1944

Annual Report of the Municipal Officers of the Town of Roque Bluffs for the Year 1943-1944

Roque Bluffs (Me.)
ANNUAL REPORT
of the
Municipal Officers
of the
Town of Roque Bluffs
for the year
1943 - 1944
AUDITOR'S REPORT

Machias, Maine
Sept. 23, 1943

Board of Selectmen
Roque Bluffs, Maine

Gentlemen:

I have examined your accounts for the year ending February 28, 1943. The results of my audit are shown in the following statements:

Page 1  Beginning and Ending Balance Sheets
        Surplus Account

Page 2  Report of Treasurer
        Reconciliation of Bank Balance

Page 3  Valuation and Commitment
        Account of Tax Collector 1941-42 and Prior Years
        Uncollected Taxes for 1942

Page 4  Statement of Appropriations
        Lapsed Accounts and forwarded School and State Aid
        Road Accounts

Details of all accounts are recorded in the Town Books, which are kept double entry and closed as shown in this report.

Tax Collector and Treasurer have both filed proper bonds, which have been placed on record with Town Clerk.

The State Highway Department's records give the fol-
Annual Town Report

lowing balances, which I have not entered in your records:

State Aid Road $43.12
Sepcial Resolve, 1942 1.34
Third Class Maintenance 14.73 over-exp’á
Maintenance Unimproved Roads .67

They can be entered when and as finally adjusted.
The amount raised in the last Town meeting for State Aid Road ($300.00) is carried as a credit on Ending Balance Sheet.
Your records are carefully and correctly kept.

Respectfully submitted,

SAMUEL M. HOLWAY, Auditor.
ANNUAL REPORT
of the
MUNICIPAL OFFICERS
of the TOWN of
ROQUE BLUFFS
for the
YEAR 1943-1944

Parlin Printing Co.,—Machias
MUNICIPAL OFFICERS 1943-1944

Selectmen and Overseers of Poor
CARL W. SMITH (Resigned Oct. 4, 1943)
HARLAN P. JOHNSON    THOMAS A. PRESTON

Assessors
CARL W. SMITH    WALTER R. MORSE
JOHN B. PRESTON

Treasurer
CHAS. C. WATTS

Town Clerk
FRANK R. WELCH

Collector
WM. B. WATTS

School Committee
HARLAN P. JOHNSON    CARL W. SMITH
ROBERT L. WATTS
**TOWN OF ROQUE BLUFFS 1943-1944**

**VALUATION AND ASSESSMENTS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real Estate, Resident</td>
<td>$20,619.00</td>
</tr>
<tr>
<td>Real Estate, Non-Resident</td>
<td>23,118.00</td>
</tr>
<tr>
<td><strong>Total Value, Real Estate</strong></td>
<td><strong>$43,737.00</strong></td>
</tr>
<tr>
<td>Personal Estate, Resident</td>
<td>$2,932.00</td>
</tr>
<tr>
<td>Personal Estate, Non-Resident</td>
<td>768.00</td>
</tr>
<tr>
<td><strong>Total Value Personal Estate</strong></td>
<td><strong>3,700.00</strong></td>
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<tr>
<td><strong>Total Valuation</strong></td>
<td><strong>$47,437.00</strong></td>
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</table>

**Rate of Taxation**: .0552

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
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<tbody>
<tr>
<td>Assessed on Property</td>
<td>$2,618.51</td>
</tr>
<tr>
<td>Assessed on Polls</td>
<td>87.00</td>
</tr>
<tr>
<td>Polls not taxed, 5</td>
<td></td>
</tr>
<tr>
<td>Supplemental Tax</td>
<td>6.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$2,711.51</strong></td>
</tr>
</tbody>
</table>
REPORT OF TAX COLLECTOR

Debits

Total Appropriations $2,782.83
Supplemental Tax 6.00

$2,788.83

Less Anticipated Excise Tax 77.32

$2,711.51

1942 Tax 86.73

Total Debits $2,798.24

Credits

Cash to Treas., 1942 Tax $ 86.76
Cash to Treas., 1943 Tax 2,616.38
Abatements 3.00
Unpaid Taxes 1943 92.63

$2,798.77

Collector over-paid 53

$2,798.24

UNCOLLECTED TAXES MARCH 1, 1944

Fred Davis $ 8.02
Foss, Mrs. Irving 26.82
Foss, Elsie, for land of Filmont .77
H. E. Richards, Sr. 11.87
H. E. Richards, Jr. 5.96
Laura Smith 13.80
Ralph Bailey 24.84
Chas. Varney .55
D. L. Sinford, 1933 tax 49.60

$142.23
REPORT OF TREASURER

Cash balance March 1, 1943 $ 453.26
Receipts for the year—From
E. T. & Banking Co., loan 900.00
E. T. & B. Co., int. on school fund .79
State, Snow removal 64.39
State, 50-50 Road 24.96
State, Bank Stock Tax 6.63
State, Dog license refund 5.83
State, School Fund 407.44
State, School Census Fund 6.60
State, Equalization Fund 299.00
W. B. Watts, Coll., 1942 Tax 86.76
W. B. Watts, Coll., 1943 Tax 2,616.38
W. B. Watts, Coll., Excise Tax 55.40

Warrants Paid $4,276.39
Balance March 1, 1944 651.05

$4,927.44

RECONCILIATION OF TREASURER’S CASH BAL.

Balance in Bank, Feb. 25, 1944 $1,088.78
Cash on hand .46

$1,089.24

Checks Outstanding 438.19

Treasurer’s Balance March 1 $ 651.05
Annual Town Report

COMPARATIVE BALANCE SHEET

Assets March 1, 1943

Cash $453.26
Back Taxes 49.60
1942 Tax 86.73
State Snow Account 50.09
School Fund 52.65

$692.33

Liabilities March 1, 1943

School Balance $83.64
School Fund 52.65
State Aid Road 300.00
Surplus 256.04

$692.33

Assets March 1, 1944

Cash $651.05
Back Taxes 49.60
1943 Taxes 92.63
State Snow Account 47.17
School Fund 52.65

$893.10

Liabilities March 1, 1944

School Balance $117.56
School Fund 52.65
State Aid Road 300.00
3rd Class Maintenance 4.45
Cutting Bushes 40.00
Due Collector .53
Surplus 377.91

$893.10
Annual Town Report

OFFICERS' SALARIES

Receipts

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>$245.00</th>
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'Expenditures'

<table>
<thead>
<tr>
<th>Salary/Title</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Superintendent's Salary</td>
<td>$87.88</td>
</tr>
<tr>
<td>Walter Morse, Assessor</td>
<td>14.85</td>
</tr>
<tr>
<td>John Preston, Assessor</td>
<td>14.85</td>
</tr>
<tr>
<td>Carl Smith, Assessor</td>
<td>24.35</td>
</tr>
<tr>
<td>Collector Int. Revenue</td>
<td>.95</td>
</tr>
<tr>
<td>Wm. B. Watts, Moderator</td>
<td>3.00</td>
</tr>
<tr>
<td>Carl W. Smith, Selectman</td>
<td>10.00</td>
</tr>
<tr>
<td>Harlan P. Johnson, Selectman</td>
<td>5.00</td>
</tr>
<tr>
<td>Thomas A. Preston, Selectman</td>
<td>5.00</td>
</tr>
<tr>
<td>Frank R. Welch, Town Clerk</td>
<td>10.00</td>
</tr>
<tr>
<td>Wm. B. Watts, Collector</td>
<td>41.38</td>
</tr>
<tr>
<td>Charles C. Watts, Treasurer</td>
<td>49.27</td>
</tr>
</tbody>
</table>

Unexpended $216.53

$ 28.47

CONTINGENT ACCOUNT

Receipts

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>$125.00</th>
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<tbody>
<tr>
<td>Overlay on Taxes</td>
<td>13.44</td>
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<tr>
<td>Bank Stock Tax</td>
<td>6.63</td>
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<tr>
<td>Dog Tax Refund</td>
<td>5.83</td>
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<tr>
<td>Overpaid on Taxes</td>
<td>.53</td>
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</table>

Expenditures

<table>
<thead>
<tr>
<th>Expense Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>E. T. &amp; B. Co., int. on notes</td>
<td>$ 5.35</td>
</tr>
<tr>
<td>E. T. &amp; B. Co., charges on check acct.</td>
<td>26.00</td>
</tr>
<tr>
<td>Loring, Short &amp; Harmon, books</td>
<td>4.40</td>
</tr>
</tbody>
</table>

$151.43
Annual Town Report

O. H. Dunbar $4.00
S. M. Holway, auditing $25.00
Parlin Printing Co., printing $37.25
Emily G. Bradbury, bonds $20.00
Robert L. Watts, posting warrants $1.00
F. L. Cates $1.92
Eastern Tel. & Tel. Co. $2.25
Carl W. Smith, postage and tel. $1.90
Harlan P. Johnson, tel. $1.00

$130.07

Unexpended $21.36

PUBLIC HEALTH NURSING

Receipts

Appropriation $10.00

Expenditures

Treasurer of State (Dept. of Health) $10.00

ROADS AND BRIDGES

Receipts

Appropriation $100.00

Expenditures

Freeman Preston $39.95
Carl W. Smith 15.10
Frank R. Welch 2.25
Wyman Johnson, Jr. 4.00
Collector of Int. Revenue .15

Total $61.45

Unexpended $38.55
## Annual Town Report

### PATROL STATE AID ROAD

<table>
<thead>
<tr>
<th></th>
<th>Receipts</th>
<th>Appropriation</th>
<th>$187.50</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>Expenditures</td>
<td>$187.50</td>
</tr>
<tr>
<td>Paid State Treasurer</td>
<td></td>
<td></td>
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### CUTTING BUSHES

<table>
<thead>
<tr>
<th></th>
<th>Receipts</th>
<th>Appropriation</th>
<th>$40.00</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>Unexpended</td>
<td>$40.00</td>
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### PATROL OF UNIMPROVED ROADS

<table>
<thead>
<tr>
<th></th>
<th>Receipts</th>
<th>Appropriation</th>
<th>$60.00</th>
</tr>
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<tbody>
<tr>
<td></td>
<td></td>
<td>Expenditures</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name</th>
<th>Expenditures</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Freeman Preston</td>
<td>$51.24</td>
<td></td>
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<tr>
<td>Carl Smith</td>
<td>2.10</td>
<td></td>
</tr>
<tr>
<td>Frank R. Welch</td>
<td>1.20</td>
<td></td>
</tr>
<tr>
<td>Coll. Int. Revenue</td>
<td>.10</td>
<td></td>
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</table>

Total $54.64

Unexpended $5.36

### 50-50 ROAD

<table>
<thead>
<tr>
<th></th>
<th>Receipts</th>
<th>Appropriation</th>
<th>$25.00</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>Received from State</td>
<td>24.96</td>
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</table>

Total $49.96

<table>
<thead>
<tr>
<th>Name</th>
<th>Expenditures</th>
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</thead>
<tbody>
<tr>
<td>Freeman Preston</td>
<td>$32.42</td>
<td></td>
</tr>
<tr>
<td>Carl Smith</td>
<td>14.00</td>
<td></td>
</tr>
<tr>
<td>Frank R. Welch</td>
<td>3.45</td>
<td></td>
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</tbody>
</table>

Total $49.87

Unexpended .09
STATE AID ROAD CONSTRUCTION

Receipts
Balance March 1, 1943 $300.00
Unexpended $300.00

SNOW REMOVAL

Receipts
Appropriation $125.00
Expended State Account 58.67

Total Available $183.67

Expenditures
March, 1943 Carroll Look $23.10
Carl Smith 3.50
Harlan Johnson 2.00
1944 Carroll Look 76.28
Harlan Johnson 7.30
Sanding, Harlan Johnson 5.20
Purcell Johnson 2.20
Lewis Schoppee 1.10
Freeman Preston 1.30
John Preston .55
Collector Internal Revenue .40

Total $122.93
Unexpended $60.74

THIRD CLASS MAINTENANCE

Receipts
Appropriation $38.00

Expenditures
Freeman Preston $22.78
Carl Smith 9.27
Frank Welch 1.35
Collector Int. Revenue .15

Total $33.55
Unexpended 4.45
**Annual Town Report**

**TOWN POOR**
- No Appropriation
- No Expenditures

**TEMPORARY LOANS**

<table>
<thead>
<tr>
<th><strong>Receipts</strong></th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Eastern Trust &amp; Banking Co.</td>
<td>$900.00</td>
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</table>

<table>
<thead>
<tr>
<th><strong>Expenditures</strong></th>
<th>Amount</th>
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<tbody>
<tr>
<td>Eastern Trust &amp; Banking Co.</td>
<td>$900.00</td>
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</table>

**ABATEMENTS**
- No Appropriation
- Abatement: $3.00
- Overdraft: $3.00

**STATE TAX**

<table>
<thead>
<tr>
<th><strong>Receipts</strong></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriation</td>
<td>$348.06</td>
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</table>

<table>
<thead>
<tr>
<th><strong>Expenditures</strong></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Treasurer of State</td>
<td>$348.06</td>
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</tbody>
</table>

**COUNTY TAX**

<table>
<thead>
<tr>
<th><strong>Receipts</strong></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriation</td>
<td>$215.83</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Expenditures</strong></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Treasurer</td>
<td>$215.83</td>
</tr>
</tbody>
</table>

**EXCISE TAX**

<table>
<thead>
<tr>
<th><strong>Receipts</strong></th>
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<tbody>
<tr>
<td>From Collector</td>
<td>$55.40</td>
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<tr>
<td>Deducted from Appropriation</td>
<td>77.32</td>
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</table>

<table>
<thead>
<tr>
<th><strong>Deficit</strong></th>
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<tbody>
<tr>
<td></td>
<td>$21.92</td>
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</tbody>
</table>
ACCOUNTS RECEIVABLE

March 1, 1943, due from State $50.09
Received from State 64.39

Cr. Surplus $14.30
March 1, 1944—Due from State $47.17

SCHOOLS

Resources

Balance March 1, 1943 $83.64
Appropriation 1,250.00
State School Fund 407.44
School Census Fund 6.60
Equalization Fund 299.00
Int. on School Fund .79

$2,047.47

Expenditures

Teaching $755.60
Conveyance 686.50
Books 25.87
Supplies 18.14
Fuel 51.00
Janitor 65.30
Office Help 9.98
Tuition Town Machias 282.52
Washington Academy 35.00

$1,929.91

Unexpended $117.56
PUBLIC HEALTH NURSING SERVICE REPORT

The Public Health Nursing Service aims to promote and insure the future good health of all individuals in all economic levels and to prepare them to make better adjustments toward healthy hygienic and social living. To this end home visits were made by the Public Health Nurse in 1943.

During the year prenatal visits were made with special emphasis being placed upon medical care for every expectant mother. Good prenatal care is effective in reducing infant death rate and promoting a healthy mother and baby at birth.

Information and guidance was given by the Public Health Nurse to the mothers of infants, preschool and school children by making periodic home visits. This presented an opportunity for the mothers to learn methods of child care and training through progressive instructions.

Follow-up visits were made to crippled and pediatric clinic children to note progress, to urge clinic attendance and to see that treatment was being properly carried out in the home.

Schools were visited and interviews held with the superintendent and teachers. Problems were discussed with the teachers and sometimes it was necessary to make a visit to the home of the child and discuss the problems with the mother.

We hope that with an increasing interest in health that in the forthcoming year a health committee may be formed so that the teachings of the nurse may be furthered.

EVERIL HARRIS,
Supervising Nurse.
Annual Report
of the
Public Schools
of
Roque Bluffs
for the
FISCAL YEAR ENDING MARCH 1944

Superintending School Committee

Harlan Johnson, Term expires March 1944
Carl Smith, Term expires March 1945
Robert Watts, Term expires March 1946

Robert Watts, Attendance Officer

LeRoy W. Moan, Superintendent and Secretary
REPORT OF SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee:

I submit, herewith, my annual report as Superintendent of your school.

As you will remember we had only 32 weeks of school last year. This year we have paid for 38 weeks thus making an average for the two years of 35 weeks.

Miss Marcella Davis has been one teacher and I am pleased to report that she is doing excellent work.

Enrollment

Grades: Sub1 1 2 3 4 5 6 7 8 T1
1 0 4 3 3 2 3 2 2 20

Tuition Students at M. H. S. 3
Tuition Student at Washington Academy 1
There are no tuition students in the Senior Class.

The following budget will show the amount necessary to appropriate for the ensuing year.

BUDGET

Estimated Expenditures

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Teacher</td>
<td>$828.00</td>
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<tr>
<td>Fuel</td>
<td>60.00</td>
</tr>
<tr>
<td>Conveyance</td>
<td>720.00</td>
</tr>
<tr>
<td>Books</td>
<td>25.00</td>
</tr>
<tr>
<td>Supplies</td>
<td>40.00</td>
</tr>
<tr>
<td>Janitor</td>
<td>90.00</td>
</tr>
<tr>
<td>Tuition</td>
<td>450.00</td>
</tr>
<tr>
<td>Office Help</td>
<td>12.00</td>
</tr>
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Total $2,225.00
### Estimated Resources

<table>
<thead>
<tr>
<th>Resource</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unexpended Balance</td>
<td>$117.00</td>
</tr>
<tr>
<td>State School Fund</td>
<td>400.00</td>
</tr>
<tr>
<td>Equalization Fund</td>
<td>379.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$896.00</strong></td>
</tr>
</tbody>
</table>

Necessary to appropriate for schools $1,330.00

### FINANCIAL STATEMENT

#### Resources

<table>
<thead>
<tr>
<th>Resource</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unexpended Balance</td>
<td>$83.64</td>
</tr>
<tr>
<td>State School Fund</td>
<td>407.44</td>
</tr>
<tr>
<td>Equalization Fund</td>
<td>299.00</td>
</tr>
<tr>
<td>Interest on Reserved Land</td>
<td>.79</td>
</tr>
<tr>
<td>Supplemental School Fund</td>
<td>6.60</td>
</tr>
<tr>
<td>Appropriation</td>
<td>1,250.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$2,047.47</strong></td>
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#### Expenditures

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Teacher</td>
<td>$731.20</td>
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<tr>
<td>Janitor</td>
<td>65.30</td>
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<tr>
<td>Conveyance</td>
<td>686.50</td>
</tr>
<tr>
<td>Fuel</td>
<td>51.00</td>
</tr>
<tr>
<td>Tuition</td>
<td>317.52</td>
</tr>
<tr>
<td>Office Help</td>
<td>9.98</td>
</tr>
<tr>
<td>Books</td>
<td>25.87</td>
</tr>
<tr>
<td>Supplies</td>
<td>18.14</td>
</tr>
<tr>
<td>Victory and Withholding Tax</td>
<td>24.40</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1,929.91</strong></td>
</tr>
</tbody>
</table>

Unexpended Balance $117.56

Due Teacher's Withholding Tax, Jan. & Feb. $17.60

In conclusion, I wish to thank the School Committee and Citizens for their continued support and cooperation throughout this difficult year.

Respectfully submitted,

LeROY W. MOAN,
Superintendent of Schools.
WARRANT FOR ANNUAL TOWN MEETING

STATE OF MAINE

To Robert L. Watts, a Constable of the Town of Roque Bluffs, in the County of Washington and State of Maine,

GREETING:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the town of Roque Bluffs aforesaid, qualified by law to vote in town affairs, to assemble at the School House in the said town of Roque Bluffs, on the twenty-seventh day of March A. D. 1944, at ten of the clock in the forenoon, there and then to act upon the following articles, to wit:

Article 1. To choose a moderator to preside over said meeting.

Article 2. To choose a town clerk for the ensuing year.

Article 3. To see if the town will vote to accept the report of the selectmen and other officers as printed.

Article 4. To choose three selectmen.

Article 5. To choose three assessors.

Article 7. To choose one or more overseers of the poor.

Article 7. To choose a town treasurer for the ensuing year.

Article 8. To choose one member of the superintending school committee for three years.
Article 9. To see if the town will vote to elect a road commissioner and, if so, to elect the same and fix his compensation.

Article 10. To fix the amount to be paid for the collection of taxes.

Article 11. To choose a tax collector.

Article 12. To choose all other necessary officers for the ensuing year.

Article 13. To see what sum the town will raise for maintenance of improved state road under the provisions of Section 18 of Chapter 28 of the Revised Statutes of Maine, 1930.

Article 14. To see if the town will raise and appropriate $10.00 for public health nursing in Roque Bluffs. Said sum to be expended by the State Bureau of Health, for local service.

Article 15. To see what sums of money the town will vote to raise for the following purposes: Contingent Fund; Highways and Bridges; Poor; Snow Removal; Schools; Repairs on School Buildings; and all and any other town charges for the year ensuing.

Article 16. 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 Maine, 1930, or under the provisions of Section 3, Chapter 229, Public Laws of Maine, 1937.
Article 17. To see if the town will vote to raise a sum of money, and how much, for the cutting of bushes on the improved State Aid Road.

Article 18. To see if the town will vote to raise a sum of money, to be not less than Thirty-eight Dollars, for the maintenance of improved Third Class Roads.

Article 19. To see if the town will vote to borrow not exceeding Eleven Hundred Dollars upon the faith and credit of the town, during the municipal year 1944 and 1945, in anticipation of and to be paid from the amount to be collected from taxes of said municipal year. And if the town votes so to borrow, to authorize and direct the treasurer to execute and deliver the negotiable interest bearing promissory note or notes of the town for the sum or sums so borrowed.

Article 20. To see if the town will vote to authorize the selectmen on 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 and deliver quit-claim deeds for such property.

Article 21. To see what compensation the town will vote to the Fire Warden for his services.

Article 22. To see what compensation the town will vote the Moderator for his services.

Article 23. To transact any other business that may properly and legally come before said meeting.
The Selectmen hereby give notice that they will be in session at the School House at 8:30 A. M. on the day of said meeting, for the purpose of revising and correcting the list of voters.

Given under our hands this eighteenth day of March, A. D. 1944.

HARLAN P. JOHNSON
THOMAS A. PRESTON

Selectmen of Roque Bluffs

A true copy, attest: Constable of Roque Bluffs.