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## Annual Report of the Municipal Officers of the Town of Clifton, Maine for the current year 1941-1943 Year ending March 15, 1943

Clifton (Me.)

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1942/43

*Extra*

# Annual Report



# Clifton, Me.



1942-43

FURBUSH-ROBERTS PRINTING CO.  
BANGOR, MAINE

Ninety-Fourth  
**Annual Report**  
of the  
**Municipal Officers**  
of the Town of  
**CLIFTON, MAINE**  
For the Current Year  
**1942-1943**  
Year ending March 15, 1943



FURBUSH-ROBERTS PRINTING CO.  
BANGOR, MAINE

## Dedication



We Dedicate this issue of the Town Report to our friends and neighbors now in the Armed Forces of the United States,

PVT. HARRY RANKINS  
SGT. CLARENCE GUPTILL  
SGT. NORMAN BRAGG  
PVT. LEWIS McTAGUE  
PVT. DONALD JELLISON  
PVT. ROBERT COLLINS  
SGT. WALTER JELLISON  
PVT. PRESTON McTAGUE  
PVT. WILLIAM PARKS  
PVT. EUGENE WELCH  
CORP. HOWARD PFEIFER  
PVT. KENNITH BRAGG  
PVT. KENNETH BRAGG  
PVT. JOHN BRAGG  
PVT. RUSSELL PENNEY

## TOWN OFFICERS—1942-43

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*Selectmen, Assessors and Overseers of the Poor*

R. LEON WILLIAMS                      HARLAN GREEN  
    PHILIP L. BRAGG

*Town Clerk*

ETTA C. CAMPBELL

*Treasurer*

EVIE P. CHICK

*Tax Collector*

HOYT T. PARKS  
 VERNON D. MORSE

*Road Commissioner*

EARL W. CAMPBELL

*School Committee*

R. LEON WILLIAMS                      GUY V. CAMPBELL  
    HARVEY GRANT

*Superintendent of Schools*

CAROLYN S. ORCUTT

*Attendance Officer*

FRANCIS P. GRANT

*Constable*

PHILIP L. BRAGG

*Cemetery Board*

EVA S. JELLISON                      MAUD J. WILLIAMS  
    EVIE P. CHICK

*Election Clerks*

GEORGE H. McLAUGHLIN      LEONARD WILLIAMS

## WARRANT FOR TOWN MEETING OF CLIFTON

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MARCH 22, 1943

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State of Maine

Penobscot, ss.

*To Philip L. Bragg, a Constable of the Town of Clifton in  
the County of Penobscot,*

GREETING:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Clifton, in said county, qualified by law to vote in town affairs, to meet at the Clifton Town Hall, in said town, on Monday, the twenty second day of March, A. D. 1943, at ten o'clock in the forenoon, then and there to act on the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose a Town Clerk for the ensuing year.

Art. 3. To hear and act on the report of the Selectmen, Assessors and Overseers of the Poor, Treasurer, Collector, Superintendent of Schools, Road Commissioner, Clerk and other town officers.

Art. 4. To choose all necessary town officers for the ensuing year.

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, if any, the town will vote to raise and appropriate for elementary and secondary schools, including teachers' wages, fuel, janitor service, conveyance, textbooks, reference books and school supplies for desk or laboratory use.

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

Art. 9. To see what sum, if any, the town will vote to raise and appropriate for relief of the poor.

Art. 10. To see what sum, if any, the town will vote to raise and appropriate for board and care of neglected children.

Art. 11. To see what sum, if any, the town will vote to raise and appropriate for aid to dependent children.

Art. 12. To see what sum, if any, the town will vote to raise and appropriate for care of cemeteries.

Art. 13. To see what sum, if any, the town will vote to raise and appropriate for town roads and bridges.

Art. 14. To see what sum, if any, the town will vote to raise and appropriate for cutting bushes.

Art. 15. To see what sum, if any, the town will vote to raise and appropriate for maintenance of State Aid Highway.

Art. 16. To see what sum, if any, the town will vote to raise and appropriate for maintenance of Third Class Highway.

Art. 17. To see what sum, if any, the town will vote to raise and appropriate for snow removal, and designate what roads shall be plowed.

Art. 18. To see what sum, if any, the town will vote to raise and appropriate for miscellaneous town charges.

Art. 19. To see what sum, if any, the town will vote to raise and appropriate to pay town officers.

Art. 20. To see if the town will vote to raise and appropriate the sum of \$16.00 for public health nursing. Said sum to be expended by the State Bureau of Health, for local service.

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 1943 and in anticipation of and to be paid out of the taxes of the current municipal year of 1943, 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 dollars, and to make, execute and deliver the negotiable note or notes of the town therefor, payable within said current municipal year and 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 1943 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 quit claim deeds for such property.

Art. 24. To see if the town will vote to authorize the Selectmen to buy fire fighting equipment with the money now in the treasury obtained by the sale of town property, or from money obtained from such sales during the ensuing year.

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

The Selectmen hereby give notice that they will be in session at the above named hall and place of meeting on Monday, the day of said meeting, for the purpose of correcting the list of voters, from 9:30 o'clock in the forenoon until the polls are closed.

Given under our hands this 8th day of March, A. D. 1943.

R. LEON WILLIAMS,  
HARLAN GREEN,  
PHILIP L. BRAGG,

*Selectmen of Clifton.*

A true copy,  
Attest:

PHILIP L. BRAGG,

*Constable of Clifton.*

## BUDGET RECOMMENDED BY TOWN OFFICERS

Appropriation 1942	Article	Account	Recommended 1943
\$1,400.00	7	Schools	\$1,400.00
45.00	8	Interest on School Funds	45.00
200.00	9	Poor	300.00
525.00	10	Board and Care Children	650.00
None	11	Aid to Dependent Children	144.00
50.00	12	Cemeteries	50.00
500.00	13	Town Roads	500.00
75.00	14	Cutting Bushes	75.00
203.70	15	Maintenance of State Aid	208.50
148.00	16	Maintenance of Third Class	148.00
200.00	17	Snow Removal	200.00
500.00	18	Miscellaneous Town Charges	500.00
550.00	19	Town Officers	550.00
16.00	20	Public Health Nursing	16.00
<hr/>			<hr/>
\$4,412.70		Total	\$4,786.50

## REPORT OF SELECTMEN

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### VALUATION APRIL 1, 1942

Real Estate:	
Resident	\$16,136.00
Non-Resident	41,540.00
	\$57,676.00
Personal Property:	
Resident	\$5,595.00
Non-Resident	234.00
	\$5,829.00
Total Valuation	\$63,505.00

### ASSESSMENTS

\$63,505.00 at the tax rate of .75	\$4,762.87
52 Polls at \$3.00	156.00
	\$4,918.87
Commitment to Collector	222.63
Automobile Excise Tax, 1941	
	\$5,141.50
Supplementary Tax	3.00
	\$5,144.50
Total Tax	\$5,144.50

### APPROPRIATIONS

Schools	\$1,445.00
Support of Poor	200.00
Aid to Dependent Children	525.00
Care of Cemeteries	50.00

Cutting Bushes	75.00	
Maintenance of State Aid Highway	203.70	
Maintenance of Third Class Highway	80.00	
Reappropriated from 1941	69.00	
Snow Removal	200.00	
Town Officers	550.00	
Town Roads	500.00	
Incidental Accounts	500.00	
Public Health Nurse	16.00	
State Tax	578.74	
County Tax	140.36	
Overlay	77.70	
		<hr/>
		\$5,141.50
Supplementary Tax		3.00
		<hr/>
Total Appropriations		\$5,144.50

## 1942 TAX COLLECTOR'S ACCOUNT

Hoyt T. Parks, Collector

Commitment, May 16, 1942		\$4,918.87
Credits:		
Cash to Treasurer	\$3,539.20	
Discounts	84.63	
Abatement	3.00	
		<hr/>
		3,626.83
		<hr/>
Total uncollected Nov. 12, 1942		\$1,292.04
Vernon D. Morse, Collector		
Commitment	\$1,292.04	
Supplementary Tax	3.00	
		<hr/>
Total Tax		\$1,295.04

## Credits:

Cash to Treasurer	\$1,124.99	
Abatements	28.13	
	<u>          </u>	1,153.12
Total uncollected March 15, 1943		<u>\$141.92</u>

## UNCOLLECTED TAXES

1927	Thomas Parkes, Collector		
	Luman Gusha		\$10.05
1932	Fred A. Huckins, Collector		
	Lewis Gray		3.00
1933	Luman Gusha		3.00
1937	Hoyt T. Parks, Collector		
	Roy Emerson	\$2.46	
	Hugo Green	3.28	
		<u>          </u>	5.74
1938	Roy Emerson	\$2.10	
	Roswell Keys	3.00	
		<u>          </u>	5.10
1939	Roy Emerson	\$3.47	
	Hugo Green	4.65	
	Robert Collins	4.38	
	Preston McTague	3.00	
		<u>          </u>	15.50
1940	Robert Collins	\$6.22	
	Hugo Green	3.00	
	Roswell Keys	3.00	
	Preston McTague	3.00	
		<u>          </u>	15.22
1941	Hugo Green	\$2.30	
	Alice and Clarence Guptill	9.90	
	Preston McTague	3.00	
		<u>          </u>	15.20
			<u>          </u>
	Total uncollected taxes up to 1942		\$72.81

## 1942 UNCOLLECTED TAXES

Vernon D. Morse, Collector

Ada Clewley	\$1.50	
Harvey Grant	7.17	
James Biglow	12.75	
Ralph Clewley	12.50	
Charles Doan	3.06	
Hugo Green	25.50	
Alice and Clarence Guptill	17.87	
Walter Gusha	3.00	
Dennis Parkes	25.12	
Dennis and Thomas Parkes	15.75	
Ethel Parkes	11.70	
Thomas Parkes	6.00	
	<hr/>	
Total 1942 tax uncollected		\$141.92

## TAX ABATEMENTS

1927	Cushman Lumber Co. or unknown, assessed in error		\$9.87
1932	C. A. Curtis, poverty	\$2.00	
	Alton Gusha, deceased	8.04	
		<hr/>	10.04
1933	C. A. Curtis, poverty	3.00	
	Howard Caswell, poverty	1.50	
	Elmer Gush, serving in U. S. Army	3.00	
	Alton Gusha, deceased	3.00	
		<hr/>	10.50
1936	Ella Clark, poverty	9.00	
	Victor Cunningham, poverty	3.90	
	Elmer Gusha, serving in U. S. Army	3.00	
		<hr/>	15.90

1937	Ella Clark, poverty		3.28
1938	Ella Clark, poverty		4.20
1939	Ernest Parkes, poverty		3.25
1940	Ernest Parkes, poverty	2.28	
	Hadley Pyle, unable to collect	6.90	
		<hr/>	9.18
1942	Maurice Brawn, paid elsewhere	3.00	
	Russell Penny, paid elsewhere	3.00	
	Robert Collins, in U. S. Army	3.00	
	Lewis McTague, in U. S. Army	3.00	
	Preston McTague, in U. S. Army	3.00	
	Eugene Welch, in U. S. Army	3.00	
	Blanche Jordan and Mrs. Wm. Shean, property of town	4.50	
	Daniel Leavitt, property of town	5.63	
	Benjamin McLaughlin, deceased	3.00	
		<hr/>	31.13
			<hr/>
			\$97.35

## TAX LIEN ACCOUNTS

### *Tax Liens Held by Town*

#### From 1940 Taxes:

Harold Dickey, serving in U. S. Army	\$11.04
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#### From 1941 Taxes:

Harold Dickey	10.80
Mrs. William Shean and Blanche Jordan	5.40
Daniel Leavitt	1.75
Hugh Marsh	7.20
	<hr/>
	\$36.19

## TAX LIENS REDEEMED

Liens redeemed or property transferred to original owner upon payment of all taxes and costs to date.

## 1940 Tax Liens:

Hugo Green	\$34.86	
Hugh Marsh	9.52	
Ralph Clewley	11.66	
	<hr/>	\$56.04

## 1941 Tax Liens:

Benjamin McLaughlin, paid by Nellie McLaughlin		15.86
		<hr/>

Total redeemed		\$71.90
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*Tax Lien Property That Came Into Possession of the Town*

Daniel Leavitt by lien for 1940 taxes

Mrs. William Shean and Blanche Jordan by tax lien for 1940 taxes.

## SALE OF TOWN PROPERTY

## Griggs, Penney and Breau Lots:

Earl W. Campbell		\$450.00
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## Carr place:

Lewis Belliveau		
Paid during 1942, principle and interest	\$128.36	
Paid during 1941, principle and interest	142.28	
	<hr/>	270.64

## Richards Lot:

Sold in 1941		25.00
		<hr/>

Total Funds in Account		\$745.64
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## INCIDENTAL ACCOUNT

Raised by Town		\$500.00
Received from State:		
Bank stock tax	\$ .28	
Dog license refund	12.75	
	<hr/>	13.03
Vernon D. Morse (postage)		.24
Overlay		77.70
Supplementary tax		3.00
	<hr/>	
Total funds available		\$593.97
<i>Expenditures</i>		
Office Supplies, Postage and Telephone:		
Dillingham's		\$21.70
Leslie J. Bowler		2.50
Evie P. Chick		4.50
Etta Campbell		3.97
R. Leon Williams		4.82
Hoyt T. Parks		3.99
	<hr/>	
Total		\$41.48
Election Clerks:		
Leonard Williams		\$7.04
George McLaughlin		7.04
	<hr/>	
Total		\$14.08
Fire Account:		
R. Leon Williams (Burnt Pond)		5.00
Town Buildings Account:		
Harvey Grant, labor, schoolhouse	\$ 2.00	
Dunham-Hanson, supplies	12.11	
W. D. Archer, supplies and tran.	2.40	

Harvey Grant, labor, Spencer place	4.00	
Lloyd Bragg, labor	3.52	
		<hr/>
Total		\$24.03
Municipal Audit 1942:		
Paul Smith		32.00
Special Audit at Change of Tax Collector:		
Paul Smith		19.50
Membership in Maine Municipal As- sociation		15.00
Town Reports 1941:		
Furbush Printing Co.		81.90
Insurance on Town Hall:		
Stewart & Wyman, Inc.		12.80
Money order fee		.24
Bonds for Town Officers:		
Lewis P. Smith Agency (Treas.)		10.00
Blake, Barrows & Brown (Tax Collector)		5.00
Light bill on Hall		18.00
Interest on Loans:		
Carrie P. Chick		8.33
		<hr/>
Total Expenditures		\$287.36
Tax Discounts		84.63
Tax Abatements		97.35
		<hr/>
Total		\$469.34
		<hr/>
Unexpended balance		\$124.63

## SUPPORT OF POOR

Raised by Town	\$200.00	
Received from State:		
Support of Donald Laughlin	26.95	
Received Town of Oakfield:		
Medical care Everett Clewley	109.00	
		<hr/>
Total Available		\$335.95
Expended for:		
Donald Laughlin, support	\$ 26.95	
Everett Clewley, medical care	109.00	
Abbie Spencer family:		
Burial expenses (Herbert Spencer)	82.00	
Food for family	29.57	
Hospital bill	92.36	
Dr. Grant Dearborn, medical care	25.00	
Clothing	16.98	
Francis Grant, transportation	2.00	
		<hr/>
Total expended		\$383.86
		<hr/>
Overdraft		\$47.91

AID TO DEPENDENT CHILDREN AND BOARD AND  
CARE OF NEGLECTED CHILDREN

Raised by Town		\$525.00
	<i>Expended</i>	
Faid to State:		
Carr children	\$532.43	
McLaughlin children	88.00	
		<hr/>
Total Expenditure		\$620.43
		<hr/>
Overdraft		\$95.43

## SCHOOLS

Raised by Town:		
Support of Schools	\$1,400.00	
Interest on School Fund	45.00	
	<hr/>	
Total by Town		\$1,445.00
Received from State:		
School Fund	\$580.83	
Equalization Fund	849.00	
	<hr/>	
Total by State		\$1,429.83
		<hr/>
Total Available		\$2,874.83
Expended:		
Teachers' wages	\$1,352.00	
Fuel	123.00	
Conveyance	447.02	
Janitor	39.50	
Tuition	359.00	
Textbooks	12.68	
Supplies	51.55	
Wiring schoolhouses	65.56	
Electric bills	21.00	
	<hr/>	
Total Expended	\$2,471.31	
Overdraft 1941-1942	132.88	
	<hr/>	
Total		\$2,604.19
		<hr/>
Balance Unexpended		\$270.64

## ROADS

Raised for Town Roads and Bridges	\$500.00	
Raised for Cutting Bushes	75.00	
	<hr/>	
Total Available		\$575.00

Expended for Labor and Materials	336.21
	<hr/>
Unexpended Balance	\$238.79

## SNOW REMOVAL

Raised by Town	\$200.00	
Received from State	148.26	
	<hr/>	
Total Available		\$348.26
Expended Town Account:		
Snow fence in and out	\$42.14	
Plowing town roads	18.50	
	<hr/>	
Total Town Acct.	\$60.64	
Expended on Joint Account:		
Spring 1941:		
Plowing and sanding	\$26.95	
Winter 1942-1943:		
Plowing and sanding	150.00	
Sand	2.02	
	<hr/>	
Total Joint Acct.	178.97	
	<hr/>	
Total Expenditure		\$239.61
		<hr/>
Balance Unexpended		\$108.65

State will reimburse \$76.01 and also rental on snow fence.

## \*THIRD CLASS CONSTRUCTION ACCOUNT

No State apportionment in 1942	
Overdraft 1941 Construction	\$109.36
Transferred from Third Class Maintenance account balance by approval of S. H. C.	96.88
	<hr/>
Remaining overdraft	\$12.48

\*The third class maintenance and construction accounts have been reconciled to the accounts of the State Highway Commission. This gave the Town the advantage of a small balance in the maintenance account.

## STATE AID ROAD

No State apportionment in 1942	
Overdraft from 1942	\$99.32
Overdraft to be absorbed by joint account when funds are available.	

## BOUNTY ON BEAR

Received from State	\$20.00
Paid hunters	20.00

## MAINTENANCE OF STATE AID HIGHWAY

Raised by Town	\$203.70
Paid State requirement	208.50
	<hr/>
Overdraft	\$4.80

## \*MAINTENANCE OF THIRD CLASS ROAD

Raised by Town	\$80.00
Reappropriated from 1941-42 balance	69.00
	<hr/>
Total available	\$149.00
Expended by Town for maintenance	\$51.12
Transferred to 1941 third class construction overdraft by approval of State Highway Commission	96.88
	<hr/>
Total expended	\$148.00
	<hr/>
Unexpended balance	\$1.00

## TOWN OFFICERS

Raised by Town		\$550.00
Paid R. Leon Williams, selectman	\$125.00	
Harlan Green, selectman	30.00	
Philip Bragg, selectman	24.00	
Evie P. Chick, treasurer	40.00	
Etta C. Campbell, clerk	15.00	
Philip L. Bragg, constable	10.00	
R. Leon Williams, school committee	5.00	
Guy V. Campbell, school committee	5.00	
Harvey Grant, school committee	5.00	
Francis Grant, attendance officer	5.00	
Hoyt T. Parks, tax collector	133.31	
Vernon D. Morse, tax collector	43.05	
Carolyn S. Orcutt, Supt. of schools	66.67	
	<hr/>	
Total expenditure		\$507.03
		<hr/>
Unexpended balance		\$42.97

## TEMPORARY LOAN

Loan from Carrie P. Chick		\$500.00
Paid Carrie P. Chick		500.00

## HEALTH NURSE

Raised by Town		\$16.00
Expended: Paid to State		16.00

## CEMETERIES

Raised by Town		\$50.00
Expended: Paid to Cemetery Committee		50.00

## STATE TAX

Raised by Assessors		\$578.74
Paid Treasurer of State		578.74

## COUNTY TAX

Raised by Assessors	\$140.36
Paid County Treasurer	140.36

## DOG LICENSES

Collected by Town	\$19.30
Paid State	19.30

## RECEIPTS

Cash in Treasury March 14, 1942	\$622.63
Temporary loan	500.00
From State of Maine on account of:	
Removal of snow	148.26
Bank stock tax	.28
Dog license refund	12.75
Bear bounty	20.00
Support of Donald Laughlin	26.95
School fund	580.83
School Equalization fund	849.00
Dog license	19.30
Tax liens redeemed or sale to original owner including costs and interest	71.90
Vernon D. Morse, fee on money orders	.24
Earl W. Campbell, for town property	450.00
Town of Oakland, Everett Clewley Acc.	109.00
R. Leon Williams, for civilian defense	15.00
Lewis Belliveau, payment and interest on Carr place	128.36
W. R. Emerson, tax for 1941	3.00
Fred A. Huckin, tax collected for 1935	3.00
Excise tax, 1942—Hoyt T. Parks, Coll.	32.77
Excise tax, 1941—Vernon D. Morse, Coll.	104.99
1940 tax—Hoyt T. Parks, Coll.	3.00
1941 tax—Hoyt T. Parks, Coll.	94.20



1942 tax—Hoyt T. Parks, Coll.	3,539.20	
1942 tax—Vernon D. Morse, Coll.	1,124.99	
		<hr/>
Total receipts		\$8,459.65

## EXPENDITURES

Schools	\$2,471.31	
Support of Poor	383.86	
Aid to Dependent Children	620.43	
Care of Cemeteries	50.00	
Roads	336.21	
Maintenance of State Aid Highway	208.50	
Maintenance of Third Class Highway	51.12	
Snow Removal	239.61	
Town Officers	507.03	
Incidental Account	287.36	
Public Health Nurse	16.00	
State Tax	578.74	
County Tax	140.36	
Dog License	19.30	
Temporary Loan	500.00	
Bear Bounty	20.00	
		<hr/>
Total Expenditures		\$6,429.82

## RESOURCES

Cash in Treasury March 15, 1943	\$2,029.82
1942 taxes	141.92
Uncollected taxes, 1927-1941	72.81
Tax liens, 1941-1940	36.19
Lewis Belliveau, balance on Carr place	140.00
Land owned by Town:	
Frank Rooks lot	\$35.00
Jordan lot	50.00

Herbert Spencer place	115.00	
	<hr/>	200.00
Total resources		<hr/> \$2,620.74

## LIABILITIES

School Trust Fund Reserve		\$750.00
Unexpended balance:		
School Account	\$270.64	
Excise Tax	137.76	
	<hr/>	408.40
Total liabilities		<hr/> \$1,158.40
Surplus		1,462.34

Respectfully submitted,

R. LEON WILLIAMS  
HARLAN GREEN  
PHILIP L. BRAGG

*Selectmen, Assessors and Overseers of  
the Poor.*

## TREASURER'S REPORT

---

Received:

Cash in treasury March 14, 1942	\$622.63
Loan from C. P. Chick	500.00
From State Treasurer:	
Removal of snow	148.26
Bank stock tax	.28
Support of Harold Laughlin	26.95
School fund	580.83
Dog license refund	12.75
Bear bounty	20.00
Equalization fund	849.00
Town Clerk, dog licenses	19.30
R. Leon Williams, scrap, civilian defense	15.00
Louis Belliveau, payments on place with interest	128.36
Nellie McLaughlin, lien on B. P. Mc- Laughlin property	15.86
Hugh Marsh, lien on property	9.52
Ralph Clewley, lien on property	11.66
Hugo Green, lien on property	34.86
Vernon D. Morse, on money orders	.24
Town of Oakland, Everett Clewley Acc.	109.00
Earl W. Campbell, town property	450.00
W. R. Emerson, tax for 1941	3.00
Fred A. Huckins, tax for 1935	3.00
Hoyt T. Parks, excise tax for 1942	32.77
Hoyt T. Parks, tax for 1940	3.00
Hoyt T. Parks, tax for 1941	94.20

Hoyt T. Parks, tax for 1942	3,539.20	
Vernon D. Morse, excise tax for 1943	104.99	
Vernon D. Morse, tax for 1942	1,124.99	
	<hr/>	\$8,459.65
Paid Warrants	\$6,429.83	
Cash in treasury	2,029.82	
	<hr/>	\$8,459.65

Respectfully submitted,

EVIE P. CHICK,

*Treasurer.*

Clifton, March 1, 1943.

## REPORT OF ROAD COMMISSIONER

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### TOWN ROADS

Raised for Town Roads and Bridges	\$500.00	
Raised for Cutting Bushes	75.00	
Total available		\$575.00
Total expenditure		336.21
Unexpended balance		\$238.79

### MAINTENANCE OF THIRD CLASS HIGHWAY

Available		\$149.00
Expended by town for maintenance	\$51.12	
Transferred to 1941 third class construction overdraft by approval of S. H. C.	96.88	
Total expenditure		\$148.00
Unexpended balance		\$1.00

### SNOW REMOVAL

For labor taking in and erecting snow fence \$42.14  
 This year there was no State apportionment of State Aid Highway, Third Class, or Unimproved road funds.

Respectfully submitted,

EARL W. CAMPBELL,  
*Road Commissioner.*

## REPORT OF THE SUPERINTENDENT OF SCHOOLS

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*To Members of the Superintending School Committee and Citizens:*

Following is my annual report as Superintendent of Schools. The schools have been interrupted a great deal this year owing to changes in teachers, poor attendance, etc. Mrs. Huckins taught the Spring and Fall terms at Harold Allan school and Mrs. Florence Sweet taught the Winter term. At Roosevelt school Miss Jennie Wing taught the Spring term and part of the Fall. Mrs. Sarah Tweedie substituted for the three week period before Thanksgiving. Since that time Mrs. Evelyn Dunham has taught here. There are twelve pupils registered at Harold Allan school and eleven at Roosevelt. The attendance is poor at both schools. It is difficult to understand why parents will allow absence for any reason except illness when each class period lost means so much to their child.

There are four students attending high school, Noel and Rosalee Oakes, Winston Grant and James McLaughlin.

### FINANCIAL STATEMENT

#### *Resources*

Appropriated by Town	\$1,400.00	
From State	580.00	
Equalization Fund	849.00	
Interest on School Fund Notes	45.00	
	<hr/>	\$2,874.83

*Expenditures*

## Teachers' Wages:

Evelyn Huckins	\$468.60	
Jennie Wing	343.60	
Sarah Tweedie	60.00	
Evelyn Dunham	236.80	
Florence Sweet	156.80	
M. T. R. Fund	79.80	
Federal Tax	6.40	
	<hr/>	\$1,352.00

## Fuel:

Harry Bragg	\$120.00	
Earl W. Campbell	3.00	
	<hr/>	\$123.00

## Janitors and Cleaning:

Clyde McLaughlin	\$ .50	
Wayne Bragg	6.00	
Francis Grant	28.00	
Marcia Bragg	5.00	
	<hr/>	\$39.50

## Conveyance:

Francis Grant	\$420.00	
Ralph Dyer, insurance	27.02	
	<hr/>	\$447.02

## High School Tuition:

Noel Oakes	\$110.00	
Iris Oakes	48.00	
Rosalee Oakes	35.00	
Winston Grant	83.00	
James McLaughlin	83.00	
	<hr/>	\$359.00
Textbooks		12.68
Supplies		51.55

## Light and Power:

Guy Campbell, wiring	\$61.56	
R. H. Williams, inspection	4.00	
Union River Co-op., service	21.00	
		<hr/>
		86.56
Overdraft last year		132.88
		<hr/>
Total expenditures		\$2,604.19
		<hr/>
Unexpended balance		\$270.64

## SUPERINTENDENCE ACCOUNT

Paid C. S. Orcutt	\$66.67
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Respectfully submitted,

CAROLYN S. ORCUTT,  
*Superintendent of Schools.*



## CEMETERY BOARD REPORT

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Appropriated for the care of cemeteries	\$50.00	
From Clara L. Penney	5.00	
Overworked	4.30	
	\$59.30	\$59.30
Amount used at Mt. Pleasant	\$8.60	
Amount used at Maplewood	14.05	
Amount used on driveways in the annex	36.65	
	\$59.30	\$59.30

Funds for the perpetual care of lots with interest, (listed elsewhere) deposited in the Penobscot Savings Bank and unexpended October 1, 1942, are \$892.09.

Respectfully submitted,

EVA S. JELLISON  
MAUD J. WILLIAMS  
EVIE P. CHICK

*Cemetery Board.*

## TOWN CLERK'S REPORT

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### BIRTHS

1942

April 22—Donald A. Gusha, son of Mr. and Mrs. Philip Gusha.

May 13—Dianne M. Hollenbeck, daughter of Mr. and Mrs. William H. Hollenbeck.

Oct. 26—Donna M. Guptill, daughter of Mr. and Mrs. Herbert S. Guptill.

Sept. 12—Harlan D. Green, son of Mr. and Mrs. Harlan Green.

### DEATHS

1942

June 4—Benjamin McLaughlin, age 53 years, 3 months, 11 days. Accidental drowning.

Nov. 23—Herbert Spencer, age 87 years, 7 months, 10 days. Heart disease.

Nov. 29—\*George W. Jellison, age 81 years, 10 months, 10 days. Cerebral embolism.

\*Brought from other towns.

### MARRIAGES

1942

July 31—Howard G. Pfeifer of Clifton and Geraldine Lee of Bangor.

Oct. 5—Edward S. Redman of Clifton and Mildred P. Delano of Bangor.

Respectfully submitted,

ETTA CAMPBELL,  
*Town Clerk.*

## AUDITOR'S REPORT

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March 16, 1943.

*To the Inhabitants of the Town of Clifton:*

We have audited the accounts and records of the Town of Clifton for the year ended March 15, 1943 and submit herewith the following:

Exhibit A Comparative Balance Sheet  
Exhibit E Analysis of Change in Surplus

We examined or tested accounting records of the town and other supporting evidence by methods and to the extent we deemed appropriate. We did not, however, confirm by correspondence the uncollected taxes or accounts receivable.

In due course other exhibits and supporting schedules, together with our comments thereon will be submitted to you.

In our opinion, the accompanying comparative balance sheet presents fairly the position of the Town of Clifton as at March 15, 1943.

Very truly yours,

PAUL A. SMITH,

*Public Accountant and Auditor.*

352.0744

MAINE 100m

C61

1942/43

Exhibit A

BALANCE SHEET

as at March 15, 1943 and March 14, 1942

Assets

	March 15, 1943	March 14, 1942
Cash—Schedule 1	2,029.82	622.63
Tax Accounts:		
Uncollected Taxes—Sch. 2	214.73	281.33
Tax Liens—Sch. 3	46.77	65.86
Tax Acquired Prop.—Sch. 4	340.00	855.00
	601.50	1,202.19
Trust Funds:		
Investments—Sch. 5	1,642.09	1,634.10
Less: Used by Town	750.00	750.00
	892.09	884.10
<b>Total Assets</b>	<b>3,523.41</b>	<b>2,708.92</b>

Liabilities

Deferred Credits:		
Excise Taxes—Sch. 6	137.76	222.63
Trust Fund Reserves—Sch. 5		
Cemetery	892.09	884.10
Ministerial and School	750.00	750.00
	1,642.09	1,634.10
<b>Total Liabilities</b>	<b>1,779.85</b>	<b>1,856.73</b>
Departmental Balances Forward		
(Net)—Exhibit D	258.16	*45.38
	2,038.01	1,811.35
Surplus—Exhibit E	1,485.40	897.57
*Overdraft Deduction.		

*Exhibit E*

## ANALYSIS OF CHANGE IN SURPLUS

Year Ended March 15, 1943

Surplus, March 14, 1942—Exhibit A		897.57
Transactions affecting prior years		
Credits:		
Adj. Third Class Construction	109.36	
Charges:		
Adj. Third Class Maintenance—		
By Town Vote	69.00	
Net Credits affecting prior years		40.36
		<u>937.93</u>
Transactions affecting current year:		
Operating Accounts:		
Departmental Balances—Exhibit D		
Unexpended Balances	856.10	
Overdrafts	441.33	
		<u>414.77</u>
Overlay—Exhibit C	77.70	
Profit from sale of Tax Acquired Property	55.00	
Net Gain for the year		<u>547.47</u>
Surplus, March 15, 1943—Exhibit A		<u>1,485.40</u>