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Annual Report of the Municipal Officers Town of Avon Year Ending February 15, 1947

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ANNUAL REPORT

OF THE

Municipal Officers

TOWN of AVON

Year Ending February 15, 1947

Town Officers – 1946

Clerk

RUTH KINNEY

Selectmen, Assessors and Overseers of Poor

PERCY A. COOK

CHARLIE F. PINKHAM

CONRAD GOULD

School Committee

ROBERTA RAYMOND

HOWARD LORING

BERTHA HUFF

Collector and Constable

HOWARD PINKHAM

Treasurer

BEULAH COOK

Health Officer

DR. G. I. FLINT

Fire Warden

CONRAD GOULD

Fire Ward

CHARLIE PINKHAM

Farmington, Maine
The Knowlton & McLeary Co., Printers
1947

Assessors' Report

To the Citizens of Avon:

Valuation of property and number of polls in town taxed April 1st, 1946.

Valuation of Real Estate, Resident	\$77,640 00
Valuation of Real Estate, Non-Resident	80,500 00
	<hr/>
	\$158,140 00
Valuation of Personal Estate, Resident	\$16,433 00
Valuation of Personal Estate, Non-Resident	215 00
	<hr/>
	\$16,648 00
	<hr/>
Grand Total	\$ 174,788 00

Number of Polls taxed	102
Number of Polls not taxed	1
Poll Tax rate	\$3.00
Rate of Taxation	\$83 per \$1,000

TAXABLE LIVESTOCK AND POULTRY

	No.	Value
Horses and mules	49	\$4,590 00
Cows	208	8,030 00
Oxen	4	140 00
Three year olds	19	505 00
Two year olds	48	1,170 00
Poultry (over 50 in no.)	978	978 00
Colts, 3 to 4 years old	3	150 00
		<hr/>
Total amount		\$15,563 00

EXEMPT LIVESTOCK AND POULTRY

	No.	Value
One year olds	96	\$1,371 00
Sheep (to 35 in no.)	20	155 00
Swine (to 10 in no.)	21	350 00
Poultry (to 50 in no.)	260	260 00
Draft colts, under 3 years old	1	50 00
		<hr/>
Total		\$2,186 00

ALL OTHER KINDS OF PROPERTY

	No.	Value
Stock in trade		\$250 00
Radios	46	460 00
Tractors not excised	9	225 00
Machinery and Equipment		150 00
		<hr/>
Total		\$1,085 00

MONEY RAISED AND ASSESSED

	1945	1946
State Tax	\$1,313 97	\$1,314 47
County Tax	362 23	396 86
Support of Poor	<hr/>	100 00
Town Charges	500 00	555 00
Snow Removal	800 00	800 00
Cutting Bushes	200 00	200 00
Collection of Taxes	250 00	250 00
State Aid Construction	<hr/>	250 00
Maintenance 3rd Class Roads	500 00	500 00
Support of Schools	3,500 00	5,600 00
Town Officers	625 00	625 00
County Nurse	30 00	30 00
Health Officer	25 00	25 00
Bonds for Treas. and Collector	50 00	50 00
School Committee Salary	30 00	30 00
State Patrol Service	507 30	619 30
Abatement of Taxes	100 00	100 00
Repairs on Tractor	<hr/>	<hr/>
Overlay	277 52	364 85

	1945	1946
Snow Fence	<u> </u>	\$ 400 00
Interest on Loans	\$ 150 00	150 00
Carrying High School Scholars		25 00
Pine Blister		25 00
Maine Publicity		25 00
Highways and Bridges	1,600 00	1,600 00
Overdraft of Schools	134 46	577 90
Town Debt	1,000 00	<u> </u>
	<u> </u>	<u> </u>
	\$11,795 48	\$14,813 78

On the 1st day of June, 1946 the above assessments were committed to Howard Pinkham, Collector, for collection.

Respectfully submitted,

PERCY A. COOK,
CHARLIE F. PINKHAM,
CONRAD A. GOULD,

Assessors.

Selectmen's Report

STATE TAX

Assessed by Town		\$1,314 57
Warrant to Treasurer	\$1,314 57	

COUNTY TAX

Assessed by Town		\$396 86
Warrant to Treasurer	\$396 86	

MISCELLANEOUS TOWN CHARGES

Appropriation	\$555 00	
Overlay	364 85	
Interest on Liens	15 17	
Overdrawn	29 22	
	<hr/>	
Warrants to Treasurer	\$964 24	\$964 24

Detail of Expenditures

Phillips Fire Dept.	\$ 6 00
Celia Smith, typing	2 50
Ruth Kinney, postage, registering, B. clerk	34 53
State of Maine, audit	95 96
The Knowlton & McLeary Co., printing	87 84
W. S. Kelley, Ballot Clerk and bookkeeping	157 17
J. E. Noble, Moderator and Ballot Clerk	8 00
Marks Printing House, supplies	35 35
Currier Holman, deed	2 50
Frank Knowlton, recording	26 75
Percy Cook, labor and mileage	72 75
First Nat. Bank, check book and maintenance	3 50
Fred Toothaker, Truant and Constable duties, liens	33 08
Maine Municipal Asso., membership	15 00
Mills & Mills, deed	3 00

Branham Printing Co., supplies	\$ 1 04
Veterans Service	55 00
Waldo Bubier, memorial	15 00
Collector of Int. Revenue	15 60
Rex Raymond, Ballot Clerk	10 00
Mrs. J. E. Noble, Ballot Clerk	5 00
Charlie Pinkham, mileage and labor	47 25
Conrad Gould, mileage and labor	99 72
Howard Loring, Ballot Clerk	5 00
Ruth Loring, Ballot Clerk	5 00
Milford Richardson, painting sign	1 00
Lester Gould, labor and mileage	19 25
Lawrence Cook, mileage	7 20
Ralph Trecartin, supplies	13 45
Reta Cook, bookkeeping	16 00
Henry Hamlin, work on Avon map	40 00
Beulah Cook, postage and labor	24 80

THIRD CLASS MAINTENANCE AND CONSTRUCTION

Appropriation	\$ 500 00	
William Dill	56	
State of Maine	1,018 98	
		\$1,519 54

Warrants to Treasurer	\$1,441 75
Unexpended	77 79

Detailed Expenditures

Lester E. Gould	\$152 97
Irving Kelley	5 28
Horace Beal	6 00
Newton Gould	3 96
Nathan Lake	7 92
Phillips Hardware Co.	2 36
J. E. Noble	9 44
Lester P. Gould	86 14
Theodore Beal	160 22
Rex Bubier	9 90
Lawrence Cook	93 17

Carroll Lake	\$ 5 28	
Waldo Bubier	19 14	
Percy Cook	70 50	
Leslie Kelley	57 71	
C. A. Gould	23 75	
Ben. Savage	13 00	
W. C. Buckingham	45 90	
Milo Haney	22 95	
Lewis Moore	22 95	
Howard Pinkham	59 00	
Linwood Beal	45 00	
Lawrence Kelley	22 88	
Ralph Flagg	30 88	
Omer Beisaw	327 50	
Clyde Chandler	47 60	
Ada Storer	11 60	
Donald McLain	3 75	
Forster Mfg. Co., Inc.	75 00	
	<hr/>	\$1,441 75
	CUTTING BUSHES	
Appropriated		\$200 00
Warrants to Treasurer	\$128 21	
Unexpended	71 79	
	<hr/>	\$200 00
	UNIMPROVED ROAD	
State of Maine	\$287 34	
Overdraft	10 25	
	<hr/>	\$297 59
Warrants to Treasurer	\$297 59	
	HIGHWAYS AND BRIDGES	
Appropriation	\$1,600 00	
C. V. Starbird Est.	30 50	
Excise	299 88	
	<hr/>	\$1,930 38

Warrants to Treasurer	\$1,894 86
Unexpended	35 52

Detailed Expenditures

Benj. Savage	\$ 10 40
Lester E. Gould	271 88
Lester P. Gould	80 65
Rex Bubier	42 57
Irvin Kelley	3 63
Lawrence Kelley	35 54
Ben Mitchell	6 09
Lawrence Cook	83 05
Waldo Bubier	70 95
Sumner Huff	10 00
Farmington Farmer's Union	26 45
C. V. Starbird Est.	413 22
Everett Wilcox	171 92
Percy Cook	208 88
Horace Beal	5 54
Theodore Beal	171 71
Linwood Reed	33 00
Linwood Wallace	17 16
A. G. Eustis Est.	6 57
Conrad Gould	5 25
Linwood Beal	9 00
Lawrence Kelley	2 97
Ralph Flagg	2 97
Omer Beisaw	35 55
Ada Storer	10 00
W. A. Arnold	17 40
Strong Wood Turning Corp.	75
Ward Jackson	8 58
Pleasant Street Garage	9 40
Howard Pinkham	123 68

SNOW REMOVAL AND TRACTOR ACCOUNT

Appropriated	\$ 800 00
Due from State of Maine	644 85

Rec'd from State of Maine	\$1,938 19	
Tractor Acct.	167 40	
	<hr/>	\$3,550 44
Warrants to Treasurer	\$3,181 79	
Unexpended	368 65	

Detailed Expenditures

John Storer	\$ 95 00
Malcolm Toothaker	55 46
Conrad Gould	90 80
Theodore Beal	96 66
Horace Beal	104 03
Waldo Bubier	44 74
Linwood Wallace	34 33
Leslie Kelley	87 90
Lester Gould Jr.	115 70
Reginald Savage	1 20
Gordon White	60
Irving Kelley	44 13
J. E. Noble	7 55
Town Tractor	167 40
Raymond Berry	3 90
Albert Berry	7 80
Lawrence Cook	902 73
Charlie Huff	33 17
Lester Gould	349 65
Sumner Huff	14 62
M. Dunham	7 48
Bob Masterman	1 63
P. A. Cook	8 00
Cecil Voter	20 00
Rex Bubier	33 13
Benj. Savage	40 00
Richard Beal	17 92
Raymond Orbeton	23 60
Robert Orbeton	38 75
Chas. McDonald	2 80
Main St. Garage	4 56
Percy Ernst	14 95

Wendell Cook	\$ 4 88
Guy Cushman	18 00
Everett Wilcox	126 00
Theodore Richmond	4 00
Ivan Gould	4 00
Ford & Smiley	34 80
George Sanders	16 29
Alfred Stefano	82 80
Newton Gould	1 88
Lawrence Kelley	55 92
Main St. Garage	19 81
Elm Crest Garage	2 65
John DeCosta	63 76
Conrad Gould	103 86
Ford & Smiley	31 38
George Sanders	29 21
John Storer	31 50
Wayne White	5 00
Pleasant St. Garage	75 86

SUPPORT OF POOR

Appropriated	\$100 00	
Town of Farmington	23 92	
D. F. Hoyt	1 09	
Due from State	11 49	
	<hr/>	\$136 50
Warrants to Treasurer	\$ 35 41	
Unexpended	101 09	

PINE BLISTER

Appropriated		\$25 00
Warrants to Treasurer	\$22 40	
Unexpended	2 60	
	<hr/>	\$25 00

BEAR BOUNTY

State of Maine		\$30 00
Warrants to Treasurer		30 00

PENSION AND TAX ACCOUNT

School Acct.		\$192 51
Warrants to Treasurer		192 51

SNOW FENCE

Appropriated		\$400 00
Warrants to Treasurer	\$364 00	
Unexpended	36 00	
	<hr/>	\$400 00

SCHOOL BOARD

Appropriated		\$30 00
Paid Roberta Raymond	\$15 00	
J. E. Noble	5 00	
Howard Loring	5 00	
Bertha Huff	5 00	
	<hr/>	\$30 00

HEALTH OFFICER

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

STATE HIGHWAY PATROL

Appropriated		\$619 60
Warrant to Treasurer		619 60

COLLECTION OF TAXES

Appropriated	\$250 00	
From Supplementary	23 30	
	<hr/>	\$273 30
Warrants to Treasurer		273 30

INTEREST ON LOANS

Appropriated		\$150 00
Warrants to Treasurer	\$82 08	
Unexpended	67 92	
	<hr/>	\$150 00

TOWN OFFICERS 1946

Appropriated		\$625 00
Warrants to Treasurer	\$592 12	
Unexpended	32 88	
	<hr/>	\$625 00

SUPPORT OF SCHOOLS AND SCHOOL REPAIRS

See Supt. Elliott Diggle's report

BONDS FOR OFFICERS

Appropriated		\$50 00
Warrants to Treasurer		50 00

ABATEMENTS

Appropriated	\$100 00	
From Supplementary	22 02	
	<hr/>	\$122 02
Warrant to Treasurer		122 02

Respectfully submitted,

PERCY COOK,
CHARLIE PINKHAM,
CONRAD GOULD,

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

Treasurer's Report

Cash on hand	\$2,172 26
Received from:	
Town of Farmington	23 92
C. V. Starbird Est.	30 50
Loans	5,000 00
Town Tractor	167 40
State of Maine:	
Snow Removal	1,938 19
Bear Bounty	30 00
School Fund	813 95
Tel. and Telegraph	3 70
Third Class	1,018 98
Unimproved	287 34
Town Property	649 26
Miscellaneous	1 65
Howard Pinkham, Taxes	13,311 70
Fred Toothaker, Taxes	2,025 19
Pension and Tax Fund	192 51
Tax Liens	510 59
	<hr/>
	\$28,177 14
Warrants	\$26,438 94
Cash on hand	1,738 20
	<hr/>
	\$28,177 14

BEULAH M. COOK, Treasurer.

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 7, 1947

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 S. S. Davis and R. M. Parsons for the period March 1, 1946 to February 28, 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.

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.

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:mt

COMMENTS

Re: Audit of Accounts — Town of Avon
March 1, 1946 to February 28, 1947

CASH

The Treasurer's receipts were checked in detail and found to have been correctly recorded.

After giving consideration to bank service charges of \$5.50, the cash balance as reflected by the records of the Treasurer was reconciled with the statement of the depository bank. These service charges should be included on a warrant in order that the records of the Treasurer will reflect the true cash balance.

All expenditures were made by check from properly authorized warrants.

ACCOUNTS RECEIVABLE

This account totals \$2.09 and is made up of items due from the Tax Collectors.

TAXES RECEIVABLE

The 1946 tax commitment book was added and found to be in agreement with the records of the Assessors. Approximately 87% of the current commitment was collected or abated. Current year's taxes remaining unpaid amount to \$2,038.46. These items were checked and are detailed on Schedule A-9.

The transactions affecting prior years unpaid taxes were checked and those taxes remaining unpaid were checked and are listed on Schedule A-10.

TAX LIENS

All transactions affecting tax liens were checked and the liens remaining unpaid were checked and are listed on Schedule A-11.

TAX ACQUIRED PROPERTY

The transactions affecting this account were checked.

ACCOUNTS PAYABLE

This account totals \$499.79 and is made up of an item of tuition of \$499.50 due the Town of Phillips, and a 29c overpayment by the 1946 Tax Collector.

SURPLUS

The Unappropriated Surplus at the beginning of the year of \$3,323.44 was decreased by \$320.44 as a result of current operations.

TRUST FUNDS

The Cemetery Perpetual Care Fund investments were examined and are listed on Schedule A-7. All income earned was credited to the individual funds.

GENERAL

Corporate surety bonds were furnished by the Tax Collector and the Treasurer.

The vouchers on file for expenditures made were examined and as far as could be determined, all appeared to be proper charges and correctly recorded.

Requests for verification were mailed to approximately 75% of the outstanding tax and tax lien accounts.

The excise tax receipts were added and checked. With the exception of \$2.08 which was set up as an account receivable, it was ascertained that all collections had been deposited with the Treasurer.

TOWN OF AVON
COMPARATIVE BALANCE SHEET

GENERAL FUND

ASSETS		
	February 28, 1947	February 28, 1946
Cash in Bank	\$1,738 20	\$2,172 26
Accounts Receivable (Sch. A-1)	2 09	306 75
Taxes Receivable:		
Current Year (Sch. A-2)	\$2,038 46	\$1,835 55
Prior Years (Sch. A-2)	183 74	48 64
	<u>2,222 20</u>	<u>1,884 19</u>
Tax Liens (Sch. A-3)	1,744 93	811 30
Tax Lien Costs	20 50	20 50
Tax Deeds (Sch. A-4)	49 73	49 73
Tax Acquired Property (Sch. A-5)	35 00	406 39
	<u>4,072 36</u>	<u>3,172 11</u>
Less — Reserve for Losses	294 97	294 97
	<u>3,777 39</u>	<u>2,877 14</u>
TOTAL ASSETS — GENERAL FUND	<u><u>\$5,517 68</u></u>	<u><u>\$5,356 15</u></u>

TRUST FUNDS

Cash on Deposit (Schedule A-7)	\$181 27	\$177 72
TOTAL ASSETS — TRUST FUNDS	<u><u>\$181 27</u></u>	<u><u>\$177 72</u></u>

GENERAL FUND

LIABILITIES

	February 28, 1947	February 28, 1946
Accounts Payable (Schedule A-6)	\$499 79	\$2,444 45
Notes Payable		1,000 00
	<hr/>	<hr/>
Total Liabilities	499 79	3,444 45

SURPLUS

Appropriated (Exhibit D)	\$2,014 89	\$1,411 74
Unappropriated (Exhibit E)	3,003 00	3,323 44
	<hr/>	<hr/>
	5,017 89	1,911 70
	<hr/>	<hr/>
TOTAL LIABILITIES AND SURPLUS — GENERAL FUND	<u>\$5,517 68</u>	<u>\$5,356 15</u>

TRUST FUNDS

Principal (Schedule A-8)	\$120 00	\$120 00
Unexpended Income (Schedule A-8)	61 27	57 72
	<hr/>	<hr/>
TOTAL ASSETS — TRUST FUNDS	<u>\$181 27</u>	<u>\$177 72</u>

TOWN OF AVON
STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDED FEBRUARY 28, 1947

Exhibit D

B A L A N C E S
L A P S E D

	Balance 3/1/46	Appro- priations	Cash Receipts	Other Credits	Total Available	Cash Dis- bursements	Other Charges	Over- draft	Unex- pended	Carried Forward
GENERAL GOVERNMENT										
Town Charges		\$ 555 00	\$ 15 17		\$ 570 17	\$ 937 04		\$366 87		
Town Officers		625 00			625 00	592 12			\$32 88	
Officers' Bonds		50 00			50 00	50 00				
Collection of Taxes		250 00			250 00	300 50		50 50		
		<u>1,480 00</u>	<u>15 17</u>		<u>1,495 17</u>	<u>1,879 66</u>		<u>417 37</u>	<u>32 88</u>	
HEALTH AND SANITATION										
Nurse		30 00			30 00	30 00				
Health Officer		25 00			25 00	25 00				
		<u>55 00</u>			<u>55 00</u>	<u>55 00</u>				
HIGHWAYS AND BRIDGES										
Highways and Bridges		1,600 00	30 50		1,630 50	1,894 86		264 36		
Snow Removal	\$1,160 62	800 00	1,938 19		1,577 57	2,818 76		1,241 19		
Tractor Account	116 77		167 40		50 63	363 03				\$312 40
3rd Class Maint. & Const.		500 00	1,019 54		1,519 54	1,441 75			77 79	
Cutting Bushes	133 55	200 00			333 55	128 21			205 34	
Maint. Unimproved Rds.			287 34		287 34	297 59		10 25		
Snow Fence		400 00			400 00	364 00			36 00	
State Aid Rd. Const.	300 00	450 00			750 00					750 00
Highway Patrol		619 60			619 60	619 60				
	<u>843 84</u>	<u>4,569 60</u>	<u>3,442 97</u>		<u>7,168 73</u>	<u>7,927 80</u>		<u>1,515 80</u>	<u>319 13</u>	<u>437 60</u>

	Balance 3 1 46	Appropriations	Cash Receipts	Other Credits	Total Available	Cash Disbursements	Other Charges	BALANCES LAPSED		
								Over-draft	Unexpended	Carried Forward
EDUCATION										
Common and Secondary Schools	567 90	6,177 90	813 95	\$1,319 77	7,743 72	4,918 43	\$1,273 00			1,552 29
School Committee		30 00			30 00	30 00				
High Sch. Conveyance		25 00			25 00					25 00
	<u>567 90</u>	<u>6,232 90</u>	<u>813 95</u>	<u>1,319 77</u>	<u>7,798 72</u>	<u>4,948 43</u>	<u>1,273 00</u>			<u>1,577 29</u>
UNCLASSIFIED										
Maine Publicity Bureau		25 00			25 00	25 00				
Blister Rust Control		25 00			25 00	22 40			2 60	
Abatements		100 00	3 70		103 70	122 02		18 32		
		<u>150 00</u>	<u>3 70</u>		<u>153 70</u>	<u>169 42</u>		<u>18 32</u>	<u>2 60</u>	
CHARITIES										
Town Poor		100 00	25 01		125 01	35 41			89 60	
INTEREST										
General		150 00			150 00	82 08	19 77		48 15	
SPECIAL ASSESSMENTS										
State Tax		1,314 57			1,314 57	1,314 57				
County Tax		396 86			396 86	396 86				
		<u>1,711 43</u>			<u>1,711 43</u>	<u>1,711 43</u>				
TOTAL — ALL DEPARTMENTS	<u>\$1,411 74</u>	<u>\$14,448 93</u>	<u>\$4,300 80</u>	<u>\$1,319 77</u>	<u>\$18,657 76</u>	<u>\$16,809 23</u>	<u>\$1,292 77</u>	<u>\$1,951 49</u>	<u>\$492 36</u>	<u>\$2,014 89</u>
EXHIBITS	(A)	(C)	(B)			(B)		(E)	(E)	(A)

TOWN OF AVON
ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS
YEAR ENDED FEBRUARY 28, 1947

Unappropriated Surplus — March 1, 1946		\$3,323 44
Decrease:		
Appropriation Balances:		
Overdraft (Exhibit D)	\$1,951 49	
Unexpended (Exhibit D)	492 36	
Total Decrease		\$1,459 13
Increase:		
Overlay (Exhibit C)	\$364 85	
Supplemental Taxes	209 53	
Gain on Sale of Tax Acquired Property	67 67	
Sale of School House	150 00	
Excise Tax	346 64	
Total Increase		1,138 69
NET DECREASE		320 44
UNAPPROPRIATED SURPLUS — February 28, 1947		
(Exhibit A)		\$3,003 00

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.

VITAL STATISTICS

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, 1947.

Births	23
Marriages	9
Deaths	3

DEATHS

North Yarmouth — June 24, 1946 — Albert Nelson Vining, Sr., aged 76 yrs., 1 mo., 20 days.

Avon — Dec. 13, 1946 — Harriet Wyman, aged 78 yrs., 8 mos., 14 days.

Farmington — Jan. 13, 1947 — Frank Worthley, aged 86 yrs., 10 mos., 5 days.

RUTH KINNEY,

Town Clerk.

Report of Health Officer

To the Citizens of the Town of Avon:

I hereby submit my report as School Physician and Health Officer for the term April 1, 1946 to March 1, 1947.

Routine examination of each pupil was carried out with the help of the teacher and a record made of all defects and the parents notified of existing conditions.

The most serious defects were teeth and tonsils. Some of these need urgent attention while others while not so urgent should be carefully observed by your family physician. One of the serious results of poor teeth and defective tonsils is Rheumatic fever. This condition can produce a crippling heart disease and I cannot urge you too strongly to secure advice for the correction of your child.

Few cases of contagious diseases were reported this past year, the most serious being measles.

I wish to thank the townspeople for their cooperation in my work this past year.

Respectfully,

GEORGE I. FLINT, D.O.

Report of Public Health Nurse

ANNUAL REPORT, AVON — 1946

Avon continues to hold her place in the field of public health. Every effort is made to maintain and elevate the health of the generations to come.

As always it is the children who are our first interest. Whatever we can do to make their futures more complete is always worthwhile, and we have come a long way on this road.

Let us review for a moment the advantages available for the children within your town of Avon. There are the individual home visits by the public health nurse to the infants and preschool children. An effort is made in this manner to utilize the latest practices revealed by the studies of our doctors all over the country.

There are the visits made in the school and in the home in behalf of your school children. Constant supervision and training is necessary in order to maintain good health practices started in infancy.

There are the crippled children's clinics and the pediatric diagnostic clinics where specialized care is available for children with definite physical handicaps.

The communicable disease program continues to function for the protection of all of your children. Immunizations, early recognition of symptoms and proper isolation practices are all essential in our fight against disease. Diphtheria and smallpox immunizations are offered in your school program.

Of course we all know that an important factor in the health of our children is the health of our mothers. There is no substitute for proper medical supervision and good home care.

Through referral by your family physicians much is being done and will be done for the health of all members of your community.

I wish at this time to express my appreciation to all of you who have shown a desire and a will to make the cause of public health a fruitful one.

Respectfully submitted,

HAZEL J. HOYT, R. N.,

Public Health Nurse.

School Department, Town of Avon

Financial Statement

YEAR ENDING FEBRUARY 7, 1947

RESOURCES

Appropriation	\$5,600 00
Appropriation for Overdraft	577 90
State School Fund	1,703 72
Equalization	430 00
	<hr/>
	\$8,311 62

EXPENDITURES

Teachers, Elem.	\$1,065 03
Fuel	50 75
Janitor	92 50
Conveyance	2,001 77
Textbooks	29 05
Supplies	61 35
Tuition, H. S.	1,292 50
Tuition, Elem.	1,618 25
	<hr/>
	\$6,211 20
Overdraft 1945-46	577 90
	<hr/>
	\$6,789 10
	<hr/>
Unexpended Balance	\$1,522 52

DETAILED ACCOUNT OF EXPENDITURES

TEACHERS, ELEM.

Helen Cousineau	\$1,000 00
Glenroy I. Lamb	27 20

Vera Wing (Sec'y Supt's office)	\$37 56	
Interest Pension Fund	27	
	<hr/>	\$1,065 03

FUEL

Nathan Lake	\$48 00	
Cecil Phillips	2 75	
	<hr/>	\$50 75

JANITOR

Nathan Lake		\$92 50
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CONVEYANCE

Rex Raymond	\$1,875 00	
John A. Hagelin	40 00	
Mrs. Marion Orbeton	8 00	
Mrs. Sumner Huff	50 00	
J. Blaine Morrison Agency	28 77	
	<hr/>	\$2,001 77

TEXTBOOKS

Scott, Foresman & Co.	\$13 76	
Ginn and Company	10 00	
American Book Company	5 29	
	<hr/>	\$29 05

SUPPLIES

Town of Strong	\$31 03	
Town of Phillips	10 28	
Scott, Foresman & Co.	3 80	
The Barton Press	4 78	
John DeCosta	84	
Phillips Hardware Co.	1 25	
Gledhill Bros., Inc.	9 37	
	<hr/>	\$61 35

TUITION, H. S.

Town of Phillips:		
Winter Term 1946	\$421 20	
Spring Term 1946	352 30	
Fall Term 1946	499 50	
Interest on H. S. Tuition	19 50	
	<hr/>	
		\$1,292 50

TUITION, ELEM.

Town of Phillips:		
Winter Term 1946	\$405 75	
Spring Term 1946	361 50	
Fall Term 1946	851 00	
	<hr/>	
		\$1,618 25

School Department, Town of Avon

Report of Superintendent of Schools

To the Superintending School Committee:

Rural education in America is at the crossroads. On the one hand we are charged with the responsibility that our schools should be as good as the best schools in urban centers. To do otherwise is not in keeping with the great American ideal of equality of opportunity. On the other hand, rural America is faced with an increasing financial burden in attempting to do our utmost to offer better educational opportunities for our youth. What is true in general is especially true in Avon. There is no easy solution to our present problems. One thing, however, is clear. Additional support, either from the State or the Federal government, is essential. Other states, notably New York, Michigan, Georgia and Virginia, have greatly increased state funds for transportation, capital outlays and road improvement. Until such time as our State government concerns itself more diligently with rural education, the people of Avon will be faced with problems that will tax the ingenuity and judgment of our ablest citizens.

The past fiscal year has been a difficult one financially. It is to your credit that accrued tuition of approximately two thousand four hundred dollars has been paid. At the present time the only tuition bill outstanding is for the fall term of 1946 of approximately five hundred dollars. Accrued tuition payments alone represents approximately twenty-eight per cent of our total expenditures. We should make it our goal to keep our tuition payments up to date, thus avoiding this same problem at some later date. It might be advisable for me to give more data regarding tuition. At the present time, Avon pays one dollar per pupil per week, or thirty-seven dollars per child per school year for elementary education. To maintain an elementary school of your own to accommodate your seventy-five elementary pupils would cost three times that amount per child, plus the additional cost of erecting and maintaining a building. It is impossible to purchase education at a cheaper rate than is now being done.

Another serious problem during the past fiscal year concerns transportation. Roy H. Larson, Director of Rural Education in Minnesota states that, "the wages of drivers has more than doubled and the maintenance cost has more than trebled." Add to this the fact that more citizens demand transportation privileges for their children and there can only be one answer, increased costs. This past year conveyance represents approximately twenty-three per cent of our total expenditures; last year it was nearer thirty per cent. Until prices in general decrease we cannot provide the same service next year with any less expense. To provide better transportation services for Avon children requires that we have two busses, one for each side of the river. In that way no child would be required to start for school before 7:30 a. m., or return home after 4:30 p. m. It is inconceivable, however, that this will cost less. It would seem advisable for the next school year to put conveyance up to bid and to accept that bid which provides the maximum service at the minimum cost.

As in previous years, the Valley schoolhouse has maintained a hot lunch program at no expense to the town, or to the students. It would be a welcomed gesture on the part of the town to appropriate money for this program. At the present time funds are low and costs have increased. It is to the credit of Mrs. Cousineau, the teacher, that such a worthy project has been undertaken and successfully maintained. To burden her with the added responsibility of raising funds for the continuance of the program is a task that should be brought to the attention of all citizens interested in the welfare of the boys and girls. The State has contributed generously in supplying new equipment and in reimbursing for their share of the program. The rest is up to us.

We make progress only through cooperative effort. If we tackle our problems with this cooperative spirit, they will be far from insurmountable, and their solution far less difficult. This is the spirit that prevails in the administration of your schools.

Respectfully submitted,

ELLIOTT A. DIGGLE,

Superintendent of Schools.

Warrant for Annual Town Meeting of Avon, Maine, March 17, 1947

*To Howard Pinkham, 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 17th 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.

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 \$440.00 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 Sections 25 and 29, Chap. 20, R. S. 1944, as amended.

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 \$679.60 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 for 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 if the town will vote to instruct the School Board to have conveyance of scholars conveyed by the lowest responsible bidder.

Art. 25. To see if the town will vote to put School Bus down cross road from Mile Square to river road.

Art. 26. To see if the town will raise and appropriate \$400.00, more or less, for new Snow Fence.

Art. 27. To see if the town will vote to raise and appropriate the sum of \$25.00, more or less, for Maine Publicity.

Art. 28. To see if the town will vote to authorize the Selectmen to sell the Mile Square school building.

Art. 29. To see what action the town will take concerning the town of Phillips using their gravel pit for a dump.

Art. 30. 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 17th, 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 6th day of March, 1947.

PERCY A. COOK,
CHARLIE PINKHAM,
CONRAD GOULD,
Selectmen of Avon.

Attest:

HOWARD PINKHAM,
Constable of Avon.