Annual Report of the Municipal Officers of the Plantation of Caswell, Maine for the municipal year ending March 1, 1947

Caswell (Me.)
Office Copy

Annual Report

of the

Municipal Officers

of the Plantation

of

CASWELL, MAINE

for the municipal year ending

March 1, 1947
Annual Report

of the

Municipal Officers

of the Plantation

of

CASWELL, MAINE

for the municipal year ending

March 1, 1947

REVIEW OFFICE, FORT FAIRFIELD
Town Officers

Assessors
FLOYD FINNEMORE
JAMES PHAIR
R. H. CALDWELL

Selectmen, Overseers of the Poor and Fire Wardens
JAMES PHAIR
PATRICK GREENIER
GEORGE LAVOIE

Town Clerk
EVA ST. PIERRE

Treasurer and Tax Collector
ROY ST. PIERRE

School Committee
AUSTIN A. BARNES
EVA ST. PIERRE
CATHERINE AYOTTE

Superintendent of Schools
ALBERT A. SPAULDING

Constable
OMAR O’NEAL

Health Officer
AUSTIN A. BARNES
Municipal Officers’ Report

Following is a statement of the inventory and valuation of taxable property and polls, as found in Caswell Plantation April 1, 1946, the same being a copy to the State Tax Assessor:

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real estate, resident</td>
<td>$110,040.00</td>
</tr>
<tr>
<td>Real estate, non-resident</td>
<td>97,100.00</td>
</tr>
<tr>
<td>Total real estate</td>
<td>$207,140.00</td>
</tr>
<tr>
<td>Personal estate, resident</td>
<td>6,820.00</td>
</tr>
<tr>
<td>Personal estate, non-resident</td>
<td>40.00</td>
</tr>
<tr>
<td>Total personal estate</td>
<td>6,860.00</td>
</tr>
<tr>
<td>Grand total amount</td>
<td>214,000.00</td>
</tr>
<tr>
<td>Value of land</td>
<td>$172,820.00</td>
</tr>
<tr>
<td>Value of buildings</td>
<td>34,320.00</td>
</tr>
</tbody>
</table>

**TAXABLE LIVESTOCK AND POULTRY**

<table>
<thead>
<tr>
<th>Description</th>
<th>No.</th>
<th>Av. Val.</th>
<th>Total Val.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Horses</td>
<td>40</td>
<td>$57.50</td>
<td>$2,300.00</td>
</tr>
<tr>
<td>Cows</td>
<td>96</td>
<td>40.00</td>
<td>3,840.00</td>
</tr>
<tr>
<td>Two-year-olds</td>
<td>10</td>
<td>30.00</td>
<td>300.00</td>
</tr>
<tr>
<td>Total amount</td>
<td></td>
<td></td>
<td>6,440.00</td>
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</table>

**OTHER PERSONAL PROPERTY**

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock in trade</td>
<td>$250.00</td>
</tr>
<tr>
<td>Gasoline pumps</td>
<td>5</td>
</tr>
<tr>
<td>Total amount</td>
<td>420.00</td>
</tr>
</tbody>
</table>

Total personal property 6,840.00
EXEMPT LIVESTOCK

<table>
<thead>
<tr>
<th></th>
<th>Number</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yearlings (cattle)</td>
<td>44</td>
<td>$15.00</td>
<td>$660.00</td>
</tr>
<tr>
<td>Sheep</td>
<td>20</td>
<td>4.00</td>
<td>80.00</td>
</tr>
<tr>
<td>Swine</td>
<td>53</td>
<td>10.00</td>
<td>530.00</td>
</tr>
<tr>
<td>Poultry</td>
<td>990</td>
<td>.50</td>
<td>495.00</td>
</tr>
</tbody>
</table>

Number of polls, 113
Rate of taxation, $115.00 per thousand
Amount of each poll, $3.00

ASSESSMENTS, 1946

On listed polls and estates, as per warrants from the State and County Treasurers, and as per vote of the inhabitants of the Plantation of Caswell at the annual meeting held on the twenty-fifth day of March, 1946, the following assessments were made for taxes for the municipal year ending March 1, 1947:

- State tax ........................................... $1,669.70
- County tax ........................................... 301.53
- Schools ............................................. 6,000.00
- Poor .................................................... 7,000.00
- Town road ............................................ 789.50
- State-aid roads ..................................... 799.50
- Maintenance of state highway and state-aid .................... 1,011.00
- Snow removal, town roads ........................... 2,000.00
- Limestone Fire Department .......................... 400.00
- Honor roll ........................................... 25.00
- Reimburse Woodman Potato Co. ........................ 587.50
- Nursing ............................................... 50.00
- Tuberculosis ......................................... 50.00
- Publicity ............................................ 25.00

1,765.00
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town charges</td>
<td>3,000.00</td>
</tr>
<tr>
<td>Overlay</td>
<td>1,240.27</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>24,949.00</strong></td>
</tr>
<tr>
<td>Supplemental assessments</td>
<td>577.50</td>
</tr>
<tr>
<td><strong>Total to collector</strong></td>
<td><strong>25,526.50</strong></td>
</tr>
</tbody>
</table>

**STATE TAX**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voted</td>
<td>$1,669.70</td>
</tr>
<tr>
<td>Paid</td>
<td>1,669.70</td>
</tr>
</tbody>
</table>

**COUNTY TAX**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voted</td>
<td>$301.53</td>
</tr>
<tr>
<td>Paid</td>
<td>301.53</td>
</tr>
</tbody>
</table>

**LIMESTONE FIRE DEPARTMENT**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voted</td>
<td>$400.00</td>
</tr>
<tr>
<td>Paid</td>
<td>400.00</td>
</tr>
</tbody>
</table>

**NURSING**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voted</td>
<td>$50.00</td>
</tr>
<tr>
<td>Paid</td>
<td>50.00</td>
</tr>
</tbody>
</table>

**TUBERCULOSIS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voted</td>
<td>$50.00</td>
</tr>
<tr>
<td>Paid</td>
<td>50.00</td>
</tr>
</tbody>
</table>

**PUBLICITY**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voted</td>
<td>$25.00</td>
</tr>
<tr>
<td>Paid</td>
<td>25.00</td>
</tr>
</tbody>
</table>
WOODMAN POTATO COMPANY

Voted ........................................... $387.50
Paid ............................................. 587.50

STATE HIGHWAY SNOW REMOVAL

Voted ........................................... $271.20
Paid ............................................. 271.20

STATE HIGHWAY & STATE ROAD PATROL

Voted ........................................... $489.30
Paid ............................................. 489.30

THIRD-CLASS REPAIR

Voted ........................................... $250.50
Unexpended ..................................... 250.50

TOWN ROADS

Voted ........................................... $789.50
From excise tax ............................. 159.00
Expended ....................................... 948.50

HONOR ROLL

Voted ........................................... $25.00
Paid ............................................. 25.00

SNOWPLOW

For years there has been pressure put upon the selectmen to open the town roads. We have never been in a position to buy the necessary equipment. We have been
struggling for seventeen years to get the plantation out of debt. This is the year it could have been done, but we bought a snowplow. There was no money raised to buy a plow and we did not have time to call a special meeting. We asked several taxpayers what we should do and they all said buy. We paid cash for it out of the money on hand.

We perhaps should have a Walters, but one all ready to work would cost about $15,000.00. If we could have gotten one, the price would have been more than we could pay. The one we have cost $4,538.53 complete without the dump body. This amount also includes the cost of insuring it for one year.

SCHOOL ACCOUNT

Superintendent's Report

To the School Committee and Citizens of the Plantation of Caswell:

I herewith present the annual report of the school department for the fiscal year ending March 1, 1947.

We are again able to close the year with a balanced account. With the prospect of increased prices for supplies and teachers' salaries the appropriations for school purposes should be considered carefully and be made large enough to meet the needs and keep the account balanced.

A new furnace is needed at the Pleasant Ridge Building.

At St. Mary's School a change was made in the teacher in the lower grade room.
The new school bus has improved the conveyance.

Respectfully submitted

ALBERT A. SPAULDING

Resources

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>$6,000.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>State school fund</td>
<td>3,033.66</td>
</tr>
<tr>
<td>Equalization fund</td>
<td>281.00</td>
</tr>
<tr>
<td>Interest on school fund</td>
<td>118.00</td>
</tr>
</tbody>
</table>

\[ \text{Total Resources} = 9,432.66 \]

Expenditures

<table>
<thead>
<tr>
<th>Teachers</th>
<th>$4,328.80</th>
</tr>
</thead>
<tbody>
<tr>
<td>Conveyance</td>
<td>1,874.00</td>
</tr>
<tr>
<td>Janitor</td>
<td>1,500.00</td>
</tr>
<tr>
<td>Tuition</td>
<td>436.45</td>
</tr>
<tr>
<td>Fuel</td>
<td>791.00</td>
</tr>
<tr>
<td>Books and supplies</td>
<td>286.29</td>
</tr>
<tr>
<td>B. D. Perry</td>
<td>160.96</td>
</tr>
<tr>
<td>Limestone Electric Co.</td>
<td>55.16</td>
</tr>
</tbody>
</table>

\[ \text{Total Expenditures} = 9,432.66 \]

Teachers

| Good Shepherd Sisters | $1,920.00 |
| Mabel Watson | 1,120.00 |
| Esther Sutherland | 960.00 |
| Withholding tax | 328.80 |

\[ \text{Total Teachers Expenditures} = 4,328.80 \]

Conveyance

<p>| Roy St. Pierre | $880.00 |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Sandy Bell</td>
<td>484.00</td>
</tr>
<tr>
<td>James Smith</td>
<td>420.00</td>
</tr>
<tr>
<td>Insurance</td>
<td>90.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,874.00</strong></td>
</tr>
</tbody>
</table>

**Janitor**

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sterling Hazelwood</td>
<td>$804.00</td>
</tr>
<tr>
<td>Ferdinand Pelkey</td>
<td>694.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,500.00</strong></td>
</tr>
</tbody>
</table>

**High School Tuition**

<table>
<thead>
<tr>
<th>Town</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town of Limestone</td>
<td>$334.95</td>
</tr>
<tr>
<td>Town of St. Agatha</td>
<td>101.50</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>436.45</strong></td>
</tr>
</tbody>
</table>

**Fuel**

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fred Berube</td>
<td>$330.00</td>
</tr>
<tr>
<td>Robert Cyr</td>
<td>461.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>791.00</td>
</tr>
</tbody>
</table>

**Textbooks and Supplies**

<table>
<thead>
<tr>
<th>Company</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beckley Cardy Co.</td>
<td>$14.40</td>
</tr>
<tr>
<td>Row-Peterson Co.</td>
<td>13.41</td>
</tr>
<tr>
<td>Webster Pub. Co.</td>
<td>10.79</td>
</tr>
<tr>
<td>J. L. Hammett Co.</td>
<td>35.87</td>
</tr>
<tr>
<td>Ginn &amp; Co.</td>
<td>25.36</td>
</tr>
<tr>
<td>Lyons &amp; Carnahan</td>
<td>12.09</td>
</tr>
<tr>
<td>Howard &amp; Brown</td>
<td>3.70</td>
</tr>
<tr>
<td>The Macmillan Co.</td>
<td>18.22</td>
</tr>
<tr>
<td>American Book Co.</td>
<td>89.16</td>
</tr>
<tr>
<td>Allyn &amp; Bacon</td>
<td>33.98</td>
</tr>
<tr>
<td>Good Shepherd Sisters</td>
<td>5.28</td>
</tr>
<tr>
<td>Florence Allen</td>
<td>5.48</td>
</tr>
</tbody>
</table>
World Book Co. .......................... 8.65
Edmund Cantin ............................ 9.40
Phair Co. .................................. .50

286.29

Supplies

B. D. Perry ................................. $160.96

Lights

Limestone Electric Co. ................. $55.16

POOR

John Smith ............................... $362.00
Leo King .................................. 189.75
Mary Hendricksen ....................... 400.00
Laura Labreck ............................ 180.00
George Lapoint ........................... 11.00
Leroy Thompson ......................... 940.11
William Wright ......................... 845.43
Abe Labreck .............................. 87.35
Steve McDougal ......................... 204.00
State, board and care .................. 3,493.86
State, A. D. C. ......................... 1,113.50
State, inst. service .................... 177.14
Wood del. by George Lavoie .......... 112.20

Total ...................................... 7,176.23
Voted ....................................... $7,000.00
From overlay ............................ 176.23

7,176.23

STATE PAUPER

Expended, Leroy Thompson .... $1,707.69
1942 ................................. $65.31
1945 ........................................... 476.34
1946 ........................................... 1,166.01
To be reimbursed by state .......... 1,707.69

**TOWN SNOW REMOVAL**

Unexpended, 1946 .................. $277.16
Expended .............................. 2,003.02
Due state ............................ 586.60
Total .................................. 2,866.78

Voted .................................. $2,000.00
Due from state ...................... 287.50
Unexpended last year ............. 579.28
Total .................................. 2,866.78

**TOWN CHARGES**

Floyd Finnemore, assessor ...... $31.75
James Phair, assessor .......... 600.00
R. H. Caldwell, assessor ...... 100.00
Patrick Greenier, selectman .. 125.00
George Lavoie, selectman ...... 125.00
Roy St. Pierre, treasurer ...... 100.00
Roy St. Pierre, tax collector .. 844.65
Louis St. Pierre, tax collector 56.26
Eva St. Pierre, clerk .......... 68.50
Eva St. Pierre, school commit- teee ........................................ 20.00
Katherine Ayotte, school com- mittee ........................................ 20.00
A. A. Barnes, school commit- tee ........................................ 20.00
A. A. Barnes, health officer .... 25.00
Loomis Barnes, ballot clerk .... 15.00
James Ayotte, ballot clerk ...... 15.00
Omar O'Neal, constable .......... 25.00
A. A. Spaulding, superintend-
ent of schools .................. 173.48
N. E. T. & T. Co., services ...... 13.30
Peterson Motor Mart, type-
writer .................................. 82.50
Fort Fairfield Review, reports 105.00
C. Therriault, insurance ....... 284.00
B. Mitchell, bus insurance ..... 32.94
S. Bell, axel for road machine 25.00
State audit, town books ......... 154.24
Marks Printing House, sup-
plies .................................. 17.95
Repairs on schoolhouse .......... 84.00
Limestone Electric Co., ser-
vices .................................. 71.12
Small accounts ................... 75.60
Total .................................... 3,310.29
Voted .................................. $3,000.00
From overlay .................... 310.29

CLERK'S REPORT

Births, alive ................................................. 10
Birth, stillborn ......................................... 1
Marriages ............................................. 12
Deaths .................................................. 6
Delayed return of births ................. 5

B. H. ADAMS TAX ACCOUNTS

Delinquent on years 1935-36-
37-38-39-40-41-42 and 43 ...... $909.89

LOUIS ST. PIERRE, COLLECTOR, 1944 TAXES

Delinquent March 1, 1946 ...... $252.04
Collected during year .......... 46.33
Delinquent March 1, 1947 ...... 205.71
**LOUIS ST. PIERRE, COLLECTOR, 1945 TAXES**

Delinquent March 1, 1946 ....... $2,358.95  
Collected during year ............. 1,728.81  
Delinquent March 1, 1947 ............ 630.14

**LOUIS ST. PIERRE, TREASURER UNTIL NEW ONE QUALIFIED**

Balance in bank March 1, 1946 $9,292.09  
Cash on hand March 1, 1946 ........ 14.85  

Warrants paid .................. $3,190.45  
Paid to new treasurer ........... 6,116.49  

**ROY ST. PIERRE, COLLECTOR, 1946 TAXES**

Delinquent March 1, 1947 ....... $2,236.65  
Collected during year .......... 23,289.85  

Commitment ...................... $24,949.00  
Supplemental assessments ........ 577.50  

Delinquent:  
Bell, Almond ..................... $3.00  
Bell, Sandy ...................... 17.25  
Bell, Emile ..................... 3.00  
Bernier, Odule .................. 3.00  
Berube, Fred .................... 177.10  
Berube, Ferdinand .............. 188.60  
Berube, Guy ..................... 80.30  
Bouchard, Leo ................... 7.60  
Caldwell, R. H .................. 203.55  
Cantin, Ted .................... 14.95  
King, Alex, Heirs of ........... 40.25  
King, Eddie .................... 3.00
<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Labreck, Joseph D.</td>
<td>36.80</td>
</tr>
<tr>
<td>Labreck, Joseph G.</td>
<td>14.95</td>
</tr>
<tr>
<td>Labreck, Leo</td>
<td>3.00</td>
</tr>
<tr>
<td>Labreck, Roy</td>
<td>3.00</td>
</tr>
<tr>
<td>Labreck, Abe</td>
<td>5.75</td>
</tr>
<tr>
<td>Labreck, Peter</td>
<td>143.30</td>
</tr>
<tr>
<td>Lapoint, Philip</td>
<td>3.00</td>
</tr>
<tr>
<td>Lavoie, Noah</td>
<td>3.00</td>
</tr>
<tr>
<td>Lavoie, Alphonse</td>
<td>57.50</td>
</tr>
<tr>
<td>Pelkey, William</td>
<td>3.00</td>
</tr>
<tr>
<td>Picard, Gene</td>
<td>4.60</td>
</tr>
<tr>
<td>Sirois, Wilfred</td>
<td>3.00</td>
</tr>
<tr>
<td>Smith, Charles</td>
<td>3.00</td>
</tr>
<tr>
<td>St. Pierre, Otis</td>
<td>3.00</td>
</tr>
<tr>
<td>Thompson, Elwood, and wife</td>
<td>11.50</td>
</tr>
<tr>
<td>Parent, Adrien</td>
<td>69.00</td>
</tr>
<tr>
<td>Turcotte, Randolph</td>
<td>57.50</td>
</tr>
<tr>
<td>Hazelwood, Sterling</td>
<td>11.05</td>
</tr>
</tbody>
</table>

Non-Resident

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anderson, Annie</td>
<td>$34.50</td>
</tr>
<tr>
<td>Fisher, Charles</td>
<td>57.50</td>
</tr>
<tr>
<td>Marks, Harold and Janie</td>
<td>417.50</td>
</tr>
<tr>
<td>Simonson, F. O.</td>
<td>109.25</td>
</tr>
<tr>
<td>Gardner, Elmer</td>
<td>34.50</td>
</tr>
<tr>
<td>Cote, Louis</td>
<td>34.50</td>
</tr>
</tbody>
</table>

**TREASURER’S REPORT**

Received:
- H. K. Ballard, mortgage $500.00
- Former treasurer $6,118.85
- Taxes, year 1944 46.33
- Taxes, year 1945 1,728.81
- George Lavoie, reimbursement 65.00
- Excise tax 566.85
Taxes, 1946 .................................. 23,289.85
   Total .................................... 32,315.69

Payments:
   Warrants paid ................................ $26,781.95 - $9,000.00
   Balance in bank .................................. 2,559.41
   Cash on hand .................................. 2,974.33

ROY ST. PIERRE, Treasurer

FINANCIAL STATEMENT MARCH 1, 1947

Assets:
   B. H. Adams, tax books ....................... $909.89
   Louis St. Pierre, tax books ................. 205.71
   Louis St. Pierre, tax books ................. 630.14
   Due from state, snow removal .................. 287.50
   Due from state, balance school fund ........... 1,429.78
   Due from state, Sybil Hendricksen ............ 168.79
   Due from state, Roy Thompson ................. 1,707.69
   Henry Bell .................................. 175.00
   James Pierce .................................. 63.00
   Elie King .................................. 39.00
   Land and buildings .......................... 1,650.00
   Equipment .................................. 5,000.00
   Tax deed .................................. 213.00
   Taxes, 1946 .................................. 2,236.65
   Bank balance .................................. 2,559.41
   Cash on hand .................................. 2,974.33

   ............................................... 20,249.89

Liabilities:
   State, board and care ......................... $11,909.32
   State, snow removal .......................... 586.66
   Assets over liabilities ...................... 7,753.91

   ............................................... 20,249.89
WARRANT

Omar O’Neal, Constable of the Plantation of Caswell, in the County of Aroostook and State of Maine,

Greeting:—

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Caswell Plantation, qualified by law to vote in town affairs, to assemble at the PLEASANT RIDGE SCHOOL- HOUSE on MONDAY, the THIRTY-FIRST DAY of MARCH, A. D. 1947, at TEN O’CLOCK in the FORENOON, to act upon the following articles, viz:—

Art. 1 To choose a moderator to preside at said meeting.

Art. 2 To choose a plantation clerk for the ensuing year.

Art. 3 To see if the plantation will vote to accept the plantation report.

Art. 4 To choose all necessary plantation officers for the ensuing year.

Art. 5 To see what sum of money, if any, the plantation will vote to raise for the support of poor for the ensuing year, including A. D. C., board and care and institutional service.

Art. 6 To see what sum of money, if any, the plantation will vote to raise for the support of schools for the ensuing year.
Art. 7 To see what sum of money, if any, the plantation will vote to raise for the payment of all plantation officers and contingent charges.

Art. 8 To see what sum of money, if any, the plantation will vote to raise for repair of ways and bridges, repair of third-class, patrol of state highway and state-aid, construction of state-aid and snow removal from state highway.

Art. 9 To see what sum of money, if any, the plantation will vote to raise for the Limestone Fire Department, honor roll and toward the support and maintenance of a veterans' service center in this area.

Art. 10 To see what sum of money, if any, the plantation will vote to raise for nursing, health, tuberculosis and publicity.

Art. 11 To see what sum of money, if any, the plantation will vote to raise for repairing the school-houses and construction of a building to house plantation equipment.

Art. 12 To see what sum of money, if any, the plantation will vote to raise for removal of snow from the town roads.

Art. 13 To see what sum of money, if any, the plantation will vote to raise to apply on town debts.

Art. 14 To see if the plantation will vote that poll taxes be due and payable May 1, 1947, and to determine a date when all other taxes shall be due and payable, and the rate of interest to be collected thereafter.
Art. 15 To see if the plantation will vote to authorize the treasurer and selectmen to issue a note or notes for temporary loans in anticipation of taxes, said note or notes not to exceed the total tax levy of the preceding municipal year and said note or notes to be paid during the current municipal year out of money raised during said current municipal year by taxation.

Art. 16 To transact all other necessary business that may legally be acted upon under this article.

NOTICE

The selectmen will be in session at the Pleasant Ridge Schoolhouse on Monday, the thirty-first day of March, A. D. 1947, at nine o'clock in the forenoon, for the purpose of correcting the lists of voters.

Given under our hands this eighteenth day of March, A. D. 1947, at said Caswell Plantation.

JAMES PHAIR

PATRICK GREENIER

GEORGE LAVOIE

Selectmen of Caswell Plantation

A true copy, attest:

OMAR O'NEAL

Constable of Caswell Plantation
State Auditor's Report

Augusta, Maine
September 4, 1946

Municipal Officers
Caswell Plantation
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Plantation of Caswell have been audited by Auditor M. E. Libby for the period March 2, 1945, to March 1, 1946, inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. In the accompanying comments, you will find exceptions noted as relate to this examination. These are briefly as follows:

The total debt exceeds the legal debt limit as established by Article XXXIV, Constitution of the State of Maine.

It was noted that the Tax Collector and Treasurer had not been bonded, which is contrary to the provisions of Chapter 80, Section 28, and Chapter 81, Section 81, of the Revised Statutes of 1944, which require that the Treasurer and Tax Collector be bonded either by corporate surety bonds or by local bondsmen who must submit
statements of financial ability.

Exhibits and schedules incorporated in this report impartially present the financial position of the plantation and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you, all of which is respectfully submitted.

Very truly yours

FRED M. BERRY

State Auditor

COMMENTS

Re: Audit of Accounts—Caswell Plantation

March 2, 1945, to March 1, 1946

CASH

An analysis of cash receipts and deposits indicated that with the exception of $2.55, cash on hand, and $10.84, due from the Treasurer, all recorded receipts had been deposited in the bank. The cash balance as reflected by the records of the Treasurer was reconciled with the bank statement after giving consideration to the amount due from the Treasurer and the cash on hand. All disbursements were made by check, and were supported by warrants. It was noted, however, that many warrants were not signed by a majority of the Assessors as
required by Chapter 80, Section 31, Revised Statutes of 1944, and related law court decisions. An analysis of outstanding checks revealed that several were held by the previous Treasurer to be applied on outstanding tax accounts.

**TAXES RECEIVABLE**

The 1945 tax commitment was added, and was found in agreement with the records of the Assessors. Cash collections of $22,386.20 represented 90.4% of the current commitment. Cash collections on prior years' taxes totaled $1,977.11. The detail for outstanding taxes prior to 1942 was not available, and the total amount of these taxes has been included in the reserve for losses. It was noted that no outstanding taxes on real estate were secured by tax liens. Requests for verification were mailed to all outstanding tax accounts for which the detail was available. During the examination of taxes receivable, it was noted that it had been voted at the town meeting to charge interest on taxes. However, there was no indication that any interest had been charged.

**ACCOUNTS RECEIVABLE**

The accounts receivable, totaling $356.79, are old accounts and appear to be of doubtful value. In view of this fact, a reserve for losses in collection of 100% has been established.

**NET DEFICIT**

The net deficit of $4,132.37 at March 1, 1946, represents a reduction of $584.44 from that of a year ago. A complete analysis of this reduction may be found on Exhibit E of this report.
GENERAL

Excise tax collections were verified by examination of the Collector’s copies of receipts issued, and it appeared that all such income had been properly accounted for.

The overlay of $1,190.77 appeared to be in excess of the 5% allowed by Chapter 81, Section 49, of the Revised Statutes of 1944.

It was also noted that the total debt of the plantation exceeded the legal debt limit of 5% of the last regular valuation as prescribed by Article XXXIV of the Constitution of the State of Maine.

No general ledger had been maintained for the year under examination. This was, however, made up and posted from the warrants, receipts, and other related data, during the time of the audit. A ledger for the 1946 municipal year was set up at the request of the Chairman of the Board of Assessors.

An examination of paid bills and payrolls indicated that several were not on file.

It was noted that neither the Treasurer nor the Tax Collector had been bonded. Chapter 80, Section 28, and Chapter 81, Section 81 of the Revised Statutes of 1944, require that these officials be bonded either by corporate surety bonds or by local bondsmen who must submit statements of financial ability.

The suspense account amounting to $171.46 as of March 1, 1945, was paid to the officials who were apparently entitled thereto.
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<th>March 1, 1945</th>
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**EXHIBIT E**

**CASWELL PLANTATION**

**ANALYSIS OF CHANGE IN NET DEFICIT**

Year ended March 1, 1946

Net Deficit—March 2, 1945 $4,716.81
Adjustments Affecting Prior Years:
  Charges:
    Reserve for Old Tax Deeds 213.36

**ADJUSTED DEFICIT**

Current Year Adjustments:

4,930.17
Charges:
  Appropriation Balances—
  Overdraft (Exhibit D)  $2,247.88
  Unexpended (Exhibit D)  621.74

  Total Charges  $1,626.14

Credits:
  Overlay (Exhibit C)  1,190.77
  Excise Tax  463.44
  Supplemental Taxes  769.73

  Total Credits  2,423.94

NET DEFICIT—March 1, 1946 (Exhibit A)

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.
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# EXHIBIT D

## TOTAL OPERATIONS

### 1, 1946

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(B) (E) (E) (A)