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Annual Report of the Municipal Officers of the Town of Clifton Maine for the municipal year 1944-1945

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1944/45

Annual Report

of the Municipal Officers of the

Town of

CLIFTON

Maine

For the Municipal Year

1944-1945



BRING THIS BOOK WITH YOU



1945
FURBUSH-ROBERTS PRINTING CO.
BANGOR, MAINE

Ninety-Six
ANNUAL REPORT
of the
Municipal Officers
of the
Town of
CLIFTON, ME.

For the Current Year

1944-45

Year Ending March 16, 1945



1945
FURBUSH-ROBERTS PRINTING CO.
BANGOR, MAINE

TOWN OFFICERS

Selectmen, Assessors and Overseers of the Poor

R. LEON WILLIAMS HARVEY W. GRANT
ROBERT J. BRAGG

Town Clerk

ETTA C CAMPBELL

Treasurer

EVIE P CHICK

Tax Collector

LEON W. DeBECK

Road Commissioner

EARL W. CAMPBELL

School Committee

HARVEY W. GRANT GUY V. CAMPBELL
EVELYN HUCKINS

Superintendent of Schools

MERLE S. GOODWIN

Attendance Officer

FRANCIS P. GRANT

Constable

PHILIP L. BRAGG

Cemetery Board

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

Election Clerk

SIDNEY P. OAKES LEONARD WILLIAMS

Health Officer

PHILIP L. BRAGG

WARRANT FOR TOWN MEETING OF CLIFTON

MARCH 26, 1945

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-sixth day of March, A. D. 1945 at ten o'clock in the forenoon, then and there 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 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.

235181

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 care of cemeteries.

Art. 12. To see what sum, if any, the town will vote to raise and appropriate for town roads and bridges.

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

Art. 14. To see what sum, if any, the town will vote to raise and appropriate for maintenance of state aid highway.

Art. 15. To see what sum, if any, the town will vote to raise and appropriate for maintenance of third class highway.

Art. 16. 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. 17. To see what sum, if any, the town will vote to raise and appropriate for state aid construction (in addition to the amount regularly raised for care of ways, highways, and bridges) under the provisions of Section 19, Chapter 28, Revised Statutes of 1930, or under the provisions of Chapter 213, Public Laws of 1941.

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 1945 and in anticipation of and to be paid out of the taxes of the current municipal year of 1945 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 three thousand dollars. and

to make, execute and deliver the negotiable note or notes of the town therefore, 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 1945 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 whether or not the town will vote to raise and appropriate the sum of twenty-five dollars to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 5, Section 82, of the Revised Statutes of Maine.

Art. 25. To see what sum, if any, the town will vote to raise and appropriate for repair of schoolhouses.

Art. 26. 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 12th day of March, A. D. 1945.

R. LEON WILLIAMS

HARVEY W. GRANT

ROBERT J. BRAGG

Selectmen of Clifton.

A true copy,

Attest:

PHILIP L. BRAGG,

Constable of Clifton.

BUDGET RECOMMENDED BY THE TOWN OFFICERS

Appropriation 1944	Article	Account	Recommended 1945	
\$1,200.00	7	Schools	\$1,500.00	✓
45.00	8	Interest on School Fund	45.00	✓
200.00	9	Poor	200.00	
650.00	10	Board and Care of Children	700.00	
50.00	11	Care of Cemeteries	50.00	
500.00	12	Town Roads	500.00	
75.00	13	Cutting Bushes	75.00	
208.50	14	Maintenance of State Aid	208.50	
148.00	15	Maintenance of Third Class	148.00	
200.00	16	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	
450.00	17	State Aid Construction	450.00	
	25	School House Repairs	150.00	✓
<hr/>			<hr/>	
\$4,792.50			\$5,292.50	

REPORT OF SELECTMEN

VALUATION, APRIL 1, 1944

Real Estate:

Resident	\$18,676.00	
Non-Resident	46,282.00	
		\$64,958.00

Personal Property:

Resident	\$4,230.00	
Non-Resident	25.00	
		4,255.00

Total Valuation		\$69,213.00
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ASSESSMENTS

\$69,213.00 at the tax rate of .078	\$5,398.61	
44 Polls at \$3.00	132.00	
Commitment to Collector		\$5,530.61

APPROPRIATIONS

Schools	\$1,200.00
Interest on School Fund	45.00
Support of Poor	200.00
Board and Care of Neglected Children	650.00
Cemeteries	50.00
Town Roads	500.00
Cutting Bushes	75.00
Maintenance of State Aid Highway	208.50
Maintenance of Third Class Highway	148.00
Snow Removal	200.00

Miscellaneous Town Charges	500.00	
Town Officers	550.00	
Public Health Nursing	16.00	
State Aid Highway Construction	450.00	
State Tax	582.79	
County Tax	137.34	
Overlay	17.98	
	<hr/>	
Total Appropriations		\$5,530.61

1944 TAX COLLECTOR'S ACCOUNT

LEON W. DEBECK, *Collector*

Commitment, May 9, 1944	\$5,530.61	
Supplementary Tax	6.63	
	<hr/>	\$5,537.24

Credits

Cash to Treasurer	\$5,316.74	
Discounts	115.80	
Abatements	26.94	
	<hr/>	\$5,459.48

Total uncollected, March 10, 1945		\$77.76
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1944 UNCOLLECTED TAXES

LEON W. DEBECK, *Collector*

Alice Guptill	\$41.20
William Moison	3.00
Dennis Parkes	27.71
Clayton Abbot	1.56
Mrs. Frances Lambert	4.29

Total uncollected	<hr/>	\$77.76
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UNCOLLECTED TAXES

Thomas Parks, Collector		
1927—Luman Gusha	\$10.05	
Fred A. Huckins, Collector		
1932—Lewis Gray	3.00	
1933—Luman Gusha	3.00	
Hoyt T. Parks, Collector		
1938—Roswell Keyes	3.00	
1939—Robert Collins	4.38	
1940—Robert Collins	6.22	
Roswell Keys	3.00	
	<hr/>	
Total, 1929-1944		\$32.65

TAX ABATEMENTS

1943 Abatements:

Ralph Clewley (poll tax paid in Monroe)	\$3.00	
	<hr/>	\$3.00

1944 Abatements:

Leon Violett (assessment in error)	12.09	
Charles Leville (assessment in error)	1.95	
Harvard Frazier (poll tax paid in Holden)	3.00	
Owen Moran (poll tax paid in Aurora)	3.00	
Kenneth Penny (poll tax paid in Old Orchard)	3.00	
Howard Pfeifer (excise tax paid later)	1.95	
Robert Parkes (excise tax paid later)	1.95	
	<hr/>	26.94
Total Abatements		<hr/> \$29.94

TAX LIEN ACCOUNT

Tax Liens Redeemed

1942 Taxes:

Hugo Green	\$22.50
Ralph Clewley	10.50

Total Tax Redeemed	\$33.00
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Tax Liens Outstanding—None.

MISCELLANEOUS TOWN CHARGES ACCOUNT

Raised by Town	\$500.00
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Received from State:

Bank stock tax	.23
Dog license refund	4.79
R. R. and Tel. tax	1.19
	<hr/> 6.21

Overlay	17.98
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Supplementary Tax	6.63
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For Costs 1942-'43 tax liens	3.00
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Total funds available	\$533.82
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Expenditures

Office Supplies, Postage and Telephone:

Dillingham's	\$14.70
Evie P. Chick	6.00
Leon W. DeBeck	5.48
R. Leon Williams	3.60
Etta Campbell	5.74
	<hr/> 35.52

Town Property Account:

Stewart & Wyman (insurance town hall)	12.80
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Nels Kyvik (wood, town hall)	7.50	
L. G. Heal & Son (snow plow repairs)	118.70	
Maine Forest Service (fire back pumps repairs)	1.20	
Farm Supplies (plow repairs)	1.60	
	<hr/>	141.80
Bonds for Town Officers:		
Lewis P. Smith Agency (Treasurer)	\$10.00	
Blake, Barrows & Brown (Tax Collector)	10.00	
	<hr/>	\$20.00
Town Report 1943-'44:		
Furbush-Roberts Printing Co.	74.00	
Membership Maine Municipal Ass.	15.00	
Municipal Audit: Paul Smith	30.81	
Legal Fees, Deed and Recording		
Cornelius J. O'Leary	6.75	
Freight: W. D. Archer	3.82	
Fire Accounts:		
Burnt Pond fire	64.02	
Webber fire	1,052.69	
	<hr/>	
Total Expenditures		\$1,444.41
Tax Discounts		115.80
Tax Abatements		29.94
		<hr/>
		\$1,590.15
Overdraft		\$1,056.33

TOWN OFFICERS

Raised by Town		\$550.00
Paid R. Leon Williams, Selectman	\$125.00	
Harvey W. Grant, Selectman	30.00	
Robert J. Bragg, Selectman	24.00	
Evie P. Chick, Treasurer	40.00	
Etta C. Campbell, Clerk	15.00	
Philip L. Bragg, Constable	10.00	
Harvey W. Grant, school committee	5.00	
Evelyn Huckins, school committee	5.00	
Guy V. Campbell, school committee	5.00	
Francis Grant, attendance officer	5.00	
Merle S. Goodwin, Supt. of schools	73.33	
Leon W. DeBeck, Tax Collector	191.39	
Sidney P. Oakes, election clerk	14.88	
Leonard Williams, election clerk	14.88	
Total Expenditures		<u>\$558.48</u>
Overdraft		<u>8.48</u>

SCHOOLS

Raised by Town:

Support of Schools	\$1,200.00
Interest on school fund	45.00
Unexpended balance 1943-'44	241.14

Total available by Town	<u>\$1,486.14</u>
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Received from State:

State School Fund	\$773.57
Equalization	471.00

Total available by State	<u>\$1,244.57</u>
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Total available	<u>\$2,730.71</u>
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Expended

Teachers' wages	\$1,110.00
Fuel	93.50
Conveyance	681.56
Janitor	47.75
Tuition	507.00
Supplies	66.19
Textbooks	76.72
Electric bill	18.00
	<hr/>
Total Expenditures	\$2,600.72
	<hr/>
Unexpended Balance	129.99

BOARD AND CARE OF NEGLECTED CHILDREN

Raised by Town	\$650.00
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Expended

Paid to State:	
Carr children	\$676.56
	<hr/>
Total Expenditures	676.56
	<hr/>
Overdraft	\$26.56

SUPPORT OF POOR

Raised by Town	\$200.00
Expended—None	
	<hr/>
Unexpended Balance	\$200.00

CEMETERIES

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

STATE TAX

Raised by Assessors	\$582.79
Paid Treasurer of State	582.79

COUNTY TAX

Raised by Assessors	\$137.34
Paid Treasurer of County	137.34

TOWN ROADS

Raised by Town	\$500.00
Expended for labor and materials	413.55
	<hr/>
Unexpended Balance	\$86.45

CUTTING BUSHES

Raised by Town	\$75.00
Expended—None	
	<hr/>
Unexpended Balance	\$75.00

MAINTENANCE OF STATE AID HIGHWAY

Raised by Town	\$208.50
Expended: Paid State requirement	208.50

MAINTENANCE THIRD CLASS HIGHWAY

Raised by Town	\$148.00
Balance 1943-'44 account	103.27
	<hr/>
Total Available	\$251.27
Expended for maintenance	26.91
	<hr/>
Unexpended Balance	\$224.36

Unexpended balance on this account required by law to be carried over to next year.

STATE AID ROAD

No State apportionment in 1944	
Overdraft from 1941	\$99.32

Overdraft to be absorbed by joint account when funds are available.

SNOW REMOVAL

Raised by Town	\$200.00	
Received from State	175.22	
Total Available		\$375.22

Expended Town Account:

Snow Fence (taking in and erecting)	\$50.69	
Plowing town roads	68.10	
Total town account		118.79

Expended on Joint Account:

Plowing and sanding	526.75	
Total Expended		\$645.54

Overdraft	\$270.32
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State will reimburse \$263.37 and also rental on snow fence.

FIRE FIGHTING EQUIPMENT

Appropriated from surplus by town

Sale town property 1941-42	\$167.28
Sale town property 1942-43	578.36
Sale town property 1943-44	121.92
Sale town property 1944-45	57.18

Tax liens redeemed 1942-43	71.90	
Tax liens redeemed 1943-44	29.04	
Tax liens redeemed 1944-45	38.13	
		<hr/>
Total available		\$1,063.81
Expended: Power pumper, 1000 ft. hose and fixings		1,066.30
		<hr/>
Overdraft		\$2.49

CIVILIAN DEFENSE

Reappropriated from 1943-44 balance		\$15.00
Expended: Service flag	\$13.20	
Red Cross	1.80	
		<hr/>
		\$15.00

HEALTH NURSE

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

BEAR BOUNTY

Received from State		\$30.00
Paid hunters		30.00

RECEIPTS

Cash in Treasury, March 14, 1944	\$3,037.79
From State of Maine, on account of:	
Removal of snow	175.22
Bank stock tax	.23
Dog license refund	4.79
Railroad & Telephone tax	1.19
Bear bounty	30.00
School fund	773.57
School equalization fund	471.00

1942-43 Tax liens redeemed, cost and int.	38.13
Lewis Belliveau, payment and interest on Carr place	57.18
Excise Tax 1944-45	92.45
1937 Taxes	5.74
1938 Taxes	2.10
1939 Taxes	8.12
1940 Taxes	3.00
1941 Taxes	12.20
1942 Taxes	5.00
1943 Taxes, Leon W. DeBeck, Coll.	55.91
1944 Taxes Leon W. DeBeck, Coll.	5,316.74
Tax discounts	115.80
Tax abatements	29.94
	<hr/>
Total receipts	\$10,236.10

EXPENDITURES

Schools	\$2,600.72
Board and care of neglected children	676.56
Care of Cemeteries	50.00
Town roads	413.55
Maintenance of State Aid Highway	208.50
Maintenance of Third Class Highway	26.91
Snow Removal	645.54
Fire Fighting Equipment	1,066.30
Civilian Defense	15.00
Health Nurse	16.00
Bear Bounty	30.00
Town Officers	558.48
Miscellaneous Town Charges	1,590.15
State Tax	582.79
County Tax	137.34
Accounts payable	2.00
	<hr/>
Total Expenditures	\$8,619.84

Resources

Cash in Treasury, March 15, 1945	\$1,616.26	
1944 Taxes	77.76	
Uncollected Taxes 1927	32.65	
Property owned by Town:		
Frank Rooks lot	\$35.00	
Jordan Lot	50.00	
Shean and Jordan lot (cost)	11.38	
Spencer place	115.00	
		211.38

Total Resources		\$1,938.05

Liabilities

School Trust Fund Reserve	\$750.00	
Unexpended Balance:		
School account	\$129.99	
Third Class Maint.	224.36	
		354.35

Total Liabilities		\$1,104.35

Surplus		\$833.70

Respectfully submitted,

R. LEON WILLIAMS

HARVEY W. GRANT

ROBERT J. BRAGG

*Selectmen, Assessors and Overseers of
the Poor.*

TREASURER'S REPORT

Received:

Cash in Treasury, March 27, 1944	\$3,037.79
From State Treasurer:	
Removal of snow	175.22
Bank stock tax	.23
Bear bounties	30.00
Equalization fund	471.00
Dog licenses refund	4.79
State school fund	773.57
R. R. & Tel. tax	1.19
Hugo Green, taxes 1937-39-40-41-42	16.23
Hugo Green, lien on property	25.13
Louis Belliveau, payments on place	50.00
Louis Belliveau, interest on same	7.18
Vernon Morse, tax for 1942	2.00
Ralph Clewley, lien on property	13.00
Roy Emerson, taxes 1937-38-39	8.03
Alice Guptill, tax 1941	9.90
Leon W. DeBeck, 1943 tax	55.91
Leon W. DeBeck, 1944 tax	5,316.74
Leon W. DeBeck, excise tax 1944	24.59
Leon W. DeBeck, excise tax 1945	67.86
Leon W. DeBeck, tax abatements	29.94
Leon W. DeBeck, 1944 tax discounts	115.80
	\$10,236.10
Paid warrants	\$8,619.84
Cash in treasury	1,616.26
	\$10,236.10

Respectfully submitted,

EVIE P. CHICK, *Treasurer*

By GUY V. CAMPBELL, *Deputy Treasurer*

Clifton, March 10, 1945.

REPORT OF ROAD COMMISSIONER

TOWN ROADS

Expended:

Hand labor	\$232.46	
Truck	83.35	
Material	97.74	
	_____	\$413.55

SNOW ACCOUNT

For taking in and erecting snow fence:

Expended: hand labor	45.44	
Truck	5.25	
	_____	50.69

THIRD CLASS MAINTENANCE

Expended:

Hand labor	17.16	
Truck	9.75	
	_____	26.91

Respectfully submitted,

EARL W. CAMPBELL

Road Commissioner.

CEMETERY BOARD REPORT

Raised by Town	\$50.00	
Balance 1943	16.00	
Total Available		\$66.00
Expended:		
At Mt. Pleasant	\$11.61	
At Maplewood	35.39	
Balance	19.00	
		\$66.00

Funds for the perpetual care of lots with interest, deposited in the Penobscot Savings Bank and unexpended, October 1, 1944 are \$891.43, and are as follows:

Joshua and Martha Williams	\$107.15	
William and Mary Bruckhof	211.22	
Sadie B. Humphrey	101.76	
George Hall	101.38	
B. Frank Penney	104.47	
Jesse H. Moulton	106.20	
Rufus Rooks	50.83	
Thomas A. Parks, Sr.	108.42	
		\$891.43

Respectfully submitted,

EVIE P. CHICK

EVA S. JELLISON

MAUD J. WILLIAMS

Cemetery Board.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To Members of the Superintending School Committee and Citizens:

Following is my annual report as Superintendent of Schools.

Only one school has been maintained this year. Mrs. Florence Sweet has taught the entire year. The attendance has been excellent and very satisfactory progress in school work has been made. At the present time there are two students attending high school. They are: Noel Oakes and Gloria Grant.

FINANCIAL STATEMENT

Resources

Appropriated by town	\$1,200.00	
State School Fund	773.57	
Equalization Fund	471.00	
Interest on School Fund Notes	45.00	
Unexpended balance last year	241.14	
	<hr/>	\$2,730.71

Expenditures

Teachers' Wages:

Florence Sweet	\$1,078.40	
Withholding tax	31.60	
	<hr/>	\$1,110.00

Fuel:

Francis Grant	\$ 3.50	
Harry Bragg	90.00	
	<hr/>	93.50

Lights:

Union River Electric Co-op.		18.00
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Janitor and Cleaning:

Robert Bragg	\$23.50	
Clifton School League	5.25	
Francis Grant	19.00	
	<hr/>	47.75

Conveyance:

Francis Grant	\$666.00	
Ralph Dyer, insurance	15.56	
	<hr/>	681.56

High School Tuition:

City of Brewer:

Winston Grant	\$70.20 ✓	
James McLaughlin	70.20 ✓	
Noel Oakes	122.20	
Gloria Grant	122.20	
Janet Grant	122.20 ✓	
	<hr/>	507.00

Textbooks:

Charles Scribner's Sons	\$ 2.19	
American Education Press	20.07	
Silver, Burdett Co.	11.04	
Scott, Foresman Co.	20.43	
Webster Pub. Co.	4.81	
Houghton, Mifflin Co.	3.31	
J. L. Hammett Co.	2.50	
Arlo Pub. Co.	5.29	
Iroquois Pub. Co.	7.08	
	<hr/>	76.72

507.00

244.40
 262.60

Supplies:

J. L. Hammett Co.	\$25.45
Merle Goodwin	5.30

John Maddocks	.25	
Dunham-Hanson Co.	1.00	
Beckley-Cardy Co.	2.44	
Willard Sweet	1.85	
Eastern Fire Equipment Co.	29.80	
Maine Public Health Assoc.	.10	
		66.19
Total Expenditures		\$2,600.72
Unexpended Balance		129.99
		\$2,730.71

SUPERINTENDENT'S ACCOUNT

Paid Merle S. Goodwin \$73.33

Respectfully submitted,

MERLE S. GOODWIN,
Superintendent of Schools.

TOWN CLERK'S REPORT

BIRTHS

1944

Oct. 15—Arthur R. Butterfield, son of Mr. and Mrs. John R. Butterfield.

1945

Jan. 31—Larry E. Bragg, son of Mr. and Mrs. Robert J. Bragg.

DEATHS

1944

*Feb. 28—Ada M. Clewley, age 45 years. Resp. failure.

June 19—George H. McLaughlin, age 79 years, 2 months, 22 days. Senility.

Nov. 10—Karl Hugo Green, age 58 years, 5 months, 8 days. Heart disease with hemorrhage from a wound on wrist.

Nov. 14—Robert H. Blethen, age 17 years, 5 months, 9 days. Hunting accident. Gun shot wound through chest and abdomen.

*Brought from other towns.

MARRIAGES

1944

June 28—Owen Moran of Clifton and Maude Crommett of Aurora.

June 30—R. Leon Williams of Clifton and Alma M. Comins of East Eddington.

Respectfully submitted,

ETTA CAMPBELL,

Town Clerk.

AUDITOR'S REPORT

March 21, 1945.

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 16, 1945.

We examined or tested the accounting records of the town and other supporting evidence by methods and to the extent we deemed appropriate. We did not, however, perform a detailed audit of all transactions nor confirm by correspondence the uncollected taxes.

As a part of this report we submit comparative balance sheet and in due course other Exhibits and Schedules together with our comments thereon.

In our opinion, the accompanying comparative balance sheet presents fairly the position of the Town of Clifton, as at March 16, 1945.

PAUL A. SMITH,

Public Accountants and Auditors.

*Exhibit A***BALANCE SHEET**

as at March 16, 1945 and March 14, 1944

	<i>Assets</i>	
	March 16, 1945	March 14, 1944
Cash	\$1,616.26	\$3,037.79
Tax Accounts:		
Uncollected Taxes	110.41	127.72
Tax Liens		33.00
Tax Acquired Town Prop.	211.38	261.38
	<u>321.79</u>	<u>422.10</u>
Total Assets	\$1,938.05	\$3,459.89
<i>Trust Funds</i>		
Trust Fund Investments	891.43	893.91
	<u>891.43</u>	<u>893.91</u>
Total Trust Investments	891.43	893.91
<i>Liabilities</i>		
Payables:		
Accounts		2.00
Trust Funds Used by Town	750.00	750.00
	<u>750.00</u>	<u>752.00</u>
Total Liabilities	750.00	752.00
Surplus Accounts:		
Departmental Balances For ward (Net)	354.35	359.41
Net Surplus—Exhibit B	833.70	2,348.48
	<u>1,188.05</u>	<u>2,707.89</u>
Combined Liabilities and Surplus	1,938.05	3,459.89

Trust Funds

Reserves:

Cemetery Perpetual Care	891.43		893.91
Ministerial and School Fund	750.00		750.00
		<u>1,641.43</u>	<u>1,643.91</u>
Less: Used by town above		750.00	750.00
		<u>891.43</u>	<u>893.91</u>
Total Trust Funds			

Exhibit B

ANALYSIS OF CHANGE IN SURPLUS

as at March 16, 1945

Surplus, March 14, 1944			\$2,348.48
Transactions affecting Prior Years:			
Purchase of fire equipment, appropriated from Surplus		1,063.81	
Civilian Defense appropriated from Surplus		15.00	
		<u>1,078.81</u>	
Net charges affecting prior years			1,078.81
			<u>1,269.67</u>
Transactions affecting current years:			
Operating Accounts			
Lapsed Overdrafts	1,424.56		
Lapsed Unexpended	878.16		
		<u>546.40</u>	
Overlay	17.98		
Excise Tax	92.45		
		<u>110.43</u>	
Net Loss for the year			435.97
			<u>\$833.70</u>
Surplus, March 16, 1945—Exhibit A			