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STATE OF MAINE
COLLECTION

C649

1949/50

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ANNUAL REPORT

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ORONO, MAINE

CODYVILLE PLANTATION

*WASHINGTON COUNTY
MAINE*

1949-1950

Calais Advertiser Press

TOWN OFFICERS

Moderator

Lyle Mallory

Town Clerk

Nora Mallory

Assessors and Overseers of the Poor

Lyle Mallory

Clyde Cochrane

Mary Cochrane

Treasurer

Elsie Harriman

Tax Collector

LaForest Cochrane

Superintending School Committee .

Phena Hamilton

Thelma Monk

Laforest Cochrane

Constables

Laforest Cochrane

Clifford Cochrane

Surveyors of Wool and Bark

Richard Harriman

PLANTATION OF CODYVILLE

ASSESSOR'S REPORT

Valuation

Real Estate, Resident,	\$ 3,936.00	
Real Estate, Non-Resident	55,230.00	
	<hr/>	
		\$59,166.00
Personal Estate, Resident		710.00
		<hr/>
Total Valuation		\$59,876.00

Commitment

Valuation x Rate, - \$59,876 x .097	\$5,209.20	
17 Polls. @ \$3.00	51.00	
Variance	.80	
	<hr/>	
Tax Commitment,		\$5,261.00

APPROPRIATIONS

Administration	\$ 525.00	
Nurse	10.00	
Highway Patrol	356.00	
Snow Removal	311.50	
Schools	1,905.00	
Minister	10.00	
	<hr/>	
Total Town Appropriations		3,117.50
State Tax	1,494.66	
County Tax	441.00	
Overlay	207.84	
	<hr/>	
		\$5,261.00

PLANTATION OF CODYVILLE

TAX COLLECTOR'S REPORT

Commitment		\$5,261.00
	Collections and Credits	
Cash paid to Treasurer	\$5,130.94	
Abatements	3.00	
Adjustment	3.06	
	<hr/>	
		\$5,137.00

Uncollected Taxes, March 20, 1950

Amero, Bernard	\$10.39	
Cochrane, Ashton	10.30	
Cochrane, Andrew and Paul	21.66	
Cochrane, John	12.83	
Cochrane, Mary	29.58	
Hilchey, Myrtle	4.35	
McKenzie, George	11.27	
Monk, Lloyd	11.27	
Paid after close	19.66	
Locke, Edgar	.87	
	<hr/>	
		\$124.00

Respectfully submitted,
LAFORST COCHRANE, Tax Collector

TREASURER'S REPORT

Cash Balance, March 19, 1949		\$1,891.15
	Receipts	
Taxes, 1949	\$5,130.94	
Taxes, prior year	45.10	
Excise Tax, 1949	91.44	
Excise Tax, 1950	262.93	
Dog License Refund	3.50	
Bear Bounties	120.00	
State School Fund	47.78	
McMillan Co., Refund	2.28	
Interest on Reserved Lands	478.33	

PLANTATION OF CODYVILLE

Interest on State Tax Refunded	16.43	
Accounts Receivable	703.21	
Excise Taxes — Deorganized Towns,	194.27	
	<hr/>	
Total Cash Receipts		\$7,096.21
		<hr/>
Total Available,		\$8,987.36
Assessors' Warrants Paid		6,718.76
		<hr/>
Cash Balance, March 20, 1950		\$2,268.60

Respectfully submitted,

ELSIE HARRIMAN, Treasurer

GENERAL GOVERNMENT

ADMINISTRATION

Debits

Salaries:

Lyle Mallory, Assessor	\$ 60.00
Clyde Cochrane, Assessor	35.00
Mary Cochrane, Assessor	25.00
Elsie Harriman, Treasurer	45.00
Nola Mallory, Clerk,	30.00
Nola Mallory, Health Officer	5.00
Laforest Cochrane, Tax Collector	102.19
Laforest Cochrane, Constable	5.00
	<hr/>

\$307.19

Printing and Supplies:

Loring Short and Harmon	20.65
Howard Taylor	.60
	<hr/>

21.25

Bear Bounties:

John Cochrane	105.00
George Ripley	15.00
	<hr/>

120.00

PLANTATION OF CODYVILLE

Repairs, Snow Plow :

Legacy and Savage	21.34
Howard Fairfield	9.52
Lyle Mallory	10.00

40.86

Miscellaneous :

Merrill Trust Co., Service charges,	7.79
Sawyer and Sawyer, Audit	85.00
Verna Preston, Collecting Excise	
Taxes	7.80
Lylie Mallory, Freight	6.38
Putnam Stores, Bags	10.00
Clarence Mallory, Car Hire	4.00
Bernard McDowell, Contracts	2.50
Clarence Cochrane, Travel	8.00

131.47

\$620.77

Credits

Appropriation	\$525.00
State of Maine, Bear Bounties	120.00
State of Maine, Dog Tax Refund,	5.31
Washington County Refund	3.75

654.06

Unexpended to Surplus \$33.29

HIGHWAYS AND BRIDGES

HIGHWAY PATROL

Credits

Appropriation \$356.00

Debits

State Highway Commission \$356.00

PLANTATION OF CODYVILLE

SNOW REMOVAL

Debits

Plowing:

Lyle Mallory \$590.00

Stock Piles:

Lyle Mallory	181.19
Lloyd Monk	12.00
Clyde Cochrane,	6.00
Lyle Mallory, Jr.	60.75
Clarence Mallory	40.00
Laforest Cochrane	12.40
State of Maine	69.50
Harold Cochrane	9.00
Murray LaPlante	20.40
Myron Thornton	20.40
Gene Mallory	12.00
Paul Cochrane	30.75
Raymond Severance	12.40
Elwin Severance	6.56
Charles Sprague	9.00

502.35

Snow Fence:

Lyle Mallory	37.00
Clyde Cochran	6.00
Lyle Mallory, Jr.	13.50
Robert Hamilton	12.00
John Cochrane	6.00
Gene Mallory	1.50
Charles Sprague	1.50
Richard Harriman	12.00
Lawrence Preston	15.00
Lloyd Monk	16.50
Paul Cochrane	10.00
Harold Cochrane	1.50

132.50

\$1,524.85

PLANTATION OF CODYVILLE

Credits		
Appropriation	\$ 311.50	
Due from State	1,217.35	
		\$1,528.85
Unexpended to Surplus,		\$4.00
UNCLASSIFIED		
MINISTER		
Appropriation		\$10.00
Unexpended to Surplus		\$10.00
INTEREST		
Credits		
State, On Reserved Lands	\$478.33	—
State, Refund on State Tax	16.43	
		\$494.76
Debits		
State, on State Tax	\$ 12.40	
Transferred to Schools	478.33	
Interest for Tuition	6.75	
		\$497.48
Overdraft to Surplus		\$2.72
SPECIAL ASSESSMENTS		
Credits		
State Tax	\$1,494.66	
County Tax	441.00	
Overlay	207.84.....	
		\$2,143.50
Debits		
State Treasurer	\$1,494.66	
County Treasurer	441.00	
		1,935.66
Overlay transferred to Surplus		207.84

PLANTATION OF CODYVILLE

Milbridge, Maine
March 21, 1950

Board of Assessors,
Codyville Plantation, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, we have audited the accounts of Codyville Plantation for the period March 20, 1949 to March 20, 1950.

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

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 the report may prove of interest to you, all of which is respectfully submitted.

Very truly yours,
SAWYER AND SAWYER

By A. F. Sawyer

COMMENTS

Re Audit of Codyville Plantation

March 20, 1949 to March 20, 1950

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

CASH:

Cash on deposit and subject to check as of March 20, 1950 was \$2,268.60.

The check book balance was reconciled with the bank statement and found to be in agreement.

PLANTATION OF CODYVILLE

ACCOUNTS RECEIVABLE:

This receivable consists of \$1,217.35 due from the State for snow removal and \$198.07 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 commitment was accounted for by cash collections of \$5,130.94, an abatement of \$3.00, an adjustment of \$3.06 and uncollected 1949 taxes amounting to \$124.00. The balance due for previous years is \$165.29.

ACCOUNTS PAYABLE

This item represents the balance due on the current snow removal contract.

DUE GOVERNMENTAL AGENCIES

Excise taxes collected from deorganized towns make up this account which is payable to the Treasurer of Washington County.

DEFERRED REVENUE

Prepaid 1950 excise taxes were received prior to the closing of the books for 1949. This credit is carried forward to the 1950 municipal year for proper application.

SURPLUS

At the close of the year, the Plantation had a net surplus of \$3,071.44. Of this amount, \$140.87 has been set aside for definite purposes, leaving \$2,930.57 unappropriated for any specific use.

GENERAL:

Revenue obtained from 1949 excise taxes was checked and found to be accounted for and properly recorded. It is strongly recommended that payment for all excise taxes be received by the Collector at the time the receipts are issued.

Vouchers and payrolls were examined and appeared to be proper charges to the accounts involved. All unexpended balances required by law to be carried forward have been carried to 1950.

CODYVILLE PLANTATION
COMPARATIVE BALANCE SHEET
Year Ended March 20, 1950

ASSETS	March 20, 1950	March 20, 1949
Cash:		
On hand and in Bank	\$2,268.60	\$1,891.15
Accounts Receivable	\$1,415.42	1,438.05
Less Reserve for Losses	150.00	150.00
	\$1,265.42	\$1,288.05
Taxes Receivable:		
Current Year	124.00	57.52
Prior Years	165.29	152.87
	289.29	210.39
Less Reserve for Losses	79.87	79.87
	209.42	130.52
Total Assets	\$3,743.44	\$3,309.72
LIABILITIES		
Accounts Payable	\$ 213.39	\$200.09
Due Governmental Agencies	190.52	453.42
Deferred Revenue:		
Prepaid Excise Taxes	268.09	278.55
Total Liabilities	672.00	931.97
Surplus:		
Appropriated	140.87	223.06*
Unappropriated	2,930.57	2,600.81
	3,071.44	2,377.75
Total Liabilities and Surplus	\$3,743.44	\$3,309.72
*Denoted Red Figure		

PLANTATION OF CODYVILLE

EDUCATION

REPORT OF THE SUPERINTENDENT OF SCHOOLS

School Committee

Phena Hamilton,	Term Expires, March 1950
LaForest Cochran,	Term Expires, March 1951
Thelma Monk,	Term Expires, March 1952

SCHOOL MAINTENANCE ACCOUNT

Resources

Unexpended balance March 1949,	\$ 29.67	—
Appropriation March 1949,	1,400.00	—
State Fund, Dec. 1949,	739.00	—
Interest on Land Reserves,	478.33	—
Refund, Macmillan Co.,	2.28	—
	\$2,649.28	

Expenditures

Instruction:

Freda Bean,	\$1,447.87
Collector, Internal Revenue,	105.70
Maine State Retirement System,	80.30
	\$1,633.87

\$1,633.87 —

Fuel:

Phena Hamilton, Oil,	\$ 4.16
C. F. Moore, Oil,	83.85
	\$88.01

\$88.01 —

Janitor and Cleaning:

Lizzie Cochran,	\$74.00
Lloyd Monk, sanitation,	10.00
	\$84.00

\$84.00 —

Conveyance:

Freda Bean,	\$185.00
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\$185.00 —

High School Tuition:

Lee Academy,	\$450.00
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\$450.00 —

PLANTATION OF CODYVILLE

Textbooks and Supplies:

American Book Co.,	\$ 2.99
Beckley-Cardy Co.,	12.37
Calais Advertiser,	1.57
Gledhill Brothers,	2.03
Ginn and Co.,	5.43
The Holmerden Co.,	3.90
Macmillan Co.,	2.60
Mainco Trading Co.,	1.20
A. J. Nystrom Co.,	14.60
B. B. Pierce, postage,	.91
Treasurer, Town of Princeton,	11.04
Scott, Foresman Co.,	7.29
Treasurer, State of Maine,	6.00
Silver Burdett Co.,	.79
Howard Taylor,	14.15

\$86.87 —

Lights:

Kingman Electric Co.,	\$19.30
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\$19.30 —

Total Expenses,

\$2,547.05

Balance forwarded,

102.23

\$2,649.28

REPAIR ACCOUNT

Resources

Unexpended balance, March 1949,	\$ 17.27	—
Appropriated March 1949,	400.00	—

\$417.27

Expenditures

Choate Insulating Co.,	\$200.00
Phena Hamilton, painting,	45.00
C. H. Furbish, paint,	16.63
William Ketchen	75.00
Dowell's Danforth, repair to stove,	12.00
Verne Preston, painting,	45.00
Unexpended balance,	23.64

\$417.27 —

23.64

PLANTATION OF CODYVILLE

INSURANCE ACCOUNT

Resources				
Appropriated March 1949,		\$18.00	\$18.00	—
Expenditures				
S. Edmund Hobart,		\$18.00	\$18.00	—

SUPERVISION' ACCOUNT

Resources				
Appropriated March 1949,		\$87.00	—	
Overdraft,		11.76		
				\$98.76
Expenditures				
Bernard B. Pierce, Supt.,		\$83.76	—	
Phena Hamilton, School Committee,		5.00	—	
LaForest Cochran, School Committee,		5.00	—	
Thelma Monk, School Committee,		5.00	—	
				\$98.76

RECOMMENDATIONS FOR 1950-1951

For School Maintenance,	\$1,400.00
Supervision and School Committee,	105.00
For Insurance,	18.00
For Repairs,	100.00

To the Superintending School Committee, Parents and Citizens:

At the writing of this report there are eight pupils in our grade school; and I understand that three new pupils will enroll next fall. In September 1949 there were four students enrolled in Lee Academy, but two of them have dropped out.

The combination of an insulated building and an oil stove has resulted in a more comfortable room. Last summer the walls and floor of the schoolroom were painted, and this makes a more suitable place in which to study and learn.

PLANTATION OF CODYVILLE

We need to build a new covering for the well near the school and a pump should be installed. This will be done in the spring and will doubtless give the school a supply of drinking water which will pass inspection by state authorities.

I am glad to report that the school, under Freda Bean's able guidance, continues to be orderly and progressive. The children have made real progress this year. During the winter, Mrs. Bean completed the course in "Modern Trends in Education" given in Topsfield by the University of Maine. New books have been added to the school and another year we plan further improvement in school materials.

Respectfully submitted,

BERNARD B. PIERCE, Supt. of Schools

PLANTATION OF CODYVILLE

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 31st day of March A. D. 1950, 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 Supervision.

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.

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STATE OF MARYLAND
COLLECTION

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PLANTATION OF CODYVILLE

Article 14. 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 15. 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 16. To see what per cent commission the Plantation will grant to the Tax Collector for collection of taxes for the ensuing year.

Article 17. To see what sum of money the Plantation will vote and raise for the care of cemetery.

Article 18. 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 surface treatment to State Aid Roads, in excess of the requirements of Section 2, Chapter 132, P. L. 1935.

Article 19. To see what sum of money the Plantation will raise and appropriate for Repair of Schoolhouse.

Article 20. To see what sum of money the Plantation will vote and raise for prevention of Tuberculosis and Public Health.

Article 21. To see what sum of money the Plantation will vote and raise for a minister.

Article 22. 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 31st day of March A. D. 1950, at 10 o'clock A. M.

Given under our hands at Codyville Plantation this 22nd day of March A. D. 1950.

LYLE MALLORY, First Assessor

CLYDE COCHRAN, Second Assessor

MARY COCHRAN, Third Assessor

Assessors of Codyville Plantation