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1950

## Annual Report of the Municipal Officers Town of Avon Year Ending February 23, 1950

Avon (Me.)

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State Treasurer  
Augusta  
me

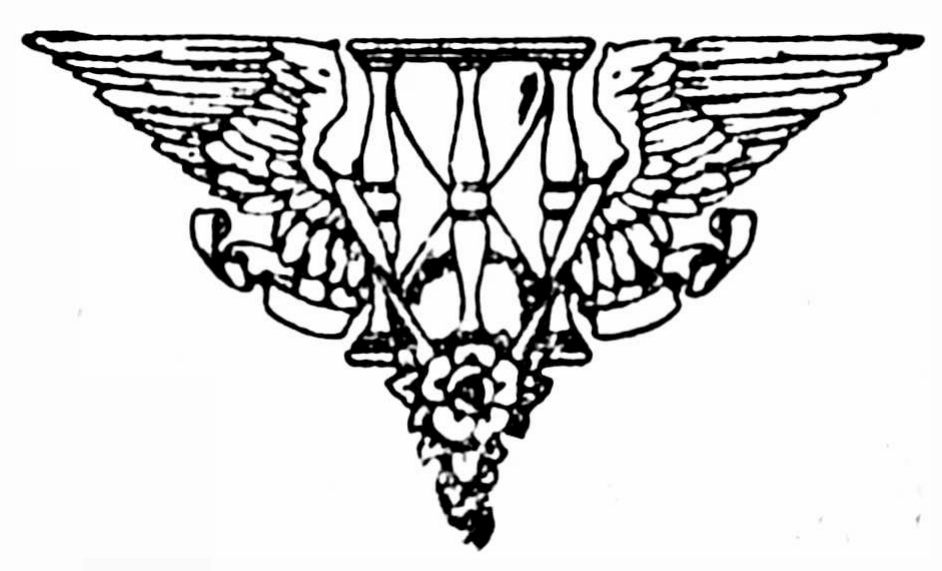
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# Annual Report

OF THE

MUNICIPAL OFFICERS

**TOWN of AVON**



Year Ending February 23, 1950

# Town Officers 1949

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Clerk

DOROTHY FAIRBANKS

Selectmen, Assessors and Overseers of Poor

PERCY A. COOK

THEODORE BEAL

H. CECIL VOTER

School Committee

GUY CUSHMAN

VERA FLAGG

BERTHA HUFF

Collector and Constable

CHARLIE PINKHAM

Treasurer

BEULAH COOK

Health Officer

DR. G. I. FLINT

Fire Warden

H. CECIL VOTER

Fire Ward

GUY CUSHMAN

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Farmington, Maine  
The Knowlton & McLeary Co., Printers  
1950

# Assessors' Report

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*To the Citizens of Avon:*

Valuation of property and number of polls in town taxed April 1st, 1949.

Valuation of Real Estate, Resident	\$90,040 00
Valuation of Real Estate, Non-Resident	76,805 00
	<hr/>
	\$166,845 00
Valuation of Personal Estate, Resident	\$13,751 00
Valuation of Personal Estate, Non-Resident	1,485 00
	<hr/>
	\$15,236 00
	<hr/>
Grand Total	\$182,071 00

Number of Polls taxed	106
Number of Polls not taxed	4
Poll Tax rate	\$3.00
Rate of Taxation	\$78 per \$1,000

## TAXABLE LIVESTOCK AND POULTRY

	No.	Value
Horses and mules	51	\$2,455 00
Cows	151	5,339 00
Oxen	4	105 00
Three year olds	65	1,710 00
Two year olds	33	555 00
Poultry (over 50 in no.)	335	335 00
Goats	12	47 00
		<hr/>
Total amount		\$10,551 00

## EXEMPT LIVESTOCK AND POULTRY

	No.	Value
One year olds	85	\$974 00
Swine (to 10 in no.)	1	5 00
Poultry (to 50 in no.)	614	614 00
Sheep	1	5 00
Draft Colts	2	60 00
		<hr/>
Total		\$1,658 00

## ALL OTHER KINDS OF PROPERTY

	No.	Value
Stock in trade		\$2,325 00
Radios	65	670 00
Tractors	12	860 00
Machinery and Equipment		700 00
Other Property		50 00
		<hr/>
Total		\$4,685 00

## MONEY RAISED AND ASSESSED

	1948	1949
State Tax	\$1,320 52	\$1,320 66
County Tax	473 20	496 86
Support of Poor	500 00	500 00
Town Charges	800 00	800 00
Snow Removal	800 00	800 00
Cutting Bushes	<hr/>	100 00
Collection of Taxes	250 00	250 00
State Aid Construction	450 00	600 00
Maintenance 3rd Class Roads	150 00	150 00
Support of Schools	4,100 00	5,900 00
Town Officers	600 00	600 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	695 60	<hr/>
Abatement of Taxes	100 00	100 00
Overlay	132 20	57 78
School Lunch, Avon	100 00	60 00

	1948	1949
School Lunch, Phillips	\$ 300 00	\$ 150 00
Repair of Schoolhouse		50 00
Schoolhouse & Townhouse Inc.		55 00
Interest on Loans	125 00	125 00
Highways and Bridges	1,000 00	1,000 00
Fire Equipment	500 00	500 00
Truck Acct.	800 00	800 00

On the 13th day of May, 1949, the above assessments were committed to Charlie Pinkham, Collector, for collection.

Respectfully submitted,

PERCY A. COOK,  
THEODORE BEAL,  
H. CECIL VOTER,

Assessors.

# Selectmen's Report

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## HIGHWAYS AND BRIDGES

Appropriation	\$1,000 00	
Town of Strong	4 30	
Dynamite and nails	10 00	
Charlie Huff	65 00	
	<hr/>	\$1,079 30
Warrants to Treasurer	\$1,061 58	
Unexpended	17 72	
	<hr/>	\$1,079 30

## DETAILED EXPENDITURES

Robert Orbeton	\$163 63
John Moody	6 00
Theodore Beal	12 00
Irvin Kelly	6 75
Carroll J. Dustin	5 00
Rex Raymond	56 05
Benton Rowe	100 00
Everett Wilcox	62 40
Ray Jackson	2 25
Ralph Flagg	31 88
Percy Ernst	5 63
Alfred Presby	30 50
Harry Orbeton	12 00
Andrew Phillips	16 50
Guy Cushman	12 00
Clyde Chandler	26 80
Reginald Savage	88 13
Ernest Pinkham	212 40
Sumner Huff	2 25
W. W. Small	15 90

Fred Orbeton	\$ 1 50
Percy Cook	12 00
Will Arnold	24 00
Main Street Garage	3 00
Ivory Lord	12 00
Rex Bubier	10 50
Waldo Bubier	9 00
J. R. Sola	9 00
B. F. Mitchell	6 78
A. G. Eustis Hardware Est.	22 40
Conrad Gould	63 80
Phillips Hardware	19 53

### THIRD CLASS MAINTENANCE

Appropriated		\$150 00
Warrants to Treasurer	\$145 85	
Unexpended	4 15	
	<hr/>	\$150 00

### DETAILED EXPENDITURES

Robert Orbeton	\$30 60	
Reginald Savage	19 50	
Milton Stinchfield	5 00	
Lester Gould Jr.	6 00	
Ralph Flagg	12 75	
Ernest Pinkham	56 00	
Theodore Beal	16 00	
	<hr/>	\$145 85

### THIRD CLASS CONSTRUCTION OR SPECIAL RESOLVE

State of Maine	\$777 37	
Overdraft	15 60	
	<hr/>	\$792 97
Warrants to Treasurer		\$792 97



## DETAILED EXPENDITURES

Milton Stinchfield	\$268 50	
Lester E. Gould	45 50	
Ivory Lord	15 00	
Horace Beal	15 38	
Newton Gould	34 13	
Fred Fr�deric	36 23	
Alfred Redlevske	34 50	
Conley Haney	34 50	
Theodore Beal	36 00	
Fulton Wilber	29 33	
Ernest Pinkham	29 33	
Rex Raymond	26 78	
Lawrence Cook	26 78	
Everett Mitchell	26 78	
N. E. Metal Culvert Co.	15 75	
State of Maine	84 25	
Kenneth and Harold Foster	7 00	
Cecil Voter	15 60	
Lawrence Kelly	11 63	
Robert Orbeton	30 60	
Ralph Flagg	12 75	
Reginald Savage	19 50	
Ernest Pinkham	56 00	
Milton Stinchfield	5 00	
Theodore Beal	16 00	
Lester Gould Jr.	6 00	
		<hr/>
		\$792 97

## STATE AID

Appropriation	\$ 600 00	
State of Maine	2,052 69	
		<hr/>
		\$2,652 69
Warrants to Treasurer		\$2,652 69

## DETAILED EXPENDITURES

Farmington Farmers' Union	\$ 67 60	
Cecil Voter	18 00	
Charlie Huff	75 00	
State of Maine	370 70	
Lester Gould	147 00	
Newton Gould	148 00	
Milton Stinchfield	574 50	
Percy Cook	20 40	
Ivan Gould	6 75	
Lesley Kelly	20 25	
Theodore Beal	181 13	
Horace Beal	61 88	
Fred Frederic	146 48	
Alfred Redlevske	139 50	
Lawrence Cook	114 75	
Rex Raymond	113 48	
Fulton Wilber	112 20	
Everett Mitchell	85 43	
Ernest Pinkham	94 36	
Lawrence Kelly	42 00	
Conley Haney	109 50	
Phillips Hardware Co.	3 28	
		\$2,652 69

## SNOW REMOVAL

Appropriation	\$ 800 00	
Town of Phillips	41 81	
State of Maine	1,212 33	
Dog License Refund	6 30	
Overdraft	293 91	
		\$2,354 35
Warrants to Treasurer		\$2,354 35

## DETAILED EXPENDITURES

Waldo Bubier	\$ 49 14
Lester Gould	394 65
Main Street Garage	18 48

George Sanders	\$294 77
Pleasant Street Garage	88 98
Starbird Lumber Company	13 00
State Highway Comm.	248 05
Alfred Stefano	341 27
Reginald Savage	35 25
Howard Haggan	5 00
Robert Orbeton	2 55
Ralph Flagg	3 75
Nathan Lake	1 50
Carroll Lake	1 50
Irvin Kelly	43 13
Leslie Kelly	43 13
Lawrence Kelly	103 52
Lester Gould Jr.	2 63
Ernest Pinkham	6 00
Conrad Gould	132 68
Central Petroleum Co.	44 00
Howard Kyes	35 94
Rex Bubier	3 75
Charlie Pinkham	10 00
Horace Beal	70 88
Merton Presby	4 88
Theodore Beal	142 75
Guy Cushman	139 51
Irvin Gould	5 25
Cecil Voter	12 00
Percy Cook	46 50
Beisaw's Garage	9 16
Paul Cushman	75

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\$2,354 35

## SCHOOL

Warrants to Treasurer \$7,751 55

## PAUPER ACCOUNT

Unexpended	\$ 267 40
Appropriation	500 00
Town of Farmington	1,100 00

Rec'd State of Maine	\$347 16	
Due from State	160 50	
Due from Livermore	21 65	
	<hr/>	\$2,396 71

Warrants to Treasurer	\$1,940 19	
Unexpended	456 52	
	<hr/>	\$2,396 71

## DETAILED EXPENDITURES

Roy Trask	\$1,100 00
Althea Bailey	75 00
Walter Bump	224 88
Ben Savage	24 25
Cyrus Barker	154 01
Arthur Haines	278 65
Voucher No. 1	21 65
Miscellaneous	61 75
Unexpended	456 52

## TOWN OFFICERS

Appropriation		\$600 00
Warrants to Treasurer	\$ 97 25	
Transfer to Bills Payable	502 75	
	<hr/>	\$600 00

## DETAILED EXPENDITURES

William Soule	\$31 23
Gerald Cushing	41 02
Dorothy Fairbanks	25 00

## TOWN CHARGES

Appropriation	\$800 00	
Rec'd State of Maine	47 29	
	<hr/>	\$847 29

Warrants to Treasurer	\$791 49	
Transfer to Bills Payable	55 80	
	<hr/>	\$847 29

## DETAILED EXPENDITURES

Richard Stetson, auditor	\$ 82 85
Ardene Pease, fire chief	2 60
The Knowlton & McLeary Co.	110 00
Maine Municipal Asso.	20 00
George Bachelder, fire	2 50
Fred Howard, fire	3 50
Walter Bachelder, fire	3 75
Reginald Savage, fire	1 50
Gravel at Schoolhouse	
Theodore Beal	20 40
Lawrence Cook	20 40
Guy Cushman	6 75
Percy Cook, loader and tractor	16 00
First National Bank	9 74
Huston's Book Store	16 00
Farmers' Union	6 60
Ralph Trecartin	14 00
Beulah Cook, postage	13 50
Percy Cook, tel., reg. let., telephone & postage	2 50
Marks Printing House	19 85
Charlie Pinkham, supplies	29 25
Theodore Beal, mileage	20 65
Cecil Voter, mileage	17 18
Percy Cook, mileage	59 69
Frank Knowlton, liens	7 80
Charlie Pinkham, cost of tax liens	92 40
Mt. Blue Fire	97 58
Percy Cook, labor	31 50
Theodore Beal, labor	31 50
H. Cecil Voter, labor	31 50

## CUTTING BUSHES

Appropriation		\$100 00
Warrants to Treasurer	\$71 63	
Unexpended	28 37	
	<hr/>	\$100 00

## HEALTH OFFICER

Appropriation		\$25 00
Warrants to Treasurer		25 00

## NOTES PAYABLE

Appropriation		\$1,300 00
Warrants to Treasurer		1,300 00

## INSURANCE

Appropriation		\$55 00
Warrants to Treasurer	\$52 50	
Unexpended	2 50	
	<hr/>	\$55 00

## SCHOOL BOARD

Appropriation		\$30 00
Warrants to Treasurer		30 00

## COLLECTION OF TAXES

Appropriation		\$250 00
Transferred to Bills Payable		250 00

## SCHOOL LUNCH (AVON)

Warrants to Treasurer		\$101 81
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## ABATEMENTS

Appropriation		\$100 00
Warrants to Treasurer	\$ 9 00	
Unexpended	91 00	
	<hr/>	\$100 00

## BONDS

Appropriation		\$50 00
Warrants to Treasurer	\$39 00	
Unexpended	11 00	
	<hr/>	\$50 00

## SCHOOL LUNCH (PHILLIPS)

Warrants to Treasurer		\$239 85
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## REPAIR OF SCHOOLHOUSE

Warrants to Treasurer		\$41 59
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## COUNTY TAX

County Tax		\$496 86
Warrants to Treasurer		496 86

## STATE TAX

State Tax		\$1,320 66
Warrants to Treasurer		1,320 66

## INTEREST

Appropriation	\$125 00	
Overdraft	3 90	
	<hr/>	\$128 90
Warrants to Treasurer		128 90

## TOWN ROAD IMPROVEMENT

State of Maine	\$821 75	
Overdraft	25 50	
	<hr/>	\$847 25
Warrants to Treasurer		847 25

## TAX AND PENSION ACCOUNT

From School Dept.		\$207 25
Warrants to Treasurer		207 25

## FIRE EQUIPMENT

Unexpended		\$3 79
Warrants to Treasurer	\$1 12	
Unexpended	2 67	
	<hr/>	\$3 79

## BILLS PAYABLE 1948

Auditor's account		\$769 83
Warrants to Treasurer		769 83

## TEMPORARY LOANS

National Bank of Commerce		\$8,000 00
Warrants to Treasurer	\$6,000 00	
Transfer to 1949 Bills Payable	2,000 00	
	<hr/>	\$8,000 00

## TAX LIENS 1948

From Charlie Pinkham		\$1,376 56
Warrant to Treasurer		1,376 56

## TAX LIENS

	1948	1947	1946	1945	1944
Bubier, Waldo	\$ 13 62	\$ 13 44			
Litchfield, Levi		27 20	\$35 28	\$20 05	
McDonald, Charles	36 00		41 50		
Richardson, Erlon			40 55	80 50	\$18 90
Savage, Ben	135 36	120 32			
Wilcox, Everett	158 40		105 84		
Walker, Chester					73 10
Weston, Frank				72 10	
Wing, Milton	565 20			549 50	
Bachelder, Gideon	40 68				
Barker, Cyrus	27 72				
Hinkley, Durward	25 20				
Leavitt, Esteanne	25 20				



	1948	1947	1946	1945	1944
Orbeton, Raymond	\$50 40				
Phillips, Austin	13 12				
Tyler, Everett	72 00				
Mitchell, Benj.	36 00				
Wilbur, Heirs of B.	36 00				

## 1949 UNPAID TAXES MAR. 1, 1950

*Resident*

Gideon Bachelder	\$ 44 07
Jobie Bachelder	15 00
Zead Bachelder	7 80
Waldo Bubier	51 09
Rex Bubier	3 00
Cyrus Barker	30 03
Roy Cushman	31 08
Ernest Williams	34 01
Percy Ernst	19 56
Owen Frost	136 50
Heirs of C. E. Gould	11 27
Conrad Gould	8 23
Paul & Elizabeth Gonchorr	83 73
Basil W. Haines	18 60
Arthur Haines	3 00
John Hagelin	132 99
Albert Harris	3 00
Durwood Hinkley	35 49
Beulah Huff	66 30
Charles Huff	52 26
Roy Huff	19 50
Mrs. Ward Jackson	17 75
Ward Jackson	9 75
Ray Jackson	23 40
Lloyd Haines & Ronald Haley	87 75
Ronald Haley	3 00
Irving Kelley	104 77
Albert Livermore	3 00
Hattie Lawton	39 00
John Lawton	11 58
Esteanne Leavitt	28 08

Chas. McDonald	\$ 73 98
Raymond Orbeton	58 50
Wayland Phillips	12 75
Rowena & Merton Presby	25 35
Erlon Richardson	164 85
Benj. Savage	13 53
Lester & Mary Thompson	13 08
Allen Walli	66 30
Perley White	20 16
Clifford Wilcox	38 61
Everett Wilcox	339 30
William Wieduttes	55 58
Dana Witham	13 65
Alfred Presby	6 24

*Non-Resident*

Charlie Bangs	35 10
Floyd Flagg	25 35
Mrs. Ben Landers	54 60
Heirs of Ada Lee	3 90
Benj. F. Mitchell	32 50
Ernest Mills	3 90
Emile Pellerin	148 98
Elwyn Phillips	13 65
Arthur B. & Eliza B. Robinson	202 80
Heirs of C. E. Richards	70 20
Orris Richards	11 70
Don Spencer	13 65
Heirs of Bernie Wilbur	39 00
Milton J. Wing	612 30
Phil Wing	21 45
Paid after Books closed	789 79

## 1948 TAX RECEIVABLE

Raymond Orbeton	\$17 28
-----------------	---------

## ABATEMENTS

Fred Cox 1948, unknown	\$3 00	
Harold Gilbert 1948, disabled	3 00	
Jack Badger 1949, paid in Strong	3 00	
	<hr/>	\$9 00

## 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

## BILLS PAYABLE

Ending Feb. 25, 1950

Nat. Bank of Com.	\$2,000 00
Percy Cook, salary	200 00
Theodore Beal, salary	100 00
Cecil Voter, salary	75 00
Beulah Cook, salary	100 00
Charlie Pinkham, Tax Col.	259 30
Charlie Pinkham, excise	16 50
Lester Gould, snow rem.	61 65
Guy Cushman, snow rem.	47 63
Lawrence Kelley, snow rem.	9 38
Horace Beal, snow rem.	9 38
Theodore Beal, snow rem.	25 00
Harry Allen, snow rem.	35 00
Percy Cook, snow rem.	16 50
Cecil Voter, snow rem.	22 13
Ivan Gould, snow rem.	75
Ralph Flagg, snow rem.	3 00
Reginald Savage, snow rem.	1 50
Filmore Rollins, snow rem.	75
Conrad Gould, snow rem.	39 25
Beulah Cook, b'king '48	50 00

Dorothy Fairbanks, post., etc.	\$ 12 20
Overdrafts	
Special Resolve	15 60
Snow Removal	293 91
Interest	3 90
Town Improved Road	27 50
Vera Flagg	3 00
Unexpended	223 89
Excise	\$ 844 17
Town Officers	502 75
Collection of Taxes	250 00
Town Charges	55 80
Temporary Loans	2,000 00
	<hr/>
	\$3,652 72

# Treasurer's Report

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Cash on hand 1949	\$ 67 67	
Received from		
State of Maine		
Snow Removal	1,212 33	
State Aid	2,052 69	
Special Resolve	777 37	
School Fund	1,567 27	
Dog License Refund	6 30	
Town Road Improvement	821 75	
Pauper Acct.	447 16	
Mt. Blue Fire	47 29	
Charlie Pinkham		
Excise	844 17	
1948 Taxes	2,571 86	
1949 Taxes	10,402 28	
Tax Liens and Costs	1,070 18	
Town of Farmington	1,200 00	
Town of Phillips	41 81	
School Dept.	207 25	
Nat. Bank of Commerce	8,000 00	
Conrad Gould for Tractor Acct.	10 00	
For Highways & Bridges Acct.	75 00	
Town of Strong, gravel	4 30	
For Town Property	25 00	
For Victualer's Licenses	2 00	
	<hr/>	\$31,453 68
Treasurer's Warrants	\$30,648 73	
Cash on hand Feb. 15, 1950	804 95	
	<hr/>	\$31,453 68

BEULAH M. COOK, Treasurer of Avon.

# Statement of Audit

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March 7, 1950

Board of Selectmen  
Avon, Maine

Gentlemen:

In accordance with Chapter 80, Section 116, Revised Statutes of 1944, and at your request, the records of the Town of Avon have been audited by Auditor R. M. Stetson for the period February 26, 1949 to February 23, 1950, 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,

RICHARD M. STETSON.

Auditor.

## COMMENTS

Re: Audit of Accounts -- Town of Avon  
February 26, 1949 to February 23, 1950

## CASH

All cash receipts were checked in detail and found to have been properly recorded.

All expenditures were made by check from properly authorized warrants.

The Treasurer's checkbook balance was reconciled with the bank statement and it agreed with the cash balance at the end of the year.

## ACCOUNTS RECEIVABLE

This account is made up of reimbursements due from the State and Town of Livermore on Charities. See Sch. A-4.

## TAXES RECEIVABLE

The 1949 Commitment book was added and found to be in agreement with the Warrant of Commitment and the Valuation Book, except for a 20c overage in the detail. Collections and credits were checked, and after minor adjustments, the remaining taxes were listed in detail and reconciled with the total amount due. See Sch. A-9.

Prior years taxes were fully accounted for by payments, transfers to liens, and abatements, except for \$17.28 balance on Raymond Orbeton for 1948 personal property tax.

## TAX LIENS

All transactions affecting tax liens were checked and the unpaid liens were listed. See Sch. A-6.

## TAX ACQUIRED PROPERTY

This consists of one account, Levi Litchfield, in the amount of \$82.53. See Sch. A-7.

## RESERVE FOR LOSSES — TAXES

One charged off to this account. An amount of \$300.00 was transferred out of the Unappropriated Surplus to this account to better reflect the true picture of collectible taxes and tax liens. See Sch. A-8.

## ACCOUNTS PAYABLE

This account is made up of salaries due town officials, expenses incurred by them, and balance due on a Snow Removal Pay-roll, not reimbursed. This is due to an insufficient cash balance at the end of the year. These are shown as "Other Charges" in Exhibit D, and broken down in detail in Sch. A-2.

## NOTES PAYABLE

Consists of a note, held by the National Bank of Commerce, Portland, Maine. Being a balance due of \$2,000.00 on Temporary Loans. See Sch. A-3.

## SURPLUS

Operations for the year audited created a net increase in this account, leaving a balance of \$4,238.95 at the close of the books. See Exhibit E.

## TRUST FUNDS

Cemetery Perpetual Care Funds were examined and details of same appear in Schedules A-11 and A-12.

## GENERAL

Corporate Surety bonds were furnished by the Tax Collector, Treasurer, and Constable.

Excise tax collections were checked in detail and it appeared that payments had been made to the Treasurer in the proper manner.



## EXHIBIT A

TOWN OF AVON  
COMPARATIVE BALANCE SHEET

GENERAL FUND

ASSETS

	February 23, 1950	February 25, 1949
Cash (Exhibit B)	\$ 804 95	\$ 67 67
Accounts Receivable (Sch. A-4)	182 15	200 00
Taxes Receivable: (Sch. A-9)		
Current Year	\$4,181 22	\$2,589 14
Prior Years	17 28	—
	4,198 50	2,589 14
Tax Liens (Sch. A-10)	2,347 68	2,059 24
Tax Lien Costs		15 27
	6,546 18	4,663 65
Less — Reserve for Losses	320 00	66 40
	6,226 18	4,597 25
Tax Acquired Property	82 53	
	\$7,295 81	\$4,864 92
<b>TOTAL ASSETS — GENERAL FUND</b>	<b>\$7,295 81</b>	<b>\$4,864 92</b>

TRUST FUNDS

Cash on Deposit (Sch. A-11)	\$192 32	\$188 56
	\$192 32	\$188 56
<b>TOTAL ASSETS — TRUST FUNDS</b>	<b>\$192 32</b>	<b>\$188 56</b>

## GENERAL FUND

## LIABILITIES

	February 23, 1950	February 25, 1949
Accounts Payable (Sch. A-2)	\$1,087 92	\$ 769 83
Notes Payable (Sch. A-3)	2,000 00	1,300 00
	<hr/>	<hr/>
Total Liabilities	3,087 92	2,069 83

## SURPLUS

Appropriated (Ex. D)	—\$ 31 06	\$ 419 57
Unappropriated (Ex. E)	4,238 95	2,375 52
	<hr/>	<hr/>
	4,207 89	2,795 09
	<hr/>	<hr/>
TOTAL LIABILITIES & SURPLUS — GENERAL FUND	\$7,295 81	\$4,864 92
	<hr/> <hr/>	<hr/> <hr/>

## TRUST FUNDS

Principals (Sch. A-12)	\$120 00	\$120 00
Unexpended Income (Sch. A-12)	72 32	68 56
	<hr/>	<hr/>
TOTAL LIABILITIES — TRUST FUNDS	\$192 32	\$188 56
	<hr/> <hr/>	<hr/> <hr/>

EXHIBIT D

TOWN OF AVON  
STATEMENT OF DEPARTMENTAL OPERATIONS — Year ended Feb. 23, 1950

	Bal's 2 26 49	Appro- priations	Cash Receipts	Other Credits	Total Available	Cash Disburse- ments	Other Charges	B A L A N C E S		
								Over- draft	Unex- pended	Carried Forward
GENERAL GOVT.										
Town Charges		\$ 800 00	\$ 47 29		\$ 847 29	\$ 791 49	\$ 65 20	\$ 9 40		
Town Officers		600 00			600 00	97 25	475 00			\$27 75
Officers Bonds		50 00			50 00	39 00				11 00
Collection of Taxes		250 00			250 00		275 80	25 80		
		1,700 00	47 29		1,747 29	927 74	816 00	35 20	38 75	
HEALTH — Officer										
		25 00			25 00	25 00				
PROTECTION — Fire Equip.										
						1 12		1 12		
HIGHWAYS & BRIDGES										
Roads & Bridges		1,000 00	79 30		1,079 30	1,061 58				17 72
Snow Removal		800 00	1,260 44		2,060 44	2,354 35	271 92	565 83		
3rd Class Repairs		150 00			150 00	145 85				4 15
State Aid Road		600 00	2,052 69		2,652 29	2,652 69				
Cutting Bushes		100 00			100 00	71 63				28 37
Town Road Improve.			821 75		821 75	849 25				—\$27 50
Special Resolve			777 37		777 37	792 97				— 15 60
		2,650 00	4,991 55		7,641 55	7,928 32	271 92	565 83	50 24	— 43 10

	Bal's 2 26 49	Appro- priations	Cash Receipts	Other Credits	Total Available	Cash Disburse- ments	Other Charges	B A L A N C E S L A P S E D		
								Over- draft	Unex- pended	Carried Forward
EDUCATION										
Common & High School Committee	\$287 91	5,900 00	1,567 27		7,755 18	7,751 55				3 63
Hot Lunches — Avon	41 81	60 00			101 81	101 81				
Hot Lunches — Phillips	89 85	150 00			239 85	239 85				
Repairs		50 00			50 00	41 59				8 41
	419 57	6,190 00	1,567 27		8,176 84	8,164 80				12 04
CHARITIES — Poor										
UNCLASSIFIED		500 00	1,447 16	\$182 15	2,129 31	1,940 19			189 12	
Interest		125 00			125 00	128 90		3 90		
Abatements		100 00			100 00	9 00			91 00	
Insurance		55 00			55 00	52 50			2 50	
		280 00			280 00	190 40		3 90	93 50	
SPECIAL ASSESSMENTS										
State Tax		1,320 66			1,320 66	1,320 66				
County Tax		496 86			496 86	496 86				
		1,817 52			1,817 52	1,817 52				
TOTAL	\$419 57	\$13,162 52	\$8,053 27	\$182 15	\$21,817 51	\$20,995 09	\$1,087 92	\$606 05	\$371 61	—\$31 06
EXHIBITS	(A)	(C)	(B)			(B)		(E)	(E)	(A)

## EXHIBIT E

TOWN OF AVON  
ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS  
Year ended February 23, 1950

Unappropriated Surplus — Feb. 26, 1949		\$2,375 52
Increase —		
Lien Interest and Costs	\$ 95 72	
Overlay	57 78	
Tractor Account	10 00	
1948 Supplemental Taxes	3 00	
1949 Supplemental Taxes	60 00	
Overage in Commitment Book	20	
Sale of Town Property	25 00	
Victualers' Licenses	2 00	
Excise Taxes	844 17	
Appropriation Notes Payable	1,300 00	
TOTAL INCREASE		\$2,397 87
Decrease —		
Appropriation Balances:		
Overdrafts (Exh. D)	\$606 05	
Unexpended (Exh. D)	371 61	
	\$234 44	
Transf'd to Reserve for Loss	300 00	
TOTAL DECREASE		534 44
NET INCREASE		1,863 43
UNAPPROPRIATED SURPLUS — February 23, 1950		\$4,238 95

# 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, 1950:

Births	17
Marriages	8
Deaths	8
Stillborn	2

## DEATHS

Farmington, Me., Feb. 21, 1949, Walter W. Bump, aged 51 years.  
Phillips, Me., March 18, 1949, Ada Vining Lee, aged 73 years.  
Avon, Me., Sept. 10, 1949, Allen E. Sprague, aged 75 years.  
Avon, Me., Dec. 16, 1949, John H. Sabine, aged 83 years.  
Avon, Me., Jan. 11, 1950, Gary E. Haines, aged 9 months.  
Avon, Me., Jan. 16, 1950, Viola G. Libby, aged 96 years.  
Phillips, Me., Jan. 18, 1950, Rose Withee Campbell, aged 80 years.  
Farmington, Me., Jan. 11, 1950, Ulysses S. Jacobs, aged 80 years.

# Report of Health Officer

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To the Citizens of the Town of Avon:

I hereby submit my report as Health Officer and School Physician for the term April 1, 1949 to March 31, 1950.

First I would like to thank the parents, pupils and teacher for their splendid cooperation during this past year. I believe that for the first time every child in school has been both vaccinated and immunized. This is an excellent record and one which I feel certain cannot be matched by very many schools. In the past few years many disregarded the fact that having the children vaccinated and immunized was a valuable protection to their health; however, through repeated urging and education the school in Avon is 100%.

This winter we experienced quite a siege of measles in town and this disease was the leading one reported, mumps being second on the list. Strep throat and pneumonia cases were reported but were few in number.

Vaccination and immunization will be offered in the spring to all citizens and those who wish this protection may have same by contacting me at my office during the month of March. This is a free service and I sincerely hope that there will be a good response.

Respectfully,

GEORGE I. FLINT, D. O.

# School Department, Town of Avon

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## Report of Superintendent of Schools

To the Superintending School Committee and Citizens of the Town of Avon:

I hereby submit the annual report of the Avon School Department. Much credit is due Mrs. Cousineau for her untiring efforts in maintaining an excellent rural program at the Valley School. She has had from 13 to 15 pupils in attendance and has continued to direct the noon lunch. The town is fortunate in having a teacher of her calibre. During the year some new textbooks and workbooks have been provided. Additional reference books, library books, and handwork materials would be decided assets. The chief items of repairs have been in topping out the chimney and renewal of stovepipe.

The major problem in Avon and other similar towns throughout the state centers around the burden of financing the mounting costs of education. This burden has been thrown back to the town through failure of the last legislature to make available more aid on the state level. The budget for next year, with all the scrutiny that can be applied to it, indicates that several hundred dollars more will be necessary to maintain our present levels. The factors that influence this are several: we closed the school accounts as of January 20, 1950, with no appreciable cash balance, but fortunately with no deficit; conveyance costs have increased about \$350.00; elementary tuition for about 52 pupils at Phillips and three at Strong is now \$1.50 per week per pupil; high school tuition at Phillips, advanced to \$124.00 per student last September, will now be in effect for the full year; and the state subsidy fund will, from present indications, be only slightly more next December than we received for



1949. Fuel, janitor, books, and supplies should cost approximately the same as last year.

For items other than maintenance, I am suggesting that \$25.00 be appropriated for minor repairs that may be necessary, and that the town raise \$100.00 for the lunch program. This amount is not too large if the noon meals in the winter are to be adequate.

In closing this report, I should like to express my appreciation to Mrs. Cousineau, the members of the School Committee, and the pupils for their interest and cooperation.

The financial statement follows.

Respectfully submitted,

GERALD D. CUSHING,

Superintendent of Schools.

# Financial Statement

Year ending January 20, 1950

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## RECEIPTS

Unexpended Balance (1948)		\$ 287 91
Appropriation		5,900 00
State School Fund:		
H. S. Tuition	\$544 40	
Teaching Positions	602 04	
School Enrollment	244 43	
Closed Schools	176 40	
	<hr/>	1,567 27
		<hr/>
		\$7,755 18

## EXPENDITURES

Teachers, Elem.	\$1,433 35
Fuel	73 20
Janitor and Cleaning	183 00
Conveyance	1,900 57
Tuition, High School	999 05
Tuition, Elementary	3,051 00
Textbooks	63 29
Supplies	48 09
	<hr/>
	\$7,751 55
	<hr/>
Unexpended Balance	\$3 63

## DETAILED ACCOUNT OF EXPENDITURES

### *Teachers, Elementary*

Helen Cousineau	\$1,398 66
Vera Wing (Sec'y to Supt.)	34 69
	<hr/>
	\$1,433 35

	<i>Fuel</i>		
Nathan Lake		\$70 00	
George Sanders		3 20	
		<hr/>	
			\$73 20
	<i>Janitor and Cleaning</i>		
Nathan Lake		\$175 00	
Mrs. Zead Bachelder		4 00	
Mrs. Levi Litchfield		4 00	
		<hr/>	
			\$183 00
	<i>Conveyance</i>		
Laurence Voter		\$1,545 28	
Thomas Carlisle		222 00	
Erwin Toothaker		90 00	
J. Blaine Morrison Agency		43 29	
		<hr/>	
			\$1,900 57
	<i>Tuition, H. S.</i>		
Town of Phillips			\$999 05
	<i>Tuition, Elementary</i>		
Town of Phillips		\$2,983 50	
Town of Strong		67 50	
		<hr/>	
			\$3,051 00
	<i>Textbooks</i>		
Scott, Foresman & Co.		\$51 96	
Webster Publishing Co.		6 34	
The Macmillan Co.		2 76	
American Book Co.		2 23	
		<hr/>	
			\$63 29
	<i>Supplies</i>		
Town of Phillips		\$35 82	
Treasurer, State of Maine		3 00	
Phillips Print Shop		2 72	
Richard Hoover		2 00	
Howard and Brown		1 60	

J. W. Russell	\$1 20	
Wineland Publishing Co.	1 75	
	<hr/>	\$48 09

REPAIRS  
RECEIPTS

Appropriation		\$50 00
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EXPENDITURES

Reginald Hinkley	\$33 05	
J. W. Russell	6 11	
Phillips Hardware Co.	2 43	
	<hr/>	\$41 59
Unexpended Balance		<hr/> \$8 41

SCHOOL LUNCH  
RECEIPTS

Balance (1948-1949) Avon	\$41 81	
Balance (1948-1949) Phillips	89 85	
	<hr/>	\$131 66
Total Balance		\$131 66
Appropriation for Avon	\$ 60 00	
Appropriation for Phillips	150 00	
	<hr/>	210 00
Total Appropriation		210 00
Total Receipts		<hr/> \$341 66

EXPENDITURES

Expended for Avon:		
Pillsbury's Dairy	\$53 29	
G. D. Cushing (Express)	1 15	
Wallace Coffin	5 00	
Helen Cousineau	42 37	
	<hr/>	\$101 81
Expended for Phillips:		
Maxine Masterman	239 85	
	<hr/>	\$341 66

# Warrant for Annual Town Meeting of Avon, Maine, March 20, 1950

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*To Charlie 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 20th day of March, A. D. 1950, 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 \$1,000.00, 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 \$150.00, more or less, 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 \$500.00, 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 \$800.00, 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 see if the town will raise and appropriate \$30.00 for public health nursing in Avon. Said sum to be expended by the Maine Department of Health and Welfare, Bureau of Health, for local service.

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 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. 17. 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. 18. To see if the town will raise and appropriate a sum not to exceed \$25.00 for the purpose of a survey relative to the advisability of a consolidated high school for School Union No. 36.

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 necessary for bonds for 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 appropriate the sum of \$100.00, more or less, for School Lunches in Avon for the ensuing year.

Art. 25. To see if the town will appropriate the sum of \$150.00, more or less, for School Lunches of Avon children in Phillips, providing Phillips raises their amount.

Art. 26. To see if the town will vote to raise and appropriate the sum of \$250.00, more or less, for a sander.

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

Art. 28. To see if the town will vote to raise and appropriate the sum of \$25.00 for repair of schoolhouse.

Art. 29. To see if the town will vote to adopt an ordinance creating and governing Fire Department of the town of Avon, as proposed by the Selectmen of the town of Avon.

352  
Av 75  
1949/50

STATE OF MAINE  
COLLECTION

40

Art. 30. To see if the town will vote to raise and appropriate a sum of money for all insurance.

Art. 31. To see if the town will vote to give a 2% discount on all taxes paid before July 1, 1950, and to charge 4% interest, starting Oct. 1, 1950, on all taxes unpaid Dec. 15, 1950.

Art. 32. To see what sum of money the town will vote to raise and appropriate for care of Mt. Blue, Pease, and Voter Cemeteries.

Art. 33. To see if the town will vote to use the excise tax on overdrafts.

Art. 34. 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 20th, 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 27th day of February, 1950.

PERCY A. COOK,  
THEODORE BEAL,  
H. CECIL VOTER.

Selectmen of Avon.

Attest:

CHARLIE PINKHAM,  
Constable of Avon.