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Annual Report of the Municipal Officers of the Town of Byron Year Ending January 15, 1946

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1945/46

ANNUAL REPORT

of the

Municipal Officers

of the

Town of Byron



Year Ending January 15, 1946

ANNUAL REPORT

of the

Municipal Officers

of the

Town of Byron



Year Ending January 15, 1946

TOWN OFFICERS

Moderator

N. E. YOUNG

Clerk

ANITA LOHNES

Selectmen, Assessors and Overseers of the Poor

N. E. YOUNG

C. A. YOUNG

ELWIN KNAPP

Treasurer and Tax Collector

LENNA S. YOUNG

Constables

LENNA S. YOUNG

CARL SWANTEE

School Committee

GLADYS MASON

ELSIE BOWIE

GERTRUDE KNAPP

Superintendent of Schools

HARVEY C. McGUIRE

Health Officer

GERTRUDE LADD

Ballot Clerks

GERTRUDE LADD

CARL SWANTEE

COMPARATIVE FINANCIAL STATEMENT 1944 - 1945

January 15, 1946.

To the Inhabitants of the Town of Byron:

Owing to our inability to obtain the services of the State Auditor at the time we closed our books, we have prepared the following statements which we believe show a true record of the financial condition at this time.

- Exhibit
- A. Balance Sheet.
 - B. Cash Receipts and Disbursements.
 - C. 1945 Valuation, Assessment and Collection.
 - D. Statement of Departmental Operation.
 - E. Analysis of Change in Net Surplus.
- Schedule
- 1. Reconciliation of Treasurer's Cash Balance.
 - 2. Summary of Taxes with Supporting Detail.
 - 3. Summary of Tax Liens with Supporting Detail.
 - 4. Trust Fund.
 - 5. Accounts Payable.
 - 6. Ministerial and School Fund.

We have requested the State Department of Audit for an Audit of the Town Books which we hope will be done in the near future.

N. E. YOUNG,
C. A. YOUNG,
ELWIN KNAPP,
Selectmen of Byron.

TOWN OF BYRON

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TOWN OF BYRON
BALANCE SHEET - JAN. 15, 1946
(compared with January 1, 1945)

(Exhibit A)

Subsidiary Schedules:	A S S E T S		(Exhibit A)	
	Jan. 15, 1946		Jan. 1, 1945	
1. Cash		\$1,815.65		\$1,905.45
2. Tax Accounts Uncollected				
3. Taxes	\$ 179.32		\$ 118.32	
3. Tax Liens	111.95		221.89	
		<u>291.27</u>	<u>340.21</u>	<u>340.21</u>
4. Less: Reserve for collection	291.27		340.21	340.21
4. Accounts Receivable				<u>22.91</u>
				<u>\$2,268.57</u>
5. Trust Fund Investment	215.80			<u>213.66</u>
TOTAL ASSETS AND TRUST INVESTMENTS		<u>\$2,322.72</u>		<u>\$2,482.23</u>

L I A B I L I T I E S

6. Accounts Payable	.28		1.18	
7. Notes Payable			500.00	
8. Ministerial and School Fund - Owed by Town		361.00		361.00
				<u>\$ 862.18</u>
5. Trust Fund Reserve	576.80		574.66	
Less: Direct liability above	361.00		361.00	
		<u>215.80</u>		<u>213.66</u>

SURPLUS ACCOUNT

Ex. D Departmental Balances Fwd.	391.26		872.54	
Ex. E Net Surplus	1,354.38		533.85	
		<u>\$1,745.64</u>		<u>\$1,406.39</u>
		<u>\$2,322.72</u>		<u>\$2,482.23</u>

ANNUAL REPORT

CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED JANUARY 15, 1946

(Exhibit B)

CASH ON HAND - January 1, 1945 \$1,905.45

R E C E I P T S

Property and Poll Taxes			
Current Year	\$6,803.72		
Prior Years	72.92		
(Schedule 2)		\$6,876.64	
Tax Liens (Schedule 3)		109.94	
Excise Tax (transferred to Net Surplus)			\$6,986.58
Accounts Receivable			51.00
			22.91
Departmental:		From	Other
General Government	42.45	State	Sources
Education	471.55		8.05
Interests and Costs			24.46
(Exhibit D)	514.00		32.51
Sale of Tax Acquired Property			546.51
			64.40
Total Receipts			7,671.40
Total Available			7,671.40
			\$9,576.85

DISBURSEMENTS

Departmental Accounts (Exhibit D)	\$7,758.80	\$7,758.80
Less Rumford Falls Trust Co.	1.50	\$1,818.05
Less Over deposit, deducted from this year deposits (1944 accts)	.90	
	2.40	
CASH BALANCE - January 15, 1946 (Schedule 1)		2.40
		\$1,815.65

Exhibit C

1945 VALUATION AND COLLECTION

Valuation:		
Real Estate—Resident	\$ 12,195.00	
—Non-resident	126,374.00	
		<u>\$138,569.00</u>
Personal Estate—Resident	1,750.00	
—Non-Rresident	765.00	
		<u>2,515.00</u>
Total Valuation		\$141,084.00
Assessment:		
Valuation x Rate—\$141,084.00 x .054	\$ 7,618.54	
21 Polls @ \$3.00	63.00	
		<u>7,681.54</u>
Tax Commitment	7,681.54	\$ 7,681.54
Collection:		
Cash to Treasurer	\$ 6,803.72	
Discounts	729.59	
Taxes paid by town	12.96	
Abatement	1.35	
		<u>\$ 7,547.62</u> \$ 7,547.62
Uncollected 1945 Taxes, January 15, 1946 (Sched. 2)	\$	132.92

COMPUTATION OF ASSESSMENTS

Requirements:		
Town Appropriations	5,882.08	
State Tax	1,335.99	
County Tax	418.23	
		<u>\$ 7,636.30</u>
Total Appropriations (Exhibit D)		\$ 7,636.30
Tax Commitment (as above)		<u>7,681.54</u>
Excess of Commitment:		
Overlay—Trans. to Net Surplus (Exhibit E)		45.24

(EXHIBIT D)

STATEMENT OF DEPARTMENTAL OPERATIONS

	C R E D I T S		C H A R G E S		Unex- pended	B A L A N C E S			
	From 1943 Year	Appropri- ations	Depart- mental Receipts	Other		Cash Disburse- ments	Other	Over- draft	Unex- pended
GENERAL GOVERNMENT									
Town Officers		\$ 400.00			\$ 400.00				19.13
Current Expenses & Maine Pub.		200.00	114.90	35.00	349.90	\$ 380.87			143.96
HEALTH & SANITATION									
Nurse		10.00			10.00				
HIGHWAYS & BRIDGES									
Roads and Bridges		800.00			800.00	692.60			73.26
Snow Removal - Town		100.00			243.12	202.23			40.89
Snow Removal - State		350.00		143.12	350.00	197.68			9.20
Patrol Maintenance		476.40			476.40	567.00		90.60	
3rd Class Maintenance	25.59	105.00			130.59	118.93			3.79
Bushes - Town		200.00			200.00	203.65		16.75	
Bushes - State		150.00			150.00	153.85		16.75	
Unimproved Road						56.38		59.38	
CHARITIES									
Poor - Town		100.00			100.00				100.00
EDUCATION									
Schools	682.87	1,610.68	471.55		2,765.10	2,536.99		21.68	249.79
UNCLASSIFIED									
Audit		70.00			70.00	67.50			2.50
Discount on Taxes		700.00			700.00			28.59	
Abatement		35.00			35.00				33.65
RECREATION									
Maine Pub. Bureau		25.00			25.00				
CEMETERIES									
Maintenance	164.08				164.08	26.40			137.68

INTEREST							
General	50.00	24.46	74.46	18.75			55.71
MUNICIPAL INDEBTEDNESS							
Notes Payable	500.00		500.00	500.00			
SPECIAL ASSESSMENTS							
State Tax	1,335.99		1,335.99	1,335.99			
County Tax	418.23		418.23	418.23			
TOTAL	\$872.54	\$610.91	\$9,297.87	\$7,758.80	\$241.05	\$478.30	\$391.26

EXHIBIT E

ANALYSIS OF CHANGE IN NET SURPLUS

Year ending January 15, 1946

Net Surplus Jan. 1, 1945 Exhibit A)		\$ 533.85
Transactions affecting Current Year		
Operating Accounts		
Charges - Departmental Balances (Exhibit D)		
Unexpended	\$478.30	
Less Overdraft	241.05	
	<u>\$237.25</u>	
Less Taxes paid by Town	12.96	
	<u> </u>	\$224.29
CREDITS		
Overlay		45.24
Excise Tax		51.00
Notes Payable (by appropriation)		500.00
		<u>\$820.53</u>
	(Exhibit A)	<u>820.53</u>
		\$1,354.38

RECONCILIATION OF TREASURER'S CASH BALANCE

February 1, 1946

Schedule 1

Balance per statement		
Rumford Falls Trust Co. (Jan. 31, 1946)	\$ 1,900.70	
Add: Returned checks drawn after		
Jan. 15 for Year 1946		192.23
Add: Deposit Not Credited	\$41.73	
Less .90 overdeposited 1944	.90	
	<u> </u>	
Actual deposit Feb. 15, 1946	\$40.83	40.83
		\$ 2,133.76
Deduct: Outstanding checks		
(to Jan. 15, 1946)		318.11
	<u> </u>	
CASH BALANCE—Jan. 15, 1946		
(Exhibits A and B)		\$ 1,815.65

TOWN OF BYRON

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SUMMARY OF TAXES WITH SUPPORTING DETAIL

Year Ending January 15, 1946

	Uncollected 1/1/45	New Taxes	Collect- ed	Tax Liens	Schedule 2 Adjustments Discounts & Abatements	Uncollected 1/15/46
1945		\$7,681.54	\$6,803.72		\$743.90	\$133.92
1944	\$109.32		72.92			36.40
1943	6.00					6.00
1940	3.00					3.00

\$118.32 (Exhibit A) \$7,681.54 (Exhibit C) \$6,876.64 (Exhibit B) \$734.90 (Schedule 3) \$179.32 (Exhibit A)

1945 Resident	Poll 0	Real Estate 0	Personal 0	Total 0
Non Resident:				
J. L. Brackett		3.24		3.24
Clossie Herrick		1.08		1.08
Eldon Knapp		5.40		5.40
Helen Knapp		5.40		5.40
E. B. Mathews		21.60		21.60
C. V. McGrain		16.20		16.20
E. A. Swan		22.95		22.95
N. S. Stowell		13.50		13.50
A. W. and R. C. Taylor		4.05		4.05
A. W. Taylor		37.80		37.80
R. W. Taylor		2.70		2.70
		\$133.92		\$133.92
1943				
Lowe Faunce	\$2.00			
Everett Ladd	3.00			
	\$6.00			6.00
1940				
Elmer King	3.00			
	3.00			3.00
1944				
Foster Mah. Co.				36.40

Schedule 3

Year ending January 15, 1946

SUMMARY OF TAX LIENS WITH SUPPORTING DETAIL

	Uncollected 1/1/45	New Liens	Collected	Uncollected
1943	\$ 60.95		\$ 60.95	
1942	28.00		11.20	16.80
1941	43.20		10.80	32.40
1940	49.99		11.99	38.00
1938	27.50		15.00	12.50
1935	12.25			12.25

\$221.89 (Exhibit A) \$109.94 (Schedule 2) \$111.95 (Exhibit B)

	1942	1941	1940	1938	1935	
Botkos, Louis	\$ 16.80	\$16.20	\$ 15.30			\$ 48.30
Chamberlain & Hardy				\$12.50	\$12.25	24.75
King, Elmer			12.50			12.50
Phinney, A. W.		10.80	10.20			21.00
Pressey, John		5.40				5.40
	\$16.80	\$32.40	\$ 38.00	\$12.50	\$12.25	\$111.95

ANNUAL REPORT

JANUARY 15, 1946
TRUST FUND

		Schedule 4
Greenville L. Hall — Deposited R. F.		
Trust Co. Book No. 19722	\$ 215.80	
ACCOUNTS PAYABLE		Exhibit A
		Schedule 5
Lenna S. Young—Tax Coll.	.28	
Exhibit A)		.28
MINISTERIAL AND SCHOOL FUND		
		Schedule 6
Used by Town		
(Exhibit A)	\$ 361.00	

REPORT OF ASSESSORS**VALUATION OF TOWN**

	Value of Items	Total
Real Estate, Resident	\$ 12,195.00	
Real Estate, Non-Resident	126,374.00	_____
Total Real Estate		\$138,569.00
Personal Estate, Resident	1,750.00	
Personal Estate, Non-Resident	765.00	_____
Total Personal Estate		\$ 2,515.00
Total Value of Town		_____
Real and Personal Estate		\$141,084.00

APPROPRIATED AND ASSESSED

Support of Poor	\$ 100.00	
Support of Schools	1,610.68	
Roads and Bridges	800.00	
Patrol	476.40	
Abatements	35.00	
Snow Removal, State	350.00	
Snow Removal, Town	100.00	
Cutting Bushes, State	150.00	
Cutting Bushes, Town	200.00	
Town Officers	400.00	
Audit	70.00	
State Nurse	10.00	
Interest	50.00	
Discount	700.00	
Current Expenses	200.00	
Third Class Maintenance	105.00	
Town Debt	500.00	
State Tax	1,335.99	
County Tax	418.23	
Overlay	45.24	
Maine Publicity	25.00	
	_____	\$ 7,681.54

No. of Polls Taxed	21	Rate of Taxation	54.00@1000.
No. of Polls Not Taxed	4	Rate of Poll Tax	3.00

ANNUAL REPORT

**LIVE STOCK IN TOWN
TAXABLE**

	No.	Av. Value	T't'l Value
Horses	14	\$50.00	
Milk Cows and Heifers	23	35.00	\$ 805.00
Heifers over two not freshened	8	25.00	200.00
Heifers 18 mos. to 2 yrs.	1	20.00	20.00
Sheep	1	5.00	5.00
Swine	2	10.00	20.00
			<hr/> \$1,750.00

EXEMPT LIVE STOCK AND POULTRY

	No.	Av. Value	T't'l Value
Cattle 18 mos. and younger	10	\$20.00	\$ 200.00
Domestic Fowl	110	.50	55.00
			<hr/> \$ 255.00

Respectfully submitted,

N. E. YOUNG
C. A. YOUNG
ELWIN KNAPP

REPORT OF SELECTMEN

SUPPORT OF POOR

Appropriated by Town		\$	100.00
Transferred to Summ. of Accounts	\$	100.00	
		\$	100.00
		\$	100.00

TOWN OFFICERS

Appropriated		\$	400.00
N. E. Young, moderator	\$	5.00	
Lenna S. Young, constable		5.00	
Anieta Lohnes, clerk		35.00	
Gladys Mason, school comm.		15.00	
Elsie Bowie, school comm.		10.00	
Gertrude Knapp, school comm		5.00	
N. E. Young		100.00	
C. A. Young		30.00	
Elwin Knapp		10.00	
Lenna S. Young, treasurer		50.00	
Lenna S. Young, collector		111.62	
Lenna S. Young, excise		4.25	
To Summary of Accounts		19.13	
		\$	400.00
		\$	400.00

CEMETERIES

Balance from 1944		\$	164.08
C. S. MacDougall, labor	\$	10.40	
C. S. MacDougall, truck		4.00	
Carl Swantee, labor		12.00	
Balance to 1946		137.68	
		\$	164.08
		\$	164.08

TOWN ROADS

	Gross Earnings		Cash Disbursed	
Appropriated				\$800.00
Carl Swantee, labor	\$247.94			
C. S. MacDougall, labor	188.00			
C. S. MacDougall, truck	239.70			
Donald Knapp, labor	48.10			
C. A. Young, gravel	3.00			
	726.74			
Cash paid by Treasurer			692.60	
Credit Current Expenses			34.14	
			\$726.74	
Transferred to Summary	73.26	73.26	73.26	
	\$800.00	\$800.00	\$800.00	\$800.00

ANNUAL REPORT

3RD CLASS MAINTENANCE

	Gross Earnings		Cash Disbursed	
Appropriated				\$105.00
Balance from 1944				<u>25.59</u>
Available				\$130.59
Carl Swantee, labor	42.00			
C. S. MacDougall, labor	36.40			
C. S. MacDougall, truck	38.00			
Donald Knapp, labor	10.40			
	<u>126.80</u>			
Cash paid by Treasurer			118.93	
Credit Current Expense			<u>7.87</u>	
			\$126.80	
Transferred to 1946	3.79	3.79	<u>3.79</u>	
	<u>\$130.59</u>	<u>\$130.59</u>	<u>\$130.59</u>	<u>\$130.59</u>

UNIMPROVED ROADS

Transferred from Summary				\$ 59.38
Carl Swantee, labor	21.56			
C. S. MacDougall, labor	18.69			
C. S. MacDougall, truck	19.13			
	<u>59.38</u>			
Cash paid by Treasurer			56.38	
Credit Current Expense			<u>3.00</u>	
			\$ 59.38	
	<u>\$ 59.38</u>	<u>\$ 59.38</u>	<u>\$ 59.38</u>	<u>\$ 59.38</u>

TOWN BUSH ACCOUNT

	Gross Earnings		Cash Disbursed	
Appropriated				\$200.00
From Summary				<u>23.05</u>
Available				\$223.05
Carl Swantee, labor	\$ 99.00			
C. S. MacDougall, labor	85.80			
C. S. MacDougall, truck	34.00			
Blair LeBlanc, supplies	4.25			
	<u>223.05</u>			
Cash paid by Traesurer			203.65	
Credit Current Expense			<u>19.40</u>	
			\$223.05	
	<u>\$223.05</u>	<u>\$223.05</u>	<u>\$223.05</u>	<u>\$223.05</u>

STATE BUSH ACCOUNT

	Gross Earnings		Cash Disbursed	
Appropriated				\$150.00
From Summary				<u>16.75</u>
Available				
Carl Swantee, labor	\$ 82.50			
C. S. MacDougall, labor	66.30			
C. S. MacDougall, truck	16.00			
Perley Mason, labor	1.95			
	<u>166.75</u>	166.75		
Cash paid by Treasurer			153.85	
Credit Current Expense			<u>12.90</u>	
			\$166.75	
	<u>\$166.75</u>	<u>\$166.75</u>	<u>\$166.75</u>	<u>\$166.75</u>

TOWN OF BYRON

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STATE SNOW		
Appropriated		\$350.00
Treasurer of State	\$197.68	
Transferred to Town Snow	143.12	
Transferred to Summary of Accounts	9.20	
	<u>\$350.00</u>	<u>\$350.00</u>

PATROL		
Appropriated		\$476.40
Transferred from Summary		90.60
Treasurer of State	567.00	
Available	<u>\$567.00</u>	<u>\$567.00</u>

SNOW REMOVAL		
Appropriated		\$ 100.00
From State Snow Account		143.12
Mrs. J. R. Crooker, plowing	\$ 161.42	
Joe Reed, plowing	26.15	
J. Blanchard, labor	4.50	
C. A. Young, labor	6.20	
D. Knapp, labor	2.64	
H. Raymond, labor	.66	
Harold Reed, labor	.66	
Trans. to Summary of Accounts	40.89	
	<u>\$ 243.12</u>	<u>\$ 243.12</u>

SCHOOLS		
Balance from 1944		\$ 682.87
Appropriated		1,610.68
Interest		21.66
Treasurer of State, School Fund		471.55
Transferred from Summary (adjustment)		.02
Expenditures		
See Supt. Report	\$ 2,536.99	
Balance to 1946	249.79	
	<u>\$ 2,786.78</u>	<u>\$ 2,786.78</u>

DISCOUNT ON TAXES		
Appropriated		\$ 700.00
From Summary		29.59
Lenna S. Young, collector	729.59	
	<u>\$ 729.59</u>	<u>\$ 729.59</u>

ABATEMENTS

Appropriated		\$	35.00
Ivan Bowie (personal tax)	1.35		
To Summary of Accounts	33.65		
	<u> </u>	<u> </u>	
	\$ 35.00	\$	35.00

AUDIT

Appropriated		\$	70.00
Treasurer of State	67.50		
To Summary of Accounts	2.50		
	<u> </u>	<u> </u>	
	70.00		70.00

INTEREST

Appropriated			50.00
Interest on back taxes			24.46
Rumford Falls Trust Co.	18.75		
To Summary	55.71		
	<u> </u>	<u> </u>	
	74.46		74.46

NOTES PAYABLE

Appropriated			500.00
Rumford Falls Trust Co.	500.00		
	<u> </u>	<u> </u>	
	500.00		500.00

OVERLAY

Appropriated			45.24
To Summary	45.24		
	<u> </u>	<u> </u>	
	45.24		45.24

STATE TAX

Appropriated			1,335.99
Treasurer of State	1,335.99		
	<u> </u>	<u> </u>	
	1,335.99		1,335.99

COUNTY TAX

Appropriated			418.23
Treasurer of Oxford County	418.23		
	<u> </u>	<u> </u>	
	418.23		418.23

TOWN OF BYRON

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CURRENT EXPENSES

Appropriated		200.00
Appropriated Maine Publicity Bureau		25.00
Appropriated State Nurse		10.00
Treasurer of State		40.00
Dog Tax refund		2.45
Collected costs and interest on liens		8.05
Collected Town of Byron taxes		64.40
		<hr/>
		349.90
Credits from road accounts		77.31
Maine Publicity Bureau	25.00	
State Nurse	10.00	
P. Mason, bounty	10.00	
W. Richards	10.00	
Rumford Publishing Co.	67.20	
Harold McInnes, bonds and insurance	39.00	
Fire	17.54	
Blair LeBlanc, supplies	3.00	
Anieta Lohnes, supplies	1.50	
Marks Printing House, supplies	16.45	
Loring, Short and Harmon	2.25	
Harvey E. Powers	1.50	
Collector of Internal Revenue	78.31	
Rumford Falls Trust Co.	1.50	
To Summary of Accounts	143.96	
	<hr/>	<hr/>
	427.21	427.21

ANNUAL REPORT

SUMMARY OF ACCOUNTS

Transferred from	Unex- pended	Over- drawn	To 1946
Interest	\$ 55.71		
Town Roads	73.26		
Town Officers	19.13		
State Snow	9.20		
Poor	100.00		
Abatements	33.65		
Audit	2.50		
Current Expenses	143.96		
Unimproved Roads		59.38	
Town Bush Account		23.05	
State Bush Account		16.75	
Town Snow	40.89		
Discount		29.59	
Cemeteries			137.68
Third Class Maintenance			3.79
Patrol		90.60	
Schols		21.68	249.79
	<hr/>	<hr/>	<hr/>
	\$478.30	\$241.05	\$391.26

Respectfully submitted,

N. E. YOUNG
C. A. YOUNG
ELWIN KNAPP

TOWN CLERK'S REPORT

VITAL STATISTICS

To the Selectmen of Byron:

I hereby submit the following, which is a true copy of the records of Vital Statistics made by me for the Town of Byron for the year ending December, 1945:

Births

Date of Birth	Name of Child	Father and Mother's Name
June 13, 1945	Azerlea Byrant	Ronald Collingwood Bryant Ruth MacDougall Bryant
Dec. 15, 1945	Susan Gail Briggs	Dwight E. Briggs Josephine Poland Briggs

Marriages

Date	Place of Marriage	Name and Surname of Groom and Bride	Resident of Each
1945 Dec. 20	Rumford, Maine	Allen H. MacDougall Clara Mae Holland	Byron, Me. Rumford, Me.

A true copy of records:

Attest: ANEITA S. LOHNES,
Town Clerk of Byron

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Citizens of the Town of Byron:

After being closed for a period of one year, the Coos Canyon School reopened in September with an enrollment of nine pupils in grades 1, 3, 5 and 7. The members of the eighth grade are being transported to Mexico. By going to Mexico for the eighth grade they have the advantage of becoming accustomed to the school life in a larger building before actually commencing their high school work. The wisdom of such a move is obvious. Local reaction to the news regarding the opening of school last fall seemed about even. It was evident to me that many parents were sorry their children were not going to be attending the larger schools that they attended the previous year.

The efforts of Betty MacDougall are beyond reproach. She attended a six weeks session at Farmington Normal School last summer. Upon completion of the course she was granted a teaching sanction for the present year. She tries hard for the best interests of her pupils. Were she to resign, a successor would be hard to find. There is a probability that the use of sanctions will be abolished at the end of the year. If this is done I am afraid it will be impossible to find a teacher for next fall. Furthermore, if we continue to send the eighth grade out of town, the enrollment will be far too small for the profitable operation of the unit. We could pay the tuition and transportation of both elementary and secondary pupils for less than the cost of operating the school. If the school is again closed we should make definite arrangements for conveyance whereby the children would start for home immediately after the close of school. If this were done the pupils' time away from home would not be much longer than it is at present.

The budget which I will prepare for next year's appropriations will show a comparison of costs between operation and non-operation of the local school. I plan to attend the town meeting and will discuss any further questions that are pertinent to the operation of the Byron School.

In closing may I express my appreciation for the cooperation that has helped make the year so successful.

Respectfully submitted for the Superintending School Committee.

HARVEY C. McGUIRE,
Superintendent of Schools

**FINANCIAL STATEMENT, BYRON PUBLIC SCHOOL
YEAR ENDING DECEMBER 31, 1945**

Department	Balance Jan. 1 1945	Appro- piation March 5 1945	Rec'd From State	Rec'd From Other Sources	Total Avail- able Funds	Total Expend- itures	Balance Dec. 31 1945
School Fund Account	\$603.73	\$1,435.68	\$471.55	\$21.66	\$2,532.62	\$2,354.23	\$178.39
Repairs	50.00				50.00		50.00
Supervision and Control	29.16	175.00			204.16	182.76	21.40
Total	\$682.89	\$1,610.68	\$471.55	\$21.66	\$2,786.78	\$2,536.99	\$249.79

ANNUAL REPORT

SCHOOL FUND ACCOUNT

Receipts	
Balance January 1, 1945	\$ 603.73
Appropriation March 5, 1945	1,435.68
State School Fund	471.55
Interest on Permanent Fund	21.66
	\$ 2,532.62
Expenditures	
Teachers' Salaries	\$ 426.60
Fuel	102.50
Janitor Service	26.00
Conveyance	1,320.25
Textbooks	58.81
Supplies	15.32
Elementary Tuition	194.75
Secondary Tuition	210.00
	2,354.23
Balance December 31, 1945	178.39
	\$ 2,532.62

REPAIRS	
Receipts	
Balance January 1, 1945	\$ 50.00
	\$ 50.00
Expenditures	
Balance December 31, 1945	\$ 50.00
	\$ 50.00

SUPERVISION AND CONTROL

Receipts	
Balance January 1, 1945	\$ 29.16
Appropriation	175.00
	\$ 204.16
Expenditures	
Supervision	\$ 126.60
Clerical	56.16
	182.76
Balance December 31, 1945	21.40
	\$ 204.16

WARRANT FOR TOWN MEETING

To Lenna S. Young, the Constable in the Town of Byron, in County of Oxford, Greetings.

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said Town of Byron qualified by law to vote in Town Affairs, to assemble at the Town Hall in said Town on Monday, the 4th of March, at ten thirty o'clock, Eastern Standard Time, in the forenoon to act on the following articles to wit:

Article 1. To choose a moderator to preside over said meeting.

Article 2. To choose a clerk for the ensuing year.

Article 3. To choose Selectmen, Assessors, and Overseers of the Poor for the ensuing year.

Article 4. To choose a Treasurer for the ensuing year.

Article 5. To establish a rate per cent for collecting taxes and to elect a Collector and Constable for the ensuing year.

Article 6. To choose two members of the School Committee, one for a term of three years and one for a term of one year.

Article 7. To choose all other Town Officers for the ensuing year.

Article 8. To see what sum of money the Town will raise for the following by taxation on real and personal estates:

- a. Support of Poor.
- b. Maintenance and Support of Schools.
- c. Repairs on Roads and Bridges.
- d. Patrol.
- e. Snow Removal on State Highways.
- f. Abatements.
- g. Cutting Bushes on State Highways.
- h. Cutting Bushes on Town Roads.
- i. Town Officers
- j. Audit.

- k. State Nurse.
- l. Snow Removal on Town Roads.
- m. Discount.
- n. Current Expenses.
- o. Third Class Road Maintenance (\$105.00 necessary).
- p. For care of Cemeteries.
- q. To defray all other Town Charges for the ensuing year.

Article 9. To see if the Town will allow a discount of 10 per cent on all real and personal taxes paid on or before September 1st, 1946, and to charge interest on all taxes not paid on or before the first day of November, 1946.

Article 10. To see if the Town will authorize the Town Treasurer, with the approval of the Selectmen, to hire such sums of money as may be necessary to pay Town Charges and Town Debts in anticipation of the collection of taxes for the money so borrowed to an amount not exceeding in the aggregate the total tax levy for the preceding municipal year as temporary loans to be paid during the year 1946 out of money raised during said year 1946 by taxes.

Article 11. To see if the Town will vote to authorize the Selectman on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon on such terms as they deem advisable and to execute quit claim deeds for such property.

Article 12. To see if the Town will vote to raise and appropriate the sum of Twenty Five Dollars (\$25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 5, Section 82, of the Revised Statutes of Maine.

Article 13. To see if the Town will vote to pay and refund its present outstanding note indebtedness as the same may fall due by authorizing and directing the Town Treasurer with the approval of the Selectmen to issue and negotiate the notes of the Town and any renewals of same in an amount not exceeding said present note indebtedness. The number, terms, and conditions of said notes to be determined by the Selectmen except that none of said notes shall be payable later than one year from date thereon.

Article 14. To see what action the Town will vote to take, if any, in regards to the continuation of the Byron School.

Article 15. To establish a rate per hour for men, teams and trucks for work on Town Roads.

Article 16. To see what action the Town will take to paying for high school students in a Town charging more than their per capita rate.

Article 17. To see what sum 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 25 and 29, Chap. 20, R. S. 1944, as amended.

Warrant left open.

The Selectmen hereby give notice that they will be in session at the above named hall and place of meeting on Monday, the day of said meeting, for the purpose of correcting the list of voters, at 9:30 o'clock in the forenoon.

Respectfully submitted,

N. E. YOUNG
C. A. YOUNG
ELWIN KNAPP
Selectmen of Byron

A true copy attest:

LENNA S. YOUNG, Constable.