

1943

Eighty-first Annual Report of the Selectmen, Treasurer, Assessors and Other Officers of the Town of Sherman For Municipal Year Ending February 20, 1943

Sherman (Me.)

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EIGHTY-FIRST
ANNUAL REPORT

of the

**Selectmen, Treasurer, Assessors
and other Officers**

of the

Town of
SHERMAN
Maine



For the Municipal Year Ending
February 20, 1943

Eighty-first Annual Report

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF

Sherman, Maine

FOR THE MUNICIPAL YEAR ENDING

FEBRUARY 20, 1943

AROOSTOOK PRINT SHOP

Houlton, Maine

TOWN OFFICERS 1942

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

F. C. MITCHELL

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

Beverley Rand

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 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 1941-42

November 30, 1942

TO THE INHABITANTS OF THE TOWN OF SHERMAN:

In accordance with the request of your town manager, I have completed an examination of the accounts of your town officials for the municipal year ended February 20, 1942.

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 that date.

The data obtained by me is summarized in the following:

COMMENTS

- Exhibit A Balance Sheet
B Cash Receipts and Disbursements
C 1941 Valuation and Commitment
D Statement of Departmental Operations
E Summary Tax Deeds & Liens
- Schedule 1 Reconciliation of Treasurer's Cash
2 Other Town Orders
3 Notes Receivable
4 Accounts Receivable
5 Tax Deeds
6 Tax Liens
7 Unpaid Taxes 1941
8 Unpaid Taxes 1940
9 Unpaid Taxes 1934-37
10 Unpaid Taxes 1931-32
11 Analysis of Net Debt
12 Accounts Payable
13 Outstanding Orders
14 Bonds Payable
15 M. S. School Bond

CASH

All receipts were found to be accounted for and deposited in bank. Disbursements were made by warrant and orders and some items paid without either which is irregular procedure. Have recommended eliminating orders and disbursements without either, which has been followed closely in 1942-43.

TAXES

The 1941 Commitment was computed, added and found to agree with the assessors records. Unpaid taxes due from the collector is supported by a detail list, schedule 7, as well as all previous years taxes, schedules 8-9-10.

Excise tax was verified with the triplicate receipts Nos. 1—356 inclusive of 1941 tax and found correct, totaling \$1,356.02 and was over remitted to Treasurer by \$2.00.

TAX DEEDS AND LIENS

Payments on these items were properly credited to the respective years, and ones overpaid reconciled with the control accounts, Schedule 6.

TRUST FUNDS

Both M. S. and Cemetery funds have been used by the town. Interest is being paid the Schools on the M. S. Fund and Lots for which funds were left and are being cared for by the town.

The use by the town of Cemetery Trust Funds is, in my opinion, illegal and should be discontinued, by the investment in bonds or Savings account the \$450.00 shown to be the amount in trust.

A complete copy of Audit Report is on file at the Town Manager's office for inspection to any one wishing to examine it.

Respectfully submitted,
W. FRANK GARDINER
Auditor

REPORT OF BUDGET COMMITTEE

We Arnold Storm, Phil Trafton, Fred Cox, Wallie Sleeper, Forest Gardiner, Chas. McDonald, Fred Lewis, Lewis Merry and Beverly Rand met with the Selectmen and Supt. of Schools of the Town of Sherman at the Town Office, Tuesday, March 2 at 1:30 P. M. and Approved the following recommendations:

General Government

Miscellaneous

Town Officers

Town Hall Expense

Town Office Expense

Election Expense

Lien Costs

Total	\$ 1,000.00
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Protection	\$ 1,000.00
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Aroostook Anti-Tuberculosis Association	\$ 40.00
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Public Health Work	\$ 78.00
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Highways

Town Roads	1,000.00
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Cutting Bushes	150.00
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Snow Removal	1,400.00
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Snow Fence	1,400.00
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	\$ 3,950.00
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Patrol Maintenance	1,000.00
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Maintenance Improved 3rd Class Road	259.00
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Support of Poor	700.00
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Public Welfare and A. D. C.	1,500.00
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Elementary and Secondary Schools

Teachers Wages

Fuel

Janitors Service

Conveyance

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Text Books	
School Supplies	
Telephone and Lights	
Total	\$ 6,000.00
Repairs School Buildings	\$ 2,000.00
Insurance School Buidings	\$ 800.00
To pay Interest	\$ 600.00
To Retire Bonds	\$ 2,000.00
For Commissions, Discounts and Abatements	\$ 500.00
Memorial Day	\$ 50.00
Care Cemeteries	\$ 150.00
Civilian Defense	\$ 150.00
	<hr/>
TOTAL	\$ 21,777.00

ARNOLD STORMS, Chairman

APPROPRIATIONS 1942

General Government	\$ 500.00
Protection	1,075.00
Aroostook Anti-T. B. Assn.	40.00
Bureau of Health	78.00
Highways	2,300.00
State Aid Road	799.50
Patrol Maintenance	1,100.00
Third Class Road	259.00
Support of Poor	1,500.00
Public Welfare	2,000.00
Schools	7,700.00
Schoolhouse Repairs	1,200.00
Schoolhouse Insurance	350.00
Interest	1,000.00
To Retire Bonds	2,000.00

Com. Disct. & Abatements	500.00
Memorial Day	35.00-
Maint. of Cemeteries	125.00
Civilian Defense	100.00

Total Appropriations	\$ 22,661.50
State Tax	2,957.35
County Tax	790.65
Overlay	435.50

Total	\$ 26,845.00
Value of Property exempt from taxation, Poverty, Soldiers' widows:	
Land	\$ 1,905.00
Buildings	1,240.00

\$ 3,145.00

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

(1942)	Value	\$15,940.00
Income to come from same lease	\$	1,020.16
Income collected during year		407.72

Respectfully submitted,

F. C. MITCHELL

G. M. SIDES

C. C. YOUNG

Assessors of Sherman

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TREASURER'S REPORT

Balance 2-20-42 \$ 7,242.43

RECEIPTS

Taxes, current year .8809 %	\$ 24,246.25
Taxes, prior years	3,969.58
Tax Deeds	381.82
Tax Liens	6,476.26
Auto Excise Tax	1,234.37
Rentals in lieu of Taxes	1,765.54

Total from taxes 132.2% \$ 38,073.82

DEPARTMENTAL RECEIPTS

From State:

Administration	140.76
Highways	2,021.80
Education	8,868.28

\$ 11,030.84

From Other Sources:

Administration	14.45
Education	903.07
Charities	93.44

1,010.96

\$ 12,041.80

MISCELLANEOUS

Sale of Town Property	174.63
Rent of Town Hall	110.00
Lien Costs	150.62
Dog Tax	64.20
1932 Tax Deed not set up	43.40
Interest	736.97
Accounts Receivable Bancroft	72.00

Town Order, Crystal	160.00	
	<hr/>	
		\$ 1,511.82
		<hr/>
Total Receipts		\$ 51,627.44
		<hr/>
Total Available		\$ 58,869.87
DISBURSEMENTS		
57 Warrants Paid	\$ 39,828.71	
Town Orders Paid	1,495.26	
Bond Paid	2,000.00	
Bond Interest Paid	187.50	
	<hr/>	
Total Disbursements		\$ 43,511.47
		<hr/>
Cash on Hand February 20, 1943		\$ 15,358.40

RECONCILIATION OF TREASURER'S CASH

Check Book Balance	\$ 15,358.33	
Outstanding Checks	2,141.38	
	<hr/>	
		\$ 17,499.71
Bank Balance 2-23-43		\$ 17,499.71
Balance in Bank	\$ 15,358.33	
Cash on Hand	.07	
	<hr/>	
Balance on Balance Sheet		\$ 15,358.40

SHERMAN PUBLIC SCHOOL FUND

February 20, 1943

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, February 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

\$ 14,185.03

1941 Income from above,
 Town of Sherman Interest credited to school account at 2%
 for one year \$ 283.70

* No orders issued for stumpage additions.

SUMMARY OF TAX DEEDS AND LIENS

Year		Balance 2-20-42	Treas. Receipts	Balance 2-20-43
1914—28	Deeds	\$ 846.74	\$ 210.22	\$ 636.52
29	Deeds	32.40		32.40
30	Deeds	217.80		217.80
31	Deeds	91.00	91.00	
32	Deeds	80.60	80.60	
		<hr/> \$ 1,268.54	<hr/> \$ 381.82	<hr/> \$ 886.72
1933	Liens	\$ 161.70	\$ 13.20	\$ 148.50
1934	Liens	540.34	205.82	334.52
1935	Liens	501.49	207.00	294.49
1936	Liens	266.84	100.98	165.86
1937	Liens	889.84	401.54	488.30
1938	Liens	657.65	462.35	195.30
1939	Liens	880.58	405.29	475.29
1940	Liens	4,205.77	3,468.18	737.95
Adjustment		.36		
		<hr/> \$ 8,104.57	<hr/> \$ 5,264.36	<hr/> \$ 2,840.21
1941 Liens				
Placed 6-13-42		\$ 2,178.61	\$ 1,211.90	\$ 966.71
		<hr/> \$10,283.18	<hr/> \$ 6,476.26	<hr/> \$ 3,806.92

SUMMARY OF UNPAID TAXES

Year	Balance 2-20-42	Treas. Rec.	Other Credits	Balance 2-20-43
1931	206.05			206.05
1932	239.50			239.50
1934	124.95	15.67	(a) 29.32	79.96
1935	94.71	14.22		80.49
1936	111.70		(a) 89.49	22.21
1937	124.37	10.21	(a) 60.12	54.04
1940	759.61	291.45	(a) 125.38	342.78
1941	5,924.40	3,638.03	(a) 25.94)	
			(b) 2,178.61)	81.82
	7,585.29	3,969.58	2,508.86	1,106.85
1942				
Commitment	26,845.00	24,246.25	(a) 21.00	2,965.43
Supplemental	429.92		(c) 42.24	
Totals	34,860.21	28,215.83	2,572.10	4,072.28
(a) Abatements				
(b) Liens				
(c) Error in Commitment				

ABATEMENTS GIVEN TO D. B. CURTIS, COLLECTOR

1942

Cox, Daniel	\$ 3.00
Farmer, Leo	3.00
Heath, Charles	3.00
Hoy, Wayne	3.00
McNally, Theodore	3.00
Morgan, Lorenze	3.00
Welch, Carl	3.00

 \$ 21.00

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1941

Lane, Ross	\$ 7.76	
Durbin, Maynard	9.18	
Irish, Charles	3.00	
Morgan, Wilmot	3.00	
Patterson, Ferd	3.00	
		\$ 25.94

1940

Burby, Charles	\$ 3.00	
Cummings, Fred	3.00	
Deaborn, Maynard	21.24	
Deaborn, H. R.	3.04	
Ellison, Frank	3.00	
Heath, David	3.00	
Hussey, Mary	6.36	
Jones, Charles	3.00	
Knowle, Elmer	3.00	
Kirkland, S. R.	3.00	
Long, Robert	3.00	
O'Rook, Floyd	31.16	
Osnoe, Glenda	4.56	
Perry, Phil	13.30	
Roberts, Dan	3.00	
Robinson, Cecil	9.60	
Texas Oil Co.	9.12	
		\$ 125.38

1937

Dearborn, H. R.	25.44	
O'Roak, Floyd	34.68	
		\$ 60.12

4072 ✓
3807

1936

Dearborn, H. R.	24.78	
O'Roak, Floyd	32.01	
Thompson, L. W.	32.70	
	<hr/>	
	\$	89.49

1934

O'Roak, Floyd	\$	6.34	
Thompson, L. W.		22.98	
		<hr/>	
	\$		29.32
			<hr/>
TOTAL ABATEMENTS	\$		351.25

COMPARATIVE BALANCE SHEET

ASSETS		2-20-42	2-20-43
Treasurer's Cash		\$ 7,242.43	\$ 15,358.40
Other Town Orders		1,390.00	1,230.00
Notes Receivable, W. R. Gallison		488.97	488.97
Accounts Receivable		937.00	865.00
Tax Deeds		1,268.54	886.72
Tax Liens		8,104.21	3,806.92
Unpaid Taxes 1942			2,965.43
" " 1941		5,924.40	81.82
" " 1940		759.61	342.78
" " 1937		124.37	54.04
" " 1936		111.70	22.21
" " 1935		94.71	80.49
" " 1934		124.95	79.96
" " 1932		239.50	239.50
" " 1931		206.05	206.05
Deferred Charges:			
Education		343.44	
Net Debt		14,647.35	12,806.64
TOTAL ASSETS		<u>\$ 42,007.23</u>	<u>\$ 39,514.93</u>
LIABILITIES:			
Accounts Payable		157.70	157.70
Outstanding Orders		1,639.33	144.07
Bonds Payable		18,000.00	16,000.00
Ministerial School Funds		14,185.03	14,185.03
Reserve for Back Taxes		6,773.62	6,773.62
Cemetery Trust Fund		450.00	450.00
Unexpended Balances:			
Prev. of T. B.		80.00	
A. D. C.		450.00	
Education		271.55	1,005.01
State Aid Road			799.50
TOTAL LIABILITIES		<u>\$ 42,007.23</u>	<u>\$ 39,514.93</u>

ANALYSIS OF DEBT ACCOUNT

February 20, 1942		\$ 14,647.35
Increased by:	Unexpended	203.05
		<hr/>
		\$ 14,850.40
Reduced by:		
Appropriation	\$2,000.00	
Adjustment tax liens	.36	
Tax Deed Paid	43.40	
(Not set up)		
	<hr/>	
		2,043.76
		<hr/>
February 20, 1943 Balance		\$ 12,806.64

ACCOUNTS RECEIVABLE

Town of Masardis	\$ 30.00	
Town of Stacyville	320.00	
State of Maine	515.00	
	<hr/>	
Total (Exhibit A)		\$ 865.00

1942 VALUATION AND COMMITMENT

VALUATION

Real Estate, Resident	\$295,895.00	
Real Estate, Non Resident	63,905.00	
	<hr/>	
Total Real Estate		\$359,800.00
Personal Estate, Resident		47,400.00
Personal Estate, Non, Resident		300.00
		<hr/>
TOTAL VALUATION		\$407,500.00

COMMITMENT

Valuation x Rate

407,500.00 x .064 \$ 26,080.00

255 Polls @ \$3.00 765.00

Tax Commitment	\$ 26,845.00
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Supplemental Tax Add	429.92
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\$ 27,274.92

Credits to Collector:

Treasurer's Receipts	\$ 24,246.25
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Abatements	21.00
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Error addition Collectors Book	42.24
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Total Credits	\$ 24,309.49
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UNCOLLECTED TAXES	\$ 2,965.43
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Increase in Valuation over 1941	\$ 10,005.00
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UNPAID TAXES 1942**Resident:**

	Real Est.	Pers.	Poll
Bowers, Mrs. Leon	\$ 123.52		
Bangs, Norris	12.48		
Conroy, William		\$	3.00
Conroy, Frank, Heirs	114.24		
Cullens, Roland	6.40		3.00
Davis, Wheeler			3.00
Dickinson, Wilmot	63.36		
Elwell Merritt	12.16	.96	3.00
Ellison, Wylie	106.24	5.12	3.00
Heath, Frank, Heirs	106.56		
Heath, Walter	96.00	21.12	3.00

Heath, David			1.00
Harrington, Everett	3.84	.64	
Irish, Frank	216.64	27.20	
Knowles, Elmer	3.76		
Lane, George	23.04		3.00
Long, Percy		2.24	
McNally, Don	19.20		3.00
McNally, Herbert	12.52		
McNally, Mrs. Sidney	115.52	25.60	
McNally, Raymond	3.52	.64	3.00
McDonald, Archie	140.16		
Malcolm, Mrs. James	5.44		
Merry, Charles	235.84	12.80	
Morgan, Don	44.75		
Morgan, Wilmot			3.00
Marney, David			3.00
Malcolm, James		.64	3.00
Perry, Temple			3.00
Perry, Philip	36.48	17.28	3.00
Perry, Effie M.	3.84		
Sleeper, Mark	85.12		
Spooner, Wallace		3.84	3.00
Sleeper, Margaret	51.52		
Tilley, W. H.	124.48	2.24	
Titus, Victor		1.28	3.00
Upton, George W.	101.44	14.72	3.00
White, Leland	9.28	16.64	3.00
Welch, Harold		1.92	3.00
Welch, H. B.	122.56	37.44	
Welch, H. B.	67.52		
White, Maurice	1.60		
Wood, Walter			3.00
Non-Resident:			
Darling, Alice	.96		
Katahdin Trust Co.	35.20		

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McNally, Frank	19.20			
Madigan & Pierce	123.52			
Pennington, Margaret	185.28			
Pennington, Margaret	100.16			
Roberts, Edmund	34.56			
Robertson, N. A.	46.40			
Farm Home Electric Co.	100.80			
	\$ 2,715.11	\$ 192.32	\$ 58.00	

UNPAID TAXES 1941

Cassidy, F.	\$ 1.38	
Giles, Ferd	3.00	
Heath, Walter	19.72	
Hoy, Wayne	3.00	
O'Roak, Floyd	23.80	
Welch, H. B.	32.64	
		<hr/>
Total (Exhibit A)	\$	83.54

UNPAID TAXES 1940**Arnold F. Curtis, Collector**

Bickford, Leonard	\$ 8.36
Corliss, Wendell	34.20
Cushman, George	3.00
Dubay, Clement	14.44
Ellison, Wylie	6.46
Giles, Ferd	3.00
Giles, Floyd	3.00
Heath, Pearle	3.00
Heath, Oscar	7.98
Heath, Walter	18.96
Heath, David	2.66
Hunnington, Everett	6.08

Ingalls, Durwood	4.02	
Irish, Maurice	.76	
Lane, George	3.00	
Long, Robert	1.14	
Morgan, H. W.	6.08	
Perry, Phil	19.72	
Robinson, Cecil	32.16	
Robinson, S. D.	152.00	
Roberts, E. C.	4.56	
Sindder, E. S.	4.56	
Darling, Alice	1.14	
Roberts, J. A.	2.50	
Total		\$ 342.78

UNPAID TAXES

Arnold F. Curtis, Collector

Resident	1937	1936	1935	1934
Cushman, George	3.00			
Dearborn, H. R.			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, Mrs. Sidney		12.31	11.97	
O'Roak, Floyd			32.94	
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
Totals	54.04	22.21	80.49	79.96

UNPAID TAXES
G. W. Bragdon, Collector

	1932	1931
Adams, Harry	\$ 5.48	
Curtis, Heirs of F. H.	13.00	
Curtis, 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	
Grant, Oliver	53.22	60.20
Hatt, Laurice	2.00	
Heath, Elisha	3.00	
Holmes, Sidney		3.00
Huntley, Orson	43.40	
Ingraham, Arthur	.93	
Long, Joseph		40.05
Perry, Temple	3.10	
Porter, F. S.	14.83	
Scudder, E. S.	42.68	45.00
Tomkins, L. W.		16.30
		38.50
Total Outstanding	239.50	206.05

INCIDENTALS & TOWN OFFICERS

AVAILABLE

Appropriation	\$ 500.00
Overlay in Assessment	1,172.65
Excise Tax	435.50
Phil Trafton, pump	9.45

Town of Crystal, Frt. on Surplus Com.	5.00
State of Me. Ref. Goodwin & O'Hare	44.00
State of Maine Bank Stock Tax	37.84
State of Maine, Dog License Refund	42.42
State of Maine, R. R. & Tel. Tax	16.50

\$ 2,263.36

EXPENDED

Auto Mutual Indemnity	\$ 5.28
Geo. B. Barnes, Legal fees	12.50
Clark, M. J.	2.50
Amber Corliss, services	30.00
D. B. Curtis, Postage & Express	29.35
D. B. Curtis, Records to Augusta	31.50
Herman Daggett, Check List	6.00
Mrs. Kermit Estey, Check List	2.00
P. F. Gallison	31.25
W. F. Gardiner, Auditor	88.70
Geo. S. Gentle Co., Bonds	100.00
Ed. Goodwin	35.00
T. E. Joy, Reprs. & Storage	33.45
Leo King, Truck	200.00
W. S. Lewin, Legal fees	55.00
Fred D. Lewis, Fire Dept.	7.20
Chas. F. Martin & Sons	8.50
F. C. Mitchell, Notary & Use of Car	41.00
Roy Morgan, Cemetery labor	22.50
Ivan O'Hare	9.00
H. G. Perrin, vagrant	3.75
Quaker Rubber Co., Hose	568.40
John Robinson, Telephone	2.35
Seavey's Garage, Fire Engine	33.76
Seavey, I. E. Notary	33.35
State of Maine, Meat Inspector	56.00
Sherman Lumber Co., supplies	8.00

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Isa M. Stevens	2.39
P. A. Tracy, Pump	9.45
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Total Incidentals	\$ 1,468.18
Town Officers	1,776.56
Supt. of Schools & Committee	704.32
Town Office Expense	275.75
Election Expense	14.00
<hr/>	
Total Gen'l Gov't. Expended	\$ 4,238.81
<hr/>	
Overdrawn to Summary	\$ 1,975.45

TOWN OFFICERS

D. B. Curtis	\$ 1,500.00
F. C. Mitchell	150.00
G. M. Sides	10.00
C. C. Young	116.56
<hr/>	
	\$ 1,776.56

SUPT. OF SCHOOLS and COMMITTEE

Chas. S. Hulbert	\$ 704.32
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TOWN OFFICE EXPENSE

Aroostook Print Shop, printing	6.90
D. P. Curtis, Postage	8.91
W. & L. E. Gourley, supplies	2.86
Houlton Publishing Co., printing	12.32
Hutchins Bros., supplies	.80
Katahdin Farmers Telephone Co.	62.44

Katahdin Trust Co., Check books	3.50	
Loring, Short & Harmon, supplies	14.00	
Marks Printing House	38.35	
Seavey, P. B.	30.00	
Sherman High School, Reports	90.00	
Stevens, Isa M.	.82	
U. S. Auto Truck Guide	4.85	
		\$ 275.75

ELECTION EXPENSE

W. C. Heath, Ballot Clerk	3.00	
Arnold Curtis, Ballot Clerk	6.00	
F. C. Mitchell, Moderator	5.00	
		\$ 14.00

TOWN HALL

AVAILABLE

P. F. Gallison, Rent	\$ 110.00
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EXPENDED

R. L. Estey	107.50	
P. F. Gallison	31.00	
Chas. F. Martin & Son	4.20	
Fred D. Lewis	4.74	
Seavey's Garage	3.00	
Sherman Lumber Co.	3.25	
Maine Public Service	110.02	
		\$ 263.71

Overdrawn to Summary	\$ 153.71
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LIEN COSTS**AVAILABLE**

Lien Costs Collected	\$	150.62
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EXPENDED

Register of Deeds, recording	\$	14.00
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Alice Mooney, recording		18.00
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	\$	32.00
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Unexpended to Summary	\$	118.62
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AUTO EXCISE TAX**RECEIPTS**

D. B. Curtis, Collector	\$	1,234.37
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EXPENDED

D. B. Curtis, Commission	\$	61.72
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By Transfer to Misc. & Inciden- tals by vote Art. 8		1,172.65
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	\$	1,234.37
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SALE OF TOWN PROPERTY**AVAILABLE**

H. B. Welch	\$	107.27
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Nellie Tibbetts		67.36
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Unexpended to Summary	\$	174.63
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LEASES 1938-42**AVAILABLE**

1938, Collections	\$	71.05
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1939, Collections		160.38
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1940, Collections	229.59
1941, Collections	896.80
1942, Collections	407.72

Unexpended to Summary	\$ 1,765.54
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**PROTECTION OF PERSONS & PROPERTY
STREET LIGHTS**

EXPENDED

Maine Public Service	\$ 355.14
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Overdrawn to Summary	\$ 355.14
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INSURANCE ON TOWN PROPERTY

AVAILABLE

Appropriation	\$ 1,075.00
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EXPENDED

George S. Gentle Co.	\$ 504.45
I. D. Joy	215.50

\$ 719.95

Unexpended to Summary	\$ 355.05
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CIVILIAN DEFENSE

AVAILABLE

Appropriation	\$ 100.00
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EXPENDED

Don Bragdon	\$ 10.00
Leland Crockett	4.99
Fred Durgan	8.00
Island Falls Hardware	24.71
Harry James	1.50
T. E. Joy	3.00
Katahdin Farmers Tel.	25.83

Fred D. Lewis	6.49	
Maine Public Service	1.46	
H. W. Morgan	29.00	
Millard Morgan	21.00	
Wilmot Morgan	21.00	
J. Fred Noyes	55.69	
Cecil Roberts	24.00	
T. S. Robinson	6.00	
I. E. Seavey	3.35	
Essek Smith	34.50	
		\$ 280.52
Overdrawn to Summary		\$ 180.52

HEALTH & SANITATION

PREVENTION OF T. B.

AVAILABLE

Appropriations	\$ 120.00
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EXPENDED:

Aroostook Anti- Tuberculosis Assn.	\$ 120.00
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PUBLIC HEALTH NURSE

AVAILABLE

Appropriation	\$ 78.00
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EXPENDED:

State of Maine	\$ 78.00
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VITAL STATISTICS

EXPENDED

Geo. R. Hackzema	\$ 5.25
D. B. Curtis	29.25

Overdrawn to Summary	\$ 34.50
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HIGHWAYS

ROADS & BRIDGES

AVAILABLE

Appropriation	\$	500.00
State of Maine, Road Machine Rental		15.00

Total Available	\$	515.00
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EXPENDED

Hartley Anderson	\$	18.00
Charles Blake		28.50
Wm. E. Bryant		32.00
Wm. A. Bryant		7.00
Roland Cummings		3.52
Fred Corliss		16.56
Jesse Crockett		10.50
Leland Crockett		3.08
Freeman Curtis		14.02
B. Dunphy		30.60
Floyd Giles		4.52
George A. Hall Co.		51.90
Heath, Bert		3.57
Heath, Colby		17.00
Heath, Ivory		12.40
Heath, W. C.		37.53
Everett Hannington		3.08
Island Falls Hardware		4.85
Ingraham, Roy		68.40
John Joy		1.76
Durwood Ingals		2.62
Maurice Ingalls		2.62
Norman Lane		12.00
C. F. Martin & Son		55.10
Lloyd Merrill		9.90

ANNUAL REPORT

29

F. C. Mitchell	54.00	
T. S. Mitchell	22.50	
Milford Morgan	3.50	
Norman Perkins	10.00	
T. S. Robinson	66.88	
I. E. Seavey	4.83	
Darrell Seavey	24.27	
True Sleeper	51.50	
Phil Trafton	6.90	
Harry Welch	2.62	
Wm. Dearborn	10.50	
		<hr/>
	\$	708.53
		<hr/>
Overdrawn to Summary	\$	193.53

GRAVEL LOADER

AVAILABLE

State of Maine	\$	242.40
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EXPENDED

Charles Blake	\$	9.00
M. J. Clark		2.10
T. H. Hoar		13.90
C. A. Hovey		3.30
Ingraham's Garage		11.90
H. J. Logie		8.26
W. W. Lord		5.84
Chas. Martin & Son		4.00
Herbert May		16.00
Harry Varney		1.35
		<hr/>
	\$	75.65
		<hr/>

Unexpended to Summary	\$	166.75
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CUTTING BUSHES**AVAILABLE**

Appropriation	\$	150.00
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EXPENDED

David Long	\$	112.60
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Unexpended to Summary	\$	37.40
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50-50 ROADS**AVAILABLE**

Appropriation	\$	50.00
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Unexpended to Summary	\$	50.00
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SNOW REMOVAL**AVAILABLE**

Appropriation	\$	1,200.00
State of Maine		392.00

Total Available	\$	1,592.00
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EXPENDED

Gordon Astle	\$	100.00
Boardman Dunphy		11.25
B. R. Mitchell		1,235.63
Lloyd Porter		125.00
W. H. Shurtteff Co.		60.00
True Sleeper		395.00

Total Expended	\$	1,926.88
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Overdrawn to Summary	\$	334.88
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SNOW FENCE

AVAILABLE

Appropriation	\$	400.00
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EXPENDED

Leonard Bickford	2.00
Charles Blake	10.50
W. E. Bryant	103.91
Jesse Crockett	27.84
Frank Darling	1.98
Wm. Dearborn	14.02
Leonard Frank	27.60
Percy Gould	3.52
Robert Gould	5.00
Walter Gould	11.76
Bert Heath	26.39
C. W. Heath	68.79
David Heath	13.50
Ivory Heath	114.40
Jesse Heath	61.48
Leonard Heath	87.27
Millard Heath	2.75
Pearl Heath	35.50
Ralph Heath	15.88
Walter Heath	2.00
William Heath	6.38
Ivan Hunt	42.00
Thos. Irish	25.44
Kirk Jackman	4.00
F. D. Lewis	3.00
Irvine Long	7.50
Joe Long	21.64
Percy Long	7.92
Chester Morgan	10.50
Herbert Morgan	8.00

Milford Morgan	12.50	
Clair O'Roak	2.00	
Merle O'Roak	12.00	
Joe Portwine	4.56	
Kirk Sides	6.00	
True Sleeper	50.68	
Carl Smith	15.50	
Ben Sprague	37.22	
Ben Sprague, Jr.	10.50	
Ralph Sprague	7.50	
Bernard Stubbs	10.50	
Len Tozier	11.78	
Wm. Tozier	22.84	
		<hr/>
Total Expended	\$	976.05
		<hr/>
Overdrawn to Summary	\$	576.05

THIRD CLASS MAINTENANCE

AVAILABLE

Appropriation	\$	259.00
Unexpended to Summary	\$	259.00

SPECIAL RESOLVE

AVAILABLE

State of Maine	\$	1,372.40
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EXPENDED

Kenneth Bryant	\$	52.95
Charles Blake		35.64
Don Bragdon		133.50
Wm. A. Bryant		49.28
Wm. E. Bryant		22.44
Dick Coburn		15.84
Jesse Crockett		59.84

A. H. Fogg Co.	.60
Deann Giles	26.84
Bennett Gould	36.29
G. A. Hall Co.	55.35
Joe Hay	3.52
Walter Heath	14.08
Wilmot Heath	35.20
Rod James	1.76
Rex James	43.56
Norman Lane	162.24
Sid McNally	7.14
F. C. Mitchell	54.84
Horace Morgan	19.36
Milford Morgan	87.50
Roy Morgan	1.76
Cecil Perrin	34.51
Lloyd Porter	16.26
T. S. Robinson	20.02
David Sawyer	64.80
Carl Smith	3.52
State of Maine	243.00
True Sleeper	36.29
Ray Ingraham	34.51
<hr/>	
Total Expended	\$ 1,372.44
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Overdrawn to Summary	\$.04

STATE AID CONSTRUCTION**AVAILABLE**

Appropriation	\$ 799.50
Unexpended Balance For'd	\$ 799.50

STATE AID PATROL

AVAILABLE

Appropriation	\$ 1,100.00
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EXPENDED

State of Maine	957.60
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Unexpended to Summary	\$ 142.40
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CHARITIES

SUPPORT OF POOR—TOWN

AVAILABLE

Appropriation	\$ 1,500.00
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EXPENDED

E. <i>U</i> Rand	\$ 125.91
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Rufinie Morgan	74.50
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Cliff Irish	133.56
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Minnie Daggett	396.98
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Bernard Stubbs	160.65
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Mary Jones	181.75
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Virgil Nason	65.00
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Viola Lane	110.00
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Total Expended	\$ 1,248.35
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Unexpended to Summary	\$ 251.65
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SUPPORT OF POOR

ITEMIZED ACCOUNTS

E. <i>U</i> Rand:	
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City of Auburn	\$ 125.91
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Rufinie Morgan:	
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Dr. Dallas Manchester	\$ 74.50
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Cliff Irish:

M. J. Clark	\$	94.46	
D. B. Curtis		16.10	
Dr. Manchester		23.00	
			\$ 133.56

Minnie Daggett:

F. D. Crockett	\$	127.50	
D. B. Curtis		43.15	
Carry, Frank		30.00	
Harry James		40.08	
Dr. Manchester		13.00	
Dean Mitchell		4.00	
David Morgan		12.00	
Rand & Grant		4.25	
Cecil Roberts		36.00	
T. S. Robinson		64.00	
Darrell Seavey		2.00	
Sherman Lumber Co.		18.00	
Dr. L. C. Tarbell		3.00	
			\$ 396.98

Bernard Stubbs:

M. J. Clark	\$	5.27
Dr. Geo. R. Hackzema		35.00
F. D. Lewis		40.58
H. G. Perrin		64.80
T. S. Robinson		15.00

\$ 160.65

Mary Jones:

F. D. Lewis	\$	109.25
Richard Huntley		36.50
Sherman Lumber Co.		36.00

\$ 181.75

Virgil Nason:

Virgil Nason	\$	65.00
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Viola Lane:

Leon Bowers	\$	100.00
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Roy Morgan		10.00
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	\$	110.00
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PUBLIC WELFARE & AID TO DEPENDENT CHILDREN

AVAILABLE

Balance forwarded	\$	450.00
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Appropriation		2,000.00
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	\$	2,450.00
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EXPENDED

State of Maine	\$	1,399.00
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Unexpended to Summary	\$	1,051.00
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DISCOUNTS, COMMISSIONS & ABATEMENTS

AVAILABLE

Appropriation	\$	500.00
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EXPENDED

Arnold F. Curtis, Abatements	\$	304.31
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D. B. Curtis, Abatements		46.94
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	\$	351.25
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Unexpended to Summary	\$	148.75
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MEMORIAL DAY**AVAILABLE**

Appropriation	\$	35.00
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EXPENDED

W. C. Heath	\$	35.00
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CEMETERIES**AVAILABLE**

Appropriation	\$	125.00
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EXPENDED

Roy Morgan	\$	125.00
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INTEREST**AVAILABLE**

Appropriation	\$	1,000.00
Interest on Liens and Leases		736.97

	\$	1,736.97
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EXPENDED

Town Orders	\$	337.50
Katahdin Trust Co.		150.00
Katahdin Trust Co., bond		150.00
Interest on Town Orders		223.97
Town of Sherman, School Fund		283.70

	\$	1,145.17
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Unexpended to Summary	\$	591.80
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STATE TAX**AVAILABLE**

1942 Tax	\$	2,957.35
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EXPENDED

State Treasurer	\$	2,957.35
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COUNTY TAX**AVAILABLE**

1942 Tax	\$	790.65
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EXPENDED

County Treasurer	\$	790.65
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DOG TAX**AVAILABLE**

Town Treasurer	\$	64.20
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EXPENDED

State Treasurer	\$	64.20
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SCHOOL REPAIRS**AVAILABLE**

Appropriation	\$	1,200.00
State of Maine		500.00

Total Credits	\$	1,700.00
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EXPENDED

Overdrawn Balance 1941	\$	167.37
Frank Allen		46.88
Bemis Express		31.91
Fred Berry		5.00
Leonard Bickford		42.50
Vernal Bouchard		2.00
Donald Bragdon		39.88
Wm. A. Bryant		30.00
Donald Caldwell		26.00
Leland Crockett		4.65
L. E. Distant		12.00
Kermit Estey		4.00
Leonard Frank		24.00

Duane Giles	10.00
Bennett Gould	24.00
Walter Gould	5.70
Bert Heath	14.08
Charles Henderson	132.50
Joe Hoy	34.00
Frank Irish	8.25
Isand Falls Hardware	17.91
Cecil Ingraham	12.00
Harold Lane	22.50
Norman Lane	20.00
Willis Lane	28.00
Fred Lewis	27.68
Charles Madden	32.50
Chas. Martin & Sons	104.93
Harold Merry	14.62
F. C. Mitchell	37.00
H. W. Morgan	311.55
Millard Morgan	16.00
Wilmot Morgan	196.50
Walter Morrow	42.50
J. Fred Noyes	47.45
Clair O'Roak	2.00
G. A. Palmer	111.55
Patten Hardware	887.25
Bane Perry	12.00
Lloyd Porter	13.52
H. G. Rush	25.50
Seavey's Garage	3.25
Sherman Lumber Co.	28.24
Carl Smith	44.00
Ben Sprague	101.08
Ben Sprague, Jr.	80.00
Ralph Sprague	12.32

J. D. Smith	21.25	
Southern Aroos. Soil Cons.	3.00	
True Sleeper	7.50	
Delmar Thomas	6.00	
Ellery H. Watson	271.00	
Total Expended		\$ 3,225.32
Overdrawn to Summary		\$ 1,525.32

INSURANCE—SCHOOL BUILDINGS

AVAILABLE

Appropriation	\$ 350.00	
Auto Mutual Indemnity	1.02	
I. D. Joy, Rebate	5.85	
Total Credits		\$ 356.87

EXPENDED

Overdrawn Balance, 1941	\$ 176.07	
Geo. S. Gentle Co.	68.96	
Fred Greaves	201.65	
I. D. Joy	57.19	
P. B. Seavey	227.18	
Total Expended		\$ 731.05
Overdrawn to Summary		\$ 374.18

SUMMARY OF ACCOUNTS

		Written Off	
		Overdrawn	Unexpended
GENERAL GOVERNMENT			
Incidentals	\$	377.47	
Town Officers		603.91	
Superintendent & Committee		704.32	
Town Office Expense		275.75	
Elections		14.00	
Town Hall		153.71	
Lien Costs			\$ 118.62
Sale of Town Property			174.63
Supplemental Taxes			387.68
Leases 1938-42			1,765.54
PROTECTION			
Street Lights		355.14	
Insurance			355.05
Civilian Defense		180.52	
HEALTH & SANITATION			
Vital Statistics		34.50	
HIGHWAYS			
Roads & Bridges		193.53	
Gravel Loader			166.75
Cutting Bushes			37.40
50-50 Road			50.00
Snow Removal		334.88	
Snow Fence		576.05	
3rd Class Maintenance			259.00
Special Resolve		.04	
State Aid Patrol			142.40

WELFARE

Support of Poor	251.65
A. D. C.	1,051.00

EDUCATION

Insurance	374.18
Repairs	1,525.32

UNCLASSIFIED

Discounts & Abatements	148.75
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DEBT & INTEREST

Interest on Bonds & Liens	591.80
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\$ 5,703.32	\$ 5,500.27
-5,500.27	

Net Unexpended to Debt Acct.	203.05
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REPORT OF SUPERINTENDENT OF SCHOOLS

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

I have the pleasure of submitting for your consideration my third annual school report.

Knowing the extreme shortage of school teachers and and that hundreds of schools have been closed this year in the State because a teacher couldn't be found, I hope you can appreciate as I do the fact that we have an excellent corps of teachers at the present time.

Practically nothing in the way of textbooks and supplies have been denied these teachers and I find the equipment

in your schools to be very good. In my opinion your schools are progressing very satisfactorily.

The Doble school is the only one we have had to close on account of being unable to obtain a teacher and since the shortage of teachers is expected to be worse next year we will be lucky if more of our rural schools are not closed before long.

To be able to retain our teachers and keep them happy in their work substantial increases in salaries will again have to be made.

It is regretted to have to show a large overdraft in your repair account but it was hard to avoid it since we encountered so much labor when we found ledges in the well and ditches. You also have a large overdraft in your Insurance account. A policy of over \$3000 of which I knew absolutely nothing about showed up. It was on the high school building, making a total of \$10,000 on that particular building.

Regardless of all the overdrafts we have an unexpended balance in the other school account of \$2,782.51 to offset them. We actually have a net balance in our school accounts amounting to \$893.01 which enables us to reduce our appropriations for schools next year and at the same time take care of our increase in expense including teachers salaries, etc.

The roof of the high school building needs attention next year and the building is badly in need of paint. While it may be possible to get along without purchasing a new furnace next year we shouldn't forget that the old one is in very poor condition.

The annual salaries of the teachers are as follows:

Laurence Bagley	\$ 1,800.00
Laura Scribner	950.00
Margaret Dickinson	950.00
Frances Estey	950.00
Frank Tapley	2,100.00
Maurice Day	936.00
Marjorie Tilley	720.00
Lyda Steen	720.00
Muriel Day	720.00
Eva Sumner	720.00
Lora Sleeper	720.00
Pauline Tompkins	684.00

Enrollment of pupils by grades for the school year ending June, 1942:

	Boys	Girls
Sub-primary	5	5
First grade	5	5
Second grade	6	9
Third grade	12	3
Fourth grade	12	14
Fifth grade	14	10
Sixth grade	10	8
Seventh grade	20	12
Eighth grade	18	14

The average daily attendance of all elementary pupils during the year is 158.26 and the total enrollment is 191. The average daily attendance of secondary pupils 75.4 and the total enrollment is 89.

The number of elementary pupils conveyed at the expense of the town is 59 and the number of secondary pupils is 39.

Tuition students enrolled at Sherman High School:

STACYVILLE

Elane Cox, James Kelley, Gerald Leavitt, Willard McDonald
George Bouchard, Marion Allen, Lea Cummings, Cecelia
Kennedy, Rosemary Lawler, Craig Marble, Lewis Partridge
Odella St. Germain, Erma Blakely, Mary Brackett, Shirley
Bragg, Raphael Bushey, Glenneth Cox, Robert Elwell,
Gloria Galligher, Violet Hayes, George Kelley, Madeline
Kennedy, Faye Lawler, Harold Leavitt, Donna London,
Robert McDonald, Thomas McLellan and Robert Robinson.

MONARDA

Marilyn Bouchard, Gordon Lane, Noel Lane, Maitland
Ambrose, Bessie Brawn, Carolyn Goodwin, Rowena Hum-
phrey, Patricia Parker, Barbara Welton, and Linnie
Humphrey.

In closing I wish to express my appreciation of the loyal
support of the Superintending School Committee and other
town officials who have given me their hearty cooperation
during the year.

Respectfully submitted,
CHARLES S. HULBERT

FINANCIAL STATEMENT

GENERAL FUND

RECEIPTS

Unexpended balance	\$ 271.55
Appropriation	7,700.00
State School Fund	1,643.20
State Equalization Fund	4,577.00
State High School tuition	722.00

State Common School tuition	880.50
Town of Crystal tuition	80.00
Frank McNally	5.25
Stacyville Plt. tuition	2250.50
National Defence Program	56.00
C. E. Joy	54.25
Vocational Agriculture	489.58
Interest on School Fund	283.70
	<hr/>
	\$ 19,013.53

EXPENDITURES

Teachers salaries, elementary	\$ 5,293.20
Teachers salaries, secondary	4,760.13
Fuel, elementary	516.00
Fuel, secondary	938.04
Janitor, elementary	262.30
Janitor, secondary	601.20
Conveyance	1,353.45
Textbooks, elementary	177.84
Textbooks, secondary	338.31
Supplies, elementary	216.05
Supplies, secondary	345.65
Lights, elementary	62.61
Lights, secondary	112.22
Telephone	24.00
Vocational agriculture	1,230.02
	<hr/>
	\$ 16,231.02
Unexpended balance March, 1943	2,782.51
	<hr/>
	\$ 19,013.53

ITEMIZED STATEMENT OF EXPENDITURES

HIGH SCHOOL ACCOUNT

Teachers Salaries

Wendell Grant	\$	758.40
Laurence Bagley		936.35
Frank Tapley		298.33
Esther Thompson		349.60
Margaret Dickenson		844.87
Ardis Woodbury		434.05
Frances Estey		420.09
Laura Scribner		496.17
Treasurer of State		210.27
Maine Teachers Association		12.00
		<hr/>
	\$	4,760.13

Fuel

Clement Dubay	\$	27.00
B. & A. R. R. Co.		89.69
Norman Lane		55.00
Hartwell Coal Co.		559.65
Herman Elwell		199.50
Sherman Lumber Co.		7.20
		<hr/>
	\$	938.04

Janitor and Cleaning

C. E. Joy	\$	598.20
John Spooner		1.50
Laurence Inghram		1.50
		<hr/>
	\$	601.20

Industrial Education Acct.

Frank Tapley	\$ 1,210.90
Ida M. Stevens	7.65
Fred Lewis	11.47
	<hr/>
	\$ 1,230.02

Textbooks

Southwestern Pubishing Co.	\$ 71.06
American Book Co.	82.07
Ginn & Company	73.50
New Engand Poultryman	1.00
World Book Co.	32.35
Iroquois Publishing Co.	36.62
Gregg Publishing Co.	27.39
Mayfair Agency	14.32
	<hr/>
	\$ 338.31

Supplies

Graves Typewriter Co.	\$ 47.12
I. E. Seavey	22.50
Bemis Express	35.12
Mayfair Agency	4.20
Loring Short & Harmon	86.56
J. L. Hammett Co.	50.06
Sherman High School	1.20
E. C. McGraw	8.66
Gledhill Bros.	10.65
Royal Typewriter Co.	30.00
Ida M. Stevens	.72
N. H. Bragg & Sons	15.77
Fred Lewis	14.90
Howard & Brown	18.19
	<hr/>
	\$ 345.65

COMMON SCHOOL ACCOUNT
Teachers' Salaries

Lewis Birt	\$	234.60
Arabella Dickinson		96.60
Glenna Crouse		32.20
Maurice Day		488.19
Marjorie Tilley		657.20
Lyda Steen		657.20
Pauline Hikel		281.30
Mrs. Maurice Day		375.90
Mrs. Eva Sumner		639.15
Mrs. Madeline Welton		265.92
Anita Hunter		57.00
Treasurer of State		198.08
Maine Teachers Association		14.00
Lora Sleeper		672.50
Mildred Brown		266.10
Pauline Tompkins		357.08
		<hr/>
	\$	5,293.20

Fuel

Wilbur Dunbar		3.00
Keith Gould	\$	3.00
Frank Irish		225.00
Herman Elwell		276.50
Marvie Dunbar		4.50
P. F. Gallison		4.00
		<hr/>
	\$	516.00

Janitor and Cleaning

Hollis Morgan	\$	3.50
Estelle Perry		10.00
Will Morgan		21.30

Effie Perry	55.00	
John Spooner	18.00	
Ralph Sprague	3.50	
Evelyn Long	7.50	
Lora Sleeper	45.00	
David Sleeper	16.00	
Herman Elwell Jr.	16.00	
Eva Sumner	9.00	
Roxy Elwell	16.50	
Keith Gould	21.00	
Pauline Tompkins	11.00	
Dean O'Roak	9.00	
		\$ 262.30

Conveyance

Richard Huntley	\$ 675.10	
Harold Welch	54.00	
Merrit Elwell	230.00	
Carleton Elwell	394.35	
		\$ 1,353.45

Textbooks

Laidlaw Bros.	1.16	
American Book Co.	33.57	
Ginn & Company	1.55	
Silver Burdett & Co.	3.67	
Row Peterson & Co.	2.63	
McCormick Mathers Co.	18.12	
Charles E. Merrill Co.	13.58	
Scott Foresman & Co.	84.52	
Ginn & Co.	19.04	
		\$ 177.84

Supplies

Bemis Express	\$	39.85	
Geo. Evans		3.50	
Ginn & Co.		5.67	
Wendell Grant		8.84	
J. L. Hammett Co.		59.15	
Ned Joy		1.10	
Ida M. Stevens		3.50	
Fred Lewis		18.21	
I. E. Seavey		37.50	
Fred Corliss (bus Insurance)		38.73	
			\$ 216.05

Lights and Telephone

Maine Public Service Co.			
For Common School lights	\$	62.61	
For High School lights		112.22	
Katahdin Telephone Co.		24.00	
			\$ 198.83

REPAIRS ACCOUNT**RECEIPTS**

Appropriation	\$	1,200.00	
State, Special Fund		500.00	
Overdraft March 1943		1,515.32	
			\$ 3,215.32

EXPENDITURES

Overdraft	\$	167.37
Chas. F. Martin & Son		98.78
Belvedere Mill		47.45

H. G. Rush	25.50
Harold Lane	21.50
F. G. Mitchell	38.00
J. D. Smart	21.25
Seaveys Garage	3.25
S. Aroostook Soil Conservaton Dist	3.00
Leland Crockett	4.65
Elery Watson	271.00
Delmar Thomas	6.00
Frank Irish	8.25
Walter Gould	5.70
True Sleeper	7.50
Fred R. Berry	5.00
Vernald Bouchard	2.00
Island Falls Hardware Co.	17.91
Fred Lewis	27.68
Willis Lane	28.00
Bennett Gould	24.00
Leonard Frank	24.00
Clair O'Roak	2.00
Carl Smith	44.00
Ralph Sprague	12.32
Bertrand Heath	14.08
Duane Giles	10.00
Carl Inghram	12.00
Bane Perry	12.00
Leonard Bickford	42.50
D. M. Caldwell	26.00
Bemis Express	31.91
Patten Hardware Co.	887.27
Charles Madden	32.50
Norman Lane	20.00
Geo. A. Palmer	111.55
Kermit Estey	4.00

Will Bryant	20.00
Millard Morgan	16.00
Lloyd Porter	13.52
Charles Henderson	132.50
Walter Morrow	42.50
Sherman Lumber Co.	28.24
Hal Merry	14.62
Don Bragdon	39.88
Charles Martin	6.15
L. E. Distant	12.00
Joe Hoy	34.00
Frank Allen	46.88
Ben Sprague	101.08
Ben Sprague Jr.	80.00
Willmont Morgan	205.50
Will Morgan	302.53
	<hr/>
	\$ 3,215.32

INSURANCE ACCOUNT

RECEIPTS

Appropriation	\$ 350.00
Isa Joy (rebate)	5.85
Auto Indemnity Insurance Co.	1.02
Overdraft March 1943	374.18
	<hr/>
	\$ 731.05

EXPENDITURES

Overdraft	\$ 176.07
Geo. Gentle	68.96
Fred Greaves	201.65
Isa Joy	57.19
P. B. Seavey	227.18
	<hr/>
	\$ 731.05

ESTIMATE OF SCHOOL BUDGET
(March 1943 to March, 1944)

SCHOOL FUND

EXPENSES

Teachers salaries	\$ 11,798.22
Fuel	1,400.00
Janitor and Cleaning	1,000.00
Conveyance, 36 wks. @ \$47.50	1,710.00
Vocational Agriculture	1,300.00
Textbooks and Supplies	1,400.00
	<hr/>
	\$ 18,608.22

RECEIPTS

Unexpended balance	\$ 2,782.51
State School Fund	1,700.00
State Equalization Fund	4,000.00
High School tuition, 30 @ \$90	2,700.00
Common School tuition	700.00
Interest on School Fund	283.70
Vocational agriculture	400.00
	<hr/>
	\$ 12,566.21
	<hr/>
Necessary appropriation	\$ 6,042.01

REPORT OF TOWN CLERK

VITAL STATISTICS

BIRTHS, DEATHS and MARRIAGES

Year Ending March 1, 1943

BIRTHS

1941

Dec. 3 To Mr. and Mrs. Albert Harold Spenser, a daughter, Myrna Jean

1942

Jan. 22 To Mr. and Mrs. Maynard F. Hosford, a son, Dallas Eugene

Jan. 10 To Mr. and Mrs. Norman D. Nicholson, a daughter, Sandra Lee.

Mar. 2 To Mr. and Mrs. Benjamin H. Taylor, a son Franklin Thomas.

Mar. 7 To Mr. and Mrs. Bernard C. Stubbs, a son, Rodney Earl.

Feb. 2 To Mr. and Mrs. Percy M. Long, a daughter, Gayland Frances.

Feb. 20 To Mr. and Mrs. Herman W. Elwell Jr. a son Roland Douglas.

Mar. 8 To Mr. and Mrs. Royce Sleeper, a son, Fred Arthur.

Mar. 30 To Mr. and Mrs. Earl R. Lane, a son, Terence Rodelle.

Apr. 28 To Mr. and Mrs. James W. Malcolm, a daughter, Patricia Margaret

May 28 To Mr. and Mrs. Herschel A. Albert, a daughter, Theadora Mae.

May 1 To Mr. and Mrs. Glenn W. Ingraham, a son, Frank Albert.

July 18 To Mr. and Mrs. William D. Morgan, a son, William Loranze.

June 20 To Mr. and Mrs. Maurice D. White, a son, Maurice Delbert.

June 15 To Mr. and Mrs. Charles S. Merry, a son, Conrad Dickenson.

1938

Mar. 12 To Mr. and Mrs. Roscoe E. Lane, a daughter, Coral Emma.

1942

June 28 To Mr. and Mrs. Kenneth V. Cousins Jr. a son, George Albert.

Oct. 1 To Mr. and Mrs. Maurice E. Irish, a daughter, Dorothy Mae

Aug. 23 To Mr. and Mrs. Willis L. Lane Jr., a son, Willis Lowell Jr.

Sept. 27 To Mr. and Mrs. Arthur F. Beck, a daughter, Judy Ann.

Oct. 22 To Mr. and Mrs. Harry H. James, a son, Frederic Clark.

Nov. 8 To Mr. and Mrs. John D. Briggs, a son, Almon Darrel.

Dec. 31 To Mr. and Mrs. Wilbur M. Dunbar, a daughter, Sandra Jean.

Jan. 25 To Mr. and Mrs. Laforest Gardiner a son, (Stillborn)

June 14 To Mr. and Mrs. Bertrand Mitchell, a son (Stillborn)

Dec. 12 To Mr. and Mrs. Harry W. Naas, a son, Hazen Eugene, (Stillborn)

Dec. 26 To Mr. and Mrs. Laforest A. Gardiner, a daughter, Georgia Mae.

DEATHS

1942

	Years	Mos.	Days
Feb. 22 Mrs. Laura C. Connor	71	8	3
Jan. 2 Mrs. Catherine L. Pray	76	3	12
Feb 15 Ralph J. Hayes			12
Apr. 3 Mr. Ransom R. Bradeen	55		5
Feb. 8 Isabelle G. Hardy	75	6	15
Feb. 9 Willis S. Bowden	42	10	
Apr. 2 William Bevan	47	5	5
Apr. 17 Adderson J. Gilchrist	63	11	2
July 12 Richard P. Trafton	54	2	5
July 7 Nora L. Reed	63	1	9
Nov. 2 James M. Emery	66	2	16
Nov. 8 William R. Gallison	73	10	23
Nov. 15 Daisy M. Lander	71		5
Nov. 29 Thomas Dubay	85		4
Oct. 20 Ruth H. Owen	77	1	6
Dec. 16 Edward F. Whitehouse	77	11	26
Dec. 20 Herbert W. McNally	74	8	5
Oct. 10 Lafayette Garnet	82	7	24

MARRIAGES

1942

Mar. 11 Lewis D. Merry, Sherman to Marion C. Roberts, Sherman, at Sherman, by Rev. Lewis E. Distant.

Apr. 4 Jerry O'Roak, Sherman, to Ruth A. Neal, Danforth, at Danforth, by Rev. Nathaniel F. Atwood.

Apr. 11 Daniel A. Cox, Sherman, to Helen Crawford, Silver Ridge, at Sherman, by Rev. Lewis E. Distant.

Apr. 19 Howard B. Stubbs, Crystal, to Ruth M. Clark, Crystal, at Sherman, by Rev. Lewis E. Distant.

May 31 Frank E. Darling, Benedicta, to Avis G. Heath,

Sherman, at Sherman, by Rev. Lewis E. Distant.

June 28 Niles C. Pinkham, Fort Kent, to Helen J. Bowers,
Sherman, at Sherman, by Rev. Lewis E. Distant.

Aug. 22 Wilmot B. Morgan, Sherman, to Jessie A. White,
Oakfield, at Sherman, by Rev. Lewis E. Distant.

Aug. 29 Everett E. Dunphy, Island Falls, to Shirley E.
Wing, Island Falls, at Sherman, by Rev. Lewis E. Distant.

Oct. 3 Carl E. Perrin, Sherman, to Thelma G. Thomas,
Sherman, at Sherman, by Rev. Lewis E. Distant.

Nov. 26 Clair A. O'Roak, Sherman, to Nadine Tilley,
Sherman, at Island Falls, by Rev. Ernest L. Harvey.

1943

Jan. 27 Leonard H. Gould, Sherman, to Annie L. Peavey,
Patten, at Houlton, by Rev. David Jones.

Respectfully submitted,

D. B. CURTIS,

Town Clerk.

WARRANT

To Pearl 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 15th day of March, A. D. 1943, 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 elect three or more Selectmen and all other 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 amount 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. 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 Dept. of Health and Welfare in cooperation with the Local authorities.
- Art. 12 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.
- Art. 13 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. 14 To see what sum of money the Town will vote to raise and appropriate for Patrol Maintenance.
- Art. 15 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.

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- Art. 16 To see what sum of money the Town will vote to raise for the Support of Poor.
- Art. 17 To see what sum of money the Town will vote to raise and appropriate for Public Welfare, Aid to Dependent Children.
- Art. 18 To see what sum of money the Town will vote to raise and appropriate for Elementary and Secondary Schools, including teachers wages, fuel, janitors services, conveyance, text books and school supplies.
- Art. 19 To see what sum of money the Town will vote to raise for the repair of its school buildings for the ensuing year.
- Art. 20 To see what sum of money the Town will vote to raise for school property insurance.
- Art. 21 To see what sum of money the Town will vote to raise and appropriate to pay interest.
- Art. 22 To see if the Town will vote to raise and appropriate the sum of \$2,000.00 to retire Bonds of the Town of Sherman due May 1st. 1943.
- Art. 23 To see what sum of money the Town will vote to raise and appropriate for Commissions, Discounts and Abatements on Taxes.
- Art. 24 To see what sum the Town will vote to raise and appropriate for the observance of Memorial Day.
- Art. 25 To see what sum of money the Town will vote to raise and appropriate for the care and maintenance of Cemeteries.
- Art. 26 To see if the Town will vote to charge interest on 1943 unpaid Taxes, fix interest date and rate of interest.
- Art. 27 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 adviseable, and to execute quit-claim deeds for such property

Art. 28 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. 29 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 preceeding 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. 30 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 hands as Sherman this 2nd. day of March A. D. 1943.

F. C. MITCHELL

C. C. YOUNG

G. M. SIDES

Selectmen of Sherman

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