1923

One Hundred Ninth Annual Report of the Town Officers of the Town of Phippsburg Maine for the Year Ending February 22 1923

Phippsburg (Me.)

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ONE HUNDRED NINTH
ANNUAL REPORT
OF THE
TOWN OFFICERS
OF THE TOWN OF
PHIPPSBURG
MAINE
For the Year Ending February 22
1923

POPULATION 872
1920 CENSUS

BATH, MAINÉ
THE TIMES COMPANY
1923
TOWN OFFICERS FOR 1922

Selectmen, Assessors, Overseers of Poor
WALTER J. McCOURT       WINFIELD W. MORSE
                       J. BRADFORD SPRAGUE

Town Clerk
GEORGE E. C. PEASE

Treasurer
ALSTON E. OLIVER

Auditor
C. V. MINOTT and JOHN G. MORSE

Superintendent of Schools
CLARA M. REED

Collector of Taxes
PAGE A. WYMAN

Road Commissioner
J. R. WYMAN

School Board
BEssie E. DICKINSON       J. D. ROGERS
                        AGNES CUTTING

Board of Health
JAMES E. PERRY        JOHN D. ROGERS
                       GEORGE A. OLIVER
SELECTMEN’S REPORT

RECEIPTS

Due from J. F. Upton, Treas. ......................... $ 1,444.98
Due from Harry S. Hosmer, Coll. ..................... 142.90
Due from J. F. Upton, Coll. .......................... 1,991.41
Due from Page A. Wyman, Coll. ................... 589.33
State tax committed .................................. 3,215.77
County tax committed .............................. 910.31
Town tax committed .......................... 13,123.23
Supplementary ...................................... 27.00
Rent of Town Hall .......................... 99.00
State account of Jacob Green ................. 166.00
State poor ........................................ 202.83
State school fund ........................ 2,184.29
State school fund adjustments ............. 104.36
Town team ...................................... 924.39
State aid road .................................. 587.43
State pensions .................................. 168.00
State account tax on bank stock ............ 100.20
Town clerk, dog tax ......................... 88.00
Reimbursement interest First National Bank .. 7.50
Reimbursement, R. O. Morse ............... 7.28
Interest on Taxes collected, 1922 ........ 16.23
Interest on daily balances .................. 26.81
Notes issued .................................. 13,800.00

$39,927.25

EXPENDITURES

State tax ........................................... $ 3,215.77
County tax ........................................ 910.31
Snow bills .......................................... 179.25
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Soldiers’ pensions</td>
<td>168 00</td>
</tr>
<tr>
<td>Repair of roads and bridges</td>
<td>1,610 56</td>
</tr>
<tr>
<td>West Point road</td>
<td>300 25</td>
</tr>
<tr>
<td>Small Point road</td>
<td>300 00</td>
</tr>
<tr>
<td>Sebasco road</td>
<td>750 62</td>
</tr>
<tr>
<td>Special resolve</td>
<td>2,650 40</td>
</tr>
<tr>
<td>State Aid Road</td>
<td>906 65</td>
</tr>
<tr>
<td>Schools</td>
<td>4,762 10</td>
</tr>
<tr>
<td>Tuition free high school</td>
<td>572 68</td>
</tr>
<tr>
<td>Repair school buildings</td>
<td>141 03</td>
</tr>
<tr>
<td>State dog licenses</td>
<td>88 00</td>
</tr>
<tr>
<td>Supplies and text books</td>
<td>129 97</td>
</tr>
<tr>
<td>Support of Poor</td>
<td>225 67</td>
</tr>
<tr>
<td>State poor</td>
<td>202 83</td>
</tr>
<tr>
<td>Contingent</td>
<td>318 29</td>
</tr>
<tr>
<td>Salary of officers</td>
<td>1,196 78</td>
</tr>
<tr>
<td>Interest</td>
<td>971 61</td>
</tr>
<tr>
<td>I. J. Wallace, for tuition</td>
<td>50 00</td>
</tr>
<tr>
<td>Flags</td>
<td>12 50</td>
</tr>
<tr>
<td>Town team</td>
<td>882 87</td>
</tr>
<tr>
<td>Town Landing</td>
<td>23 47</td>
</tr>
<tr>
<td>Sidewalks</td>
<td>185 11</td>
</tr>
<tr>
<td>Taxes assumed</td>
<td>21 00</td>
</tr>
<tr>
<td>Abatements</td>
<td>24 00</td>
</tr>
<tr>
<td>Discount on taxes, 1922</td>
<td>249 40</td>
</tr>
<tr>
<td>Due H. S. Hosmer, Coll.</td>
<td>142 90</td>
</tr>
<tr>
<td>Due J. F. Upton, Coll.</td>
<td>1,991 41</td>
</tr>
<tr>
<td>Due Page A. Wyman, Coll.</td>
<td>3,451 75</td>
</tr>
<tr>
<td>Notes paid</td>
<td>11,800 00</td>
</tr>
<tr>
<td>Due from J. F. Upton, Treas.</td>
<td>346 26</td>
</tr>
<tr>
<td>Due from Alston E. Oliver, Treas.</td>
<td>1,145 81</td>
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</table>

$39,927 25
### SNOW BILLS

**CARE OF ROADS FROM DEC. 1, 1921 TO MARCH 1922**

<table>
<thead>
<tr>
<th>Worker</th>
<th>Hours</th>
<th>Rate</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fred A. Oliver</td>
<td>1 day</td>
<td>$3.50</td>
<td>$3.50</td>
</tr>
<tr>
<td>Fred A. Oliver, team</td>
<td>13 1/2 hrs.</td>
<td>72c</td>
<td>9.72</td>
</tr>
<tr>
<td>Walter Morse</td>
<td>4 hrs.</td>
<td>30c</td>
<td>1.20</td>
</tr>
<tr>
<td>Richard Morse</td>
<td>3 1/2 hrs.</td>
<td>30c</td>
<td>1.05</td>
</tr>
<tr>
<td>Milton Morse</td>
<td>9 hrs.</td>
<td>30c</td>
<td>2.70</td>
</tr>
<tr>
<td>Frank Allegrin</td>
<td>13 hrs.</td>
<td>30c</td>
<td>3.90</td>
</tr>
<tr>
<td>F. A. Worrey, team</td>
<td>20 hrs.</td>
<td>72c</td>
<td>14.40</td>
</tr>
<tr>
<td>Earl Worrey</td>
<td>19 hrs.</td>
<td>30c</td>
<td>5.70</td>
</tr>
<tr>
<td>Herbert Worrey</td>
<td>5 hrs.</td>
<td>30c</td>
<td>1.50</td>
</tr>
<tr>
<td>Ralph Pye</td>
<td>14 hrs.</td>
<td>30c</td>
<td>4.20</td>
</tr>
<tr>
<td>Everett Harrington</td>
<td>6 hrs.</td>
<td>30c</td>
<td>1.80</td>
</tr>
<tr>
<td>A. H. Holbrook</td>
<td>9 hrs.</td>
<td>50c</td>
<td>4.50</td>
</tr>
<tr>
<td>John T. Holbrook</td>
<td>9 hrs.</td>
<td>30c</td>
<td>2.70</td>
</tr>
<tr>
<td>Sidney Coffee</td>
<td>45 hrs.</td>
<td>72c</td>
<td>32.40</td>
</tr>
<tr>
<td>John D. Eastman</td>
<td>24 hrs.</td>
<td>30c</td>
<td>7.20</td>
</tr>
<tr>
<td>Frank L. Harris</td>
<td>13 1/2 hrs.</td>
<td>30c</td>
<td>4.05</td>
</tr>
<tr>
<td>E. R. Bartlett</td>
<td>34 1/2 hrs.</td>
<td>50c</td>
<td>17.25</td>
</tr>
<tr>
<td>William Bartlett</td>
<td>22 1/2 hrs.</td>
<td>30c</td>
<td>6.75</td>
</tr>
<tr>
<td>C. P. Morrison</td>
<td>2 hrs.</td>
<td>50</td>
<td>1.00</td>
</tr>
<tr>
<td>C. P. Morrison</td>
<td>8 hrs.</td>
<td>30c</td>
<td>2.40</td>
</tr>
<tr>
<td>C. A. Rollins</td>
<td>20 hrs.</td>
<td>72c</td>
<td>14.40</td>
</tr>
<tr>
<td>W. P. Cushing</td>
<td>20 hrs.</td>
<td>30c</td>
<td>6.00</td>
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<tr>
<td>Frank Wyman</td>
<td>43 hrs.</td>
<td>45c</td>
<td>19.35</td>
</tr>
<tr>
<td>Martin Wyman</td>
<td></td>
<td></td>
<td>11.58</td>
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**Total**: $179.25

### REPAIR OF ROADS AND BRIDGES

**J. R. Wyman, Road Commissioner**

**APRIL 1 TO 16**

<table>
<thead>
<tr>
<th>Worker</th>
<th>Days</th>
<th>Rate</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>J. R. Wyman</td>
<td>4 1/4</td>
<td>$4.00</td>
<td>$17.00</td>
</tr>
<tr>
<td>Paul Gilmore</td>
<td>2 1/4</td>
<td>$3.00</td>
<td>6.75</td>
</tr>
<tr>
<td>Date Range</td>
<td>Name</td>
<td>Days</td>
<td>Rate</td>
</tr>
<tr>
<td>------------</td>
<td>--------------------</td>
<td>------------</td>
<td>--------</td>
</tr>
<tr>
<td>APRIL 16 TO MAY 1</td>
<td>N. W. Eaton, horse</td>
<td>2 days</td>
<td>$1.75</td>
</tr>
<tr>
<td></td>
<td>Frank Thompson, 2½ days</td>
<td>$3.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>John Morse, 2½ days</td>
<td>$3.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Roy Hosmer, 2½ days</td>
<td>$3.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Alkanah Wyman, 2½ days</td>
<td>$3.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Herman Smith, 6 lbs. nails</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>J. R. Wyman, 8 days</td>
<td>$3.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Frank Thompson, 6 days</td>
<td>$2.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>John Morse, 3 days</td>
<td>$2.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Roy Hosmer, 6½ days</td>
<td>$2.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Alkanah Wyman, 3 days</td>
<td>$2.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>W. R. Bowie, team, 1 day</td>
<td>$5.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Fred A. Oliver, team, ½ day</td>
<td>$5.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>N. W. Eaton, ½ day</td>
<td>$2.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>N. W. Eaton, team, 2½ days</td>
<td>$3.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>N. W. Eaton, horse, 1 day</td>
<td>$1.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Paul Gilmore, 2 days</td>
<td>$2.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Town team, 4 days</td>
<td>$5.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>John Holland, 1 day</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Charles Morton, 1 day</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>John Morse, 6 loads gravel, 15c</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>C. W. Rogers, tools</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>C. W. Woodman, sharpening drills and repairs</td>
<td></td>
<td>1 65</td>
</tr>
<tr>
<td>MAY 1 TO 16</td>
<td>J. R. Wyman, 12 days</td>
<td>$3.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>J. R. Wyman, horse, 8 days</td>
<td>50c</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Frank Thompson, 10½ days</td>
<td>$2.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Roy Hosmer, 10½ days</td>
<td>$2.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Town team, 3½ days</td>
<td>$5.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>N. W. Eaton, team, 10½ days</td>
<td>$3.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Paul Gilmore, 1½ days</td>
<td>$2.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>John Holland, 10½ days</td>
<td>$2.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Charles Morton, 10½ days</td>
<td>$2.50</td>
<td></td>
</tr>
<tr>
<td>Name</td>
<td>Days/Loads/Time</td>
<td>Rate</td>
<td>Total</td>
</tr>
<tr>
<td>-----------------</td>
<td>-----------------------</td>
<td>--------</td>
<td>--------</td>
</tr>
<tr>
<td>N. W. Eaton</td>
<td>8½ days, $2.50</td>
<td></td>
<td>21 25</td>
</tr>
<tr>
<td>James McKinney</td>
<td>3 days, $2.50</td>
<td></td>
<td>7 50</td>
</tr>
<tr>
<td>Ellison Houdlette</td>
<td>1 day</td>
<td></td>
<td>5 50</td>
</tr>
<tr>
<td>Mrs. Doughty</td>
<td>30 loads gravel</td>
<td></td>
<td>3 00</td>
</tr>
<tr>
<td>F. S. Bowker</td>
<td>28 loads gravel</td>
<td></td>
<td>2 80</td>
</tr>
</tbody>
</table>

**MAY 16 TO MAY 31**

<table>
<thead>
<tr>
<th>Name</th>
<th>Days/Loads/Time</th>
<th>Rate</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>J. R. Wyman</td>
<td>12 days, $3.00</td>
<td></td>
<td>36 00</td>
</tr>
<tr>
<td>J. R. Wyman, horse</td>
<td>12 days, 50c</td>
<td></td>
<td>6 00</td>
</tr>
<tr>
<td>N. W. Eaton</td>
<td>1 day</td>
<td></td>
<td>2 50</td>
</tr>
<tr>
<td>N. W. Eaton, team</td>
<td>1 day</td>
<td></td>
<td>3 00</td>
</tr>
<tr>
<td>Frank Thompson</td>
<td>10½ days, $2.50</td>
<td></td>
<td>26 25</td>
</tr>
<tr>
<td>Roy Hosmer</td>
<td>10½ days, $2.50</td>
<td></td>
<td>26 25</td>
</tr>
<tr>
<td>John Holland</td>
<td>1 day</td>
<td></td>
<td>2 50</td>
</tr>
<tr>
<td>Charles Morton</td>
<td>1 day</td>
<td></td>
<td>2 50</td>
</tr>
<tr>
<td>James McKinney</td>
<td>3½ days, $2.50</td>
<td></td>
<td>8 75</td>
</tr>
<tr>
<td>Ellison Houdlette</td>
<td>team, 5½ days, $5.50</td>
<td></td>
<td>30 25</td>
</tr>
<tr>
<td>Harry Frye</td>
<td>1 day</td>
<td></td>
<td>2 50</td>
</tr>
<tr>
<td>W. R. Bowie, horse</td>
<td>½ day, $4.00</td>
<td></td>
<td>2 00</td>
</tr>
<tr>
<td>W. R. Bowie, team</td>
<td>4 days, $5.50</td>
<td></td>
<td>22 00</td>
</tr>
<tr>
<td>Sidney Coffee</td>
<td>team, 1 day</td>
<td></td>
<td>5 50</td>
</tr>
<tr>
<td>Mrs. Morrison</td>
<td>58 loads dirt, 10c</td>
<td></td>
<td>5 80</td>
</tr>
<tr>
<td>W. R. Bowker, 34 loads dirt, 10c</td>
<td></td>
<td>3 40</td>
<td></td>
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<tr>
<td>Mrs. Atwood</td>
<td>14 loads dirt, 10c</td>
<td></td>
<td>1 40</td>
</tr>
<tr>
<td>F. A. Bowker</td>
<td>21 loads dirt, 10c</td>
<td></td>
<td>2 10</td>
</tr>
<tr>
<td>W. R. Bowie</td>
<td>24 loads dirt, 10c</td>
<td></td>
<td>2 40</td>
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</tbody>
</table>

**JUNE 1 TO 16**

<table>
<thead>
<tr>
<th>Name</th>
<th>Days/Loads/Time</th>
<th>Rate</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>J. R. Wyman</td>
<td>9¾ days, $3.00</td>
<td></td>
<td>29 25</td>
</tr>
<tr>
<td>J. R. Wyman, horse</td>
<td>9¾ days, 50c</td>
<td></td>
<td>4 88</td>
</tr>
<tr>
<td>Frank Thompson</td>
<td>11 days, $2.50</td>
<td></td>
<td>27 50</td>
</tr>
<tr>
<td>Roy Hosmer</td>
<td>10¾ days, $2.50</td>
<td></td>
<td>26 88</td>
</tr>
<tr>
<td>W. R. Bowie, team</td>
<td>2¾ days, $5.50</td>
<td></td>
<td>15 13</td>
</tr>
<tr>
<td>Ellison Houdelette, team, ¾ day, $5.50</td>
<td></td>
<td>4 13</td>
<td></td>
</tr>
<tr>
<td>Mereen Blaisdell, team, 3 days, $5.50</td>
<td></td>
<td>16 50</td>
<td></td>
</tr>
<tr>
<td>Name</td>
<td>Description</td>
<td>Rate</td>
<td></td>
</tr>
<tr>
<td>-----------------------------</td>
<td>------------------------------</td>
<td>--------</td>
<td></td>
</tr>
<tr>
<td>N. W. Eaton</td>
<td>1 day</td>
<td>$2.50</td>
<td></td>
</tr>
<tr>
<td>N. W. Eaton, team</td>
<td>1 day</td>
<td>$3.00</td>
<td></td>
</tr>
<tr>
<td>Charles Morton</td>
<td>1 day</td>
<td>$2.50</td>
<td></td>
</tr>
<tr>
<td>John Holland</td>
<td>1 day</td>
<td>$2.50</td>
<td></td>
</tr>
<tr>
<td>A. C. Johnson</td>
<td>1 day</td>
<td>$2.50</td>
<td></td>
</tr>
<tr>
<td>James Oliver</td>
<td>1 day</td>
<td>$2.50</td>
<td></td>
</tr>
<tr>
<td>E. S. Marr</td>
<td>14 loads gravel</td>
<td>$1.40</td>
<td></td>
</tr>
<tr>
<td>Mark Percy</td>
<td>5 loads gravel</td>
<td>$0.50</td>
<td></td>
</tr>
<tr>
<td>Thomas Spence</td>
<td>6 loads gravel</td>
<td>$0.60</td>
<td></td>
</tr>
<tr>
<td>Asbury Campbell</td>
<td>116 ft. plank</td>
<td>$4.56</td>
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</tr>
<tr>
<td>John G. Morse &amp; Sons</td>
<td>32 ft. plank</td>
<td>$1.12</td>
<td></td>
</tr>
<tr>
<td>F. S. Bowker &amp; Son</td>
<td>45 ft. plank</td>
<td>$1.12</td>
<td></td>
</tr>
<tr>
<td>Mrs. Dickinson</td>
<td>15 loads gravel</td>
<td>$1.50</td>
<td></td>
</tr>
<tr>
<td>Charles Morrison</td>
<td>25 loads gravel, 15c</td>
<td>$3.75</td>
<td></td>
</tr>
<tr>
<td>John Eastman</td>
<td>15 loads gravel, 10c</td>
<td>$1.50</td>
<td></td>
</tr>
<tr>
<td>Charles Woodman</td>
<td>repairs on road machine</td>
<td>$3.00</td>
<td></td>
</tr>
</tbody>
</table>

**JUNE 16 TO 30**

<table>
<thead>
<tr>
<th>Name</th>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>J. R. Wyman</td>
<td>7 days, $3.00</td>
<td>$2100</td>
</tr>
<tr>
<td>J. R. Wyman, horse</td>
<td>1 day, 50c</td>
<td>$0.50</td>
</tr>
<tr>
<td>Frank Thompson</td>
<td>2½ days, $2.50</td>
<td>$6.25</td>
</tr>
<tr>
<td>Roy Hosmer</td>
<td>6½ days, $2.50</td>
<td>$16.25</td>
</tr>
<tr>
<td>Mereen Blaisdell</td>
<td>team, 5½ days, $5.50</td>
<td>$30.25</td>
</tr>
<tr>
<td>Harry Frye</td>
<td>1 day</td>
<td>$2.50</td>
</tr>
<tr>
<td>Martin Wyman</td>
<td>4 loads dirt</td>
<td>$4.00</td>
</tr>
<tr>
<td>Frank Allegrin</td>
<td>675 ft. plank</td>
<td>$27.00</td>
</tr>
<tr>
<td>Herman Smith</td>
<td>nails</td>
<td>$2.45</td>
</tr>
</tbody>
</table>

**JULY**

<table>
<thead>
<tr>
<th>Name</th>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>J. R. Wyman</td>
<td>1½ days, $3.00</td>
<td>$4.50</td>
</tr>
<tr>
<td>A. C. Johnson</td>
<td>½ day, $2.50</td>
<td>$1.25</td>
</tr>
<tr>
<td>J. D. Rogers</td>
<td>team, 5 days, $5.50</td>
<td>$27.50</td>
</tr>
<tr>
<td>Ralph Kenney</td>
<td>3½ days, $2.50</td>
<td>$8.75</td>
</tr>
<tr>
<td>Mrs. Blaisdell</td>
<td>team</td>
<td>$0.50</td>
</tr>
<tr>
<td>Joseph Young</td>
<td>team, ½ day, $4.00</td>
<td>$2.00</td>
</tr>
</tbody>
</table>
John Young, ½ day ................................................. 1 25
J. R. Wyman, telephoning ................................. 1 90
Charles Cutting, 10 loads dirt ...................... 1 00
Mrs. Dickinson, 13 loads gravel ................. 1 95
Asbury Campbell, 149 ft. boards ................. 5 96
Charles Morrison, 3 loads gravel ................. 45
Irvin Harrington, repairs on bridge ............ 9 73

AUGUST

J. R. Wyman, 2 days, $3.00 ......................... 6 00
A. C. Johnson, 1 day ....................................... 2 50
Frank Thompson, 1 day ............................. 2 50
N. W. Eaton, 1 day ..................................... 2 50
N. W. Eaton, team, 1 day ......................... 3 00
Charles Morton, 1 day .................................. 2 50
James Oliver, 1 day ...................................... 2 50
Harry Frye, ½ day .......................................... 1 25
J. P. Morse, 1 day ......................................... 2 50
J. G. Morse & Sons, lumber for bridge ...... 19 24
C. V. Minott, lumber and nails .................. 4 07
Patrol maintenance ........................................ 612 80

$ 1,610 56

Appropriation ............................................ 1,500 00

Overdrawn .................................................. $ 110 56

WEST POINT ROAD

Appropriation .............................................. $ 300 00

APRIL 1 TO 16

J. R. Wyman, 3½ days, $4.00 .......... 14 00
Frank Thompson, 4½ days, $3.00 .. 13 50
APRIL 16 TO MAY 1

J. R. Wyman, 2 days, $3.00 ................ 6 00
Frank Thompson, 2 days, $2.50 ............ 5 00

JULY

J. R. Wyman, 7 days, $3.00 ............... 21 00
N. W. Eaton, team, 2 days, $3.00 ....... 6 00
Roy Hosmer, 6 3/4 days, $2.50 .......... 16 88
Charles Morton, 2 days, $2.50 ........... 5 00
A. C. Johnson, 8 days, $2.50 ............ 20 00
Mereen Blaisdell, team, 2 days, $5.50 .... 11 00
W. R. Bowie, team, 2 days, $5.50 ....... 11 00
John Holland, 2 1/2 days, $2.50 ........ 6 25
Frank Thompson, 1/2 day, ................ 1 25
A. C. Johnson, 7 loads dirt .............. 70

AUGUST

J. R. Wyman, 6 3/4 days, $3.00 ........... 20 25
N. W. Eaton, team, 5 3/4 days, $3.00 .... 17 25
Charles Morton, 4 days, $2.50 ........... 10 00
James Oliver, 5 3/4 days, $2.50 .......... 14 38
Niles Wallace, 1 1/2 days, $2.50 .......... 3 75
Fred Hutchins, 3/4 day ................... 1 88
Nathaniel Morse, 1/2 day ................ 1 25
N. W. Eaton, 4 3/4 days, $2.50 ......... 11 88
Herman Smith, nails ..................... 80
Herman Smith, 27 loads dirt ............ 2 70

SEPTEMBER

J. R. Wyman, 2 days, $3.00 ............. 6 00
N. W. Eaton, 2 1/2 days, $2.50 ........ 6 25
N. W. Eaton, team, 2 1/2 days, $3.00 .... 7 50
Charles Morton, 2 1/2 days, $2.50 ...... 6 25
James Oliver, 1 1/2 days, $2.50 .......... 3 75
Nathaniel Morse, 2 days, $2.50 .......... 5 00
A. C. Johnson, 13 loads dirt ........... 1 30
Fred. Curtis, 4 loads gravel ............ 60

NOVEMBER

J. R. Wyman, 4 days, $3.00 ............ 12 00
N. W. Eaton, team, ½ day, $5.50 ...... 2 75
James Oliver, 2½ days, $2.50 ........ 6 25
Niles Wallace, ¾ days, $2.50 ........ 1 88
Charles Temple, 4 days, $3.00 ........ 12 00
A. G. Fisher & Co. dynamite and caps 4 25
Charles Temple, sharpening drills .... 2 25
N. W. Eaton, cutting tree .............. 50

Overdrawn .................................... 25

SMALL POINT ROAD

Appropriation ............................. $ 300 00

JUNE 16 TO 30

J. R. Wyman, 3 days, $3.00 ............ 9 00
N. W. Eaton, 3 days, $2.50 ............ 7 50
N. W. Eaton, team, 3 days, $3.00 ...... 9 00
Charles Morton, 3 days, $2.50 ......... 7 50
James Oliver, 3 days, $2.50 ........... 7 50
Roy Hosmer, 3 days, $2.50 ............. 7 50
Mereen Blaisdell, team, 2½ days, at $5.50 .......... 13 75
Martin Wyman, team, 1 day ............ 5 50
W. R. Bowie, team, 1 day .............. 5 50
A. C. Johnson, 2 days, $2.50 .......... 5 00
John Holland, 2 days, $2.50 .......... 5 00
Thomas Spence, 27 loads gravel, 15c 4 05
William McIntire, 6 loads gravel, 15c 90
J. B. Sprague, 7 loads gravel, 15c ... 1 05
## JULY

<table>
<thead>
<tr>
<th>Name</th>
<th>Hours</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>J. R. Wyman</td>
<td>4½ days</td>
<td>$3.00</td>
<td>14 25</td>
</tr>
<tr>
<td>N. W. Eaton</td>
<td>4¼ days</td>
<td>$2.20</td>
<td>10 63</td>
</tr>
<tr>
<td>N. W. Eaton, team</td>
<td>4½ days</td>
<td>$3.00</td>
<td>14 25</td>
</tr>
<tr>
<td>Roy Hosmer</td>
<td>4½ days</td>
<td>$2.50</td>
<td>11 25</td>
</tr>
<tr>
<td>W. R. Bowie, team</td>
<td>5¾ days</td>
<td>$5.50</td>
<td>26 63</td>
</tr>
<tr>
<td>Charles Morton</td>
<td>2 days</td>
<td>$2.50</td>
<td>5 00</td>
</tr>
<tr>
<td>James Oliver</td>
<td>5¼ days</td>
<td>$2.50</td>
<td>14 38</td>
</tr>
<tr>
<td>A. C. Johnson</td>
<td>4¾ days</td>
<td>$2.50</td>
<td>11 88</td>
</tr>
<tr>
<td>John Holland</td>
<td>4¾ days</td>
<td>$2.50</td>
<td>11 88</td>
</tr>
<tr>
<td>Martin Wyman, team</td>
<td>5¾ days</td>
<td>$5.50</td>
<td>26 63</td>
</tr>
<tr>
<td>Mereen Blaisdell, team</td>
<td>1 day</td>
<td>$2.50</td>
<td>5 00</td>
</tr>
<tr>
<td>Thomas Spence</td>
<td>68 loads gravel, 15c</td>
<td>$2.50</td>
<td>5 00</td>
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## SEPTEMBER

<table>
<thead>
<tr>
<th>Name</th>
<th>Hours</th>
<th>Rate</th>
<th>Amount</th>
</tr>
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<tbody>
<tr>
<td>J. R. Wyman</td>
<td>3½ days</td>
<td>$3.00</td>
<td>10 50</td>
</tr>
<tr>
<td>N. W. Eaton</td>
<td>3½ days</td>
<td>$2.50</td>
<td>8 75</td>
</tr>
<tr>
<td>N. W. Eaton, team</td>
<td>3½ days</td>
<td>$3.00</td>
<td>10 50</td>
</tr>
<tr>
<td>Harry H. Huse</td>
<td>labor on water pipe</td>
<td>$3.00</td>
<td>1 95</td>
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<tr>
<td>Thomas Spence</td>
<td>13 loads gravel, 15c</td>
<td>$2.50</td>
<td>1 95</td>
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**SEBASCO ROAD**

| Appropriation         | $750.00       |

## MAY 1 TO 16

<table>
<thead>
<tr>
<th>Name</th>
<th>Hours</th>
<th>Rate</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>N. W. Eaton</td>
<td>¾ day</td>
<td>$2.50</td>
<td>1 88</td>
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<tr>
<td>N. W. Eaton, team</td>
<td>¾ day</td>
<td>$3.00</td>
<td>2 25</td>
</tr>
<tr>
<td>Frank Thompson</td>
<td>¾ day</td>
<td>$2.50</td>
<td>1 88</td>
</tr>
<tr>
<td>John Holland</td>
<td>¾ day</td>
<td>$2.50</td>
<td>1 88</td>
</tr>
<tr>
<td>Charles Morton</td>
<td>¾ day</td>
<td>$2.50</td>
<td>1 88</td>
</tr>
<tr>
<td>Charles Morton</td>
<td>15 loads gravel</td>
<td>$2.50</td>
<td>1 50</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------------------</td>
<td>-------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>N. W. Eaton, 3 days, $2.50</td>
<td>7 50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>N. W. Eaton, team, 3 days, $3.00</td>
<td>9 00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charles Morton, 3 days, $2.50</td>
<td>7 50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>John Holland, 3 days, $2.50</td>
<td>7 50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>James Mc Kinney, 1 day</td>
<td>2 50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>James Oliver, 2 days, $2.50</td>
<td>5 00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charles Morton, 25 loads gravel</td>
<td>2 50</td>
<td></td>
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<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>J. R. Wyman, $3.00</td>
<td>1 00</td>
</tr>
<tr>
<td>J. R. Wyman, horse, 50c</td>
<td>25</td>
</tr>
<tr>
<td>N. W. Eaton, 10½ days, $2.50</td>
<td>26 25</td>
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<tr>
<td>N. W. Eaton, team, 10½ days, $3.00</td>
<td>31 50</td>
</tr>
<tr>
<td>Charles Morton, 10½ days, $2.50</td>
<td>26 25</td>
</tr>
<tr>
<td>John Holland, 10½ days, $2.50</td>
<td>25 63</td>
</tr>
<tr>
<td>James Oliver, 10½ days, $2.50</td>
<td>26 25</td>
</tr>
<tr>
<td>A. C. Johnson, 10 days, $2.50</td>
<td>25 00</td>
</tr>
<tr>
<td>Charles Morton, 39 loads gravel, 15c</td>
<td>5 85</td>
</tr>
<tr>
<td>F. H. Merritt, 18 loads gravel, 15c</td>
<td>2 70</td>
</tr>
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</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>N. W. Eaton, 6½ days, 2.50</td>
<td>15 63</td>
</tr>
<tr>
<td>N. W. Eaton, team, 6½ days, $3.00</td>
<td>18 75</td>
</tr>
<tr>
<td>Charles Morton, 5½ days, $2.50</td>
<td>14 88</td>
</tr>
<tr>
<td>James Oliver, 4½ days, $2.50</td>
<td>11 88</td>
</tr>
<tr>
<td>John Holland, 6½ days, $2.50</td>
<td>15 63</td>
</tr>
<tr>
<td>A. C. Johnson, 5½ days, $2.50</td>
<td>14 88</td>
</tr>
<tr>
<td>Charles Morton, 38 loads gravel</td>
<td>5 70</td>
</tr>
<tr>
<td>F. H. Merritt, 15 loads gravel</td>
<td>2 25</td>
</tr>
<tr>
<td>Fred Curtis, 16 loads gravel</td>
<td>2 40</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>J. R. Wyman, 7½ days, $3.00</td>
<td>21 75</td>
</tr>
<tr>
<td>Roy Hosmer, ½ day, $2.50</td>
<td>1 25</td>
</tr>
<tr>
<td>Name</td>
<td>Hours/Day</td>
</tr>
<tr>
<td>----------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>A. C. Johnson</td>
<td>2 1/2</td>
</tr>
<tr>
<td>Frank Thompson</td>
<td>3 1/4</td>
</tr>
<tr>
<td>N. W. Eaton</td>
<td>1/2</td>
</tr>
<tr>
<td>Charles Morton</td>
<td>1/2</td>
</tr>
<tr>
<td>P. E. Dunbar</td>
<td></td>
</tr>
<tr>
<td>A. C. Johnson, use of car</td>
<td></td>
</tr>
<tr>
<td>Berger Manufacturing Co., culverts</td>
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</tr>
</tbody>
</table>

**AUGUST**

<table>
<thead>
<tr>
<th>Name</th>
<th>Hours/Day</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>J. R. Wyman</td>
<td>5</td>
<td>$3.00</td>
<td>15 00</td>
</tr>
<tr>
<td>P. E. Dunbar</td>
<td></td>
<td></td>
<td>10 00</td>
</tr>
<tr>
<td>N. W. Eaton</td>
<td>3</td>
<td>$2.50</td>
<td>7 50</td>
</tr>
<tr>
<td>N. W. Eaton, team</td>
<td>3</td>
<td>$3.00</td>
<td>9 00</td>
</tr>
<tr>
<td>Charles Morton</td>
<td>2</td>
<td>$2.50</td>
<td>5 00</td>
</tr>
<tr>
<td>James Oliver</td>
<td>3</td>
<td>$2.50</td>
<td>7 50</td>
</tr>
<tr>
<td>Nathaniel Morse</td>
<td>3</td>
<td>$2.50</td>
<td>7 50</td>
</tr>
<tr>
<td>Herman Smith</td>
<td></td>
<td></td>
<td>59</td>
</tr>
<tr>
<td>Charles Morton</td>
<td>21 loads gravel</td>
<td>15c</td>
<td>3 15</td>
</tr>
</tbody>
</table>

**SEPTEMBER**

<table>
<thead>
<tr>
<th>Name</th>
<th>Hours/Day</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>J. R. Wyman</td>
<td>6</td>
<td>$3.00</td>
<td>18 00</td>
</tr>
<tr>
<td>N. W. Eaton</td>
<td>6 1/2</td>
<td>$2.50</td>
<td>16 25</td>
</tr>
<tr>
<td>N. W. Eaton, team</td>
<td>6 1/2</td>
<td>$3.00</td>
<td>19 50</td>
</tr>
<tr>
<td>Charles Morton</td>
<td>6 1/2</td>
<td>$2.50</td>
<td>16 25</td>
</tr>
<tr>
<td>James Oliver</td>
<td>5 1/2</td>
<td>$2.50</td>
<td>13 75</td>
</tr>
<tr>
<td>Nathaniel Morse</td>
<td>5 1/2</td>
<td>$2.50</td>
<td>12 50</td>
</tr>
<tr>
<td>Charles Morton</td>
<td>29 loads gravel</td>
<td>15c</td>
<td>4 35</td>
</tr>
<tr>
<td>F. H. Merritt</td>
<td>22 loads gravel</td>
<td>15c</td>
<td>3 30</td>
</tr>
<tr>
<td>Charles Morrison</td>
<td>11 loads gravel</td>
<td></td>
<td>1 65</td>
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</table>

**OCTOBER**

<table>
<thead>
<tr>
<th>Name</th>
<th>Hours/Day</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>N. W. Eaton</td>
<td>3</td>
<td>$2.50</td>
<td>7 50</td>
</tr>
<tr>
<td>N. W. Eaton, team</td>
<td>3</td>
<td>$3.00</td>
<td>9 00</td>
</tr>
<tr>
<td>Charles Morton</td>
<td>3</td>
<td>$2.50</td>
<td>7 50</td>
</tr>
<tr>
<td>James Oliver</td>
<td>3</td>
<td>$2.50</td>
<td>7 50</td>
</tr>
</tbody>
</table>
Subject: Phippsburg Special Resolve.

Mr. C. V. Minott,

Phippsburg, Maine.

Dear Sir:

According to our books the unexpended balance on the special resolve account in Phippsburg is $2,333.68.

Total Fund

<table>
<thead>
<tr>
<th>Period</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Aug. 25-Dec. 29, 1921</td>
<td>$5,609.37</td>
</tr>
<tr>
<td>Apr. 18 to June 24, 1922</td>
<td>1,621.95</td>
</tr>
<tr>
<td>July 1-Dec. 2, 1922</td>
<td>5,435.00</td>
</tr>
</tbody>
</table>

$12,666.32

$2,333.68

Yours very truly,

L. D. BARROWS,

Assistant Engineer.
OVER EXPENDITURE
PHIPPSBURG STATE AID, 1922

State Aid Road Account

Appropriated by town, Sect. 18 .......... $ 334 72
Apportioned by State, Sect. 20 ........ 445 18
Balance (21) ..................................... 163 25
Joint Fund ........................................... $ 943 15
Expended by State, inspection ........ $ 21 00
Expended by town ......................... 950 23
Cost of Road ...................................... $ 971 23
Town account .................................... $ 950 23
Town appropriation ....................... 334 72
Excess of appropriation .................. $ 615 51
Total State apportionment .............. $ 608 43
Cost of inspection .......................... 21 00
Available from State ...................... $ 587 43

Charge Phippsburg State Aid
Pay Town Treasurer $587.43

Overexpended, $28.08.
Check for $334.72 to State Treasurer,
Account S. H. C.
Credit Phippsburg, State Aid.

PHIPPSBURG MAINTENANCE ACCOUNT, 1922

Cutting bushes ......................... $ 10 98
Dragging ..................................... 302 57
Raking rocks .............................. 36 30
Road machine ............................. 23 79
Clearing ditches ......................... 30 80
Guard rail .................................. 12 38
Gravel surfacing ......................... 706 28

$ 1,123 10
Expended in 1921 but not paid until 1922: 72.32
J. D. Rogers, check returned to State Treasurer as a duplicate: 10.98

Actual expenditure 1922: $1,039.80

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
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<tbody>
<tr>
<td>State apportionment</td>
<td>$300.00</td>
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<tr>
<td>State apportionment, 50-50</td>
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<tr>
<td>State special apportionment</td>
<td>$224.00</td>
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<tr>
<td>Town requisition</td>
<td>$562.80</td>
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<tr>
<td>Town requisition, 50-50</td>
<td>$50.00</td>
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<tr>
<td>Total available fund</td>
<td>$1,186.80</td>
</tr>
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Expenditure 1921, paid out of 1922 fund: $72.32

Expenditure 1922: $1,039.80

Total expenditure: $1,112.12

Balance unexpended which is not available in 1923: $74.68

**SCHOOLS**

**Teaching and Board**

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Edith Taylor</td>
<td>$140.00</td>
</tr>
<tr>
<td>Bradford Belanger</td>
<td>$340.00</td>
</tr>
<tr>
<td>Jessie Kelly</td>
<td>$480.00</td>
</tr>
<tr>
<td>Madelyn Rich</td>
<td>$375.00</td>
</tr>
<tr>
<td>Georgia M. Walker</td>
<td>$30.00</td>
</tr>
<tr>
<td>Mabel Woodman</td>
<td>$182.00</td>
</tr>
<tr>
<td>L. Gertrude Storer</td>
<td>$330.00</td>
</tr>
<tr>
<td>Lottie Wilson</td>
<td>$348.00</td>
</tr>
<tr>
<td>Bessie Sprague</td>
<td>$182.00</td>
</tr>
<tr>
<td>Edward Besaw</td>
<td>$383.00</td>
</tr>
<tr>
<td>Grace Brawn</td>
<td>$216.00</td>
</tr>
<tr>
<td>Name</td>
<td>Amount</td>
</tr>
<tr>
<td>-----------------------</td>
<td>--------</td>
</tr>
<tr>
<td>Nellie Kelly</td>
<td>204 00</td>
</tr>
<tr>
<td>Marguerite McNulty</td>
<td>204 00</td>
</tr>
<tr>
<td>Maxine A. Walker</td>
<td>120 00</td>
</tr>
<tr>
<td>Evelyn E. Wilkinson</td>
<td>22 00</td>
</tr>
<tr>
<td>Celeste Wallace</td>
<td>34 00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 3,590 00</strong></td>
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### Board of Teachers

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mrs. Greenlaw</td>
<td>$ 80 00</td>
</tr>
<tr>
<td>Mrs. Elbridge Morse</td>
<td>150 00</td>
</tr>
<tr>
<td>Mrs. John Holland</td>
<td>130 00</td>
</tr>
<tr>
<td>Miss Emma Perry</td>
<td>145 00</td>
</tr>
<tr>
<td>Mrs. Horace Woodman</td>
<td>65 00</td>
</tr>
<tr>
<td>Mrs. Maria Harris</td>
<td>80 00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>650 00</strong></td>
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</tbody>
</table>

### Heating School Buildings

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>George L. Oliver</td>
<td>$ 66 00</td>
</tr>
<tr>
<td>N. W. Eaton</td>
<td>41 75</td>
</tr>
<tr>
<td>W. R. Bowie</td>
<td>35 50</td>
</tr>
<tr>
<td>C. P. Morrison</td>
<td>32 50</td>
</tr>
<tr>
<td>P. O. Rogers</td>
<td>15 00</td>
</tr>
<tr>
<td>George L. Cutting</td>
<td>8 25</td>
</tr>
<tr>
<td>Fred D. Wyman</td>
<td>30 00</td>
</tr>
<tr>
<td>Thomas Spence</td>
<td>11 00</td>
</tr>
<tr>
<td>J. B. Sprague</td>
<td>19 00</td>
</tr>
<tr>
<td>C. A. Rollins</td>
<td>9 00</td>
</tr>
<tr>
<td>Waitswell Wallace</td>
<td>4 50</td>
</tr>
<tr>
<td>M. F. Blaisdell</td>
<td>4 50</td>
</tr>
<tr>
<td>W. R. Bowker</td>
<td>4 50</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>281 50</strong></td>
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### Transportation

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Ralph W. Kenney</td>
<td>$ 36 00</td>
</tr>
<tr>
<td>J. D. Rogers</td>
<td>45 00</td>
</tr>
<tr>
<td>Rose Carpenter</td>
<td>133 20</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>214 20</strong></td>
</tr>
</tbody>
</table>
### Janitors

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mrs. A. B. Storer</td>
<td>$11.15</td>
</tr>
<tr>
<td>Maxine Walker</td>
<td>$3.00</td>
</tr>
<tr>
<td>Grace Brawn</td>
<td>$4.25</td>
</tr>
<tr>
<td>Lottie Wilson</td>
<td>$3.00</td>
</tr>
</tbody>
</table>

### Tuition

<table>
<thead>
<tr>
<th>Location</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Bath</td>
<td>$5.00</td>
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</table>

**Total:** $4,762.10

### Appropriation

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>City of Bath</td>
<td>$3,000.00</td>
</tr>
<tr>
<td>Received State School Fund</td>
<td>$2,184.29</td>
</tr>
<tr>
<td>Received State Equalization adjustment</td>
<td>$104.36</td>
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</table>

**Total:** $5,288.65

### Overdraft 1918, 1919, 1920, 1921

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>1918-1921</td>
<td>$3,241.66</td>
</tr>
</tbody>
</table>

### Total overdraft from 1918 to 1922

**Total:** $1,520.44

### Free High School Tuition

<table>
<thead>
<tr>
<th>Location</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>City of Bath</td>
<td>$115.00</td>
</tr>
<tr>
<td>City of Bath</td>
<td>$90.00</td>
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<tr>
<td>City of Bath</td>
<td>$180.00</td>
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<tr>
<td>City of Bath</td>
<td>$135.00</td>
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<tr>
<td>Westbrook Seminary</td>
<td>$30.00</td>
</tr>
<tr>
<td>City of Lewiston</td>
<td>$22.68</td>
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</table>

**Total:** $572.68

### Appropriated

<table>
<thead>
<tr>
<th>Amount</th>
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<tr>
<td>$175.00</td>
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### Overdrawn

<table>
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<tr>
<th>Amount</th>
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<tr>
<td>$397.68</td>
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### Repair of School Buildings

<table>
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<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Appropriation</td>
<td>$300.00</td>
</tr>
<tr>
<td>C. W. Rogers</td>
<td>$41.45</td>
</tr>
<tr>
<td>Name</td>
<td>Amount</td>
</tr>
<tr>
<td>--------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>Alex Coffin</td>
<td>22 08</td>
</tr>
<tr>
<td>C. H. Cutting</td>
<td>16 20</td>
</tr>
<tr>
<td>A. D. Stetson</td>
<td>13 00</td>
</tr>
<tr>
<td>W. F. Jewell</td>
<td>7 31</td>
</tr>
<tr>
<td>J. D. Rogers</td>
<td>18 70</td>
</tr>
<tr>
<td>Fred D. Wyman</td>
<td>4 39</td>
</tr>
<tr>
<td>Rose Carpenter</td>
<td>5 50</td>
</tr>
<tr>
<td>D. A. Bishop</td>
<td>3 12</td>
</tr>
<tr>
<td>Agnes Cutting</td>
<td>2 92</td>
</tr>
<tr>
<td>Charles Temple</td>
<td>2 75</td>
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<tr>
<td>C. L. Farnum</td>
<td>96</td>
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<tr>
<td>J. Bradford Sprague</td>
<td>80</td>
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<tr>
<td>Johnson Bros.</td>
<td>60</td>
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<tr>
<td>Elmer Rogers</td>
<td>75</td>
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<tr>
<td>L. G. Storer</td>
<td>50</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>141 03</strong></td>
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<tr>
<td>Unexpended</td>
<td>$ 58 97</td>
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</tbody>
</table>

### School Supplies and Free Text-Books

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Edward E. Babb</td>
<td>$ 57 63</td>
</tr>
<tr>
<td>Herbert Palmer</td>
<td>22 34</td>
</tr>
<tr>
<td>Ginn &amp; Co.</td>
<td>19 88</td>
</tr>
<tr>
<td>Silver Burdett Co.</td>
<td>8 04</td>
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<tr>
<td>Kenney Bros. &amp; Wolkins</td>
<td>6 90</td>
</tr>
<tr>
<td>A. N. Palmer Co.</td>
<td>4 10</td>
</tr>
<tr>
<td>J. L. Hammett</td>
<td>3 40</td>
</tr>
<tr>
<td>D. H. Knowlton</td>
<td>2 07</td>
</tr>
<tr>
<td>George C. Pease</td>
<td>2 00</td>
</tr>
<tr>
<td>W. H. Smith</td>
<td>1 64</td>
</tr>
<tr>
<td>Newall White</td>
<td>1 20</td>
</tr>
<tr>
<td>Sebasco Estates</td>
<td>30</td>
</tr>
<tr>
<td>Martin Wyman</td>
<td>47</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>129 97</strong></td>
</tr>
<tr>
<td>Unexpended</td>
<td>$ 20 03</td>
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</table>
SUPPORT OF POOR

Appropriation .................................. $ 350 00
City of Bath for Albert Coffin .......... $ 31 50
F. W. Ridley for Charles McKinney ... 3 00
Alex J. Coffin for Charles McKinney 4 00
Sebasco Estates Co. for James McKinney .................................. 1 45
Lindell Green for James McKinney ... 4 00
Lindell Green for Charles McKinney 3 99
Charles V. Minott for James T. Heald 74 25
State for Irwin Mains ...................... 103 48

Unexpended ...................................... $ 124 33

STATE POOR

Alex J. Coffin:
Supplies for Emery Griffin, quarter ending Mar. 31 .................. $ 27 52
Supplies for Emery Griffin, quarter ending June 30 .................. 27 23
Supplies for Eliza Griffin, quarter ending June 30 .................. 28 04
Supplies for Emery Griffin, quarter ending Sept. 30 .................. 27 82
Supplies for Eliza Griffin, quarter ending Sept. 30 .................. 32 17
Supplies for Emery Griffin, quarter ending Dec. 31 .................. 27 18
Supplies for Eliza Griffin, quarter ending Dec. 31 .................. 32 87

$ 202 83
## CONTINGENT

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
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<tbody>
<tr>
<td>Appropriation</td>
<td>$400.00</td>
</tr>
<tr>
<td>Annie M. Pease, copying <strong>Town Warrants</strong></td>
<td>$1.50</td>
</tr>
<tr>
<td>Times Company, <strong>Town Reports</strong></td>
<td>128.00</td>
</tr>
<tr>
<td>Times Company, envelopes for A. E. Oliver</td>
<td>$1.50</td>
</tr>
<tr>
<td>Loring, Short &amp; Harmon, blanks for <strong>Town Clerk</strong></td>
<td>$1.25</td>
</tr>
<tr>
<td>Loring, Short &amp; Harmon, valuation books and blanks</td>
<td>$9.15</td>
</tr>
<tr>
<td>New England Tel. &amp; Tel. Co.</td>
<td>50.00</td>
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<tr>
<td>Hiram T. Stevens, transfers</td>
<td>10.20</td>
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<tr>
<td>Charles E. Parks</td>
<td>14.92</td>
</tr>
<tr>
<td>James B. Drake &amp; Sons, insurance, <strong>Town Farm</strong></td>
<td>14.00</td>
</tr>
<tr>
<td>New England Supply Co., tax bills</td>
<td>4.00</td>
</tr>
<tr>
<td>James B. Drake &amp; Sons, insurance, <strong>Town Hall</strong></td>
<td>18.00</td>
</tr>
<tr>
<td>Times Company, envelopes, A. E. Oliver</td>
<td>1.85</td>
</tr>
<tr>
<td>George L. Oliver, wood, <strong>Town Hall</strong></td>
<td>10.00</td>
</tr>
<tr>
<td>Loring, Short &amp; Harmon, order book</td>
<td>3.25</td>
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<tr>
<td>New England Supply Co., vouchers</td>
<td>7.75</td>
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<tr>
<td>J. A. Ham, Sealer of Weights and Measures</td>
<td>6.00</td>
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<tr>
<td>Walter E. Bongartz, reporting births</td>
<td>2.50</td>
</tr>
<tr>
<td>Walter S. Glidden, attorney</td>
<td>50.00</td>
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<tr>
<td>C. V. Minott, oil and lamp chimneys, <strong>Town Hall</strong></td>
<td>1.83</td>
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<tr>
<td>Page A. Wyman, postage</td>
<td>24.80</td>
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<tr>
<td>Alston E. Oliver, postage</td>
<td>7.29</td>
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<tr>
<td><strong>Total</strong></td>
<td>$318.29</td>
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<tr>
<td><strong>Unexpended</strong></td>
<td>$81.71</td>
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### SALARY OF OFFICERS

<table>
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<tr>
<th>Position</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Appropriation</td>
<td>$1,200.00</td>
</tr>
<tr>
<td>Clara M. Reed, Supt. of Schools</td>
<td>$150.00</td>
</tr>
<tr>
<td>Henry M. Heald, Election Officer</td>
<td>$6.00</td>
</tr>
<tr>
<td>Arthur Roderick, Ballot Clerk</td>
<td>$6.00</td>
</tr>
<tr>
<td>Charles Savage, Election Officer</td>
<td>$6.00</td>
</tr>
<tr>
<td>Charles Cutting, Ballot Clerk</td>
<td>$6.00</td>
</tr>
<tr>
<td>John G. Morse, Auditor</td>
<td>$5.00</td>
</tr>
<tr>
<td>E. A. Harrington, Constable</td>
<td>$24.30</td>
</tr>
<tr>
<td>George C. Pease, Town Clerk</td>
<td>$34.85</td>
</tr>
<tr>
<td>Alston E. Oliver, Treasurer</td>
<td>$102.86</td>
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<tr>
<td>Walter J. McCourt, Selectman</td>
<td>$175.00</td>
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<tr>
<td>Winfield W. Morse, Selectman</td>
<td>$150.00</td>
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<tr>
<td>J. Bradford Sprague, Selectman</td>
<td>$98.00</td>
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<tr>
<td>Page A. Wyman, Collector</td>
<td>$432.77</td>
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<tr>
<td></td>
<td><strong>1,196.78</strong></td>
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**Unexpended** $3.22

### INTEREST

<table>
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<th>Source</th>
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<tr>
<td>Appropriation</td>
<td>$1,100.00</td>
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<tr>
<td>Special</td>
<td>$200.00</td>
</tr>
<tr>
<td></td>
<td><strong>$1,300.00</strong></td>
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W. H. Bowker $40.00
Alice M. Minott $100.00
Anni M. Bowker $24.00
Jennie L. Duley $40.00
Frank S. Bowker $60.00
Mary B. Bowker $20.00
Ellis P. Rogers $20.00
Frank S. Bowker $20.00
Ada J. Oliver $37.00
Rebecca H. Stinson $37.00
First National Bank $245.29
First National Bank .................. 37 50
First National Bank .................. 290 82

Unexpended .......................... $ 328 39

SIDEWALKS

Appropriation ........................ $ 200 00
George A. Oliver, 4 days, $3.00 .... $ 12 00
George Lang, 2 days, $3.00 .......... 6 00
Arthur Roderick, 2 days $2.50 ....... 5 00
Richard Morse, 24½ hrs., 33c ...... 8 08
R. O. Morse, 26 hrs., 28c ........... 7 28
J. P. Morse, 24½ hrs., 28c ........... 6 68
Joseph Young, hauling plank ........ 2 00
John G. Morse & Sons, plank ...... 124 64
John G. Morse & Sons, delivering plank ........................................ 7 00
C. W. Rogers, nails .................. 3 63
C. V. Minott, nails ................... 1 05
George C. Pease, nails ............... 25
A. D. Adams; 3 hrs., 50c ............. 1 50

Unexpended .......................... $ 14 89

TOWN LANDING

Appropriation ........................ $ 25 00
Walter B. Williams, labor .......... $ 7 50
Andrew Harrington, labor .......... 7 50
W. H. & J. L. Spinney, lumber ...... 8 47

Unexpended .......................... $ 1 53
TOWN TEAM

By amount received .................. $ 924 39
Expenditures .......................... 882 87

$ 41 52

FLAGS

Appropriation ........................ $ 25 00
Frank Allegrin  ................. $ 5 00
W. H. Smith  ..................... 7 50

12 50

Unexpended ........................ $ 12 50

REIMBURSEMENT OF TUITION

Appropriation ........................ $ 50 00
Irvin J. Wallace .................... 50 00

TAXES ASSUMED, 1922

Atkinson, Isaac C. ...................... 75
Brown, A. B., heirs of ............. 3 00
Davis, Horace F. ..................... 75
Davis, John W. ....................... 75
Davis, Roscoe S. ..................... 75
Farr, J. E. ........................... 75
Fitzpatrick, J. W. ................. 75
Fossett, Edgar ....................... 75
Hunt, Frances E. ..................... 75
Morwick, E. A. ........................ 75
Richardson, Lillian, heirs of ...... 7 50
Randall, J. S. ....................... 2 25
Ricker, Isabelle ..................... 75
Weeks, Francis E. .................... 75

$ 21 00
ABATEMENTS

Polls

Barter, Edgar, non-resident ........ $ 3 00
Moore, James B., non-resident .... 3 00
Morse, Walter, paid in Rumford . . . . 3 00
Oliver, Merton, not of age ........ 3 00
Totman, Arthur, paid in New York ... 3 00

Real and Personal

Morrison, Herbert O., boat did not have ...................... 3 00
Sheppard, Maggie, boat did not have . 4 50
McElroy, Samuel, over-valued on car 1 50

$ 24 00

COLLECTORS' REPORT

Harry S. Hosmer, Collector, 1917
Feb. 13, 1922, balance due town ...... $ 142 90
Feb. 13, 1923, balance due town ...... $ 142 90

Page A. Wyman, Collector, 1918
Feb. 13, 1922, balance due town ...... 589 33

Cr.
Feb., 1923, cash paid Treasurer ...... 77 38
Balance due town .................... 511 95

589 33

J. F. Upton, Collector, 1919
Feb. 17, 1923, balance due town ...... 161 22

J. F. Upton, Collector, 1920
Feb. 17, 1923, balance due town ...... 560 94
J. F. Upton, Collector, 1921

Feb. 17, 1923, balance due town ...... 1,269 25

Page A. Wyman, Collector, 1922

Commitment, real, personal and polls $17,249 31
Supplementary ......................... 27 00

Cr.

February, 1923, by cash paid Treasurer ......................... $14,063 11
By abatements ........................................ 24 00
By discount allowed ............................... 249 40
Balance due town ............................. 2,939 80

$17,276 31

TOWN NOTES OUTSTANDING

June 22, 1912, Alice M. Minott ......................... $ 1,000 00
July 2, 1912, Alice M. Minott ......................... 1,500 00
June 4, 1914, Walter H. Bowker ......................... 1,000 00
July 28, 1916, Jennie L. Duley ......................... 1,000 00
July 11, 1917, Ann M. Bowker ......................... 600 00
Oct. 3, 1918, May Bowker ............................. 500 00
Oct. 3, 1918, Ellis P. Rogers ......................... 500 00
Nov. 1, 1921, Ada J. Oliver ......................... 925 00
Nov. 1, 1921, Rebecca H. Stinson ......................... 925 00
First National Bank ............................. 9,800 00
First National Bank ............................. 2,500 00
Frank S. Bowker ................................. 1,000 00

$21,250 00

LIABILITIES AND RESOURCES

Town notes outstanding ......................... $21,250 00
Due from J. F. Upton, Collector .... $ 1,991 41
Due from Harry S. Hosmer, Collector 142 90
Due from Page A. Wyman, Collector 3,451 71
Due from J. F. Upton, Treasurer ... 346 26
Due from Alston E. Oliver, Treasurer 1,145 81
Due from real estate sold for taxes ... 500 00
Due from town team and outfit ...... 800 00
Due on real estate sold and assumed .. 471 41
Balance as town debt ............... 12,400 50

$21,250 00

TOWN PROPERTY

Town Farm.
Town Hall.
Road machines.
Steam drill and boiler.
School property.

All of which is respectfully submitted,

WALTER J. McCOURT,
WINFIELD W. MORSE,
J. BRADFORD SPRAGUE,
Selectmen of Phippsburg.
FINANCIAL STATEMENT

ALSTON E. OLIVER, Treasurer

Received from J. F. Upton ........... $ 1,098 72
State, account of Jacob Green ..... 166 00
Page A. Wyman, Collector ......... 14,140 49
State, support of paupers ........ 202 83
Soldiers’ pensions ................. 168 00
School fund .......................... 2,184 29
School Equalization adjustment. 104 36
State Aid road ....................... 587 43
Tax on bank stock .................. 100 20
Town team ........................... 924 39
Rent Town Hall ....................... 99 00
Dog licenses ........................ 88 00
First National Bank, reimbursement 7 50
J. R. Wyman, reimbursement ...... 7 28
Interest on taxes collected ..... 16 23
Interest on daily balances .... 26 81
Notes issued ....................... 13,800 00

$33,721 53

Cr.
Town orders paid .................... $16,393 64
State tax ........................... 3,215 77
County tax .......................... 910 31
Soldiers’ pensions .................. 168 00
State Treasurer, dog licenses ..... 88 00
Town notes paid .................... 11,800 00
Cash on hand Feb. 21, 1923 .... 1,145 81

$33,721 53
TRUST FUND
For Perpetual Care Cemetery Lot, Estate of Lydia J. Clifford
Feb. 18, 1923, cash on deposit ........ $ 55 71
Interest ...................... 2 22

$ 57 93

ALSTON E. OLIVER,
Treasurer.

Phippsburg, Me.,
Feb. 21, 1923.
AUDITOR'S REPORT

Phippsburg, Maine, Feb. 23, 1923.

I have today examined the town orders drawn by the Selectmen and find them properly vouched.

The Treasurer's account shows the financial transactions of the year and his standing with the town on this day. The reports of Page A. Wyman, Collector, show his collections and standing with the town on this date.

JOHN G. MORSE,
Auditor.
## ASSESSORS' REPORT

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value real estate, resident owners</td>
<td>$208,943.00</td>
</tr>
<tr>
<td>Value real estate, non-resident owners</td>
<td>246,145.00</td>
</tr>
<tr>
<td><strong>Total Value of Real Estate</strong></td>
<td><strong>$455,088.00</strong></td>
</tr>
<tr>
<td>Value of personal estate, resident owners</td>
<td>68,149.00</td>
</tr>
<tr>
<td>Value of personal estate, non-resident owners</td>
<td>22,440.00</td>
</tr>
<tr>
<td><strong>Total Value of Personal Estate</strong></td>
<td><strong>90,589.00</strong></td>
</tr>
<tr>
<td>Grand total amount</td>
<td><strong>$545,677.00</strong></td>
</tr>
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</table>

### ASSESSED

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>State tax</td>
<td>$3,215.77</td>
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<tr>
<td>County tax</td>
<td>910.31</td>
</tr>
<tr>
<td>West Point road</td>
<td>300.00</td>
</tr>
<tr>
<td>Roads and bridges</td>
<td>1,500.00</td>
</tr>
<tr>
<td>Caring for roads, Dec. 1 to Mar. 6</td>
<td>175.00</td>
</tr>
<tr>
<td>Sebasco road</td>
<td>750.00</td>
</tr>
<tr>
<td>Small Point road</td>
<td>300.00</td>
</tr>
<tr>
<td>State Aid road</td>
<td>533.00</td>
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<tr>
<td>Schools</td>
<td>3,000.00</td>
</tr>
<tr>
<td>Repair school buildings</td>
<td>300.00</td>
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<tr>
<td>Supplies and text-books</td>
<td>150.00</td>
</tr>
<tr>
<td>Support of poor</td>
<td>350.00</td>
</tr>
<tr>
<td>Outstanding indebtedness</td>
<td>1,000.00</td>
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<tr>
<td>Interest</td>
<td>1,100.00</td>
</tr>
<tr>
<td>Salary of officers</td>
<td>1,200.00</td>
</tr>
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<td>Abatements</td>
<td>200.00</td>
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<tr>
<td>Contingent</td>
<td>400.00</td>
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<tr>
<td>Discount on taxes</td>
<td>350.00</td>
</tr>
<tr>
<td>Tuition free high school</td>
<td>175.00</td>
</tr>
</tbody>
</table>
Sidewalks ................................................. 200 00
Display of flags ................................. 25 00
Reimbursement I. J. Wallace ...... 50 00
Town landing ................................. 25 00
Annual payment with interest ...... 700 00
Overlay ............................................. 340 23

$17,249 31

Amount real estate tax .......... $13,652 64
Amount personal estate tax ....... 2,717 67
293 polls at $3.00 ...................... 879 00

17,249 31

Supplementary .............................. 27 00

$17,276 31

Rate assessed, $30.00 per $1,000.00.

WALTER J. McCOURT,
WINFIELD W. MORSE,
J. BRADFORD SPRAGUE,
Assessors of Phippsburg.
# VITAL STATISTICS FOR 1922

## BIRTHS

<table>
<thead>
<tr>
<th>Date</th>
<th>Child's Name</th>
<th>Father's Name</th>
<th>Mother's Maiden Name</th>
<th>Reported by</th>
</tr>
</thead>
<tbody>
<tr>
<td>1922</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jan. 10</td>
<td>Irma Patricia Wallace</td>
<td>Carl Wallace</td>
<td>Celeste Benson</td>
<td>Abbie Wallace</td>
</tr>
<tr>
<td>Jan. 12</td>
<td>Rebekah Lucille Morgan</td>
<td>Clifton E. Morgan</td>
<td>Madelyn G. McKenney</td>
<td>W. E. Bongartz, M.D.</td>
</tr>
<tr>
<td>Jan. 26</td>
<td>Donald Irving Wallace</td>
<td>Irving J. Wallace</td>
<td>Julia I. Sweeney</td>
<td>W. E. Bongartz, M.D.</td>
</tr>
<tr>
<td>Feb. 1</td>
<td>Helen Florence Cushing</td>
<td>Walter P. Cushing</td>
<td>Hazel A. Rollins</td>
<td>W. E. Bongartz, M.D.</td>
</tr>
<tr>
<td>Feb. 12</td>
<td>Dorothy Evelyn Moore</td>
<td>Sewall Moore</td>
<td>Susie Humphrey</td>
<td>Abbie Wallace</td>
</tr>
<tr>
<td>Feb. 20</td>
<td>Elmer Winslow Morse</td>
<td>Walter R. Morse</td>
<td>Florence M. McIntire</td>
<td>A. A. Stott, M.D.</td>
</tr>
<tr>
<td>Feb. 24</td>
<td>Joseph Bowie Paradis</td>
<td>Leo Paradis</td>
<td>Eleanor G. Bowie</td>
<td>W. E. Bongartz, M.D.</td>
</tr>
<tr>
<td>Mar. 1</td>
<td>Harold Eugene Brashaw</td>
<td>Eugene W. Bradshaw</td>
<td>Genevieve Bartlett</td>
<td>Robert C. Plets, M.D.</td>
</tr>
<tr>
<td>Mar. 20</td>
<td>Virginia Gilmore</td>
<td>Paul Gilmore</td>
<td>Edith Eaton</td>
<td>R. C. Hannigan, M.D.</td>
</tr>
<tr>
<td>Apr. 3</td>
<td>Beatrice Mae Morse</td>
<td>J. Parker Morse</td>
<td>Abbie Mann</td>
<td>H. D. Grant, M.D.</td>
</tr>
<tr>
<td>Apr. 10</td>
<td>Arthur Wayne Harrington</td>
<td>Irving G. Harrington</td>
<td>Nina Havener</td>
<td>H. D. Grant, M.D.</td>
</tr>
<tr>
<td>May 1</td>
<td>Russell Pomeroy Gilliam</td>
<td>Howard Gilliam</td>
<td>Daisy Wallace</td>
<td>Abbie Wallace</td>
</tr>
<tr>
<td>May 7</td>
<td>Lenton Tabor Harrington, Jr.</td>
<td>Lenton T. Harrington</td>
<td>Ella M. Purington</td>
<td>W. E. Bongartz, M.D.</td>
</tr>
<tr>
<td>May 7</td>
<td>Cordelia Etta Wallace</td>
<td>Albion F. Wallace</td>
<td>Frances M. Gilliam</td>
<td>W. E. Bongartz, M.D.</td>
</tr>
<tr>
<td>May 11</td>
<td>Clinton Lewis Wallace</td>
<td>Lewis E. Wallace</td>
<td>Susan A. Gilliam</td>
<td>W. E. Bongartz, M.D.</td>
</tr>
<tr>
<td>May 23</td>
<td>Roland Lester Shreiter</td>
<td>Bernard E. Shreiter</td>
<td>Vivian G. Hallett</td>
<td>W. E. Bongartz, M.D.</td>
</tr>
<tr>
<td>Aug. 2</td>
<td>Christopher Fairfield Wallace</td>
<td>Henry M. Wallace</td>
<td>Viola Perry</td>
<td>W. E. Bongartz, M.D.</td>
</tr>
<tr>
<td>Sept. 22</td>
<td>Ruth Lamada Jordan</td>
<td>Samuel M. Jordan</td>
<td>Phena B. Cutting</td>
<td>A. A. Stott, M.D.</td>
</tr>
<tr>
<td>Oct. 18</td>
<td>Mabel Esther Lang</td>
<td>George E. Lang</td>
<td>Margaret B. West</td>
<td>W. E. Bongartz, M.D.</td>
</tr>
<tr>
<td>Nov. 2</td>
<td>Willard Burpey Atwood</td>
<td>Willard B. Atwood</td>
<td>Addie Pinkham</td>
<td>R. C. Hannigan, M.D.</td>
</tr>
<tr>
<td>Nov. 19</td>
<td>Charles Carroll Houdlette</td>
<td>Ellison Houdlette</td>
<td>Florence Leavitt</td>
<td>R. C. Hannigan, M.D.</td>
</tr>
<tr>
<td>Dec. 7</td>
<td>Holman Carlton Murphy</td>
<td>John Murphy</td>
<td>Pearl Davis</td>
<td>Mrs. Charles Anderson</td>
</tr>
</tbody>
</table>
## MARRIAGES

<table>
<thead>
<tr>
<th>Place</th>
<th>Groom</th>
<th>Bride</th>
<th>By Whom Married</th>
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</thead>
<tbody>
<tr>
<td>1922</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jan. 3</td>
<td>Bath, Maine</td>
<td>Carl Wallace</td>
<td>Celeste Benson</td>
</tr>
<tr>
<td>Feb. 20</td>
<td>Phippsburg</td>
<td>Lewis Edwin Wallace</td>
<td>Susan Annora Gilliam</td>
</tr>
<tr>
<td>Feb. 20</td>
<td>Bath, Maine</td>
<td>Lester T. Harrington</td>
<td>Ella M. Stacey</td>
</tr>
<tr>
<td>Mar. 20</td>
<td>Phippsburg</td>
<td>Owen Arthur Richardson</td>
<td>Mary Madeline Gilliam</td>
</tr>
<tr>
<td>May 19</td>
<td>Phippsburg</td>
<td>Albert B. Storer</td>
<td>Lucy Gertrude Sanborn</td>
</tr>
<tr>
<td>Aug. 4</td>
<td>Bath, Maine</td>
<td>Edgar Florentine Colby</td>
<td>Rosetta M. Doughty</td>
</tr>
<tr>
<td>Aug. 13</td>
<td>Phippsburg</td>
<td>Eugene Sylvester Cushman</td>
<td>Jeanette Down Walter</td>
</tr>
<tr>
<td>Aug. 22</td>
<td>Phippsburg</td>
<td>Andrew Orr</td>
<td>Hazel L. Straw</td>
</tr>
<tr>
<td>Aug. 30</td>
<td>Etna, Maine</td>
<td>Fred A. Curtis</td>
<td>Ida M. Moore</td>
</tr>
<tr>
<td>Sept. 6</td>
<td>Phippsburg</td>
<td>Frank Percy Leach</td>
<td>Susie Evelyn Hamilton</td>
</tr>
<tr>
<td>Sept. 18</td>
<td>Phippsburg</td>
<td>Glenn Lemons</td>
<td>Florence McLaughlin</td>
</tr>
<tr>
<td>Dec. 23</td>
<td>Bath, Maine</td>
<td>William Edwin Hallett</td>
<td>Gladys Irene Bailey</td>
</tr>
<tr>
<td>1921</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dec. 26</td>
<td>Dover, N. H.</td>
<td>Nathaniel M. Morse</td>
<td>Margaret R. Shepard</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Fred E. Quimby, J.P.</td>
</tr>
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</table>
# DEATHS

<table>
<thead>
<tr>
<th>Year</th>
<th>Name</th>
<th>Yrs.</th>
<th>Mos.</th>
<th>Das.</th>
<th>Cause</th>
<th>Reported by</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 5</td>
<td>Cora Fren Perry</td>
<td>35</td>
<td>5</td>
<td>5</td>
<td>Hemorrhage</td>
<td>B. F. Barker, M. D.</td>
</tr>
<tr>
<td>Jan. 22</td>
<td>Jane M. McIntire</td>
<td>69</td>
<td>3</td>
<td>9</td>
<td>Broncho Pneumonia</td>
<td>R. C. Hannigan, M. D.</td>
</tr>
<tr>
<td>Jan. 25</td>
<td>Adelaide Emma Perry</td>
<td>57</td>
<td>6</td>
<td>28</td>
<td>Broncho pneumonia</td>
<td>James O. Lincoln, M. D.</td>
</tr>
<tr>
<td>Feb. 24</td>
<td>Joseph Bowie Paradis</td>
<td></td>
<td></td>
<td>4 hrs.</td>
<td>Premature birth</td>
<td>W. E. Bongartz, M. D.</td>
</tr>
<tr>
<td>Feb. 26</td>
<td>Joshua F. Upton</td>
<td>71</td>
<td>5</td>
<td>23</td>
<td>Lobar pneumonia</td>
<td>James O. Lincoln, M. D.</td>
</tr>
<tr>
<td>Feb. 27</td>
<td>Eleanor Gertrude Paradise</td>
<td>18</td>
<td>11</td>
<td>15</td>
<td>Catarrhal Bronchitis</td>
<td>W. E. Bongartz, M. D.</td>
</tr>
<tr>
<td>May 11</td>
<td>Clinton Lewis Wallace</td>
<td></td>
<td></td>
<td></td>
<td>Premature birth</td>
<td>W. E. Bongartz, M. D.</td>
</tr>
<tr>
<td>June 12</td>
<td>Russell P. Gilliam</td>
<td></td>
<td>1</td>
<td>14</td>
<td>Acute bronchitis</td>
<td>W. E. Bongartz, M. D.</td>
</tr>
<tr>
<td>July 7</td>
<td>James T. Heald</td>
<td>59</td>
<td>6</td>
<td>8</td>
<td>Cerebral hemorrhage</td>
<td>W. E. Bongartz, M. D.</td>
</tr>
<tr>
<td>Sept. 10</td>
<td>Sarah Ellen Morse</td>
<td>54</td>
<td>8</td>
<td>17</td>
<td>Cerebral hemorrhage</td>
<td>W. E. Bongartz, M. D.</td>
</tr>
<tr>
<td>Sept. 12</td>
<td>Bernice Mae Morse</td>
<td></td>
<td>5</td>
<td>17</td>
<td>Ileo colitis</td>
<td>E. M. Fuller, M. D.</td>
</tr>
<tr>
<td>Oct. 26</td>
<td>Thelma V. McKenney</td>
<td>1</td>
<td>3</td>
<td>17</td>
<td>Broncho pneumonia</td>
<td>D. H. Mannix, M. D.</td>
</tr>
<tr>
<td>Nov. 4</td>
<td>Margaret R. Morse</td>
<td>54</td>
<td>4</td>
<td>19</td>
<td>Cerebral hemorrhage</td>
<td>W. E. Bongartz, M. D.</td>
</tr>
</tbody>
</table>
SCHOOL REPORT

To the Citizens of Phippsburg:

The following report of the public schools is respectfully submitted:

Whole number of pupils in town by census of April 1, 1922: Boys 131, girls 130; total, 261.

Whole number attending schools: Spring term, 165; fall term, 162; winter term, 148.

Attending high schools, 11.

RECEIPTS AND EXPENDITURES

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Appropriated by town</td>
<td>$3,000 00</td>
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<tr>
<td>State School Fund</td>
<td>2,184 29</td>
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<tr>
<td>State Equalization adjustments</td>
<td>104 36</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$5,288 65</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teachers' wages and board</td>
<td>$4,240 00</td>
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<tr>
<td>Transportation</td>
<td>214 20</td>
</tr>
<tr>
<td>Fuel and fitting</td>
<td>281 50</td>
</tr>
<tr>
<td>Janitors</td>
<td>21 40</td>
</tr>
<tr>
<td>Elementary tuition</td>
<td>5 00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>4,762 10</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Description</th>
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<tbody>
<tr>
<td>Undrawn</td>
<td>526 55</td>
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<tr>
<td><strong>Total</strong></td>
<td>$5,288 65</td>
</tr>
</tbody>
</table>

ENROLLMENT OF PUPILS

Winnegance

Spring term, 13 weeks; 12 pupils; average, 11.64.
Fall term, 11 weeks; 13 pupils; average, 11.
Winter term, 6 weeks; 12 pupils; average, 10.36 plus.
Teacher, Miss Jessie Kelly; wages, $16.00 per week.
Dromore
Spring term, 13 weeks; 21 pupils; average, 17.73.
Fall term, 12 weeks; 21 pupils; average, 16.36.
Winter term, 3 weeks; 16 pupils; average, 12.23.
Teacher, Bradford Belanger; wages, $15.00 per week.

Center
Spring term, 14 weeks; 18 pupils; average, 12.45.
Fall term, 9 weeks; 14 pupils; average, 12.8.
Winter term, 5 weeks; 13 pupils; average, 9.08.
Teachers: Spring term, Miss Edith Taylor; wages, $15.00 per week. Fall term, Mrs. Evelyn Wilkinson, two weeks; wages $16.00 per week; the remainder of fall and winter term, Miss Maxine A. Walker; wages $15.00 per week.

Parker Head
Spring term, 12 weeks; 8 pupils; average, 7.6.
Fall term, 11 weeks; 8 pupils; average, 7.
Winter term, 6 weeks; 8 pupils; average, 7.
Teacher, Miss Madelyn C. Rich; wages $15.00 per week.

Percy
Spring term, 13 weeks; 10 pupils; average, 9.1.
Fall term, 11 weeks; 10 pupils; average, 8.41.
Winter term, 6 weeks; 10 pupils; average, 7.5.
Teacher, Miss Grace E. Brawn; wages, $13.00 per week.

Popham Beach
Spring term, 13 weeks; 8 pupils; average, 7.
Fall term, 11 weeks; 14 pupils; average, 13.5 plus.
Winter term, 6 weeks; 12 pupils; average, 9.
Teachers: Spring term, Miss Mabel I. Woodman; wages, $14.00 per week. Fall and winter terms, Mrs. Marguerite McNulty; wages, $12.00 per week.
Ashdale
Spring term, 12 weeks; 6 pupils; average, 5.53 plus.
Fall term, 11 weeks; 7 pupils; average, 5.94 plus.
Winter term, 6 weeks; 7 pupils; average, 5.75 plus.
Teacher, Miss Lottie E. Wilson; wages, $12.00 per week.

Small Point
Spring term, 13 weeks; 4 pupils; average, 3.71.
Fall term, 11 weeks; 4 pupils; average, 3.76.
Winter term, 6 weeks; 4 pupils; average, 3.56.
Teachers: Spring term, Miss Bessie L. Sprague; wages, $14.00 per week. Fall and winter terms, Miss Nellie L. Kelly wages, $12.00 per week.

West Point
Spring term, 13 weeks; 36 pupils; average, 31.38.
Fall term, 11 weeks; 35 pupils; average, 29.92.
Winter term, 6 weeks; 31 pupils; average, 23.7.
Teacher, Mrs. L. Gertrude Storer; wages, $16.00 per week.

Sebasco
Spring term, 13 weeks; 42 pupils; average, 28.2 plus.
Fall term, 11 weeks; 36 pupils; average, 30.1.
Winter term, 6 weeks; 36 pupils; average, 9.66.
Teacher, Edward Besaw; wages, spring term, $16.00 per week; fall and winter terms, $17.00 per week.

Mr. Besaw was called home by serious illness of his father, and the last two weeks of winter term was taught by Mrs. Wallace, as substitute.

We would recommend:
For support of schools ....................... $ 3,000 00
For general repairs .......................... 200 00
For text-books .............................. 100 00
For supplies ........................................... 50 00
For High School tuition ............................... 200 00
For flags and flag poles and halyards .......... 25 00

J. D. ROGERS,
AGNES CUTTING,
BESSIE E. DICKINSON.

The wages for trained teachers has not declined, neither has the cost of fuel nor cost of living, but the larger amount raised by the town for support of schools, together with the larger sum received from state has enabled the committee to keep within the appropriations the past year by using strict economy, and by employing a number of young, untrained teachers.

Some of the teachers employed have been excellent, many have proved good, all have worked to the best of their ability to make their schools successful, in which, for the most part, the community has assisted; it has been the most harmonious and successful year since the School Union was formed, better attendance in most schools and fewer complaints, Sebasco having the poorest attendance and most complaints as has been the case heretofore.

Dromore has two weeks time to be made up on spring term, owing to illness of the teacher; the Center three weeks, owing to weather conditions in part, and the fact of so many moving to Bath for winter, after the holidays.

As was predicted in the report last year, the "New School Fund Law" has given more money from the State to the poorer towns, Phippsburg receiving $763.34 more this year than last for various reasons.

Most of the teachers have taught the Health Crusade and many have formed School Improvement Leagues in
which the parents and community have become interested, and assisted materially.

The committee planned to consolidate Pitch Pine Hill and Dromore schools with Center last fall, and place a first class teacher in charge, but it was found impossible to procure satisfactory conveyance, consequently the plan had to be given up.

This matter of consolidation and suitable conveyance is one of the most serious of the many school problems that the school committee have to consider and provide for, the matter of regular attendance is another, which is of vital importance to everyone.

Ashdale, Small Point and Parker Head schools have fallen below the required yearly average, (although the attendance in these small schools has been good) and cannot be opened next year except by vote of the town; the lack of suitable conveyance compelled the opening of these schools the past year as may be the case the coming year.

The law requires towns, under penalty, "to have toilets at all schools in clean and sanitary condition Sept. 1, 1924; they shall have either flush or chemical closets, or earth closets, accessible only from the schoolroom, by separate doors for the sexes."

Phippsburg has eleven schoolhouses, ten in use the past year. It would seem advisable that some work in this line should be done during the summer vacation, as it cannot be done when schools are in session and during cold weather is more expensive.

In conclusion I wish to thank the School Committee for their hearty co-operation, unflagging interest and kindness and courtesy extended to me through the year, to the pupils and teachers who have always welcomed my presence with smiles, willingly foregoing recesses to recite that I might note advancement made in some
special line of work, to parents and community generally who have been most cordial when met, more united in interest in school improvement than in any previous year.

CLARA M. REED,
Superintendent.
DELINQUENT TAXPAYERS

UNPAID POLLS, 1918

Henry W. Alexander .................. $ 3 00
William Atwood ....................... 3 00
Alex J. Coffin, Jr. ................... 3 00
Walter A. Coffin ..................... 3 00
William A. Coffin ................... 3 00
Joseph Darling ....................... 3 00
Archibald Davis ..................... 3 00
Albert Davis ......................... 3 00
Augustus Davis ...................... 3 00
William C. Dunning ................ 3 00
Wilber E. Davis ..................... 3 00
Raymond Davis ....................... 3 00
George M. Eaton ..................... 3 00
Alpheus H. Goodwin ................ 3 00
Charles S. Goomez .................. 3 00
George C. Humphreys ................ 3 00
Ernest H. Haskell ................... 3 00
Charles H. Ingraham ................. 3 00
Charles Kohling ..................... 3 00
Robert McIntire ..................... 3 00
John J. McCollett ................... 3 00
Nathaniel Perkins .................. 3 00
Allie B. Rollins .................... 3 00
Charles B. True ..................... 3 00
Charles Temple ...................... 3 00
Floyd H. Wallace ................... 3 00
Moses Wallace ....................... 3 00
Niles Wallace ....................... 3 00
Fred L. York ......................... 3 00

-----------------$ 87 00
UNPAID REAL AND PERSONAL TAXES, 1918

Daniel Bishop ....................................... $   1 20
Walter A. Barker .................................. 1 20
Walter A. Coffin .................................. 1 12
Alex J. Coffin, Jr. ................................ 4 80
Elmer F. Campbell .................................. 1 20
Annie M. Crocker ................................... 4 80
Joseph Darling ....................................... 1 20
Augustus Davis ..................................... 1 20
George M. Eaton .................................... 1 20
Deborah C. Eaton, heirs of ...................... 9 60
J. Clinton Fultz ..................................... 52 80
Alpheus H. Goodwin ................................ 11 60
John W. Gilliam ..................................... 4 80
Charles Goomez ..................................... 2 40
George Humphreys .................................. 2 40
Edward P. Heald, heirs of ....................... 3 60
Fred A. Harrington ................................ 19 68
Phoebe A. Harrington, bal. ...................... 4 20
Ernest L. Haskell ................................... 13 56
Elizabeth L. Haskell, heirs of .................. 21 60
Edward Haggett, heirs of ...................... 2 40
Charles H. Ingraham ................................ 2 40
Charles H. Kohling ................................ 4 80
Fred A. Lewis, bal. ................................ 5 70
Charles G. Lockner ................................ 7 20
John F. Mereen, heirs of ......................... 4 80
Charles P. McKenney ................................ 1 20
Victoria McNamara .................................. 1 20
Robert McIntire .................................... 4 80
Louise D. Murphy ................................... 8 40
Abel M. Oliver, heirs of ......................... 8 40
Harry F. Oliver .................................... 14 40
Walter C. Perry, bal. .............................. 11 20
Silas B. Pushard ................................... 4 80
Allie B. Rollins ................................... 6 60
Florence A. Rollins ............................ 6 00
H. K. Richards ..................................... 2 40
H. R. Ricker ................................... 2 40
Eliza J. Sweeney .............................. 12 48
Amasa Scott .......................................... 4 80
Delia Scott ........................................ 1 20
William H. Scott ................................... 60
Sebasco Estates Co., bal. ................. 40 08
Frank P. Sprague ............................... 2 40
James B. Sprague, heirs of .......... 2 40
Stephen B. Small, heirs of .......... 36 72
Chas. B. and Myra L. True ................... 6 00
Amelia F. Wallace .............................. 10 80
James D. Wallace, bal. .................... 3 80
Niles Wallace ........................................ 1 20
Julia A. Wallace ................................... 8 40
C. O. Weston ........................................ 28 41
Fred L. York .......................................... 2 40

UNPAID POLL TAXES FOR 1917

Ira M. Darling ........................................ $ 3 00
Albert Davis .......................................... 3 00
Andrew Dunning .................................... 3 00
John W. Gilliam, Jr. ............................. 3 00
George C. Humphreys ............................. 3 00
William Heald ..................................... 3 00
Charles Kohling, bal. ......................... 1 00
Albert Morse .......................................... 3 00
John McCollett ..................................... 3 00
Allie B. Rollins ..................................... 3 00
George O. Rideout .................................... 3 00
Charles H. Ingraham ............................. 3 00

34 00
### UNPAID REAL ESTATE AND PERSONAL TAX FOR 1917

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**Total:** $117.35

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**Total:** $9.00

### UNPAID REAL ESTATE AND PERSONAL TAX FOR 1919

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**UNPAID POLL TAXES FOR 1920**

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Total: $152 22
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**UNPAID REAL AND PERSONAL TAX, 1920**

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Ralph W. Kenney ................... 10 00
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$ 2,609 80
TOWN WARRANT

To E. A. HARRINGTON, a Constable of the Town of Phippsburg, in the County of Sagadahoc—GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said town of Phippsburg, qualified by law to vote in town affairs, to meet at the Town House in said town on the fifth day of March, A. D. 1923, at ten o'clock in the forenoon, then and there to act on the following articles, to wit:

ARTICLE 1. To choose a Moderator to preside at said meeting.

ART. 2. To choose a Clerk for the year ensuing.

ART. 3. To attend and act upon the report of the Selectmen, Assessors, Overseers of the Poor, Treasurer and Superintendent of Schools.

ART. 4. To choose all necessary town officers for the year ensuing, including a Road Commissioner.

ART. 5. To see if the town will vote to raise and appropriate the amount due for clearing the roads of snow and caring for the highways from Dec. 1, 1922 to March 5, 1923.

ART. 6. To consider and act upon the request and offer of John C. Berry, Horace F. Holton and Gordon Berry, relative to the town road from the mail road in the Meadowbrook District by their places on the New Meadows.

ART. 7. To see what sum of money the town will vote to raise and appropriate for the repair and entire care of roads and bridges to Dec, 1, 1923.
ART. 8. To see if the town will vote to raise and appropriate three hundred dollars to be applied in the repair and upkeep of the West Point road. Work to be commenced at the West Point end and terminate at Eaton’s turn.

ART. 9. To see what sum of money the town will vote to raise and appropriate for the support of schools for the year ensuing.

ART. 10. To see what sum of money the town will vote to raise and appropriate for the maintenance and repair of school buildings for the year ensuing.

ART. 11. To see what sum of money the town will vote to raise and appropriate for purchasing free text-books for the year ensuing.

ART. 12. To see what sum of money the town will vote to raise and appropriate for the support of the poor for the year ensuing.

ART. 13. To see what sum of money the town will vote to raise and appropriate to pay the outstanding indebtedness for the year ensuing.

ART. 14. To see what sum of money the town will vote to raise and appropriate to pay the interest on the outstanding indebtedness for the year ensuing.

ART. 15. To see what sum of money the town will vote to raise and appropriate to pay the salary of the officers for the year ensuing.

ART. 16. To see what sum of money the town will vote to raise and appropriate for the abatement of taxes for the year ensuing.

ART. 17. To see if the town will vote “yes” or “no” on the question of appropriating and raising money necessary to entitle the town to State aid, as provided in Sections 18, 19 and 20 of the Revised Statutes of 1916.
ART. 18. To see if the town will appropriate and raise the sum of $533.00 for the improvement of the section of State aid road as outlined in the report of the State Highway Commission, in addition to the amount regularly raised for the care of ways, highways and bridges; the amount being the maximum which the town is allowed to raise under the provisions of Section 18 of Chapter 25 of the Revised Statutes of 1916.

ART. 19. To see what sum of money the town will vote the Treasurer for the year ensuing.

ART. 20. To see what sum of money the town will vote the Collector for his services for the year ensuing.

ART. 21. To see if the town will vote to authorize the Selectmen and Treasurer to borrow money for a longer or shorter time to meet the demands against the town falling due the present year.

ART. 22. To see what sum of money the town will vote to raise and appropriate for the supplies of schools.

ART. 23. To see what sum of money the town will vote to raise and appropriate to pay the contingent expenses for the year ensuing.

ART. 24. To see if the town will vote to fix a date on which their taxes shall be payable.

ART. 25. To see if the town will authorize the Collector to discount 3% on taxes paid within 30 days after commitment and charge and collect interest from Oct. 1st at the rate of 6% on taxes unpaid on Oct. 1, 1923.

ART. 26. To see what sum of money the town will vote to raise to pay discount allowed within the discount period.

ART. 27. To see what sum of money the town will vote to raise and appropriate for tuition of free high schools.
ART. 28. To see if the town will vote to authorize the superintending school committee to maintain schools in the districts known as Ashdale, Small Point, Parker Head, Percy and Pitch Pine Hill districts agreeably to the recommendation of said committee, said schools having failed to maintain an average attendance of eight the past year.

ART. 29. To see what sum the town will vote to maintain the flag at schoolhouses the coming year.

ART. 30. To see if the town will vote to raise and appropriate eight hundred dollars to be expended on the Meadowbrook road as follows: Three hundred dollars from West Bath line to M. J. Frye's, and five hundred dollars from M. J. Frye's to Basin road.

ART. 31. To see if the town will vote to raise and appropriate three hundred and fifty dollars to be applied in the upkeep and repair of the road from the store of Thomas Spence to the home of Martin Wyman.

ART. 32. To see if the town will vote to raise and appropriate eight hundred dollars to be applied in the repair and upkeep of the Basin road from Will Butler's to Ridley's landing.

ART. 33. To see if the town will vote to raise and appropriate a sum of money not to exceed one-third of the taxes received from the non-resident taxpayers at Popham Beach, the said sum to be applied to repairs or building walks in front of cottages at Popham Beach.

ART. 34. To see if the town will vote to raise and appropriate the sum of $150.00 for building a sidewalk from Society Hall to L. J. Oliver's store, the inhabitants of Popham to lay the walk free of charge.

ART. 35. To see what sum of money the town will vote to raise and appropriate for the repair of sidewalks for the year ensuing.
ART. 36. To see if the town will vote to raise and appropriate the five hundred dollars to make the annual payments on the five thousand dollars raised in conjunction with the State and raise the necessary amount to pay the interest on the loans.

ART. 37. To see if the town will vote to accept the list of jurors as presented by the Selectmen.

The Selectmen will be in session for the purpose of correcting the list of voters in said town and hearing and deciding upon applications of persons claiming to have their names entered upon said lists, at the Town House, at nine-thirty o'clock in the forenoon of the day of said meeting.

Given under our hands this 23rd day of February, A. D. 1923.

WALTER J. McCOURT,
WINFIELD W. MORSE,
J. BRADFORD SPRAGUE,
Selectmen of Phippsburg.

A true copy. Attest:

E. A. HARRINGTON,
Constable of Phippsburg.