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Annual Report of the Municipal Officers of Codyville Plantation, Washington County, Maine for the year ending March 19, 1948

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ANNUAL REPORT

of the
MUNICIPAL OFFICERS
of
CODVILLE PLANTATION
Washington County, Maine

For the year ending
MARCH 20, 1948

TOWN OFFICERS
For 1947-1948

Moderator
LYLE MALLORY

Town Clerk
NOLA MALLORY

Assessors and Overseers of the Poor
LYLE MALLORY LAWRENCE PRESTON
 MARY COCHRAN

Treasurer
ELSIE HARRIMAN

Tax Collector
LAFOREST COCHRAN

Superintending School Committee
PHENA HAMILTON LAFOREST COCHRAN
 THELIAMONK

Constables
LAFOREST COCHRAN CLIFFORD COCHRAN

Surveyors of Wood and Bark
RICHARD HARRIMAN

Caretaker of Cemetery
JOHN COCHRAN

ASSESSORS' REPORT

VALUATION: :

Real Estate-Resident	\$3,526.00.	
-Non-Resident	<u>55,380.00</u>	
		\$58,906.00
Personal Estate-Resident	1,415.00	
-Non-Resident	<u>0.00</u>	
		<u>1,415.00</u>
Total Valuation		<u>\$60,321.00</u>

COMMITMENT:

Valuation: \$60.321 x Rate.		
	.072 \$4,343.11	
17 polls @ \$3.00	<u>51.00</u>	
Tax Commitment		\$4,394.11

APPROPRIATIONS:

Administration	\$500.00	
Public Nurse	10.00	
Town Roads	100.00	
Patrol	324.00	
State Aid	450.00	
Snow Removal	311.50	
Schools	750.00	
Supervision	78.00	
School Repairs	200.00	
School Insurance	18.00	
Cemetery	25.00	
Minister	<u>15.00</u>	
Total Town Appropriations		\$2,831.00
State Tax	931.00	
County Tax	441.00	
Overlay	<u>190.45</u>	
		<u>1,562.61</u>
		<u>\$4,394.11</u>

REPORT OF TAX COLLECTOR

Commitment	\$4,394.11
Cash paid to Treasurer	<u>4,394.11</u>

LaForest Cochran, Collector

REPORT OF THE TREASURER

Cash Balance, March 20, 1947		\$1,366.61
Receipts for Year:		
Tax Accounts-1947	\$4,394.11	
-Prior Years	7.70	
		4,401.81
Excise Tax-1947	185.03	
-1948	561.69	
		646.72
Accounts Receivable:		
Snow Removal		691.24
Administration:		
Bear Bounties		135.00
Education:		
Interest on Land Reserves		487.91
Miscellaneous:		
Received from State		1.77
Total Receipts		\$6,364.45
Total Available		\$7,731.06
Selectmen's Warrants Paid		6,241.79
Cash Balance, March 20, 1948		\$1,489.25

Respectfully submitted,

ELSIE HARRILAN,
Treasurer.

SELECTMEN'S REPORT

Administration

Credits

Appropriation	\$500.00	
State of Maine, Bounties	<u>135.00</u>	\$635.00

Debits

Salaries:

Lyle Mallory	60.00	
Lawrence Preston	35.00	
Mary Cochran	25.00	
Elsie Harriman	45.00	
Nolan Mallory, Clerk	30.00	
Nolan Mallory, Health Officer	5.00	
Laforest Cochran	<u>110.00</u>	310.04

Printing & Supplies:

Loring Short & Harmon	17.90	
Church Furbish	5.27	
Branham Printing Co.	2.00	
Burr Printing Co.	47.64	
Elwood Brown	10.00	
Howard Taylor	<u>3.90</u>	86.71

Miscellaneous:

Sawyer & Sawyer, Audit	75.00	
R.H. DORITY, Typing	5.00	
Town of Princeton, Telephone	.69	
Legacy & Savage, Plow repairs	24.50	
Lyle Mallory, Trans. snow plow	10.00	
Merrill Trust Co., Service chg.	2.06	
Lyle Mallory, Excise Tax comm.	3.90	
Lawrence Preston " " "	<u>1.35</u>	122.50

Bear Bounties:		
Freeman Cochran	\$60.00	
Richard Thibodeau	15.00	
Elton Townsend	30.00	
Joseph Sitar	15.00	
David Thomas	<u>15.00</u>	
		135.00
Total Expenditures		<u>\$654.25</u>
Overdraft to Surplus		19.25

HEALTH AND SANITATION

Public Nurse

Credit

Appropriation		\$10.00
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Debit

Treasurer of State		<u>10.00</u>
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HIGHWAYS AND BRIDGES

Town Roads

Credits

Appropriation		\$100.00
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Debits

Laforest Cochran	11.84	
Ashton Cochran	6.00	
Richard Harriman	38.44	
Rodney Harriman	16.50	
John Cochran	28.50	
State of Maine, Grader	<u>6.00</u>	
		<u>107.28</u>
Overdraft to Surplus		\$7.28

PATROL

Credit

Appropriation \$324.00

Debit

State Highway Commission 324.00

State Aid

Credits

Balance from 1946 Appropriation \$450.00
450.00 \$900.00

Debits

State Highway Commission 900.00

Snow Removal

Credits

Appropriation - Plowing \$311.50
 - Snow Fence 50.00
Received from State 136.50
Due from State 1,135.35 1,633.35

Debits

Plowing 890.00
Stock Piles 357.00
Snow Fence 188.02
Building for Stock Piles 48.00 1,483.02

Unexpended to Surplus \$150.33

REPORT OF THE SUPERINTENDENT OF SCHOOLS
1947 - 1948

School Committee

Laforest Cochran	Term expires March 1948
Thelma Monk	Term expires March 1949
Phena Hamilton	Term expires March 1950

SCHOOL ACCOUNT

Resources

Unexpended Balance 1947	\$77.79	
Appropriation	750.00	
State School Fund	941.43	
Interest on Land Reserves	<u>487.91</u>	
		\$2,257.13

Expenditures

Instruction:		
Freda Bean	1,245.58	
*Govt. Tax 1/1/47 - 1/1/48	77.70	
MTR. Final Payment	46.40	
*E.R.S. 9/8/47 - 1/1/48	<u>31.15</u>	
		1,400.83
Fuel:		
Clifford Cochran, kindling	15.00	
Hiram Cochran, labor	1.50	
Laforest Cochran; kindling	27.00	
Laforest Cochran, '48 - '49	60.00	
Lyman Cochran, labor	1.50	
Lawrence Preston, 1 cd H.W.	<u>16.00</u>	
		121.00
Janitor and Cleaning:		
Lizzie Cochran	69.50	
Lawrence Preston	<u>7.00</u>	
		76.50

Conveyance:

Freda Bean	120.00	
Ora White	<u>65.00</u>	

185.00

Textbooks & Supplies:

Calais Advertiser, Rank cards	2.00	
Gledhill Bros., Supplies	8.67	
Ginn & Co., Books	12.24	
Kingman Electric Co. Lights	16.05	
Laidlaw Bros., Books	2.22	
Scott Foresman & Co. Books	23.40	
Silver Burdett & Co., Books	1.16	
Howard Taylor	4.07	
Town of Princeton	3.77	
Webster Publishing Co.	<u>.97</u>	

74.55

High School Tuition:

Lee Academy

375.00

Total Expenditures

\$2,232.88

Unexpended Balance March 1948

24.25

\$2,257.13

- * Deductions, Gov't. Tax Jan. 1, '48 - Mar. 12, '48 \$31.50
- Deductions, Employees Retirement System, Jan. 1 - Mar. 12, '48 \$20.75.

Supervision Account

Resources

Appropriation, March 1947	\$78.00	
Transferred from Repairs	<u>9.00</u>	\$87.00

Expenditures

R.H. Dority, Supt. 4 mos @ 5.25	21.00	
R.H. Dority, Supt. 8 mos @ 6.00	48.00	
Laforest Cochran; Trip Princeton	3.00	
Laforest Cochran, Committee	5.00	
Thelma Monk, Committee	5.00	
Phena Hamilton, Committee	<u>5.00</u>	\$87.00

School Repairs

Resources

Unexpended, March 1947	\$36.27	
Appropriation, March 1947	<u>200.00</u>	
		\$236.27

Expenditures

Clifford Cochran	39.00	
Nason & McLaughlin	94.80	
A.M. Nason	17.70	
Lawrence Preston	45.50	
Trans. to Supervision	9.00	
Unexpended Balance Mar. 1948	<u>30.27</u>	
		<u>\$236.27</u>

School Insurance

Resources

Appropriation	\$18.00
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Expenditures

S.A. Hobart, Policy expires June 1948	<u>18.00</u>
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Recommendations for 1948-49

Schools, for all purposes	\$1,325.00	
Superintendent and		
School Committee	87.00	
School Insurance	<u>18.00</u>	
		\$1,430.00

To the Superintending School Committee, Parents,
Citizens and Town Officials:

The anticipated receipts for the next school year are \$1,517.91, while the anticipated expenditures will be \$2,840.00; therefore it seems necessary to ask for at least \$1,325.00.

The school has been under very good management and I recommend that you continue to engage a trained teacher, if available, as it would be a waste of money to send pupils to any high school not properly prepared.

I wish to extend my appreciation for the fine spirit of cooperation which has been extended to me during the year by the Teacher, School Committee, Town Officials, Parents and Citizens.

Respectfully submitted,

REGINALD H. DORITY,

Superintendent

UNCLASSIFIED

Cemetery

Appropriation \$25.00

Debits

John Cochran 25.00

Minister

Credits

Appropriation \$15.00

No Expenditures

Unexpended to Surplus 15.00

Special Assessments

Credits

State Tax	\$931.16	
Dog Tax Deficiency	8.50	
County Tax	441.00	
Received from State Treasurer	<u>1.77</u>	1,382.43

Debits

Transferred to School Account	941.43	
Paid County Treasurer	<u>441.00</u>	
		<u>1,382.43</u>

AUDITOR'S REPORT

Milbridge, Maine,
March 22, 1943

Board of Assessors,
Codyville Plantation, Maine,

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1942, and at your request, we have audited the records of Codyville Plantation for the period March 20, 1942 to March 20, 1943.

The examination was made in accordance with generally accepted standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of your Plantation appear to have been appropriately handled.

Exhibits and Schedules included in this report impartially present the financial position of the Plantation and the result of its operation 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,

SAWYER AND SAWYER

By A.F. Sawyer

AFS:as

Accountants and Auditors

COMMENTS.

Re: Audit of Codyville Plantation
March 20, 1947 to March 20, 1948

The financial status of the Plantation is presented on the Balance Sheet and comments regarding the various items are as follows:

CASH:

Cash on deposit at the close of the year was at the Merrill Trust Co., Calais, Maine. The check book balance was reconciled with the bank statement as of February 25, 1948 and found to be in agreement. Cash on hand was verified by physical count.

ACCOUNTS RECEIVABLE:

This receivable consists of \$1,163.35 due from the state for snow removal and highway accounts and \$195.21 due from individuals.

TAXES RECEIVABLE:

The records of the Tax Collector were examined and the warrant of commitment was in agreement with the Assessors' records. The Collector has settled his commitment in full by cash collections for the entire amount. Uncollected taxes for prior years are \$152.87.

ACCOUNTS PAYABLE:

This account represents the balance due on the snow removal contract.

DEFERRED REVENUE:

1948 excise taxes were received prior to the closing of the books on March 20, 1948, and this credit has been carried forward to the 1948 municipal year for proper application.

SURPLUS:

At the close of the year, there was a net surplus of \$2,237.65. Of this amount \$54.52 has been set aside for definite purposes, leaving \$2,193.13 unappropriated for any specific purpose. A summary of the items which make up that portion which is appropriated may be found on Exhibit D. An analysis of change in unappropriated surplus for the year under examination is presented on Exhibit E.

GENERAL:

Revenue derived from 1947 excise taxes was checked and found to be properly recorded and accounted for. All income from this source was carried to surplus.

All unexpended balances required by law to be carried forward have been carried to the 1948 municipal year.

Codyville plantation
Comparative Balance Sheet

	March 20, 1948	March 20, 1947
ASSETS		
Cash:		
On Hand and in Bank	\$1,489.27	\$1,366.61
Accounts Receivable	1,358.56	1,066.03
Less Reserve for loss	<u>150.00</u>	<u>150.00</u>
	1,208.56	916.03
Taxes Receivable:		
Prior Years	152.87	225.43
Reserve for loss	<u>79.87</u>	<u>144.73</u>
	73.00	80.00
Total Assets	<u>\$2,770.83</u>	<u>\$2,363.34</u>

Liabilities:

Accounts Payable	March, 20, 1948	March 20, 1947
	\$263.44	\$35.81
Deferred Revenue:		
Prepaid Excise Taxes	<u>259.74</u>	<u>77.32</u>
Total Liabilities	\$523.18	\$115.13
Surplus:		
Appropriated	\$54.06	
Unappropriated	<u>2,193.13</u>	<u>1,686.15</u>
	<u>2,247.65</u>	<u>2,250.21</u>
Total Liabilities and Surplus	<u>\$2,770.83</u>	<u>\$2,363.54</u>

PLANTATION WARRANT

State of Maine Washington County, ss
To LaForest Cochran, Constable of the Plantation of
Codyville, in said county,

GREETING:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Plantation of Codyville, qualified by law to vote in Plantation affairs, to assemble at the Schoolhouse in said Plantation on the 29th day of March, A.D. 1948 at one o'clock in the afternoon to act on the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

Article 2. To choose a Plantation Clerk for the ensuing year.

Article 3. To hear the annual Plantation report.

Article 4. To choose a First Assessor for the ensuing year.

Article 5. To choose a Second Assessor for the ensuing year.

Article 6. To choose a Third Assessor for the ensuing year.

Article 7. To choose a Treasurer for the ensuing year.

Article 8. To choose a Tax Collector for the ensuing year.

Article 9. To choose a surveyor of Lumber, Wood and Bark for the ensuing year.

Article 10. To choose all other necessary Plantation officers.

Article 11. To see what sum of money the Plantation will vote to raise and appropriate for Schools, including Textbooks, Tuition, Transportation and Superintendence.

Article 12. To see what sum of money the Plantation will vote to raise and appropriate for Administration.

Article 13. To see what sum of money the Plantation will vote to raise and appropriate for Winter Roads.

Article 14. To see if the Plantation will vote to raise and appropriate \$345.00 for Highway Patrol.

Article 15. To see what sum the Plantation will vote to raise and appropriate for State or State Aid Road Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20 Revised Statutes of 1944, as amended.

Article 16. To see if the Plantation will grant and authorize the Plantation officers to hire such money as may be necessary for State Aid Road Construction.

Article 17. To see what sum of money the Plantation will vote to raise and appropriate for a ball ground.

Article 18. To see what per cent commission the Plantation will grant to the Tax Collector for collection of taxes for the ensuing year.

Article 19. To see what sum of money the Plantation will vote and raise for the care of the cemetery.

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Article 20. To see what sum of money, if any, the Plantation would recommend to take from the Joint State Account for the purpose of applying bituminous sufrage treatment to State Aid Roads, in excess of the requirements of Section 2, Chapter 132 P.L. 1935.

Article 21. To see what sum of money the Plantation will raise and appropriate for Repair of the Schoolhouse.

Article 22. To see what sum of money the Plantation will vote and raise for Prevention of Tuberculosis and Public Health.

Article 23. To see what sum of money the Plantation will vote and raise for a Minister.

Article 24. To transact any other business that may legally come before said meeting.



The Assessors hereby give notice that they will be in session for the purpose of revising and correcting the list of voters at the place of said Plantation meeting on the 29th day of March, A.D. 1948, at ten o'clock A.M.

Given under our hands at Codyville Plantation this 20th day of March, A.D. 1948.

LYLE MALLORY, First Assessor

LAWRENCE PRESTON, Second Assessor

MARY COCHRAN, Third Assessor

Assessors of Codyville Plantation