

1923

# Annual Report of the Selectmen, Treasurer and Other Officers of the Town of Sherman For the Municipal Year Ending March 1, 1923

Sherman (Me.)

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Annual Report of the Selectmen, Treasurer  
and Other Officers of the

Town of  
**Sherman**

For The Municipal Year Ending March 1  
1923





*Annual Report of the  
Selectmen, Treasurer  
and Other Officers of  
the*

*Town of Sherman*

*For the Municipal Year Ending  
March 1, 1923*

**TOWN OFFICERS**

**TOWN CLERK**

Frank A. Ambrose

**SELECTMEN, ASSESSORS AND OVERSEERS  
OF POOR**

H. R. Gould

Leon V. Bowers

Ed. Roberts

**TREASURER**

Frank A. Ambrose

**SUPERINTENDENT OF SCHOOLS**

H. A. McLellan

**SCHOOL COMMITTEE**

H. B. Sleeper

B. E. James

I. E. Seavey

**TAX COLLECTOR**

C. C. Joy

**ROAD COMMISSIONERS**

J. C. Joy

H. R. Dearborn

**TOWN AGENT**

F. C. Mitchell

**TOWN AUDITOR**

F. C. Mitchell

## REPORT OF ASSESSORS

The following is a statement of the inventory and valuation of the taxable property and polls as found in the town of Sherman, April 1st, 1922, the same being a copy of our return to the State Assessors.

Real estate, resident	\$318235.00	
Real estate, non-resident	38200.00	
Total real estate		\$356435.00
Personal estate, resident	\$128590.00	
Personal estate, non-resident	1470.00	
		\$130060.00
Grand total amount		\$486495.00
Value of land	\$174950.00	
Value of buildings	181485.00	
Total of land and buildings		\$356435.00
No. of polls taxed	254	
No. of polls not taxed	14	
Amount assessed on each poll	\$3.00	
Rate of taxation	.06	
304 Horses	\$36775.00	
7 colts 3 to 4	775.00	
4 colts 2 to 3	250.00	
2 colts under 2	125.00	
346 Cows	12110.00	
3 oxen	115.00	
41 3 year old	1230.00	
83 2 year old	1660.00	

78100

		\$53040.00
Stock in trade	\$31465.00	
Automobiles 108	34,480.00	
Musical instruments	7475.00	
Tractors	3600.00	
		\$77020.00

Total personal estates \$130060.00

On the above polls and estates as per warrant of County and State Treasurer's, as per vote at the annual meeting, March 20, 1922.

School purposes	\$15000.00	
Support of poor	500.00	
Incidentals	3500.00	
Interest	1800.00	
Roads, Bridges and Culverts	2500.00	
Patrol Maintenance	650.00	
State Aid Highway	533.00	
State Aid Road, Sec. 21, Chap. 25	240.00	
Memorial Day Observances	50.00	
Schoolhouse note	500.00	

		\$25273.00
Town Appropriations		
State Tax	\$3190.74	
County Tax	722.72	
Overlay	765.24	
		\$4678.70

\$29951.70

Tax on 254 polls \$762.00

Tax on real and personal estates  
and overlay 29189.70

29189.70  
\$29951.70

Respectfully submitted,  
H. R. GOULD  
LEON V. BOWERS  
ED. ROBERTS

Assessors of Sherman

#### INCIDENTAL EXPENSES

Overdrawn 1921-22	\$2818.05
Ida M. Frank, Mothers Aid	20.00
City of Auburn, Mothers Aid	150.00
Furbush Printing Co., Town Reports	73.50
W. C. Heath, repairs, tool house acct.	1.50
J. C. Joy, Road Commissioner	15.00
Ida M. Frank, Mothers Aid	20.00
Town of Charleston, Mothers Aid	33.00
H. A. McLellan, salary	60.12
Loring, Short & Harmon, office supplies	37.85
Frederic Parker, school board and moderator	28.00
Traffic Sign & Signal Co., signs	14.00
J. C. Joy, Road Commissioner	30.00
H. R. Dearborn, Road Commissioner	32.50
H. B. Sleeper, school committee	10.00
J. C. Joy, Road Commissioner	10.00
J. C. Joy, Road Commissioner	25.00
J. C. Joy, Road Commissioner	20.00
H. R. Dearborn, Road Commissioner	37.50
H. A. McLellan, salary	60.12
Ida M. Frank, Mothers Aid	20.00
J. C. Joy, Road Commissioner	40.00



H. A. McLellan, salary	60.12
W. H. Tilley, street and hall lights	59.56
H. R. Dearborn, Road Commissioner	35.00
J. C. Joy, Road Commissioner	10.00
H. A. McLellan, salary	60.12
Ida M. Frank, Mothers Aid	20.00
Ida M. Frank, Mothers Aid	20.00
H. R. Dearborn, Road Commissioner	35.00
Lee Gilchrist, repairs, crusher	15.00
H. A. McLellan, salary	60.12
Ida M. Frank, Mothers Aid	20.00
Town of Charleston, Mothers Aid	27.00
H. R. Dearborn, Road Commissioner	25.00
H. R. Dearborn, Road Commissioner	40.00
J. C. Joy, Road Commissioner	29.35
H. A. McLellan, salary	60.12
Ida M. Frank, Mothers Aid	20.00
H. A. McLellan, salary	60.12
C. C. Joy, ballot clerk	3.00
H. A. McLellan, salary	60.12
Ida M. Frank, Mothers Aid	20.00
Town of Charleston, Mothers Aid	27.00
P. F. Gallison, janitor	61.50
Ida M. Frank, Mothers Aid	50.00
Chas. Perrin, labor in Cemetery No. 2	25.00
H. A. McLellan, salary	60.12
E. C. Roberts, Selectman	37.50
Loring, Short & Harmon, supplies	1.85
H. G. Perrin, express, reports and signs	3.00
P. F. Gallison, janitor	25.00
Joe Curtis, tending silent policeman	14.68
G. W. Bragdon, supplies, silent policeman	9.51

I. E. Seavey, telephone and notary public	43.05
I. E. Seavey, school board	20.00
H. R. Dearborn, Road Commissioner	50.00
Ida M. Frank, Mothers Aid	50.00
H. A. McLellan, salary	60.12
W. T. Spooner, board of health	10.00
J. C. Joy, Road Commissioner	23.15
Town of Charleston, Mothers Aid	27.00
City of Auburn, Mothers Aid	165.00
Ida M. Frank, Mothers Aid	20.00
H. A. McLellan, salary	60.12
Ida M. Frank, Mothers Aid	20.00
Loring, Short & Harmon, clerk's record book	8.50
F. A. Ambrose, insurance	175.00
H. A. McLellan, salary	60.12
Temple Perry, labor, cemetery No. 1	9.75
C. S. Cushman, dog tax and posting warrants	7.00
L. V. Bowers, postage and expenses	17.78
H. R. Gould, Selectman	160.00
L. V. Bowers, Selectman	500.00
C. C. Joy, tax deeds expense	180.94
F. A. Ambrose, clerk and Treasurer	175.67
W. H. Lewis Estate, supplies, hall	.60
Fred D. Lewis, supplies, hall	1.46
Mrs. A. H. Spooner, supplies hall and board of health	4.45
H. B. Sleeper, school committee	15.00
W. H. Tilley, lights (street and hall)	159.55
P. .F Gallison, janitor	2.00
C. C. Joy, collecting taxes	520.15

J. M. Darling, board of health and ballot clerk	24.80	
E. C. Roberts, Selectman	15.00	
J. M. Darling, collecting taxes	27.12	
Abatements	55.34	
		<hr/> \$6676.60

#### INCIDENTAL EXPENSES

Town appropriation	\$3500.00	
Recd from State, Mothers Aid	150.00	
Hall rent	237.00	
R. R. & Tel. Tax	3.80	
Tax on Bank Stock	84.28	
Dorothy Caldwell, telephone	.20	
Leon V. Bowers, bill files	1.50	
Overlay	765.24	
T. E. Joy, Motion Picture license	1.00	
D. B. Curtis, pool room license	10.00	
Overdrawn	1923.58	
		<hr/> \$6676.60

#### J. C. JOY, ROADS, BRIDGES AND CULVERTS

Overdrawn 1921-22	\$536.30
Ray Gillespie, labor	2.66
Morris Jackman, labor	5.00
Burns Smith, labor	5.00
Paul Joy, labor	9.00
Chas. Merry, labor	2.16
Wm. Cushman, crossing field	10.00
C. M. Conant Co., repairs	10.00
Joel Lane, freight and hauling	20.39
W. A. Sawyer, labor	24.00
Joel Lane, freight	.82

Will Cushman, labor	5.73
W. A. Sawyer, labor	72.00
C. M. Conant Co., repairs	.82
Sam Smith, labor	42.29
Paul Joy, labor	3.89
G. L. Daggett, repairs	12.50
Joel Lane, labor	83.88
Lucious Powers, labor	7.50
Blinn Hussey, labor	5.55
G. L. Daggett, repairs	12.90
Clifton Rand, labor	7.50
Thomas Dubay, labor	5.00
Lucious Powers, labor	7.50
C. M. Conant Co., repairs	.90
Sam Smith, labor	20.00
Paul Joy, labor	5.14
Wallace Spooner, supplies	1.40
Chas. Daggett, labor	8.87
Phil Trafton, labor	46.68
Al Cox, repairs	4.00
Jerry Emery, labor	1.50
Lewis Lane, gravel	6.40
Pearl Gallison, labor	35.83
Joel Lane, labor	6.92
R. B. Dunning & Co., screen botton	4.50
Wallace Cushman, labor and gravel	8.60
Otis Hunt, labor	2.66
Lee Daggett, labor	.81
Northeast Metal Culvert Co., culverts	136.80
Chas. Daggett, labor	1.10
John Scanlon, labor	15.00
I. E. Seavey, supplies	2.50
Burns Mott, labor	10.00
D. M. Caldwell, labor	1.10
Wm. Cushman, road across field	10.00

G. W. Bragdon, supplies	1.05	
Ray Ingraham, labor	5.83	
John Allen, labor	12.00	
Fred D. Lewis, supplies	1.64	
Philip Trafton, labor	22.22	
Ray Ingraham, labor	3.33	
Merle O'Roak, labor	5.00	
	<hr/>	
	\$1274.17	
1-2 Town Appropriation		\$1250.00
Overdrawn		24.17
		<hr/>
		\$1274.17

## SURFACING HIGHWAY K and STATE AID ROAD

J. C. Joy, Commissioner

H. B. Sleeper, labor	\$5.00
Irving Whitehouse, labor	5.00
Irving Whitehouse, labor	9.73
Harold Cox, labor	29.43
H. B. Sleeper, labor	69.32
C. P. Webber, gravel	34.50
Sam Smith, labor	29.95
J. C. Joy, labor	20.00
Raymond Perry, labor	2.50
J. C. Joy, labor	20.00
Irving Whitehouse, labor	10.00
H. B. Sleeper, labor	66.00
H. B. Sleeper, labor	5.00
Irving Whitehouse, labor	5.00
J. C. Joy, labor	10.00
E. H. Jordan, labor	24.00
Carleton Grant, labor	8.75
Raymond Perry, labor	2.50

Wallie Sleeper, labor	101.67
Ben James, labor	9.38
Harold Cox, labor	15.00
David Laura, labor	15.00
Irving Whitehouse, labor	12.50
H. B. Sleeper, labor	90.00
Morris Robinson, labor	72.00
Merle O'Roak, labor	21.00
Ira Bryant, labor	3.75
Miles Gibbons, labor	10.00
H. B. Sleeper, labor	23.83
Sam Smith, labor	24.00
David Laura, labor	7.50
Edgar McLaughlin, labor	10.00
Mrs. E. H. Jordan, gravel	19.05
Wallie Sleeper, labor	75.00
Theo Gannett, labor	5.00
Isaac Jordan, labor	10.00
Error on order \$295 equals 2c. and 1c., rec. from State Treasurer	.03

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\$881.39

Received from State

\$881.39

#### H. R. DEARBORN, ROADS, BRIDGES and CULVERTS

E. C. Young, labor	\$34.86
Gus Fickett, labor	.84
H. R. Dearborn, labor and repairs	19.00
H. R. Dearborn, labor	18.75
Cleve Dearborn, labor	30.00
L. R. Nickerson, labor	6.25
J. M. Emery, labor	7.50
G. L. Daggett, repairs	12.50
L. R. Nickerson, labor	6.25

Jasper Merrill, labor	7.50
Wm. Bryant, labor	76.41
Bennett Gould, labor	45.00
Frank Morgan, labor	10.00
Jasper Merrill, labor	2.50
E. C. Young, labor	72.75
Geo. Daggett, repairs	2.15
Bennett Gould, labor	24.00
H. R. Dearborn, labor	17.50
Elmer Dearborn, labor	11.25
Vern Dearborn, labor	11.25
Cleve Dearborn, labor	47.50
Willis Bowden, labor	13.75
Bennett Gould, labor	63.50
Jasper Merrill, labor	25.00
Wm. Bryant, labor	7.50
James Emery, labor	16.25
L. R. Nickerson, labor	13.75
Vern Dearborn, labor	5.00
Leonard Gould, labor	6.25
Cleve Dearborn, labor	11.00
A. P. Perry, labor	25.00
Merton Davis, labor	6.25
Eugene Osnoe, labor	3.13
Bennett Gould, labor	11.25
Ed Rand, scraper	2.75
Cleve Dearborn, labor	12.00
Northeast Metal Culvert Co., culverts	54.61
G. W. Bragdon, supplies	4.90
H. R. Bragdon, labor	63.75
Bert Pettengall, gravel	2.00
J. S. Glidden, labor	10.00
J. S. Glidden, labor	1.25
H. R. Gould, labor	60.00
Ad. Gilchrist, labor	9.18

George Glidden, labor	3.75
Frank Conroy, labor	10.00
Felix Stubbs, labor	2.50
Fred Corliss, labor	12.50
Wendall Corliss, labor	5.00
Corliss Brothers, plank	5.00
Chas. Young, labor	4.00
E. C. Young, labor	59.25
H. R. Dearborn, labor	34.00
E. C. Young, labor	22.50
Bennett Gould, labor	12.00
J. S. Glidden, labor	5.00
F. A. Ambrose, supplies	.95
Unexpended	201.48

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\$1269.76

Unexpended 1921-22	\$19.76
1-2 Town Appropriation	1250.00

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\$1269.76.

#### STATE AID ROAD 1922-23

Burns Smith, labor	\$5.00
Granville Cox, labor	16.25
Ray Gillespie, labor	2.50
Cecil Robinson, labor	29.44
Richard Robinson, labor	20.14
Al Cox, labor	25.00
Milford Morgan, labor	16.25
Irving Whitehouse, labor	7.50
J. C. Joy, foreman	24.00
Paul Joy, labor	17.50
Wallace Spooner, labor	15.42
Burns Smith, labor	16.00
Sam Smith, labor	30.74



Frank Conroy, labor	20.56
Will Cox, labor	26.81
Ed McLaughlin, labor	4.45
Malcolm Parker, labor	15.42
Ray Gillespie, labor	5.00
Roy Morgan, labor	16.53
Lyle Morgan, labor	16.25
Paul Joy, labor	13.36
Ray Gillespie, labor	21.25
J. C. Joy, foreman	33.74
Chas. Daggett, labor	36.66
Bert Sleeper, labor	28.84
Al Cox, labor	11.12
J. C. Joy, foreman	10.62
Archie Grant, labor	41.92
Harry Champion, labor	22.78
Pearl Gallison, labor	37.50
H. G. Perrin, labor	48.00
H. G. Perrin, labor	9.70
Joel Lane, labor	46.08
Ray Cox, labor	20.84
Will Gallison, labor	7.78
John Scanlin, labor	25.20
Wilbur O'Roak, labor	36.92
Error, Chas. Daggett order No. 202 and payroll	.01
Cost of inspection	7.51
Unexpended	.96

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\$791.82

STATE AID ROAD

Unexpended 1921-22	\$11.92
Amount used of the \$533,	334.72

Recd from State Treasurer	445.18	
		\$791.82

J. M. DARLING, Collector

Uncollected Taxes 1921-22	\$3544.87	
Treasurer's receipts		\$1808.44
Abatement		2.24
Uncollected taxes 1923		1734.19
	\$3544.87	\$3544.87

JERE O'ROAK, Collector

Uncollected taxes 1921-22	\$375.00	
Uncollected taxes 1922-23		\$375.00

C. C. JOY, Collector

Commitment	\$29,951.70	
Treasurer's receipts		\$26007.79
Tax deeds		3374.90
Abatements		53.10
Uncollected taxes		515.91
	\$29951.70	\$29951.70

REPORT OF TAX COLLECTOR

As per list J. M. Darling, 1920

Ralph Buzzell	\$23.50
Harry Collins	7.50
Al Hamilton	39.00
Wilton Stubbs	5.75

Uncollected Tax as per J. M. Darling, 1921

Ralph Buzzell	\$26.80
Geo. L. Bryant	155.04
D. M. Caldwell	53.04
Harry Collins	41.92

Will Grant	331.92
Al Hamilton	75.50
Hugh Hurlbert	1.00
Clifford Hussey	3.00
E. W. Hughes	273.48
E. L. Howe	43.32
James Ingalls	10.67
Ingraham Bros.	103.60
Ingraham, Ray	3.00
Ingraham, Arthur	3.00
Mrs. Sidney McNally	95.20
Sidney McNally	27.92
Lucius Powers	3.00
Uncollected Personal Property Tax, C. C. Joy, Collector	
For the year 1922	
W. H. Bowden	11.00
Geo. L. Bryant	31.80
W. E. Cushman	18.80
Geo. Cushman	10.30
Frank DeWitt	109.50
W. R. Gallison	3.62
Joe Glidden	11.25
L. W. Grant	14.00
E. W. Hughes	64.50
Ernest Howe	31.40
Burns Smith	36.90
Joe Long	5.10
E. E. Moore	13.80
L. R. Nickerson	6.50
Phil Perry	20.10
Jeff Perry	41.10
Rogerson Estate	8.10
H. B. Sleeper	76.20
Wilton Stubbs	31.20
L. W. Tompkins	50.00

### INTEREST ACCOUNT

Overdrawn 1921-22	\$555.91	
Houlton Savings Bank	275.00	
Houlton Savings Bank	261.25	
Treasurer School fund	490.86	
Houlton Trust Co.	430.00	
Town Orders	215.45	
	\$2228.47	
Town Appropriation		\$1800.00
Houlton Trust Co.		28.28
		400.19
Overdrawn		\$2228.47

### PATROL MAINTENANCE

C. M. Conant	\$13.00	
Freight	.83	
Requisition	688.50	
Unexpended	28.72	
	\$731.05	
Unexpended 1921-22		\$81.05
Town appropriation		650.00
		\$731.05

### SCHOOL HOUSE NOTE

Houlton Savings Bank	\$500.00	
Town appropriation		\$500.00

### MEMORIAL DAY

I. B. Bryant	\$50.00	
Town appropriation		\$50.00

## COUNTY TAX

County Treasurer	\$722.72	
Tax assessed		\$722.72

## STATE TAX

State Treasurer	\$3190.74	
Tax assessed		3190.74

## SUPPORT OF POOR

F. C. Harris, M. D., Parker com- mitment	\$2.50	
Verdi Ludgate, rent Gibbons house	14.00	
State Treasurer, Roberts children	114.63	
Town of Millinocket, Jennie Rose	107.00	
Herbert Perrin, board of vagrant	2.00	
G. W. Bragdon, support of Friel family	18.36	
State Treasurer, Roberts children	56.40	
G. W. Bragdon, support of Friel children	10.28	
Golden Sheaf Grange Co., support of Friel family	13.72	
W. H. Lewis Estate, support of Friel family	19.18	
Fred D. Lewis, support of Friel family	2.00	
Unexpended	296.54	
	\$656.61	
Unexpended		\$156.61
Town appropriation		500.00
		\$656.61

### STATE PAUPER

Mrs. Ray Grant	\$14.00	
Mrs. Ray Grant	17.00	
	\$31.00	
Due from State, April 1st		\$31.00

### FINANCIAL STANDING OF TOWN

Cash on hand	\$2107.22	
Uncollected taxes, Jere O'Roak	375.00	
Uncollected taxes, J. M. Darling	1734.19	
Uncollected taxes, C. C. Joy	515.91	
Tax Deeds	4340.13	
Town Hall and Lot	4500.00	
School Property	19000.00	
Tool House and Lot	300.00	
Stone Crusher and tools	500.00	
	\$33372.45	
Orders Nos. 1, 96, 252, 397, 615, 520, 560		\$13483.18
Outstanding Town Orders		2180.54
Houlton Savings Bank		9500.00
Houlton Trust Co.		2000.00
Assets over Liabilities		6208.73
		\$33372.45

### RECOMMENDATIONS

Incidental Account	\$3500.00	
Memorial Day	50.00	
Interest	1800.00	
State Aid Road	334.72	
Roads and Bridges	????? ??	
Patrol Maintenance	950.00	

Support of Poor	700.00
School House Note	500.00

Respectfully submitted,

H. R. GOULD

LEON V. BOWERS

E. C. ROBERTS

Selectmen of Sherman

### AUDITOR'S REPORT

To the voters of Sherman:

I have examined the records of the town for the past year and find them correct.

F. C. MITCHELL, Auditor.

### TOWN CLERK'S REPORT

#### MARRIAGES

Reported to this office since March 1st, 1922.

1922

- January 15 Vance C. Stubbs of Sherman and Minnie E. Derosie of Stacyville.
- March 14 Ralph M. Robinson and Elva Marie Tompkins, both of Sherman.
- May 4 Harold E. Burt and Edna A. Milligan both of Davidson.
- May 4 Albert C. Hobbs of Portland and Mildred I. Robinson of Sherman.
- May 13 Angus John Nye of Davidson and Lucile Grout of Stacyville
- June 17 Montelle F. Wren of Sherman and Frances M. Gove of Perry.
- June 24 Maurice J. Clark and Minerva J. Bragdon both of Sherman.
- July 1 Earl D. Connor and Maud Alice Smith both of Silver Ridge.

- July 5 William A. Burgoyne of Stacyville and Lila C. Crawl of Davidson.
- July 6 Christopher Hutchings of Stacyville and Arline Labonte of Wallagrass.
- September 14 Arnold F. Curtis of Sherman and Madeline E. Logan of Houlton.
- September 20 Blanchard E. Goodine of Bangor and Thelma L. Knowles of Sherman.
- October 2 James W. Malcolm and Valerie Morgan both of Sherman.
- October 18 Bert W. Woodbridge and Eva M. Dunham both of Corinna.
- October 30 Harold Gantnier of Benedicta and Bertha E. Sleeper of Sherman.
- November 7 William D. Kennedy and Mildred St. Germaine both of Sherman.
- November 9 Leslie Clinton Porter and Della London both of Houlton.
- November 23 Carlton A. Grant and Mabel Parker both of Sherman.
- December 26 Joseph Portwine of Island Falls and Margaret Kennedy of Sherman.

#### BIRTHS

Reported to Clerk since March 1st, 1922.

1921

- April 13 To Mrs. Henry C. Cushman, a daughter, Maxine Elliot.
- June 12 To Mrs. Benjamin H. Coburn, a son, Theron Weston.
- August 10 To Mrs. Edmund C. Roberts, a daughter, Frances Lewis.

1922

- January 24 To Mrs. Richard C. Huntley, a daughter, Dorothy Catherine.



- February 21 To Mrs. Harold S. Merry, a daughter, Al-  
da Erlene.
- March 3 To Mrs. Harry C. Farrington, a son, Morris  
Willis.
- March 6 To Mrs. Ernest L. Howe, a daughter, Mildred  
A.
- March 11 To Mrs. Burleigh O'Roak, a son, Walton Neil.
- March 14 To Mrs. Andrew J. Gantnier, a son, Joseph  
Andrew.
- March 23 To Mevina Lomdry, a son, Henry Lewis.
- March 30 To Lela Thelma Smith, a son Carl Beverly.
- April 6 To Mrs Edmund S. Scudder a son, stillborn.
- May 8 To Mrs. Sidney H. McNally, a daughter.
- June 10 To Mrs Dennis King, a daughter, Agnes.
- June 15 To Mrs. Francis L. McNally, a daughter, Lau-  
ra Modeste Elizabeth
- June 15 To Mrs. Oliver C. Grant, a daughter, stillborn.
- June 19 To Mrs. Ivory B. Heath, a son, Jesse Francis.
- July 3 To Mrs. Maurice E. Jackman, a son, Robert  
Maurice.
- August 7 To Mrs. Everett L. Rand, a son, Roland Hen-  
ry.
- August 12 To Mrs. Lyman G. Graham, a daughter.
- August 15 To Mrs. Charles L. Emery, a son, Barney  
Perry.
- September 2 To Mrs. Wilber O'Roak, a daughter, Mav-  
is Ruby.
- September 9 To Mrs. Joseph T. Lawler, a son.
- October 9 To Mrs. Jefferson L. Perry, a son.
- October 19 To Mrs. Everett L. Smith, a daughter, Evis  
Luena.
- November 8 To Mrs. Jasper Merrill, a daughter.
- November 30 To Mrs. Theo F. Garnett, a daughter,  
Virgie Lila.

1923

- January 9 To Mrs. Francis Markie, a daughter, Marjorie.
- January 15 To Mrs. Richard C. Huntley, a son, John Israel.
- January 19 To Mrs. Basil F. Grant, a daughter, Marilyn Maude.
- January 22 To Mrs. Alvah T. Perry, a daughter, Mavis Nola.
- February 16 To Mrs. Ray Eugene Ingraham, a daughter.
- February 18 To Mrs. Benjamin H. Coburn, a daughter.
- February 19 To Mrs. Guy W. Stubbs, a daughter, Avis May.
- February 26 To Mrs. Chester A. Wren, a son.

#### DEATHS

For year ending February 28th, 1923.

1922		yrs.	mos.	dys.
March 6	Fay Clinton Merrill	0	3	.3
April 2	Fernando Francis Smith	74	1	9
April 6	Infant son of Mr. and Mrs. Edmund C. Scudder	0	0	0
April 21	Loren E. Lipsette	41	4	16
May 5	Celia L. Perry	61	2	17
May 15	Rose Stefferson	68		
May 31	Jessie F. Heath	74	4	8
June 15	Infant daughter of Mr. and Mrs. Oliver C. Grant	0	0	0
Sept. 30	John H. Doe	76	6	12
Oct. 13	Fay Linwood Shannon	26	1	24
December 28	George N. Gellerson	56	8	13
December 28	William H. Lewis	69	8	26

Attest: F. A. AMBROSE, Town Clerk.

## REPORT OF TREASURER

### Receipts

March 4, 1922

Cash on hand	\$3054.34
C. C. Joy, collector	26048.56
J. M. Darling, collector	1808.44
Cash on Tax Deeds	255.60
Town of Stacyville, tuition 1921-1922	709.00
Town of Hersey, tuition	60.00
Town of Silver Ridge, tuition	220.00
Town of Benedicta, tuition	80.00
Town of Merrill, tuition	60.00
Town of Crystal, tuition, common school	15.00
Jerry Emery, tuition	18.00
Houlton Trust Co., loans	8000.00
Houlton Trust Co., interest on check- ing acct.	28.28
P. F. Gallison, hall rent	237.00
D. B. Curtis, pool table license	10.00
T. E. Joy, Motion Picture Operator's license	1.00
Treasurer of School Fund, interest	494.14
Dorothy Caldwell, use of telephone	.20
Leon V. Bowers, bill files sold	1.50
Town Clerk, dog licenses	65.00
V. A. Porter, Manual training dept.	17.25
State Treasurer, school Accounts	4864.14
State Treasurer, road accounts	1330.02
State Treasurer, R. R. & Tel. Tax	3.80
State Treasurer, bear bounty	5.00
State Treasurer, Soldiers Pensions	84.00
State Treasurer, tax on Bank stock	84.28
State Treasurer, dependent mothers	150.00

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\$47704.55

Expenditures

Houlton Trust Company, loans	\$11000.00
Houlton Trust Company, interest on loans	430.00
Soldiers' Pensions	84.00
Interest on Town Orders	215.45
Vern Dearborn, bear bounty	5.00
Town orders	33797.88
State Treasurer, dog licenses	65.00
Cash on hand, 3-5-23.	2107.22
	<hr/>
	\$47704.55

Attest: F. A. AMBROSE, Treasurer.

SHERMAN PUBLIC SCHOOL FUND

March 1st, 1923

Consists of the following:

Town order No. 1, March 26, 1897	\$150.00
Town order No. 252, March 19, 1897	3823.89
Town order No. 96, May 31, 1904	1760.00
Town Order No. 397, Feb. 28, 1917	2900.00
Town order No. 615, June 7, 1918	1264.21
Town order No. 520, July 1, 1919	1852.09
Town Order No. 560, June 10, 1920	1732.99
Deposit Houlton Trust Company	81.86
	<hr/>
	\$13565.04

Income from fund:

Town of Sherman, interest on orders	\$490.86
Houlton Trust Company, interest on deposit	3.28
	<hr/>
	494.14

F. A. AMBROSE, Treasurer.

SCHOOL REPORT  
COMMON SCHOOLS

Appropriation	\$7549.92	
State School Fund	3076.89	
Equalization Fund	561.00	
Interest on school fund	494.14	
Town of Crystal, tuition	15.00	

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\$11796.95

Paid Teachers:

Marion Marsh	\$50.00	
Annie McLellan	232.00	
Mrs. W. F. Gibbs	308.00	
Inez Dickinson	800.00	
Lillian Sheppard	275.00	
E. C. Roberts	974.00	
Mrs. Minnie Kyle	849.00	
Maude Lancaster	951.00	
Ethel Bailey	180.00	
Frieda O'Roak	220.00	
Mrs. Gladness Webber	45.00	
Sabra D. Lee	650.00	
Beryl Randall	552.00	
Gertrude Drew	270.00	
Alma K. Coventry	414.00	
Irene Emery	368.00	
Donnie Tozier	126.00	

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\$7274.00

Paid for Fuel:

Maurice Jackman	\$2.50	
Paul Joy	8.35	
J. D. Sleeper	32.00	
H. W. Elwell	145.25	

Gus Frank	1.00
Wm. E. Bryant	7.00
Richard Robinson	84.00
F. Morgan	78.00
Geo. Bragdon	41.53
Ray Gillespie	15.23
Geo. Perkins	10.00
I. E. Seavey	118.47
Harry James	5.00
Lyman Hurlburt	72.00

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\$620.33

Paid for Janitor Service:

Catherine Cox	\$8.30
John Elwell	19.00
C. E. Joy	558.00
Alonzo Heath	2.00
Norman Perkins	27.00
James Scudder	6.30
Maitland Stevens	9.00
Oakley Giles	14.50
Millard Heath	24.00
E. U. Rand	11.00
R. B. Morgan	10.40
Herbert McNalley	16.25
Trueman Sleeper	11.00
Mrs. Ray Grant	50.00
Alma Coventry	9.00
Carlton Elwell	15.00
Marshall Stevens	15.00
Geo. Glidden	6.00

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\$811.75

Paid for Conveyance:		
H. G. Perrin	\$160.00	
H. B. Welch	115.00	
Mrs. C. B. Farmer	287.50	
	<hr/>	\$562.50
Paid Overdraft 1921-22		\$2528.37
		<hr/>
		\$11796.95

### HIGH SCHOOL

Appropriation		\$4596.16
Tuition;		
Silver Ridge	\$220.00	
Benedicta	80.00	
Stacyville	340.00	
Merrill	60.00	
Hersey	60.00	
	<hr/>	\$760.00
		<hr/>
		\$5356.16

Paid Teachers:		
R. G. Reed	\$666.65	
Louise Clark	1411.06	
N. R. Sewall	972.21	
Chas. A. Jordan, Jr.	1150.00	
	<hr/>	\$4199.92

Paid for Fuel:		
I. E. Seavey	\$370.00	
Nazaire Plourde	14.79	
Harry James	1.92	
Edgar McLaughlin	5.95	
	<hr/>	\$392.66

Paid C. E. Joy for janitor service	\$102.00
Paid Overdraft for 1921-22	661.58
	<hr/>
	\$5356.16

### TEXTBOOK ACCOUNT

Unexpended 1921-22	\$32.53
Appropriation	360.28
	<hr/>
	\$392.81

#### Paid:

A. N. Palmer & Co.	\$4.89
American Book Co.	49.03
H. D. Knowlton Co.	1.50
The MacMillan Co.	37.04
Scott, Foresman Co.	17.26
Lyons & Carnaham	17.51
Ginn & Company	141.23
Benj. H. Sanborn Co.	42.23
World Book Co.	7.79
Laidlow Bros.	9.09
D. C. Heath & Co.	15.01
Silver Burdett Co.	16.65
Allyn & Bacon	17.92
E. E. Babb & Co.	4.18
John C. Winston Co.	12.48
	<hr/>
	\$392.81

### REPAIRS AND SUPPLIES ACCOUNT

Appropriation	\$1516.82
From High School Acct., unexpended 1922	58.23
	<hr/>
	\$1575.05



Paid:	
J. E. Lane	\$18.05
Mrs. Isa Joy	1.14
Loring Short & Harmon	5.00
G. L. Daggett	26.02
W. T. Spooner	3.50
Morse & Co.	3.60
E. E. Babb & Co.	43.42
J. L. Hammett Co.	183.58
G. W. Bragdon	54.36
J. R. Perry	1.00
Campbell Job Print	11.32
Harter School Supply Co.	10.00
Patten Planing Mill	73.45
Leon V. Bowers	24.25
W. M. Morgan	70.13
F. D. Lewis	33.04
Mrs. A. H. Spooner	13.15
Golden Sheaf Grange Co.	14.17
H. A. McLellan	16.09
D. H. Knowlton Co.	3.00
Palmer J. Jones Co.	30.00
Howard & Brown	19.31
Sherman Lumber Co.	54.71
B. B. Bragdon	41.31
E. W. Rand	4.61
Chas. A. Jordan, Jr.	5.03
V. A. Porter	7.75
Maurice Jackman	3.00
Carlton Elwell	2.00
United Sweeping Compound Corp.	16.50
Mrs. Nina S. Joy	1.00
Ferdie Mitchell	35.50
Webb-Smith Co.	10.75
H. G. Perrin	2.15

I. E. Seavey	141.05	
Merrill Mill Co.	5.55	
Thurston Man. Tr. Supply Co.	3.50	
Grand Rapids Fibre Co.	3.18	
Graves Hardware Co.	1.87	
W. H. Lewis Est.	3.97	
Kenney Bros. & Wolkins	10.08	
Cambridge Botanical Supply Co.	49.68	
Central Scientific Co.	1.63	
	<hr/>	\$1575.05

INDUSTRIAL EDUCATION ACCOUNT  
DOMESTIC SCIENCE

Appropriation	\$608.31	
State Aid	599.99	
	<hr/>	\$1208.30

Paid for Salaries:

Amy Cunningham	\$300.00	
Dorothy Caldwell	575.00	
Overdraft 1921-22	333.30	
	<hr/>	\$1208.30

MANUAL TRAINING

Appropriation	\$268.51	
State Aid	626.66	
Overdrawn (due from State)	324.76	
		\$1219.93

Paid for Salaries:

H. S. Caldwell	\$313.32	
V. A. Porter	766.65	
Overdraft for 1921-22	139.96	
	<hr/>	\$1219.93

SUMMARY  
Resources

Appropriations:		
Common Schools	\$7649.92	
High School	3076.89	
Textbooks	360.28	
Supplies & Repairs	1516.82	
Domestic Science	608.31	
Manual Training	268.51	
	<hr/>	
		\$15000.00
State School Fund	\$3076.89	
Equalization Fund	561.00	
Interest	494.15	
Tuition (Common Schools)	15.00	
Tuition (High School)	760.00	
State Aid (Industrial Education)	1226.65	
Due from State (Industrial Ed.)	867.00	
Unexpended (Accounts of 1921-22)	90.76	
	<hr/>	
		\$22091.44

Expenditure 1922-23

Common Schools (including overdraft 1921-22)	\$11796.95	
High School (including overdraft 1921-1922)	5356.16	
Textbooks	392.81	
Repairs & Supplies (iucl. overdraft 1921-1922)	1575.05	
Industrial Education	2438.23	
	<hr/>	
		\$21559.20
Subtracting Exp. from Res. (unexpended)		532.24

Due from Man. Training Dept.		24.00
	<hr/>	
Total unexpended		\$556.24
Actual expenditure for schools		
1922-23	\$17387.34	
Actual expenditure for schools		
1921-22	17887.51	
	Estimated Expenses for 1923-24	
Teachers' salaries	\$13875.00	
Janitors' wages	975.00	
Conveyance	700.00	
Fuel	850.00	
Textbooks	400.00	
Supplies	600.00	
	<hr/>	
Total		\$17400.00
	Estimated Resources for 1923-24	
12 teaching positions at \$100	\$1200.00	
400 persons between 5 and 21 at		
\$3.00	1200.00	
Aggregate attendance 46000 days at		
\$.0179	825.00	
Equalization fund	500.00	
Tuition	375.00	
State aid for Industrial Education	1300.00	
	<hr/>	
Total resources from State and tuition		\$5400.00

Subtracting resources from expenses

Needed appropriation	\$12000.00
Appropriated 1922-23.	

According to present state law all money for school purposes except for repairs or building may be raised in one amount.

A law passed four years ago requires all towns to pro-

vide sanitary toilet conditions for rural schools before September first, 1924. A part, at least, of the work necessary to bring about such conditions in our rural schools ought to be done this year. Money should be appropriated for the purpose.

### General Statements

#### Salaries of teachers:

High School		
Principal	\$1800.00	
Assistant	1400.00	
Commercial	1000.00	
Manual Training	1200.00	
Domestic Science	900.00	
Average state salary for high school principals		\$1762.85
Average state salary for high school assistants		\$1261.62(?)
Average salary for local common school teachers		\$751.66
Average state salary for common school teachers		\$764.20
Average municipal tax rate		.03973
Sherman tax rate		.056
Average school rate		.0108
Sherman school rate 1922-23		.0132
Students registered:		
High school		
Resident	54	
Non-resident	7	
	<hr/>	
		61
Grammar school	37	
Intermediate	38	
Primary	40	

Road School	33	
Longfellow	25	
Golden Ridge	25	
Doble	25	
Morgan	21	
Woodbridge	25	
	<hr/>	269
Total		<hr/> 330
Number last year		344
Pupils taking manual training	37	
Pupils taking domestic science	75	

Respectfully submitted,

H. B. SLEEPER

I. E. SEAVEY

B. F. JAMES

Superintending School Committee.

H. A. McLellan, Supt.







