

1942

Eightieth Annual Report of the Selectmen, Treasurer, Assessors and Other Officers of the Town of Sherman For Municipal Year Ending February 20, 1942

Sherman (Me.)

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EIGHTIETH

ANNUAL REPORT

of the

Selectmen, Treasurer, Assessors
and other Officers

of the

— — —

TOWN OF SHERMAN

— — —

For Municipal Year Ending
February 20, 1942

195678

TOWN OFFICERS 1941

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

T. S. Robinson - F. C. Mitchell - Arnold Storm
G. M. Sides - C. C. Young

TOWN MANAGER

D. B. Curtis

TREASURER

D. B. Curtis

COLLECTOR OF TAXES

D. B. Curtis

SUPERINTENDING SCHOOL COMMITTEE

True Sleeper - Wallace Spooner - Mrs. F. C. Mitchell

CONSTABLES

D. B. Curtis - P. F. Gallison

SEALER OF WEIGHTS AND MEASURES

W. C. Heath

HEALTH OFFICER

Wallace K. Spooner

SUPERINTENDENT OF SCHOOLS

Chas. S. Hulbert

AUDITOR

W. Frank Gardiner

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 of 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 1940-1941

June 30, 1941

TO THE INHABITANTS OF THE TOWN OF SHERMAN:

In accordance with your request I have completed an examination of accounts of your town officials for the municipal year ended February 20, 1941.

My report, herewith submitted, was prepared from your town records and to the best of my knowledge and belief, properly reflects the true financial condition of your municipality as of the above date; subject, however, to a probable shrinkage in final settlement of unpaid taxes and tax deeds.

The data obtained by me is summarized in the following:

COMMENTS:

- | | | |
|----------|----|--|
| Exhibit | A | Comparative Balance Sheet |
| | B | Report of Treasurer |
| | C | 1940 Valuation and Commitment |
| | D | Statement of Appropriation Accounts |
| Schedule | 1 | Reconciliation of Treasurer's
Cash balance, |
| | 2 | Unpaid Taxes 1940 |
| | 3 | Unpaid Taxes 1939 |
| | 4 | Unpaid Taxes 1934-5-6-7 |
| | 5 | Unpaid Taxes 1931-1932 |
| | 6 | Tax Liens |
| | 7 | Accounts Receivable |
| | 8 | Analysis of Net Debt |
| | 9 | Unpaid Warrants |
| | 10 | Accounts Payable |
| | 11 | Notes Payable |
| | 12 | School Fund Investment. |

COMMENTS

CASH

All receipts recorded as received were checked and found correct and were deposited in the Bank. No cash being left on hand undeposited.

The Treasurer's cash balance in exhibit A reconciles with the Bank statement. See schedule 1.

All disbursements were properly authorized by orders or warrants bearing the signatures of two of the board.

TAXES

Computation of the 1940 commitment was made and found to be correct, abatements were checked for authority and appear on page 16 of the Town report.

The total commitment was accounted for by the collector in cash, abatements, Treasurer's receipts #996, cash on hand, undeposited and uncollected taxes--See schedule 2.

Prior years tax accounts have been reconciled --appear in Schedules 3-4-5-, No verification of unpaid balances were made other than publication in the Town Report.

TAX LIENS

These are reconciled with the control accounts and appear in the aggregate by years in Schedule 6.

TRUST FUNDS

The Ministerial School Fund has all been used by the town, the investment of which is in town orders, Schedule 12.

Cemetery funds are segregated and on deposit in Savings Account.

GENERAL

A test check was made by comparing vouchers and paid bills against orders and warrants drawn, items so checked were found to be correct and properly distributed.

Adjustment of Tuition due, and Accounts Payable appear in Schedule 8, also the setting up of Silver Ridge Plant. Town orders for back tuition due, based on information received, that the State commissioner for the plantation expects to pay one hundred cents on the dollar in final liquidation.

Respectfully submitted,

W. Frank Gardiner
Auditor.

APPROPRIATIONS

R. B. & Culverts	500.00
Cutting Bushes	85.00
Snow Removal	1,200.00
Snow Fence	350.00
50-50 Roads	50.00
State Aid Construction	799.50
3rd Class Maintenance	367.00
State Aid Patrol	1,100.00
Prevention T. B.	40.00
Support of Poor	2,000.00
Street Lights and Insurance	665.00
General Government	300.00
A. D. C. & M. Aid	2,500.00
Education	9,500.00
Interest	1,500.00
Debts-Note	500.00
Com., Disc. & Abatements	400.00
Memorial Day	35.00
Cemeteries	100.00
Debt	1,000.00

Total Appropriations	22,991.50
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State Tax	2,957.35
County Tax	790.65
Overlay	1,049.16

Total	\$27,788.66
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Value of Property exempt from taxation, Poverty
Soldiers' widows

Land	795.00
Buildings	1,430.00

2,225.00

Valuation of Property of the Town acquired
under tax lien foreclosure as follows:

(1941)	Value	\$28,020.00
Income to come from same lease		\$1,905.36
Income collected during year		819.36

Respectfully Submitted,

T. S. Robinson
F. C. Mitchell
Arnold Storm
G. M. Sides
C. C. Young

Assessors of Sherman

TREASURER'S REPORT

RECEIPTS

TAXES

Current Year	.787%	21,812.08
Prior Years		5,885.38
Tax Liens		7,723.26
" Deeds		186.00
Auto Excise Tax 1940		1,358.02
Rentals in lien of		
taxes		2,810.47
Total from taxes	141.6%	\$39,775.21

DEPARTMENTAL RECEIPTS:

From State:

Administration	177.13
Highways	3,679.77
Education	5,570.96
	<u>9,427.86</u>

From Other Sources:

Administration	6.50
Highways	273.60
Education	539.16
Welfare Town Poor	111.87
" Other " "	267.12
	<u>1,198.25</u>

INTEREST:

Accrued on Bonds	101.25	
Taxes, Liens & Leases	<u>621.86</u>	
		723.11

MUNICIPAL DEBT:

Temporary Loans-F. W.		
Howe Co.	12,000.00	
Bond Issue F. W. Howe Co.	<u>18,000.00</u>	
		30,000.00

ACCOUNTS RECEIVABLE:

N. H. Solman, Attorney	141.36	
Stacyville	2,906.00	
S. Ridge	100.00	
State of Maine	<u>87.50</u>	
		3, 234.86

MISCELLANEOUS:

Sale of Town Property	107.90	
Rent of Town Hall	20.00	
Lien Costs	209.93	
Dog Tax	46.80	
M.P.S. Refund B.		
Payable	<u>120.74</u>	
		505.37

Total Receipts	84,826.66
Cash on Hand February 20, 1941	662.28
	<u>85,526.94</u>

DISBURSEMENTS:

Town Orders Paid	15,882.79	
Warrants Paid	49,203.87	
Paid Without Orders:		
Bear Bounties	70.00	
Dog Tax	46.80	
Temporary Loans	12,000.00	
Interest	<u>1,081.05</u>	
Total Disbursements	<u>78,284.51</u>	

Cash on Hand February 20, 1942	7,242.43
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RECONCILIATION OF TREASURER'S CASH

Check book Balance	7,242.43	
Outstanding Checks	4,545.95	
	<hr/>	11,788.38

Deposits not credited	none	
Bank Balance per statement		
2/21/42	11,788.38	
	<hr/>	11,788.38

Respectfully submitted,

D. B. Curtis

Treasurer.

TOWN TREASURE'S REPORT CON'D
SHERMAN PUBLIC SCHOOL FUND
February 20, 1942

Town Orders:

No. 1, March 26, 1897	\$ 150.00
No. 252, March 19, 1897	3,823.89
No. 96, May 31, 1904	1,760.00
No. 397, Feb. 29, 1917	2,900.00
No. 615, June 7, 1918	1,264.21
No. 520, July 1, 1919	1,852.09
No. 560, June 10, 1920	1,732.99
* Stumpage 1939-40-41	701.85
	<hr/>
	14,185.03

1941 Income from above,

Town of Sherman Interest credited to school ac-
count at 2% for one year 283.70

* No orders issued for stumpage additions.

Respectfully submitted,

D. B. Curtis
Treasurer.

SUMMARY OF TAX DEEDS & LIENS

<u>Year</u>		<u>Balance</u> <u>2/20/41</u>	<u>Treas.</u> <u>Receipts.</u>	<u>Balance</u> <u>2/20/42</u>
1914-28	Deeds	846.74		846.74
1929	"	32.40		32.40
1930	"	217.80		217.80
1931	"	91.00		91.00
1932	"	266.60	186.00	80.60
<hr/>				
		1,454.54	* 186.00	1,268.54
<hr/>				
1933	Liens	270.23	108.53	161.70
1934	"	641.79	101.45	540.34
1935	"	807.98	306.49	501.49
1936	"	569.90	303.06	266.84
1937	"	1,569.16	679.32	889.84
1938	"	1,258.65	Put on 1941 601.00	657.65
1939	"	2,578.81	1,698.23	880.58
1940		8,130.95	3,925.18	4,205.77
<hr/>				
		7,696.52	* 7,723.26	8,104.21
<hr/>				

SUMMARY OF UNPAID TAXES

1931	209.05	3.00		206.05
1932	257.96	18.46		239.50
1934	124.95			124.95
1935	126.75	32.04		94.71
1936	156.84	45.14		111.70
1937	245.12	120.75		124.37
1939	333.12	333.12		
1940	14,223.43	5,332.87	(a) 8,130.95	759.61

15,677.22	*	5,885.38		8,130.95	1,660.89
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* See Exhibit B (a) Liens

COMPARATIVE BALANCE SHEET

<u>ASSETS</u>	<u>2/20/41</u>	<u>2/20/42</u>	<u>List</u>
Treasurer's Cash	662.28	7,242.43	
Cash in Attorney's hands	141.36		
Other Town's Orders	1,390.00	1,390.00	
Notes Receivable	488.97	488.97	
Accounts Receivable	1,748.71	937.00	
Tax Deeds	846.74	1,268.54	
" Liens	8,304.32	8,104.21	
Unpaid Taxes 1941		5,924.40	5,913.66
1940	14,223.43	759.61	759.61
1939	333.12		
1937	245.12	124.37	124.37
1936	156.84	111.70	111.70
1935	126.75	94.71	94.71
1934	124.95	124.95	124.95
1932	257.96	239.50	239.50
1931	219.05	216.05	206.05
<u>Deferred Charges:</u>			
State Aid Roads	1,540.79		
Education Department	1,850.58	343.44	
 Total Assets	 <u>32,650.97</u>	 <u>27,359.88</u>	

COMPARATIVE BALANCE SHEET continued-

Total Assets	32,650.97	27,359.88
Net Debt	<u>16,135.23</u> 48,786.20	<u>14,647.35</u> 42,007.23

LIABILITIES

Accounts Payable	3,091.46	157.70
Outstanding Orders	8,984.42	1,639.33
Unpaid Warrants	49.86	Bonds 18,000.00
Temporary Loans	6,000.00	
Notes Payable, Bank	9,614.80	
Notes Payable, School	1,000.00	
State of Maine, SMA	394.01	
State Tax	1,006.91	
Ministerial School Fund	14,185.03	14,185.03
Cemetery Trust Fund	350.00	450.00
Reserve for Back taxes	4,069.71	6,773.62

Unexpended Balanced:

Frev. of T. B.	40.00	80.00
A. D. C.		450.00
Education		<u>271.55</u>
	<u>48,786.20</u>	<u>42,007.23</u>

ANALYSIS OF DEBT ACCOUNT

Feb. 20, 1941	Balance	16,135.23
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Increased by:

C. E. Joy Cemetery Fund	100.00
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	16,235.23
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Reduced by:

Appropriation	1,500.00
Unexpended Balances	87.88

	1,587.88
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Feb. 20, 1942	Balance (Exhibit A)	\$ 14,647.35
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ACCOUNTS RECEIVABLE

Town of Masardis	30.00
Town of Bancroft	72.00
" " Stacyville	320.00
State of Maine	515.00

Total Exhibit A	\$937.00

SUMMARY OF ACCOUNTSWritten OffGEN. GOVT.Overdrawn Unexpended

Incidentals, Town Officers, Supt. of Schools, Town Officer and Election expenses	438.38	
Town Hall	368.42	
Lien Costs		31.97
Sale of Town Property		45.81

PROTECTION:

Street Lights		298.30
Insurance on Town Property	224.30	

HEALTH:

Vital Statistics	20.50	
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HIGHWAYS:

Roads & Bridges, Town		18.91
Gravel Loader		113.65
Cutting Bushes		15.92
50-50 Roads		50.00
Snow Removal	.41	
Snow Fence	499.25	
Third Class Const.	.01	
Third Class Maint.		70.30
Unimproved Maint.	.31	
State Aid Construction	179.12	
State Aid Patrol		5.00
W.P.A.-Material & Trucks	593.63	

WELFARE:

Support of Poor, Town		381.15
" " " Other Towns		769.85

IN

INTEREST & DEBT:

Interest		783.94
Discounts, Comissions & Abatements	157.25	

MISCELLANEOUS:

Cemeteries 15.30

2,496.88 2,584.76
- 2,496.88

Net Unexpended to Debt Account 87.88

ABATEMENTS GIVEN D. B. CURTIS, COLLECTOR

1941

William E. Bryant	13.60
Norris Bangs	3.00
Carlton Cameron	3.00
Lewis Cushman	3.00
Carl Durgan	3.00
Frank Ellison	3.00
Roland Farmer	3.00
Ray Gillispie	1.48
James Hayes	3.00
William Kennedy	53.72
Herbert McNally	3.00
David Marnly	3.00
Norman Nickerson	3.00
Clayton Sides	3.00
Edgar Trafton	4.76

\$ 106.56

1941 VALUATION & COMMITMENT

VALUATION

Real Estate, Resident	294,400.00	
" " Non- "	59,925.00	
Total Real Estate		354,325.00
Personal Estate-Resident		43,170.00
TOTAL VALUATION		<u>397,495.00</u>

COMMITMENT

Valuation x Rate		
397,495.00 x .068	27,029.66	
Polls 253 x 3.00	759.00	
Tax Commitment		<u>27,788.66</u>
Supplemental tax <u>add</u>		57.00
		<u>27,845.66</u>

Credits to Collector:

Treasurer's Receipt	21,812.08	
Abatements	106.56	
Discounts additional	2.62	
Total Credits		<u>21,921.26</u>

UNCOLLECTED TAXES EXHIBIT A \$ 5,924.40

Increase in Valuation over 1940 \$ 10,535.00

UNPAID TAXES 1941

	<u>R. Est.</u>	<u>Pers.-Poll</u>
Blake, Charles	7.48	3.00
Bangs, Norris	13.26	
Clark, Walden	300.76	
Corliss, Wendell D.		18.70
Corliss, Fred R.	270.78	
Conroy, Frank, Heirs of	121.38	
Dearborn, Maynard	130.56	9.18
Dubay, Andrew	8.50	
Ellison, Wylie	77.91	
Gould, Maurice	129.88	3.74
Gould, H. R.	273.70	
Giles, Ferd		3.00
Glidden, Asa	71.74	
Heath, Walter	102.00	19.72
Heath Ivory	115.04	
Heath, Stanley, Heirs of	108.76	
Huntley, Carlton	25.84	
Huntley, Richard	62.80	
Hay, Wayne		3.00
Hall William	65.96	
Irish, Frank	230.18	16.66
Irish, W. E.		3.00
Irish, Charles		3.00
Ingraham, Christie	246.84	
Joy, Isa D.	62.56	
Lane, Ross		7.76
Lane, Norman	9.52	
Lane, Harold	2.38	23.46
McNally, Mrs. Sidney	122.74	9.18
McDonald, Archie	175.40	
McDonald, James	140.76	
Merry, Charles	250.58	14.96
Morgan, Dave B.	32.91	
Morgan, William H.	29.24	12.86
Morgan, Burleigh		3.00
Morgan, Wilmont		3.00

Unpaid Taxes 1941 (continued)

	<u>R.E.</u>	<u>P.-P.</u>
Mitchell, F. C.	229.16	102.00
Malcolm, Mrs. James	5.78	
O'Roak, Dale	93.50	7.08
O'Roak, Wilbur	244.80	12.24
O'Roak, Fleyd		23.80
Patterson, Irving	130.22	11.84
" Ferd		3.00
Perrin, Charles	57.12	2.38
Perry, Mrs. Effie M.	4.08	
Portwine, Joseph	61.20	9.52
Robinson, C. D. Heirs of		136.00
Robinson, N. A.	49.30	7.08
Sleeper, Mrs. Margaret	54.74	
Scanlon, John J.	360.40	
Sprague, Ben		1.82
Stubbs, Oscar		3.00
Tilley, William	64.94	
Welch, Harry		32.64

Non-Resident:

Darling, Mrs. Alice	1.02
Madigan & Pierce	131.24
Pennington, Mrs. Margaret	196.86
Nightingale, Philip	201.66
Texico Oil Co.	8.16

Real Estate	5,045.64	509.62
Collected since books were closed	295.46	62.94
Real Estate	<u>5,341.10</u>	<u>572.56</u>
Personal & Poll	572.56	
	<u>5,913.66</u>	

UNPAID TAXES 1940

ARNOLD F. CURTIS, COLLECTOR

Leonard Bickford	8.36
Charles Burby	3.00
Nendell Corliss	34.20
George Cushman	3.00
Fred Cummings	3.00
Clement Dubay	14.44
Maynard Dearborn	21.24
H. R. Dearborn	3.04
Jylie Ellison	6.46
Frank Ellison	3.00
Ferd Glies	3.00
Floyd Giles	3.00
Pearle Heath	3.00
Oscar Heath	7.98
Walter Heath	18.96
David Heath	5.66
Mary Hussey	6.36
Everett Hunnington	6.08
Durwood Ingalls	4.02
Maurice Irish	.76
Charles Jones	3.00
Elmer Knowles	3.00
S. R. Kirkland	3.00
George Lane	3.00
Robert Long	4.14
H. W. Morgan	6.08
Floyed O'Roak	31.16
Glenda Osnoe	4.56
Phil Perry	33.02
Cecil Robinson	41.76
S. D. Robinson	152.00
E. C. Roberts	4.56
Dan Roberts	3.00
E. S. Sindder	4.56
Alice Darling	1.14
J. A. Roberts	2.50
Texas Oil Co.	9.12

TOTAL UNPAID TAXES
TREASURER'S RECEIPT
208

468.16

293.45

TOTAL

\$ 759.61

UNPAID TAXES

G. W. BRAGDON, COLLECTOR

	<u>1932</u>	<u>1931</u>
Adams, Harry	5.48	
Curtis, Heirs of F. H.	13.00	
" F. H.	5.48	
Corliss, W. P.	20.88	3.00
Cushman, W. E.	14.50	
Gallagher, Dennis	3.00	
Gilchrist, Lee	8.00	
Giles, Floyd	3.00	
Grant, Carlton	3.00	
" Oliver	53.22	60.20
Hatt, Laurice	2.00	
Heath, Elisha	3.00	
" Oscar		3.00
Holmes, Sidney	13.40	
Huntley, Orson	.93	
Ingraham, Arthur		40.05
Long, Joseph	3.10	
Perry, Temple	14.83	
Porter, F. S.	42.68	45.00
Scudder, E. S.		16.30
Tomkins, L. J.		38.50
 Total Outstanding	 <u>239.50</u>	 <u>206.05</u>

UNPAID TAXES

ARNOLD F. CURTIS, COLLECTOR

<u>Resident</u>	<u>1937</u>	<u>1936</u>	<u>1935</u>	<u>1934</u>
Cushman, George	3.00			
Dearborn, H. R.	25.44	24.78	20.04	
Dickenson, Wilmont	11.56			
Giles, Fred	3.00	3.00	4.98	
Giles, Floyd	3.00	3.00		
Heath, Oscar	16.94	.90	10.56	
McNally, Sidney, Mrs.		12.31	11.97	
O'Roak, Floyd	34.68	32.01	32.94	6.34
Roberts, E. C.	7.08			
Scudder, E. S.	9.46	3.00		

Non-Resident:

Curtis, Heirs of F. H.			74.74
Stubbs, Guy			5.22
Tompkins, L. N.		32.70	22.98

Total Unpaid Taxes	114.16	111.70	80.49	109.28
* Treas. Receipt, '208	10.21		14.22	15.67

Total	124.37	111.70	94.71	124.95
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* Since Books Closed

AUDITOR'S REPORT

To the Board of Selectmen,
Sherman, Maine.

I have made a Balance Sheet audit of the records of the Selectmen for the year ending February 20, 1942 and verified all items therein.

To the best of my knowledge all of the Assets and Liabilities are correctly set forth.

All money received has been deposited in the bank and disbursements made by order of warrant bearing the signature of at least two members of the board, except items shown in treasurer's report paid without orders. Reconciliation of Treasurer's cash appears at the end of his report.

The collectors' unpaid taxes as published together with treasurer's receipts since the books closed equal his account for the respective years.

W. Frank Gardiner

Auditor.

INCIDENTALS & TOWN OFFICERS

AVAILABLE

Appropriation	300.00
Overlay in assessment	1,049.16
Supplemental Tax	57.00
Auto Excise Tax (Art. 8)	1,288.77
State of Maine Bank Stock	47.09
" " " Dog Tax Refund	42.79
" " " Bear Bounty	70.00
" " " R.R. & Tel. Tax	17.25
Sale of Wood - B. Stubbs	6.50
	<hr/>
	2,878.56

EXPENDED:

W. K. Spooner, Health Officer	13.75
Fire Fighting	66.06
W. F. Gardiner, Auditor	150.80
Macks Printing	30.50
G. E. Barnes, cost of suit	23.74
City of Auburn, writ costs	3.54
W. S. Lewis, legal advise	9.00
S. Campbell, " "	10.00
Tool House Lumber	23.29
" " Labor	72.15
Bear Bounty	70.00
R. Morgan, Cemetery Care	27.00
Amer. Bank Note Co., Bond	73.60
U. S. Auto & Truck Guide	4.05
G. S. Gentle Co., Bond	50.00
Maine Municipal Ass.- dues	35.00
D. B. Curtis, Postage	23.20
" " " Town Records	15.50
" " " Bangor	8.00
Marjorie Tilley, National Defense	4.00
R. Ingraham, cutting trees	9.00
R. Morgan, cutting wood	13.75
M. Morgan	13.75
J. Osnoe, wood acct.	10.00

INCIDENTALS & TOWN OFFICERS cont.

R. Ingraham,	"	"	12.50
E. London,	"	"	12.50
G. Gosnell, cruising			4.00
H. Daggett; check list & type			2.00
W. & L. E. Greeley			.78

Total Indidentals	791.46
Town Officers	1,580.00
Supt. of Schools & Com.	645.46
Town Office Expense	239.02
Election Expense	11.00

Total Gen. Govt. Expended 3,316.94

Overdrawn to Summary \$ 438.38

TOWN OFFICEERS

D. B. Curtis	1,200.00
C. C. Young	100.00
F. C. Mitchell	50.00
A. S. Robinson	135.00
G. M. Sides	25.00
Arnold Storm	50.00
N. K. Spooner- Health Officer	20.00

\$ 1,580.00

SUPT. OF SCHOOLS & COMMITTEE

Charles L. Hulbert	645.46
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TOWN OFFICE EXPENSE

Kat. Farmers Tel.		65.58	
Postage		6.36	
Sherman High School	Reports	90.00	
C. Hulbert		35.00	
Aroos. Print Shop	Tax bills	6.75	
Houlton Publishing Co.		47.05	
Loring, Short & Harmon	Supplies	9.40	
Hutchins Bros	Excise Tax	3.15	
" "		4.35	
Kat. Trust Co.	Check book	1.75	
Leon V. Bowers		19.63	
			<hr/>
			289.02

ELECTION EXPENSE

J. K. Spooner	Ballot Clerk	3.00	
J. C. Heath	" "	3.--	
F. C. Mitchell	Moderator	5.00	
			<hr/>
			11.00

LIEN COST

Lien Cost Collected	209.93
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Expended:

Floreance I. Wheaton	Recording	12.00	
Federal Land Bank	Refund	8.00	
F. C. Mitchell	Notarizing	5.00	
A. Curtis		153.00	
			<hr/>
			178.00

Expended to Summary	\$ 31.93
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AUTO EXCISE TAX

Receipts:

D. B. Curtis, Collector 1,358.02

Expended:

D. B. Curtis, Commission 69.25

Transfer to Misc. & Incidentals

By vote Art. 8. 1,238.77

1,358.02

TOWN HALL

AVAILABLE:

Darrel Seavey, old furnace 20.00

Expended:

Maine Public Ser. Lights 90.17

David Long Wood 37.50

Bemis Express Freight 5.80

F. F. Gallison Lumber 12.39

M. K. Spooner 92.00

Haynes Chalmers Co. 116.97

M. J. Clark Bulbs .50

J. E. Drinkwater 16.80

R. L. Estey Repairs 7.50

F. D. Lewis 8.79

388.42

Overdrawn to Summary

368.42

SALE OF TOWN PROPERTY

AVAILABLE:

H. G. Ferris - Isaac Cushman 107.90

Expended:

Town of Sherman - Sale Lot 87 B. Gould 22.41

" " " F. S. Porter 39.68

62.09

Unexpended to Summary

45.81

PROTECTION OF PERSONS & PROPERTY

Appropriation, Street Lights 665.00

Expended:

Maine Public Service Co., Street
Lights 366.70

Unexpended Summary \$ 298.30

INSURANCE ON TOWN PROPERTY

Expended:

Geo. S. Gentle Co. (Lane House)
8.80

F. A. Peabody Co. (Town
Hall) 215.50

Overdrawn to Summary ——— \$ 224.30

HEALTH & SANITATION

Prevention of T. B.

Appropriation 80.00

Unexpended forward 80.00

VITAL STATISTICS

Recording, Births, Marriages & Deaths

Expended:

Geo. R. Hackzema 2.00

D. B. Curtis 18.50

Overdrawn to Summary ——— \$ 20.50

TOWN ROADSAVAILABLE:

Appropriation

500.00

EXPENDED:

Wilmont Dickinson		4.60
W. C. Heath		2.00
Ivory Heath		7.17
Roy Morgan		7.17
Bernard Stubbs		7.17
Junior Stubbs		7.17
Will Bryant		7.17
Arnold Springer		7.17
F. C. Mitchell	Truck	23.05
Dan Morgan	"	23.06
Bert Heath	"	23.06
Will Conroy	"	9.56
Colby Heath	"	13.50
Charls Meroy	Gravel	1.47
Boardman Dunphy	"	7.20
W. C. Heath	Blacksmith	1.75
Hilbert Thomas	Team	27.00
F. C. Mitchell	Truck	59.25
Ivory Heath		12.82
Floyd Giles		4.20
Willis Dunbar	Truck	.28
Leonard Heath	Team	7.00
Ivory Heath		11.47
W. C. Heath		2.97
Joe Hay		2.97
Jesse Crockett		2.97
Leland Crockett		2.97
Colby Heath	Truck	9.56
F. C. Mitchell	"	33.00
" " "	"	10.12
Bertrand Heath		1.40
Geo. Gosnell	Labor-	10.00
Floyd Giles	"	5.60
Earl Lane	"	5.60
Jesse Crockett		1.05

Town Roads Continued

Dave Morgan	Extract	1.52
Hod Morgan	"	1.52
James Heath	Truck	5.65
Ivory Heath	Labor	3.20
P. F. Gallison	"	1.52
Bennit Gould	Truck	9.04
Ray Ingraham	"	9.04
Don McNally	"	18.08
W. E. Bryant	"	18.08
Milford Morgan	"	6.08
Ray Morgan		6.08
W. C. Heath		7.60
Wm. Tozier		3.04
Jesse Crockett		6.08
Boardman Dunphy	Gravel	3.20
F. S. Robinson	"	1.05
Harold Lane	"	.84
P. F. Gallison		11.71
Wilmot Dickinson		4.50
F. D. Lewis		1.15

481.09

Unexpended to Summary

\$ 18.91

GRAVEL LOADER ACCOUNTS

AVAILABLE:

From State Treasurer	183.60 238.40
From Town of Smyrna	2.80
From Town of Haynesville	2.40
Total Credits	<hr/> 243.60

EXPENDITURES:

F. J. Mitchell Gas & Oil	24.95
Seavey's Garage " "	25.88
A. E. Joy Labor	12.55
B. Stubbs "	9.60
Conant Machine & Steel, Repairs	56.97

Total Expended

 129.95

Unexpended to Summary \$ 113.65

CUTTING BUSHES

AVAILABLE

By Town Appropriation	85.00
Total Credits	<hr/> 85.00

EXPENDITURES:

David Long	47.42
" "	6.46
Percy Long	3.04
Joe Long	3.04
Thomas Irish	4.56
True Sleeper	4.56

Total Expended

 69.08

Unexpended to Summary \$15.92

50-50 ROADS

AVAILABLE:

By appropriation	50.00	
Unexpended to Summary	<hr/>	\$ 50.00

SNOW REMOVAL

AVAILABLE:

By appropriation	1,200.00	
State Treasurer	1,032.50	
Total Credits	<hr/>	2,232.50

EXPENDITURES:

True Sleeper	Contract	345.00
" "	Labor	20.20
" "	Plow	8.00
B. R. Mitchell	Contract	1,346.31
" " "	Plow	10.00
Harold Boulter	Contract	50.00
Ed Harkins	"	50.00
F. C. Mitchell	Plow	75.35
Eastern Me.		
Grain Co.	Salt	60.00
Dennie Perry	Team	15.00
Cecil Robinson		7.00
Bernard Stubbs, Jr.		5.60
Herbert Morgan		2.80
Harold Welch		1.40
Carl Welch		4.55
Ben Ingalls		1.05
Wm. Conroy		2.80
W. C. Heath		7.48
Harry Welch	Tractor	42.00
" "	Labor	5.25
Derwood Ingalls	"	5.60
Harold Bene	Team	5.60
Walter Heath	"	2.10
T. S. Robinson	"	5.60
Verne Dearborn	Labor	11.20

SNOW REMOVAL

	Brought Forward	2,232.50
Wilbur Dunbar	Labor	2.80
Percy Long	"	2.80
Joe Long	"	9.10
Delmar Thomas	"	11.20
Irving Long	"	11.20
Bennit Gould	Sanding Gravel	18.08
Ray Ingraham	" "	18.08
Don McNally	" "	16.57
E. M. Bradstreet	" "	7.91
W. E. Bryant	" "	13.56
Milford Morgan	" "	6.08
Roy Morgan	" "	6.08
Wm. Tozier	" "	6.08
Jesse Crockett	" "	6.08
Boardman Dunphy	" "	7.40

Total Expended	<hr/>	2,232.91
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Overdrawn to Summary	\$ <hr/>	.41
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SNOW FENCE ACCOUNT

AVAILABLE:

By appropriation	350.00
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EXPENDITURES:

Dennie Perry		3.75
Jennie Stubbs		4.90
J. J. Scanlon		7.00
Clem Dubay		2.80
Leonard Heath	Team	10.75
" "	Labor	5.86
Billie Heath	"	27.16
Jessie Heath	"	22.18
Leonard Tozier	"	4.20
Jesse Crockett	"	4.20
Ivory Heath	"	8.24
" "	Truck	36.72
" "	Car	17.80

SNOW FENCE (Continued)

Brought Forward

\$350.00

Leonard Heath	Labor	10.83
" "	Truck	3.39
Bertrand Heath	"	9.00
" "	Labor	37.29
Wm. E. Bryant	Truck	61.19
" "	Labor	12.93
" "	"	7.60
Mansford Stubbs	"	8.58
Guy Stubbs	"	5.78
Felix Stubbs	"	20.22
True Sleeper	"	54.10
" "	Truck	9.04
" "	Parts	20.00
Archie McDonald	Labor	11.20
" "	Truck	12.00
George Bryant		2.10
Mrs. Nellie Heath	Posts	4.18
David Heath	" cut	4.16
" "	Labor	22.37
Pearl Heath	Posts cut	14.80
Raymond McNally	Labor	13.68
Don McNally	"	1.52
Floyd Giles	"	10.64
Chester Morgan	"	7.60
Harry James	Team	7.80
Carl Welch	Truck	8.32
" "	Labor	4.66
Percy Long	"	10.48
Joe Long	"	13.68
Milford Dearborn	"	4.56
Leonard Frank	"	6.08
Merton Lane	"	7.22
Dick Couburn	"	3.04
Everett Harrington	"	18.81
Raphl Heath	"	.57
Elisha Heath		15.20

SNOW FENCE (Continued)

Brought Forward

\$350.00

Irving Plourde	Labor	12.16
Ben Sprague	"	1.52
Alfred Plourde	"	3.04
Geo. A. Hall Co.	Wire	28.00
" " " "	Fence	165.00
F. D. Lewis		5.79
A. McDonald		13.56

Total Expended

849.25

Overdrawn to Summary

499.25

THIRD CLASS CONSTRUCTION

AVAILABLE:

State Treasurer

716.77

EXPENDITURES:

Bernard Stubbs	Operator	28.86
Irving Plourde	Labor	6.08
David Heath	"	25.46
Thurlow Mitchell	"	26.22
Jesse Crockett	"	26.22
Merritt Elwell	"	27.74
Milford Morgan	"	17.10
James Malcolm	"	3.04
B. E. James	Foreman	53.12
N. E. Bryant	Truck	45.20
Arthur Ingraham	"	60.46
Lloyd Porter	"	71.76
F. C. Mitchell	"	67.26
Ray Ingraham	"	63.28
Mrs. Nellie Heath	Gravel	69.30
Floyd Giles	Labor	4.37
D. M. Caldwell	"	23.18
Geo. Evans	"	23.18

<i>Hod Morgan</i>	33 "	20.14
<i>Don</i>	Truck	41.81
<i>Ray Patterson</i>	"	13.00

Total Expended

716.78

THIRD CLASS MAINTENANCE

AVAILABLE:

By appropriation

367.00

EXPENDITURES:

Bernard Stubbs	Operator	9.60
B. E. James	Foreman	29.39
Jesse Crockett	Labor	17.48
Thurlow Mitchell	"	9.12
David Heath	"	9.12
Merritt Elwell	"	9.12
D. M. Caldwell	"	15.96
Geo. Evans	"	11.78
Hod Morgan	"	14.82
Lloyd Porter	Truck	25.43
Ray Ingraham	"	26.56
Don Morgan	"	27.12
Arthur Ingraham	"	9.04
Mrs. Nellie Heath	Gravel	27.37
"	"	"
"	Team	3.00
"	Posts	6.15
Gerald Patterson	Labor	5.70
Leonard Tozier	"	2.66
Edward Tozier	"	2.66
True Sleeper	Truck	5.65
A. D. Lewis	Paint & Oil	1.85
F. C. Mitchell	Truck	27.12

Total Expended

296.70

Unexpended to Summary

\$ 70.30

UNIMPROVED MAINTENANCE

AVAILABLE:

State Treasurer.

\$331.50

EXPENDITURES:

Bernard Stubbs	Operator	11.60
B. E. James	Foreman	20.63
Jesse Crockett	Labor	11.02
Thurlow Mitchell	"	6.08
Hod Morgan	"	6.46
D. M. Caldwell	"	13.68
Geo. Evans	"	3.04
Milford Morgan	"	12.54
Merritt Elwell	"	12.54
Gerald Patterson	"	13.87
Don Morgan	Truck	32.77
Ray Ingraham	"	33.90
F. C. Mitchell	"	37.29
Herman Elwell	"	32.77
Ray Patterson	"	32.77
T. S. Robinson	"	22.60
Nellie Heath	Gravel	28.25

Total Expended

331.81

Overdrawn to Summary

.31

STATE AID PATROL

AVAILABLE:

By appropriation

1,100.00

EXPENDITURES:

To State Treasurer. Snow

"	"	Removal	282.00
"	"	"	813.00

Total Expended

1,095.00

Unexpended to Summary

5.00

STATE AID CONSTRUCTION

AVAILABLE

By Town appropriation	799.50	
Herman Elwell	10.00	
Bennett Gould	10.00	
By State Treasurer	1,599.00	
True Sleeper	10.00	
		<hr/>
		2,428.50

EXPENDITURES

Balance from 1941		1,540.79
Bernard Stubbs	Operator	32.00
B. M. James	Foreman	74.38
Jessie Crockett	Labor	42.56
D. M. Caldwell	"	24.32
Merritt Elwell	"	30.40
Milford Morgan	"	30.40
W. C. Heath	"	21.28
Hod Morgan	"	42.56
Gec. Evans	"	15.20
True Sleeper	Truck	60.23
Bennett Gould	"	36.16
Leonard Tozier	Labor	30.02
Rex James	"	12.16
Edward Tozier	"	15.20
True Sleeper	Truck	64.24
Bennett Gould	"	64.24
Herman Elwell	"	64.24
Thurlow Mitchell	"	96.75
Ray Ingraham	"	36.16
Mrs. Nellie Heath	Gravel	25.10

STATE AID CONSTRUCTION (con't)

Boardman Dunphy	Gravel	16.05
Edward Tozier	Labor	14.82
Duane Giles	Labor	12.16
Herman Elwell	Truck	44.07
Boardman Dunphy	Gravel	5.40
Geo. A. Hall Co.	Culvert	54.22
Fed. Land Bank, for F.		
Irish damages		5.00
State Treasurer		77.51
Total Expended		<hr/> 2,607.62
Overdrawn to Summary		<hr/> \$ 179.12

W. P. A. MATERIAL & TRUCKS

EXPENDITURES:

Colby Heath	Truck	82.14
Donald McNally	Truck	88.80
Wilbur Dunbur	Truck	75.48
Wm. Conroy	Truck	41.49
Don Morgan	Truck	59.94
Charles Merry	Gravel	147.70
W. C. Heath	Blacksmithing	1.05
Geo. A. Hall	Culverts	95.53
M. J. Clark	Shovels	1.50

Overdrawn to	
Summary	\$593.63

SUPPORT OF POOR, TOWN

AVAILABLE:

By appropriation	2,000.00
S. Emery Refund	50.00
" " "	61.87
	<hr/>

Total Credits	\$2,111.87
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EXPENDITURES:

Haskell's Express	54.14
" "	31.01
F. D. Lewis	3.03
Frank Jones	195.88
Mrs. Clarence Daggett	470.76
Virgil Nason	173.01
Clifford & Thomas Irish	468.33
Bernard Stubbs	196.50
Rufinie Morgan	37.00
E. W. Rand	96.10
Carl Kirkland	4.76
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Total Expended	1,730.72
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Unexpended to Summary	\$ 381.15
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SUPPORT OF POOR

ITEMIZED ACCOUNTS

FRANK JONES

Charles Kelly	40.00
Richard Huntley	33.40
F. D. Lewis	82.48
Sherman Lumber Company	40.00

\$195.88

MRS. CLARENCE DAGGETT:

Harry James	50.78
F. D. Lewis	3.25
F. D. Crockett	188.29
Ivory Heath	16.00
Cary Frank	150.00
D. B. Curtis	16.77
M. J. Clark	8.82
Fred D. Lewis	2.00
Myron Mitchell	1.75
Augusta General Hospital	12.00
David Morgan	5.00
E. W. Rand	31.00
Rand & Grant	2.30
Sherman Lumber Co.	3.00

\$470.96

VIRGIL NASON:

Mrs. Ray Grant

\$173.01

SUPPORT OF POOR (CONT)

CLIFFORD & THOMAS IRISH:

F. D. Lewis	15.29
Milliken Memorial Hospital	71.00
Clyde Swett, M. D.	64.00
L. L. Willett, M. D.	4.00
D. B. Curtis Clothing	10.85
Frank Irish Board-	
Wood	159.00
M. J. Clark Groceries	83.19
True Sleeper	61.00

\$468.33

BERNARD STUBBS:

Clyde I Swett, M. D.	27.00
Ivory Heath	16.00
H. G. Perrin	92.50
F. D. Lewis	4.50
H. G. Perrin	56.50

\$196.50

RUFINIE MORGAN:

L. L. Willett, M. D.	19.00
Dr. D. Manchester	18.00

\$37.00

E. W. RAND:

City of Auburn

\$96.10

CARL KIRKLAND:

Town of Cherryfield

\$4.76

PUBLIC WELFARE

AVAILABLE:
Appropriation \$2,500.00
EXPENDITURES:

Expended For:

GRAYDON GLIDDEN:

Vernal Bouchard	39.00
D. B. Curtis	6.30
Vernal Bouchard	29.14
State Treasurer	741.33
B.E. Sewell, Dentist	10.50

826.27

MELONIE MAYO:

F. D. Lewis	8.50
F. D. Crockett	52.01
Arthur Ingraham	12.20

72.71

STATE TREASURER

381.17

Total Expended

1,280.15

Unexpended

1,219.85

Unexpended to Summary

769.85

Due State of Maine

\$ 450.00

INTEREST

AVAILABLE:

Appropriation	1,500.00
Interest on Bond	101.25
Interest on Taxes, Liens & Leases	621.86

2,223.11

EXPENDED:

Kathdin Trust Company	237.30
Town Orders	300.40
F. W. Howe Co.	202.67
Houlton Savings Bank	38.19
State of Maine	35.28
Bond	337.50
Interest on Orders	3.18
Interest on State Tax	.95
Interest on S. Fund	283.70

1,439.94

Unexpended to Summary

783.94

DISCOUNTS, COMMISSIONS & ABATEMENTS

AVAILABLE:

By appropriation	400.00
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EXPENDED:

N. H. Solman	14.10
D. B. Curtis	263.37
A. F. Curtis	279.78

557.25

Overdrawn to Summary

\$ 157.25

CEMETERIES

AVAILABLE:

By appropriation	100.00
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EXPENDED:

Roy Morgan	16.80	
" "	90.00	
Herbert Morgan	<u>8.40</u>	
		115.20

Overdrawn to Summary	\$ 15.20
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REPORT OF TOWN CLERK, VITAL STATISTICS
BIRTHS, DEATHS AND MARRIAGES
YEAR ENDING MARCH 1, 1942

BIRTHS

1941

Mar. 25 To Mr. and Mrs. William E. Irish, a son--
Leon Everett
Mar. 29 To Mr. and Mrs. Maurice D. White, a
daughter--Kathleen Marie
Mar. 13 To Mr. and Mrs. Harold B. Cox, a son--
Clifton Harold
Apr. 13 To Mr. and Mrs. Laforest A. Gardiner,
a daughter--Margaret Geneva
July 5 To Mr. and Mrs. Charles W. Blake, a son--
Lewis Winfield
July 12 To Mr. and Mrs. James Elisha Heath, a son
Stewart Edwin
July 17 To Mrs. Lucy M. Sleeper--a daughter
June 25 To Mr. and Mrs. Norman K. Perkins, a son
Kenneth George
Aug. 24 To Mr. and Mrs. Leonard W. Frank, a
daughter, Colleen Elizabeth
Aug. 2 To Mr. and Mrs. Gilbert E. Howard, a
daughter--Jessie Maurine
Aug. 18 To Mr. and Mrs. Ralph Fay Cox, a daughter
Barbara Jean
Aug. 25 To Mr. and Mrs. Floyd A. Harkins, a son--
Floyd Adelman
Sept. 1 To Mr. and Mrs. John James Ingalls, a
daughter--Anita Louise
Sept. 3 To Mr. and Mrs. Theron Ernest Sides, a
daughter--Lindee Lee
Sept. 9 To Mr. and Mrs. John D. Briggs, a son--
Raymond George
Oct. 4 To Mr. and Mrs. Beverly P. Rand, a son--
Stuart Stevens
Oct. 4 To Mr. and Mrs. Sylvester N. McNally, a
daughter--Elizabeth Ann
Oct. 12 To Mr. and Mrs. Frederick H. Sylvester,
a daughter--Annis Elizabeth

Oct. 20 To Mr. and Mrs. John Harold Welch, a
daughter--Rosalie Bernice
Oct. 15 To Mr. and Mrs. Clarence E. Corliss, a
Rita Mae
Oct. 23 To Mr. and Mrs. James A. Crawford, a
daughter--Beverly Anne
Nov. 18 To Mr. and Mrs. Donald E. Bragdon, a
daughter--Sandra Ann
Nov. 23 To Miss Emily G. Irish, a son--Russell
George
Dec. 13 To Mr. and Mrs. Bennit I. Gould, a son
Dec. 28 To Mr. and Mrs. Marshall Merry, a daughter
--Glenda Marie

1942

Jan. 17 To Mr. and Mrs. Norman G. Lane, a son--
Rodney Lewis
Jan. 30 Mr. and Mrs. Roland H. Cullins, a daughter
--Margaret Ethelene

1928

June 13 To Mr. and Mrs. Fred D. Lewis, a daughter
--Dorothy Jane

1940

July 25 To Mr. and Mrs. Essek Smith, a son--
Lowell William

DEATHS

1941

Mar. 16	Mrs. Lella E. Curtis	69	Vrs. 8 Mos.	5	Da.
Mar. 20	Mrs. Ethel Madge Sleeper	33	4	7	
July 12	Mr. Granville N.				
	Morrison	81	5	12	
July 18	Mrs. Louise M. Rush	31	5	23	
Aug. 2	Mr. Ralph W. Clark	49	8		
June 15	Mr. Charles H. Perrin	79	6	10	
Aug. 6	Miss Betty Ann Dunbar	5	1	6	
Sept. 25	Mr. Frank E. Heath	64	4	20	
Oct. 3	Mr. Brainard A. Merry	86	8	21	
Oct. 4	Mrs. Viola A. Lane	45	5	9	
Oct. 4	Mr. John E. Lander	72	5	4	
Dec. 10	Mrs. Florence E.				
	Curtis	82	2	23	
Dec. 17	Mrs. Charolotte J.				
	Harris	65	1	5	

1942

Jan. 7	Mr. Almon B. Porter	63	9	9
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Marriages

1941

Mar 15 John J. Ingalls, Sherman to Katherine Howes
Mt. Chase at Island Falls by Rev G. M. Peacock.

May 3 Thomas L. Hilman, Island Falls, Mary V,
Dickinson Island Falls at Sherman by Rev.
Lewis E. Distant

May 24 Earl R. Lane, Sherman, Ruby Dickinson,
Island Falls, at Houlton, by Rev. M. Sterns.

May 24 Irven W. Long, Sherman, Audrey Elwell,
Sherman at Island Falls by Rev. Ernest L.
Harvey.

June 14 Leslie Tyler Robinson Stacyville, Avis Mae
Stubbs Sherman at Sherman by Rev. Lewis E.
Distant

June 24 Walter S. Hosford Island Falls, Eula M.
Smith, Sherman at Island Falls by Rev. G.
M. Peacock.

June 5 Maynard F. Hosford, Island Falls, Edwina
C. Fitzgerald, Oakfield at Sherman, by
Rev. Lewis E. Distant.

June 12 Bert Smith Archibald, Milo Me. Grace G.
Patterson Sherman at Dover-Foxcroft by
Rev. Herman A. Grant.

July 21 Elwood Russel Mullis, Stacyville, Jacquelin
Lane, Sherman, at Sherman Sta. by Rev. Walter
R. Wood.

Oct. 8 Willis Lowell Lane, Sherman, Alice Ryan,
Island Falls at Island Falls, by Rev.
Joseph Martin.

Aug. 13 Donald M. Sherman, Island Falls, Norma
Lane, Sherman at Island Falls, by Rev. G.
M. Peacock.

Sept. 3 Fliyd Alston Tidd, Dyer Brook, Julia Lane
Edwards Island Falls, at Sherman, by Rev.
Lewis E. Distant.

- Sept. 17 Glen Whitney Ingraham, Sherman,
Marjorie Fern Curtis, Sherman at
Sherman, by Rev. Lewis E. Distant.
- Oct. 29 William Delmont Morgan, Sherman, Mae
Nabors, Walhalla. S. C. at Sherman,
by Rev. Lewis E. Distant.
- Nov. 22 William Langyll Hall, Sherman, Erma
I. Coombs, Winter Harbor at Ellsworth,
Maine by Rev. Donald A. Scanlon.
- Dec. 25 Robert G. Moran, Stillwater, Maine;
Cora Mae Heath, Sherman, at Patten,
by Vivian H. Grant, Justice of Peace
- 1942
- Jan. 5 Verl Shaw, Stacyville, Maine, Ella
Hunt, Sherman, by Rev. Lewis E. Dis-
tant.
- Jan. 10 Harry Lewin, Presque Isle, Avis Ber-
nice Elwell, Sherman, at Sherman by
Rev. Lewis E. Distant.
- Jan. 31 Russell Jewett McLean, Monarda,
Jessie Gertrude Crawford, Monarda,
at Sherman by Rev. Lewis E. Distant.
- Jan. 18 Harold Jacobson Dyer, Gorham, Vera
Agnes Sleeper, Stacyville, at Sher-
man by Rev. Lewis E. Distant.
- Feb. 15 John Cecil McNally, Sherman, Julia
Agnes Plourde, Sherman, at Benedicta
by Rev. George Dulac

Respectfully submitted

D. B. Curtis, Town Clerk

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the members of the Superintending School Committee and Citizens of the Town of Sherman:

It is with pleasure that I submit for your consideration, my second annual report of the condition, progress, and needs of your schools.

At the present time the schools are supplied with about everything they need in the way of books, supplies, and equipment. Some curtains are still needed for several schoolrooms, which I hope can be taken care of next year.

There is a great question in my mind as to how long the furnace in the high school building will continue to operate. I believe it is badly worn and may play out anytime. I am also convinced that a large amount of money will be needed for a new toilet system in that building before long. As I understand it the tanks of those chemical toilets, which have served more than the required number of years, are about completely gone with rust. I doubt very much if they can be made to last another year. The chemical toilets in the rural schools are also in poor condition.

It is more or less discouraging to have so many changes in the teaching staff. Frequent changing of teachers is bound to lower our school standards. When a town like Sherman loses the services of teachers like Mrs. Greaves, Miss Dickenson, Mr. and Mrs. Day and Wayne Hoy, it is a serious upst to any school system, especially in a time when there is such a teacher shortage. However, with all changes which have occurred, I feel quite fortunate to know that my schools are still being run smoothly and in general, much progress is being made.

I can't see where there will be any improvement in the teacher situation next year. A great many towns of the state have already made increases as high as twenty per cent to cope with the sit-

uation. This makes it much harder for towns like Sherman who can't afford to do that much.

I wish to quote what the State Commissioner of Education has to say about it: "Teachers are leaving the service in ever-increasing numbers and included in this exodus are many of the most energetic, progressive and effective school people in the field."

"The purchasing power of the dollar is rapidly going down. Living costs have gone up eleven per cent since the summer of 1939. Food prices have soared to nineteen per cent above recent normal. Comparing the average wage of from ten to twelve million factory workers, covering the period of the past two years, statistics show an increase of thirty per cent in weekly earnings. Farms show an increase of thirty per cent. During all this time, teachers' salaries show an increase of considerably less than five per cent. Living costs will, it is estimated, move forward another fifteen per cent, thus bringing this cost by 1943 up to twenty-five per cent higher than it was in 1939.

Applying these increased costs to the earnings of the teacher who is now receiving twenty dollars per week, her salary check will be of no greater value to her than a fifteen-dollar-a-week check of two years ago. Teachers with dependents, who must attend summer school to meet requirements for continued certification and better preparation for their branch of the service, can not be blamed for seeking positions outside of this field of public service. This is not a matter of choice on the part of the teachers. They are forced to do this by our indifferent attitude toward them and their living conditions. The shortage of teachers is growing more and more acute and especially in the elementary and vocational-education areas. We must continue to make teaching increasingly attractive, if we are to hold this class of public servants for this most important work. A living wage is the first step. To that end a more

generous financial support for education is in order. This is possible at this time since property values are constantly increasing. Tax delinquencies are reduced to the minimum, and general our citizens are experiencing a period of general prosperity."

Since Silver Ridge became disorganized in Legislature last year, and the State took over its school, the town of Sherman was offered \$27 per pupil to school those children. The school committee accepted the offer, since it meant that Sherman would receive from the State in the neighborhood of \$1000 each year for common school tuition. This money is to be paid at the close of each year. It also means more high school pupils from there will be enrolled since conveyance is also provided for them by the State.

For a number of years, the school lunch has been considered an important part of our school system. Increasing recognition of the importance of nutrition and health education has brought to the front the value of the school lunch as a means of improving the health of children and youth. Many health defects have been reported is due to poor nutrition and diet deficiencies. One way to help overcome this problem is to give more attention to an effective school lunch program.

The following gains from adequate school lunches have been reported by school principals, teachers, doctors, and nurses; improved grades, fewer behavior problems, gains in weight, better eating habits, greater resistance to colds and other diseases.

Being assisted with surplus commodities from the government, we have made plans for serving at least one hot dish each day to the pupils of Sherman. The plans meet with the approval of the State Department of Education and I hope the result will prove beneficial. To make these lunches a success and obtain the desired results, we not only need the cooperation of the parents, but everyone.

The annual salaries of the teachers are as follows:

Wendell Grant	\$1650.00
Frank Tapley	1950.00
Esther Thompson	828.00
Margaret Dickenson	828.00
Ardis Woodbury	850.00
Lewis Birt	828.00
Lyda Steen	666.00
Pauline Hikel	666.00
Lora G. Sleeper	630.00
Eva Sumner	630.00
Mildred Brown	630.00
Madeline Welton	630.00

Enrollment of pupils by grades for school year ending in June 1941.

	Boys	Girls
First Grade	8	11
Second Grade	10	4
Third Grade	13	5
Fourth Grade	12	7
Fifth Grade	8	9
Sixth Grade	19	10
Seventh Grade	17	13
Eighth Grade	9	5
Freshmen	14	17
Sophomore	13	5
Junior	7	18
Senior	8	13

The average daily attendance of all elementary pupils during the year is 150.07 and the total enrollment is 169. The average daily attendance of all secondary pupils during the year is 85.90 and the total enrollment is 97.

The number of elementary pupils conveyed at the expense of the town is 56. The number of secondary pupils conveyed at the expense of the town is 27.

List of tuition students enrolled at Sherman:

Stacyville

Blakely, Erma	Lawler, Patrick
Cummings, Lea	Lawler, Rosemary
Bouchard, George	Marble, Craig
Cox, Elaine	McDonald, Willard
Gallagher, Margaret	Partridge, Lewis
Grasse, Joyce	Patterson, Hope
Guiggey, Margaret	Sleeper, Dorothy
Hanson, Darrell	St. Germain, Odella
Hanson, Lilla	Kelley, James
Kennedy, Cecelia	Stubbs, Vernald
Kennedy, Linnie	Allen, Marion

Monarda

Ambrose, Maitland	Goodwin, Carlyn
Bouchard, Marilyn	Humphrey, Rosalyn
Brawn, Bessie	Humphrey, Rowena
Duplisea, Gerald	Parker, Patricia
	Welton, Barbara

In closing, I wish to thank the School Committee for their encouragement and loyal support and I am also grateful for the assistance and cooperation of all other town officials.

Respectfully submitted,

Charles S. Hulbert, Supt.

FINANCIAL STATEMENT

General Fund

Receipts

Appropriation	\$9500.00
State School Fund	1757.06
State Equalization Fund	3395.00
National Defense (Rent)	104.00
State, tuition	565.00
Stacyville, tuition.	1796.00
Interest on School Fund	283.70
W. H. Tilley.	32.55
P. B. Seavy.	43.40
C. E. Joy.	38.50
Telephone.	8.50
Town of Island Falls.	21.16
Sherman High School	7.05
Vocational Agriculture.	368.90
	<u>\$17921.12</u>

Expenditures

Overdraft, March 1941	\$1850.58
Teachers' Salaries, elementary.	4934.79
Teachers' Salaries, secondary	4514.62
Fuel, elementary.	520.70
Fuel, secondary	800.17
Janitor, elementary	225.78
Janitor, secondary.	596.55
Conveyance.	1338.10
Vocational Agriculture.	1119.62
Textbooks, elementary	226.39
Textbooks, secondary.	343.99
Supplies, elementary.	385.35
Supplies, secondary	792.93
	<u>17649.57</u>
Unexpended March 1942	<u>271.55</u>
	<u>\$17921.12</u>

ITEMIZED STATEMENT OF EXPENDITURES HIGH SCHOOL ACCOUNT

Teachers' Salaries

Wendell Grant	\$1691.83	
Ardis Woodbury	720.58	
Esther Thompson	434 .00	
Margaret Dickenson	434 .00	
Margaret Greaves	391.00	
Wayne Hoy	371.45	
Frank Tapley	294.86	
Treasurer of State	159.90	
Maine Teachers' Association	12.00	
Aroostook County Teachers' Association	5.00	\$4514.62

Fuel

Herman Elwell	\$175.00	
Bernard Stubbs	2.10	
Hartwell Coal Co.	453.75	
B. & A. R. R. Co.	87.72	
H. G. Perrin	55.00	
Blyn Hussy	2.10	
P. F. Gallison	24.50	\$800.17

Janitor & Cleaning

C. E. Joy	560.00	
Bernard Stubbs	4.55	
Mrs. Mabel Perry	30.00	
John Spooner	2.00	\$596.55

INDUSTRIAL EDUCATION ACCOUNT

Frank Tapley	\$1119.62	
Fred Lewis	13.57	
Ida Stevens	4.33	\$1137.52

Textbooks

Ginn & Co.	\$ 88.18	
Southwestern Publishing Co.	44.50	
Scott, Foresman & Co.	11.92	
American Book	23.68	
Hermon Goldberger Co.	7.70	
Iroquois Publishing Co.	25.71	

Textbooks (continued)		
Allyn & Bacon	17.94	
The Macmillan Co.	4.61	
The Mayfair Agency	17.95	
Orange Judd Publishing Co.	16.39	
McGraw Hill Book Co.	12.35	
The Bruce Publishing Co.	2.03	
Library Book House	<u>75.03</u>	\$343.99

Supplies

Katahdin Farmers Telephone Co.	\$50.25	
Maine Public Service Co.	113.72	
Loring, Short & Harmon	12.18	
J. L. Hammett co.	54.41	
Graves Typewriter Co.	9.66	
Vinton School Supply Co.	2.33	
Howard & Brown	16.53	
L. C. Smith Typewriter Co.	65.00	
Underwood Typewriter Co.	109.00	
E. C. McGraw	4.37	
Mishek Supply Co.	11.25	
Delta Mfg. Co.	2.45	
Chicago Apparatus Co.	56.60	
Haynes Chalmers Co.	1.44	
George Evans	2.00	
Stanley Dana Corp.	38.00	
Bemis Express	5.80	
Patten Hardware Co.	13.00	
Ida Stevens	3.51	
Fred Lewis	55.40	
Cambosco Scientific Co.	56.08	
Irving Seavey	82.50	
Southwestern Publishing Co.	7.63	
Scott, Foresman & Co.	<u>1.92</u>	\$775.03

COMMON SCHOOL ACCOUNT

Teachers' Salaries

Maurice Day	\$ 256.50
Majorie Tilley	583.53
Doris Dickenson	247.50
Muriel Day	478.11
Lyda Steen	583.53
Pauline Hikel	105.42
Lora Sleeper	594.50
Jane Cassidy	247.50
Robert Saunders	247.50
Lewis Birt	457.00
Eva Sumner	329.40
Madeline Welton	329.40
Mildred Brown	329.40
Maine Teachers Ass'n	16.00
Aroostook County Teachers Ass'n	8.00
Treasurer of State	<u>121.50</u> \$4934.79

Fuel

Herman Elwell	\$ 327.50
Bernard Stubbs	4.55
Frank Irish	153.75
Wayne Giles	17.05
Rudolph Long	2.00
Duane Thomas	2.00
Blyn Hussy	3.00
Wibbur Dunbar	3.00
P. F. Gallison	<u>11.85</u> \$520.70

Janitor & Cleaning

Robert Gould	15.00
Kenneth Bryant	26.00
Robert Saunders	15.00
Stella Irish	10.00
Marvie Dunbar	4.00
Richard Huntley	1.00
Willis Lane	20.00
Kirk Sides	5.50
Mrs. Mabel Perry	25.00
David Long	7.68
Will Morgan	25.60

Lora Sleeper	20.00	
David Sleeper	9.00	
Dean Durgan	12.00	
Keith Gould	20.00	
Hermon Elwell Jr.	8.00	
John Spooner	2.00	\$ 225.78

Conveyance

Richard Huntley	\$ 602.40	
Merritt Elwell	437.50	
Harold Welch	297.00	
Treasurer of State	1.20	\$1338.10

Textbooks

Ginn & Co.	52.29	
Row Peterson & Co.	16.65	
Scott Foresman & Co.	43.60	
John C. Winston Co.	9.50	
Charles E. Merrill Co.	34.33	
American Book Co.	9.63	
The Macmillan Co.	3.83	
Iroquois Publishing Co.	9.63	
Educational Guild of N. E.	3.88	
McCormick-Mathers Co.	20.61	
Robert Sprague	2.00	
E. M. Hale & Co.	10.00	
A. S. Barnes & Co.	10.44	\$ 226.39

Supplies

Maine Public Service Co.	62.41	
J. L. Hammett Co.	183.77	
Wayne Hoy	.48	
M. J. Clark	10.78	
George Evans	2.50	
Holmerden Co.	44.73	
Bemis Express	6.61	
Irving Seavey	2.32	
Fred Lewis	11.37	
Ida Stevens	3.37	
State Treasurer	56.00	
Scott Foresman & Co.	1.01	\$ 385.35

REPAIRS ACCOUNT

Receipts

No Appropriation

Overdraft March 1942

\$ 167.37 \$ 167.37

Expenditures

Bernard Stubbs

10.64

Will Morgan

18.47

W. K. Spooner

23.75

Sherman Lumber Co.

21.41

Irving Seavey

6.70

Patten Hardware Co.

.90

R. L. Estey

85.50 \$ 167.37

INSURANCE ACCOUNT

Receipts

No Appropriation

Overdraft March 1942

\$ 176.07 \$ 176.07

EXPENDITURES

Mrs. Isa D. Joy

41.53

P. H. Seavey

16.75

Fred Corliss

57.64

George Gentle

60.15 \$ 176.07

(March 1942 to March 1, 1943)

School Fund

Expenses

Teachers Salaries	\$9459.00
Fuel, 25 C. 2 ft. wood (Irish)	225.00
20 C. 2 ft. wood (Elwell)	170.00
34 C. 16" wood (Elwell)	306.00
55 Ton Coal	596.47
Janitor, same as last year	822.33
Conveyance " " " "	1338.10
Vocational Agriculture, same as last year	1119.62
Textbooks and Supplies, same as last year	1748.66
Increase of 10% in all school expend.	<u>1508.41</u> \$17293.59

Receipts

Unexpended balance	\$ 271.55 "
State School Fund	1700.00
State Equalization Fund	3600.00
High School Tuition	2300.00
Common School Tuition	1000.00
Interest on School Fund	283.70
Vocational Agriculture	<u>400.00</u> \$9555.25
Necessary Appropriation	\$7738.34

It is also recommended that you appropriate
\$500.00 for Repairs and \$300 for Insurance.

WARRANT

To Pearl F. Gallison a constable of the Town of Sherman in the county of Aroostook, GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Sherman, in said county of Aroostook, qualified by law to vote in town affairs, to meet at the Sherman Town Hall, in said town, on Monday the 16th day of March, A. D 1942, at ten o'clock in the forenoon, then and there 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 hear and act on the Town report as prepared by the Town Officers.
- Art. 4 To see if the Town will vote to instruct the Selectmen to employ a Town Manager under the provisions of Chapter 130 of the Public Laws of 1939 and to fix the compensation for said Town Manager.
- Art. 5 To see what action the town will take relative to fixing the duties to be performed by the Town Manager.
- Art. 6 To choose all necessary town officers for the ensuing year.
- Art. 7 To see if the town will vote to instruct the Selectmen to appoint all other town officers.
- Art. 8 To see what sum of money the town will vote to raise and appropriate for General Government, including Miscellaneous, Town Officers, Town Hall Expenses, Town Office Expenses, Election expense and Lien Costs.

- Art. 9 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. 10 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. 11 To see if the town will vote to 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 the local authorities.
- Art. 12 To see whether or not the town will vote to raise and appropriate the sum of \$25.00 for advertising our natural resources, advantages and attractions, under the provisions of Chapter 5, Section 82, of the Revised Statutes. Said money to be expended through the State of Maine Publicity Bureau.
- Art. 13 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 and 50--50 Road.
- Art. 14 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 Chapter 213, Public Laws of 1941.
- Art. 15 To see what sum of money the town will vote to raise and appropriate for Patrol Maintenance.

- Art. 16 To see if the town will vote to raise and appropriate the sum of \$259.00 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 roads.
- Art. 17 To see what sum of money the town will vote to raise and appropriate for the support of poor.
- Art. 18 To see what sum of money the town will vote to raise and appropriate for Public Welfare Aid to Dependent Children.
- Art. 19 To see what sum of money the town will vote to raise and appropriate for elementary and secondary schools, including teacher's wages, fuel, janitor's services, conveyance, text-books, and school supplies.
- Art. 20 To see what sum of money the town will vote to raise for the repair of its school buildings for the ensuing year.
- Art. 21 To see what sum of money the town will vote to raise for school insurance for the ensuing year.
- Art. 22 To see what sum of money the town will vote to raise and appropriate to pay interest.
- Art. 23 To see if the town will vote to raise and appropriate the sum of \$2,000.00 to retire bonds of Town of Sherman due May 1, 1942.
- Art. 24 To see what sum of money the town will vote to raise and appropriate for commission, discount and abatement on taxes.
- Art. 25 To see what sum of money the town will vote to raise and appropriate for the observance of Memorial Day.

- Art. 26 To see what sum of money the town will vote to raise and appropriate for the care and maintenance of Cemeteries.
- Art. 27 To see if the town will vote to charge interest on 1942 unpaid taxes, fix interest date, and rate of interest.
- Art. 28 To see if the town will vote to give discounts on 1942 taxes, and fix discount date and rate of discount.
- 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 authorize the Selectmen and Treasurer to make temporary loans in anticipation of taxes and to issue and negotiate notes therefor, or renewals thereof, or any notes in place of the original notes when paid, to an amount which at any time shall not exceed in the aggregate the total tax levy of the preceding municipal year, all such notes to mature and to be paid during the municipal year in which they are issued out of money raised during such current year by taxes, in accordance with the provisions of R. S. Maine 1930, Section 83, Chapter 5, as amended.
- Art. 32 To see what sum of money the town will vote to raise and appropriate for Civilian Defense.

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

Given under our hand at Sherman this 7th day of March A. D. 1942

F. C. Mitchell
Arnold G. Storm
G. M. Sides
Selectmen of Sherman

REPORT OF BUDGET COMMITTEE

We F. C. Mitchell, Arnold Storm, Gilbert Sides, Wallace Spooner, George Perkins, Ivan Hunt, Charles Young, Fred Cox, Ed Rand, Ray Patterson, F. D. Lewis and Phil Trafton met with the Selectmen of the Town of Sherman, March 7th, and approved the following recommendations:

General Government

\$ 500.00

Protection	1075.00
Health	40.00
Highways	4458.50
Welfare	3500.00
Education	8350.00
Interest	1000.00
Debt	2000.00
Discount, Commissions, Abatements	???? ??
Memorial Day	???? ??
Cemeteries	???? ??

F. C. Mitchell Chairman.

