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## Annual Report of the Municipal Officers Town of Avon Year Ending February 15, 1946

Avon (Me.)

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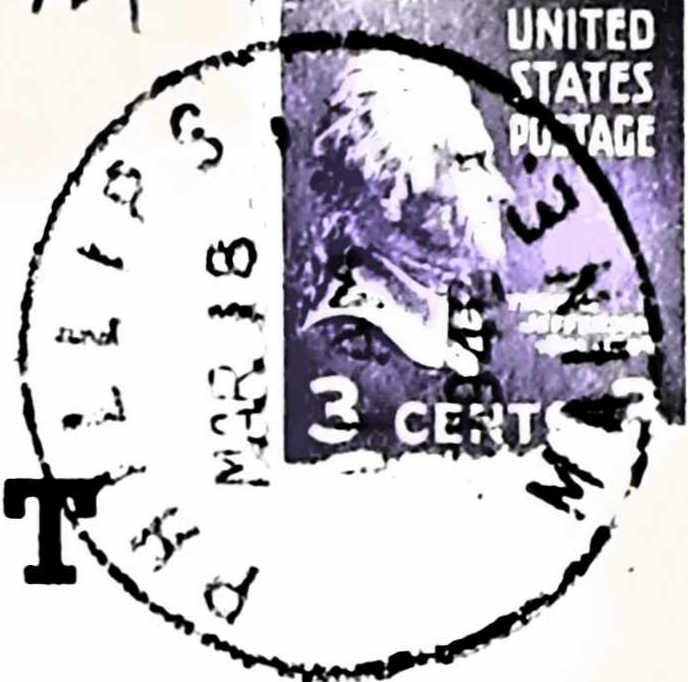
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352  
Av 75  
19 46

*State Treasurer*  
*State House*  
*Augusta Maine*

4m



**ANNUAL REPORT**

*see pm*

OF THE

**Municipal Officers**

**TOWN of AVON**



**Year Ending February 15, 1946**

# Town Officers – 1945

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*Clerk*

RUTH KINNEY

*Selectmen, Assessors and Overseers of Poor*

WM. S. KELLEY      PERCY A. COOK      RAY E. KINNEY

*School Committee*

J. E. NOBLE      ROBERT MILLS      ROBERTA RAYMOND

*Collector and Constable*

FRED K. TOOTHAKER

*Treasurer*

BEULAH COOK

*Health Officer*

DR. G. I. FLINT

*Fire Warden*

P. A. COOK

*Fire Ward*

RAY E. KINNEY

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Farmington, Maine  
The Knowlton & McLeary Co., Printers  
1946

# Assessors' Report

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*To the Citizens of Avon:*

Valuation of property and number of polls in town taxed April 1st, 1945.

Valuation of real estate, resident	\$77,165 00	
Valuation of real estate, non-resident	75,080 00	
		\$152,245 00
Valuation of personal estate, resident	\$16,199 00	
Valuation of personal estate, non-resident	500 00	
		\$16,699 00
Grand Total		\$168,944 00

Number of polls taxed	81	
Number of polls not taxed	2	
Poll tax rate	\$3.00	
Rate of taxation	\$70 per \$1,000	

## TAXABLE LIVESTOCK AND POULTRY

	No.	Value
Horses and mules	50	\$4,900 00
Cows	201	7,960 00
Oxen	11	420 00
Three year olds	37	1,050 00
Two year olds	19	510 00
Poultry (over 50 in no.)	535	400 00
Colts, 3 to 4 years old	1	50 00
Colts, 2 to 3 years old	1	25 00
Goats	3	9 00
Total amount		\$15,324 00

## EXEMPT LIVESTOCK AND POULTRY

	No.	Value
One year olds	118	\$1,265 00
Sheep (to 35 in no.)	40	330 00
Swine (to 10 in no.)	16	196 00
Poultry (to 50 in no.)	491	365 00
		<hr/>
Total		\$2,156 00

## ALL OTHER KINDS OF PROPERTY

	No.	Value
Stock in trade	2	\$800 00
Radios	41	410 00
Boats	1	50 00
Other property	2	115 00
		<hr/>
Total		\$1,375 00

## MONEY RAISED AND ASSESSED

	1944	1945
State Tax	\$1,313 97	\$1,313 97
County Tax	362 23	362 23
Support of Poor	100 00	<hr/>
Town Charges	500 00	500 00
Snow Removal	800 00	800 00
Cutting Bushes	200 00	200 00
Collection of Taxes	200 00	250 00
State Aid Construction	<hr/>	
Maintenance 3rd Class Roads	340 00	500 00
Support of Schools	3,000 00	3,500 00
Town Officers	620 00	625 00
County Nurse	<hr/>	30 00
Health Officer	25 00	25 00
Bonds for Treas. and Collector	50 00	50 00
School Committee Salary	20 00	30 00
State Patrol Service	507 30	507 30
Abatement of Taxes	100 00	100 00
Repairs on Tractor	500 00	<hr/>
Overlay	36 26	277 52
School Repairs	<hr/>	<hr/>
Interest on Loans	200 00	150 00

	1944	1945
Highways and Bridges	\$1,600 00	\$1,600 00
Overdrafts 1944	2,500 00	134 46
Town Debt	1,000 00	1,000 00
	<hr/>	<hr/>
	\$14,074 76	\$11,795 48

On the 15th day of May, 1945 the above assessments were committed to Fred K. Toothaker, Collector, for collection.

Respectfully submitted,

WM. S. KELLEY,  
PERCY A. COOK,  
RAY E. KINNEY,

*Assessors.*

# Selectmen's Report

## STATE TAX

Assessed by Town		\$1,313 97
Warrant to Treasurer	\$1,314 57	
Overdraft		60

## COUNTY TAX

Assessed by Town		\$362 23
Warrant to Treasurer	\$396 86	
Overdraft		34 63

## MISCELLANEOUS TOWN CHARGES

Appropriation	\$500 00	
Overlay	277 52	
		<u>\$777 52</u>
Warrant to Treas.	\$598 76	
Unexpended	178 76	

## DETAILED EXPENDITURES

Name	Labor & Ex.	Mile- age	Tel. & Stamps	Print- ing	Misc.	Con- stable	Mod- erator	Audit
R. H. Trecartin					\$ 5 80			
Ruth Kinney			\$ 7 18		6 50			
Fred K. Toothaker			14 13			\$6 00		
Wm. S. Kelley	\$91 87	\$47 70	13 01					
Sidney Knott	5 00	16 88						
Frank E. Knowlton					7 05			
Knowlton & McLeary				\$65 50				
Me. Mun. Asso.					15 00			
P. A. Cook	48 50	42 95						
R. E. Kinney	31 50	2 80						
J. E. Noble							\$3 00	

Name	Labor & Ex.	Mile- age	Tel. & Stamps	Print- ing	Misc.	Con- stable	Mod- erator	Audit
Conrad Gould 1943	4 23							
Marks Print				26 90				
St. Dept. of Audit								\$76 17
Lawrence Cook		29 52						
Beulah Cook	14 75	5 30	11 52					
	\$195 85	\$145 15	\$45 84	\$92 40	\$34 35	\$6 00	\$3 00	\$76 17

## HIGHWAYS AND BRIDGES

Appropriation	\$1,600 00
State of Maine	348 80
	<hr/>
	\$1,948 80
Warrants to Treas.	\$1,768 65
Unexpended	180 15

## DETAILED EXPENDITURES

Lester Gould	\$284 35
Irving Kelley	407 96
Lester Gould Jr.	19 80
J. E. Noble	19 20
Phillips Hdw. Co.	60
Phillips Farmers Union	2 23
Pleasant St. Garage	21 22
Guy Cushman	7 00
Raymond Orbeton	20 40
Leslie Kelley	31 20
Sumner Huff	15 60
Charlie Huff	109 98
Richard Huff	1 60
Benj. Savage	14 00
Reginald Savage	4 80
Carol Dustin	19 20
Basil Rowe	13 00
Benton Rowe	49 04
Albert Heath	4 80
Horace Beal	21 60
Rex Bubier	9 60



Wm. Neil	\$ 4 80
Marcus Neil	14 40
R. E. Fournier	15 00
Est. of C. V. Starbird	96 14
Robt. Orbeton	64 09
Robt. Orbeton	52 00
Albert McKenney	38 90
Town of Farmington	200 00
Herschel Harnden	5 28
Fred Orbeton	2 00
W. A. Arnold	24 90
Ivan Richardson	6 00
Erlon Richardson	13 00
Town of Avon	10 00
Everett Wilcox	160 96
Albert McKinney	36 00

## SNOW REMOVAL 1945-46

Appropriated	\$ 800 00	
Due from State of Maine	1,160 62	
Rec'd from State of Maine	1,777 93	
		\$3,738 55
Warrants to Treas.	\$2,950 98	
Unexpended	787 57	
		\$3,738 55

Raymond Berry	\$ 28 02
P. A. Cook	156 50
Town Tractor	1,098 32
J. E. Noble	7 95
Alfred Presby	53 60
Malcolm Toothaker	42 45
Basil Rowe	103 00
Albert Heath	22 94
Benton Rowe	2 48
M. A. Dunham	30 75
Lester E. Gould	296 13
H. Cecil Voter	18 00

Est. of C. V. Starbird	\$ 43 05
Conrad Gould	46 02
Wendall Cook	6 00
Leslie Kelley	36 52
Irving Kelley	22 95
Phillips Hdw. Co.	2 71
Eastern Fire Equipment Co.	42 27
Robert Orbeton	66 80
Lester P. Gould	50 22
Horace Beal	29 10
Waldo Bubier	18 48
Rex Bubier	21 07
Conley Gould	1 00
Nathan Lake	2 40
Lawrence Cook	567 82
Morrison Garage	39 00
Town of Strong	9 30
Sidney Knott	71 50
Theodore Beal	9 75
Linwood Wallace	8 12

## TOWN TRACTOR ACCOUNT

Snow Removal	\$ 510 52	
Berst Forster D. Co.	16 87	
State of Maine	41 28	
Bal. of 1944	1,002 76	
		\$1,571 43
Overdraft		739 37
Warrants to Treas.	\$2,310 80	

## DETAILED EXPENDITURES

Sidney Knott	\$ 49 58
Forster Mfg. Co.	8 12
H. V. Holt	5 25
George Sanders	27 88
Ford & Smiley	1,866 22
Pleasant St. Garage	203 07
Main St. Garage	54 38
Conrad Gould	6 00

P. A. Cook	\$14 50
Lester Gould	28 50
Diah Sweet	18 80
Gerald Flagg	28 50

## CUTTING BUSHES

Appropriation		\$200 00
Warrants to Treas.	\$ 66 45	
Unexpended	133 55	
	<hr/>	\$200 00

## DETAILED EXPENDITURES

John Bachelder	\$ 2 40
James Bachelder	4 80
Lester E. Gould	20 25
Horace Beal	16 20
Leslie Kelley	16 20
Lester P. Gould	6 60

## THIRD CLASS ROAD MAINTENANCE

Appropriated		\$500 00
Warrants to Treas.	\$332 99	
Unexpended	167 01	
	<hr/>	\$500 00

## DETAILED EXPENDITURES

Lester Gould, hand	\$ 86 25
Irving Kelley, truck	149 64
Charlie Huff, truck	6 75
Guy Cushman	2 50
Wm. Mills	2 70
L. Gould Jr.	13 40
Metcalf Wood Products Co.	58 25
J. E. Noble	4 80
Phillips Hdw. Co.	60
Leslie Kelley	10 80

## SCHOOL BOARD

Appropriated		\$30 00
Paid Robert E. Mills	\$15 00	
J. E. Noble	5 00	
Mrs. Roberta Raymond	10 00	
	<hr/>	\$30 00

## HEALTH OFFICER

Appropriated		\$25 00
Paid Dr. G. I. Flint, Health Officer		25 00

## STATE HIGHWAY PATROL

Appropriated	\$509 30	
Overdraft	110 30	
	<hr/>	\$619 60
Warrant to Treas.		619 60

## COLLECTION OF TAXES

Appropriated	\$250 00	
Overdraft	23 10	
	<hr/>	\$273 10
Warrants to Treas.		273 10

## INTEREST ON LOANS

Appropriated	\$150 00	
Overdraft	03	
	<hr/>	\$150 03
Warrants to Treas.		150 03

## TOWN OFFICERS 1945

Appropriated		\$625 00
Warrants to Treas.	\$624 14	
Unexpended	86	
	<hr/>	\$625 00

SUPPORT OF SCHOOLS AND SCHOOL REPAIRS

See Supt. Malcolm's report

BONDS FOR OFFICERS

Appropriated	\$50 00
Warrants to Treas.	50 00

TEMPORARY LOANS

No Notes outstanding.

ABATEMENTS

Appropriated	\$100 00	
Unexpended to 1945	97 10	
	<hr/>	\$197 10
Warrant to Treas.	\$ 36 05	
Unexpended	161 05	
	<hr/>	\$197 10

Respectfully submitted,

WM. S. KELLEY,  
PERCY A. COOK,  
RAY E. KINNEY,

*Selectmen.*

TOWN PROPERTY

Woodland and pasture north of Mile Square Road, Lot 14, Range 12	\$115 00	20 acres
Woodland and pasture south of Mile Square Road, Lot 14, Range 12	85 00	43 acres
Voter gravel pit	500 00	
School lot gravel pit	300 00	
East part Lot 3 — Range 12	75 00	38 acres

The Audit did not come in time to be included in this report but will be distributed as a separate folder at Town Meeting on March 18.

# VITAL STATISTICS

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To the Selectmen of the Town of Avon:

The following Vital Statistics of the Town of Avon have been recorded by me for the fiscal year ending March 1st, 1946.

Births	16
Marriages	7
Deaths	8

According to the Public Laws of 1945 it is advised that births and marriage records be omitted from the annual town report.

## DEATHS

Portland — Feb. 9, 1945, Truman Masterman, aged 64 yrs., 9 mos.

Avon — April 10, 1945, Laurence David Haines, aged 27 days.

Avon — June 8, 1945, Nellie A. Wotten, aged 68 yrs., 1 mo., 13 days.

Avon — Oct. 13, 1945, Minot M. Flagg, aged 70 yrs., 5 mos., 23 days.

Avon — Oct. 14, 1945, Charles Wesley Cook, aged 85 yrs., 8 mos., 7 days.

Lewiston — Nov. 15, 1945, Henry Lake, aged 65 yrs., 2 mos., 22 days.

Portland — Nov. 16, 1945, Brent Oscar Dunham, aged 1 day.

Avon — Dec. 21, 1945, Martha Masterman, aged 63 yrs., 9 mos., 25 days.

RUTH KINNEY,

Town Clerk.

# Report of Health Officer

---

To the Citizens of the Town of Avon:

I hereby submit my report as Health Officer and School Physician of the town of Avon for the term April 1, 1945 to March 1, 1946.

There was no serious outbreak of any epidemic in the town this year.

Physical examination of the pupils was done and free vaccination and immunization was offered. I am pleased to report that the pupils of this town in the Valley School are almost 100% in vaccination and immunization. (Only one pupil not vaccinated.) However it is hoped that when these are offered this spring we can have a 100% school.

Examination of the eyes and ears was done by the teacher and defects of any nature included in the school examination record and the parents notified.

I wish to thank the parents of these school children for their cooperation in making our hygienic measures a success.

Respectfully,

GEORGE I. FLINT, D.O.

# Report of Public Health Nurse

ANNUAL REPORT  
AVON, 1945

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As another year draws to a close we pause to look back over our goals, those accomplished and those not yet completed. While our nursing service to your community is still in its infancy, we are very happy to report progress.

Visits to your school are planned for every other month and, on occasions, it has been possible to make monthly visits. At this time children with health problems are referred by the teacher for home visits and solutions are worked out with the parents. Did you know that the immunization record for your school is nearly 100%?

By working in close cooperation with the doctors your nurse has been able to contact the young expectant mothers and to confer with them on the care of their babies. As we all know, the foundation for good health begins long before the cradle. In many instances it has seemed advisable to continue home visiting after the youngster has passed his infant days.

Assisting in communicable disease control is another very important part of your public health nurse's work. Early recognition and treatment is vitally important in the control of all diseases. Tuberculin testing and x-ray are our best instruments in finding and preventing tuberculosis. This service is available during their high school years, the years during which they are most susceptible. Syphilis and gonorrhea are other diseases, the eradication of which is vital to the entire community. The recent outbreaks of diphtheria have brought to our minds the importance of immunization against this disease for ALL children.

Services for Crippled Children have been offered to all children known to have crippling defects.

Your public health nurse wishes to take this opportunity to thank you for your cooperation and interest in the individual and community health.

Respectfully submitted,

HAZEL J. HOYT, R. N.



# **Town of Avon**

## **Report of Superintendent of Schools**

---

To the Superintending School Committee:

It would add much to the physical comfort of the children if a jacketed heater were installed in the school. If this were done the heat would be equally distributed throughout the room — pupils sitting near the heater would not “roast” while those at a distance “freeze”. The expense of this would be approximately \$275. There still exists the matter of improper lighting in our schoolroom. It would seem to be a step in the right direction if one of these building handicaps could be overcome the coming year.

Respectfully submitted,

FRANCIS M. MALCOLM,

Superintendent of Schools.

# Avon School Department Financial Statement

YEAR ENDING FEBRUARY 8, 1946

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## RESOURCES

Appropriated	\$3,500 00	
State School Fund	1,778 12	
	<hr/>	\$5,278 12

## EXPENDITURES

Teachers, Elem.	\$1,018 86	
Conveyance, Board of Pupils	1,827 49	
Janitors	89 50	
School Supplies	73 02	
Fuel	150 08	
Textbooks	16 43	
Tuition, H. S.	1,352 39	
Tuition, Elem.	1,328 25	
	<hr/>	\$5,856 02
Overdrawn		<hr/> \$577 90

## DETAILED ACCOUNT OF EXPENDITURES

### Teachers

Helen Cousineau	\$967 53	
Vera Wing (Sec'y to Supt.)	51 33	
	<hr/>	\$1,018 86

### Conveyance and Board of Pupils

Rex Raymond	\$1,710 00	
Erwin Toothaker	87 50	

George Gould	\$ 4 00	
J. Blaine Morrison Agency	25 99	
	<hr/>	\$1,827 49

**Janitors**

Carl Steward	\$32 00	
Nathan Lake	52 50	
Walter Bachelder	3 00	
Mrs. Walter Bachelder	2 00	
	<hr/>	\$89 50

**School Supplies**

Sears, Roebuck & Co.	\$ 8 06	
Clyde Wilcox	10 00	
B. F. Mitchell	3 00	
Allyn & Bacon	97	
C. D. Pillsbury	1 54	
Pillsbury Bros.	29	
George Sanders	56	
Phillips Hardware Co.	6 14	
The Barton Press	6 34	
Scott, Foresman & Co.	3 85	
George H. Brown	2 00	
Ginn and Company	1 30	
Iroquois Publishing Co.	1 96	
School Dept., Town of Phillips	27 01	
	<hr/>	\$73 02

**Fuel**

Carl Steward	\$ 7 75	
William Richard & Son	15 00	
Forster Mfg. Co., Inc.	124 93	
Cecil Phillips	1 20	
Fred Howard	1 20	
	<hr/>	\$150 08

**Textbooks**

Scott, Foresman & Co.	\$10 00	
Helen Cousineau	2 50	
The Macmillan Company	2 47	
American Book Company	1 46	
	<hr/>	\$16 43

**Tuition, H. S.**

Town of Phillips	\$1,332 40	
Interest	19 99	
	<hr/>	\$1,352 39

**Tuition, Elem.**

Town of Phillips	\$1,261 50	
Town of Strong	66 75	
	<hr/>	\$1,328 25

# **Warrant for Annual Town Meeting of Avon, Maine, March 18, 1946**

---

To Fred K. Toothaker, a Constable of the Town of Avon, in the  
County of Franklin, Greeting:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Avon, in said County, qualified by law to vote in town affairs, to meet at the Avon Town House, in said town, on Monday, the 18th day of March, A. D. 1946, 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.

Art. 2. To hear and act on the reports of the Town Officers.

Art. 3. To see what compensation the town will vote to pay the various Town Officers for the ensuing year, what compensation for labor on public roads.

Art. 4. To choose all necessary Town Officers for the ensuing year.

Art. 5. To see if the town will vote to raise and appropriate the sum of \$750.00, more or less, for repairing Roads and Bridges, for the ensuing year.

Art. 6. To see if the town will vote to raise and appropriate the sum of \$500.00 for Third Class Maintenance for the ensuing year.

Art. 7. To see what sum the town will vote to 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 3, Chapter 28, Revised Statutes of 1930, or under the provisions of Section 3, Chapter 229, Public Laws of 1937.

**Art. 8.** To see if the town will vote to raise and appropriate the sum of \$800.00, more or less, for Winter and Spring Snow Removal for the ensuing year.

**Art. 9.** To see what sum of money the town will vote to raise for all School Expenses, both High and Common, for the ensuing year.

**Art. 10.** To see if the town will vote to raise and appropriate the sum of \$100.00, more or less, for the relief of Poor, for the ensuing year.

**Art. 11.** To see if the town will vote to raise and appropriate the necessary sum of money for Town Officers for the ensuing year.

**Art. 12.** To see if the town will vote to raise and appropriate the sum of \$500.00, more or less, for Miscellaneous Town Charges, for the ensuing year.

**Art. 13.** To see what sum of money the town will vote to raise and appropriate for Cutting Bushes, for the ensuing year.

**Art. 14.** To raise and appropriate the sum of \$619.60 for State Patrol, for the ensuing year.

**Art. 15.** To raise and appropriate the sum of \$25.00 for Health Officer, for the ensuing year.

**Art. 16.** To see if the town will vote to raise and appropriate the sum of \$30.00 for County Nurse, for the ensuing year.

**Art. 17.** To see if the town will authorize the Selectmen to sell and dispose of property acquired by the town by tax process, on such terms as they deem advisable, and to execute municipal Quit Claim Deeds for such property.

**Art. 18.** To see if the town will authorize the Selectmen 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 current year by taxes.

**Art. 19.** To see what sum of money the town will vote to raise and appropriate for interest on notes issued by the Selectmen.

**Art. 20.** To see if the town will vote to raise and appropriate the sum of \$30.00 to pay the School Board for their services the ensuing year.

**Art. 21.** To see if the town will vote to raise and appropriate the sum of \$100.00, more or less, for Abatements, for the ensuing year.

**Art. 22.** To see if the town will vote to raise and appropriate the sum of \$50.00 to bond the necessary Town Officers, for the ensuing year.

**Art. 23.** To see if the town will vote to raise and appropriate a sum necessary to pay for Collection of Taxes, for the ensuing year.

**Art. 24.** To see what sum of money the town will vote to raise and appropriate to take care of overdraft on Support of Schools.

**Art. 25.** To instruct the Selectmen just what roads of the town (other than State accepted roads) shall be plowed for winter use by autos and trucks, and to raise and appropriate sufficient money to put such road, if any, in shape so they can be plowed.

**Art. 26.** To see if the town will vote to instruct the School Board to have conveyance of scholars conveyed by the lowest responsible bidder.

**Art. 27.** To see if the town will vote to put School Bus down cross road from Mile Square to river road when such road is suitable.

**Art. 28.** To see if the town will vote to raise and appropriate a sum of money to carry High School scholars on school bus.

**Art. 29.** To see if the town will raise and appropriate \$400.00, more or less, for new Snow Fence.

Art. 30. To see if the town will vote to raise and appropriate the sum of \$25.00 to be used with Federal money for Pine Blister Rust work.

Art. 31. To see if the town will vote to raise and appropriate the sum of \$25.00, more or less, for Maine Publicity.

Art. 32. To transact any other business that may legally come before said meeting.

The Selectmen give notice that they will be in session at the above named Town House on Monday, March 18, the day of said meeting, for the purpose of correcting the list of voters: from 9 o'clock in the forenoon until the close of said meeting.

Given under our hands this 9th day of March, 1946.

WM. S. KELLEY,  
PERCY A. COOK,  
RAY E. KINNEY,

Selectmen of Avon.

Attest:

FRED K. TOOTHAKER,  
Constable of Avon.



**T O W N O F A V O N**

**A U D I T**

**Year Ended February 28, 1946**

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

March 8, 1946

Board of Selectmen  
Avon,  
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Avon have been audited by Auditors R. M. Parsons and R. J. Crosby for the period March 7, 1945 to February 28, 1946 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.

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. Recommendations are also made which, we believe, are 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:L

**COMMENTS**

Re: Audit of the Town of Avon  
March 7, 1945 to February 28, 1946

**CASH**

Cash receipts were checked in detail and found to be correctly recorded.

All expenditures were made by check from properly authorized warrants.

The Treasurer's cash balance of \$2,172.26 was reconciled with the bank balance.

**ACCOUNTS RECEIVABLE**

The amount of \$306.75, outstanding February 28, 1946, was received March 5, 1946.

**TAXES RECEIVABLE**

The 1945 tax commitment book was added and an adjustment of \$6.25 made. Approximately 89% of the current commitment was collected, abated, or transferred to the Tax Acquired Property account. The Tax Collector's final settlement of \$302.25 on all taxes, which had not been paid to the Treasurer as of the close of the municipal year, was set up as an account receivable and paid March 5, 1946. All outstanding taxes were checked and listed.

The excise tax receipts were added and with the exception of \$1.15 which was turned over to the Treasurer March 5, 1946, all collections were accounted for.

**TAX LIENS**

All transactions in this account were checked in detail and the outstanding liens listed.

**TAX ACQUIRED PROPERTY**

All transactions in this account were checked.

**ACCOUNTS PAYABLE**

The accounts payable amount to \$2,444.45 and represent tuition due the towns of Phillips and Strong, and \$27.20 due Fred K. Toothaker as commission for collecting 1945 taxes.

## NOTES PAYABLE

\$1,000 is still due on the original tractor loan and this was verified with the bank.

## SURPLUS

At the beginning of the municipal year, there was a net deficit of \$115.81. During the year the net deficit decreased \$3,439.25, which resulted in a net surplus of \$3,323.44 at the end of the year. The major contributing factors to this change were the gain on sale of tax acquired property of \$1,521.40, and the payment of \$2,000 on notes by appropriation. Complete detail of the change may be found on Exhibit E of this report.

## TRUST FUNDS

The cemetery perpetual care funds are invested in savings accounts and no expenditures were made from income during the year under examination.

## GENERAL

The Tax Collector and Treasurer furnished corporate surety bonds.

The records of the Selectmen and Treasurer were found to be in a satisfactory condition, but the records of the Tax Collector were in such condition that more than the usual time was required in checking his accounts.

A test check was made of vouchers and payrolls and as far as could be determined from this examination, all appeared to be proper charges and correctly recorded.

Mail verifications were sent on outstanding taxes, tax liens and deeds.

Withholding tax and teachers' pension deductions were checked and it is suggested that instead of the method currently followed, a check be drawn on each warrant for such deductions and a Treasurer's receipt made to cover the check. By so doing, the tax and pension liabilities would be established on the town records.

## RECOMMENDATIONS

It is recommended

THAT, the Tax Collector use triplicate receipts for all tax collections, and that he record them on the Tax Collector's Cash Sheet in consecutive order with each year's tax being shown.

THAT, all cash sheets be numbered.

**TOWN OF AVON**  
**COMPARATIVE BALANCE SHEET**

**GENERAL FUND**

**ASSETS**

	February 28, 1946	March 6, 1945
Cash in Bank	\$2,172 26	\$2,706 98
Accounts Receivable (Schedule A-1)	306 75	1,584 25
Taxes Receivable		
Current Year (Sch. A-2)	\$1,835 55	\$1,709 05
Prior Years (Sch. A-2)	48 64	73 14
	\$1,884 19	\$1,782 19
Tax Liens (Sch. A-3)	811 30	915 21
Tax Lien Cost	20 50	
Tax Deeds (Sch. A-4)	49 73	248 64
Tax Acquired Property (Schedule A-5)	406 39	1,175 00
	\$3,172 11	\$4,121 04
Less — Reserve for Losses	294 97	584 71
	2,877 14	3,536 33
<b>TOTAL ASSETS — GEN. FUND</b>	<b>\$5,356 15</b>	<b>\$7,827 56</b>

## LIABILITIES

	February 28, 1946	March 6, 1945
Accounts Payable (Schedule A-6)	\$2,444 45	\$1,488 75
Notes Payable (Schedule A-7)	1,000 00	4,500 00
<b>TOTAL LIABILITIES</b>	<u>\$3,444 45</u>	<u>\$5,988 75</u>

## SURPLUS

Appropriated (Exhibit D)	\$1,411 74	\$1,954 62
Unappropriated Surplus — Net Deficit (Ex. E)	3,323 44	115 81
	<u>1,911 70</u>	<u>1,838 81</u>
<b>TOTAL LIABILITIES AND SURPLUS — GEN. FUND</b>	<u>\$5,356 15</u>	<u>\$7,827 56</u>

## TRUST FUNDS

## ASSETS

Cash on Deposit (Schedule A-8)	\$177 72	\$175 97
<b>TOTAL ASSETS — TRUST FUNDS</b>	<u>\$177 72</u>	<u>\$175 97</u>

## LIABILITIES

Principal (Schedule A-8)	\$120 00	\$120 00
Unexpended Income (Schedule A-8)	57 72	55 97
<b>TOTAL LIABILITIES — TRUST FUNDS</b>	<u>\$177 72</u>	<u>\$175 97</u>

## TOWN OF AVON

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
YEAR ENDED FEBRUARY 28, 1946

Cash Balance — March 7, 1945		\$ 2,706 98
Add — Cash Receipts:		
Taxes Receivable —		
Current Year	\$10,041 73	
Prior Years	256 57	
	<hr/>	
Total Taxes Receivable (Sch. A-2)		\$10,298 30
Tax Liens (Schedule A-3)		879 71
Cost on Tax Liens		14 50
Tax Acquired Property		2,903 66
Excise Taxes:		
1945 Receipts	\$132 56	
1946 Receipts	199 39	
	<hr/>	
Total Excise Tax Collection		331 95
Departmental (Schedule B-1)		3,588 69
Other Receipts:		
Accounts Receivable	\$1,579 75	
Temporary Loans (contra)	5,000 00	
Notes Payable	1,000 00	
	<hr/>	
Total Other Receipts		7,579 75
		<hr/>
TOTAL CASH RECEIPTS		\$25,596 56
		<hr/>
TOTAL AVAILABLE		\$28,303 54

Deduct — Cash Disbursements:	
Departmental (Exhibit D)	\$17,670 03
Temporary Loans (contra)	5,000 00
Notes Payable	2,500 00
Accounts Payable	926 25
Tax Lien Costs	35 00
	<hr/>
TOTAL CASH DISBURSEMENTS	\$26,131 28
	<hr/>
CASH BALANCE — February 28, 1946 (Exhibit A)	\$2,172 26
	<hr/> <hr/>
	Exhibit C

**TOWN OF AVON**  
1945 VALUATION, ASSESSMENT, AND COLLECTION  
YEAR ENDED FEBRUARY 28, 1946

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VALUATION:	
Real Estate —	
Resident	\$77,165 00
Non-resident	75,080 00
	<hr/>
Total Real Estate	\$152,245 00
Personal Estate —	
Resident	\$16,199 00
Non-resident	500 00
	<hr/>
Total Personal Estate	16,699 00
	<hr/>
TOTAL VALUATION	\$168,944 00
	<hr/> <hr/>
ASSESSMENT:	
Valuation x Rate — \$168,944.00 x .070	\$11,826 08
81 Polls @ \$3.00	243 00
	<hr/>
	\$12,069 08
Errors in Commitment	6 25
	<hr/>
Tax Commitment	\$12,075 33
Supplemental Taxes	145 00
	<hr/>
TOTAL ASSESSMENT CHARGED TO COLLECTOR	12,220 33



## COLLECTION AND CREDITS:

Cash Receipts	\$10,041 73
Abatements	25 27
Transfer to Tax Acquired Property	73 50
Transferred to Accounts Receivable	244 28
	<hr/>
TOTAL COLLECTION AND CREDITS	\$10,384 78
	<hr/>
1945 TAXES RECEIVABLE (Schedule A-2)	<u>\$1,835 55</u>

## COMPUTATION OF ASSESSMENT

Tax Commitment (as above)	\$12,075 33
Requirements:	
Appropriations	\$10,121 76
State Tax	1,313 97
County Tax	362 23
	<hr/>
Total Requirements (Exhibit D)	11,797 96
	<hr/>
OVERLAY — Transferred to Net Surplus (Ex. E)	<u>\$277 37</u>

**TOWN OF AVON**  
**STATEMENT OF DEPARTMENTAL OPERATIONS**  
**YEAR ENDED FEBRUARY 28, 1946**

Exhibit D

	C R E D I T S				C H A R G E S		B A L A N C E S		
	Balance 3/7/45	Appropri- ations	Cash Receipts	Total Available	Cash Disburse- ments	Other Charges	Over- draft	Unex- pended	Carried Forward
<b>GENERAL GOVERNMENT</b>									
Town Charges		\$ 500 00		\$ 500 00	\$ 604 79		\$ 104 79		
Town Officers		625 00		625 00	624 14			\$ 86	
Officers' Bonds		40 00		40 00	50 00		10 00		
Collection of Taxes		240 00		240 00	273 10	\$ 27 20	60 30		
Dog Tax Refund			\$ 28 16	28 16				28 16	
		1,405 00	28 16	1,433 16	1,552 03	27 20	175 09	29 02	
<b>PROTECTION</b>									
Fire Department					92 80		92 80		
<b>HEALTH AND SANITATION</b>									
Health Officer		25 00		25 00	25 00				
County Nurse		30 00		30 00	30 00				
		55 00		55 00	55 00				
<b>HIGHWAYS AND BRIDGES</b>									
State Aid Road Construction		300 00		300 00					\$ 300 00
Snow Removal		800 00	198 18	998 18	2,950 98		792 18		1,160 62
Highways and Bridges		1,600 00	348 80	1,948 80	1,768 65			180 15	
Third Class Maintenance		340 00		340 00	332 99			7 01	
State Patrol		507 30		507 30	619 60		112 30		
Cutting Bushes		200 00		200 00	66 45				133 55

Tractor Account	\$1,002 76		1,191 27	2,194 03	2,310 80					116 77
	1,002 76	3,747 30	1,738 25	6,488 31	8,049 47		904 48	187 16		843 84
EDUCATION										
School Repairs Overdrafts		86 32		86 32					86 32	
Schools	48 14	3,548 14	1,778 12	5,278 12	3,991 27	1,854 75				567 90
School Committee		30 00		30 00	30 00					
Repairs					10 00		10 00			
	48 14	3,664 46	1,778 12	5,394 44	4,031 27	1,854 75	10 00	86 32		567 90
UNCLASSIFIED										
Redeposited Checks			8 03	8 03					8 03	
Interest on Liens			26 13	26 13					26 13	
Bear Bounty			10 00	10 00	10 00					
Abatements		100 00		100 00		44 65			55 35	
		100 00	44 16	144 16	10 00	44 65			89 51	
CEMETERIES										
Maintenance					18 00		18 00			
SPECIAL ASSESSMENTS										
State Tax		1,313 97		1,313 97	1,314 57				60	
County Tax		362 23		362 23	396 86				34 63	
		1,676 20		1,676 20	1,711 43				35 23	
MUNICIPAL INDEBTEDNESS										
Town Debt	1,000 00	1,000 00		2,000 00	2,000 00					
INTEREST										
General		150 00		150 00	150 03				03	
TOTAL ALL DEPARTM'TS	\$1,954 62	\$11,797 96	\$3,588 69	\$17,341 27	\$17,670 03	\$1,926 60	\$1,235 63	\$392 01		\$1,411 74
		(C)	(B)		(B)		(E)	(E)		(A)

## TOWN OF AVON

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS  
YEAR ENDED FEBRUARY 28, 1946

Net Deficit — March 7, 1945		\$115 81
Decrease:		
Payment of Notes by Appropriation	\$2,000 00	
Excise Tax	333 10	
Overlay (Exhibit C)	277 37	
Supplemental Taxes (Schedule A-2)	151 00	
Gain on Sale of Tax Acquired Prop.	1,521 40	
Total Decrease		\$4,282 87
Increase:		
Appropriation Balances —		
Overdraft (Exhibit D)	1,235 63	
Unexpended (Exhibit D)	392 01	
Total Increase		843 62
NET DECREASE		3,439 25
UNAPPROPRIATED SURPLUS —		
February 28, 1946 (Exhibit A)		<u>\$3,323 44</u>

Schedule A-1

## TOWN OF AVON

ACCOUNTS RECEIVABLE  
FEBRUARY 28, 1946

Fred K. Toothaker — 1944 account		\$ 4 50
1945 account		302 25
TOTAL (Exhibit A)		<u>\$306 75</u>

## STATEMENT OF CHANGES IN TAXES RECEIVABLE

YEAR ENDED FEBRUARY 28, 1946

	Total	Current Year's Taxes	Prior Years' Taxes
Taxes Receivable — Mar. 7, 1945	\$ 1,782 19		\$1,782 19
Add:			
Taxes Levied	12,075 33	\$12,075 33	
Supplemental Taxes	151 00	145 00	6 00
TOTAL ADDITIONS	12,226 33	12,220 33	6 00
TOTAL	14,008 52	12,220 33	1,788 19
Deduct:			
Collections	10,298 30	10,041 73	256 57
Abatements	44 65	25 27	19 38
Transfers to Tax Liens	1,291 94		1,291 94
Transfers to Accts. Receivable	301 10	244 28	56 82
Transfer to Tax Acquired Prop.	188 34	73 50	114 84
TOTAL DEDUCTIONS	12,124 33	10,384 78	1,739 55
TAXES RECEIVABLE — February 28, 1946	<u>\$1,884 19</u> (a)	<u>\$1,835 55</u>	<u>\$48 64</u>

(a) Detail appears on Schedule A-9.

Schedule A-3

**TOWN OF AVON**  
**STATEMENT OF CHANGES IN TAX LIENS**  
**YEAR ENDED FEBRUARY 28, 1946**

Tax Liens — March 7, 1945		\$ 915 21
Transfers from Taxes Receivable		1,291 94
		2,207 15
<b>TOTAL</b>		<b>2,207 15</b>
Deduct:		
Payments Received	\$879 71	
Tax Liens Cancelled	90 83	
Transferred to Tax Acquired Property	425 31	
	1,395 85	
<b>TAX LIENS — February 28, 1946</b>		<b>(a) \$811 30</b>

(a) Detail appears on Schedule A-10.

Schedule A-4

**STATEMENT OF CHANGE IN TAX DEEDS**

Tax Deeds — March 7, 1945		\$248 64
Deduct:		
Tax Deeds Cancelled		198 91
		\$49 73
<b>TAX DEEDS — February 28, 1946</b>		<b>(b) \$49 73</b>

(b) Detail appears on Schedule A-11.

TOWN OF AVON  
STATEMENT OF CHANGES IN TAX ACQUIRED PROPERTY  
YEAR ENDED FEBRUARY 28, 1946

Tax Acquired Property — March 7, 1945		\$1,175 00
Add:		
Transferred from Taxes	\$188 34	
Transferred from Tax Liens	425 31	
		613 65
		1,788 65
Deducts:		
Payments Received	1,360 26	
Loss on Sale	22 00	
		1,382 26
TAX ACQUIRED PROPERTY — February 28, 1946		(a) \$406 39

(a) Detail appears on Schedule A-12.

## ACCOUNTS PAYABLE

FEBRUARY 28, 1946

Town of Phillips — Tuition — Fall Term, 1944-45, Elem.	\$562 50	
— Winter Term, 1945, Elem.	420 00	
— Spring Term, 1945, Elem.	327 75	
— Fall Term, 1945, Elem.	513 75	
— Fall Term, 1945, Secondary	526 50	
		<u>\$2,350 50</u>
Town of Strong — Tuition		66 75
Fred K. Toothaker		27 20
		<u>\$2,444 45</u>

## TOWN OF AVON

## NOTES PAYABLE

FEBRUARY 28, 1946

	Purpose	Dated	Rate	Due	Amount
National Bank of Com.	Tractor	3 5 45	1½%	4 1 46	<u>\$1,000 00</u>



Schedule A-8

## STATEMENT OF TRUST FUND OPERATIONS

YEAR ENDED FEBRUARY 28, 1946

	Principal 2 28 46	Bal. of Income 3 7 45	Income Earned	Bal. of Income 2 28 46
Cemetery Perpetual Care Funds:				
Hunt, Lucy M.	\$10 00	\$ 7 19	\$ 17	\$ 7 36
Hunt, Lucy M.	10 00	6 12	16	6 28
Bates, Edwin	100 00	42 66	1 42	44 08
<b>TOTAL TRUST FUNDS AND UNEXPENDED INCOME</b>	<b>\$120 00</b>	<b>\$55 97</b>	<b>\$1 75</b>	<b>\$57 72</b>

**TOWN OF AVON**  
**DETAIL OF TAXES RECEIVABLE**

FEBRUARY 28, 1946

	1945	1944	1943	Total
Bachelder, Walter	\$ 8 75			\$ 8 75
Bubier, M. G. — Heirs	79 10			79 10
Bubier, Waldo	47 25			47 25
Litchfield, Levi	34 85			34 85
Mitchell, Wesley	180 80			180 80
Orbeton, Raymond	47 10			47 10
Richardson, Erlon	136 50			136 50
Savage, Benjamin	166 80	\$18 50		185 30
Weston, Frank	124 10			124 10
Whitney, Donald & Delphia	5 25			5 25
Gould, Conrad	26 90			26 90
Wilcox, Everett	22 30			22 30
White, Perley	13 30	17 20	\$4 14	34 64
Forster Manufacturing Co.	31 50			31 50
Lander, Mrs. Ben	66 50			66 50
Mitchell, Benjamin F.	16 10			16 10
Neal, Marcous	148 75			148 75
Reed, Linwood	77 00			77 00
Savage, Cecil Hanson	18 20			18 20
Wing, Milton	549 50			549 50
Wilbur, G. Bernie — Heirs	35 00			35 00
Boyd, Fred			8 80	8 80
	\$1,835 55	\$35 70	\$12 94	\$1,884 19

## Schedule A-10

## TOWN OF AVON

DETAIL OF TAX LIENS  
FEBRUARY 28, 1946

	1944	1943	1942	1941	Total
Blanchard, F. N. — Heirs	\$ 40 36				\$ 40 36
Bubier, Waldo	13 32	\$35 38	\$ 2 05		50 75
Huff, Sumner	60 52				60 52
Richardson, Erlon	157 70				157 70
Savage, B. F.	164 38				164 38
Walker, Chester	73 10				73 10
Forster Manufacturing Co.		46 40			46 40
Harnden, D. T. — Heirs				\$10 25	10 25
Jackson, Mrs. Ward		3 85			3 85
Lander, Mrs. Ben			55 13	6 88	62 01
Litchfield, Levi		23 20			23 20
Meecham, Kenneth		17 38			17 38
Vining, Elbridge				19 50	19 50
Takash, Charles & Marcus			81 90		81 90
	<u>\$509 38</u>	<u>\$126 21</u>	<u>\$139 08</u>	<u>\$36 63</u>	<u>\$811 30</u>

## Schedule A-11

## DETAIL OF TAX DEEDS

	1940	1939	Total
Lander, Mrs. Ben	\$3 77		\$ 3 77
Look, Annie		\$45 96	45 96
	<u>\$3 77</u>	<u>\$45 96</u>	<u>\$49 73</u>

## Schedule A-12

## DETAIL OF TAX ACQUIRED PROPERTY

Curtis, Dyke	\$130 00
Leavitt, W. R.	276 39
	<u>\$406 39</u>

## TOWN OF AVON

STATEMENT OF DEPARTMENTAL CASH RECEIPTS  
YEAR ENDED FEBRUARY 28, 1946

	From State	Other Sources	Total
<b>GENERAL GOVERNMENT</b>			
Dog License Refund	\$28 16		\$ 28 16
<b>HIGHWAYS AND BRIDGES</b>			
Snow Removal	\$198 18		
Highways and Bridges	348 80		
Tractor Account	41 28	\$1,149 99	
	<u>\$588 26</u>	<u>\$1,149 99</u>	
Total Highways and Bridges			1,738 25
<b>EDUCATION</b>			
Schools	\$ 425 73		
Tuition	1,352 39		
	<u>\$1,778 12</u>		
Total Education			1,778 12
<b>UNCLASSIFIED</b>			
Interest on Liens		\$26 13	
Redeposited Checks		8 03	
Bear Bounty	\$10 00		
	<u>\$10 00</u>	<u>\$34 16</u>	
Total Unclassified			44 16
<b>TOTAL DEPARTMENTAL CASH RECEIPTS</b>	<u>\$2,404 54</u>	<u>\$1,184 15</u>	<u>\$3,588 69</u>