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352

C61

1946/47

4-27 Pop 165

JUL 15 1947

Annual Report

of the Municipal Officers of the

Town of

CLIFTON

Maine

For the Municipal Year

1946-1947



BRING THIS BOOK WITH YOU



1947

FURBUSH-ROBERTS PRINTING CO.
BANGOR, MAINE

Ninety-Eighth
ANNUAL REPORT

of the

Municipal Officers

of the Town of

CLIFTON, ME.

For the Current Year

1946-1947

Year Ending March 15, 1947



**FURBUSH-ROBERTS PRINTING CO.
BANGOR, MAINE**

man's wages as received from the town to be applied on his taxes until said taxes are paid.

Art. 7. To see what action, if any, the town wishes to take regarding the operation of two schools.

Art. 8. 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. 9. To see if the town will vote to raise and appropriate interest on school fund as required by law.

Art. 10. To see what sum, if any, the town will vote to raise and appropriate for relief of the poor.

Art. 11. To see what sum, if any, the town will vote to raise and appropriate for Board and Care of Neglected 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 maintenance of State Aid Highway.

Art. 15. 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. 16. 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 25 and 29, Chap. 20 Revised Statutes of 1944, as amended.

Art. 17. To see what sum, if any, the town will vote to raise and appropriate for Miscellaneous Town Charges.

Art. 18. To see what sum, if any, the town will vote to raise and appropriate to pay Town Officers.

Art. 19. 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. 20. 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 1947 and in anticipation of and to be paid out of the taxes of the corrent municipal year of 1947 will authorize and direct the Town Treasurer, subject to the aproval of the Selectmen, to borrow from time to time, during said municipal year, 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 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 the money raised by taxation during the present muncipal year.

Art. 21. To see what abatement the town will agree shall be made to those who voluntarily pay their 1947 taxes to the Collector or Treasurer, and the time when such taxes must be paid to obtain the abatement.

Art. 22. 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. 23. To see whether or not the town will vote to raise and appropriate the sum of Twenty-five Dollars to be paid 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 80, Section 95, of the Revised Statutes of Maine.

Art. 24. To see if the town will accept from Della Rooks Harrington the sum of \$100.00 to be held in trust for the perpetual care of the George Rooks lot No. 31 in Mt. Pleasant Cemetery. The sum of \$100.00 has been received by the Town Treasurer and is now on deposit in the name of this account.

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 15th day of March, A. D. 1947.

R. LEON WILLIAMS
ROBERT J. BRAGG
WALTER W. JELLISON

Selectmen of Clifton.

A True copy
Attest

PHILIP L. BRAGG
Constable of Clifton

BUDGET RECOMMENDED BY THE TOWN OFFICERS

Art.	Account	Appro. 1946	Recom. 1947
8	Schools		
	One School	\$1,500.00	\$1,500.00
	Two Schools		\$2,200.00
9	Interest on School Fund	45.00	45.00
10	Poor	200.00	200.00
11	Board and Care of Children	800.00	900.00
12	Care of Cemeteries	50.00	50.00
13	Town Roads	500.00	500.00
14	Maintenance State Aid Road	346.00	346.00
15	Snow Removal	200.00	300.00
17	Miscellaneous Town Charges	500.00	500.00
18	Town Officers	550.00	600.00
19	Public Health Nursing	16.00	16.00
16	State aid Construction	450.00	450.00

REPORTS OF SELECTMEN

VALUATION, APRIL 1, 1946

Real Estate		
Resident	\$20,948.00	
Non-Resident	47,266.00	
	<hr/>	\$68,214.00
Personal Property		
Resident	\$3,697.00	
Non-Resident	300.00	
	<hr/>	\$3,997.00
 Total Valuation		<hr/> \$72,211.00

ASSESSMENT

\$72,211.00 at the tax rate of .079	\$5,704.66
46 Polls at 3.00	\$138.00
	<hr/>
Commitment to Collector	\$5,842.66

APPROPRIATIONS

Schools	\$1,500.00
Interest on School Fund	45.00
Board and Care of Neglected Children	800.00
Care of Cemeteries	50.00
Town Roads and Bridges	500.00
Maintenance of State Aid Highway	346.00
Snow Removal	200.00
State Aid Highway Construction	450.00
Miscellaneous Town Charges	500.00
Town Officers	550.00
Public Health Nurse	16.00
State Tax	595.65

County Tax	147.78	
Overlay	142.23	
	<hr/>	
Total Appropriations		\$5,842.66

RE-APPROPRIATED FROM SURPLUS

Support of Poor	\$200.00
School House Repair	18.98

1946 TAX COLLECTOR'S ACCOUNT

Vernon D. Morse, Collector

Commitment May 9, 1946	\$5,842.66	
Supplementary Taxes	7.79	
	<hr/>	
Total Tax		\$5,850.45

Credits

Cash to Treasurer	\$5,723.83	
Discounts	109.95	
	<hr/>	
		\$5,833.78
		<hr/>
Total Uncollected March 8, 1947		16.67

1946 UNCOLLECTED TAXES

Vernon D. Morse, Collector

Donald Crocker	3.00	
Preston McTague	3.00	
Kenneth Laughlin	7.90	
Clarence Ryer	2.77	
	<hr/>	
Total Uncollected		\$16.67

UNCOLLECTED TAXES

Leon W. DeBeck, Collector		
1944—William Moison		\$3.00
Hoyt T. Parks, Collector		
1940—Robert Collins	\$6.22	
Roswell Keyes	3.00	
	<hr/>	9.22
1939—Robert Collins		4.38
1938—Roswell Keyes		3.00
Thomas Parkes, Collector		
1927—Luman Gusha		\$10.05
		<hr/>
Total 1927-1944		\$29.65

TAX ABATEMENTS

1945 Abatement		
Lloyd Bragg (paid in Frankfort)		3.00

TAX LIEN ACCOUNT

1944 Taxes		
Alice Guptill (paid March 26, 1946)		30.03
1945 Taxes		
Francis Lambert (paid March 1, 1947)		4.34
		<hr/>
		\$34.37

The town has no tax liens outstanding
at this time.

EXCISE TAX

1946 Leon DeBeck	\$4.65	
1946 Vernon D. Morse	41.27	
1946 Vernon D. Morse	212.72	
	<hr/>	
Total to Surplus		\$258.64

MISCELLANEOUS TOWN CHARGES

Raised by Town		\$500.00
Received from State		
Bank Stock Tax	.30	
Fire Account	358.62	
	<hr/>	\$358.92
Lien Costs		\$3.00
Overlay		\$142.23
		<hr/>
Total Funds Available		\$1,004.15

Expenditures

Office Supplies, Postage and Telephone		
Dillingham's	\$18.30	
R. Leon Williams	3.54	
Alma C. Williams	2.23	
Vernon D. Morse	17.04	
Town Property account		
Stewart and Wyman (Hall insurance)	12.80	
Victor Chemical Co. (Fire Preventative)	16.20	
Dunham-Hanson (Roof Cement)	2.00	
L. G. Heal (Snow Plow Repairs)	9.00	
R. B. Dunning (Snow Plow Repairs)	4.28	
E. R. Dysart (Snow Plow Repairs)	25.00	
Bond, Town officers	20.50	
Maine Municipal Association	15.00	
Bank Charges	.42	
Registering and Recording Tax lien	.74	
Municipal Audit—Paul Smith	45.83	
Furbush-Roberts Printing Co.	74.25	
Fire Account	717.34	
	<hr/>	
Total Expenditures		\$984.47

Tax Discounts	\$109.95
Tax Abatements	3.00
	<hr/>
	\$1,097.42
	<hr/>
Overdraft	93.27

TOWN OFFICERS

Raised by Town		\$550.00
Paid R. Leon Williams, Selectman	\$125.00	
Robert Bragg, selectman	30.00	
Walter Jellison, selectman	24.00	
Vernon D. Morse, Treasurer	50.00	
Alma C. Williams, clerk	15.00	
Philip Bragg, Constable	10.00	
Guy V. Campbell, school comm.	5.00	
Evelyn Huckins, school comm.	5.00	
Walter Jellison, school comm.	5.00	
Francis Grant attendance officer	5.00	
Merle S. Goodwin, Supt. of Schools	83.53	
Sidney P. Oakes, election officer	12.00	
Guy Campbell, election officer	12.00	
Leon W. DeBeck, Tax Collector	2.59	
Vernon Morse, Tax Collector	213.07	
	<hr/>	
Total Expenditures		\$597.19
		<hr/>
Overdraft		\$47.19

SCHOOLS

Raised by Town		
Support of Schools	\$1,500.00	
Interest on School Fund	45.00	
Unexpended Balance 1945-46	172.41	

Received from State		
State School fund	713.05	
Equalization	348.00	
	<hr/>	
Total Available		\$2,778.46
Total Expended		\$2,496.13
		<hr/>
Unexpended Balance		\$282.33

Itemized account of expenditures under Superintendent of School account.

SCHOOLHOUSE REPAIR

Re-Appropriated from Surplus		\$18.97
Expended—1945-46 Overdraft		18.97
		<hr/>

BOARD AND CARE OF NEGLECTED CHILDREN

Raised by Town		800.00
Expended—Paid to State		
Carr children	837.27	
	<hr/>	
Total Expenditures		\$837.27
		<hr/>
Overdraft		\$37.27

SUPPORT OF POOR

Re-Appropriated from Surplus	\$200.00	
City of Bangor (D. Crocker & Family)	162.93	
	<hr/>	
Total available		\$362.93

Expended Harvard Frazier	\$44.25
Donald Crocker & family	289.56
	<hr/>
Total Expenditures	\$333.81
Unexpended balance	\$29.12
Due from City of Bangor	126.63
	<hr/>
Total Unexpended	155.75

CEMETERIES

Raised by Town	\$50.00
Expended—Paid to Cemetery Board	50.00

STATE TAX

Raised by Assessors	\$595.65
Paid Treas. of State	\$595.65

COUNTY TAX

Raised by Assessors	147.78
Paid Treasurer of County	147.78

TOWN ROADS

Raised by Town	\$500.00
Expended for Labor and Material	\$409.42
	<hr/>
Total Expenditures	\$409.42
	<hr/>
Balance to Surplus	90.58

MAINTENANCE OF STATE AID HIGHWAY

Raised by Town	\$346.00
Expended: Paid State Requirement	346.00

STATE AID HIGHWAY

Appropriated from Surplus 1945-46	450.00
Raised by Town 1946-47	450.00

Balance to be carried over to 1947	900.00
------------------------------------	--------

State funds are reserved to match this when labor and equipment are available.

SNOW REMOVAL

Raised by Town	200.00
Received from State	304.04

Total Available	\$504.04
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Expended—Town Account	
Snow fence in and out	57.88
Expended—Joint Account	
Plowing and Sanding	909.42

Total Expenditures	\$967.30
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Overdraft	\$463.26
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State will reimburse \$454.71 and also rental on snow fence.

HEALTH NURSE

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

BEAR BOUNTY

Received from State	\$10.00
Expended: Vance Bragg	\$10.00

WITHHOLDING TAX ACCOUNT

Balance March 25, 1946	\$53.60	
Withheld from wages	179.23	
		<hr/>
Total		\$232.83
Paid U. S. Treasury		\$176.35
		<hr/>
Balance to be paid April 1, 1947		56.48

Receipts

Cash in Treasury, March 16, 1946	\$1,813.85	
From the State of Maine, on acct. of:		
Removal of Snow	304.04	
Bank Stock Tax	.30	
Bear Bounty	10.00	
School Fund	713.05	
Equalization	348.00	
Forest Fire Refund	358.62	
Withholding Tax	179.23	
1933 Tax, Fred Huckins	3.00	
1945 Tax, Leon DeBeck	69.52	
1946 Tax, Vernon D. Morse	\$5,723.83	
Excise Tax	258.64	
Tax Discounts	109.95	
Tax Abatements	3.00	
City of Bangor, Poor Acct.	162.93	
Tax Liens	34.37	
1944 Tax, Leon W. DeBeck	1.17	
Lien Costs	3.00	
Interest	.22	
		<hr/>
Total Receipts		\$10,096.72

Expenditures

Schools	\$2,496.13	
Board and Care of Neglected Children	837.27	
Care of Cemeteries	50.00	
Town Roads	409.42	
Maint. of State Aid Highway	346.00	
Snow Removal	967.30	
Health Nurse	16.00	
Bear Bounty	10.00	
Town Officers	597.19	
Miscellaneous Town Charges	1,097.42	
State Tax	595.65	
County Tax	147.78	
Withholding Tax	\$176.35	
Support of Poor	333.81	
	<hr/>	
Total Expenditures		\$8,080.32

Resources

Cash in Treasury, March 8, 1947	\$2,016.40	
1946 Taxes	16.67	
1927-1944 Taxes Uncollected	29.65	
	<hr/>	
Total		\$2,062.72
Property owned by Town		
Frank Rooks lot	35.00	
Jordan lot	50.00	
Shean and Jordan	11.38	
Spencer Place	115.00	
	<hr/>	
Total Property		\$211.38
		<hr/>
Total Resources		\$2,274.10

Liabilities

School Trust Fund Reserve	\$750.00	
Unexpended Balances carried over		
School Account	\$282.33	
State Aid Const.	900.00	
Withholding Tax	56.48	
Total Unexpended Balances	\$1,238.81	
		<hr/>
Total Liabilities		\$1,988.81
		<hr/>
Surplus		\$285.29

Respectfully submitted,

R. LEON WILLIAMS

ROBERT J. BRAGG

WALTER W. JELLISON

Selectmen, Assessors and Overseers of the Poor.

TREASURER'S REPORT

Receipts

Cash in Treasury March 16, 1946	\$1,813.85
Received from State Treasurer:	
Snow Removal	304.04
Bear Bounty	10.00
Bank Stock Tax	.30
Reimbursement on Forest Fire	358.62
State School Fund	713.05
School Equalization Fund	348.00
Alice Guptill, tax lien redeemed	30.03
Alice Guptill, lien costs	1.50
Mrs. Frances Lambert	4.34
Mrs. Frances Lambert, lien costs	1.50
Mrs. Frances Lambert, interest	.22
Leon DeBeck, 1944 Property tax	1.17
Leon DeBeck, 1945 Property tax	69.52
Leon DeBeck, 1946 Excise tax	4.65
Vernon Morse, 1946 Excise tax	41.27
Vernon Morse, 1947 Excise tax	212.72
Vernon Morse, 1946 Property tax	5,723.83
Vernon Morse, 1946 Discounts	109.95
Fred Huckins, 1933 Poll tax	3.00
City of Bangor, Crocker Account	162.93
Withholding Taxes	179.23
Leon DeBeck, Tax Abatement	3.00
Total	\$10,096.72

Expenditures

Paid Town Warrants	\$8,080.32	
Balance in Treasury, March 8, 1947	2,016.40	
		<hr/>
Total		\$10,096.72

Trust Funds deposited with Penobscot Savings Bank, Bangor, Maine, for perpetual care of cemeteries, Oct. 1, 1946

Joshua and Martha Williams	\$109.84	
Williams G. and Mary R. Bruchdof	216.52	
Sadie B. Humphrey	104.30	
Jesse H. Moulton	108.86	
B. Frank Penney	107.08	
George B. Hall	103.92	
Rufus Rooks	52.09	
Thomas A. Parkes	111.13	
George Rooks	100.00	
		<hr/>
Total		\$1,013.74

Respectfully submitted,

VERNON D. MORSE

Treasurer.

REPORT OF ROAD COMMISSIONER

TOWN ROADS

Raised by Town	\$500.00
Expended: Labor and Equipment	\$409.00
	\$90.58
Unexpended Balance	

SNOW ACCOUNT

For taking in and erecting snow fence: Expended	\$57.88
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Respectfully submitted,

PHILIP L. BRAGG
Road Commissioner.

CEMETERY BOARD REPORT

Raised by Town	\$50.00	
Balance for 1945	20.51	
		<hr/>
Total Available		\$70.51
Expended on Cemeteries 1946	22.40	
Balance	48.11	
	<hr/>	\$70.51

Respectfully submitted,

MAUD J. WILLIAMS

ETTA CAMPBELL

LILLIAN MORSE

REPORT OF SUPERINTENDENT OF SCHOOLS

To members of the Superintending School Committee and Citizens:

Following is my annual report as your Superintendent of Schools.

School was maintained the entire year in the Roosevelt School. Due to a steady increase in enrollment the Harold Allan School was opened four weeks ago. Another family is expected the first of April that have three children of school age. Next fall five beginners are expected and there is no one that completes their school work here this year.

FINANCIAL STATEMENT

Resources

Unexpended balance last year	\$172.41	
Appropriated by town	1,545.00	
State School Fund	713.05	
Equalization Fund	348.00	
		—————\$ 2,778.46

Expenditures

Teachers' Wages:

Lois Goodwin	\$988.60	
Evelyn Huckins	50.20	
Teachers' Retirement	6.00	
Withholding Tax	125.20	
		—————\$1,170.00

Fuel: Harry Bragg	\$64.00	
Lights—Union River Electric Co-op.	28.50	
Janitors and Cleaning:		
Wayne Bragg	\$12.00	
Roosevelt School	8.50	
Etta Grant	10.00	
Vernon Campbell	20.00	
John Butterfield	4.00	
Jennie Gray	5.00	
Francis Grant	10.00	
	<hr/>	\$69.50
Conveyance:		
Francis Grant	\$560.00	
Ralph Dyer, Ins.	21.71	
	<hr/>	\$581.71
High School Tuition:		
Higgins Classical Institute		
Janet Goodwin	100.00	
City of Brewer		
Gloria Grant	73.00	
Wayne Bragg	52.00	
City of Bangor		
Vivian Gusha	41.67	
	<hr/>	\$266.67
Board of Pupils: Etta Grant (Farrell Children		\$180.00
Textbooks:		
Ginn and Co.	\$29.19	
Follett Pub. Co.	1.52	
Scott, Foresman Co.	1.67	
American Education Press	3.30	
Webster Pub. Co.	11.05	
Iroquois Pub. Co.	10.20	
	<hr/>	\$56.93

Supplies

Maine Public Health Assoc.	.10	
Gledhill Bros.	24.77	
Vinton School Form Co.	1.23	
Francis Grant	23.48	
Dunham-Hanson	8.79	
Lois Goodwin	2.35	
Haynes and Chalmers	2.99	
J. L. Hammett Co.	13.27	
The Grade Teacher	1.25	
A. R. Mace	.59	
		\$78.84

Resources		\$2,778.46
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Total Expenditures		\$2,496.13
--------------------	--	------------

Unexpended balance		\$282.33
--------------------	--	----------

SUPERINTENDENTS ACCOUNT

Paid Merle S. Goodwin		\$76.72
-----------------------	--	---------

REPAIRS—NONE

You will not share in the equalization fund next December because at your last town meeting you did not raise the average amount spent on schools in the state. In some respects Mariaville is like Clifton. Mariaville has two schools—one school has seven pupils. The town raised \$2700 last spring and will receive in equalization money next December \$844.

The average salary of teachers in the state is \$1,785.00.

Respectfully submitted,

MERLE S. GOODWIN

Supt. of Schools.

REPORT OF TOWN CLERK

VITAL STATISTICS

During the past year the following have been recorded:

Births	7
Marriages	3
Deaths	3

Respectfully submitted,

ALMA C. WILLIAMS

Town Clerk.

Under the laws of 1945, itemized personal records of Vital Statistics are not lawful.

AUDITOR'S REPORT

March 18, 1947

Board of Selectmen
Clifton
Maine

Gentlemen:

In accordance with the terms of our engagement, we have made an examination of the balance sheet of the Town of Clifton, Maine, as at March 15, 1947. Our audit has embraced the verification of the assets and liabilities of the Municipality and an analytical review, by test, of the departmental expense and income records, transactions and supporting evidence, to the extent necessary in view of the system of internal control; however, we did not make a detailed audit of departmental expense and income transactions.

Scope of Audit

Cash on deposit, in the general fund, has been reconciled with certificate furnished by the Merchants National Bank of Bangor, Maine. Cash on hand, totaling \$3.00, has been verified as having been deposited on March 17, 1947. All cash recorded as received and disbursed, has been reconciled to the date of our examination.

We have proved the assessment of 1946 taxes and have compared the amounts, in detail, to the lists as committed to the collector. Collection of prior years has been reconciled to detail control. Only one tax lien was claimed for the enforcement of 1945 taxes; all tax liens have been collected in full during the year. There were no transactions recorded in the tax acquired property account.

Accounts receivable have been determined by direct examination, and are for an unpaid balance due from the State of Maine for snow removal and pauper supplies furnished non-residents.

We have examined certificate of stock, number 62, of the Union River Electric Corporation, Inc., for three shares, dated October 10, 1941, as investment of town funds, realizable on termination of electric service.

Accounts payable is an obligation due the State of Maine for board and care for the six months period ended December 31, 1946. The unpaid balance withheld for Federal Income Tax is supported by treasurer's receipts issued subsequent to January 1, 1947. The amount due other funds is ministerial and school funds, used by the town.

We have examined the investment of trust funds and hold certificate from the Penobscot Savings Bank for the amounts on time deposit.

Comments

We have examined, in detail, all transaction in departmental accounts for the months of April and October, 1945 and found checks issued in payment of payrolls and other vouchers to be substantiated. We further test checked items of income and expense for the other ten months; traced all items of cash recorded as received and paid, to the general ledger.

We have added excise receipts numbers 32 to 45 inclusive for 1946 and numbers 1 to 42 inclusive for 1947 and found the total to be in agreement with receipts as issued by the treasurer. All collections were credited to surplus account.

The unencumbered surplus account, as at March 16, 1946, in the amount of \$760.16, changed to a net deficit, of \$13.87, as at March 15, 1947. This has occurred from unanticipated large costs incurred from forest fire and snow removal, together with charges for eighteen months

expense for Board and Care of Neglected Children, rather than the usual twelve months period, thus bringing the towns accounts in agreement with the State Department of Health and Welfare.

Departmental balances carried forward are in accordance with statutory requirements.

Certificate

Subject to the foregoing qualifications and based upon our examination, we hereby certify that, in our opinion, the accompanying balance sheet and statement of departmental income and expense fairly present the financial condition of the Town of Clifton, Maine, as at March 15, 1947, and the results of operation for the year ended that date.

Respectfully submitted,

PAUL A. SMITH & Co.

Public Accountants

BY: W. C. WHEELER

Exhibit A

COMPARATIVE BALANCE SHEET
as at March 15, 1947 and March 16, 1946

GENERAL FUND

Resources:	March 15, 1947	March 16, 1946
Cash, Exhibit B	\$2,016.40	1,813.85
Tax Receivables:		
Uncoll'd. Taxes, Sch. A-1	46.32	110.68
Tax Liens, Sch. A-2		31.53
	<u>46.32</u>	<u>142.21</u>
Tax Acquired Property, Sch. A-3	211.38	211.38
Accounts Receivable, Sch. A-4	133.15	
Investments	15.00	
	<u> </u>	<u> </u>
Total Resources	\$2,422.25	2,167.44

TRUST FUNDS

Resources, Schedule A-6		
Cash, Expendable	\$63.74	41.43
Investments	850.00	850.00
Due From Other Funds	750.00	750.00
	<u> </u>	<u> </u>
Total Trust Fund Resources	\$1,663.74	1,641.43
Obligations:		
Accounts Payable, Sch. A-5	\$447.31	
Due Governmental Agencies:		
U. S. Treasurer:		
Federal Income Tax	56.48	53.60
Due to Other Funds	750.00	750.00
	<u> </u>	<u> </u>
Total Obligations	1,253.79	803.60
Surplus:		
Net Departmental Balances		
Forward, Exhibit D	1,182.33	603.68
Surplus-Net Deficit, Exht. E 13.87*		760.16
	<u> </u>	<u> </u>
Total Obligations and Surplus	\$2,422.25	2,167.44

*Denotes Deficit.

TRUST FUNDS

Balances, Schedule A-7		
Expendable Income	\$63.74	41.43
Principal	1,600.00	1,600.00
	<u> </u>	<u> </u>
Total Trust Fund Balances	\$1,663.74	1,641.43

EXHIBIT D

STATEMENT OF TRANSACTIONS IN DEPARTMENTAL ACCOUNTS

For the Year Ended March 15, 1947.

	Balance 3/16/46	Appropriations Levied	Dept. Receipts	Other Credits	Total Avail	Cash Disbursements	Other Charges	Total Charges	Lapsed Balances Overdrafts	Balance 3/15/47
General Government:										
Miscellaneous	500.00		361.92	35.50	897.42	1,097.42	3.00	1,100.42	203.00	
Town Officers' Salaries	550.00				550.00	597.19		597.19	47.19	
	1,050.00		361.92	35.50	1,447.42	1,694.61	3.00	1,697.61	250.19	
Health and Sanitation:										
Health Nurse	16.00				16.00	16.00		16.00		
Highways and Bridges:										
Town Roads and Bridges	500.00				500.00	409.42		409.42	90.58	
Snow Removal	200.00		304.04	6.52	510.56	967.30	34.00	1,001.30	490.74	
State Aid Const.	450.00				900.00					9.00
Third Class Maint.	.24				.24					.24
Patrol Maint.	346.00				346.00	346.00		346.00		
	450.24	1,496.00	304.04	6.52	2,256.80	1,722.72	34.00	1,756.72	490.74	90.82
Charities:										
Town Poor		800.00	162.93	126.63	489.56	333.81		333.81	155.75	
Board and Care		800.00			800.00	837.27	447.31	1,284.58	484.58	
		800.00	162.93	126.63	1,289.56	1,171.08	447.31	1,618.39	484.58	155.75
Education:										
Support of Schools	172.41	1,500.00		45.00	2,778.46	2,496.13		2,496.13		282.33
School Repairs	18.97*		18.97							
	153.44	1,500.00	18.97	45.00	2,778.46	2,496.13		2,496.13		282.33
Cemeteries:										
General Care	50.00				50.00	50.00		50.00		
Interest:										
Ministerial and School	45.00				45.00		45.00	45.00		
General			.22		.22				.22	
	45.00		.22		.22				.22	
Special Assessments:										
State Tax	595.65				595.65	595.65		595.65		
County Tax	147.78				147.78	147.78		147.78		
	743.43				743.43	743.43		743.43		
	\$603.68	5,700.43	218.97	213.65	8,626.89	7,893.97	529.31	8,423.28	1,225.51	246.79
	Exhibit A Exhibit C Exhibit E Exhibit B Exhibit E Exhibit A									

*Denotes Overdraft

Exhibit E

Analysis of Change in Unencumbered Surplus
For the Year Ended March 15, 1947

Surplus, March 16, 1946, Exhibit A		\$760.16
Transactions Affecting Prior Years:		
Credits—		
Investments of Town Funds	15.00	
Total Credits affecting Prior Years		15.00
		775.16
Transactions Affecting Current Year:		
Operating Accounts—		
Departmental Balances, Exhibit D		
Overdrafts	1,225.51	
Unexpended	246.79	
	978.72	
Appropriations, Exhibit D	218.97	
	1,197.69	
Excise Tax, Exhibit B	258.64	
Overlay, Exhibit C.	142.23	
Supplemental Taxes	7.79	
	408.66	
Net Loss for the Year		789.03
Net Deficit, March 15, 1947, Exhibit A		\$13.87