

1947

Annual Report Town of Rangeley 1947

Rangeley (Me.)

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352.0741

Annual Report
Town of Rangeley
1947

MAR 31 1947

Town Officers 1946

Selectmen, Overseers of the Poor

FRED H. HAMM, Chairman
MAITLAND G. BARTER
JOHN KIDDER, Sr.
HAROLD YORK
GEO. W. PILLSBURY

Assessors

FRED H. HAMM, Chairman
JOHN KIDDER, Sr.
GEO. W. PILLSBURY

Town Clerk

ARBETH P. HODGKINS

Town Treasurer

O. R. ROWE

Collector of Taxes

HARRY O. HUNTOON

Collector of Excise Taxes

O. R. ROWE

Supt. School Committee

MRS. LILLIAN WILLIAMS
A. MASON RUSSELL
KARL R. OAKES
Term expires 1947
Term expires 1948
Term expires 1949

Supt. of Schools

ARTHUR IRISH

Chief of Fire Department

FRANK S. MITCHELL

Constable

FRED H. HAMM

Road Commissioner
OTIS OAKES

Sealer of Weights and Measures
J. SHERMAN HOAR

Health Officer
MRS. EDDIE DEMAR

Supt. of Cemetery
O. R. ROWE

Budget Committee
Term expires 1947

VERNON VAN AKEN

FRANK BADGER

THERON A. PORTER

Term expires 1948

FRANK C. PORTER

W. E. PATTERSON

MILTON LISHERNES

GALE ROSS

Assessors' Report

1945		1946
\$955,895 00	Resident Real Estate	\$964,782 00
129,482 00	Resident Personal Estate	205,655 00
<hr/>		<hr/>
\$1,085,377 00	Total Resident Estate	\$1,170,437 00
\$549,975 00	Non-Resident Real Estate	\$563,785 00
22,511 00	Non-Resident Personal Estate	44,320 00
<hr/>		<hr/>
\$572,486 00	Total Non-Resident Estate	\$608,105 00
<hr/>		<hr/>
\$1,657,863 00	Total Resident & Non-Resident Estates	\$1,778,542 00
\$41 14	Rate of Taxation	\$45 00
299	Number of Polls	368
\$50,739 16	Town Tax	\$61,822 35
13,079 48	State Tax	13,079 48
3,950 07	County Tax	3,950 07
625 47	Supplementary	625 47
1,764 13	Overlay	2,287 30
<hr/>		<hr/>
\$69,685 36	Total Commitment	\$81,764 67

Respectfully submitted,

FRED H. HAMM,
GEO. W. PILLSBURY,
JOHN KIDDER, Sr.,

Assessors of Rangeley.

Collector's Report

Collections during the Year ending January 31st, 1947

	Uncollected Feb. 6, 1946	Collected	Uncollected Jan. 31, 1947
1945	\$ 1,379 59	\$ 1,379 59	
1946 Commitment	81,883 17	80,794 84	\$1,088 33
	<hr/>	<hr/>	<hr/>
	\$83,263 76	\$82,174 43	\$1,088 33
Interest		102 66	
Pd. to O. R. Rowe, Treas.	\$82,270 59		
Cash on Hand	6 50		
	<hr/>	<hr/>	
		\$82,277 09	

Respectfully submitted,

HARRY O. HUNTOON,

Collector of Taxes.

* Receipts since closing accounts \$189 49

** Real Estate on which Liens will be filed, if taxes are not paid after due notice is given.

UNPAID TAXES

1946

	R. E.	P. P.	P. T.	Total
Anderson, Horace *		\$ 90		\$ 90
Brackett, Gerald			\$3 00	3 00
Belisle, Lillian	\$ 20 25			20 25
Campbell, Reuben	15 75*		3 00	18 75
Ellis, Sayward			3 00	3 00
Fall, Benjamin			3 00	3 00

	R. E.	P. P.	P. T.	Total
Gile, Clarence *			3 00	3 00
Gile, Wilfred			3 00	3 00
Getchell, George N.		13 28	3 00	16 28
Haley, Burton			3 00	3 00
Ivers, Henry *	6 75		3 00	9 75
I. O. O. F. & K. of P. Lodge	135 00			135 00
Koch, George H. *	80 51			80 51
Kimball, Rawson II		1 13	3 00	4 13
Morrison, Winnifred	11 25			11 25
McGarvey, Ambrose	27 00			27 00
McGraw, Thomas	18 68			18 68
McGarvey, Bartlett			3 00	3 00
Masterman, Victor	9 00		3 00	12 00
O'Brien, M. James		2 25		2 25
Philbrick, Wendell	52 91			52 91
Philbrick, Richard	9 00		3 00	12 00
Quimby, Leon	6 75		3 00	9 75
Ross, Harry		1 80	3 00	4 80
Soule, Maud Dev.	45 00			45 00
Soule, Aaron	42 75			42 75
Soule, Aaron	45 00			45 00
Taylor, Truman			3 00	3 00
Violette, Lee	6 75			6 75
Wilbur, Irvin	42 50			42 50
Wheeler, Monica	90 00			90 00
White, Fred *			3 00	3 00
Field, Gene *			3 00	3 00
				<hr/>
				\$1,088 33

	Real Estate	Total
Dean, Walter	\$ 4 50	\$ 4 50
Erhart, C. H.	3 38	3 38
Fontaine, Arthur	7 43	7 43
Gotts, Francis	4 50	4 50
Hays Hill Corp.	58 50	58 50
International Paper Co.	8 32	8 32
Tyler, Morris *	73 58	73 58
Meeker, H. D. Dev.	4 50	4 50

	R. E.	P. P.	P. T.	Total
Mathieson, Donald	87 75			87 75
Philbrick, Southard & Others	4 50			4 50
Stowell, H. Kirk	51 75			51 75
Steward, Richard	35 78			35 78
Thurston, Wm.	5 63			5 63
				<hr/>
				\$350 12
				738 21
				<hr/>
				\$1,088 33

Treasurer's Report

RECEIPTS

Bal. on hand Feb. 1946		\$11,531 13
TAXES: 1946	\$80,782 34	
Excise Taxes	2,069 59	
1945 Taxes	1,386 63	
Bank Stock Tax	820 18	
	<hr/>	85,058 74
ASSETS:		
Bills Receivable		11,513 64
REAL ESTATE:		
Airport		401 28
LIEN ACCOUNT:		
1941 to 1946 Inc.		895 77
TRUST FUNDS:		
School & Ministerial	\$1,100 00	
Cemetery	7,500 00	
Income on Cem. Trust Funds	22 13	
Cemetery U. S. Bonds	100 00	
	<hr/>	8,722 13
LIABILITIES:		
Bills Payable	\$ 4 50	
Sale of Equipment	325 00	
Sale of Real Estate	2,297 19	
Sale of Cemetery Lots	135 00	
Notes & Bonds Payable	7,357 00	

Withholding Tax	\$3,454 62	
School Retirement Fund	563 12	
Cemetery Trust Fund Reserve	1,275 00	
Inc. fr. Cemetery Trust Fund Reserve	158 82	
	<hr/>	\$15,560 25
ADMINISTRATION:		
Miscellaneous		52 68
PROTECTION:		
Fire Dept.		803 00
HIGHWAYS:		
Snow & Ice Removal:	\$26 99	
Summer Roads	42 50	
	<hr/>	69 49
CHARITIES:		
Town Relief	\$ 35 19	
State Relief	354 37	
	<hr/>	389 56
EDUCATION:		
Schools	\$4,540 33	
Library	84 00	
	<hr/>	4,624 33
PROMOTION & RECREATION:		
Advertising	\$25 00	
Municipal Airport	25	
	<hr/>	25 25
INCOME & EXPENSE:		
Other Real Estate		130 31

UNCLASSIFIED:

Tax on other Real Estate	\$ 43 60
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DEBT & INTEREST:

Interest	\$ 251 40
Temp. Loans	20,000 00
	<hr/>
	20,251 40

Total	<hr/> \$160,082 56
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PAYMENTS

Town Warrants Paid	\$145,484 29
Bal. on hand Feb. 1, 1947	14,598 27
	<hr/>
	\$160,082 56

Assets

TREASURER'S ACCOUNT

Warrants No. 1 to No. 75 inc. Paid by Treas.		\$145,484 29
Debit Balance Feb., 1947	\$ 11,531 13	
Receipts for Year	148,551 43	
Total Debits		<u>\$160,082 56</u>
Unexpended Balance		\$14,598 27

TAXES

1945 TAXES H. O. Huntoon, Col., Total Receipts		\$1,386 63
Debit Balance Feb., 1946	\$1,379 59	
Transferred to Interest Acct.	1 04	
Transferred to Supplementary Acct.	6 00	
Total Debits		<u>\$1,386 63</u>
1946 TAXES Receipts from H. O. Huntoon, Col.		\$80,782 34
Debits, Commitment June 10, 1946	\$81,139 20	
Supplemental Tax	743 97	
Total Debits		<u>\$81,983 17</u>
Uncollected Debit Balance	\$1,088 83	

SUPPLEMENTARY TAXES

Balance from 1945	\$152 52	
Supplemental Commitment	625 47	
Transfer 1945 Taxes	118 50	
		<u>\$896 49</u>

Transfer to Town Bonds	\$152 52	
Transfer to Tarvia Acct.	270 15	
Transfer to Abatements	361 32	
		<hr/>
Total Debits		\$783 99
		<hr/>
Balance Unexpended		\$112 50

EXCISE TAXES

Balance 1945 Tax	\$ 904 36	
Balance 1946 Tax	486 35	
Received from Excise Tax Col.	2,069 59	
		<hr/>
		\$3,460 30

Transfer to Town Bonds	\$1,390 71	
Transfer to Bills Payable	36 43	
		<hr/>
Total		\$1,427 14
		<hr/>
Bal. unexpended		\$2,033 16

BANK STOCK TAX

Balance 1946	\$741 68	
Received from State	820 18	
		<hr/>
		\$1,561 86
Transfer to Town Bond Reduction		741 68
		<hr/>
Unexpended Bal.		\$820 18

DOG TAX

Balance from 1945 — Total Credits	\$84 35
Transferred to Town Bond Reduction — Total Dr.	84 35

R. R. & TEL. TAX

Balance from 1945 — Total Credits	\$31 91
Transfer to Bond Reduction — Total Debits	31 91

BILLS RECEIVABLE

Balance 1946	\$ 132 68
Charged this year	15,087 31
	<hr/>
Total	\$15,219 99
Received Payments	\$12,662 98
	<hr/>
Balance 1947	\$2,557 01

NOTE: To save cost of printing this list of Accounts Receivable is omitted. It may be seen at the Town Office.

FIXED ASSETS

	Inventory 1946	Added this Year	Sold	Balance 1947
Office Equipment	\$ 740 00	\$ 47 00		\$ 787 00
Road Equipment	3,450 00	2,426 21	\$ 126 20	5,750 01
Sch. Equipment				
Home Ec.	1,113 59	227 92		1341 51
Industrial Arts	1,926 00			1,926 00
Other Sch. Equip.	3,354 00	332 00		3,686 00
School Bus	2,000 00	2,099 18	200 00	3,899 18
Fire Department	7,621 01			7,621 01
				<hr/>
Total				\$25,010 71

Real Estate

Municipal	\$77,750 00			\$77,750 00
Other Real Estate	1,476 84	\$ 763 55	\$1,132 78	1,107 61
				<hr/>
Total				\$78,857 61

Airport	\$2,720 08	\$1,093 72		\$3,813 80
Cemetery	4,469 07		1,604 07	2,865 00

TRUST FUNDS

Ministerial and School Fund, in U. S. Bonds	\$1,100 00
Cemetery Trust Funds, in U. S. Bonds	7,600 00
Cemetery Trust Funds, Savings Acct.	6 50
Income on Cemetery Trust Funds, Savings Acct.	324 95
	<hr/>
	\$8,031 45

LIEN ACCOUNTS

	Balance	Paid Out	Receipts	Balance '47
1941	\$ 61 70		\$ 61 70	
1942	130 77		130 77	
1943	129 53		129 53	
1944	119 42		119 42	
1945	456 27	\$ 35	430 22	\$26 40
1946		394 12	312 20	84 92
				<hr/>
Total				\$111 32

NET DEBT

Bonds Payable	\$2,500 00
State Relief	50
Other Real Estate	600 00
Summer Roads adjustment	1 20
Sale of Real Estate	74 82
	<hr/>
Total	\$3,176 52
Balance Debit 1946	\$16,996 24
Lien Accts.	8 48
Bills Payable	663 19
Accts. Receivable	141 93
Real Estate	1,134 68
Equipment	1 20
Bank Loans	7,357 00
	<hr/>
Total Debits	\$26,302 82
	<hr/>
Net Deficit	\$23,126 30

Liabilities

BILLS PAYABLE

Balance from 1945 (Credit)	\$380 19	
Due State Highway on Snow and Ice	717 60	
O. R. Rowe, overpayment on Excise Tax	36 43	
Other Bills	4 50	
Due Maine Gen. Hospital (Welfare)	107 00	
Due Soucie & Lisherness (Airport)	176 00	
		<hr/>
		\$1,421 72
Disbursements and Debit Journal Entry		1,138 72
		<hr/>
Bills Payable Feb., 1947		\$283 00

SALE OF EQUIPMENT

Road Equipment sold to Gerald York	\$125 00	
School Equipment sold to Hamm Garage Co.	200 00	
		<hr/>
		\$325 00
Transferred to Net Debt for Similar Equipment		292 55
		<hr/>
Unexpended Balance		\$32 45

SALE OF REAL ESTATE

Received from Claude Myshrall	\$ 647 19	
Received from Mrs. Vera Burr	1,650 00	
Transferred from Inc. and Exp. Real Estate	502 11	
		<hr/>
		\$2,799 30
Transferred to Net Debt, cost on Libby		74 82
		<hr/>
Unexpended Balance		\$2,724 28

NOTES AND BONDS PAYABLE

Bonded Indebtedness 1946		\$21,500 00
Notes authorized at Town Meetings		7,357 00
Notes outstanding Feb., 1946		2,500 00
		<hr/>
		\$31,357 00
Authorized payment of Bonds	\$2,500 00	
Authorized payment of Notes	2,500 00	
	<hr/>	
Total		\$5,000 00
		<hr/>
Notes and Bonds outstanding		\$26,357 00

WITHHOLDING TAX

Balance Feb., 1946	\$ 144 20	
Withheld during the year	3,454 62	
	<hr/>	
		\$3,598 82
Deposited with Rangeley Trust Co.		3,201 12
		<hr/>
Balance on Hand		\$397 70

SCHOOL RETIREMENT FUND

Withheld from Teachers' wages		\$563 12
Paid to State Treasurer		563 12

TRUST FUNDS

Feb. '46 Ministerial and School Funds		\$1,100 00
Cem. Trust Bal. Feb., 1946		6,331 50
Rec'd from Geo. Wilcox Estate	\$125 00	
E. C. Hinkley Estate	125 00	
Toothaker Heirs	150 00	
Allen Robbins	250 00	
J. B. Cottrell	100 00	
Clara Clark	125 00	
Charles E. Nile	125 00	
Ruel Wilcox	125 00	
Elizabeth Foster	150 00	
	<hr/>	
Total		\$1,275 00
		<hr/>
Total Liability		\$8,706 50

Income from Cemetery Trust Funds 1946	\$336 13	
Interest received	158 82	
	<hr/>	\$494 95
Paid for care of Lots		170 00
		<hr/>
Net Liability		\$324 95
CAPITAL SURPLUS		
Journal Entry Credits	\$111,368 58	
Debits	1,929 07	
	<hr/>	
Net Capital Surplus		\$109,439 51

Administration

TOWN OFFICERS

Balance forward	\$ 102 59
Appropriation	5,105 00
Receipts	34 25
	<hr/>
Total Credits	\$5,241 84

Debits

Selectmen 1945	\$ 43 00
Selectmen 1946	500 00
Assessors	285 00
Tax Collector	779 13
Town Treasurer	400 00
Fire Chief	350 00
Supt. of Schools	825 00
School Committee	80 00
Budget Committee	50 00
Town Clerk	100 00
Excise Tax Collector	90 00
Sealer of Weights and Measures	20 00
Constable	25 00
Supt. of Cemetery	10 00
Town Manager	1,174 99
	<hr/>
Total Debits	\$4,732 12
	<hr/>
Unexpended	\$509 72

TOWN OFFICE BUILDING

Credits

Balance from 1945	\$196 50
Appropriation	75 00
Income	324 00
Other Credits	250 00
	<hr/>
Total Credits	\$845 50

Debits	
Fuel	\$126 84
Water and Lights	43 30
Care of Grounds	14 00
Cleaning	11 91
Gale Ross, Janitor	36 00
Repairs	165 52
Supplies	7 00
Ladder	12 00
	<hr/>
Total Debits	\$416 57
	<hr/>
Unexpended appropriation	\$428 93

MISCELLANEOUS ACCOUNT

Bal. Forward	\$969 86
Appropriation	200 00
Other Credits	341 08
	<hr/>
Total Credits	\$1,510 94

Debits	
Office Supplies	\$321 03
Telephone	75 35
Care of Vagrants	6 50
Clerical Help	564 20
Office Maintenance	29 69
Travel and Expenses	119 33
Town Meeting and Reports	282 36
Officers' Surety Bonds	110 00
Care of Town Clock	26 00
Care of Dump	199 00
State Audit Dept.	136 40
Transfers	123 00
	<hr/>
Total Debits	\$2,006 16
	<hr/>
Overdrawn Acct.	—\$525 22

Protection of Life and Property

FIRE DEPARTMENT

Appropriation 1946		\$1,300 00
Receipts Sandy River Pt.	\$100 00	
Eustis	88 00	
Langtown Co.	35 00	
Maine Forestry Dept.	480 00	
Sale of Wood	53 33	
Dallas Pt.	100 00	
	<hr/>	\$856 63
		<hr/>
		\$2,156 63

Overdrawn Feb., 1946	\$226 34	
Wages	755 40	
Water and Lights	280 39	
Telephone and Care of Siren	26 93	
Repair of Equipment	289 18	
Fuel	93 34	
Gas and Oil	94 62	
Janitor (Last \$25.00 not paid)	79 15	
Supplies	467 80	
Miscellaneous	137 67	
	<hr/>	\$2,450 82
Total		<hr/>
Overdrawn Appropriation		—\$294 49

REPAIRS OF FIRE HOUSE

Unexpended Balance from 1945	\$76 64
------------------------------	---------

STREET LIGHTS AND HYDRANTS

Balance of Lights 1946	\$ 13 37	
Appropriation	2,322 00	
		<hr/>
		\$2,335 37
Paid Oquosoc Light & Power Co.		2,348 00
		<hr/>
Overdrawn Appropriation		—\$12 63
Balance on Hydrant Rental 1946	\$ 315 60	
Appropriation	2,200 00	
		<hr/>
Total		\$2,515 60
Paid Rangeley Water Co.		2,225 00
		<hr/>
Unexpended Appropriation		\$290 60
Net Unexpended Balance	\$276 97	

NIGHT WATCHMAN

Appropriation		\$800 00
Paid Allen Robbins	\$626 75	
Paid for Special Bonds	12 00	
Special Police (Carnival)	162 00	
Uniform	32 50	
		<hr/>
Total		\$833 25
		<hr/>
Overdrawn Appropriation		—\$33 25

MUNICIPAL INSURANCE

Appropriation 1946		\$1,300 00
Balance from 1945	\$ 150 98	
Paid for Premiums	1,073 41	
		<hr/>
Total Debits		\$1,224 39
		<hr/>
Unexpended Appropriation		\$75 61

Health and Sanitation

	Appropriations	
Public Health Officer	\$ 53 50	
Public Health County Nurse	197 00	
	<hr/>	
Total Credits		\$250 50
Paid State Treasurer	\$197 00	
Balance from 1945	3 50	
Paid Mrs. Eddie Demar	50 00	
	<hr/>	
Total		\$250 00

ANNUAL REPORT RANGELEY — 1946

The past year has been a very encouraging one to your public health nurse. The organization of the Rangeley Area Health Council under the leadership of its president, Mrs. Velma DeMars, has been a most hopeful indication of an increase in community health consciousness. The Council promised to give momentum to all phases of public health work in Rangeley. At the two meetings held in October the plans and purposes of the council were discussed and by-laws were accepted.

Various functions of the Council will be manifest through the activities of the sub-committees.

In order to distribute more evenly the work of the public health nurse throughout the whole community it has been necessary to plan the school program with care. Routine conferences are now held with the teachers at which time health problems are referred and good health practices for the school children are discussed. Thirty-six home visits have been made where indicated to advise, encourage and help plan for necessary corrections and healthful living.

The work with expectant mothers, new mothers, infants and pre-school children continues to be a challenging part of the work of your

public health nurse. Twenty-six home visits have been made to these various groups.

The facilities of the crippled children's clinics and the pediatric diagnostic clinics were offered through referral of your family physician to those of your children who might benefit from them. It is hoped that these will be used to better advantage in the months to come.

Your nurse has been active in communicable disease control through the immunization clinics which were carried on in the spring in your school. It is extremely important that all persons be constantly on the alert for the early signs of disease and conscientious in the isolation techniques necessary for control.

It is expected that during the coming year Rangeley will go on to a larger and more extensive health program under the guidance of its Health Council.

I wish it were possible for me to thank individually each person who has helped to make this year one of growth.

Respectfully submitted,

HAZEL J. HOYT, R. N.,

Public Health Nurse.

REPORT OF HEALTH OFFICER

Rangeley, Maine
Jan. 31st, 1947

To the Selectmen of Rangeley:

Reported from the Town of Rangeley.
Septic Sore Throat 1 case, Vincents Angina 1 case, German Measles 2 cases, Measles 3 cases, Chickenpox 61 cases. Number of visits made 75.

Yours truly,

VELMA DeMAR,

Health Officer.

Ways, Highways and Bridges

SNOW AND ICE REMOVAL

Town Roads		
Balance Feb., 1946	\$ 230 61	
Appropriation 1946	2,300 00	
	<hr/>	
Total Balance		\$2,530 61
Allowance by State of Maine		867 50
Other Receipts		154 08
		<hr/>
Total Credits		\$3,552 19
Transfer to Summer Roads	\$ 7 50	
Gerald York, for plow	39 99	
Repair of Equipment	171 80	
Gas and Oil	235 50	
Labor	1,670 14	
Trucks	1,298 42	
Tractor	115 95	
Other Equipment	93 79	
New Equipment and Parts	158 45	
	<hr/>	
Total		\$3,791 54
		<hr/>
Overdrawn Appropriation		—\$239 35
Parking Space on Main St.		
Appropriation		\$200 00
Paid Fred Koch	\$19 50	
Paid Donald Morton	22 75	
	<hr/>	
Total		\$42 25
		<hr/>
Unexpended Appropriation		\$157 75
State Road		
Appropriation		\$717 60
Transferred to Bills Payable		717 60

SUMMER ROADS MAINTENANCE

Appropriation	\$3,100 00
Loan authorized at Special Town Meeting	1,650 00
Transferred from Overlay	700 38
Transferred from Bills Receivable	1,213 19
Transferred from Winter Roads	7 50
State, for use of tank	41 00
Transferred from Cutting Bushes	215 74
Other Receipts	36 64
	<hr/>
	\$6,964 45
Tr. to Net Debt	\$ 1 20
Tr. to Special Resolve	56
Paid for Labor	3,763 48
Trucks, Cement Mixer and Equipment	1,649 02
Repair of Equipment	49 12
Gas and Oil	66 67
Materials (Culverts)	1,349 53
Other Expenses	98
Bills Receivable refunds	16 74
Small Tools, Shovels, Picks, etc.	67 15
	<hr/>
Total Debits	\$6,964 45

TARVIA

Balance Forward	\$1,583 58
Appropriation 1946	600 00
Transfer from Supplementary Taxes	270 15
Bills Receivable	1,870 00
	<hr/>
Total	\$4,323 73
Paid Koppers Co. for asphalt and tar	\$2,739 61
Hinman & Co., gravel	277 50
Labor	377 85
Trucks	837 51
Use of Other Equipment	55 00
	<hr/>
Total	\$4,287 47
	<hr/>
Unexpended Appropriation	\$36 26

STATE AID CONSTRUCTION

Balance Forward	\$300 49
Appropriation 1946	500 00
Allotted by the State	500 00
Special Allotment from 1945	410 00
Special Allotment from 1946	410 93
	<hr/>
Unexpended Appropriation	\$2,121 42

STATE HIGHWAY PATROL

Appropriation 1946	\$1,519 00
	<hr/>
Total	\$1,519 00

Paid State Patrol, 17.94 miles State Highway at \$70.00 per mile	\$1,255 80
Paid State for 6.82 miles State Aid Road at \$40.00 per mile	272 80
Overdrawn 1945	219 00
	<hr/>
Total	\$1,747 60
	<hr/>
Overdrawn Appropriation	\$228 60

CUTTING BUSHES

Appropriation 1946	\$475 00
Paid for Labor, Trucks, etc.	\$259 26
Transfer to Summer Road	215 74
	<hr/>
Total	\$475 00

THIRD CLASS ROADS

Appropriation	\$ 93 00
Allotted by State 1945	266 42
Allotted by State 1946	274 90
	<hr/>
	\$634 32
Paid for Labor and Material on Cottage Avenue	563 79
	<hr/>
Unexpended Appropriation	\$70 53

ALLEN STREET REPAIRS

Appropriations and Transfers		\$3,700 00
Paid for Labor	\$305 34	
Paid for Trucks	31 42	
Paid for Culvert	143 12	
Gravel	82 50	
Use of Equipment	84 00	
	<hr/>	
Total		\$646 38
		<hr/>
Unexpended Appropriation		\$3,053 62

SPECIAL RESOLVE

Balance from 1945	\$ 36 90	
Allotment from State	950 00	
From Bills Receivable, State 1945	26 43	
Transfer from Maintenance	56	
	<hr/>	
Total Credits		\$1,013 89
Paid for Labor on Road No. F	\$107 88	
Paid for Trucks	675 01	
State Equipment	231 00	
	<hr/>	
Total		\$1,013 89

HIGHWAY EQUIPMENT

Wooden Plow and Wing by Mr. Vaughan	\$ 206 04	
Repairs on Tractor	1,800 00	
	<hr/>	
Total Overdraft		\$2,006 04

SIDEWALKS

Special Appropriation for Footbridge	\$500 00	
Regular Appropriation	200 00	
Balance from 1945	200 00	
	<hr/>	
Total Credits		\$900 00

Paid Oquossoc Light & Power Co.	\$13 75	
Labor and Equipment for Repairs	49 24	
	<hr/>	
Total		\$62 99
		<hr/>
Unexpended Appropriation		\$837 01

Charities

TOWN OF RANGELEY

Single	Board & Room	Hospital	Medical	Total
Case No. 1	\$480 00			\$480 00
Case No. 2			\$ 4 80	4 80
Case No. 3	115 00			115 00
Family (7)		\$57 40	320 00	377 40
Family (6)		99 17		99 17
Family (2)	693 41	10 00	9 50	712 91
<hr/>				
Totals	\$1,288 41	\$166 57	\$334 50	\$1,789 28

Family	Food	Clothing	Fuel	Rent	Other	Total
(7)	\$824 61		\$92 64	\$48 00	\$ 9 99	\$975 24
(6)	263 34	\$ 3 91			8 00	275 25
(2)		106 83			52 64	159 47
(3)	55 29		29 00		35 60	119 89
<hr/>						
Total	\$1,143 24	\$110 74	\$121 64	\$48 00	\$106 23	\$1,529 85

Total of all expenses	\$3,319 13
Balance forward from 1945	3,075 69
<hr/>	
Total Debits	\$6,394 82

Appropriation	\$ 610 69
Note Outstanding 1946, transferred	2,500 00
Authorized Loan, 1946	2,500 00
Due from Portland or Sanford	304 56
Received from Sales of Holmes Shop	373 71
Other Receipts	63 31
<hr/>	
Total Credits	\$6,352 27
<hr/>	
Unexpended Appropriation	\$42 55

STATE AND OTHER TOWNS

Disbursements for State and Other Towns		\$552 81
Received from State of Maine	\$354 37	
Received from Bills Receivable	198 44	
	<hr/>	
Total Receipts		\$552 81

AID TO DEPENDENT CHILDREN

Appropriation 1946		\$1,300 00
Balance from 1945	\$ 66 20	
Paid Milbury	90	
Mrs. Ruth Robinson	145 00	
Mrs. Minnie Collins	360 00	
Mrs. LeLansky	346 50	
	<hr/>	
Total Debits		\$918 60
		<hr/>
Unexpended Appropriation		\$381 40

Education

COMMON SCHOOLS

Balance from 1945	\$	88 10
Appropriation		9,300 00
State of Maine		3,679 20
State of Maine, Conveyance \$300, H. Sch. \$500		800 00
Other Receipts		2,582 69
		\$16,449 99
Total Credits		\$16,449 99
Payments (See School Report for items)		16,498 29
		\$48 30
Overdrawn Appropriation		\$48 30

HIGH SCHOOL

Balance from 1945	\$	168 02
Appropriation		9,490 73
Other Receipts (See School Report)		1,406 40
		\$11,065 15
Total Credits		\$11,065 15
Payment (See School Report)		10,077 61
		\$987 54
Unexpended Appropriation		\$987 54

OTHER ACCOUNTS

	Bal.	Credits	Debits	Balance	Ov'rdf't
Supplies	\$11 99	\$ 865 80	\$1,066 57		\$190 78
School Equipment		550 00	559 92		9 92
Book Acct.		655 36	742 35		86 99
Home Economic	265 58	1,650 00	1,740 12	175 46	
Manual Train.		2,905 00	2,789 68	115 32	
Repairs	17 75	1,200 00	1,203 07	14 68	
H. S. Conveyance		500 00	500 00		
Med. Inspect.	55 30		34 00	21 30	
				\$326 76	\$287 69
Net Unexpended Balance				39 07	

LIBRARY

Received from State of Maine	\$1,284 00
Paid to Rangeley Library Association	1,284 00

Rangeley, Maine

July 16, 1946

To the Trustees of the
RANGELEY LIBRARY ASSOCIATION
Rangeley, Maine

Sirs:

I herewith submit my report as Librarian for the period beginning July 16, 1945 and ending July 15, 1946.

Books purchased	204
Books presented	8
Books discarded	35

Total number of volumes in Library 9,884.

Book circulation:

July 16, 1945 to July 31, 1945	1,150
August	2,219
September	1,827
October	1,617
November	1,529
December	1,469
January (estimated)	1,475
February (estimated)	1,419
March (estimated)	1,500
April	1,529
May	1,516
June	1,729
July 1 to July 15, 1946	1,169

 20,148

Respectfully submitted,

RUTH B. PORTER, Librarian.

**ANNUAL REPORT OF THE TREASURER OF THE
RANGELEY LIBRARY ASSOCIATION
From July 1, 1945 to June 30, 1946**

CASH ACCOUNT

Receipts

Town of Rangeley	\$1,200 00	
State of Maine	91 50	
Dallas Plantation	25 00	
Rangeley Plantation	25 00	
Sandy River Plantation	25 00	
Donation — C. Benson Wigton	100 00	
Income Endowment Fund	330 00	
		\$1,796 50
Cash July 1, 1945		660 44
		\$2,456 94

Expenditures

Maintenance	\$1,004 65	
Books and Periodicals	559 24	
		\$1,563 89
Cash June 30, 1946		893 05
		\$2,456 94

MAINTENANCE ACCOUNT

Receipts

Town of Rangeley	\$1,200 00	
Rangeley Plantation	25 00	
Sandy River Plantation	25 00	
Dallas Plantation	25 00	
		\$1,275 00
Balance July 1, 1945		610 34
		\$1,885 34

Expenditures

Librarian	\$450 00
Janitor (snow removal and lawn)	54 00
Lights	131 76
Water	20 50
Fuel (2946 gallons)	289 72
Insurance — general liability	17 45
Treasurer's Bond	7 50
Rent of Safe Deposit Box \$3.00, tax 60c	3 60
Stationery and Supplies	18 12
Labor on Drain (J. A. Russell Co.)	9 00
Labor on Oil Burner (O. L. & P. Co.)	3 00
	<hr/>
	\$1,004 65
Balance June 30, 1946	880 69
	<hr/>
	\$1,885 34

BOOK ACCOUNT**Receipts**

State of Maine — Stipend a/c Town of Rangeley	\$ 84 00
Dallas Plantation	2 50
Rangeley Plantation	2 50
Sandy River Plantation	2 50
Donation — C. Benson Wigton	100 00
Income Endowment Fund	330 00
	<hr/>
	\$521 60
Balance July 1, 1945	50 10
	<hr/>
	\$571 60

Expenditures

Campbells Book Store	\$409 55
The H. R. Hunting Company	14 93
Leslie Littlefield	68 75
Ideals Publishing Co.	14 60
Cronett & Williams	1 65
F. L. Tower Companies — Maine Register	8 00
The Franklin Journal Co.	2 00

National Geographic Society	\$ 3 50
Horticulture	2 50
Loring, Short & Harmon	33 76
	<hr/>
	\$559 24
Balance June 30, 1946	12 36
	<hr/>
	\$571 60

Respectfully submitted,

H. B. McCARD,

Treasurer.

Rangeley, Maine

I have examined the books and accounts of H. B. McCARD, Treasurer of the Rangeley Library Association, and find them correct to the best of my knowledge and belief, with vouchers for all payments made and moneys deposited as per book accounts.

Respectfully submitted,

O. R. ROWE,

Auditor.

Promotion – Recreation

ADVERTISING

Balance from 1945	\$424 36
Appropriation	700 00
Dallas Plantation	25 00
Loan authorized at Special Town Meeting	757 00
	<hr/>
	\$1,906 36
Appropriation for Maine Publicity Bureau	200 00
	<hr/>
Total	\$2,106 00
Clerk hire \$400.90, postage \$13.52	\$414 42
Maine Publicity Bureau	200 00
Telephone, Supplies and Janitor	20 70
Advertising	309 50
Maps	320 00
Miscellaneous \$23.00, Equipment \$35.00	58 00
	<hr/>
Total Debits	\$1,322 62
	<hr/>
Unexpended Appropriation	\$783 74

REPORT OF INFORMATION BUREAU

No. of Callers June 1 to July 1	332
No. of Callers July 1 to Aug. 1	1,721
No. of Callers Aug. 1 to Sept. 1	1,964
No. of Callers Sept. 1 to Sept. 14	295
	<hr/>
Total	4,312

Subjects discussed as follows:

Routes	567
Eating Places	23
Hotels	239

Sporting Camps	429
Tourist Camps	98
Tourist Homes	251
Camping Sites	104
Housekeeping Cabins	1,014
Real Estate	34
Local Directions	486
Golf	11
Fishing	166
Hiking & Mountain Climbing	92
Bus & Train Service	136
Plane Service	27
Information outside Region	30
Accommodations for next year	27

Maps Distributed

Rangeley Lakes Official Map	2,497
Rangeley Lakes small Map	316
New England Tour Maps	7
Route Maps of Maine	62

Other Literature

Cabin Guides	18
Maine Coast	9
Land of Remembered Vacations	14
Maine Invites You	1
Motoring Thru Maine	15
Hunting, Fishing & Canoeing	11

Total	2,950
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All Local Booklets were distributed.

Distribution Winter Sports Folders

Travel Agencies	480
Maine Publicity Bureau, Portland & New York City	300
Direct Mail	1,520
Local Distribution	200
Boston & New York Sports Show	500

Total	3,000
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217 inquiries were answered by mail, from the following States: Illinois, Massachusetts, New York, New Jersey, Maine, Rhode Island, Georgia, Ohio, Florida, Connecticut, Pennsylvania, Wisconsin, Maryland, New Hampshire, Washington, D. C., Vermont, Montreal, Canada, Michigan, Virginia, West Virginia.

The Information Bureau was open from May 30th to Sept. 15th. Office hours were 10 A.M. to 12 A.M. and 2 P.M. to 7 P.M. week days. 2 P.M. to 7 P. M. Sundays.

DISTRIBUTION OF FISH

Appropriation	\$500 00
Paid Rangeley Lakes Guides' Association	500 00

FINANCIAL REPORT OF THE RANGELEY LAKES REGION GUIDES' ASSOCIATION

For the Fiscal Year Ending Dec. 31st, 1946

Receipts

Cash on hand	\$1,106 83
Received from Town of Rangeley	500 00
Received from Sandy River Plantation	50 00
Received from Dallas Plantation	25 00
Honorary Members	126 00
Guides' dues	69 00
Received from Town of Magalloway	75 00
	<hr/>
	\$1,951 83

Expenditures

Expenses on Truck	\$236 78
Truck driver	228 00
Gas, Oil, Labor, Repairs	265 00
Donations	61 50
Miscellaneous	35 35
Printing and Typing	13 50
Advertising	50 00
Salary of Secretary and Treasurer	15 00
	<hr/>
	\$ 905 97
Balance on hand	1,045 86
	<hr/>
	\$1,951 83

Fish transported and planted as follows:	
Dry Mills Hatchery, Trout matured	75,000
Dry Mills Hatchery, Trout 3 inch	150,000
Oquossoc Hatchery, Salmon fry	150,000
Oquossoc Hatchery, Salmon 3 to 4 inches	100,000
	<hr/>
Total	475,000

Respectfully submitted,

EDDIE DeMAR,

Secretary and Treasurer.

MUNICIPAL AIRPORT

Balance from 1945	\$342 69	
Appropriation	400 00	
Other Credits	48 97	
	<hr/>	
Total Credits		\$791 66
Transferred to Cost of Airport	\$675 00	
Income and Expense of Airport	28 14	
Transferred to cost of building	17 44	
	<hr/>	
Total Debits		\$720 58
		<hr/>
Unexpended Appropriation		\$71 08

Income and Expense Accounts

ROAD EQUIPMENT

1946 Truck

From use of Tarvia	\$ 55 00
Summer Roads	406 04
Bills Receivable	235 22
Allen Street Repairs	84 00
Snow and Ice	580 21

Total Income \$1,360 47

Expended as per Accts. in the Town Office
Unexpended Income

728 26

\$1,360 47

Tractor

Income from Bills Receivable	\$143 94
Snow and Ice	115 95

\$259 89

Expense Acct. in Town Office

162 77

Unexpended Balance

\$97 12

Other Equipment

Income from Snow and Ice	\$86 44
Bills Receivable	16 96

\$103 40

Expense Acct. in Town Office

106 83

Overdrawn Acct. Deficit

\$3 43

School Bus

Received from School Acct.	\$445 20
Expense Acct. in Town Office	468 65
	<hr/>
Deficit	\$23 45

REAL ESTATE NOT USED FOR MUNICIPAL PURPOSES

Income from Libby Place	\$ 88 00
Burrill Place	142 00
Bal. 1945 Burrill Place	412 81
Income from Holmes Property	62 56
Transfer from Tax on Collins to Bal.	8 35
	<hr/>
Total Credits	\$713 72
Expense Debits Libby	\$177 22
Burrell	52 70
Bal. from 1945 Holmes	21 61
Taxes Holmes Place	40 95
Bal. from 1945 Collins	8 35
	<hr/>
Total Expense	\$300 83
	<hr/>
Surplus Transferred to Sale of Real Estate	\$502 11

EVERGREEN CEMETERY

Appropriation 1946	\$300 00
Balance from 1945	129 78
	<hr/>
Total	\$429 78
Overdraft 1945 (New Cem.)	\$141 00
1946 (New Cem.)	66 50
Paid for care of Cemetery 1946	429 28
	<hr/>
Total Debits	\$636 78
	<hr/>
Overdrawn Appropriation	\$207 00

SALE OF ASSETS

Credit Balance from 1945, Equipment	\$ 26 50
Credit Balance from 1945, Lots	1,469 07
Lots Sold 1946	
Geo. S. Bryant Estate	\$10 00
Alfred Ethier	45 00
Ella Quimby	30 00
Mrs. Maximillian Foster	50 00
	<hr/>
Total	135 00
	<hr/>
Unexpended Balance	\$1,630 57

Unclassified Accounts

REMODELLING JAIL

Appropriation 1946	\$250 00
Transferred to Town Office Building	250 00

MEMORIAL DAY

Appropriation 1946	\$100 00
Paid to American Legion	100 00

OVERLAY

Balance from 1945	\$1,764 13
Appropriated 1946	2,287 30
	<hr/>
	\$4,051 43

Transferred to Allen St. Repairs	\$1,700 00
Miscellaneous	64 13
Transferred to Summer Roads	700 38
Transferred to Watchman	33 25
	<hr/>
Total Debits	\$2,497 76

Unexpended Balance	<hr/>
	\$1,553 67

TOWN WHARF REPAIRS

Appropriation 1946	\$300 00
Paid for Repair of Wharf	162 72
	<hr/>
Unexpended Appropriation	\$137 28

BEAR BOUNTY

Transferred to Bills Receivable	\$10 00
Paid for Bounty on Bear	10 00

PULP JOB ON AIRPORT

Payment on cutting pulp from runways	\$200 00
Overdrawn Balance	200 00

FRANKLIN COUNTY VETERANS' SERVICE

Appropriation	\$550 00
Paid Franklin County Veterans' Service	550 00

ABATEMENTS OF TAXES

Appropriations 1946	\$200 00
Balance from 1946 Supplemental Taxes	361 32
	<hr/>
Total Credits	\$561 32
Balance overdrawn 1945	\$105 22
Paid Abatements as per list on file in Town Office	456 10
	<hr/>
Total Debits	\$561 32

Debt and Interest

INTEREST

Balance from 1945	\$ 154 03
Appropriation	1,000 00
Interest received	290 87
	<hr/>
Total Credits	\$1,444 90
Interest paid	1,181 11
	<hr/>
Unexpended Balance	\$263 79

REDUCTION OF INDEBTEDNESS

NOTES

Appropriation 1946	\$2,500 00
Paid to Town Relief 1945	2,500 00

BONDS

Appropriation 1946	\$2,500 00
Transferred to Net Debt	2,500 00

TEMPORARY LOANS

From Rangeley Trust Co.	\$20,000 00
Paid to Rangeley Trust Co.	20,000 00

Taxes

STATE TAX

Appropriated 1946	\$13,079 48
Paid to State Treasurer	13,079 48

COUNTY TAX

Appropriated 1946	\$3,950 07
Paid to Franklin County Treas.	3,950 07

TAXES ON OTHER REAL ESTATE

Balance from 1945	\$81 80
Appropriated 1946	65 00
From H. O. Huntoon	43 60
	<hr/>
Total	\$190 40
Income & Expense — Burrill	\$36 00
Libby	63 00
Holmes	20 25
Collins	8 35
	<hr/>
Total	\$127 60
	<hr/>
Unexpended Balance	\$62 80

Town Clerk's Report

Vital Statistics

Number of Births recorded February 1, 1946 to February 1, 1947 . . .	34
Number of Marriages recorded February 1, 1946 to February 1, '47 . . .	31
Number of Deaths recorded February 1, 1946 to February 1, 1947 . . .	26

Under a law passed by the last Legislature, details on Vital Statistics are not required. They are always available to relatives or officers of the law.

A. P. HODGKINS, Town Clerk.

Report of School Department

MEMBERS OF THE SCHOOL COMMITTEE

Lillian Williams	Term expires 1947
A. Mason Russell	Term expires 1948
Karl R. Oakes	Term expires 1949

SUPERINTENDENT OF SCHOOLS

ARTHUR IRISH

RANGELEY SCHOOL CALENDAR

1947-1948

SPRING TERM, 1947

Schools open April 7, 1947	
Schools close June 13, 1947	Spring Term 10 weeks

FALL TERM, 1947

Schools open. Sept. 8, 1947	
Schools close Dec. 19, 1947	Fall Term 15 weeks

WINTER TERM, 1948

Schools open Jan. 5, 1948	
Schools close March 26, 1948	Winter Term 12 weeks

SPRING TERM, 1948

Schools open April 5, 1948	
Schools close June 11, 1948	Spring Term 10 weeks

LEGAL SCHOOL HOLIDAYS

April 19	Patriot's Day
May 30	Memorial Day
November 11	Armistice Day
Thanksgiving Recess	— Thursday and Friday

Report of Superintendent of Schools

FINANCE

This year the average of School rates in the State is .018. The Local School rate is .012. Thus we see that the Rangeley School rate is below the State Average.

The biggest school problem right now is the TEACHER SHORT-AGE. 350,000 Teachers have quit the Profession since 1939. There are enrolled only about one-fourth the number of teachers in the Teacher Colleges as there were five years ago. Farmington Normal School will graduate only 9 students next June. Part of these are on leave from their own communities. The Teachers Club in Rangeley has asked for a Cost of living increase in Salary. What teachers you have must come largely from what teachers you already have.

New Equipment is still hard to get. We need six new typewriters, a new electric stove, a couple of Lathes, a shaper, and a Power Hack Saw.

This year the following increases in Salary have been reported in the following Towns: Sanford \$200, Rockland \$132, Belfast \$98, Portland \$340, Farmington \$200, Dexter \$300, Livermore Falls \$400, Gardiner \$200, Houlton \$200. These increases are for Teachers' Salaries.

Music was voted out last year by the Town. Some of the Parents also are asking for a Sub-Primary Grade.

The size of the Gymnasium is a Problem. The Grades are asking for it more and More. The Town Team uses the Gymnasium some also. During December the bill for lights was around \$66. Of course the local organizations should have the use of the Gymnasium and we have put the cost of light and Coal into the School account.

I hope next year we can have a coal pile so that we can have at all times a couple of months reserve supply. At times this year we have been down to a week's supply. Bad weather and icy traveling make a supply of fuel essential for safety. Coal strikes also occur too.

The teacher shortage is our biggest problem. 70,000 Schools are without teachers. Five million children will receive an inferior education this year because of the inadequate teacher supply. Even New

York with its relatively High wage scale is without teachers.

If men can earn \$70 to \$100 a week cutting pulp, teachers surely are entitled to more than a bare pittance.

MANUAL TRAINING

Thirty-six pupils are now enrolled in the Manual Training Department. A general Shop is run thru both the Junior High and at Least Two years of the High School. Among subjects taught are woodworking, mechanical drawing, blue print reading, electricity, and sheet metal work.

By the time the boys have exhausted the possibilities of woodworking, say in the Junior and the Senior Year, courses in Machine Shop should be introduced. Two metal working lathes, a shaper and Power Hack Saw are needed for the Course in Machine Shop.

A Suitable place for the storage of lumber is needed. Some new improvements have been made in the shop including new tops for the benches.

This year an innovation has been the shop work for the girls and Camp Cooking for the boys.

Mr. Hart has also been in charge of the Boy Scouts. There are now 33 Scouts in this troop. The boys plan to attend the Regional Round Up this year. I understand Some Sea Scouts are to function soon. An Adirondack Shelter has been erected at Ross Pond. No doubt this will be used by the Scouts from Augusta and Portland.

HOME ECONOMICS

Thirty-six girls are enrolled in the Study of Home Economics. Around 50 pupils are being served Hot Lunch daily. Owing to the High Cost of Food and milk we are not able to serve as varied a Hot Lunch as we would like to.

A new electric Sewing Machine is needed by the Department and this should be the next purchase there.

SPORTS

The basketball teams do unusually well and this year has been a good year. Mr. Tilton has done well with the Teams and he has been under double duty as he has had a combined job of coaching and teaching.

COMMUNITY BUILDING

Some sort of a Community Building is needed for the various youth Organizations in the Town. A Town basketball team also could make good use of a larger Gymnasium. If we could have some sort of an athletic and community Center open 24 hours a day I have an idea it would be used a good part of the day. Perhaps a swimming Pool could be thrown in along with the building.

Another suggestion has been made that the High School Gymnasium be dug or deepened 8 feet and the Gymnasium extended 50 feet out back of the building.

EXTRA-CURRICULA COURSES

I think a course in Fly casting would be a nice thing for the School. This would not cost much as one of the Guides could teach it during the winter and it would be a Plug for the out of doors life.

REPAIRS

It has been impossible to get material for repairs to any great extent. The Cupola on top of the Elementary School has been in need of minor repairs for several years. If this is not fixed, eventually the clock will become weakened on its supports and fall down into the Building. The Top of the cupola needs to be renewed or painted and minor work needs to be done around the clock Tower.

A new maple floor is needed in the High School Gymnasium. Some painting needs to be done around both buildings.

Just at the present time both boilers seem to be in good working condition with no leaks.

A drain and gate valve, size three-fourths inch, should be installed at the bottom of the water column at the Grade School boiler.

EDUCATION AND THE WEATHER

It is necessary to keep 180 days of School in order to get our State Aid. It is not always possible to run the Bus but the School will be kept open in most cases for the convenience of those pupils who live near the building.

ARTHUR IRISH,

Superintendent of Schools.

Report of Principal of High School

To the Citizens of Rangeley:

The High School enrollment for the fall term was 88: 46 girls and 43 boys. There were 12 seniors, 22 juniors, 23 sophomores, 30 freshmen, and 1 postgraduate. The average attendance was 79.

There were two changes in teachers. Miss Bernice Hatch replaced Miss Chapman in the commercial department and Miss Priscilla Tibbetts replaced Miss Shaw as teacher of French, freshman English, and world history and civics.

There have been only minor changes in the curriculum. Physical education is given as in the war years and has to be supervised by teachers of academic subjects. In many progressive schools an instructor is employed, who is trained for the work, and certified and subsidized by the State. The State Director of Physical Education says: "Students are not to be excused from physical education, but may be excused from those activities which are not suitable to their needs at the particular time. A physician's certificate is needed for a permanent excuse."

Dramatics and athletics comprise the most of our Extra-curricular activities. In dramatics, a three-act play and inter-class one-act plays are being planned for production later in the year. The athletic program consists of baseball and softball in Fall and Spring and basketball through the longer winter season. The latter sport is participated in by about 40% of the boys and girls and provides all the funds we have for maintenance of athletics. The treasury shows a substantial balance; however, suits and other equipment, which have not been on the market, are needed.

The financial report of the Athletic Association follows:

RECEIPTS

Balance on hand February 1, 1946	\$629 28
Admissions to games	605 75
1946 County Tournament	138 81
Mexico High School guarantee	15 00
Town Team for use of equipment	24 00
	<hr/>
	\$1,412 84

EXPENDITURES

Supplies	\$172 54
Use of School Bus	63 00
Other transportation	127 40
Tax	103 91
Officials	94 00
Expenses of boys at tournament	25 00
Guarantee to Livermore Falls H. S.	18 00
Telephone	10 41
New Sharon High School	8 20
Rental of athletic films	4 52
	<hr/>
	\$626 98
	<hr/>
Balance February 3, 1947	\$785 86

Respectfully submitted,

E. B. TILTON, Principal.

CLASS OF 1947

Cedric Brackett	Bennie Nile
Minnie Collins	Gilbert Philbrick
Arlene Davenport	Peryland Philbrick
Richard Ellis	Jack Ross
Eleanor Johnson	Elizabeth Russell
Mabel Keep	Robert Stevens

Financial Statement

COMMON SCHOOLS

Received

Balance from last year	\$ 88 10
Appropriation	9,300 00
State Aid	3,979 20
Tuition, Dallas Plt.	1,536 59

Tuition, Rangeley Plt.	\$951 26
Tuition, State of Maine	70 41
Interest on School Fund	11 93
Interest on U. S. Bonds	12 50
	<hr/>
	\$15,949 99

Expended

Teachers' Wages	\$11,572 10
Fuel	1,136 81
Janitor, Cleaning & Cleaning Material	1,430 11
Conveyance	1,609 66
Electric Light	142 08
Water Rent	137 00
	<hr/>
	\$16,027 76
	<hr/>
Overdraft this year	\$77 77

HIGH SCHOOL*Received*

Balance from last year	\$ 168 02
Appropriation	9,490 73
Tuition, Dallas Plt.	307 98
Tuition, Rangeley Plt.	286 32
Tuition, Sandy River Plt.	786 30
High School	25 80
	<hr/>
	\$11,065 15

Expended

Teachers' Wages	\$7,590 65
Fuel	1,136 81
Janitor, Cleaning & Cleaning Material	829 98
Power & Light	350 70
Water Rent	140 00
	<hr/>
	\$10,048 14
	<hr/>
Balance this year	\$1,017 01

SUPPLIES*Received*

Balance from last year	\$ 11 99
Appropriation	850 00
Mr. Irish	13 80

 \$875 79
Expended

Edward E. Babb & Co.	\$218 07
American Education Press	28 00
Webster Publishing Co.	6 61
Underwood Corp.	2 35
Riddle's Pharmacy	8 49
Railway Express	15 64
New England Tel. & Tel.	56 25
The Ray A. Hoffman Co.	13 70
Woodworth's	3 13
Clough & Pillsbury	14 40
J. L. Hammett Co.	116 69
Maine Public Health Ass'n	1 30
Paine Publishing Co.	5 43
Dakin Sporting Goods Co.	7 12
Mary Smith	6 80
World Book Co.	16 18
Arthur Irish	4 12
South-Western Publishing Co.	32 87
W. M. Welch Manufacturing Co.	135 31
O. R. Rowe	1 50
The Inness Photo Service	9 95
C. F. Williams & Son	7 90
A. L. Lang, Print Shop	2 03
The Champion Publishing Co.	5 84
American Book Co.	3 92
Iroquois Publishing Co.	23 04
Mrs. Gale Ross	27 10
McGraw-Hill Publishing Co.	2 47
McCormick-Mathers Publishing Co.	50 01
Harvey & Howe	3 00
L. E. Taylor & Sons	16 75

Harcourt, Brace & Co.	\$25 74
M. F. Bragdon Paint Co.	3 90
The John C. Winston Co.	32 04
Postmaster, Rangeley	16 86
U. of M. Film Service	15 58
Main Street Market	21 98
E. V. Giles	1 72
Rangeley Lakes Motor Express	12 20
Civic Education Service	8 80
Ginn & Co.	9 11
Iroquois Publishing Co.	3 76
Laidlaw Bros.	2 91
Scott, Foresman & Co.	23 90
Fred L. Tower Co.	8 00
Rand, McNally & Co.	21 96
The Crowell Publishing Co.	2 50
Kinney & Frost	9 64
	<hr/>
	\$1,066 57
	<hr/>
Overdraft this year	\$190 78

TEXTBOOKS*Received*

Appropriation	\$650 00
Scott, Foresman, Rebate	70
Harper Bros., Rebate	4 66
	<hr/>
	\$655 36

Expended

The Manual Arts Press	\$ 34 68
Scott, Foresman & Co.	93 40
Harper & Bros.	9 32
McGraw-Hill	2 77
International Library Ass'n	10 77
J. B. Lippincott Co.	30 80
The Macmillan Co.	54 14
Paine Publishing Co.	4 55
Allyn & Bacon	49 90

McKnight & McKnight	\$ 2 80
The Economy Co.	31 55
Hall & McCreary Co.	6 75
Silver Burdett Co.	20 95
Ginn & Co.	115 50
Lakeside Publishing Co.	3 00
Bruce Publishing Co.	7 39
Laidlaw Bros.	70 55
Encyclopedia Britannica	2 85
D. C. Heath & Co.	10 08
Webster Publishing Co.	15 95
Benj. H. Sanborn Co.	3 00
F. E. Compton & Co.	80 94
American Book Co.	15 14
Rand, McNally & Co.	12 54
Laidlaw Bros.	17 42
Edith Oakes	2 40
Iroquois Publishing Co.	2 42
McCormick-Mathers Co.	1 53
Houghton, Mifflin Co.	2 85
Chas. E. Merrill Co.	4 80
South-Western Publishing Co.	15 97
	<hr/>
	\$736 71
Overdraft last year	5 64
	<hr/>
Overdraft this year	\$86 99

HOME ECONOMICS

Received

Balance from last year	\$265 58
Appropriation	900 00
State of Maine	477 08
State of Maine	272 92
	<hr/>
	\$1,915 58

Expended

Teacher's Wages:	
Shirley Raynard	\$1,562 06
	<hr/>
	\$1,562 06

Supplies:

J. A. Russell & Co.	\$53 68	
Percy Johnson	4 50	
Mrs. Walter Davenport	1 89	
L. E. Taylor & Sons	79 17	
Shirley Raynard	2 22	
John Haley	7 00	
Main Street Market	20 07	
Rangeley Lakes Motor Express	1 77	
Portland Tinware Co.	6 00	
Singer Sewing Machine Co.	1 76	
		<hr/>
		\$178 06
		<hr/>
Balance this year		\$175 46

MANUAL TRAINING

Received

Appropriation	\$2,400 00	
Benoit's	5 00	
State Aid	500 00	
		<hr/>
		\$2,905 00

Expended

Teacher's Wages:		
Wallace Hart	\$2,262 76	
State Treasurer	98 03	
		<hr/>
		\$2,360 79

Supplies:

Wilton Lumber Co.	\$ 71 20
Benoit's	5 00
M. D. Tibbetts & Sons	19 89
M. F. Bragdon Paint Co.	26 66
J. A. Russell & Co.	10 15
Hussey Hardware Co.	12 40
Harry Wentzel	1 50
Rollins-Dunham Co.	2 31

King & Dexter	\$ 10 38
Wallace Hart	4 30
S. A. Collins & Son	3 23
C. P. West	121 25
Rangeley Lakes Motor Express	5 85
	<hr/>
	\$294 12
Overdraft last year	134 77
	<hr/>
Balance this year	\$115 32

REPAIRS ACCOUNT

Received

Balance from last year	\$ 17 75
Appropriation	1,200 00
	<hr/>
	\$1,217 75

Expended

Underwood Corporation	\$ 10 75
Hahnel Bros.	83 34
Town of Rangeley	36 91
Edward E. Babb & Co.	44 50
M. D. Tibbetts & Sons	45 08
Emery L. Scribner	84 43
S. A. Collins & Son	111 74
J. A. Russell & Co.	262 61
Donald Morton	16 00
Hall & Knight	9 57
Singer Sewing Machine Co.	35 15
B. Peck Co.	4 00
Justin A. McCarthy	26 40
Clough & Pillsbury	46 65
John Madden	16 88
A. J. Mitchell	76 05
Huntington Laboratories	60
Lewiston Hardware Co.	57 58
Belle's Linoleum Shop	18 32
M. A. Corbin	44 50

Sears, Roebuck & Co.	\$ 78	
M. F. Bragdon Paint Co.	171 23	
		<hr/>
		\$1,203 07
Balance this year		<hr/>
		\$14 68

MEDICAL INSPECTION*Received*

Balance from last year	\$55 30	
		<hr/>
		\$55 30

Expended

Donald J. Winslow, M. D.	\$31 00	
Riddle's Pharmacy	3 00	
		<hr/>
		\$34 00
Balance this year		<hr/>
		\$21 30

APPARATUS & EQUIPMENT*Received*

Appropriation	\$500 00	
Maxine Haskell	50 00	
		<hr/>
		\$550 00

Expended

Clough & Pillsbury	\$135 75	
B. D. Moore	22 25	
J. L. Hammett Co.	69 92	
Underwood Corp.	332 00	
		<hr/>
		\$559 92
Overdraft this year		<hr/>
		\$9 92

RECAPITULATION OF ACCOUNTS

Purpose	Received	Expended	Balance	Overdraft
Common Schools	\$15,949 99	\$16,027 76	<hr/>	\$ 77 77
High School	11,065 15	10,048 14	\$1,017 01	<hr/>
Supplies	875 79	1,066 57	<hr/>	190 78

Purpose	Received	Expended	Balance	Overdraft
Books	655 36	742 35	<u> </u>	86 99
Home Economics	1,915 58	1,740 12	175 46	<u> </u>
Manual Training	2,905 00	2,789 68	115 32	<u> </u>
Repairs	1,217 75	1,203 07	14 68	<u> </u>
H. S. Conveyance	500 00	500 00	<u> </u>	<u> </u>
Medical Inspection	55 30	34 00	21 30	<u> </u>
Apparatus & Equipm't	550 00	559 92	<u> </u>	9 92
	<u>\$35,689 92</u>	<u>\$34,711 61</u>	<u>\$1,343 77</u>	<u>\$365 46</u>

ENROLLMENT OF PUPILS BY GRADES

Grade	No. Pupils
I	28
II	23
III	20
IV	15
V	19
VI	19
VII	18
VIII	15
	<u> </u>
	157

Freshmen	30
Sophomores	23
Juniors	22
Seniors	12
P. G.	1
	<u> </u>

Town	Local		Local			Tentative	
	Appropriation for School Maintenance	State Valuation	School Tax Rate	Municipal Tax Rate	State School Fund	Equaliza- tion Allotted in Dec.,	tion Est. for Dec.,
	1946	1944	1946	1946	1946	1946	1947
Avon	\$ 6,312	\$ 181,214	.03483	.083	\$ 1,704	430	150
Carthage	2,450	146,191	.01676	.068	2,067		
Chesterville	5,800	307,269	.01888	.062	2,937		
Coplin Pl.	35	90,275	.00039	.043	257		
Dallas Pl.	1,925	202,496	.00951	.053	466		
Eustis	8,150	424,822	.01918	.070	2,555		273
Farmington	39,500	2,940,930	.01343	.049	7,704		
Industry	3,900	187,361	.02082	.077	2,395	170	
Jay	33,000	2,593,705	.01272	.054	10,391		
Kingfield	10,000	460,710	.02171	.076	4,390	1,677	934
Madrid	2,000	114,836	.01742	.064	1,358		
New Sharon	9,200	343,719	.02677	.071	3,700	1,925	796
New Vineyard	4,200	267,403	.01571	.078	2,321		
Phillips	12,000	600,164	.01999	.066	4,529	893	183
Rangeley	22,791	1,803,684	.01264	.045	3,979		
Rangeley Pl.	1,000	242,299	.00413	.040	284		
Sandy River Pl.	—	191,911	—	.032	748		
Strong	12,000	629,771	.01905	.063	3,311		
Temple	1,475	171,191	.00862	.064	1,001		
Weld	5,850	420,220	.01392	.050	1,816		
Wilton	16,000	2,101,907	.00761	.054	12,278	2,464	

Fred M. Berry
State Auditor
Chester A. Douglas
Deputy Auditor



Maurice G. Pressey
Departmental Auditor
John T. Singer
Municipal Auditor

STATE OF MAINE

State Department of Audit

Augusta

February 26, 1947

Board of Selectmen
Rangeley
Maine

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Rangeley have been audited by Auditors G. C. Lewis and V. A. Cunningham for the period February 7, 1946 to February 1, 1947, inclusive.

The examination was made in accordance with generally accepted auditing 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 the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and schedules incorporated in this report impartially present the financial position of the Town and the result of its operations for the period designated. A recommendation has been made which, we believe, is worthy of your consideration.

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.

FMB|kr

COMMENTS

**Re: Audit of Accounts — Town of Rangeley
February 7, 1946 to February 1, 1947**

CASH

All cash recorded as received was traced to deposit in the Rangeley Trust Company, Rangeley, Maine. The accuracy of the record of cash receipts greatly facilitated the tracing of such deposits.

All disbursements were made by check from properly authorized warrants.

The bank statement was reconciled to the check book balance, and the cash on hand when the books were closed was deposited in full on February 5, 1947.

ACCOUNTS RECEIVABLE

The detail of the items making up this account is shown on Schedule A-1.

TAXES RECEIVABLE

The records of the Tax Collector were found to be in a satisfactory condition and the taxes remaining unpaid were levied in the 1946 year.

All prior years' tax commitments had been fully settled by the Tax Collector.

TAX LIENS

The tax liens on file with the Town Treasurer were examined and appeared to be in proper order.

TAX ACQUIRED PROPERTY

The items constituting this account are detailed on Schedule A-15.

FIXED ASSETS

During the 1946 year, all real property, equipment and fixtures were inventoried and set up on the books of the town as assets. These items are carried on the records of the town at a value of \$109,439.51 and have been set up on the accompanying Balance Sheet in a separate section for memorandum purposes only. No attempt was made at the time of the audit to appraise or verify the values set on the individual pieces of property listed in this account.

ACCOUNTS PAYABLE

This account is made up of items unpaid at the time the books were closed, but which were chargeable to the 1946 year. The detail of this account is shown on Schedule A-6.

DUE GOVERNMENTAL AGENCIES

This account is made up of deduction for Withholding Taxes which had not been remitted to the Collector of Internal Revenue as of February 1, 1947.

NOTES PAYABLE

The notes payable were verified with the Rangeley Trust Company and the detail of these items is shown on Schedule A-8. Each loan was authorized at special town meetings held during the year.

All loans made in prior years were paid during the 1946 year.

BONDS PAYABLE

During the year, the bonded indebtedness was reduced \$2,500 by appropriation.

DEFERRED REVENUE

At February 1, 1947, the Deferred Revenue account totaled \$8,880.51 and is made up of revenue which has been deferred as to disposition pending action at the annual town meeting.

SURPLUS

At February 1, 1947, the Surplus was:

Appropriated	\$ 5,270 20
Net Deficit	23,126 30
	<hr/>
	\$17,856 10

The Appropriated Surplus represents the various items shown on Exhibit D which are carried forward to the ensuing municipal year.

The Net Deficit represents the excess of current liabilities over current assets.

TRUST FUNDS

The several trust fund accounts were examined and appeared to be in order. During the year, time deposits were withdrawn from the bank and invested in government securities. Complete detail in regard to trust funds is shown on Schedules A-10, A-11, and A-12.

GENERAL

The fidelity bonds of the Tax Collector and Treasurer were examined and appeared to be in order.

The excise tax collections recorded as received appeared to have been properly deposited with the Town Treasurer.

Payrolls and vouchers were test checked and as far as could be ascertained, all so examined appeared to be proper charges.

During the course of this examination, it was noted that there were several checks made payable to certain municipal officers, which would appear to be contrary to the provisions of Chapter 80, Section 78 of the Revised Statutes of 1944.

RECOMMENDATION

It is recommended,

THAT, a Journal be maintained in which shall be recorded all journal entries. Complete particulars should be made a part of each journal entry.

**TOWN OF RANGELEY
COMPARATIVE BALANCE SHEET**

GENERAL FUND

ASSETS

	February 1, 1947	February 6, 1946
Cash:		
On hand and in Bank	\$14,598 27	\$11,531 13
Accounts Receivable (Sch. A-1)	1,156 58	287 73
Taxes Receivable:		
Current Year (Sch. A-2)	1,088 33	1,379 59
Tax Liens (Sch. A-3)	111 32	897 69
Tax Acquired Property (Sch. A-4)	1,107 61	876 84
Due from Trust Funds		10 95

TOTAL ASSETS — General Fund	\$18,062 11	\$14,983 93
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TRUST

Cash:		
Time Deposits (Schedule A-11)	\$ 331 45	\$7,778 58
Investments (Schedule A-11)	8,700 00	
TOTAL ASSETS — Trust Funds	\$9,031 45	\$7,778 58

MUNICIPAL

Fixed Assets (Schedule A-5)	\$109,439 51	
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LIABILITIES

	February 1, 1947	February 6, 1946
Accounts Payable (Sch. A-6)	\$ 283 00	\$ 36 43
Due Governmental Agencies (Sch. A-7)	397 70	144 20
Notes Payable (Sch. A-8)	7,357 00	2,500 00
Bonds Payable (Sch. A-9)	19,000 00	21,500 00
Deferred Revenue:		
Supplemental Taxes	\$ 112 50	\$ 152 52
Excise Tax	2,033 16	1,354 28
Bank Stock Tax	820 18	741 68
Dog Tax Refund		84 35
Tel. and Tel. Tax		31 91
Sale of Equipment	32 45	
Sale of Property	2,724 48	
Sale of Cem. Lots	1,604 07	1,469 07
Overlay	1,553 67	1,764 13
	<u>8,880 51</u>	<u>5,597 94</u>
Total Liabilities	<u>35,918 21</u>	<u>29,778 57</u>

SURPLUS

Appropriated (Ex. D)	5,270 20	2,201 60
Net Deficit (Ex. E)	23,126 30	16,996 24
	<u>17,856 10</u>	<u>14,794 64</u>
TOTAL LIABILITIES & SURPLUS GENERAL FUND	<u>\$18,062 11</u>	<u>\$14,983 93</u>

FUNDS

Principals (Schedule A-10)	\$8,706 50	\$7,431 50
Unexpended Income (Schedule A-10)	324 95	336 13
Due General Funds		10 95
TOTAL LIABILITIES —		

TRUST FUNDS

	<u>\$9,031 45</u>	<u>\$7,778 58</u>
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PROPERTY

Capital Surplus	<u>\$109,439 51</u>
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TOWN OF RANGELEY
STATEMENT OF DEPARTMENTAL OPERATIONS
Year Ending February 1, 1947

	Balance 2/7/46	Appro- priations	Cash Receipts	Other Credits	Total Available	Cash Dis- bursements	Other Charges	Balance Carried Forward
GENERAL GOVERNMENT								
Town Officers	\$ 102 59	\$5,105 00		\$ 34 25	\$5,241 84	\$4,732 12		\$509 72
Office Bldg. Repair	196 50	75 00		574 00	845 50	361 27	\$ 55 30	428 93
Miscellaneous	969 86	200 00	\$ 52 68	288 40	1,510 94	1,913 16	120 00	522 22
	1,268 95	5,380 00	52 68	896 65	7,598 28	7,006 55	175 30	416 43
PROTECTION								
Fire Department	226 34	1,300 00	803 00	53 33	1,929 99	2,224 48		294 49
Fire House Repairs	76 64				76 64			76 64
Street Lights	13 37	2,322 00			2,335 37	2,348 00		12 63
Hydrants & Mun. Water Rent	315 60	2,200 00			2,515 60	2,225 00		290 60
Night Watchman		800 00		33 25	833 25	833 25		
Municipal Insurance	150 98	1,300 00			1,149 02	1,073 41		75 61
	28 29	7,922 00	803 00	86 58	8,839 87	8,704 14		135 73
HEALTH AND SANITATION								
Public Health Nurse		197 00			197 00	197 00		
Health Officer	3 50	53 50			50 00	50 00		
	3 50	250 50			247 00	247 00		

HIGHWAYS AND BRIDGES

Summer Roads	1,738 63	3,100 00	42 50	3,666 90	8,548 03	6,475 76	2,072 27	
Snow & Ice Removal (Town)	230 61	2,300 00	26 99	994 59	3,552 19	2,844 64	946 90	239 35
Repairs to Highway Equip.*						2,006 04		2,006 04
State Aid Road Const.	300 49	500 00			800 49			800 49
Patrol Maintenance	219 00	1,519 00			1,300 00	1,528 60		228 60
Cutting Bushes		475 00			475 00	259 26	215 74	
3rd Class Rd. Maintenance		93 00		541 32	634 32	563 79		70 53
Sidewalks and Footbridge		500 00			500 00	13 75		486 25
Allen Street Repairs		2,000 00		1,700 00	3,700 00	562 38	84 00	3,053 62
Snow & Ice Removal (State)		717 60			717 60		717 60	
Sidewalks	200 00	200 00			400 00	46 24	3 00	350 76
Tarvia Account		600 00		3,723 73	4,323 73	4,232 47	55 00	36 26
Special Resolve Road	36 90			976 99	1,013 89	1,013 89		
Snow Removal — Bus. Sec.		200 00			200 00	42 25		157 75
Income & Expense Account — Highway Equip.				2,168 96	2,168 96	2,063 58	35 14	70 24
	<u>2,287 63</u>	<u>12,204 60</u>	<u>69 49</u>	<u>13,772 49</u>	<u>28,334 21</u>	<u>21,652 65</u>	<u>4,129 65</u>	<u>2,551 91</u>

* No Appropriation

CHARITIES

Poor Relief	3,075 69	610 69	35 19	5,706 39	3,276 58	3,319 13		42 55
Aid to Dependent Children	66 20	1,300 00			1,233 80	852 40		381 40
	<u>3,141 89</u>	<u>1,910 69</u>	<u>35 19</u>	<u>5,706 39</u>	<u>4,510 38</u>	<u>4,171 53</u>		<u>338 85</u>

EDUCATION

Common Schools —
Wages

88 10	9,300 00	2,582 69	3,679 20	15,649 99	11,572 10	4,126 19		48 30
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	Balance 2/7/46	Appropriations	Cash Receipts	Other Credits	Total Available	Cash Dis- bursements	Other Charges	Balance Carried Forward
Janitor				1,399 51	1,399 51	1,399 51		
Conveyance				2,109 66	2,109 66	1,664 46	445 20	
Fuel				1,137 94	1,137 94	1,137 94		
Lights & Water				279 08	279 08	279 08		
High School —								
Wages	168 02	9,490 73	1,406 40		11,065 15	7,590 65	2,486 96	987 54
Janitor				860 58	860 58	860 58		
Conveyance		500 00			500 00		500 00	
Fuel				1,135 68	1,135 68	1,135 68		
Lights & Water				490 70	490 70	490 70		
School Supplies	11 99	850 00	13 80		875 79	1,066 57		190 78
School Equipment		500 00	50 00		550 00		559 92	9 92
School Books	5 64	650 00	5 36		649 72	736 71		86 99
Home Economics	265 58	900 00	477 08	272 92	1,915 58	1,740 12		175 46
Manual Training	134 77	2,400 00	5 00	500 00	2,770 23	2,654 91		115 32
School Repairs	17 75	1,200 00			1,217 75	1,203 07		14 68
Medical Inspection	55 30				55 30	34 00		21 30
	466 33	25,790 73	4,540 33	11,865 27	42,662 66	33,566 08	8,118 27	978 31
LIBRARY								
Maintenance		1,200 00	84 00		1,284 00	1,284 00		
RECREATION AND PROMOTION								
Publicity and Advertising	424 36	700 00	25 00	757 00	1,906 36	1,087 62	35 00	783 74
Maine Publicity Bureau		200 00			200 00	200 00		

Distribution of Fish		500 00			500 00	500 00		
	424 36	1,400 00	25 00	757 00	2,606 36	1,787 62	35 00	783 74
CEMETERIES								
General Care	129 78	300 00			429 78	429 28	207 50	207 00
New Cemetery	141 00			207 50	66 50	66 50		
Equipment	26 50				26 50			26 50
	15 28	300 00		207 50	522 78	495 78	207 50	180 50
DEBT AND INTEREST								
Payment on Notes		2,500 00			2,500 00	2,500 00		
Payment on Bonds		98 83		2,401 17	2,500 00	2,500 00		
Interest	154 03	1,000 00	251 40	39 47	1,444 90	1,181 11		263 79
	154 03	3,598 83	251 40	2,440 64	6,444 90	6,181 11		263 79
UNCLASSIFIED								
Abatements	105 22	200 00		361 32	456 10	456 10		
Municipal Airport	342 69	400 00	25	48 72	791 66	28 14	692 44	71 08
Franklin Co. Veterans' Serv.		550 00			550 00	550 00		
Pulp on Airport						200 00		200 00
Income & Expense on Real Estate not used for Municipal Purposes	461 86		130 31	170 60	762 77	255 87	596 12	89 22
Taxes on Real Estate not used for Mun. Purposes	2 79	65 00	43 60	79 01	190 40		127 60	62 80
Remodeling Jail		250 00			250 00		250 00	

	Balance 2 7 46	Appro- priations	Cash Receipts	Other Credits	Total Available	Cash Dis- bursements	Other Charges	Balance Carried Forward
Memorial Day		100 00			100 00	100 00		
Town Wharf Repairs		300 00			300 00	162 72		137 28
	702 12	1,865 00	174 16	659 65	3,400 93	1,752 83	1,666 16	18 06
TOTAL — ALL DEPTS.	\$2,201 60	\$61,822 35	\$6,035 25	\$36,392 17	\$106,451 37	\$86,849 29	\$14,331 88	\$5,270 20
EXHIBITS		(C)	(B)			(B)		(A)

TOWN OF RANGELEY
ANALYSIS OF CHANGE IN NET DEFICIT

Year Ending February 1, 1947

Net Deficit — February 7, 1946	\$16,996 24
Adjustments Affecting Prior Years:	
Charges:	
Accounts Payable	\$663 19
Accounts Receivable	136 43
Real Estate Sold	457 96
Tax Liens	15 48
	1,273 06
NET ADJUSTMENTS	1,273 06
ADJUSTED NET DEFICIT	18,269 30
Increase:	
Long Term Loans	7,357 00
Decrease:	
Payment on Bonds (Approp.)	2,500 00
	4,857 00
NET INCREASE	4,857 00
NET DEFICIT — February 1, 1947 (Exhibit A)	\$ 23,126 30

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.

Town Warrant

To Fred H. Hamm, a Constable in the Town of Rangeley, in the County of Franklin,

GREETING:

In the name of the State of Maine you are hereby required to notify the inhabitants of the Town of Rangeley, in said County, qualified to vote in Town affairs, to meet at the Lodge Hall in said Town, on Monday, the Tenth Day of March, A. D. 1947, at ten o'clock in the forenoon, then and there to act on the following Articles, Namely:

ARTICLE 1

To choose a Moderator to preside at said meeting.

ARTICLE 2

To choose a Town Clerk for the ensuing year.

ARTICLE 3

To receive and act upon the reports of the Town Officers.

ADMINISTRATION

ARTICLE 5

To see if the Town will instruct the Selectmen to appoint a Road Commissioner.

NOTE: The Road Commissioner must be elected in town meeting unless the town under an appropriate article in the Warrant shall instruct the Selectmen to appoint such Road Commissioner.

NOTE: The articles in the Town Warrant are classified to conform to the system of bookkeeping as set up by the State Department of Audit, and is suggested as the proper procedure by the Municipal Officers' Association of Maine. The purpose is to group together all articles pertaining to any given Department of Town Activities.

ARTICLE 6

To choose all necessary Town Officers for the ensuing year.

NOTE: "The simplest procedure in case it is desired that the Selectmen serve also as Assessors and Overseers of the Poor, is for the town to fail to take any action whatsoever, at the meeting with respect to the election of assessors and overseers of the poor, except to see that they are properly sworn as Selectmen, as Assessors, and as Overseers of the Poor."—Town Meeting Handbook.

ARTICLE 7

To see what compensation the Town will vote to pay the various Town Officers for the ensuing year.

1946	Budget Committee recommends for	1947
\$ 500	Selectmen	\$ 500
285	Assessors	285
100	Clerk	100
400	Treasurer	400
779	Tax Collector	850
90	Excise Tax Collector	90
110	Surety Bonds	110
825	Supt. of Schools	825
80	School Committee	80
350	Chief of Fire Department	350
10 each	Budget Committee	50
1,275	Town Manager	1,400
45	All other Town Officers	45
453	Clerical Work	400
		<hr/>
		\$5,485 00
	Appropriate from Unexp. Bal.	509 72
		<hr/>
	Raise	\$4,975 28

ARTICLE 8

To see if the Town will vote to set the date when taxes shall become due net. Also the rate of interest, if any, which shall be charged after that date.

ARTICLE 9

To see if the Town will vote to authorize the Selectmen to sell and

dispose of any, or all tax titles acquired, or that may be acquired, on such terms as they deem advisable and to execute quit claim deeds for the same.

ARTICLE 10

To see what sum of money, if any, the Town will vote to raise and appropriate for the expenses of the Town Office Building, such as fuel, lights, water, janitor, etc.

1946	Budget Committee recommends for	1947
\$402 00	Appropriate from Unexp. Bal.	\$428 93

ARTICLE 11

To see what sum of money, if any, the Town will vote to raise and appropriate for miscellaneous accts.

1946	Budget Committee recommends for	1947
\$1,132 26	Transfer from Overlay Acct.	\$1,553 67

PROTECTION OF LIFE AND PROPERTY

ARTICLE 12

To see what sum of money the Town will vote to raise and appropriate for the maintenance of a Volunteer Fire Department.

1946	Budget Committee recommends for	1947
\$755 40	Wages or Salaries	\$1,233 00
444 81	Expense of Fire House inc. fuel, lights, water, janitor and telephone	253 00
	New Equipment	225 00
289 18	Repair of equipment and other expenses	200 00
710 09	Miscellaneous	94 49
		<hr/>
		\$2,005 49
	Appropriate from Unexp. Bal.	76 64
		<hr/>
	Raise	\$1,928 85

ARTICLE 13

To see if the Town will vote to authorize the installation of additional street lights at Oquossoc Village as requested by Mr. Eugene Vaughan and other residents of Oquossoc.

ARTICLE 14

To see what sum of money the Town will vote to raise and appropriate for Municipal Street Lights, Hydrant Rental and Police.

1946	Budget Committee recommends for	1947
\$2,348	Street Lights including 4 extra lights at Oquossoc	\$2,442 63
2,225	Hydrant Rental — Appropriate from Unexp. Balance \$290.60	Raise 1,934 40
626 75	Night Watchman	800
174	Special Police	

ARTICLE 15

To see what sum of money the Town will vote to raise and appropriate for municipal insurance.

1946	Budget Committee recommends for	1947
\$1,224 39	Appropriate from Unexp. Bal.	\$ 75 61
	Raise	1,288 31

ARTICLE 16

To see if the Town will réappropriate the balance of \$486.25 for maintenance and repair of the Footbridge and walks approaching the same.

Budget Committee recommends	Yes
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ARTICLE 17

To see what sum of money, if any, the Town will vote to raise and appropriate for the repair and maintenance of Sidewalks in Rangeley Village.

1946	Budget Committee recommends for	1947
\$49 24	Appropriate from Unexp. Bal.	\$350 76

HEALTH AND SANITATION

ARTICLE 18

To see what sum of money, if any, the Town will vote to raise and appropriate for Health and Sanitation.

1946	Budget Committee recommends for	1947
\$ 50	Health Officer	\$ 50
197	Health Nurse	197
167	Care and Expense of Public Dump	175

ARTICLE 19

To see what sum of money, if any, the Town will vote to raise and appropriate for Immunization at Health Clinics under the direction of the Health Council.

Budget Committee recommends	\$50
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ARTICLE 20

To see if the Town will vote to make such changes in the Sewage Disposal of the Town Building as is advised by the State Sanitary Engineer. If so, to see how much money will be raised.

CHARITIES

ARTICLE 21

To see what sum of money, if any, the Town will vote to raise or hire and appropriate for Charities for the ensuing year.

1946	Budget Committee recommends for	1947
\$3,285	Town Relief Hire	\$3,500
852	Aid to Dependent Children	
	Appropriate from Unexp. Bal.	381 40
	Raise	600

WAYS, HIGHWAYS AND BRIDGES

ARTICLE 22

To see if the Town will vote to raise and appropriate for State Aid Construction (in addition to the amounts regularly raised for the care of Highways and Bridges) under the provisions of Sections 25 and 29, Chap. 20, Revised Statutes of 1944, as amended.

Budget Committee recommends	\$500
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ARTICLE 23

To see if the Town will vote to accept the relocation of the intersection of Quimby Pond Road near the P. A. Quimby Farm, as located by the Selectmen, plan of which is filed with the Town Clerk October 30, 1946, in Book of Miscellaneous Record, page 396.

Budget Committee believes it will cost	\$1,800
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ARTICLE 24

To see if the Town will vote to provide parking space by removing the snow from the sides of Main Street and if so to set the limits where same shall be provided.

ARTICLE 25

To see if the Town will vote to make extensive repairs on the Upper End of Pleasant Street from School Street up to take care of the drainage.

Budget Committee recommends \$3,000

ARTICLE 26

To see if the Town will reappropriate the balance of money raised for the repair of Allen Street in 1946, to complete the repairs planned to take care of the surplus water.

Budget Committee recommends reappropriate \$3,053 62

ARTICLE 27

To see what sum of money, if any, the Town will vote to raise to remedy the condition of Cross Street.

Budget Committee recommends raise \$500

ARTICLE 28

To see what sum of money the Town will vote to raise and appropriate for the maintenance and repairs of State, State Aid, and Town Ways, Highways and Bridges.

1946	Budget Committee recommends for	1947
\$5,828 67	Summer Roads	\$3,500 00
2,417	Tarvia — App. from Unexp. Bal.	\$ 36 26
	Raise	2,500
93	Third Class Roads	
	App. from Unexp. Bal.	70 53
	Raise	93
475	Cutting Bushes	475
1,528 60	Patrol for State Road	1,757 20
	17.94 Mi. @ \$70 per Mi.	
	6.82 Mi. @ \$40 per Mi.	
	Pleasant Street	3,000
	Snow and Ice Removal on:	
717 60	State Highway — 17.94 Mi. @ \$40	717 60
2,770	Town Ways	2,800

\$200	For Parking Spaces	
	App. from Unexp. Bal.	\$157 75
	Raise	\$ 50
	Relocation of Quimby Pond In- tersection if accepted	1,800

ARTICLE 29

To see what sum of money, if any, the Town will vote to raise and appropriate for the purchase of a Truck and other Highway Equipment.

Budget Committee recommends	\$1,510
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ARTICLE 30

To see if the Town will vote to instruct and authorize the Selectmen to conduct a Public Hearing in July 1947 for the purpose of ascertaining the feasibility of extending the Bald Mountain Road from its present terminal around the southerly side of Bald Mountain, approximately one and one-quarter miles, more or less, to join the Rumford-Oquossoc Road in the vicinity of Macey's Junction.

ARTICLE 31

To see if the Town will vote to raise and appropriate the sum of \$100 to be expended by the Selectmen for the purpose of surveying and ascertaining the cost of constructing a road for the extension of the Bald Mountain Road from its present terminal around the southerly side of Bald Mountain, approximately one and one-quarter miles, more or less, to join the Rumford-Oquossoc Road in the vicinity of Macey's Junction.

ARTICLE 32

To see what sum, if any, the Town will raise to apply Tarvia on the Dallas Road from Intersection with State Highway to Dallas Line.

EDUCATION

ARTICLE 33

To see if the Town will vote to reopen the Elementary School at Oquossoc for Pupils of that Vicinity.

Budget Committee thinks it will cost	\$3,000
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ARTICLE 34

To see what sum of money, if any, the Town will vote to raise and appropriate for Common School, High School, Equipment and Expense of School Buildings, etc.

1946	Budget Committee recommends for	1947
\$11,572	Common School Wages	
	Note: State & others paid \$6,262	
	Raise	\$7,738
7,591	High School Wages	
	Note: State & others paid \$1,406	
	Raise	6,506 46
	Approp. from Unexp. Bal.	\$987 54
1,066	Supplies	1,000
742	Text Books	850
2,650	Manual Training	
	Note: State paid \$500	
	Approp. from Unexp. Bal.	115 32
	Raise	2,300
1,740	Home Economics	
	Note: State paid \$750	
	Approp. from Unexp. Bal.	175 46
	Raise	900
560	Purchase of New Equipment	500
	Medical Inspection	
	Approp. from Unexp. Bal.	21 30
	Raise	25
	Expenses of School Building	
\$1,138	Fuel — Common School	\$1,300
1,136	Fuel — High School	1,300
<hr/>		
2,274		
	Janitor and Materials	
1,399	Common School	1,500
861	High School	830
<hr/>		
2,260		
	Water, Light and Power	
279 08	Common School	275
491	High School	490
<hr/>		
770 08		

ARTICLE 35

To see what sum of money, if any, the Town will vote to raise and appropriate for repairs of school houses.

1946	Budget Committee recommends for	1947
\$1,203	Approp. from Unexp. Bal.	\$14 68
	Raise	\$1,200

ARTICLE 36

To see what sum of money, if any, the Town will vote to raise and appropriate for conveyance.

1946	Budget Committee recommends for	1947
\$1,610	Common School	\$1,100
500	High School	500
-----	Note: State paid	\$300
2,100		

ARTICLE 37

To see if the Town will vote to open a Sub-Primary Grade for children under legal school age.

Budget Committee thinks it will cost \$2,500

ARTICLE 38

To see if the Town will vote to hire a Supt. or teacher of Music for the ensuing year.

Budget Committee believes it will cost \$2,400

ARTICLE 39

To see how much money, if any, the Town will vote to raise for Education as follows:

Oquossoc Elementary School	No recommendation
Sub-Primary School in Village	See above
Supt. of Music	See above
Hot Lunches	\$500

ARTICLE 40

To see what sum of money, if any, the Town will vote to raise, hire or appropriate to repair or lay a new floor in the High School Gymnasium.

Budget Committee recommends to hire \$2,500

ARTICLE 41

To see what sum of money, if any, the Town will vote to raise for the support of the Rangeley Public Library.

Budget Committee recommends	\$1,200
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RECREATION OR PROMOTION

ARTICLE 42

To see what sum of money, if any, the Town will vote to raise and appropriate for advertising the natural resources, advantages and attractions of the Rangeley Region and the State of Maine as provided by the Revised Statutes of Maine.

1946	Budget Committee recommends for	1947
\$1,123	Rangeley Region	
	Approp. from Unexp. Bal.	\$783 74
	Raise	\$500
200	State of Maine Publicity Bureau	200

ARTICLE 43

To choose an advertising committee to have charge of expenditure of all money raised for Advertising the Rangeley Region.

ARTICLE 44

To see what sum of money, if any, the Town will vote to raise and appropriate for the propagation and protection of fish in the Rangeley Region under the supervision of the Rangeley Lakes Guides' Association, as provided by the Revised Statutes of 1930, Chap. 5, Sec. 86.

Budget Committee recommends	\$500
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ARTICLE 45

To see what sum of money, if any, the Town will vote to raise and appropriate for the Municipal Airport.

1946	Budget Committee recommends for	1947
\$1,140	Approp. from Unexp. Bal.	\$71 08
	Raise	\$1,000

ARTICLE 46

To appoint a committee to have control of the Airport, supervise the expenditure of money, and make such other arrangements for the use of said airport as they may deem advisable.

UNCLASSIFIED PROJECTS

ARTICLE 47

To see if the Town will choose a committee to make such surveys as may be necessary to make more available space for burials in Evergreen Cemetery or to suggest any other location which they may deem practical.

ARTICLE 48

To see what sum of money, if any, the Town will vote to raise and appropriate for the use of above committee, if and when they are appointed.

Budget Committee recommends	\$100
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ARTICLE 49

To see what sum of money, if any, the Town will vote to raise and appropriate for the care and maintenance of the several Cemeteries in the Town of Rangeley.

1946	Budget Committee recommends for	1947
\$500	Appropriate from Sale of Lots and Equipment	\$707

ARTICLE 50

To see what sum of money, if any, the Town will vote to raise and appropriate for the observance of Memorial Day under the direction of the American Legion.

1946	Budget Committee recommends for	1947
\$100		\$100

ARTICLE 51

To see if the Town will vote to raise the sum of two hundred dollars, more or less, to co-operate with the Maine Forestry Service, and the Federal Government, in the control of White Pine Blister Rust, in accordance with the Revised Statutes of the State of Maine, Chap. 32, Sec. 53-58.

No recommendation

DEBT AND INTEREST

ARTICLE 52

To see what sum of money, if any, the Town will vote to raise and appropriate to reduce the Town indebtedness incurred by overdrafts and loans authorized at Special Town meetings during the year of 1946, as follows:

Loans on account of:

Airport	\$ 450 00
Summer Roads	1,650 00
Town Relief	2,500 00
School Bus	2,000 00
Advertising	757 00

*Renew 2000.00
Part 5357.*

\$7,357 00

Bills Payable on account:

Airport	\$ 176 00
Hospital bill for Hazen Nile	107 00
Overdraft on acct. Tractor	1,800 00
Wood Plow and Wing	206 04

*supplies } B. P. 1/4
appt }
supplies overdraft }
2000.00*

\$9,646 04

Budget Committee recommends:

Appropriate from:

Sup. Taxes	\$ 112 50
Excise Tax	2,033 16
Bank Stock Tax	820 18
Sale of Equip.	32 45
Sale of Real Estate	2,724 48

\$5,722 77

Raise

123 27

Hire

~~1,800 00~~

*5846.04
~~7646.04~~*

ARTICLE 53

To see if the Town will vote to authorize the Selectmen and Treasurer to renew any or all notes itemized in article.

Budget Committee recommends:

Renew Note on School Bus	\$2,000
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5846.04

ARTICLE 54

To see what sum of money the Town will vote to raise and appropriate for the reduction of Bonded Indebtedness.

Budget Committee recommends	\$2,500
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ARTICLE 55

To see what sum of money the Town will vote to raise and appropriate for interest on Town Indebtedness.

1946	Budget Committee recommends		1947
	Approp, from Unexp. Bal.	\$263 79	
	Raise		\$736 21

ARTICLE 56

To see if the Town will vote to authorize the Selectmen and Treasurer to procure a temporary loan or loans in anticipation of taxes for the purpose of paying obligations of the Town; such loan or loans to be paid during the current municipal year out of money raised during said municipal year by taxation.

Selectmen hereby give notice that they will be in session at the Town Office for the purpose of revising the voting list at 9 o'clock A.M., Monday, March 10.

FRED H. HAMM,
 HAROLD YORK,
 MAITLAND G. BARTER,
 GEO. W. PILLSBURY,
 JOHN KIDDER, SR.,

Selectmen of Rangeley.

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