtis, J. N. Favor, S. W. Goodwin, L. H. Cushman, R. L. Sturgis, L. F. Pike,
D. J. Andrews

SAFE DEPOSIT BOXES

In Electrically Protected Vault