

1939

# Annual Report of the Selectmen, Treasurer, Assessors and Other Officers of the Town of Sherman For the Municipal Year Ending March 1, 1939

Sherman (Me.)

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183384

## TOWN OFFICERS 1938

Selectmen, Assessors and Overseers of the Poor

LEON V. BOWERS

F. C. GREAVES

CHARLES C. YOUNG

Town Clerk

D. B. CURTIS

Town Treasurer

D. B. CURTIS

Collector of Taxes

NORMAN K. PERKINS

Superintending School Committee

ELLA CORLISS

WALLACE K. SPOONER

TRUE SLEEPER

Constables

ARNOLD F. CURTIS

NORMAN PERKINS

P. F. GALLERSON

Sealer of Weights And Measures

W. C. HEATH

Health Officer

WALLACE K. SPOONER

Superintendent of Schools

HARRY E. LEWIN

Auditor

W. FRANK GARDNER

## IMPORTANT

All taxpayers should read the following requirement and comply with it:

Section 70, Chapter 13, Revised Statutes of Maine, 1930:

"Before making an assessment, the Assessors shall give seasonable notice in writing to the Inhabitants, by posting notifications in some public place in Town, or shall notify them, in such other ways as the Town at its annual meeting directs, to make and bring in to them true and perfect lists of their polls and all of their estates, real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. If any resident owner, after such notice, does not bring in such list, he is thereby barred of his right to make application to the Assessors or the County Commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed."

# AUDITOR'S REPORT FOR THE YEAR 1937

To the board of Selectmen  
Town of Sherman, Maine.

Gentlemen:

For your information, and publication in your next annual Town Report, this is to certify that I have audited the accounts of the selectmen, Treasurer and Tax Collector's for the fiscal year ending February 20th 1938, in accordance with Chapter 216 of the Public Laws of Maine of 1937.

The records of all officers have been kept in a very credible manner, and in my opinion reveal all of the transactions of the Town for the year audited.

Following herewith is an analysis of the Town Debt showing the changes as a result of the audit.

Feby, 20/38

|                             |             |
|-----------------------------|-------------|
| Surplus as per Town Report  | \$9,194.03  |
| Increased by:               |             |
| Assets omitted from report, |             |
| 1929 Tax Deeds              | 32.40       |
| Error in Tuition due Town   | 505.00      |
| Error in 1933 Tax Liens     | 5.00        |
| Error in 1935 Tax Liens     | 32.75       |
|                             | <hr/>       |
|                             | \$9,769.18  |
| Reduced by:                 |             |
| Town Property removed from  |             |
| records                     | 23,900.00   |
| Unexpended school Balance   | 302.52      |
| Error in accounts Payable   | 7.49        |
|                             | <hr/>       |
| Total Debt additions        | \$24,210.01 |
| Less Surplus above          | <hr/>       |
|                             | 9,769.18    |

Feby, 20/38

Town Debt as per Audit \$14,440.83

Respectfully submitted,  
W. Frank Gardiner  
Auditor

# COMPARATIVE BALANCE SHEET

| <u>ASSETS</u>         | <u>Feby, 20/37</u> | <u>Feby, 20/38</u>  |
|-----------------------|--------------------|---------------------|
| Cash in Treasury      | \$4,871.81         | \$ 423.67           |
| Cash in Hands of Atty |                    | 141.36              |
| Other Town's orders   | 348.24             | 202.89              |
| Notes Receivable      | 488.97             | 488.97              |
| Accounts Receivable   | 3,676.65           | 3,042.82            |
| Tax Deeds             | 1,559.68           | 2,225.84            |
| Tax Leins             | 7,915.90           | 7,621.02            |
| Unpaid Taxes 1937     |                    | 12,878.43           |
| " " 1936              | 6,511.96           | 303.19              |
| " " 1935              | 334.15             | 180.58              |
| " " 1934              | 433.57             | 290.25              |
| " " 1932              | 2,116.64           | 414.47              |
| " " 1931              | 1,400.30           | 440.05              |
| Total Assets          | <u>\$29,657.87</u> | <u>\$28, 653.54</u> |
| Liabilities over      |                    |                     |
| Assets (Debt)         | <u>12,826.97</u>   | <u>14, 440.83</u>   |
|                       | <u>\$42,484.84</u> | <u>\$43, 094.37</u> |

## LIABILITIES

|                           |                    |                    |
|---------------------------|--------------------|--------------------|
| Accounts Payable          | \$ 1,882.03        | \$ 2,108.01        |
| Outstanding Town          |                    |                    |
| Orders (old)              | 6,415.03           | 4,806.69           |
| Outstanding Town          |                    |                    |
| Orders (current)          | 5,640.78           | 7,007.47           |
| Notes Payable (loans)     | 11,323.96          | 11,300.00          |
| Notes Payable             |                    |                    |
| (School House)            | 4,000.00           | 3,000.00           |
| State Tax O. D.           | 938.77             | 425.49             |
| County Tax                |                    | 661.01             |
| Unexpended School Account | 678.63             | 302.52             |
| Ministerial School Fund   | 13,483.18          | 13,483.18          |
| Total Liabilities         | <u>\$42,484.84</u> | <u>\$43,094.37</u> |

## ANALYSIS OF DEBT ACCOUNT

|             |                  |                    |
|-------------|------------------|--------------------|
| Feby, 20/37 | Balance          | \$12,826.97.       |
|             | Plus Overdrafts  |                    |
|             | per summary      | 1,998.12           |
|             | Less adjustments | <u>\$14,825.09</u> |
|             | for prior years- | 384.26             |
| Feby, 20/38 | Balance          | <u>\$14,440.83</u> |

# VALUATION AND ASSESSMENT 1938

|                 | Resident          | Non-Resident    | Total             |
|-----------------|-------------------|-----------------|-------------------|
| Land            | \$111,555.00      | \$39,115.00     | \$150,670.00      |
| Buildings       | <u>146,720.00</u> | <u>9,180.00</u> | <u>155,900.00</u> |
|                 | \$258,275.00      | \$48,295.00     | \$306,570.00      |
| Personal estate | <u>55,485.00</u>  |                 | <u>55,485.00</u>  |
|                 | \$313,760.00      | \$48,295.00     | \$362,055.00      |

Tax rate \$70.00 per \$1,000.00; 265 polls at \$3.00--\$795.00

Town Tax as follows;

|                                 |                 |
|---------------------------------|-----------------|
| Support of Poor (Town)          | \$4,500.00      |
| Incidental Expense              | 1,000.00        |
| Interest                        | 1,300.00        |
| Cutting Bushes                  | 50.00           |
| Town Roads, Bridges & Culverts  | 1,000.00        |
| Patrol Maintenance              | 1,000.00        |
| Memorial Day                    | 35.00           |
| Third Class Road Maintenance    | 351.00          |
| School House Note               | 500.00          |
| Care of Cemeteries              | 50.00           |
| Public Welfare                  | 1,500.00        |
| State Aid Road                  | 799.50          |
| Prevention of Tuberculosis      | 40.00           |
| Support of Schools              | 7,770.50        |
| Schoolhouse Repairs & Insurance | 350.00          |
| Discount & Commission on Taxes  | 500.00          |
| School Nursing                  | 51.00           |
| W. P. A. Material & Expense     | <u>1,500.00</u> |
| Total                           | \$22,297.00     |

State Tax \$2,838.23 less \$67.00

unexpended in 1937

County Tax

Overlay

Committment

2,771.23

661.01

409.61

\$26,138.85

Respectfully Submitted,

Leon V. Bowers

F. C. Greaves

Charles C. Young

Selectmen of Sherman



# GENERAL GOVERNMENT

## INCIDENTALS & TOWN OFFICERS

### Available

|                                     |                   |
|-------------------------------------|-------------------|
| Town Appropriation                  | \$1,000.00        |
| Overlay                             | 409.61            |
| Dale O'Roak, Moving Picture License | 10.00             |
| " " Operators License               | 1.00              |
| Jerry O'Roak " "                    | 1.00              |
| State of Maine, P. Bounties         | 147.63            |
| " " " Tax on Bank Stock             | 75.72             |
| " " " Dog Tax Refund                | 22.92             |
| " " " Railroad & Telegraph Tax      | 24.33             |
| Total Credits                       | <u>\$1,652.22</u> |

### Expenditures for Incidentals

|  |        |
|--|--------|
| L. V. Bowers, Express                  | 11.39  |
| Coles Express, S. Commodities          | 14.28  |
| George Evans, Fire Engine              | 3.10   |
| K. H. Palmer, Collectors Bond          | 35.00  |
| L. V. Bowers, Expense                  | 20.07  |
| J. W. Parent, S. Commodities           | 31.50  |
| Maurice Ingalls, Fighting Fire         | 1.75   |
| Theodore Durgan, " "                   | 1.75   |
| Fred Cox " "                           | 1.75   |
| F. D. Lewis, Wood                      | 25.00  |
| Maine Municipal Assn, Dues 1978        | 75.00  |
| Katahdin Trust Co., Check book         | 1.50   |
| L. V. Bowers, Expense                  | 18.15  |
| T. E. Joy, Storage & Repairs F. Engine | 26.40  |
| W. Frank Gardner, Auditor              | 131.75 |
| F. C. Greaves, trip to Augusta         | 20.00  |
| Coles Express, S. Commodities          | 24.02  |
| D. B. Curtis, Expense to Augusta       | 5.00   |
| J. E. Cunningham, Scaling              | 4.00   |
| National Used Car Market Report        | 7.00   |
| D. B. Curtis, Postage & Express        | 3.60   |
| Coles Express, S. Commodities          | 10.60  |
| Maine Municipal Assn. Dues 1979        | 75.00  |
| Ida M. Stevens, Fire Supplies          | 3.75   |
| Coles Express, S. Commodities          | 10.23  |
| Harry Bangs, Fighting Fire             | 1.05   |
| Chester Morgan, " "                    | 1.05   |
| Alton Curtis, " "                      | 1.05   |
| Ray Gillespie, S. Commodities          | 5.00   |
| F. D. Lewis, Fire Supplies             | 4.00   |
| W. K. Spooner, Board of Health         | 4.50   |

|                                    |                 |
|------------------------------------|-----------------|
| I. E. Seavey, Notary Fees & Audit  | 21.55           |
| L. v. Bowers, Use of Car & Expense | 150.00          |
| F. C. Greaves, " " " "             | 28.00           |
| Total                              | <u>\$697.79</u> |

#### Town Officers

|                            |                  |
|----------------------------|------------------|
| Leon V. Bowers, Selectman  | 450.00           |
| F. C. Greaves, "           | 450.00           |
| C. C. Young, "             | 100.00           |
| D. B. Curtis, Treasurer    | 200.00           |
| D. B. Curtis, Town Clerk   | 39.50            |
| F. C. Mitchell, Moderator  | 3.00             |
| Ella Corliss, School Board | 50.00            |
| W. K. Spooner, " "         | 15.00            |
| True Sleeper, " "          | 15.00            |
| H. E. Lewin, Supt.         | 484.67           |
| Total                      | <u>\$1807.17</u> |

|                                      |                   |
|--------------------------------------|-------------------|
| Total Expended for Incidental & Town | <u>\$2,504.96</u> |
| Officers Overdrawn to Summary        | \$ 852.74         |

#### Town Hall Expense

##### Available

|                            |          |
|----------------------------|----------|
| From P. F. Gallerson, Rent | \$464.00 |
| Total Credits              | \$464.00 |

##### Expenditures

|                                 |                 |
|---------------------------------|-----------------|
| Maine Public Service Co. Lights | \$107.16        |
| F. D. Lewis, Supplies           | 18.63           |
| P. F. Gallerson, Janitor        | 215.00          |
| R. L. Esty, Repairs             | 5.50            |
| I. E. Seavey, Supplies          | 6.58            |
| Total Expended                  | <u>\$352.87</u> |

|                       |          |
|-----------------------|----------|
| Unexpended to Summary | \$111.13 |
|-----------------------|----------|

#### Town Office Expense

##### Expenditures

|                                    |          |
|------------------------------------|----------|
| Katahdin Farmers Telephone Co.     | \$ 73.60 |
| F. C. Greaves, Town Report Postage | 7.50     |
| Ida M. Stevens, Supplies           | 8.76     |
| P. B. Seavey, Check Lists          |          |
| & Supplies                         | 35.76    |
| Brostock Print Shop, Printing      | 12.50    |



|                         |          |         |          |
|-------------------------|----------|---------|----------|
| W. Frank Gardner,       | Supplies | \$ 3.00 |          |
| Wayne Mfg. Co.,         | "        | 12.50   |          |
| Houlton Publishing Co., | "        | 50.45   |          |
| Loring Short & Harnom,  | "        | 23.00   |          |
| Hutchins Bros.          | "        | 3.00    |          |
| F. D. Lewis,            | "        | 1.13    |          |
| I. E. Seavey,           | "        | 4.48    |          |
| D. B. Curtis,           | "        | 13.78   |          |
| Total Expenditures      |          |         | \$249.46 |
| Overdrawn To Summary    |          |         | \$249.46 |

#### Election Expense

|                              |     |         |         |
|------------------------------|-----|---------|---------|
| Expenditures                 |     |         |         |
| Wilmont Heath, Ballott Clerk |     | \$ 3.00 |         |
| Wallace Spooner,             | " " | 6.00    |         |
| T. E. Joy,                   | " " | 6.00    |         |
| Total                        |     |         | \$15.00 |
| Overdrawn To Summary         |     |         | \$15.00 |

#### Lein Costs

|                        |   |          |          |
|------------------------|---|----------|----------|
| Available              |   |          |          |
| Cost on 1928 Tax Deeds |   | \$ 36.64 |          |
| " " 1931 "             | " | 49.72    |          |
| " " 1932 "             | " | 49.72    |          |
| " " 1933 "             | " | 25.00    |          |
| " " 1934 " Liens       |   | 33.00    |          |
| " " 1935 "             | " | 33.00    |          |
| " " 1936 "             | " | 51.00    |          |
| " " 1937 "             | " | 114.00   |          |
| Total Credits          |   |          | \$392.08 |

|                             |  |          |          |
|-----------------------------|--|----------|----------|
| Expenditures                |  |          |          |
| D. B. Curtis, Recording     |  |          |          |
| & Discharging               |  | \$ 34.75 |          |
| F. C. Mitchell, Notary Fees |  | 10.00    |          |
| Federal Land Bank,          |  |          |          |
| Discharging Cost            |  | 12.00    |          |
| Arnold F. Curtis, Serving & |  |          |          |
| looking up Title            |  | 124.00   |          |
|                             |  |          | \$180.75 |
| Unexpended To Summary       |  |          | \$211.33 |

Auto Excise Tax

Available

From D. B. Curtis, Collector  
Total Credits

\$346.29

\$346.29

Unexpended Summary

\$346.29

PROTECTION

Street Lights

Expenditures

Maine Public Service Co. Current  
Total

\$230.70

\$230.70

Overdraft to Summary

\$230.70

Insurance On Public Buildings

Expenditures

Isa D. Joy, Insurance Town Hall  
Total

\$431.00

\$431.00

Overdraft to Summary

\$431.00

## HEALTH

### Prevention of T. B.

|           |                    |         |
|-----------|--------------------|---------|
| Available |                    |         |
|           | Town Appropriation | \$40.00 |
|           | Total Credit       | \$40.00 |

|              |                       |         |
|--------------|-----------------------|---------|
| Expenditures |                       |         |
|              | Aroostook T. B. Assn. | \$40.00 |
|              | Total Expended        | \$40.00 |

### School Nurse

|           |   |                |
|-----------|---|----------------|
| Available |   |                |
|           | Town Appropriation                                      | \$51.00        |
|           | Total   | \$51.00        |
|           | Unexpended balance carried forward<br>for use next year | <u>\$51.00</u> |

## HIGHWAYS

### TOWN ROADS, BRIDGES & CULVERTS

#### Available

|                  |            |            |
|------------------|------------|------------|
| By Appropriation | \$1,000.00 |            |
| Total Credits    |            | \$1,000.00 |

#### Expenditures

|                               |              |                  |
|-------------------------------|--------------|------------------|
| Expended for Trucks           | \$ 555.97    |                  |
| "    "    Labor               | 460.43       |                  |
| "    "    Foreman             | 69.00        |                  |
| "    "    Teams               | 10.69        |                  |
| "    "    Gravel              | 10.30        |                  |
| "    "    Supplies            | 46.64        |                  |
| "    "    Plank &<br>Lumber   | 163.02       |                  |
| Paid To 50-50 Road<br>account | <u>50.00</u> |                  |
| Total Expenditures            |              | \$1,366.05       |
| Overdrawn To Summary          |              | <u>\$ 366.05</u> |

### GRAVEL LOADER ACCOUNT

#### Available

|                                |          |          |
|--------------------------------|----------|----------|
| From State Tresurer,<br>Rental | \$ 84.80 |          |
| Total Credits                  |          | \$ 84.80 |

#### Expenditures

|                      |               |                        |
|----------------------|---------------|------------------------|
| Gasoline & Oil       | \$ 82.25      |                        |
| Labor Repairing      | 47.65         |                        |
| Repair Parts         | <u>107.98</u> |                        |
| Total Edpended       |               | \$ 237. 88             |
| Overdrawn To Summary |               | <u>\$ 153. 68</u><br>0 |

### CUTTING BUSHES

#### Available

|                  |          |          |
|------------------|----------|----------|
| By Appropriation | \$ 50.00 |          |
| Total Credits    |          | \$ 50.00 |

#### Expenditures

|                         |          |              |
|-------------------------|----------|--------------|
| Expended Labor Payrolls | \$113.53 |              |
| Total                   |          | \$ 113.53    |
| Overdrawn To Summary    |          | <u>63.53</u> |

# 50-50 ROADS

## Available

|                       |          |          |
|-----------------------|----------|----------|
| By Town Appropriation | \$ 50.00 |          |
| From State Treasurer  | 49.25    |          |
| Total Credits         |          | \$ 99.25 |

## Expenditures

|                       |          |        |
|-----------------------|----------|--------|
| For Foreman           | \$ 10.00 |        |
| " Trucks              | 4.50     |        |
| " Labor (hand)        | 84.00    |        |
| Total Expended        |          | 98.50  |
| Unexpended To Summary |          | \$ .75 |

# SNOW REMOVAL

## Available

|                           |          |           |
|---------------------------|----------|-----------|
| By Appropriation, from    |          |           |
| Excise Tax                | \$750.00 |           |
| From State Treasurer      | 680.00   |           |
| " Penobscot County Treas. | 4.50     |           |
| Total Credits             |          | \$1434.50 |

## Expenditures

|                      |           |           |
|----------------------|-----------|-----------|
| Labor Payrolls       | \$ 115.27 |           |
| Contracts            | 1468.00   |           |
| Total Expended       |           | \$1581.27 |
| Overdrawn To Summary |           | \$ 146.77 |

# SNOW FENCE ACCOUNT

## Expenditures

|                       |          |           |
|-----------------------|----------|-----------|
| Expended for Supplies | \$ 19.20 |           |
| " " New Fence         | 375.15   |           |
| " " Posts             | 38.28    |           |
| " " Labor             | 543.19   |           |
| Total Expended        |          | \$ 975.82 |
| Overdrawn To Summary  |          | \$ 975.82 |

# STATE AID ROAD CONSTRUCTION

## Available

|                              |              |           |
|------------------------------|--------------|-----------|
| By Appropriation             | \$799.50     |           |
| From P.L. Landon, Compressor | 17.57        |           |
| " State Treasurer            | 618.44       |           |
| " State of Maine, Culvert    | <u>53.17</u> |           |
| Total Credits                |              | \$1488.68 |

## Expenditures

|                            |               |                  |
|----------------------------|---------------|------------------|
| Expended for Trucks (town) | \$2,225.82    |                  |
| " " Gravel                 | 573.31        |                  |
| " " Guard Rail Posts       | 14.00         |                  |
| " " Deed Expense           | 15.00         |                  |
| " " Deed To Right          |               |                  |
| Of Way                     | 6.00          |                  |
| " " Compressor             |               |                  |
| Operators                  | 116.40        |                  |
| " " Bulldozer Rental       | 112.50        |                  |
| " " Culverts               | 124.71        |                  |
| " " Dynamite & Caps        | <u>265.00</u> |                  |
| Total Expenditures         |               | <u>\$3452.74</u> |
| Due from State             |               | \$1964.06        |

# STATE AID PATROL

## Available

|                  |                  |           |
|------------------|------------------|-----------|
| By Appropriation | <u>\$1000.00</u> |           |
| Total Credits    |                  | \$1000.00 |

## Expenditures

|                      |                  |                  |
|----------------------|------------------|------------------|
| Paid State of Maine, |                  |                  |
| Maintenance          | <u>\$1043.10</u> |                  |
| Total                |                  |                  |
| Total Expended       |                  | <u>\$1043.10</u> |
| Overdrawn to Summary |                  | 43.10            |

# THIRD CLASS CONSTRUCTION

## Available

|                     |                 |                 |
|---------------------|-----------------|-----------------|
| From State of Maine | <u>\$555.21</u> |                 |
| Total Credits       |                 | <u>\$555.21</u> |

## Expenditures

|                |               |                 |
|----------------|---------------|-----------------|
| For Gravel     | \$137.25      |                 |
| " Teams        | 16.88         |                 |
| " Trucks       | <u>401.08</u> |                 |
| Total Expended |               | <u>\$555.21</u> |



### THIRD CLASS MAINTENANCE

|                      |              |                 |
|----------------------|--------------|-----------------|
| Available            |              |                 |
| By Appropriation     | \$351.00     |                 |
| Total Credits        |              | \$351.00        |
| Expenditures         |              |                 |
| For Foreman          | \$ 21.25     |                 |
| " Trucks             | 333.80       |                 |
| " Labor (hand)       | <u>96.57</u> |                 |
| Total Expended       |              | <u>\$451.62</u> |
| Overdrawn to Summary |              | \$100.62        |

### MAINTENANCE OF UNIMPROVED ROADS

|                         |              |                 |
|-------------------------|--------------|-----------------|
| Expenditures            |              |                 |
| For Labor (hand)        | \$116.20     |                 |
| " Trucks                | 178.88       |                 |
| " Foreman               | <u>17.50</u> |                 |
| Total Expended          |              | \$312.58        |
| Due from State of Maine |              | <u>\$312.58</u> |

### W. P. A. ROAD, MATERIAL, TRUCKS AND SUPPLIES

|                      |              |                  |
|----------------------|--------------|------------------|
| Available            |              |                  |
| By Appropriation     | \$1500.00    |                  |
| Total Credits        |              | \$1500.00        |
| Expenditures         |              |                  |
| For Trucks           | \$1412.35    |                  |
| " Supplies bought    | 179.28       |                  |
| " Blacksmiths Work   |              |                  |
| and Repairs          | 87.95        |                  |
| " Culverts           | 151.86       |                  |
| " Gravel             | 708.15       |                  |
| " Case Workers       | <u>12.00</u> |                  |
| Total Expended       |              | <u>\$2551.59</u> |
| Overdrawn To Summary |              | \$1051.59        |

## HIGHWAYS

### SPECIAL RESOLVE CONSTRUCTION

#### Available

|                     |          |          |
|---------------------|----------|----------|
| From State of Maine | \$774.00 |          |
| Total Credits       |          | \$774.00 |

#### Expenditures

|                      |          |                 |
|----------------------|----------|-----------------|
| For Compressor Men   | \$ 41.20 |                 |
| " Material           | 50.50    |                 |
| " Labor (hand)       | 324.10   |                 |
| " Foreman            | 52.50    |                 |
| " Teams              | 80.63    |                 |
| " Trucks             | 284.07   |                 |
| " Compressor         | 34.50    |                 |
| " Gravel             | 18.97    |                 |
| Total Expended       |          | <u>\$886.47</u> |
| Overdrawn To Summary |          | <u>\$112.47</u> |

## WELFARE

### SUPPORT OF POOR (town)

#### Available

|                        |           |                  |
|------------------------|-----------|------------------|
| By Appropriation       | \$4500.00 |                  |
| James Sibley           | 2.00      |                  |
| Roy Morgan             | 8.00      |                  |
| Mrs. James Malcolm,    |           |                  |
| refund                 | 11.94     |                  |
| George Evans, for wood | 25.00     |                  |
| " " , refund on        |           |                  |
| repairs                | 8.00      |                  |
| Total Credits          |           | <u>\$4554.94</u> |

#### Expenditures

|                      |          |
|----------------------|----------|
| C. G. Mayo           | \$ 50.93 |
| V. C. Perry & Family | 411.19   |

|                            |           |                  |
|----------------------------|-----------|------------------|
| Nelda Glidden              | \$ 154.84 |                  |
| Daisy Buzzell              | 14.75     |                  |
| C. E. Daggett              | 24.75     |                  |
| Virgil Nelson              | 265.39    |                  |
| Bernard Stubbs             | 121.75    |                  |
| Melissa Whitlock           | 257.02    |                  |
| Joseph Sheppard            | 206.27    |                  |
| Eva Lawler                 | 206.46    |                  |
| Fred Stubbs                | 23.46     |                  |
| Mrs. Harry Mayo            | 17.10     |                  |
| Albert McNally             | 7.00      |                  |
| Frank Jones                | 45.04     |                  |
| Greydon Glidden            | 24.86     |                  |
| George Glidden             | 61.00     |                  |
| William Cushman            | 10.74     |                  |
| Norman Lane                | 15.75     |                  |
| George Bryant              | 5.35      |                  |
| Total Expended             |           | <u>\$1923.65</u> |
| Unexpended Bal. To Summary |           | <u>\$2631.29</u> |

PUBLIC WELFARE A. D. C.

|                       |                  |                  |
|-----------------------|------------------|------------------|
| Available             |                  |                  |
| By Appropriation      | <u>\$1500.00</u> |                  |
| Total Credits         |                  | <u>\$1500.00</u> |
| Expenditures          |                  |                  |
| Paid State of Maine   | \$ 360.00        |                  |
| Due     "     "     " | <u>783.00</u>    |                  |
| Total                 |                  | <u>\$1143.00</u> |
| Unexpended To Summary |                  | <u>\$ 357.00</u> |

## INTEREST & DEBT

### INTEREST

#### Available

|                                   |           |           |
|-----------------------------------|-----------|-----------|
| By Town Appropriation             | \$1300.00 |           |
| State of Maine, Int TRA           | .85       |           |
| Town of Merrill, Int on Order     | 9.11      |           |
| State of Maine, Int on Tuition    | 7.74      |           |
| Norman Perkins, Int on 1938 Taxes | 11.48     |           |
| Total Credits                     |           | \$1329.18 |

#### Expenditures

|                                    |           |           |
|------------------------------------|-----------|-----------|
| To Katahdin Trust Co, Int on Loans | \$ 680.44 |           |
| Interest on Town Orders            | 438.98    |           |
| 1937 State Tax, Int                | 17.00     |           |
| 1937 County Tax, Int               | 33.05     |           |
| Houlton Savings Bank, School Note  | 110.00    |           |
| Treasurer of School Fund, Int      | 269.66    |           |
| Total Expended                     |           | \$1549.13 |

Overdrawn to Summary \$ 219.95

### REDUCTION OF TOWN DEBT

#### Available

|                       |           |           |
|-----------------------|-----------|-----------|
| By Appropriation      |           |           |
| For School House Note | \$ 500.00 |           |
| Total Credits         |           | \$ 500.00 |

|                          |           |           |
|--------------------------|-----------|-----------|
| Transferred To Town Debt | \$ 500.00 | \$ 500.00 |
|--------------------------|-----------|-----------|

## STATE & COUNTY TAX

### STATE OF MAINE DOG TAX

|                          |                |                |
|--------------------------|----------------|----------------|
| Credits                  |                |                |
| Received from Town Clerk | <u>\$74.00</u> |                |
| Total                    |                | \$74.00        |
| Expended                 |                |                |
| Paid to State of Maine   | <u>\$74.00</u> |                |
| Total                    |                | <u>\$74.00</u> |

### STATE TAX

|                          |                  |                  |
|--------------------------|------------------|------------------|
| Available                |                  |                  |
| By Balance 1937          | \$425.49         |                  |
| " Appropriation 1938     | <u>2838.23</u>   |                  |
| Total Credits            |                  | \$3263.72        |
| Expenditures             |                  |                  |
| State of Maine           | <u>\$3330.72</u> |                  |
| Total Expended           |                  | <u>\$3330.72</u> |
| Transferred to Town Debt |                  | \$ 67.00         |

### COUNTY TAX

|                                  |                 |                  |
|----------------------------------|-----------------|------------------|
| Available                        |                 |                  |
| Balance 1937 tax                 | \$661.01        |                  |
| By Appropriation                 | <u>\$661.01</u> |                  |
| Total Credits                    |                 | \$1322.02        |
| Expended                         |                 |                  |
| To County Treasurer              | <u>\$661.01</u> |                  |
| Total Expended                   |                 | <u>\$ 661.01</u> |
| Forward to next year, Due County |                 | \$ 661.01        |

# MISCELLANEOUS

## COMMISSION & ABATEMENTS ON TAXES

### Available

|                  |          |
|------------------|----------|
| By Appropriation | \$500.00 |
| Total Credits    | \$500.00 |

### Expenditures

|  |                 |
|--|-----------------|
| D. B. Curtis, Comm. on Excise Tax        | \$ 54.80        |
| Norman Perkins " on 1938 Taxes           | 308.62          |
| Arnold Curtis, " on 1937 Taxes           | 225.55          |
| Arnold Curtis, Abatements on 1935 Taxes  | 3.00            |
| Arnold Curtis, Abatements on 1936 Taxes  | 3.00            |
| Arnold Curtis, Abatements on 1937 Taxes  | 71.66           |
| Norman Perkins, Abatements on 1938 Taxes | 45.10           |
| Total                                    | <u>\$711.73</u> |
| Overdrawn To Summary                     | \$211.73        |

## MEMORIAL DAY

### Available

|                  |                |
|------------------|----------------|
| By Appropriation | \$35.00        |
| Total Credit     | <u>\$35.00</u> |

### Expended

|                |                |
|----------------|----------------|
| W. C. Heath    | \$35.00        |
| Total Expended | <u>\$35.00</u> |

## CARE OF CEMETERIES

### Available

|                    |                |
|--------------------|----------------|
| By Appropriation   | \$50.00        |
| William Bryan, Lot | 10.00          |
| Total Credit       | <u>\$60.00</u> |

### Expended

|                      |                |
|----------------------|----------------|
| Donald McNally       | \$30.90        |
| Roy Morgan           | \$58.70        |
| Almon Morgan         | \$ 4.20        |
| Total Expended       | <u>\$93.80</u> |
| Overdrawn To Summary | \$93.80        |



# SUMMARY OF ACCOUNTS

|                                  | <u>Overdrawn</u> | <u>Unexpended</u> |
|----------------------------------|------------------|-------------------|
| Incidents & Town Officers        | \$ 852.74        |                   |
| Town Hall, Expense               |                  | \$ 111.13         |
| Town Office                      | 249.46           |                   |
| Election Expense                 | 115.00           |                   |
| Lein Costs                       |                  | 211.33            |
| Auto Excise Tax                  |                  | 346.29            |
| Street Lights                    | 230.70           |                   |
| Insurance On Public Buildings    | 431.00           |                   |
| Town Roads                       | 366.05           |                   |
| Gravel Loader                    | 153.08           |                   |
| Cutting Bushes                   | 63.53            |                   |
| 50-50 Roads                      |                  | .75               |
| Snow Removal                     | 146.77           |                   |
| Snow Fence                       | 975.82           |                   |
| State Aid Patrol                 | 43.10            |                   |
| Third Class Maintenance          | 100.62           |                   |
| W. P. A. Road, Trucks & Material | 1051.59          |                   |
| Special Resolve Road             | 112.47           |                   |
| Support of Poor, (town)          |                  | 2631.29           |
| Public Welfare, A. D. C.         |                  | 357.00            |
| Interest                         | 219.95           |                   |
| Discount & Abatements on Taxes   | 211.73           |                   |
| Care Of Cemeteries               | 33.80            |                   |
| To Bal Overdraft                 | <u>5257.41</u>   | <u>\$3657.79</u>  |
| Unexpended                       | <u>3657.79</u>   |                   |
| Overdrawn to Debt Account        | \$1599.62        |                   |

Leon V. Bowers

F. C. Greaves

C. C. Young

Selectmen of Sherman

# COMPARATIVE BALANCE SHEET

| <u>ASSETS</u>            | <u>Feb. 20, 1938</u> | <u>Feb. 20, 1939</u> |
|--------------------------|----------------------|----------------------|
| Treasurers Cash          | \$ 423.67            | \$ 1,447.63          |
| Cash in Attorney's Hands | 141.36               | 141.36               |
| Other Town's Orders      | 202.89               | 160.00               |
| Notes Receivable         | 488.97               | 488.97               |
| Accounts Receivable      | 3,042.82             | 4,931.97             |
| Tax Deeds                | 2,225.84             | 846.74               |
| Tax Liens                | 7,621.02             | 8,835.26             |
| Unpaid Taxes 1938        |                      | 10,662.80            |
| " " 1937                 | 12,878.43            | 713.86               |
| " " 1936                 | 303.19               | 254.17               |
| " " 1935                 | 180.58               | 177.58               |
| " " 1934                 | 290.25               | 290.25               |
| " " 1932                 | 414.47               | 257.96               |
| " " 1931                 | 440.05               | 209.05               |
| Total Assets             | \$28,653.54          | \$29,417.60          |
| Liabilities Over Assets  | 14,440.83            | 15,566.65            |
|                          | <u>\$43,094.37</u>   | <u>\$44,984.25</u>   |

| <u>LIABILITIES</u>            |                    |                    |
|-------------------------------|--------------------|--------------------|
| Accounts Payable              | \$ 2,108.01        | \$ 424.35          |
| Outstanding Orders (old)      | 4,806.69           | 5,557.77           |
| " " (Current)                 | 7,007.47           | 8,132.93           |
| Notes Payable, Temporary Loan | 11,300.00          | 11,300.00          |
| " " School House              | 3,000.00           | 3,000.00           |
| Minsterial School Fund        | 13,483.18          | 13,483.18          |
| State Tax                     | 425.49             |                    |
| County Tax                    | 661.01             | 661.01             |
| Unexpended Balances           | 302.52             | 2,290.96           |
| Reserve for Back Taxes        |                    | 134.05             |
|                               | <u>\$43,094.37</u> | <u>\$44,984.25</u> |

| <u>ANALYSIS OF DEBT</u> |                |                    |
|-------------------------|----------------|--------------------|
| Feb. 20, 1938 Balance   |                | \$14,440.83        |
| Increased By;           |                |                    |
| Adjustment of State Tax | \$ 67.00       |                    |
| Overdrafts See Summary  | <u>1599.62</u> |                    |
|                         |                | <u>1,666.62</u>    |
|                         |                | <u>\$16,107.45</u> |

|                                    |                    |
|------------------------------------|--------------------|
| Reduced By:                        |                    |
| Appropriation for School Note      | \$ 500.00          |
| School Credit taken from last year | <u>40.80</u>       |
|                                    | \$ 540.80          |
| Feb. 20, 1939, Balance             | <u>\$15,566.65</u> |

UNEXPECTED BALANCES forwarded to next year

|   | <u>Feb. 20, 1938</u> | <u>Feb. 20, 1939</u> |
|---|----------------------|----------------------|
| School Accounts                         | \$ 302.52            | \$ 1370.92           |
| School Nurse                            |                      | 51.00                |
| Aid Dependent Children (Public Welfare) |                      | 783.00               |
| School Insurance & Lights               |                      | 12.49                |
| School Repairs                          |                      | <u>73.55</u>         |
|   | <u>\$ 302.52</u>     | <u>\$ 2290.96</u>    |

#### ACCOUNTS RECEIVABLE

|                |                   |                   |
|----------------|-------------------|-------------------|
| State of Maine | (Poor)            | \$ 81.33          |
| " " "          | (State Aid Road)  | 1964.06           |
| " " "          | (Unimproved Road) | 312.58            |
| Other Towns    | (Poor)            | 189.00            |
| Tuition        |                   | <u>2385.00</u>    |
|                | Total             | <u>\$ 4931.97</u> |

Houlton, Maine  
March 4th.1939

To the Board of Selectmen,  
Sherman,  
Maine.

I have audited the books of the Selectmen, Treasurer,  
and Tax Collector for the year ending March 1st. 1939 and  
find them correct.

The foregoing Summary and Balance Sheets are true  
copies of the books and reveal the correct financial  
condition of the Town at the close of the year.

The State System of Municipal Accounts has been in-  
stalled since the audit for 1937 and have been well kept  
by your Selectman, Mr. Greaves.

In my opinion all transactions have been properly  
recorded. There are approximately \$1500 of unpaid bills  
on file.

W. Frank Gardiner  
Auditor

EMERGENCY AID PAID BY STATE IN 1938

|                  |               |
|------------------|---------------|
| Frank Jones      | \$ 118.38     |
| Eva Lawler       | 140.63        |
| Katherine Perry  | 58.06         |
| Melissa Whitlock | <u>122.66</u> |
| Total            | \$ 439.73     |

# TREASURER'S REPORT

## RECEIPTS

|                                 |            |             |
|---------------------------------|------------|-------------|
| From Norman Perkins, 1938 Taxes |            | \$15,430.95 |
| " Arnold F. Curtis, 1937 Taxes  | \$4,194.50 |             |
| " Arnold F. Curtis, 1936 Taxes  | 46.02      |             |
| " G. W. Bragdon, 1932 Taxes     | 156.51     |             |
| " G. W. Bragdon, 1931 Taxes     | 231.00     |             |
| Total Collections Prior years   |            | 4,628.03    |

## DEEDS

|                                |           |        |
|--------------------------------|-----------|--------|
| On Tax Deeds 1932              | \$ 122.76 |        |
| " Tax Deeds 1931               | 252.04    |        |
| " Tax Deeds 1928               | 62.34     |        |
| Total Collections on Tax Deeds |           | 437.14 |

## LIENS

|  |            |             |
|--|------------|-------------|
| On Tax Liens 1937                          | \$5,109.64 |             |
| " Tax Liens 1936                           | 1,615.54   |             |
| " Tax Liens 1935                           | 360.77     |             |
| " Tax Liens 1934                           | 427.59     |             |
| " Tax Liens 1933                           | 112.59     |             |
| Total Collected on Tax Liens               |            | \$ 7,626.13 |
| From D. B. Curtis, Excise Tax 1938         |            | 1,096.29    |
| " State Of Maine, Railroad & Telegraph Tax |            | 24.53       |
| " " " " Tax On Bank Stock                  |            | 35.73       |
| Total Taxes From all sources               |            | \$29,278.60 |

## LICENSES

|                                  |          |       |
|----------------------------------|----------|-------|
| From Town Clerk, Dog Licenses    | \$ 74.00 |       |
| " Dale O'Roak, Motion Picture    | 10.00    |       |
| " Dale O'Roak, Operators License | 1.00     |       |
| " Jerry O'Roak, " "              | 1.00     |       |
| Total for Licenses               |          | 86.00 |

## DEPARTMENTAL RECEIPTS, GRANTS AND REFUNDS

### Administration

|                                  |          |             |
|----------------------------------|----------|-------------|
| State Of Maine, Dog Tax Refund   | \$ 22.92 |             |
| Costs on Tax Deeds & Liens       | 392.08   |             |
| P. F. Gallerson, Hall Rent       | 464.00   |             |
| From 1938 Lease On Town Property | 134.05   |             |
| Total for Administration         |          | \$ 1,013.05 |



Highways

|                               |          |             |
|-------------------------------|----------|-------------|
| State of Maine, Gravel Loader | \$ 84.80 |             |
| " " " Snow Removal            | 684.50   |             |
| " " " 50-50 Road              | 49.25    |             |
| " " " Third Class Road        | 555.21   |             |
| " " " State Aid Road          | 636.01   |             |
| " " " Special Resolve         | 774.00   |             |
| Total for Highways            |          | \$ 2,783.77 |

Welfare

|                                  |          |          |
|----------------------------------|----------|----------|
| Leon V. Bowers, (Refund)         | \$ 10.00 |          |
| George Evans, (Whitlock)         | 8.00     |          |
| Mrs. James Malcolm, (Refund)     | 11.94    |          |
| Mrs. George Evans, (Wood Bought) | 25.00    |          |
| Total for Welfare                |          | \$ 54.94 |

Education

|                                 |            |             |
|---------------------------------|------------|-------------|
| State of Maine, Equalization    | \$5,087.00 |             |
| " " " Agricultural Course       | 575.30     |             |
| " " " State School Fund         | 1,886.76   |             |
| High School, Telephone Tolls    | 5.20       |             |
| Treasurer School Fund, Interest | 269.66     |             |
| C. E. Joy, Refund               | 1.00       |             |
| C. E. Joy, Coal                 | 40.80      |             |
| Gregg Publishing Co., Refund    | 15.20      |             |
| Baker & Taylor, "               | 5.76       |             |
| Gregg Publishing Co., "         | 22.46      |             |
| Total for Education             |            | \$ 7,909.19 |

ACCOUNTS RECEIVABLE

|                               |             |             |
|-------------------------------|-------------|-------------|
| State of Maine, Porcupine     |             |             |
| Bounty                        | \$ - 147.63 |             |
| " " " Bear Bounty             | 40.00       |             |
| " " " Tuition                 | 560.00      |             |
| " " " Tuition E. Way          | 60.00       |             |
| Town of New Limerick, Tuition | 60.00       |             |
| Stacyville Plt. Tuition       | 1,260.00    |             |
| Town of Standish, Poor Acct   | 188.11      |             |
| Town of Houlton, " "          | 697.88      |             |
| Town of Merrill, " " Order    | 42.89       |             |
| Total Accounts Receivable     |             | \$ 3,056.51 |
| Total Departmental Receipts   |             | \$14,817.46 |



Cemeteries

|                                   |                 |
|-----------------------------------|-----------------|
| William Bezan, Cemetary Lot       | 10.00           |
| <u>Interest</u>                   |                 |
| State Of Maine, Interest on TRA   | \$ .85          |
| " " " " on Tuition                | 7.74            |
| Norman Perkins, Int on 1938 taxes | 11.48           |
| Town Of Merrill, Int on order     | 9.11            |
| Total for Interest                | <u>\$ 29.18</u> |

|                                     |               |
|-------------------------------------|---------------|
| Total Receipts All Sources          | \$44,221.24   |
| Cash On Hand at beginning of Year   | <u>423.67</u> |
| Grand Total Receipts & Cash on Hand | \$44,644.91   |

DISBURSMENTS

|  |                    |
|--|--------------------|
| To Town Orders Paid                                | \$41,990.73        |
| Katahdin Trust Co., Interest on Loans              | 678.00             |
| Katahdin Trust Co., Charges on Checking<br>account | 2.44               |
| Town Clerk, Dog Lisenses                           | 74.00              |
| Bear Bountys                                       | 40.00              |
| Porcupine Bountys                                  | 118.50             |
| Interest on Town Orders                            | 293.61             |
| Total Disbursements                                | <u>\$43,197.28</u> |
| Cash Balance at the End of Year                    | <u>1,447.63</u>    |

|  |             |
|--|-------------|
| Grand Total Expenditures & Cash<br>on Hand | \$44,644.91 |
|--|-------------|

TOWN TREASURERS REPORT cont-

SHERMAN PUBLIC SCHOOL FUND  
February 20, 1939

|                                   |                |             |
|-----------------------------------|----------------|-------------|
| Town Orders                       |                |             |
| No 1 March 26, 1897               | \$ 150.00      |             |
| No 252 March 19, 1897             | 3823.89        |             |
| No 96 May 31, 1904                | 1760.00        |             |
| No 397 Feb. 29, 1917              | 2900.00        |             |
| No 615 June 7, 1918               | 1264.21        |             |
| No 520 July 1, 1919               | 1852.09        |             |
| No 560 June 10, 1920              | <u>1732.99</u> |             |
| Total                             |                | \$13,483.18 |
| 1938 Income from above            |                |             |
| Town of Sherman Interest on Above |                |             |
| Orders                            | \$             | 269.66      |

Respectfully submitted  
D. B. Curtis  
Treasurer of Sherman

## SUMMARY OF UNPAID TAXES

| Year | Bal<br>2/20/38 | Treas<br>Receipts | Other<br>Credits | Bal<br>2/20/39 | Coll.<br>Books |
|------|----------------|-------------------|------------------|----------------|----------------|
| 1931 | \$440.05       | \$231.00          |                  | \$209.05       | \$209.05       |
| 1932 | 414.47         | 156.51            |                  | 257.96         | 257.96         |
| 1934 | 290.25         |                   |                  | 290.25         | 290.25         |
| 1935 | 180.58         |                   | A 3.00           | 177.58         | 177.58         |
| 1936 | 303.19         | 46.02             | A 3.00           | 254.17         | 254.17         |
|      |                |                   | A 71.66          |                |                |
| 1937 | 12,878.43      | 5,055.72          | L 7037.19        | Lien 713.86    | 713.86         |
| 1938 | 26,138.85      | 15,430.95         | A 45.10          | 10,662.80      | 10,662.80      |
|      | \$40,645.82    | \$20,920.20       | \$7,159.95       | \$12,565.67    | \$12,565.67    |
|      |                | 7,159.95          |                  |                |                |
|      |                | \$28,080.15       |                  |                |                |
|      | \$28,080.15    |                   |                  |                |                |
|      | \$12,565.67    |                   |                  | \$12,565.67    |                |

# SUMMARY OF UNPAID TAXES cont-

## Unpaid taxes 1931 G. W. Bragdon, Collector Personal & Poll

|                 |   |          |
|-----------------|---|----------|
| W. P. Corliss   | " | \$ 3.00  |
| Verne Dearborn  | " | 3.00     |
| Oliver Grant    | " | 60.20    |
| Arthur Ingraham | " | 40.05    |
| F. S. Porter    | " | 45.00    |
| E. S. Scudder   | " | 16.30    |
| L. W. Tompkins  | " | 38.50    |
| Oscar Heath     | " | 3.00     |
|                 |   | <hr/>    |
|                 |   | \$209.05 |

## Unpaid taxes 1932 G. W. Bragdon, Collector

|                     |                 |          |
|---------------------|-----------------|----------|
| F. H. Curtis, Heirs | Real-Estate     | \$13.00  |
| Lee Gilchrest       | "               | 8.00     |
| Temple Perry        | "               | 9.35     |
| Sidney Holmes       | "               | 43.40    |
| Orson Huntley       | "               | .93      |
| Harry Adams         | Personal & Poll | 5.48     |
| D. M. Caldwell      | "               | 1.20     |
| F. H. Curtis        | "               | 5.48     |
| W. P. Corliss       | "               | 20.88    |
| W. E. Cushman       | "               | 14.50    |
| Oliver Grant        | "               | 53.22    |
| Carleton Grant      | "               | 3.00     |
| Dennis Gallagher    | "               | 3.00     |
| Floyd Giles         | "               | 3.00     |
| Elisha Heath        | "               | 3.00     |
| Laurice Hatt        | "               | 2.00     |
| Arthur Ingraham     | "               | 17.26    |
| Joseph Long         | "               | 3.10     |
| Temple Perry        | "               | 5.48     |
| F. S. Porter        | "               | 42.68    |
|                     |                 | <hr/>    |
|                     |                 | \$257.96 |

## UNPAID TAXES 1934-Arnold F. Curtis Collector

|                        |                   |         |
|------------------------|-------------------|---------|
| Adams, Harry           | Poll and Personal | \$27.05 |
| Bragdon, George        | " "               | 35.20   |
| Berce & Adams          | " "               | 14.80   |
| Curtis, F. H. Heirs of | " "               | 74.74   |
| Cushman, W. E.         | " "               | 25.20   |
| Gould, Walter          | " "               | 3.00    |
| Ingraham, Arthur       | " "               | 15.67   |
| Lane, George           | " "               | 3.00    |
| Long, Percy            | " "               | 3.00    |
| McNally, H. W.         | " "               | 3.00    |
| O'Roak, F. B.          | " "               | 6.34    |
| Scudder, E. S.         | " "               | 12.99   |
| Scudder, Leo           | " "               | 3.00    |
| Stubbs, Guy            | " "               | 5.22    |
| Titus, Victor          | " "               | 3.00    |
| Tompkins, Ralph        | " "               | 22.98   |
| Sleeper, Harold        | " "               | 3.00    |

|                              |                 |
|------------------------------|-----------------|
| Total Uncollected            | \$261.19        |
| Collected since books closed | 29.06           |
| As per Summary               | <u>\$290.25</u> |

## UNPAID TAXES 1935-Arnold F. Curtis Collector

|                      |                   |       |
|----------------------|-------------------|-------|
| Dearborn, H. R.      | Poll and Personal | 20.04 |
| Giles, Ferd          | " "               | 4.98  |
| Heath, Oscar         | " "               | 10.56 |
| Ingraham, Arthur     | " "               | 14.22 |
| Knowles, Elmer       | " "               | 3.00  |
| Lane, George         | " "               | 3.00  |
| McNally, Mrs. Sidney | " "               | 11.97 |
| McDonald, Archie     | " "               | 32.04 |
| O'Roak, F. B.        | " "               | 32.94 |
| Porter, F. S.        | " "               | 7.78  |
| Scudder, Leo         | " "               | 3.00  |
| Scudder, E. S.       | " "               | 13.23 |

|                              |                 |
|------------------------------|-----------------|
| Total Uncollected            | \$156.76        |
| Collected since books closed | 20.82           |
|                              | <u>\$177.58</u> |

## UNPAID TAXES 1936-Arnold F. Curtis Collector

|                 |                   |         |
|-----------------|-------------------|---------|
| Cushman, W. E.  | Poll and Personal | \$10.92 |
| Dearborn, H. R. | " "               | 24.78   |
| DeWitt, Frank   | " "               | 35.01   |
| Giles, Floyd    | " "               | 3.00    |
| Giles, Ferd     | " "               | 3.00    |

# SUMMARY OF UNPAID TAXES cont-

|                              |                   |                 |
|------------------------------|-------------------|-----------------|
| Heath, Oscar                 | Poll and Personal |                 |
| Heath, Oscar                 | Poll and Personal | .90             |
| Heath, Walter                | " "               | 6.93            |
| Knowles, Elmer               | " "               | 3.00            |
| Lane, George                 | " "               | 3.00            |
| Long, Percy                  | " "               | 3.00            |
| McNally, Mrs. Sidney         | " "               | 23.10           |
| McDonald, Archie             | " "               | 34.35           |
| O'Roak, F. B.                | " "               | 32.01           |
| Perry, Temple Heirs          | " "               | 1.98            |
| Scudder, E. S.               | " "               | 3.00            |
| Tompkins, Ralph              | " "               | 32.70           |
| Gellerson, W. A.             | " "               | 3.55            |
| Total Uncollected            |                   | \$224.23        |
| Collected since books closed |                   | 29.94           |
| As per Summary               |                   | <u>\$254.17</u> |

UNPAID TAXES: 1937-Arnold F. Curtis Collector

|                       |                   |         |
|-----------------------|-------------------|---------|
| Clark, Waldo          | Poll and Personal | \$25.78 |
| Cox, W. W.            | " "               | 6.80    |
| Cox, Daniel           | " "               | 10.82   |
| Cushman, W. E.        | " "               | 11.90   |
| Cushman, George       | " "               | 3.00    |
| Dickinson, Wilmont    | " "               | 11.56   |
| Dearborn, H. R.       | " "               | 25.44   |
| Dubay, Clement        | " "               | 22.10   |
| DeWitt, Frank         | " "               | 41.42   |
| Doe, Elizabeth        | " "               | 16.32   |
| Ellison, Vaughn       | " "               | 3.00    |
| Farmer, H.A. Heirs Of | " "               | 19.72   |
| Gallerson, W. R.      | " "               | 2.10    |
| Grant, Oliver         | " "               | 63.52   |
| Giles, Floyd          | " "               | 3.00    |
| Giles, Ferd           | " "               | 3.00    |
| Goodine, Walter       | " "               | 3.00    |
| Heath, Oscar          | " "               | 16.94   |
| Heath, Walter         | " "               | 14.56   |
| Hussey, Blinn         | " "               | 3.00    |
| Irish, F. H.          | " "               | 9.82    |
| Ingalls, Durwood      | " "               | 10.21   |
| Lane, R.E.            | " "               | .20     |
| McNally, Mrs. Sidney  | " "               | 9.88    |



# SUMMARY OF UNPAID TAXES cont-

|                              |                 |                 |
|------------------------------|-----------------|-----------------|
| McDonald, Archie             | Poll & Personal | \$34.78         |
| Maddocks, Travers            | " "             | 3.00            |
| O'Roak, Floyd                | " "             | 34.68           |
| Perkins, Earl                | " "             | 36.66           |
| Perry, Temple Heirs Of       | " "             | 2.38            |
| Perry, Jefferson L.          | " "             | 3.00            |
| Perrin, Charles              | " "             | 2.38            |
| Porter, F. S.                | " "             | 15.58           |
| Plourde, Alfred              | " "             | 3.00            |
| Prescott, Charles            | " "             | 3.00            |
| Robinson, Cecil              | " "             | 31.56           |
| Roberts, E. C.               | " "             | 7.08            |
| Scudder, E. S.               | " "             | 9.46            |
| Scudder, Leo                 | " "             | 3.00            |
| Welch, Carl                  | " "             | .60             |
| Welch, H. B.                 | " "             | 4.50            |
| Total Uncollected            |                 | <u>\$531.78</u> |
| Collected Since Books Closed |                 | <u>182.11</u>   |
| As per Summary               |                 | <u>\$713.89</u> |

# REPORT OF TAX COLLECTOR

NORMAN K. PERKINS  
Collector of 1938 Taxes

Committment \$26,138.85

## Credits

|                         |                  |             |
|-------------------------|------------------|-------------|
| By Treasurer's Receipts | \$15,430.95      |             |
| " Abatements            | <u>45.10</u>     |             |
| Total Credits           |                  | \$15,476.05 |
| Uncollected             | Balance Due Town | \$10,662.80 |

|                               |                 |             |
|-------------------------------|-----------------|-------------|
| Unpaid Taxes (list following) | \$ 9,203.86     |             |
| Collected since books closed  | <u>1,458.94</u> | \$10,662.80 |

## UNCOLLECTED POLL & PERSONAL ESTATE 1938

|                 |             |         |
|-----------------|-------------|---------|
| Cushman, W.E.   | \$ 21.35    |         |
| DeWitt, William | 3.00        |         |
| DeWitt, Frank   | 22.60       |         |
| Gillespie, Ray  | 21.00       |         |
| Malcolm, James  | <u>2.45</u> |         |
| Total           |             | \$70.40 |

## UNCOLLECTED REAL ESTATE, NON-RESIDENT 1938

|                           |              |          |
|---------------------------|--------------|----------|
| Brown, Bert               | \$ 40.25     |          |
| Cushman, Isaac Heirs of   | 15.40        |          |
| Gellerson, W. A. Heirs of | 13.65        |          |
| Hines, Patrick            | 12.60        |          |
| Hamilton, Merle           | 2.10         |          |
| Holmes, Sidney            | 46.55        |          |
| Mahan, Geo. F.            | 40.95        |          |
| Pennington, Mrs. M. H.    | 66.85        |          |
| Young, Melvina            | <u>56.50</u> |          |
| Total                     |              | \$294.85 |

## UNCOLLECTED REAL ESTATE, RESIDENT 1938

|                        |          |  |
|------------------------|----------|--|
| Anderson, Hartley      | \$162.75 |  |
| Bangs, Norris          | 10.50    |  |
| Caldwell, Mrs. D. M.   | 85.05    |  |
| Clark, Waldo           | 438.20   |  |
| Cox, W. W.             | 61.25    |  |
| Cox, Daniel            | 67.90    |  |
| Corliss, F. R.         | 678.79   |  |
| Curtis, F. H. Heirs of | 61.95    |  |

|                         |          |
|-------------------------|----------|
| Conroy, Frank Heirs of  | \$125.65 |
| Cummings, Eugene        | 8.50     |
| Dickinson, Wilmot       | 63.00    |
| Dubay, Clemont          | 71.90    |
| DeWitt, Frank           | 216.30   |
| Dumbar, Wilbur          | 269.45   |
| Ellerson, Wiley         | 119.00   |
| Frank, W. K.            | 84.70    |
| Farmer, H. A. Heirs of  | 196.35   |
| Gilchrest, A. J.        | 33.95    |
| Gilchrest, Lee          | 21.35    |
| Grant, Oliver           | 226.45   |
| Gould, H. R.            | 140.80   |
| Gardner, LaForest       | 236.95   |
| Hunt, Ivan              | 162.40   |
| Heath, Stanley Heirs of | 192.52   |
| Heath, Ivory            | 163.80   |
| Heath, Frank            | 236.60   |
| Huntley, Richard C.     | 51.40    |
| Huntley, Carleton       | 24.15    |
| Irish, F. A.            | 215.60   |
| Irish, W. L.            | 42.00    |
| Ingalls, Ben            | 97.93    |
| Ingalls, Jerry          | 35.80    |
| Ingraham, Mrs. Clistie  | 231.00   |
| Joy, T. E.              | 14.05    |
| Jackman, M. E.          | 140.35   |
| Jordan, Arthur Heirs of | 123.20   |
| Jordan, Howard          | 140.70   |
| Kellog, John Heirs of   | 42.00    |
| Lane, George            | 23.10    |
| Morgan, Donald B.       | 74.62    |
| Morgan, H. W.           | 21.00    |
| McNally, Mrs. Sidney    | 114.80   |
| McNally, Raymond        | 4.20     |
| McNally, Herbert        | 21.00    |
| McDonald, Archie        | 136.80   |
| McDonald, James         | 144.20   |
| O'Roak, Merle           | 140.70   |
| O'Roak, Floyd           | 228.55   |
| O'Roak, Jerry           | 182.35   |
| O'Roak, Burleigh        | 33.95    |
| O'Roak, Wilbur          | 228.90   |

|                         |        |                   |
|-------------------------|--------|-------------------|
| Osnoe, Eugene           | 99.40  |                   |
| Perkins, Earl           | 81.20  |                   |
| Patterson, Irving       | 121.80 |                   |
| Plourde, Alfred         | 10.85  |                   |
| Portwine, Margaret      | 155.40 |                   |
| Perry, Temple Heirs of  | 15.05  |                   |
| Rand, Eurland U.        | .95    |                   |
| Roberts, E. C.          | 49.00  |                   |
| Sleeper, James D.       | 87.85  |                   |
| Sleeper, Marion         | 327.25 |                   |
| Sleeper, Bros.          | 94.85  |                   |
| Scanlan, J. J.          | 221.55 |                   |
| Spooner, W. T. Heirs of | 69.30  |                   |
| Spooner, Wallace        | 35.00  |                   |
| Whitehouse, Irving      | 44.80  |                   |
| Welch, H. B.            | 135.80 |                   |
| Young, Chas. C.         | 640.15 |                   |
|                         |        | <u>\$8,838.61</u> |
| Total                   |        | \$9,203.86        |

# REPORT OF TOWN CLERK

## VITAL STATISTICS BIRTHS, DEATHS, MARRIAGES YEAR ENDING MARCH 1, 1939

### Births

|         |                                      |                 |
|---------|--------------------------------------|-----------------|
| 1938    |                                      |                 |
| Feb. 13 | To Mr. & Mrs Maurice A. Irish        |                 |
|         | A Daughter                           | Bertha Amelia   |
| 1937    |                                      |                 |
| Oct. 27 | To Mr. & Mrs Norman G. Lane          |                 |
|         | A Son                                | Everett Odell   |
| 1938    |                                      |                 |
| Jan. 13 | To Mr. & Mrs Thas. J. McAvoy         |                 |
|         | A Son                                | Joseph Arthur   |
| Mar. 31 | To Mr. & Mrs Granville James Frank   |                 |
|         | A Son                                | Ronald Joseph   |
| Mar. 9  | To Mr. & Mrs Lester Napoleon McNally |                 |
|         | A Daughter                           | Jean Marie      |
| Apr. 15 | To Mr. & Mrs Raymond H. Stockfisk    |                 |
|         | A Son                                | Jackman Ray     |
| Apr. 27 | To Mr. & Mrs Robert Geo. Long        |                 |
|         | A Daughter                           | Anita Louise    |
| May 3   | To Mr. & Mrs Daniel Cox              |                 |
|         | A Daughter                           | Anne            |
| May 29  | To Mr. & Mrs Millard F. Heath        |                 |
|         | A Son                                | Vernon Vital    |
| May 22  | To Mr. & Mrs Edward Kneeland McLain  |                 |
|         | A Son                                | Edward Kneeland |
| June 10 | To Mr. & Mrs Merton Eugene Osnoe     |                 |
|         | A Daughter                           | Edna Margaerite |
| May 25  | To Mr. & Mrs Robert Geo. Long        |                 |
|         | A Son                                | Dauglas Boyd    |
| June 20 | To Mr. & Mrs John F. Rogan           |                 |
|         | A Son                                |                 |
| July 13 | To Mr. & Mrs Vemal Everett Bouchard  |                 |
|         | A Daughter                           | Rogerta Ann     |
| June 11 | To Mr. & Mrs Durward W. Ingalls      |                 |
|         | A Son                                | James Andrew    |
| July 8  | To Mr. & Mrs Leo Donald Cookson      |                 |
|         | A Son                                | Leo Donala      |





Apr. 8, Mason G. Cole, Patten, Mae Goodine, Patten, at  
Sherman by Rev. Frederic Parker.  
Apr. 30, Lawrence H. Smith, Sherman, Beth A. Sides, Sherman,  
at Sherman by Rev. Frederic Parker.  
May 1, George E. Smallwood, Patten, Madelyn L. White,  
Smyrna Mills, at Sherman by Rev. Frederic Parker.  
May 15, Merton Elwyn Perkins, Parkman, Marion Katherine  
Cobb, Parkman, at Sherman by Rev. Frederic Parker.  
June 8, Cecil H. Giles, Sherman, Nizola Trafton Trafton,  
Sherman, at Sherman by Rev. Andrew G. Littlefield.  
June 15, Kermit R. Esty, Sherman, Frances M. Gardner,  
Sherman, at Sherman by Rev. Frederic Parker.  
June 24, David Stanley Heath, Sherman, Alma Sprague,  
Sherman, at Sherman by Rev. Frederic Parker.  
July 2, Clarence Corliss, Oakfield, Susie Morgan, Sherman,  
at Sherman by Rev. Frederic Parker.  
July 2, Arnold C. Springer, Island Falls, Isabelle James,  
Sherman, at Sherman by Rev. Frederic Parker.  
Aug. 20, Charles Hall, Patten, Merna I. McDonald, Sherman,  
at Sherman by Rev. Frederic Parker.  
Nov. 17, Pearl Heath, Sherman, Eugenia D. Cummings, Sherman  
at Patten by Edward W. Lent, Trial Justice.

Continued on page 54  
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## REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the Citizens & School Committee:--

As required by Statute, I herewith have the honor of submitting my seventh annual report of the financial and disciplinary conditions of the public schools of Sherman.



## REPORT OF THE SUPERINTENDENT OF SCHOOLS cont-

### ENROLLMENT

The serious problem in Sherman is a lack of space in the high school while the rural school buildings are adequate to handle the numbers of pupils. In the village graded schools there is enough room but no extra space. The solution most easily found would be to make another classroom for the fifth and sixth grades, possible another room in the Town Hall. This would mean re-organization into a six-year school. The transition from the grades to the high school level is much more easily made in this type of school. Under this socalled "six-six" plan the seventh and eighth grade children would be taught by all the teachers in the building whether such teachers were classified as secondary or elementary teachers.

There are many sound arguments for such a plan. The teachers may all specialize in their own field. In English, for instance, the teacher would handle six years of that subject, daily, teaching nothing else. The mathematician, of the faculty, would handle six years of that subject, from seventh grade arithmetic to senior mathematics review. Agriculture could start in grade seven while the other subjects would fall in line. In addition, the six-six plan would make for a more evenly divided teaching load for each teacher. The rather heavy enrollment at present in grades 7 and 8, makes it a hard job for a teacher to successfully teach all subjects in that room.

### HEALTH

This past year has been the best in Sherman school history in the subject of health, and this is a vital subject. Mrs. Dyer, as school nurse, has worked in the grades with fine results. She not only inspects the children but is a skillful teacher of health matters and the pupils cannot but gain from contact with her.

## REPORT OF THE SUPERINTENDENT OF SCHOOLS cont-

### HEALTH cont-

The cost of this health project in Sherman is \$51.00 a year, including the salary, travel and incidental expenses of the service. Now that a good start has been made, I recommend the continuance of this activity.

Early last fall, another step forward was made in the placing of Miss Clara Tapley, a dental hygienist, in the Sherman Schools. Miss Tapley reports that there are very few well kept mouths in Sherman. She worked in grades 1, 3, 5, and 7 and in the rural schools this year. Her service included cleaning the teeth of the children and in talking to them, as she worked and in classroom assemblies, about the importance of good teeth. Since the work of this year was in the odd numbered grades I recommend the continuance of this service for at least another year so that those children missed this year may receive the service next. The cost of this dental work to the town was but one-third of the cost of the service. The State pays the rest of the cost to introduce the plan to towns. No announcement has reached the town as to next year's cost, but I would recommend the continuance of this plan if the cost does not exceed \$30.00 for the project.

### FINANCES

General school expenditures this year total \$16,587.97, the highest figure for several years. This made it possible to replace much badly worn equipment and supplies. The textbooks are now in fine shape. Despite this total, there remains in the school accounts \$1370.92 unexpended. The source of all this

REPORT OF THE SUPERINTENDENT OF SCHOOLS cont-

FINANCES

extra money was the Equalization money made available to Sherman because of the high tax-rate for schools and the low valuation of the town to support education.

This Equalization fund for the present fiscal year this fund will amount to \$2469.00 according to the Department of Education. This means, of course, that the difference or \$2619.00 will not be available to Sherman for next year. On the other hand we have \$1370.00 in the account unexpended, hence \$1249.00 will have to be taken care of by lower expenditures that this year assuming that the same town appropriation is made. Careful consideration of next year's requirements, leads me to feel that the schools can be carried on next year at a lower expenditure of money that this year by \$2250.00 and for that reason I feel that we would be safe in appropriating \$1000.00 less for general school purposes that was voted this year.

It is realized by all connected with the schools, that the tax burden for school support in Sherman is high and that the income to earn that tax is low. The scale of wages paid in Sherman varies from \$576.00 to \$666.00 per year in the common schools while the high school salary range is from \$684.00 to \$1600.00. These figures, particularly in the elementary schools, are low as compared with state figures. The cost of textbooks is about \$3.80 and \$4.05 per year per child in the elementary and high schools. Supplies cost \$1.38 per child in the elementary schools and 90¢ per child in the high school this past year. These figures also are low and it is hard to further cut down the expenses. The part the state is now playing in attempting to lift this burden by the awarding of equalization money to towns that make a sincere attempt to keep up

REPORT OF THE SUPERINTENDENT OF SCHOOLS cont-

FINANCES cont-

their school standards, is highly commendable and a step in the fair direction. It is to be hoped that this policy will continue for the present law is designed to help just such towns as Sherman.

Respectfully submitted,

HARRY E. LEWIN, Supt. of Schools

# FINANCIAL STATEMENT OF SCHOOL ACCOUNTS

## Available

| Account.....        | Common<br>Schools | High<br>Schools | Text &<br>Supply | Ind Ed    | Totals      |
|---------------------|-------------------|-----------------|------------------|-----------|-------------|
| Appropriations      | \$4270.50         | \$2000.00       | \$1000.00        | \$ 500.00 | \$7770.50   |
| State School Fund   | 1000.00           | 500.00          | 386.76           |           | 1886.76     |
| 1939 Equalization   | 1000.00           | 800.00          | 1243.00          | 270.00    | 3713.00     |
| 1938 Equalization   | 800.00            | 700.00          | 274.00           |           | 1774.00     |
| State Aid, Ind. Ed. |                   |                 |                  | 575.30    | 575.30      |
| Interest at 2%      | 269.66            |                 |                  |           | 269.66      |
| Tuition             |                   |                 |                  |           |             |
| Miscellaneous       | 80.00             | 2240.00         | 49.67            |           | 2369.47     |
| Totals.....         | \$7420.16         | \$6240.00       | \$2953.43        | \$1345.30 | \$17,958.89 |

## Expended

|                       |           |           |           |           |             |
|-----------------------|-----------|-----------|-----------|-----------|-------------|
| Wages, CS Texts       | \$4937.75 | \$4293.66 | \$746.45  | \$1144.83 | \$11,140.69 |
| Fuel, HS Supply       | 489.08    | 938.72    | 482.80    |           | 1,910.60    |
| Janitor, CS Supply    | 254.50    | 600.00    | 277.05    |           | 1,131.55    |
| Conveyance,           |           |           |           |           |             |
| HS Supply             | 1336.34   |           | 1043.93   |           | 2,380.27    |
| 1938 ) overdraft Paid | 24.86     |           |           |           | 24.86       |
| Totals.....           | \$7042.53 | \$5832.38 | \$2568.23 | \$144.83  | \$16,587.97 |
| Unexpended            | 377.63    | 407.62    | 385.20    | 200.47    | 1,370.92    |



Detailed Statement Of Above Expenitures

Common Schools

Wages

|                        |                  |
|------------------------|------------------|
| Helen D. Caldwell      | \$578.98         |
| Marjorie M. Tilley     | 628.98           |
| Doris N. Dickinson     | 610.50           |
| Robert Salisbury       | 667.50           |
| Amber Storm            | 631.80           |
| Lora G. Sleeper        | 581.80           |
| Inez R. Roberts        | 597.20           |
| Audrey Hanson          | 248.71           |
| Eva P. Sumner, Sux     | 6.00             |
| Madeline M. Welton     | 304.00           |
| State of Maine, TRA 5% | 82.28            |
|                        | <u>\$4937.75</u> |

High School

Wages

|                   |                  |
|-------------------|------------------|
| Wendell R. Grant  | \$1616.06        |
| Margaret Greaves  | 851.00           |
| Frances G. Esty   | 736.60           |
| Mary Utecht       | 340.00           |
| Lawrence Tompkins | 90.70            |
| Fred Judkins      | 37.50            |
| Frank M. Tapley   | 162.80           |
| Edith L. Thomas   | 440.00           |
| Fletcher M. Alley | 19.00            |
|                   | <u>\$4293.66</u> |

Fuel COMMON SCHOOLS

|                  |          |
|------------------|----------|
| F. E. Irish      | \$100.13 |
| Delmar Thomas    | 2.00     |
| Percy Gould      | 62.00    |
| Gene Osnoe       | 95.20    |
| J. E. Cunningham | 25.00    |
| F. D. Lewis      | 10.00    |
| Leonard Osnoe    | 8.00     |
| Murray Caldwell  | .75      |
| Willis Lane      | 4.20     |



|                 |                 |
|-----------------|-----------------|
| E. W. Rand      | 49.00           |
| Blinn Hussey    | 12.80           |
| Jas. D. Sleeper | 120.00          |
|                 | <u>\$489.08</u> |

#### HIGH SCHOOL

|                    |                 |
|--------------------|-----------------|
| <u>Fuel</u>        |                 |
| Gene Osnoe         | \$112.50        |
| Stickney & Babcock | 644.03          |
| B & A RR           | 75.39           |
| H G Perrin         | 27.65           |
| Norris Bangs       | 9.80            |
| Rodney Bowers      | 7.00            |
| Frank Robinson     | 2.80            |
| P F Gallison       | 17.50           |
| Willis Lane        | 2.10            |
| Percy Gould        | 35.00           |
| B E James          | 4.95            |
|                    | <u>\$938.72</u> |

#### COMMON SCHOOLS

|                    |                 |
|--------------------|-----------------|
| <u>Janitor</u>     |                 |
| Delmar Thomas      | \$ 16.75        |
| Lawerence Conroy   | 37.00           |
| Kirk Sides         | 37.00           |
| Audrey Hanson      | 25.50           |
| Will Morgan        | 37.25           |
| Leonard Osnoe      | 15.00           |
| Mrs. James Malcolm | 45.00           |
| Samuel Sides       | 10.00           |
| Inez Roberts       | 10.00           |
| Robert Gould       | 16.00           |
| F. A. Irish        | 5.00            |
|                    | <u>\$254.50</u> |

#### HIGH SCHOOL

|                    |                 |
|--------------------|-----------------|
| <u>Janitor</u>     |                 |
| C E Joy            | \$575.00        |
| Mrs. James Malcolm | 25.00           |
| Total              | <u>\$600.00</u> |

|                         |                |
|-------------------------|----------------|
| <u>Text&amp; Supply</u> |                |
| Textbooks, Total        | 482.80         |
| Supplies, Total         | <u>1043.93</u> |
|                         | 1526.73        |

COMMON SCHOOL

Text & Supply

Textbooks, Total

\$ 764.45

Supplies, Total

277.05

\$1041.50

Tuition Receivable

Crystal

80.00

HIGH SCHOOL

Industrial Education

Lawrence Tompkins

\$ 313.32

Fred Judkins

187.50

Frank M. Tapley

593.55

State of Maine TRA 5¢

50.46

\$1144.83

Tuition Receivable

Stacyville

\$1695.00

Silver Ridge

460.00

Haynesville

45.00

New Limerick

20.00

State

20.00

\$2240.00

Miscellaneous Receipts

Gregg Pub. Co., Refund

\$ 37.71

Baker & Taylor

5.76

W. R. Grant, Tolls

5.20

C. E. Joy, Broom

1.00

\$ 49.47

REPAIRS ACCOUNT

Available

Appropriation

\$ 200.00

Unexpended, 1938

227.99

427.99

Expended

I. E. Seavey

\$ 70.34

F. D. Lewis

26.55

R. L. Esty

114.68

REPAIRS ACCOUNT cont-

U n e x p e n d e d cont-

E x p e n d e d cont-

|                           |         |                 |
|---------------------------|---------|-----------------|
| Sherman Lumber Company    | \$13.09 |                 |
| D. H. Goodall             | 40.40   |                 |
| Will Morgan               | 28.50   |                 |
| P. F. Gallison            | 15.35   |                 |
| George Clark              | 7.50    |                 |
| R. C. Huntley, Bus        | 10.00   |                 |
| Island Falls Hdwe Company | 28.03   | <u>\$354.44</u> |

INSURANCE ACCOUNT

A v a i l a b l e

|                  |              |                 |
|------------------|--------------|-----------------|
| Appropriation    | \$150.00     |                 |
| Unexpended, 1938 | <u>99.39</u> | <u>\$249.39</u> |

E x p e n d e d

|                 |               |                 |
|-----------------|---------------|-----------------|
| Isa D. Joy      | \$11.75       |                 |
| P. B. Seavey    | 11.75         |                 |
| Geo. S. Gentle  | 11.75         |                 |
| Fred C. Greaves | <u>210.65</u> | <u>\$236.90</u> |
| Unexpended      |               | <u>\$ 12.49</u> |

REPORT OF BUDGET COMMITTEE

We, F. C. Mitchell, Phil Trafton, I. E. Seavey, Wallace Spooner, T. S. Robinson, Ivan Hunt, Fred Cox, Geo. Perkins, E. W. Rand, J. D. Sleeper, H. R. Gould, True Sleeper, F. D. Lewis, Chester Morgan, Burlleigh O'Roak, Chas Daggett, Al Cox, Arnold Storm, Oliver Grant, Roy Morgan, and Chas Merry, met with the Selectmen of the Town, March 4th, and talked over the financial business of the Town. And approved the following recommendations for the ensuing year;

GENERAL GOVERNMENT. as follows;

Miscellaneous  
Town Officers  
Town Hall expense

|                               |                |             |
|-------------------------------|----------------|-------------|
| Town Office Expense           |                |             |
| Election Expense              |                |             |
| Lein Costs                    |                |             |
| Total Recommended             | \$             | 700.00      |
| PROTECTION. as follows;       |                |             |
| Street Lights                 |                |             |
| Insurance on Public Buildings |                |             |
| Total Recommended             |                | 665.00      |
| HEALTH. as follows;           |                |             |
| Prevention of T. B.           | \$40.00        |             |
| School Nurse                  | <u>None</u>    |             |
| Total Recommended             |                | 40.00       |
| HIGHWAYS. as follows;         |                |             |
| Town Roads                    | \$1500.00      |             |
| Cutting Bushes                | 100.00         |             |
| Snow Removal                  | 900.00         |             |
| Snow Fence                    | 800.00         |             |
| 50-50 Road                    | 50.00          |             |
| State Aid Road                | 1066.00        |             |
| Third Class Mainten.          | 367.00         |             |
| State Aid Patrol              | 1100.00        |             |
| W. P. A. Material & Trucks    | <u>2500.00</u> |             |
| Total Recommended             |                | \$8383.00   |
| WELFARE. as follows;          |                |             |
| Support of Poor (Town)        |                |             |
|                               | \$2000.00      |             |
| Aid to Dep. Children          | <u>1200.00</u> |             |
| Total Recommended             |                | 3200.00     |
| EDUCATION. as follows;        |                |             |
| Support of Schools            | \$6500.00      |             |
| School House Repairs          | 200.00         |             |
| School House Insurance        | <u>240.00</u>  |             |
| Total Recommended             |                | 6940.00     |
| INTEREST & DEBT. as follows;  |                |             |
| Interest                      | \$1500.00      |             |
| Debt S. House Note            | <u>500.00</u>  |             |
| Total Recommended             |                | 2000.00     |
| MISCELLANEOUS ACCOUNTS        |                |             |
| Commission & Abate-           |                |             |
| ments Taxes                   | \$ 600.00      |             |
| Memorial Day                  | 35.00          |             |
| Care of Cemeteries            | <u>100.00</u>  |             |
| Total Recommended             |                | 735.00      |
| Grand Total Recommended       |                | \$22,663.00 |
| F. C. Mitchell                |                |             |
| Chairman                      |                |             |

## WARRANT

To Arnold F. Curtis, a constable of the Town of Sherman, County of Aroostook and State of Maine. Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Sherman, qualified to vote in Town affairs, to assemble at the Town Hall at Sherman Mills, in said Town, on Monday, March 20th, 1939, at 10 o'clock in the forenoon to act on the following articles, to wit:

- Art. 1. To choose a Moderator to preside at said meeting.
- Art. 2. To elect a Town Clerk for the ensuing year.
- Art. 3. To see if the Town will vote to accept the Town Report as prepared by the town officers.
- Art. 4. To elect Town Officers for the ensuing year; three Selectmen for year, three Assessors for one year, three Overseers of the Poor for one year, one member of the School Committee for three years, Town Treasurer, Tax Collector and fix rate, Road Commissioner and fix wages, any other necessary Town Officers.
- Art. 5. To see if the Town will vote to instruct the Selectmen to appoint all other Town Officers.
- Art. 6. To see what sum of money the Town will vote to raise and appropriate for General Government, including Miscellaneous, Town Officers, Town Hall Expense, Town Office Expense, Election Expense and Lien Costs,
- Art. 7. To see what sum of money the Town will vote to raise and appropriate for Protection, including Street Lights, and Insurance on Public Buildings.

- Art. 8. To see what sum of money the Town will vote to raise to be expended by the Aroostook Anti-Tuberculosis Association for the suppression and control of tuberculosis.
- Art. 9. To see if the Town will raise and appropriate \$78.00 for Public Health work in Sherman, said sum to be expended by the Bureau of Health, State Department of Health and Welfare, in cooperation with local authorities.
- Art. 10. To see what sum of money the Town will vote to raise and appropriate for Highways, including; Town Roads, Cutting Bushes, Snow Removal, Snow fence, 50-50 Road, WPA Material & Trucks.
- Art. 11. To see what sum the Town will raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Section 19, Chapter 28, Revised Statutes of 1930 or under the provisions of Section 3, Chapter 229, Public Laws of 1937.
- Art. 12. To see if the Town will vote to authorize the Assessors to rescind any amounts appropriated by the Town for State Aid Highway construction in excess of the amount required to meet State apportionments.
- Art. 13. To see if the Town will vote to raise and appropriate the sum of \$367.00 for the maintenance of improved sections of third class road, or to be used in connection with the third class apportionment, made by the State for the improvement of third class road.
- Art. 14. To see what sum of money the Town will vote to raise and appropriate for Patrol Maintenance.



- Art. 15. To see what sum of money the Town will vote to raise and appropriate for the Support of Poor.
- Art. 16. To see what sum of money the Town will vote to raise and appropriate for Aid to Dependent Children.
- Art. 17. To see what sum of money the Town will vote to raise and appropriate for general school maintenance. Recommendations of the Superintending School Committee as follows: Support of Schools \$6500.00, Repairs \$200.00, School Insurance \$240.00, Total Amount \$6940.00.
- Art. 18. To see what sum of money the Town will vote to raise and appropriate to pay interest.
- Art. 19. To see if the Town will vote to raise and appropriate the sum of \$500.00 to pay School House Note Due April 23, 1979.
- Art. 20. To see what sum of money the Town will vote to raise and appropriate, for Commission, discount and abatements on taxes.
- Art. 21. To see what sum of money the Town will vote to raise and appropriate for the observance of Memorial Day.
- Art. 22. To see what sum of money the Town will vote to raise and appropriate for the care and maintenance of cemeteries.
- Art. 23. To see if the Town will vote to raise and appropriate the sum of \$.05, or any part thereof, per capita, to be expended and used solely for advertising the attractions, advantages and natural resources of Aroostook County and of the Town, the same to be expended through and by the Aroostook Development Association, Inc. with the the cooperation of the Maine Potato Growers and Shippers Committee, Inc., Aroostook County Council, Maine Development Commission and Ste of Maine Publicity Bureau.

- Art. 24. To see if the Town will vote to purchase a Safe for the Town Clerk and Town Treasurer's use.
- Art. 25. To see if the Town will vote to have the future Town Reports fully itemized.
- Art. 26. To see if the Town will vote to instruct the Selectmen to enter into a contract for Snow Removal and the necessary Ice Sanding for a period of three or five years, it being made in one contract regardless of duration.
- Art. 27. To see if the Town will vote to give discounts on 1939 taxes, and fix discount Date, and rate of discount.
- Art. 28. To see if the Town will vote to charge interest on unpaid taxes, and fix interest date, and rate of interest.
- Art. 29. To see if the Town will vote to authorize the Selectmen in behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable, and to execute quitclaim deeds for such property.
- Art. 30. To see if the Town will vote to authorize the Selectmen to bring writs of entry for the recovery of and possession of such parcels of land as have been conveyed to the Town, for the non-payment of taxes and the time of redemption having expired.
- Art. 31. To see if the Town will vote to ratify and confirm as debt of the Town the sum of \$11,300.00 in notes now held by the Katahdin Trust Co., and to authorize the Selectmen and Town Treasurer to execute in the name and behalf of the Town any renewals of said notes.

Art. 32. To see if the Town will vote to authorize the Selectmen to procure a temporary loan or loan in anticipation of taxes for the purpose of paying obligations of the Town; such notes to be paid during the current municipal year by taxes.

The Selectmen give notice that they will be in session for the purpose of revising the list of voters, at the Selectmen's Office at nine o'clock in the forenoon of the day of said meeting.

Given under our hands at Sherman, this 11th day of March A. D. 1939.

LEON V. BOWERS,  
F.C. GREAVES,  
C.C. YOUNG,  
Selectmen of Sherman

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Continued from page 38

Nov. 26, William W. Sewell, Island Falls, Cleo A. Prince  
Oakfield, at Sherman by Rev. Frederic Parker.  
Dec. 15, Thurlow Mitchell, Sherman, Verda O'Roak,  
Sherman, at Sherman by Rev. Frederic Parker.  
Dec. 31, Colby Heath, Sherman, Ruby King, Macwahoc,  
at Sherman by Rev. Frederic Parker.

1939

Jan. 15, Harold B. Cox, Sherman, Irene Mary Cote,  
Richmond, Me., at Bonedicta by Rev. Morris H.  
Carroll.  
Feb. 26, Norman D. Nicholson, Island Falls,  
Marjorie A. Lane, Sherman, at Sherman by  
Rev. Frederic Parker.

Respectfully submitted  
D. B. Curtis  
Clerk of Sherman

