

1943

69th Annual Report of the Municipal Officers of the Town of Isle Au Haut Maine For the Fiscal Year Ending February 1st 1943 and Town Warrant

Isle Au Haut (Me.)

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**69th
Annual Report
of the
Municipal Officers
of the Town of
ISLE au HAUT**

Maine.



**For the Fiscal Year
Ending
February 1st, 1943**



**and
TOWN WARRANT**

JUN 23 1943

Town Officers Elected at Town Meeting of March 2, 1942

Moderator

Hollis B. Nevells

Town Clerk

Jeannette F. Turner

Selectmen, Assessors and Overseers of the Poor

Chas. H. Turner

Stanley E. Dodge

Forrest E. MacDonald

Town Treasurer

Virginia B. MacDonald

Tax Collector

George A. Turner

School Committee

Elthea J. Turner

William S. Rich

Helen S. Barter

Road Commissioners

Selectmen

Constables

Stephen E. Bridges

Maurice E. Barter

Superintendent of Schools (Appointed by School Union)

John A. Dunton

Health Officer

Everett C. Robinson

Sealer of Weights and Measures

Stephen E. Bridges

Fire Warden

Leon H. Barter

Surveyor of Wood and Lumber

Harold W. Turner

Assessors' Report

Valuation, April 1, 1942

Real Estate, Resident	\$21,456 00	
Personal Estate, Resident	7,445 00	
Total Estate, Resident		\$28,901 00
Real Estate, non-Resident	\$102,306	
Personal Estate, non-Resident	1,820	
Total Estate, non-Resident		\$104,126 00
Grand Total		\$133,027 00

Assessments

State Tax		\$998 76
County Tax		333 96
Town Appropriations		
Current Expense	\$300	
Schools	1,100	
School Nurse	15	
Supt. of Schools	100	
Mothers' Aid	200	
Fire Equipment	125	
Town Roads and Bridges	600	
State Aid Road Repair	400	
Revere Hall	50	
Wage Bonus	400	
Total		\$3,290 00
Overlay Tax		192 74
Total Assessments		\$4,815 46

Note: The overlay tax is the amount of tax assessed so that the rate will come out a whole number of mills. It may legally be any amount determined by the assessors up to 5 per cent of the amount assessed.

Amount of Tax

Tax on Estates, real and personal	\$4,722 46
31 polls at \$3 each	93 00
Total Tax committed to collector May 6, 1942	\$4,815 46

Rate of Taxation .0355

Chas. H. Turner

Stanley E. Dodge

Forrest MacDonald

Assessors of Isle au Haut

Poor Account

No appropriation
No relief required

Chas. H. Turner

Stanley E. Dodge

Forrest MacDonald

Overseers of Poor

Current Expense

Receipts

Appropriation	\$300 00
Overlay	192 74
Rec'd State Bank Stock Tax	3 87
Dog license refund	18 30
Interest on Taxes	7 70
Excise Tax	87 77
Total	<u>\$610 38</u>

Expenditures

State Treasurer	\$0 69
Jeannette Turner, compiling reports	15 00
Penobscot Bay Press, printing reports	34 00
John R. Perkins, auditor	43 92
E. C. Moran, Treasurer's bond	5 00
Loring, Short & Harmon, supplies	9 25
Jeannette Turner, computing taxes	25 00
S. E. Bridges, sealer of weights and measures	4 00
Hattie J. Bridges, ballot clerk	6 00
Esther Robinson " "	3 00
Elthea Turner " "	3 00
Philip Alley, painting flagpole	2 00
Chas. H. Turner, meeting State assessors	6 60
Jeannette Turner, clerk and postage	12 62
Virginia MacDonald, treasurer and postage	80 00
S. E. Bridges, constable	5 00
Forrest MacDonald, 3rd selectman	25 00
Stanley E. Dodge, 2nd selectman	25 00
Chas. H. Turner, 1st selectman and expense	60 68

Maurice Barter, constable	5 00
Stanley Dodge, freight and errands	10 83
Geo. A. Turner, collector and postage	151 41
Interest on loans	54 83
	<hr/>
Total expended	\$587 83
Unexpended Feb. 1, 1943	22 55
	<hr/>
Total	\$610 38

Revere Memorial Hall

Receipts

Appropriation	\$50 00	
Received for use of Hall	20 00	
	<hr/>	
Total received		\$70

Expenditures

Stonington & Deer Isle Power Co.	\$1 20	
Clara Barter, cleaning	5 25	
Leon H. Barter, gasoline and supplies	4 66	
Maurice Barter, janitor	35 00	
	<hr/>	
Total expended	\$46 11	
Unexpended Feb. 1, 1943	23 89	
	<hr/>	
Total		\$70

Town Roads

Receipts

Appropriation	\$600 00	
Overdrawn, Feb. 1, 1943	1 75	
	<hr/>	
Total		\$601 75

Expenditures

Labor: Maurice Barter	\$16 00	
Harold Turner	120 50	
Charles H. Turner	5 00	
Stanley Dodge Jr.	45 50	
James Dyer	91 00	
Everett Robinson	99 00	
Ralph Gross	95 00	
Irville Barter	76 50	
Noyes MacDonald	53 25	
Total		\$601 75

State Aid Road Construction

Receipts

Rec'd from State acc't, automobile registration refund (1941)	\$257 56	
Transferred from Special Resolve fund by permis- sion of State Highway Comm.	507 57	
Total	\$765 13	
Overdrawn Feb. 1, 1943	93 67	
Total		\$858 80

Expenditures

Labor: Everett Robinson	87 50	
James Dyer	56 76	
Ralph Gross	55 00	
Noyes MacDonald	56 76	
Irville Barter	56 76	
Maurice Barter	56 76	
Town Trucks	212 50	
Overdrawn 1941	257 56	
Material: Chas. V. Lord, gravel	\$19 20	
Total		\$858 80

State Aid Road Repair

Receipts

Appropriation	\$400 00	
Rec'd from State reimbursement		
payroll	504 68	
	<hr/>	
Total		\$904 68

Expenditures

Labor: Harold Turner	\$127 50	
Stanley Dodge Jr.	30 02	
Irville Barter	60 34	
Everett Robinson	89 68	
James Dyer	51 68	
Ralph Gross	52 82	
Noyes MacDonald	37 22	
Maurice Barter	22 56	
A. L. Small	1 76	
Town Trucks	221 70	
Tractor	20 40	
	<hr/>	
Total	\$715 68	
Unexpended Feb. 1, 1943	189 00	
	<hr/>	
Total		\$904 68

Snow and Ice Removal

Receipts

Received from State	\$29 45
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Expenditures

Labor: Harold Turner	\$19 50
Irville Barter	5 00
Geo. Turner	7 00
Stanley Dodge Jr.	1 75
Maurice Barter	13 25
Material: L. H. Barter, gasoline	\$13 07
Webb Bros., repairs	1 00
R. K. Barter "	1 04
Frank Judkins "	10 00
T. Warren & Co. "	12 67
Total	<hr/> \$84 28

Town Trucks and Tractor

Receipts

Rec'd from residents and non-residents for use of trucks	\$41 63	
Rec'd from State Aid Road Repair	242 10	
Rec'd from State Aid Rd. Const.	212 50	
Total		\$496 23

Expenditures

Paid for labor on trucks		
Harold Turner	\$9 25	
Stanley Dodge Jr.	19 45	
Irville Barter	1 25	
Chas. H. Turner	3 50	
Maurice Barter	3 50	
For parts and supplies		
Frank Judkins	50	
R. K. Barter	25 73	
Granite Garage	34 65	
For gasoline and oil		
L. H. Barter	126 17	
Total expended	\$224 00	
Balance	272 23	
Total		\$496 23

Wage Bonus Fund

Receipts

Appropriation \$400

Expenditures

Stanley Dodge Jr.	\$9 48
Noyes MacDonald	19 10
James Dyer	24 06
Ralph Gross	24 18
Everett Robinson	19 32
Irville Barter	24 90
Maurice Barter	11 22
A. L. Small	24

Total \$132 50

Unexpended Feb. 1, 1943 267 50

Total \$400

Fire Equipment Account

Receipts

Appropriation 125 00

Overdrawn Feb. 1, 1943 1 00

Total \$126 00

Expenditures

W. S. Darley & Co. \$12 60

Treasurer of State 113 40

Total \$126 00

Loans

Note, Ralph Chapin, May 4, 1942, 5 p. c.	\$400	
Rec'd Knox County Trust Co.	<u>1,000</u>	
Total		\$1,400
Paid Knox County Trust Co.	\$1,000	
Due Ralph Chapin, note	<u>400</u>	
Total		\$1,400

Mothers' Aid

Appropriation	\$200
Paid Treasurer of State, account Virginia Barton	\$200

State Tax

Appropriation	\$998 76
Paid Treasurer of State	\$998 76

County Tax

Appropriation	\$333 96
Paid County Treasurer	\$333 96

Dog Tax

Due State from 1941 (error)	\$18 80	
1942 Dog Tax	27 70	
	<hr/>	
Total		\$46 50
Paid Treasurer of State		\$46 50

School Account

Receipts

Appropriation	\$1,100 00	
Received from State	159 63	
	<hr/>	
Total		\$1,259 63

Expenditures

<i>Overdraft</i>	120.30	
Teaching: Argie Clifford	\$324 00	
Margaret Kent	341 10	
Janitor: Clara Barter	65 92	
L. H. Barter	1 78	
Conveyance: Clarissa Turner	65 92 246.00	
L. C. Turner	15 67	

Fuel: Barter Lumber Co.	5 00	
Dennis Eaton	50 63	
Irville Barter	3 00	
Supplies, Town of Stonington	3 50	
High School Tuition "	60 00	
	<hr/>	
Total expended	\$1,236 90	
Unexpended Feb. 1, 1943	22 73	
	<hr/>	
Total		\$1,259 63

Repairs of School House

Receipts

Balance from 1941	\$78 92
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Expenditures

Webb Bros., screen door	\$4 50	
H. B. Nevelis, labor	1 80	
	<hr/>	
Total	\$6 30	
Unexpended Feb. 1, 1943	72 62	
	<hr/>	
Total		\$78 92

Superintendent of Schools

Receipts

Appropriation	\$100
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Expenditures

Paid John A. Dunton	\$99 57
Unexpended	43
Total	<hr/> \$100

Assets and Liabilities

Assets

Cash in Treasury Feb. 1, 1943		\$1,977 88
Due from Geo. A. Turner, Collector 1942		85 79
" " 1941		106 34
" " 1939		1 07
" Llewellyn Rich 1933-1937		15 60
" State for automobile registration refund		711 75
Total		<u>\$2,898 43</u>

Liabilities

Note, Ralph L. Chapin		\$400 00
Due State, Teachers' Retirement Fund		18 00
Due Federal Government, Victory Tax		1 31
Total		<u>\$419 31</u>

Chas. H. Turner Stanley E. Dodge

Forrest E. MacDonald

Selectmen of Isle au Haut

Treasurer's Report

Receipts

Cash Balance from 1941	\$953 24
State Aid Highway, 1941	257 56
" Reimbursement, Snow Removal	29 45
" School Fund	159 63
" Dog License Refund	18 30
" Highway Reimbursement Payroll	504 68
" Aid Highway, 1942	507 57
Town Clerk, Dog Tax	27 70
Maurice Barter, Rent of Town Hall	20 00
Knox County Trust Co., Note	1,000 00
Bank Stock Account	3 87
Llewellyn Rich, Collector, 1937 Tax	10 00
George Turner, Collector, 1941 Tax	100 59
" " 1942 "	4,729 67
" " Excise "	87 77
" " Interest on Taxes, 1941	3 70
" " " 1942	4 00

Receipts for use of Trucks and Tractor

Elmer Gross	3 75
L. H. Barter	5 25
H. B. Nevells	30 00
Jasper Chapin	1 13
Simon E. Hart	1 50
State Aid Road Construction	212 50
" Repair	242 10
Total	\$8,913 96

Expenditures

Orders of Selectmen	\$6,936 08
Balance in Treasury Feb. 1, 1943	1,977 88
Total	<hr/> \$8,913 96

Liability

Note to R. L. Chapin	\$400 00
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Virginia B. MacDonald, Treasurer

Tax Collector's Report

Committed to Collector, May 6, 1942		\$4,815 46
Paid Town Treasurer 1942 Taxes	\$4,729 67	
Uncollected taxes 1942	<u>85 79</u>	
Total		\$4,815 46

Unpaid Taxes 1942

Heirs of Charles Robinson (1-3 of tax)		\$13 02
Aubrey Greenlaw		26 62
Heirs of Charlotte Porter		46 15
Total		<u>\$85 79</u>

Unpaid Taxes 1941

Heirs of Charles Robinson (1-3 of tax)		\$16 14
Charlotte E. Porter		57 20
Aubrey Greenlaw		33 00
Total		<u>\$106 34</u>

Unpaid tax 1939

Minnie Hamilton		\$1 07
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George A. Turner, Collector of Taxes

Unpaid taxes, Llewellyn Rich, Collector

1937 tax, John Johnson		\$5 97
1934 tax, Charles Hamilton		4 80
1933 tax, "		4 83
Total		<u>\$15 60</u>

February 1943

Llewellyn Rich, Collector

To the Inhabitants of the Town of Isle au Haut:

I have examined the records of the Town of Isle au Haut for the fiscal year 1941 which started Feb. 1, 1941, and ended Feb. 1, 1942. Without making a detailed audit of all transactions, I have examined or test checked the records of that period to the extent and by the methods that seemed appropriate to me.

I believe the accompanying Exhibits and Schedules to be essentially correct and certify that they were compiled from the town records.

As shown by the comparative balance sheet herewith it will be noted that the financial condition of the town improved during the fiscal year. This is evidenced by an increase in surplus of nearly a thousand dollars. This was possible by reason of unexpended balances in most accounts and by reason of income in the truck and tractor account in which the excess of receipts over maintenance was over \$350. Part of this money was used to finance the increase in wage scale in labor. It was noted that no depreciation was charged against the equipment nor was any money set aside as a sinking fund to replace it when worn out.

It was noted also that the wage bonus to road labor amounted to \$670.27.

The records of the town were generally well kept and understandable, and differences noted were minor. The clerk's records and the Valuation book were exceptionally neat and well kept.

The auditor wishes to thank the town officials for their courtesy and cooperation.

John R. Perkins, Auditor

Wayne, Maine

March 1, 1942

Exhibit A

Comparative Balance Sheet

Starting Feb. 1, 1941 - Ending Feb. 1, 1942

	Assets Start of Year	Assets Close of Year
Cash	\$853 57	\$953 24
Impounded Cash (Schedule 2)	280 94	280 94
Uncollected 1941 Tax		206 91
" 1940 "	66 34	
" 1929 "	1 07	1 07
" Taxes 1933-7	35 60	25 60
Town Owned Property (Schedule 5)	9,125 00	9,125 00
Overdraft Forward State Aid Road		257 56
Overdraft Forward Schools	376 69	120 30
Total Assets and Overdrafts forward	\$10,739 21	\$10,970 62
	Liabilities Start of Year	Liabilities Close of Year
Note to Ralph Chapin (Schedule 2)	\$800 00	\$400 00
Reserve for Impounded Cash	280 94	280 94
" Town Owned Property	9,125 00	9,125 00
Unexpended Balances Forward		
State Municipal Allotment	102 04	
Mothers' Aid	75 00	
School House Repairs	225 95	78 92
Due State on Dog Tax		18 80
Surplus	130 28	1,066 96
Total of Liabilities, Reserves Unexpended Balances For- ward and Surplus	\$10,739 21	\$10,970 62
See Schedule 3 for Analysis of Change in Surplus		

WARRANT FOR TOWN MEETING

County of Knox

State of Maine

To Maurice E. Barter, a constable in the Town of Isle au Haut, Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Isle au Haut, qualified to vote in town affairs, to assemble at Revere Memorial Hall in said Town on Monday, March 1, 1943, at nine o'clock in the forenoon, to act on the following articles, to wit:

- Art. 1 To choose a moderator to preside at said meeting.
- Art. 2 To choose a town clerk for the ensuing year.
- Art. 3 To choose a board of selectmen for the ensuing year.
- Art. 4 To choose assessors of taxes.
- Art. 5 To choose overseers of poor.
- Art. 6 To choose a collector of taxes and excise tax and vote his compensation.
- Art. 7 To choose a treasurer and vote his compensation.
- Art. 8 To choose a member of the school board for three years.
- Art. 9 To see if the town will vote to elect a road commissioner, one or more, fix his term of office, not to exceed three years, have the selectmen appoint or they themselves act as commissioners, as provided by Chapter 40 of the Public Laws of 1933, or act anything relating thereto.

Art. 10 To choose a sealer of weights and measures.

Art. 11 To choose two or more constables.

Art. 12 To choose a fire warden and vote his compensation.

Art. 13 To choose surveyors of wood and lumber.

Art. 14 To see what sum of money the town will appropriate and raise for current expenses.

Art. 15 To see what sum of money the town will appropriate and raise for school, including textbooks, supplies and high school tuition.

Art. 16 To see what sum of money the town will appropriate and raise for schoolhouse repairs.

Art. 17 To see what sum of money the town will appropriate and raise for a school nurse.

Art. 18 To see what sum of money the town will appropriate and raise for the salary of superintendent of schools.

Art. 19 To see if the town will vote to give the selectmen authority to sell property taken for taxes or act anything relating thereto.

Art. 20 To see what sum of money the town will appropriate and raise for Mothers' Aid.

Art. 21 To see what sum of money 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. 22 To see what sum of money the town will appropriate and raise for the maintenance of town roads and bridges.

Art. 23 To see what sum of money the town will appropriate and raise for repairs on State Aid Roads.

Art. 24 To see what sum of money the town will appropriate and raise for snow and ice removal.

Art. 25 To see what sum of money the town will appropriate and raise for the maintenance of Revere Memorial Hall.

Art. 26 To see if the town will vote to authorize the selectmen to issue notes for temporary loans, and what interest to pay.

Art. 27 To see what sum of money the town will appropriate and raise to pay the outstanding note or act anything relating thereto.

Art. 28 To see if the town will vote a certain date on or before which all taxes should be paid; to decide on a rate of interest for all taxes unpaid after that date; also to decide on a date before which all tax bills shall be issued.

Art. 29 To act on any other business that may come before said meeting.

The Selectmen hereby give notice that they will be in session, for the purpose of revising and correcting the list of voters, at Revere Memorial Hall, at 9 o'clock in the forenoon, on the date of said meeting.

Given under our hands at Isle au Haut the 10th day of February, A. D. 1943.

Chas. H. Turner Stanley E. Dodge Forrest MacDonald
Selectmen of Isle au Haut

A true copy, Attest:

Maurice E. Barter
Constable of Isle au Haut