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Annual Report of the Municipal Officers of the Town of Clifton, Maine for the current year 1938-1939 Year Ending February

Clifton (Me.)

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Annual Report



Clifton, Maine



1938-1939

Ninetieth

Annual Report

of the

Municipal Officers

of the town of

CLIFTON, MAINE

for the current year

1938-1939

Year Ending February



36921

WARRANT FOR TOWN MEETING

STATE OF MAINE

PENOBSCOT, SS.

*To Sidney P. Oakes, a constable of the Town of Clifton,
County of Penobscot,*

GREETING:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Clifton, qualified by law to vote in town affairs, to assemble at the Town Hall, in said town, on Monday, the twentieth day of March, A. D. 1939, at ten o'clock in the forenoon, to act on the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a town clerk for the ensuing year.

Art. 3. To act on the report of the town officers.

Art. 4. To choose all other necessary town officers.

Art. 5. To see what wages the town will vote to pay its officials, also for labor and equipment.

Art. 6. To see if the town will vote to authorize the selectmen and treasurer to hold some portion of each man's wages as received from the town to be applied on his taxes until said taxes are paid.

Art. 7. To see what sum of money the town will vote to raise for elementary schools, also secondary schools, including teachers' wages and board, fuel, janitor service, conveyance, tuition, board of pupils, and textbooks and school supplies for desk and laboratory use.

Art. 8. To see if the town will vote to raise interest on school fund as required by law.

Art. 9. To see what sum of money the town will vote to raise for support of poor.

Art. 10. To see what sum of money the town will vote to raise for care of cemeteries.

Art. 11. To see what sum of money the town will vote to raise for cutting bushes along the roads.

Art. 12. To see what sum of money the town will vote to raise for maintenance of State Aid Highway.

Art. 13. To see what sum of money the town will vote to raise for maintenance of Third Class Highway.

Art. 14. To see what sum of money the town will vote to raise for snow removal.

Art. 15. To see what sum of money the town will vote to raise for town officers.

Art. 16. To see what sum of the town will raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Section 19, Chapter 28, Revised Statutes of 1930, or under the provisions of Section 3, Chapter 229, Public Laws of 1937.

Art. 17. To see if the town will vote to authorize the assessors to recind any amounts appropriated by the town for State Aid Highway construction in excess of the amount required to meet State apportionments.

Art. 18. To see what sum of money the town will vote to raise for town roads and bridges.

Art. 19. To see what sum of money the town will vote to raise for incidental accounts.

Art. 20. To see what action the town will take in regard to the town's notes.

Art. 21. To see if the Town, for the purpose of procuring a temporary loan or loans to and for the use of said town in conducting its municipal business in the current municipal year of 1939 and in anticipation of and to be paid out of the taxes of the current municipal year of 1939, will authorize and direct the Town Treasurer, subject to the approval of the Selectmen, to borrow from time to time, during said municipal year, a sum or sums not exceeding in the aggregate, the sum of \$3,000.00 and to make, execute and deliver the negotiable note or notes of the Town therefor, payable within said current municipal year upon such terms as shall be satisfactory to said Town Treasurer and Selectmen, any debt or debts incurred hereunder to be paid out of money raised by taxation during the present municipal year.

Art. 22. To see what abatement the town will agree shall be made to those who voluntarily pay their 1939 taxes to the collector or treasurer, and the time when such taxes must be paid to obtain the abatement.

Art. 23. To see if the town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable, and to execute quitclaim deeds for such property.

Art. 24. To see if the Town will vote to accept Trust Funds deposited in the Penobscot Savings Bank of Bangor and interest only to be used for perpetual care of respective cemetery lots, namely: William and Mary Bruckhof,

\$200.00; George Hall, \$100.00; B. Frank Penney, \$100.00; Jesse H. Moulton, \$100.00; Rufus Rooks, \$50.00.

Art. 25. To act on any other business which may legally come before the meeting.

The Selectmen will be in session at said place of meeting at 9:30 o'clock in the forenoon on the day of said meeting for the purpose of correcting the list of voters.

Given under our hands at Clifton this 11th day of March, A. D. 1939.

GUY V. CAMPBELL,
JUDSON G. GRAY,
LEON W. DEBECK,
Selectmen of Clifton.

A true copy,

Attest:

SIDNEY P. OAKES,
Constable.

TOWN OFFICERS 1938-1939

Selectmen, Assessors and Overseers of the Poor

GUY V. CAMPBELL JUDSON G. GRAY
LEON W. DeBECK

Clerk

LEON W. DeBECK

Treasurer

EVIE P. CHICK

Collector

HOYT T. PARKS

Road Commissioner

EARL W. CAMPBELL

School Committee

JANE McLAUGHLIN 3rd yr. R. LEON WILLIAMS 2nd yr.
EVELYN HUCKINS 1st yr. (resigned)
FRED HUCKINS (appointed)

Superintendent of Schools

CAROLYN S. ORCUTT

Attendance Officer

FRANCIS P. GRANT

Constables

SIDNEY P. OAKES HARVEY W. GRANT

Health Officer

FRANCIS P. GRANT

Cemetery Board

EVIE P. CHICK 3rd yr. EVA JELLISON 2nd yr.
MAUD J. WILLIAMS 1st yr.

Election Clerks

LEONARD WILLIAMS GEORGE H. McLAUGHLIN

REPORT OF THE SELECTMEN

Valuation April 1, 1938

Real Estate:		
Resident,	\$16,160.00	
Non-Resident,	40,781.00	
		\$56,941.00
Personal Property:		
Resident,	\$3,010.00	
Non-Resident,	35.00	
		\$3,045.00
		\$59,986.00

Assessments

\$59,986.00 at the Tax Rate of .084,	\$5,038.82	
52 Polls at \$3.00,	156.00	
Commitment to Collector,	\$5,194.82	
Automobile Excise Tax, 1937,	204.87	
	\$5,399.69	
Supplementary Tax,	18.12	
		\$5,417.81

Amounts Raised by Town March 21, 1938

Schools,	\$1,400.00
Interest on school fund,	45.00
Poor,	500.00
Cemeteries,	20.00
Bushes,	75.00
Maintenance of 3rd class road,	164.00
Patrol,	205.00
Snow removal,	150.00

Town officers,	500.00	
State aid road,	450.00	
Town roads and bridges,	485.00	
Incidental accounts,	600.00	
Flag account,	15.00	
Snow fence,	25.00	
State tax,	572.08	
County tax,	151.37	
Overlay,	42.24	
	<hr/>	
	\$5,399.69	
Supplementary tax,	18.12	
	<hr/>	\$5,417.81

Unpaid Taxes

1927 Thomas A. Parks, Collector		
Cushman Lumber Co., or unknown,	\$ 9.87	
Luman Gusha,	10.05	
	<hr/>	\$19.92
1932 Fred A. Huckins, Collector		
C. A. Curtis,	\$2.00	
Alton Gusha,	8.04	
Lewis Gray,	3.00	
	<hr/>	\$13.04
1933 Fred A. Huckins, Collector		
C. A. Curtis,	\$3.00	
Howard Caswell,	1.50	
Elmer Gusha,	3.00	
Luman Gusha,	3.00	
Alton Gusha,	3.00	
	<hr/>	\$13.50
1935 Fred A. Huckins, Collector		
Owen Moran,	\$3.00	
	<hr/>	\$3.00

1936 Hoyt T. Parks, Collector

Ella Clark,	\$9.00	
Victor Cunningham,	3.90	
Charles Doan,	3.00	
Elmer Gusha,	3.00	
	<hr/>	\$18.90

1937 Hoyt T. Parks, Collector

Ella Clark,	\$3.28	
Roy Emerson,	5.46	
Hugo Green,	6.28	
	<hr/>	\$15.02

1938 Hoyt T. Parks, Collector

Resident:

Almariner Bragg Heirs,	\$.34	
Norman Bragg,	3.22	
Robert Bragg,	3.00	
Edwin Chick,	3.00	
Ella Clark,	47.46	
Robert Collins,	.94	
A. B. Edgecomb,	14.26	
Roy Emerson,	28.62	
Alice Gupstill,	50.40	
Hugo Green,	6.56	
Roswell Keyes,	3.00	
Annie McLaughlin,	31.08	
	<hr/>	\$191.88

Non-Resident:

Robert Breau,	\$15.96	
J. A. Darling,	8.40	
Ira D. Eastman Heirs,	103.74	
Roy Joyce,	16.38	
Joseph Richards,	14.70	
George Stanley,	27.30	

Isaac Zitaner,	5.04	
Albert Parlee,	6.30	
	<hr/>	
	\$197.82	\$389.70

Tax Collector's Account

Commitment May 7, 1938,		\$5,194.82
Supplementary tax,		18.12
		<hr/>
		\$5,212.94
Abatements,	\$42.50	
Discounts,	72.12	
	<hr/>	
	\$ 114.62	
Treasurer's receipts,	4,708.62	
	<hr/>	
	\$4,823.24	
	<hr/>	
Uncollected,		\$389.70

Mortgage Tax Liens

1937 tax liens, filed at the Registry of Deeds May 7, 1938
Discharged on becoming property of Town:

Heirs of John M. Griggs,	\$14.76	
Heirs of L. J. Penney,	2.05	
	<hr/>	\$16.81
Redeemed:		
Harvey Grant,	\$ 6.15	
Harvey Grant,	10.25	
Sidney Oakes,	3.57	
Roy Emerson,	22.96	
	<hr/>	\$42.93
Unredeemed:		
Hugo Green,	\$17.22	
Hugo Green,	13.12	

Hugo Green,	4.51	
Heirs of F. H. Moulton,	14.35	
Alice Guptill,	27.93	
Ella Clark,	42.23	
Robert Breau,	9.02	
Robert Breau,	6.56	
		<hr/>
		\$134.94

Total, \$194.68

1936 tax liens unredeemed at beginning of year		
Become property of the Town:		
Heirs of John M. Griggs,	\$16.20	
Heirs of L. J. Penney,	2.25	
		<hr/>
		\$ 18.45
Redeemed:		113.60
		<hr/>
		\$132.05
Fees collected on redeemed 1937 liens,	\$ 6.00	
Fees collected on redeemed 1936 liens,	15.90	
		<hr/>
		\$21.90

Tax Abatements

1938		
Porter Carr, town ownership,	\$15.62	
Herbert Spencer, town ownership,	9.66	
John M. Griggs Heirs, town ownership,	15.12	
L. J. Penney Heirs, town ownership,	2.10	
		<hr/>
		\$42.50
Discount on 1938 taxes,	72.12	
		<hr/>
		\$114.62

Incidental Accounts

Expenditures

Repairs on Chick Hill Schoolhouse	
Dunham-Hanson Co.,	\$3.97

E. W. Campbell,	5.48	
J. G. Gray,	4.00	
Leon DeBeck,	5.25	
G. V. Campbell,	6.00	
	<hr/>	\$24.70
Office Supplies, Postage, Telephone		
Dillingham's,	\$27.22	
Hutchins Bros.,	2.55	
Loring, Short & Harmon,	.50	
C. D. Merrifield Co.,	1.66	
G. V. Campbell,	4.75	
Francis Grant,	.48	
Leon W. DeBeck,	4.75	
E. P. Chick,	5.00	
H. T. Parks,	4.38	
	<hr/>	\$51.29
Distribution of Relief Food		
D. W. Willey,	\$ 2.67	
Sumner's Express,	20.03	
G. V. Campbell,	15.00	
	<hr/>	\$37.70
Interest on Loans		
Merchants Nat'l Bank,	\$12.50	
C. P. Chick,	26.25	
E. A. Jordan,	20.63	
C. P. Chick,	.75	
	<hr/>	\$60.13
Legal Service		
C. J. O'Leary,	\$28.40	
Edward E. Stern,	36.00	
	<hr/>	\$64.40
Running Town Lines		
Luther Spencer,	\$5.60	
Walter Jellison,	5.60	
G. V. Campbell,	6.60	
	<hr/>	\$17.80

Election Clerks		
Leonard Williams,	\$5.60	
Geo. McLaughlin,	5.60	
	<hr/>	\$11.20
Town Reports		
Teague Publishing Co.,	\$56.47	
Insurance on Town Hall		
Stewart & Wyman,	12.80	
Bank Service Charges		
Merchants Nat'l Bank,	16.23	
Porcupine Bounties		
To claims,	43.00	
Record of Tax Liens		
Warren E. Craig,	7.00	
Diphtheria Serum		
Mary C. Hayes, R. N.,	.75	
Repair on School Stove		
Wood & Bishop Co.,		1.70
Right of Way Land Damages		
Leonard Williams,		15.00
Municipal Audit 1937		
Paul A. Smith,		35.25
Travel Expense for School		
Jane McLaughlin,		2.00
Dog License Deficiency		
State of Maine,		1.00
Wood for Town Hall		
Nels Kyvik		7.00
Glass for Carr House		
G. V. Campbell,		.30
Keys for Town File		
G. V. Campbell,		.50
Bal. Admin. Cost of P. Carr Estate		
H. T. Parks,		5.60
Fees on Tax Liens		
H. T. Parks,		11.00

Note and Int. on P. Carr Property		
Harriet S. Dunham,	48.50	
Justice of the Peace Fees		
E. W. Campbell,	3.90	
		<hr/>
	\$535.22	
Raised by Town,		\$600.00
Received from State for gravel,		32.70
Received from E. W. Campbell for gravel,		3.50
Received from Clark-Mitchell, refund,		7.00
Received from State, dog license refund,		13.04
Received from State, bank stock tax,		.90
		<hr/>
		\$657.14
		<hr/>
Unexpended,		\$121.92

Town Officers' Account

Raised by Town,		\$500.00
Paid Guy V. Campbell, selectman,	\$125.00	
Judson G. Gray, selectman,	30.00	
Leon W. DeBeck, selectman,	24.00	
Evie P. Chick, treasurer,	40.00	
Leon W. DeBeck, clerk,	15.00	
Harvey W. Grant, constable,	10.00	
Sidney P. Oakes, constable,	10.00	
Jane McLaughlin, S. S. Com.,	5.00	
R. Leon Williams, S. S. Com.,	5.00	
Fred A. Huckins, S. S. Com.,	5.00	
Francis P. Grant, health,	10.00	
Francis P. Grant, attendance,	5.00	
Carolyn S. Orcutt, Supt. Schools,	61.56	
Hoyt T. Parks, collector,	175.60	
		<hr/>
		\$521.16
		<hr/>
Overdraft,		\$21.16

School Account

Unexpended balance at start of year,	\$378.80	
Uncredited refund on bus ins. last year,	8.59	
Raised by Town:		
Support of Schools,	1,400.00	
Int. on School Fund,	45.00	
Display of Flag,	15.00	
Received from State:		
School Fund,	800.66	
Equalization Fund (bal. of 1937)	211.50	
Equalization Fund,	456.00	
Refund from conveyance insurance,	3.24	
Unexpended balance on special library fund,	49.31	
	\$3,368.10	
Expended:		
Teachers' wages and board,	\$1,176.00	
Board of pupils,	36.00	
Conveyance,	375.02	
Fuel,	69.00	
Tuition,	631.80	
Janitors,	44.50	
Textbooks and supplies,	225.30	
Display of Flag,	15.00	
Library books,	49.31	
	\$2,621.93	
Unexpended,		\$746.17

Special School Repair Account

Taken from funds received from sale of Town land last year,		\$410.00
Expended for labor,	\$255.50	
Expended for materials,	139.41	
Expended for freighting,	15.09	
	\$410.00	

The labor on this work was performed by Benj. McLaughlin, Kilby Jellison, Walter Jellison, Louis Brown, G. V. Campbell, J. G. Gray, and Leon DeBeck. Both schoolhouses were painted two coats and trimmed inside and out; all clapboards were renailed where loose, also some finish repaired or renewed; minor repairs such as repair of doors and door-steps, a new shed door, re-boarding around base of shed, repair of entry wall and floor, replacement of all broken glass, and resetting of loose glass; the Corner schoolhouse was shingled on the hall side; a much needed grading job was begun at the Corner schoolhouse; both flag-poles were painted, and the one at the Roosevelt schoolhouse set up plumb. Approximately eleven gallons of paint were used on the inside and fourteen gallons on the outside of the buildings. For white paint, the best grade of Kyanize was used.

Special Hall Repair Account

Taken from funds received from sale of	
Town land last year,	\$410.00
Received from E. W. Campbell,	10.43
	\$420.43
Expended for labor,	\$246.00
Expended for materials,	170.12
Expended for freighting,	4.31
	\$420.43

The labor on this job was performed by Louis Brown, Walter Jellison, Kilby Jellison, Benj. McLaughlin, G. V. Campbell, and J. G. Gray. The hall was given two coats of best grade Kyanize outside white paint. All broken clapboards were renewed, and all lose ones renailed. A leak in the roof was repaired, also a separation in the eves finish closed. All broken glass was renewed and reset, also all

loose glass was reset in putty. All sashes were given two coats of paint, and secured in place with new parting beads and supports. A new door was installed on the back end of the hall, also the other doors serviced. The foundation was replaced and repaired. The lower windows were screened. All brush and debris was cleared away from the building, and a much needed grading job was begun. Approximately 35 gallons of paint was used.

Veterans' Aid Account

Received from State, reimbursement for H. S. Guptill,		\$474.18
Expended for H. S. Guptill,	\$474.18	
Expended for Sidney Oakes,	99.24	
	<hr/>	\$573.42
Overdraft,		<hr/> \$99.24

Support of Poor Account

Raised by Town,		\$500.00
Expended for:		
Viola Bragg,	\$308.30	
Alice Carr,	363.47	
Luther Spencer,	361.45	
	<hr/>	\$1,033.22
Overdraft,		<hr/> \$533.22

Snow Removal Account

Raised by Town,		\$150.00
Received from State,		28.46
		<hr/> \$178.46

Expended on Town Account:

Snow fence in and out,	\$29.07	
Cover for sand piles,	1.84	
Repairs on snow plow,	46.45	
Plowing and sanding,	29.47	
	<hr/>	\$106.83

Expended on Joint Account:

Spring 1938:		
Plowing and sanding,	\$56.90	
Winter 1939:		
Plowing and sanding,	489.51	
Sand, 147 cu. yds.,	14.70	
Salt, 1 ton,	15.50	
	<hr/>	\$576.61

Total expenditure,	<hr/>	\$683.44
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Overdraft,		\$504.98
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1800 ft. of snow fence used on road accepted by State for reimbursement.

Town Roads and Bridges

Raised by Town:

Otis Road,	\$200.00	
Cross Road and New Road,	100.00	
Chick Hill Road,	50.00	
Clark Road,	50.00	
Scott Road,	25.00	
Getchell Road,	25.00	
Green Road,	25.00	
Nickerson Hill Road,	10.00	
	<hr/>	\$485.00

Expended,	<hr/>	\$475.38
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Unexpended,	<hr/>	\$9.62
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State Aid Road

Town Account:

Raised by Town,		\$450.00
Used to meet State apportionment,	\$450.00	

Joint Account:

1937 balance,		\$479.12
Appropriated by Town,		450.00
Apportioned by State,		1,575.00

\$2,504.12

Total expenditure by Town for construction,	\$2,735.60
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*Overdraft,	\$231.48
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*To be absorbed in the 1939 Joint State Aid Account provided funds are available.

Special Resolve and Third Class Road

Apportioned by State,		\$469.47
Special Resolve,		500.00
Transferred from Maint. of 3rd class,		114.93

\$1,084.40

Total expenditure by Town for construction,	\$1,241.05
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*Overdraft,	\$156.65
Due Penn Culvert Co.,	70.08

*To be absorbed in the 1939 Third Class Road Account provided funds are available.

Maintenance of Third Class Road

Raised by Town,	\$164.00
Expended by Town for maintenance,	49.07
Transferred to construction of Third Class,	114.93
	<hr/>
	\$164.00

Maintenance of Unimproved Road

Apportioned by State	\$191.24
1931 balance,	.45
	<hr/>
	\$191.69
Total expenditure by Town,	\$191.59
	<hr/>
Unexpended,	.10

Patrol Maintenance

Raised by Town,	\$205.00
Paid State requirement,	\$203.70
	<hr/>
Unexpended,	\$1.30

Cutting Bushes

Raised by Town,	\$75.00
Expended,	\$78.39
	<hr/>
Overdraft,	\$3.39

Care of Cemeteries

Raised by Town,	\$20.00
Expended,	\$23.00
	<hr/>
Overdraft,	\$3.00

	State Tax	
Raised,		\$572.08
Paid State Tax,	\$572.08	

	County Tax	
Raised,		\$151.37
Paid County Tax,	\$151.37	

	Dog Licenses	
Received from Town Clerk,		\$22.00
Paid State of Maine,	\$22.00	

Accounts Receivable

Due at close of last year,		\$634.10
Received from State of Maine:		
Veteran Aid to H. S. Guptill,	\$375.67	
Snow removal,	157.18	
Porcupine bounties,	44.73	
Gravel used in bridge,	40.25	
	<hr/>	
	\$617.83	

Due from State on Porcupine Bounties,		\$16.27
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Notes

Carried over from last year, loan		
from C. P. Chick, renewed,		\$500.00
Loan from E. A. Jordan,		500.00
Loan from Merchants National Bank,		1,000.00
Loan from C. P. Chick,		200.00

		<hr/>
		\$2,200.00
Paid Merchants National Bank,	\$1,000.00	

Notes unpaid,	<hr/>	\$1,200.00
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Cemetery Trust Funds

Deposited with the Penobscot Savings Bank, Bangor:

*Joshua and Martha Williams,	\$106.06
*Sadie B. Humphrey,	102.19

	\$208.25
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*These funds are the only ones legally accepted by the Town. An article appears in the Warrant for the acceptance of five others.

Porter H. Carr Estate

Account of H. T. Parks, Administrator:

Received from M. S. Jellison for real estate,	\$30.00
Received from Ellen Walker for hay stumpage,	2.00

	\$32.00
--	---------

Paid for insurance on home place,	\$ 5.00
Commission 5% of \$232.00,	11.60
Fees for travel and attendance,	21.00

	\$37.60
--	---------

Bal. due H. T. Parks, paid by Town,	\$5.60
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Account of C. J. O'Leary:

Paid Probate Court,	\$6.50
Revenue stamp,	.50
Record town deed,	1.40
C. J. O'Leary, services,	15.00

	\$23.40
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Town Account:

Received from H. T. Parks, Administrator, deed of home place,	\$170.00
--	----------

Paid H. T. Parks,	\$ 5.60
C. J. O'Leary,	23.40
Harriet Dunham, note, int.,	48.50
	<hr/>
	\$77.50
Due Harriet Dunham,	58.50
	<hr/>
	\$136.00
	<hr/>
	\$34.00

Receipts

Cash in treasury March 7, 1938,	\$820.10
Accounts receivable at close of last year:	
Veteran Aid,	375.67
Snow Removal,	157.18
Porcupine Bounties,	44.73
Gravel for Bridge,	40.25
Temporary loans,	1,700.00
Incidental receipts,	57.14
Dog licenses,	22.00
1936 tax liens redeemed,	129.50
1937 tax liens redeemed,	48.93
1938-1939 automobile excise taxes,	172.70
1936 tax,	14.65
1937 tax,	121.57
1938 tax,	4,708.62
From State of Maine on account of:	
Veteran Aid,	474.18
State Aid Road,	2,054.12
Special Resolve and Third Class Road,	969.47
Maintenance of Unimproved Road,	191.59
Snow Removal,	28.46
Support of Schools,	1,468.16

From Ralph Dyer, refund, school conveyance,	3.24	
From E. W. Campbell, material, hall repair,	10.43	
		<hr/> \$13,612.69

Expenditures

Support of Schools,	\$2,621.93	
Support of Poor and Veteran Aid,	1,606.64	
Town Officers,	521.16	
Snow Removal,	683.44	
Incidental Accounts,	535.22	
State Aid Road,	2,735.60	
Patrol Maintenance,	203.70	
Special Resolve and Third Class Road,	1,241.05	
Maintenance of Third Class Road,	49.07	
Maintenance of Unimproved Road,	191.59	
Town Roads and Bridges,	475.38	
Cutting Bushes,	78.39	
Special School Repair,	410.00	
Special Hall Repair,	420.43	
Care of Cemeteries,	23.00	
State Tax,	572.08	
County Tax,	151.37	
Dog Licenses,	22.00	
Temporary Loan Note,	1,000.00	
Cash in treasury March 4, 1939,	70.64	
		<hr/> \$13,612.69

Resources

Cash in treasury March 4, 1939,	\$ 70.64
1938 taxes,	389.70
1937 taxes,	15.02
1936 taxes,	18.90
1935 taxes,	3.00

1933 taxes,	13.50	
1932 taxes,	13.04	
1927 taxes,	19.92	
Tax liens,	134.94	
Land owned by Town:		
Frank Rooks,	35.00	
Jordan,	50.00	
Herbert Spencer,	115.00	
Porter Carr,	170.00	
John Griggs,	180.00	
L. J. Penney,	25.00	
Due from State:		
Porcupines,	59.27	
Snow removal,	295.86	
State Aid Road,	231.48	
Third Class Road,	226.73	
Net Debt,	171.95	
		<hr/>
		\$2,238.95

Liabilities

C. P. Chick, note,	\$500.00	
E. A. Jordan, note,	500.00	
C. P. Chick, note,	200.00	
Unappropriated excise tax,	172.70	
Support of Schools, balance,	746.17	
Due Penn Culvert Co.,	70.08	
Due Harriet S. Dunham, note, Carr Est.,	50.00	
		<hr/>
		\$2,238.95

Respectfully submitted,

GUY V. CAMPBELL,
 JUDSON G. GRAY,
 LEON W. DEBECK,
Selectmen of Clifton.

TREASURER'S REPORT

Received:

Cash in treasury March 7, 1938,	\$820.10
Loan from E. A. Jordan,	500.00
Loan from Merchants National Bank,	1,000.00
Loan from C. P. Chick,	200.00
From State Treasurer:	
Removal of snow,	185.64
Gravel,	72.95
Bank stock tax,	.90
Porcupine bounties,	44.73
Dog license refund,	13.04
H. T. Guptill, veteran aid,	849.85
School fund,	800.66
School Equalization fund,	667.50
Maint. of Unimproved Highway,	191.59
Third Class Highway,	969.47
State Aid Highway,	2,054.12
Ralph Dyer, refund on school bus in-	
surance,	3.24
Town Clerk, dog licenses,	22.00
Clark-Mitchell, opening grave for Harry	
Chick,	7.00
E. W. Campbell, material from Town	
Hall repairs,	10.43
E. W. Campbell, gravel,	3.50
Hartley Brooks, lien on Ella Clark	
property,	52.45
J. G. Gray, lien on Martin Welch property,	6.98
Roy Emerson, lien on property,	24.46
Harvey Grant, lien on property (two	
liens)	41.65

Sidney Oakes, lien on property,	5.07	
H. T. Guptill, lien on Alice Guptill property,	47.82	
Hoyt T. Parks, excise tax for 1938,	70.54	
Hoyt T. Parks, excise tax for 1939,	102.16	
Hoyt T. Parks, tax for 1936,	14.65	
Hoyt T. Parks, tax for 1937,	121.57	
Hoyt T. Parks, tax for 1938,	4,708.62	
	<hr/>	\$13,612.69
Paid Warrants,	\$13,542.05	
Cash in treasury,	70.64	
	<hr/>	\$13,612.69

Respectfully submitted,

EVIE P. CHICK,
Treasurer.

March 4, 1939.

REPORT OF ROAD COMMISSIONER

Town Roads and Bridges

Expended on Otis Road:		
For labor,	\$190.38	
For lumber,	17.30	
For spikes,	3.75	
For sharpening tools,	2.30	
		\$213.73
Expended on Cross Road and New Road:		
For labor,		80.51
Expended on Chick Hill Road:		
For labor,	\$31.00	
For lumber,	31.19	
		62.19
Expended on Clark Road:		
For labor,		50.66
Expended on Scott Road:		
For labor,		15.77
Expended on Getchell Road:		
For labor,		21.37
Expended on Green Road:		
For labor,		25.20
Expended on Nickerson Hill Road:		
For labor,		5.95
Total expenditure,		\$475.38

Cutting Bushes

Expended on State Aid and Third Class Road:		
For labor,	\$72.60	
For scythes,	5.79	
		\$78.39
Total expenditure,		

State Aid Road

Expended on Construction :	
For labor,	\$1,899.24
For power shovel,	531.00
For compressor,	84.00
For road machine,	8.00
For materials,	213.36
	<hr/>
	\$2,735.60

Third Class and Special Resolve

Expended for Construction :	
For labor,	\$827.52
For power shovel,	324.00
For compressor,	57.00
For road machine,	3.50
For materials,	29.03
	<hr/>
	\$1,241.05

Maintenance of Third Class

Expended for labor,	\$49.07
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Maintenance of Unimproved Road

Expended for labor,	\$191.59
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Snow Removal

Expended on snow fence:	
Labor taking in and erecting,	\$29.07

Respectfully submitted,

EARL W. CAMPBELL,
Road Commissioner.

TOWN OF CLIFTON SCHOOL REPORT

To the S. S. Committee and Citizens:

Following is my annual report as Superintendent of Schools. Miss Gertrude Stanley was re-elected at Roosevelt school and has done the same satisfactory work as last year. Mrs. Evelyn Huckins was secured for Harold Allan school. Her work has been excellent. There are nine pupils registered at Roosevelt school and nineteen at Harold Allan.

There are four tuition pupils attending high school at present: June Campbell, Velma Bragg and Iris Oakes at Bangor and Perle McLaughlin at Brewer.

Painting the schoolhouses has made a great improvement, both inside and out. The light paint on walls and ceiling has made conditions much better for the children's eyes.

We need new movable, adjustable seats for both schools and when we can afford it, new slate blackboards. The blackboard at Roosevelt school is in very bad condition.

We welcome visitors to our school sessions and urge helpful, constructive criticism from parents and citizens.

FINANCIAL STATEMENT

School Fund Account

Resources

Unexpended balance,	\$378.80	
Interest on school fund,	45.00	
Town appropriation,	1,400.00	
Town appropriation (flag)	15.00	
Equalization fund last year,	211.50	
Equalization fund this year,	456.00	
State school fund,	800.66	
Refund from conveyance insurance,	3.24	
	\$3,310.20	

Expenditures

Teachers' wages:

Ruby Littlefield, Spring,	\$180.00	
Gertrude Stanley, Spring,	180.00	
Evelyn Huckins, Fall, Winter,	377.60	
Maine Teachers' Retirement Fund,	20.40	
Gertrude Stanley, Fall, Winter,	408.00	
	<hr/>	\$1,176.00

Fuel:

Lewis McTague, 8 cd.,	\$64.00	
James McLaughlin, sawing,	1.50	
E. W. Campbell, kindling,	3.50	
	<hr/>	\$69.00

Janitors:

James McLaughlin, fires,	\$17.50	
Velma Bragg, fires,	5.50	
Frances Grant, cleaning vaults and windows,	8.00	
Jane McLaughlin, oiling floor, fixing flag ropes,	1.50	
Noel Oakes, fires,	12.00	
	<hr/>	\$44.50

Conveyance:

Francis Grant,	\$348.00	
R. Dyer, insurance,	27.02	
	<hr/>	\$375.02

Board of Pupils:

Clara Ellis, board of Carl Stanley,	36.00
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High School Tuition

City of Brewer:

Lloyd Bragg, Carl Gray, Perle, Ruth and Neal McLaughlin, Jr.,	\$330.00
Perle McLaughlin, 1938,	30.00

Foxcroft Academy: Lloyd Bragg,	35.00	
City of Bangor:		
Iris Oakes,	57.92	
Velma Bragg,	57.92	
Geraldine Bragg,	31.52	
June Campbell,	89.44	
		\$631.80

Textbooks and Reference Books

The Quarrie Corporation, set of Encyclopedias,	\$75.44	
Ginn & Co., histories, geographies,	12.42	
Scott, Foresman Co., readers, etc.,	12.99	
John C. Winston, health books,	3.03	
Benj. Sanborn, English books,	8.64	
R. W. Wagner, nature and history reference books,	17.10	
McMillan Co., primary arithmetics,	3.06	
Chas. E. Merrill, arithmetics,	2.43	
		\$135.11

Supplies, Equipment

E. E. Babb & Co., set of maps,	\$37.94
E. E. Babb & Co., paper, crayons, etc.,	16.28
Am. Ed. Press, school papers,	8.45
Dunham-Hanson, rope, floor oil, etc.,	4.27
Jane McLaughlin, fly spray, paste, etc.,	2.30
Beckly-Cardy, flag and pens,	6.79
Howard & Brown, diplomas,	3.05
Carolyn S. Orcutt, tests, rank cards,	3.10
Webster Pub. Co., plan books,	1.20
Fred Huckins, water cooler, towels, teakettle, window shades, etc.,	10.07
Hutchins Bros., order book,	.60
Maine Public Health Assn., charts,	.20

MacMillan Co., workbook,	.36	
Scott, Foresman, workbook,	1.28	
American Book Co., workbook,	1.56	
Webster Pub. Co., workbook,	.96	
Henry Wolkins, paper,	5.33	
E. F. Day, broom,	.60	
Ginn & Co., workbooks,	.85	
		<hr/>
		\$105.19
		<hr/>
Total expenditures,		\$2,572.62
		<hr/>
Unexpended,		\$737.58

Special Equalization Fund for Libraries

Unexpended from last year,	\$49.31
Clarkson Co.,	49.31

Superintendent's Account

Paid Carolyn Orcutt,	\$61.56
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Respectfully submitted,

CAROLYN S. ORCUTT,
Superintendent of Schools.

CEMETERY BOARD REPORT

Expended for mowing and labor at Mt. Pleasant,	\$10.70	
Expended for mowing and labor at Maplewood,	11.30	
Expended for labor at Scott,	1.00	
		\$23.00
Received from Clara Penney for Maplewood,	\$ 2.50	
Received from a friend for Maplewood,	20.00	
		\$22.50
Amount received and used,		\$22.50

Funds for the perpetual care of lots, deposited in the Penobscot Savings Bank and unexpended Oct. 1, 1938:

Joshua and Martha Williams,	\$106.06
Sadie B. Humphrey,	102.19
William and Mary Bruckhof,	205.69
George Hall,	101.47
B. Frank Penney,	104.12
Rufus Rooks,	51.64
Jesse H. Moulton,	102.01

Respectfully submitted,

EVIE P. CHICK,
 EVA S. JELLISON,
 MAUD J. WILLIAMS,
Cemetery Board.

REPORT OF TOWN CLERK

Births

1938

April 28, Donna Jean Campbell, daughter of Mr. and Mrs. Guy V. Campbell.

August 4, Baby Penney, daughter of Miss Hilda K. Penney.

September 18, Philip Cecil Gusha, son of Mr. and Mrs. Philip Gusha.

1939

January 1, David Harlen Green, son of Mr. and Mrs. Harlen Green.

Deaths

1938

April 14, George W. Marsh, age 83 years, 9 months, 7 days. Chronic Myocarditis.

May 13, Peter L. McTague, age 72 years, 4 months, 13 days. Chronic Thrombosis.

August 4, Baby Penney, age 5 hours. Atelectasis of Lungs.

1939

January 4, David Harlen Green, age 4 days. Blue Baby.

Marriages

1938

June 18, Luman Gusha of Clifton and Rosemond Archer of Great Pond.

Respectfully submitted,

LEON W. DEBECK,
Town Clerk.

AUDITOR'S REPORT

Bangor, Maine, March 17, 1939.

To the Inhabitants of the Town of Clifton:

This is to certify that I have audited the accounts of your Selectmen, Treasurer, and Collector for the municipal year ended March 4, 1939. The cash balance of your Treasurer was reconciled, as well as the uncollected balance of taxes.

The schedules submitted herewith are taken from your town records and, to the best of my knowledge and belief, reflect the financial condition of your town.

You will please note in the schedule headed Comparative Balance Sheet that the surplus of the town has been reduced to a Net Debt. This is due in part to appropriating from Surplus \$820.00 for Building Repairs and an overdraft in the Poor Account.

This year you should raise sufficient amounts of monies to take care of the expenditures. Also some amount should be raised for a payment on your Loan Account.

Due to lack of time in the making the audit in time for your Town Meeting I was unable to locate the exact amount of the Permanent School Fund which you have been raising \$45.00 a year on. Next year this will have to be set up in your books as a liability of the town.

I wish to take this opportunity of thanking your town officials for their fine cooperation during the audit.

Yours very truly,

PAUL A. SMITH,
Public Accountant and Auditor.

FISCAL YEAR ENDING MARCH 4, 1939

Receipts

Total from Taxes,	\$5,196.87
Dog Licenses,	35.04
Departmental Receipts and Grants,	5,860.68
Temporary Loans,	1,700.00
	<hr/>
Total Receipts, all sources,	\$12,792.59
Cash on hand beginning of year,	820.10
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Grand Total Receipts and Cash on Hand,	\$13,612.69

Payments

General Government,	\$1,243.37
Protection Persons and Property,	25.00
Health and Sanitation,	25.75
Highways and Bridges,	5,658.22
Charities,	1,507.40
Soldiers' Aid,	99.24
Education,	3,110.49
Cemeteries,	23.00
Interest,	60.13
Temporary Loans,	1,000.00
Taxes and Porcupines,	789.45
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Total Warrants Paid,	\$13,542.05
Cash Balance End of Year,	70.64
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Grand Total Expenditures and Cash on Hand,	\$13,612.69

RECONCILIATION OF TREASURER'S CASH
BALANCE

Check Book Balance,	\$ 70.64	
Outstanding Checks,	763.84	
Total,		\$834.48
Bank Balance,	\$541.73	
Deposits Not Credited,	292.75	
Total,		\$834.48

REPORT OF TAX COLLECTOR

Commitment,	\$5,194.82	
Supplemental Tax,	18.12	
Total Due from Collector,		\$5,212.94
Cash to Treasurer,	\$4,708.62	
Discount,	72.12	
Abatements,	42.50	
Uncollected Real Estate,	333.82	
Uncollected Personal and Poll,	55.88	
Total Credit to Collector,		\$5,212.94

COMPARATIVE BALANCE SHEET

Assets

	Start	Close
Cash	\$820.10	\$70.64
1938 Tax,		389.70
1937 Tax,	331.27	15.02
1936 Tax,	33.55	18.90
1935 Tax,	3.00	3.00
1933 Tax,	13.50	13.50
1932 Tax,	13.04	13.04

1927 Tax,	19.92	19.92
1937 Tax Liens,		134.94
1936 Tax Liens,	132.05	
Accounts Receivable,	634.10	355.13
Town Property,	85.00	575.00
State Aid Road Construction,		231.48
Third Class Road Construction,		226.73
Cemetery Trust Funds,	208.12	208.25
Net Town Debt,		171.95
	<hr/>	<hr/>
	\$2,293.65	\$2,447.20

Liabilities

	Start	Close
Notes Payable,		\$ 50.00
Temporary Loans,	\$500.00	1,200.00
Excise Tax,	204.87	172.70
Accounts Payable,		70.08
Support of Schools,	436.70	746.17
Cemetery Trust Funds,	208.12	208.25
Surplus,	943.96	
	<hr/>	<hr/>
	\$2,293.65	\$2,447.20

PROOF OF CHANGE IN NET DEBT

Surplus Start of Year,	\$943.96
Additions:	
Costs on Liens Paid,	21.90
Spencer Property given to town,	115.00
Carr Property given to town,	170.00
Increase in Griggs Property,	149.04
Increase in Penney Property,	20.70
Unexpended Balances,	146.58
	<hr/>
	\$1,567.18

352,074 Mc Rm.
261
1938/39

40

Deductions from:		
Appropriated for School Repairs,		\$410.00
Appropriated for Hall Repairs,		410.00
Note Payable Set Up,		50.00
Overdrafts,		869.13
Net Debt End of Year,	\$171.95	
	<hr/>	<hr/>
	\$1,739.13	\$1,739.13

SUMMARY OF UNEXPENDED AND OVERDRAFT
BALANCES

	Overdrafts	Unexpended
Support of Poor,	\$632.46	
Snow Removal,	209.12	
Pay of Town Officers,	21.16	
Incidentals,		\$50.30
Highway Patrol,		1.30
Town Roads,		9.62
Cutting Bushes,	3.39	
Snow Fence,		25.00
Cemeteries,	3.00	
Overlay,		42.24
Supplemental Tax,		18.12
	<hr/>	<hr/>
	\$869.13	\$146.58

ACCOUNTS RECEIVABLE

State of Maine:	
Snow Removal,	\$295.86
Porcupines,	59.27
	<hr/>
	\$355.13

ACCOUNTS PAYABLE

Penn Culvert Co.,	\$70.08
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