

The University of Maine

DigitalCommons@UMaine

Maine Town Documents

Maine Government Documents

1943

Annual Report of the Municipal Officers of the Plantation of Codyville Maine the year ending March 20th, 1943

Codyville (Me.)

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>



Part of the [United States History Commons](#)

Repository Citation

Codyville (Me.), "Annual Report of the Municipal Officers of the Plantation of Codyville Maine the year ending March 20th, 1943" (1943). *Maine Town Documents*. 10352.

<https://digitalcommons.library.umaine.edu/towndocs/10352>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.

352
C649

Wm. Dm

1942/43

Annual Report

OF THE

Municipal Officers

OF THE

Plantation of Codyville

MAINE

FOR THE YEAR ENDING

March 20th, 1943

Calais Advertiser Press

TOWN OFFICERS FOR 1942

MODERATOR
LYLE MALLORY

TOWN CLERK
NOLA MALLORY

ASSESSORS AND OVERSEERS OF POOR
LYLE MALLORY LEWIS BEAN
MARY COCHRAN

TREASURER
FREDA BEAN (Resigned)
ELSIE HARRIMAN

TAX COLLECTOR
ELLIE HOUGHTON

SUPERINTENDING SCHOOL COMMITTEE
ELLIE HOUGHTON MARY COCHRAN
LAFORREST COCHRAN

ROAD COMMISSIONER
JOHN COCHRAN

CONSTABLES
ELLIE HOUGHTON LAFORREST COCHRAN

SURVEYORS OF WOOD AND BARK
HAZEN MALLORY

ASSESSORS' REPORT

Valuation:	
Real Estate, Resident,	\$ 3,603.50
Real Estate, Non-Resident,	54,920.00
	<hr/>
	\$58,523.50
Personal Estate, Resident,	820.00
Personal Estate, Non-Resident,	85.00
	<hr/>
	905.00
Total Valuation,	<hr/>
	\$59,428.50
Commitment:	
Valuation x Rate, \$59,428.50	
x .054,	\$3,209.14
21 Polls at \$3.00,	63.00
	<hr/>
	\$3,272.14

APPROPRIATIONS

General Government:	
Administration,	\$350.00
Health and Sanitation:	
Public Nurse,	10.00

PLANTATION OF CODYVILLE

Highways and Bridges:		
Cemetery Road,	\$ 50.00	
Patrol,	219.90	
50-50,	50.00	
Snow Removal,	500.00	
		819.90
Education:		
Schools,	438.00	
Superintendance,	62.00	
		500.00
Cemetery,	25.00	
Interest,	50.00	
Minister,	15.00	
Town Appropriations,	\$1,769.90	
State Tax,	921.87	
County Tax,	412.32	
Overlay,	168.05	
Total Assessment,		\$3,272.14

GENERAL GOVERNMENT

ADMINISTRATION

Credits		
Appropriation,	\$350.00	
Lyle Mallory, rent of Snow Plow,	50.00	
State of Maine, Bear Bounty,	10.00	
Dog Tax Refund,	17.84	
		\$427.84
Debits		
Salaries:		
Lyle Mallory, Assessor and Overseer,	\$60.00	
Lewis Bean, Assessor and Overseer,	35.00	
Mary Cochran,	25.00	
Freda Bean, Treasurer,	24.85	

PLANTATION OF CODYVILLE

Elsie Harriman, Treasurer,	20.51	
Ellie Houghton, Tax Collector,	62.73	
Nola Mallory, Town Clerk,	35.00	
		263.09
Postage and Supplies:		
Howard Taylor,	3.00	
Loring, Short & Harmon,	16.20	
		19.20
Miscellaneous:		
Calais Advertiser, Town Report,	22.00	
Bernard McDowell, Town Report,	7.50	
A. F. Sawyer, Auditing,	60.00	
Register of Deeds, Recording,	1.03	
Lyle Mallory, Bear Bounty,	10.00	
Sharpe & Dorhme, Vaccine,	.50	
Howard Taylor, Supplies for Plow,	2.00	
Nat. Bank of Calais, Service Charge,	.57	
		103.60
Snow Plow Repairs:		
Plaisted Motor Company,	\$9.75	
Arnold Dwelley,	5.00	
Ben Cropley,	4.50	
Rodney Harriman,	5.28	
		24.53
		410.42
Unexpended to Surplus,		17.42

HEALTH AND SANITATION

PUBLIC NURSE

	Credits	
Appropriation,		\$10.00
	Debits	
State Treasurer,		10.00

PLANTATION OF CODYVILLE

HIGHWAYS AND BRIDGES

CEMETERY ROAD

	Credits	
Appropriation,		\$50.00
	Debits	
Lawrence Preston,	\$10.56	
Lewis Bean,	12.00	
LaForrest Cochran,	28.56	
	<hr/>	
Overdraft to Surplus,		\$51.12
		\$1.12

PATROL

	Credits	
Appropriation,		\$219.90
	Debits	
To Accounts Payable,		\$231.00
	<hr/>	
Overdraft to Surplus,		\$11.10

50-50 ROAD

	Credits	
Appropriation,	\$50.00	
Due from State,	47.42	
	<hr/>	
		\$97.42
	Debits	
LaForrest Cochran,	\$17.85	
George McKenzie,	14.08	
Bernard Mallory,	10.56	
Hazen Mallory,	33.32	
Lyle Mallory,	19.04	
	<hr/>	
		\$94.85
Unexpended to Surplus,		\$2.57

PLANTATION OF CODYVILLE

STATE AID

		Credits	
Balance from 1941,			\$450.00
		Debits	
State Highway Commission,	\$300.00		
Ellie Houghton, Right of Way,	150.00		
		<hr/>	\$450.00

SNOW REMOVAL

		Credits	
Appropriation,	\$500.00		
Received from State,	759.00		
Due from State,	875.10		
		<hr/>	\$2,134.40
		Debits	
Plowing:			
Lyle Mallory, Plowing, 1941,	\$211.54		
Lyle Mallory, Plowing, 1942 (paid)	503.29		
Lyle Mallory, Plowing 1942 (due)	313.71		
		<hr/>	\$1,028.54
Sanding and Stock Piles:			
LaForrest Cochran,	\$51.72		
Lyle Mallory,	22.00		
Lloyd Monk,	14.96		
Clyde Cochran,	10.56		
Clifford Cochran,	17.68		
George McKenzie,	12.43		
Clarence Mallory,	30.00		
Leon Bean,	.75		
Verne Noyes,	1.20		
Hazen Mallory,	34.32		
Rodney Harriman,	5.48		
		<hr/>	\$201.10

PLANTATION OF CODYVILLE

Snow Fence:	
Clyde Cochran,	\$ 5.28
Merrill Penney,	1.76
Manson Prescott,	1.76
Donald Penney,	1.76
Clifford Cochran,	7.04
LaForrest Cochran,	4.50
Willis Penney,	1.76
Lyman Amero,	5.52
Lyle Mallory,	18.00
Rodney Harriman,	9.04
George McKenzie,	10.56
Lloyd Monk,	8.04
Clarence Mallory,	4.00
Hazen Mallory,	4.00
	\$83.02
	\$1,312.66
Unexpended to Surplus,	\$821.74

INTEREST

	Credits	
Appropriation,		\$50.00
	Debits	
Discount on Taxes,		\$73.97
		\$23.97
Overdraft to Surplus,		

CEMETERY

	Credits	
Appropriation,		\$25.00
No Expenditures—Unexpended to Surplus,		\$25.00

MINISTER'S ACCOUNT

	Credits	
Appropriation,		\$15.00
No Expenditure—Unexpended to Surplus,		\$15.00

PLANTATION OF CODYVILLE

SPECIAL ASSESSMENTS

STATE TAX

Credits	
1941 Balance,	\$912.79
1942 Assessment,	921.87
1941 Dog Tax Deficiency,	10.80
	<hr/>
	\$1,845.46
Debits	
Paid State Treasurer,	\$912.79
Transfer, School Fund,	170.46
Transfer, Dog Tax Refund,	17.84
	<hr/>
	\$1,101.09
Balance due on State Tax,	<hr/>
	\$744.37

COUNTY TAX

Credits	
1942 Assessment,	\$412.32
Debits	
Paid County Treasurer,	\$412.32

REPORT OF THE SUPERINTENDENT OF SCHOOLS

SCHOOL ACCOUNT

1942-1943

Resources

Unexpended balance, March 1942,	\$430.49
Appropriation, Schools,	438.00
State School Fund,	170.46
Interest on Lands Reserved,	455.42
	<hr/>
	\$1,494.37

PLANTATION OF CODYVILLE

Expenditures

Instruction :			
Katherine Elliott,	\$121.60		
Alice White,	252.00		
Edna MacArthur,	181.50		
Maine Teachers' Retirement,	22.40		
			\$577.50
Fuel:			
Lyle Mallory, 6 solid cords,	\$54.00		
Harold Cochran,	3.00		
LaForrest Cochran,	2.00		
			\$59.00
Janitor and Cleaning :			
Lizzie Cochran,	\$30.00		
Mary Cochran,	5.00		
Pearl McKenzie,	5.00		
			\$40.00
Conveyance :			
LaForrest Cochran,	\$ 56.00		
Ellie Houghton,	240.00		
S. E. Hobart, Insurance,	18.48		
			\$314.48
Textbooks and Supplies:			
American Book Co.,	\$ 3.22		
Arthur Damon,	.60		
Calais Advertiser,	1.00		
C. H. Furbish,	1.83		
Ginn & Co.,	5.01		
J. L. Hammett,	3.43		
Kingman Electric Co.,	18.00		
Loring, Short & Harmon,	8.74		
Maine Public Health Assoc.,	.10		
H. B. McDowell,	2.75		
Macmillan Co.,	4.50		
National Educators Society,	1.30		
Papercrafters,	20.53		
Scott, Foresman,	12.95		
Charles Scribners' Sons,	4.20		
Silver Burdett & Co.,	3.76		

PLANTATION OF CODYVILLE

Treas. Town of Princeton,	3.86	
Webster Publishing Co.,	2.32	
		\$ 98.10
Total Expenditures,,		\$1,089.08
Unexpended balance, March 1943,		405.29
		\$1,494.37

REPAIR ACCOUNT

Resources		
From Surplus,		\$28.96
Expenditures		
Harley Andrews,	\$15.46	
Town of Princeton,	12.00	
Rolfe & McDowell,	1.50	
		\$28.96

SUPERINTENDENCE ACCOUNT

Resources		
Appropriation, March 1942,		\$62.00
Expenditures		
R. H. Dority, 12 months,	\$47.00	
LaForrest Cochran,	5.00	
Ellie Houghton,	5.00	
Mary Cochran,	5.00	
		\$62.00

Recommendations for 1943-1944

Common Schools,		\$800.00
Superintendent and Committee,		63.00
Repairs,		300.00

PLANTATION OF CODYVILLE

To the Superintending School Committee, Parents and Citizens:

It is with pleasure that I submit my report of your school. I feel that we have been fortunate to obtain a teacher and more fortunate to have the teacher that we now have.

If you wish to continue school it will be necessary to improve the building. The amount recommended for repairs may not be sufficient to do all that is necessary but would make the building more attractive to a teacher, and more comfortable for the pupils.

I wish to express my appreciation for your cooperation and interest in the schools and may we continue to improve the educational advantages for your pupils.

Respectfully submitted,
REGINALD H. DORITY, Supt. of Schools

AUDITOR'S REPORT

To the Inhabitants of Codyville Plantation:

In accordance with the request of your Town officials, we have completed an examination of the accounts of your Plantation officials for the municipal year ended March 20, 1943.

We are submitting herewith a balance sheet, which to the best of our knowledge and belief, properly reflects the true financial condition of your municipality as of that date; subject however to a probable shrinkage in the final settlement of unpaid taxes and accounts receivable.

Submitted also are the following:

Statement of Cash Receipts and Disbursements
Reconciliation of Treasurer's Cash Balance
Analysis of Change in Surplus

PLANTATION OF CODYVILLE

Accounts Receivable
 Accounts Payable
 1942 Uncollected Taxes

We wish to compliment the Plantation Officials upon the improved condition of the records as compared with last year.

Respectfully submitted,

SAWYER & SAWYER

By A. F. SAWYER

Accountants and Auditors

BALANCE SHEET

ASSETS

	Mch. 20 1943	Mch. 18 1942
Cash,	\$1,021.82	\$ 299.12
Uncollected Taxes,	1,381.69	1,476.98
Accounts Receivable,	1,135.83	1,245.05
	\$3,539.34	\$3,021.15
Total Assets,		

LIABILITIES

Accounts Payable,	\$ 755.61	\$ 241.15
Notes Payable,		301.77
Due State Agencies, State Tax,	744.37	912.79
Deferred Credits:		
Excise Tax,	116.80	90.52
	\$1,616.78	\$1,546.23
Total Liabilities,		
Dept. Balances, Schools,	405.29	880.49
Surplus,	1,517.27	594.43
Combined Liabilities	\$3,539.34	\$3,021.15
Departmental Balance and Surplus		

PLANTATION OF CODYVILLE

CASH RECEIPTS AND DISBURSEMENTS

Cash Balance, March 18, 1942,		\$299.12
	Receipts	
Property and Poll Taxes:		
Current year,	\$2,618.27	
Prior years,	582.84	
		\$3,201.21
Excise Tax, 1942,	75.23	
Excise Tax, 1943,	116.80	
		192.03
	From State	Other Sources
Departmental		
General Government,	10.00	50.00
Highways,	759.30	
Education,	455.42	
Total Departmentl,	1,224.72	50.00 1,274.72
Accounts Receivable, State,	986.67	
Accounts Receivable, Other,	63.71	
		1,050.38
Total Receipts,		5,718.34
Less 1941 Adjustment,		4.90
Total Available,		\$6,012.56
Selectmen's Warrants Paid,		4,990.74
Cash Balance, March 20, 1943,		\$1,021.82

RECONCILIATION OF TREASURER'S CASH BALANCE

Balance per bank statement,		\$1,226.21
(National Bank of Calais)		
Deduct: Outstanding Checks,		464.55
Check Book balance,		\$761.66

PLANTATION OF CODYVILLE

Checks on hand,	\$26.87	
	10.76	
	10.12	
	6.01	
	17.58	
	21.63	
	11.64	
	20.00	
	5.00	
	23.09	
	2.00	
		154.70
Currency,		110.00
Coin,		.74
		\$1,027.10
Cash Over,		5.28
		\$1,021.82

ANALYSIS OF CHANGE IN SURPLUS

Surplus, March 18, 1942,		\$589.53
Transactions affecting prior years:		
Charges:		
Adjustment of Accounts Payable,	\$98.23	
Adjustment of 1941 Taxes,	10.75	
Adjustment of 1940 Taxes,	16.91	
Adjustment of 1939 Taxes,	19.26	
Adjustment of 1938 Taxes,	43.37	
Adjustment of 1937 Taxes,	1.96	
Adjustment of Accounts Receivable,	21.36	
Adjustment of 1941 Dog Tax Def'y,	10.80	
		222.64
Credits:		
1941 Excise Tax,	76.86	
		145.78
Net Loss affecting prior years,		145.78
		\$443.75

PLANTATION OF CODYVILLE

Transactions affecting current year:

Operating Accounts Unexpended,	\$881.73	
Operating Accounts, Overdraft,	65.15	
	81.68	

Credits:

Overlay,	\$168.05	
Supplemental,	9.00	
1942 Excise Tax,	88.89	
	\$265.94	

Charges:

1942 Abatements,	9.00	256.94
------------------	------	--------

Net Gain in Operating Accounts for Year,		\$1,073.52
--	--	------------

Surplus March 20, 1943,		\$1,517.27
-------------------------	--	------------

ACCOUNTS RECEIVABLE

LaForrest Cochran,	1939	\$27.99	
	1940	67.07	
			\$95.06

Freeman Cochran,	1940	50.00	
	1941	20.00	
			70.00

John Cochran,	1940	20.00	
Willis Penney,	1940	28.25	
State of Maine:			
Snow Removal,	1942	875.10	
50-50	1942	47.42	
			922.52

\$1,135.83

PLANTATION OF CODYVILLE

ACCOUNTS PAYABLE

State of Maine:			
Patrol,	1941	210.90	
	1942	231.00	
		<hr/>	
		441.90	
Lyle Mallory, Snow Contract, 1942		313.71	
		<hr/>	
			\$755.61

UNCOLLECTED TAXES

1942			
Baskahegan Co.,		\$4.78.08	
Cochran, Ellen,		4.05	
Cochran, Clifford,		3.00	
Cochran, Freeman,		17.39	
Cochran, LaForrest,		17.04	
Derrick, Myrtle,		4.05	
Meyer, Reginald,		5.92	
Monk, Lloyd,		4.13	
McKenzie, Edward,		8.94	
Penney, Walter,		6.86	
Penney, Willis,		3.00	
Thornton, Myron,		12.20	
Paid after Close,		.20	
Paid after Close,		1.35	
Kingman Electric Co.,		4.59	
		<hr/>	
			\$579.80