

1945

71st Annual Report of the Municipal Officers of the Town of Isle Au Haut Maine For the Fiscal Year Ending February 1st 1945 and Town Warrant

Isle Au Haut (Me.)

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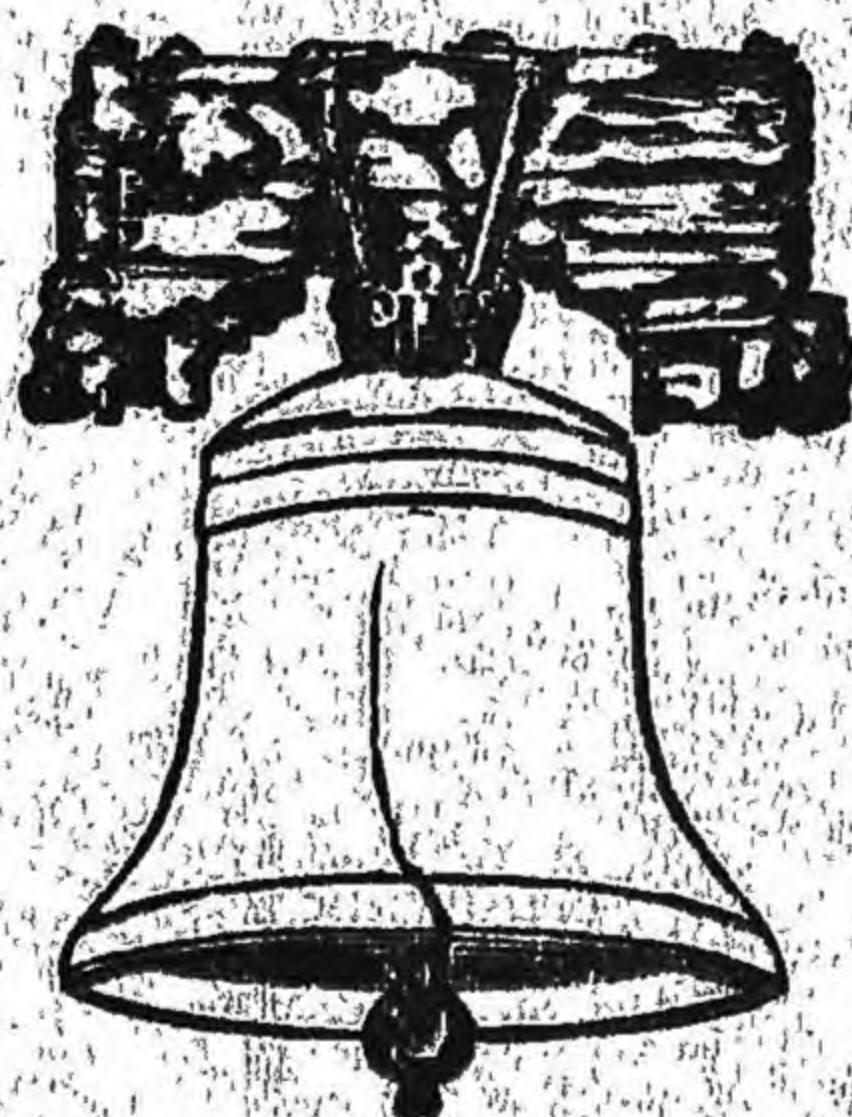
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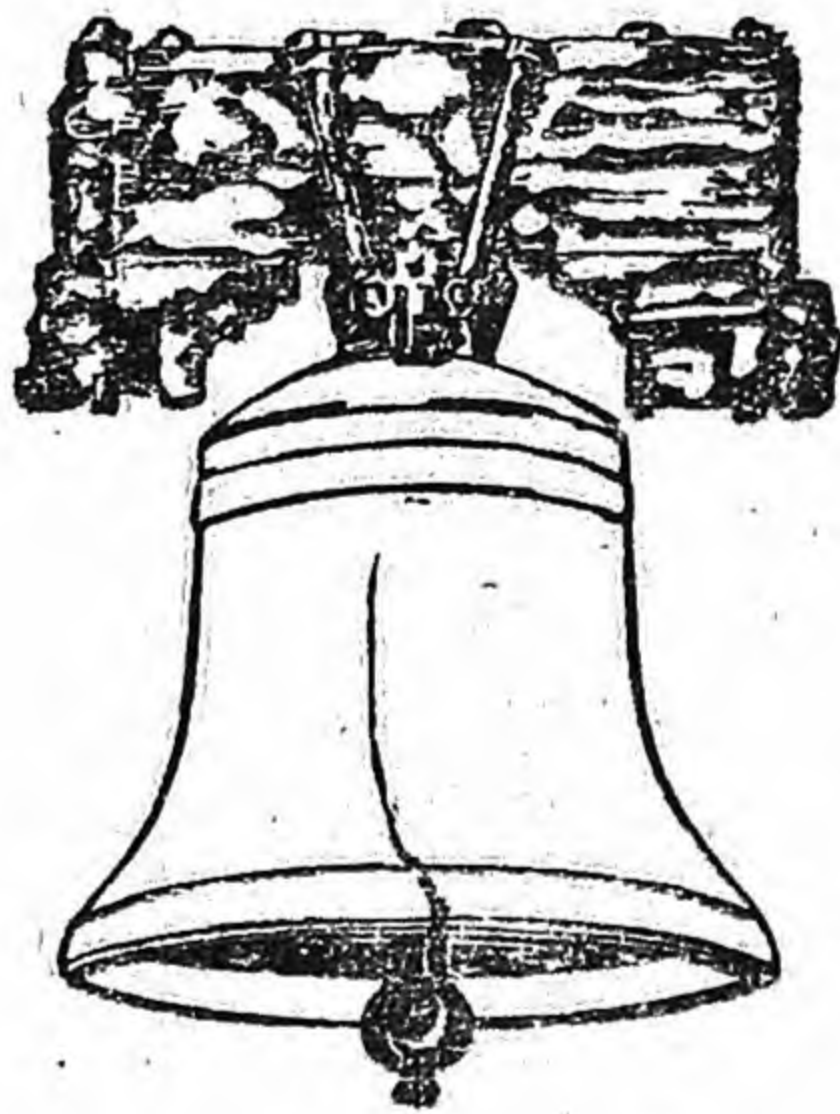
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**71st
Annual Report
of the
Municipal Officers
of the Town of
ISLE au HAUT
Maine**



**For the Fiscal Year
Ending
February 1, 1945
and
TOWN WARRANT**

**71st
Annual Report
of the
Municipal Officers
of the Town of
ISLE au HAUT
Maine**



**For the Fiscal Year
Ending
February 1, 1945
and
TOWN WARRANT**

MAR 5 1946

Town Officers Elected at Town Meeting of March 6, 1944

Moderator

Hollis B. Nevells

Town Clerk

Jeannette F. Turner

Selectmen, Assessors and Overseers of the Poor

Charles H. Turner

Hollis B. Nevells

Forrest E. MacDonald

Town Treasurer

Virginia B. MacDonald

Tax Collector

George A. Turner

School Committee

Helen S. Barter

Elthea J. Turner

Esther H. Robinson

Road Commissioners

Selectmen

Constables

Hollis B. Nevells

William E. Robinson

Superintendent of Schools

Paul J. Brown

Health Officer

Everett C. Robinson

Sealer of Weights and Measures

Harold W. Turner

Fire Warden

Llewellyn Rich

Surveyor of Wood and Lumber

Noyes MacDonald

Assessors' Report

Valuation, April 1, 1944

Real Estate, Resident	\$22,568 00	
Personal Estate, Resident	6,260 00	
Total Estate, Resident		\$28,828 00
Real Estate, non-Resident	\$84,018 00	
Personal Estate, non-Resident	1,815 00	
Total Estate, non-Resident		\$85,833 00
Grand Total		\$114,661 00

Assessments

State Tax		\$1,001 51
County Tax		328 65
Town Appropriations		
Miscellaneous	\$300	
Town Hall	50	
Town Roads	150	
State Aid Repair	100	
Snow Removal	50	
Aid to Dependent Children	280	
Schools	1,250	
Superintendent of Schools	100	
School Repairs	75	
Total		\$2,355 00
Overlay		176 65
Total Assessments		\$3,861 81

Tax on Estates, Real and Personal	\$3,783 81
26 Polls at \$3 each	78 00
Total tax committed to collector April 27, 1944	\$3,861 81

Rate of Taxation .033

Chas. H Turner Hollis B. Nevells Forrest MacDonald
Assessors of Isle au Haut

Poor Account

No appropriation
No relief required

Chas. H. Turner Hollis B. Nevells Forrest MacDonald
Overseers of Poor

Selectmen's Report

Miscellaneous Expense

Receipts

Appropriation	\$300 00
Weir license, J. Holland	5 00
Bank stock tax	3 96
Dog license refund	3 25
Interest on taxes	3 31
Overlay	176 65
Excise tax	76 00
Total	<hr/> \$568 17

Expenditures

Jeannette Turner, compiling reports	\$15 00
Penobscot Bay Press, printing reports	34 00
E. C. Moran Co., treasurer's bond	5 00
Marks Printing House, supplies	8 75
Jeannette Turner, supplies	1 00
" computing taxes	25 00
Virginia MacDonald, ballot clerk	9 00
Mary G. Barter "	9 00
Penobscot Bay Press, tax bills	2 00
Sawyer & Sawyer, auditors	33 95
Jeanette Turner, board	2 00
Knox County Trust Co., check book	1 93
Stanley Dodge, freight on ballots	2 45
Esther Robinson, member school committee	5 60
Helen Barter "	5 60
Elthea Turner "	7 70
Jeannette Turner, town clerk	11 86

Hollis B. Nevells, 2nd selectman	25 00
Forrest MacDonald, 3rd selectman	25 00
Hollis B. Nevells, constable	5 00
Wm. E. Robinson "	5 00
Geo. A. Turner, collector of taxes	120 53
Virginia MacDonald, treasurer	80 00
Chas. H. Turner, 1st selectman	60 00
Total expended	\$500 37
Unexpended Feb. 1, 1945	67 80
Total	\$568 17

Revere Memorial Hall

Receipts

Appropriation	\$50 00
Overdrawn Feb. 1, 1944	61
Total	\$50 61

Expenditures

L. H. Barter, gasoline '43 and '44	\$2 86
H. B. Nevells, wood	11 50
S. & D. I. Power Co., bulbs	1 25
Maurice Barter, janitor	35 00
Total	\$50 61

Town Roads

Receipts

1943 balance	\$458 82	
Appropriation	150 00	
Total		\$608 82

Expenditures

L. H. Barter, gasoline	\$33 14	
Barter Lumber Co., plank	30 24	
Stanley Dodge, freight	4 00	
Maurice Barter labor	4 06	
Harold Turner "	20 86	
H. B. Nevells "	35 70	
Phillis Alley "	5 60	
Forrest MacDonald "	6 16	
Gooden Grant "	5 60	
Chas. H. Turner "	25 06	
John Keane "	5 81	
Llewellyn Rich "	28	
Dennis M. Eaton "	44	
Everett Robinson "	6 23	
Irville Barter "	2 80	
Total expended	\$185 98	
Unexpended Feb. 1, 1944	422 84	
Total		\$608 82

State Aid Road Repair Receipts

Appropriation	\$100 00
Received from State	17 35
Total	<u>\$117 35</u>

Expenditures

Dennis Eaton	labor	\$3 41
Maurice Barter	"	4 34
Harold Turner	"	4 34
Forrest MacDonald	"	4 34
Chas. H. Turner	"	4 34
John Keane	"	4 34
Llewellyn Rich	"	2 17
Everett Robinson	"	2 17
Town Truck		5 25
Total expended		<u>\$34 70</u>
Unexpended Feb. 1, 1945		82 65
Total		<u>\$117 35</u>

Snow and Ice Removal Receipts

Appropriation	50 00
Received from State	39 98
Total	<u>\$89 98</u>
Overdrawn Feb. 1, 1945	90 33
Total	<u>\$180 31</u>

Expenditures

L. H. Barter.	gasoline	\$35 14
H. S. Pierce,	repairs	3 00
L. W. Young	"	31 25
R. K. Barter	"	1 25
Geo. A. Turner	"	10 00
Spencer & Son	"	12 75

Annual Town Report

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Barter Lumber Co.	"	10 20	
Barter's Express		2 52	
Maurice Barter	labor	18 90	
Noyes MacDonald	"	2 10	
Harold Turner	"	11 50	
Chas. H. Turner	"	2 00	
H. B. Nevells	"	37 60	
Forrest MacDonald	"	2 10	
Total			\$180 31

Special Resolve

Registration money to June 30, 1942 \$711 75

State Aid Construction

1942 balance \$93 67

Town Trucks and Tractor

Receipts

For use of truck

Gooden Grant	5 25	
Ulysses Grant	3 75	
H. B. Nevells	3 75	
Llewellyn Rich	2 25	
Wm. Robinson	3 13	
State Aid Repair	5 25	
Total	\$23 38	
Overdrawn Feb. 1, 1945	14 16	
Total		\$37 54

Expenditures

Granite Garage, chains	\$11 50	
H. B. Nevells, inspection	50	
Gooden Grant, gasoline	6 60	
H. B. Nevells labor	2 10	
Maurice Barter "	2 80	
Harold Turner "	3 50	
Chas. Turner "	3 50	
L. H. Barter, gasoline	7 04	
Total		\$37 54

Aid to Dependent Children

Appropriation	\$280 00	
Overdrawn Feb. 1, 1945	22 67	
Total		\$302 67
Paid Treasurer of State, account Virginia Barton		\$302 67

State Tax

Appropriation	\$1,001 51
Paid Treasurer of State	\$1,001 51

County Tax

Appropriation	\$328 65
Paid Treasurer of Knox County	\$328 65

School Nurse

1943 balance	\$15 00
Unexpended	\$15 00

Dog Tax

Eleven dog licensed, amounting to	\$21 90
Paid Treasurer of State	\$21 90

Jeannette F. Turner, Town Clerk

Library Fund

Receipts

Received from Mrs. Eustis	\$298 59
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Expenditures

Julia Dodge	\$175 00	
Smith & McConce	10 50	
The Old Corner Book Store	109 34	
Omnibook Inc.	3 75	
Total		\$298 59

John Johnson Trust Fund

Received in trust from John Johhson	\$100 00
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School Account

Receipts

1943 balance	\$8 20	
Appropriation	1250 00	
Received from State	318 50	
Total		\$1,476 70

Expenditures

Teaching: Margaret Kent, net salary	\$673 40	
Federal tax withheld	96 10	
Retirement fund	40 50	
Conveyance: Clarissa Turner	272 00	
E. C. Moran Co., Inc., ins.	10 62	
Janitor: Clara Barter	85 81	
Books and Supplies: Webb Bros.	5 50	
Town of Stonington	9 49	
L. H. Barter	1 95	
Allyn & Bacon	3 52	
Scott, Foresman & Co.	28 53	
American Book Co.	1 25	
The MacMillan Co.	2 59	
Fuel: Dennis M. Eaton	35 75	
Total	\$1,267 01	
Unexpended Feb. 1, 1945	209 69	
Total		\$1,476 70

Superintendent of Schools Receipts

Appropriation	\$100 00	
Overdrawn Feb. 1, 1945	4 16	
Total		\$104 16

Expenditures

Paul J. Brown		\$104 16
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School House Repairs Receipts

1943 balance	\$97 62	
Appropriation	75 00	
Total		\$172 62

Expenditures

H. B. Nevells	3 25	
E. C. Moran Co., Inc.	60 00	
Total	\$63 25	
Unexpended Feb. 1, 1945	109 37	
Total		\$172 62

Federal Tax on Wages

Withheld from wages of		
Margaret Kent, school account	\$96 10	
Due Collector of Internal Revenue		
Feb. 1, 1944	18 60	
Total		\$114 70
Paid Collector of Internal Revenue		\$114 70

Maine Teachers' Retirement Fund

1943 balance	\$23 75	
Withheld from wages of Margaret Kent	40 50	
Total		\$64 25
Paid Teachers' Retirement Ass'n	\$45 00	
Due	19 25	
Total		\$64 25

Chas. H. Turner Hollis B. Nevells Forrest MacDonald
Selectmen of Isle au Haut

Report of Superintendent of Schools

To the Superintending School Committee and Citizens of Isle au Haut:

I herewith submit my second annual report as Superintendent of Schools for the fiscal year ending February 2, 1945.

The school census for the year 1944 was 10. The total enrollment was 9. The enrollment by grades was as follows: Sub-primary, 2; Second Grade, 2; Fourth Grade, 2; Fifth Grade, 2; Sixth Grade, 1.

Because of the illness of Miss Kent, we shall probably have to shorten our present school year by two weeks, as we do not want to run far into the summer. However, I feel that the children are sufficiently advanced in their studies so that no harm will result.

I wish to express my thanks and appreciation to the Sea Coast Mission for their help in securing the services of Mrs. Williams during the period of Miss Kent's illness.

May I, at this time, extend my sincere thanks and appreciation to the committee, the teacher, and the people of Isle au Haut for your kindness and help given me during my second year as your superintendent.

SCHOOL BUDGET 1945-1946

Estimated Expenses

Teacher, elementary	\$1,000 00	
Fuel	50 00	
Janitor & Cleaning	90 00	
Conveyance	300 00	
Textbooks & Supplies	35 00	
Total estimated expenses		\$1,475 00

Estimated Receipts

Balance, February 2, 1945	\$209 69	
State School Fund	200 00	
Total estimated receipts		\$409 69

Necessary Appropriation \$1,065 31

RECOMMENDED APPROPRIATIONS

	1945	Raised 1944
School Fund Account	\$1,100	\$1,250
Repairs		75
Superintendence	125	100

Paul J. Brown
Superintendent of Schools

Treasurer's Report

Receipts

Cash balance from 1944		\$2,467 27
Common school, federal tax		96 10
" " retirement fund		40 50
Gooden Grant	use of truck	5 25
Ulysses Grant	"	3 75
H. B. Nevells	"	3 75
Llewellyn Rich	"	2 25
Wm Robinson	"	3 13
State Aid Repair	"	5 25
James Holland, weir permit		5 00
State - snow removal		39 98
State - bank stock tax		3 96
State School Fund		218 50
Mrs. E. B. Eustis - Library Fund		298 59
John Johnson Trust Fund		100 00
George Turner, Collector - Taxes		3,818 36
" Interest on Taxes		3 31
" Excise Tax		76 00
State - Dog License Refund		3 25
State - Highway Reimbursement		17 35
Total		<hr/> \$7,211 55

Expenditures

Selectmen's Warrants	\$4,515 05
Balance in Treasury, Feb. 1, 1945	2,696 50
Total	<hr/> \$7,211 55

Virginia B. MacDonald

Treasurer of Isle au Haut

Tax Collector's Report

Committed to Collector, April 27, 1944 \$3,861 81

Paid Town Treasurer \$3,818 36

Unpaid taxes

Aubrey Greenlaw

(Paid after Feb. 1, 1945) 24 75

1-3 Heirs of Chas. Robinson " 12 10

Lewis Herzog 6 60

Total

\$3,861 81

George A. Turner
Collector of Taxes

Unpaid taxes, Llewellyn Rich, Collector 1937
1937 tax John Johnson \$5 97

Llewellyn Rich, Collector 1937

Auditor's Report
SAWYER & SAWYER
ACCOUNTANTS and AUDITORS
MILLBRIDGE, MAINE

October 21, 1944

To the inhabitants of the Town of Isle au Haut:

In accordance with the request of your municipal officers, we have examined the accounts of your town officials for the municipal year ended February 1, 1944.

In our opinion, based upon such examination, the accompanying exhibits and schedules fairly present the financial condition of your municipality as of that date, and summarize its fiscal transactions during the municipal year then ended.

Respectfully submitted,
Sawyer & Sawyer
By A. F. Sawyer
Accountants and Auditors

C O M M E N T S

Cash

As far as could be ascertained, all monies received were recorded and promptly deposited, and all expenditures, authorized by approved warrants, were paid by check.

The cash balance of \$2,467.27 at the close of the municipal year, was represented by bank balance of \$2,457.64 reconciled with the statement of the Knox County Trust Co., and check on hand, as per detail on Schedule 1.

Property and Poll Taxes

The 1943 tax commitment was found to be in agreement with the records of the Assessors. The total commitment was accounted for by cash paid to the Treasurer, and one

abatement of \$3.00. We feel that the Collector should be complimented upon such an excellent record. There is one tax of \$5.97 uncollected for previous years. We annually audit about fifty towns in Eastern Maine, and we believe that your town has the best record of tax collections of any of the Towns we audit.

Excise Tax

The excise tax collections for 1943 were checked with the copies of the receipts. In the past, we note that it has been the custom to deposit with the Town Treasurer, collections for the current year. We would recommend that all excise tax collections received during the municipal year be deposited with the Treasurer at the close of books.

Net Surplus

Reference to Exhibit A indicates that as of the close of the municipal year there was a Net Surplus in the amount of \$1,944.92, as compared with a Net Surplus of \$1,512.75 shown the previous year. This represents a beneficial change of \$432.17.

General

Without making a detailed audit of all transactions during the municipal year, we have examined or tested accounting records and other supporting evidence by methods and to the extent deemed appropriate.

The Withholding Taxes appeared to have been properly deducted and carried through the town books. Records covering individual withholdings are maintained by the Treasurer.

Dog licenses were checked with the Town Clerk and the amount of \$21.90 paid to the State Treasurer was found to be in agreement with the records.

We found the records of the Selectmen, Treasurer, Collector and Clerk, in exceptionally fine condition.

Exhibit A

Town of Isle au Haut

Balance Sheet - February 1, 1944

(compared with February 2, 1943)

ASSETS

	February 1, 1944	February 2, 1943
Cash	\$2,467 27	\$1,977 88
Tax Accounts Uncollected:		
Taxes	5 97	208 78
Accounts Receivable	711 75	
Total Assets	3,184 99	2,186 66
Town Owned Property	9,125 00	9,125 00
Total	\$12,309 99	\$11,311 66

LIABILITIES

Notes Payable		\$400 00
Due Other Agencies:		
Withholding Tax	\$18 60	
Teachers' Retirement Fund	23 75 42 35	
Total Liabilities	\$42 35	\$400 00
Reserve for Town Owned Property	9,125 00	9,125 00

SURPLUS ACCOUNTS

Dept'l Balances Fwd.	\$1,197 72	\$273 91
Net Surplus	1,944 92	1,512 75
	3,142 64	1,786 66
Total Liabilities, Trust Reserve and Surplus Accounts	\$12,309 99	\$11,311 66

WARRANT FOR TOWN MEETING

County of Knox

State of Maine

To Hollis B. Nevells, 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 5, 1945, 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 miscellaneous 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 school house 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 Aid to Dependent Children.

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 for snow 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 rate of interest to pay.

Art. 27 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. 28 To see what action the town will take in regard to a community nurse for two winter months, raise money for the same or act anything relating thereto.

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 Selectmen's Room, 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 13th day of February, A. D. 1945.

Chas. H. Turner Hollis B. Nevells Forrest MacDonald
Selectmen of Isle au Haut

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