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## Annual Report of the Municipal Officers of the Town of Clifton Maine For the Municipal Year 1947-1948

Clifton (Me.)

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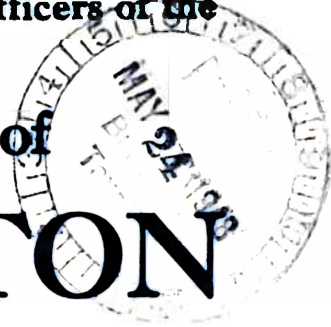
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**Annual Report**  
of the Municipal Officers of the  
**Town of**  
**CLIFTON**  
**Maine**



**For the Municipal Year**

**1947-1948**



**BRING THIS BOOK WITH YOU**



**1948**  
**FURBUSH-ROBERTS PRINTING CO.**  
**BANGOR, MAINE**

# ANNUAL REPORT

of the

Municipal Officers

of the Town of

# CLIFTON

Maine

For the Municipal Year

1947-1948



FURBUSH-ROBERTS PRINTING CO.  
BANGOR, MAINE

*D E D I C A T E D*

*to the memory*

*of*

*MRS. EVIE P. CHICK*

Many years an efficient Public servant in various town offices, and a life time of continuous service to her community.

## TOWN OFFICERS

---

*Selectmen, Assessors and Overseers of the Poor*

R. LEON WILLIAMS                      ROBERT J. BRAGG  
WALTER JELLISON

*Town Clerk*

LILLIAN MORSE

*Treasurer*

VERNON D. MORSE

*Tax Collector*

VERNON D. MORSE

*Road Commissioner*

PHILIP L. BRAGG

*School Committee*

GUY V. CAMPBELL                      ROBERT J. BRAGG  
WALTER JELLISON

*Superintendent of Schools*

EDWARD McMONAGLE

*Attendance Officer*

FRANCIS P. GRANT

*Constable*

PHILIP L. BRAGG

*Cemetery Board*

ETTA C. CAMPBELL                      LILLIAN MORSE  
GUY V. CAMPBELL

*Election Clerk*

SIDNEY P. OAKES                      GUY V. CAMPBELL

*Health Officer*

PHILIP L. BRAGG

## TOWN WARRANT

---

March 22, 1948

State of Maine

Penobscot,ss:

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

GREETINGS:

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 Clifton Town Hall, in said Town, on Monday, the twenty-second day of March, A. D. 1948, 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.

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 maintenance of State Aid Highway.

Art. 14. 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. 15. 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 provision of Section 25 and 29, Chap. 20 Revised Statutes of 1944, as amended.

Art. 16. To see what sum, if any, the town will vote to raise and appropriate for Miscellaneous Town Charges.

Art. 17. To see what sum, if any, the town will vote to raise and appropriate to pay Town Officers.

Art. 18. 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. 19. 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 1948 and in anticipation of and to be paid out of the taxes of the current municipal year of 1948 will authorize and direct the Town Treasurer, subject to the approval 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 municipal year.

Art. 20. To see what abatement the town will agree shall be made to those who voluntarily pay their 1948 taxes to the Collector or Treasurer, and the time when such taxes must be paid to obtain the abatement.

Art. 21. 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 such terms as they deem advisable, and to execute quit claim deeds for such property.



Art. 22. 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. 23. To see if the town will accept from the Administrator of the John Sabine estate the sum of not over \$50.00 to be held in trust for the perpetual care of the John Sabine lot in Mt. Pleasant Cemetery.

Art. 24. To see if the town will vote to sell the snow plow.

Art. 25. To see what sum, if any, the town will vote to raise and appropriate to purchase a sander.

Art. 26. To act upon any other business which may legally come before this meeting.

The Selectmen hereby give notice that they will be in session at the above named Town hall the 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. 1948.

R. LEON WILLIAMS  
ROBERT J. BRAGG  
WALTER W. JELLISON  
*Selectmen of Clifton*

A true copy

Attest: PHILIP L. BRAGG, *Constable of Clifton*

## CONSTABLE RETURN

I hereby certify that I have warned and notified the qualified and legally enrolled voters of the Town of Clifton to meet at the time and place and for the purposes mentioned in the within warrant by posting attested copies of the same at the Town Hall and Butterfield's store the same being public and conspicuous places within said town on the 13th day of March in the year of our Lord one thousand nine hundred and forty-eight, the same being at least seven days before the time appointed for said meeting.

Dated at Clifton this 13th day of March 1948

Attest

PHILIP L. BRAGG

*Constable of Clifton*

## BUDGET RECOMMENDED BY THE TOWN OFFICERS

Art.	Account	Appro. 1947	Recom. 1948
7	Schools	\$2,200.00	\$2,200.00
8	Interest on School Fund	45.00	45.00
9	Poor	200.00	200.00
10	Board and care of children	900.00	84.66
11	Care of Cemeteries	50.00	50.00
12	Town Roads	500.00	500.00
13	Maintenance State Aid Road	346.00	406.00
14	Snow Removal	300.00	300.00
16	Miscellaneous Town Charges	500.00	500.00
4	Town Officers	600.00	600.00
18	Public Health Nursing		16.00
15	State Aid Construction	450.00	450.00

## SELECTMEN'S REPORT

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### VALUATION, APRIL 1, 1947

Real Estate		
Resident	\$21,233.00	
Non-Resident	48,476.00	
Total Real Estate		\$69,709.00
Personal Property		
Resident	\$4,933.00	
Non-Resident	2,295.00	
Total Personal Property		\$7,228.00
Total Valuation		\$76,937.00

### ASSESSMENT

\$76,937.00 at the tax rate of .088	6,770.46
52 Polls at \$3.00 each	156.00
Commitment to Collector	6,926.46

### APPROPRIATIONS

Schools	\$2,200.00
Interest on School Fund	45.00
Support of Poor	200.00
Board and Care of Neglected Children	900.00
Care of Cemeteries	50.00
Town Roads and Bridges	500.00
Maintenance State Aid Highway	346.00
Snow Removal	300.00

State Aid Highway Construction	450.00	
Miscellaneous Town Charges	500.00	
Town Officers	600.00	
State Tax	616.71	
County Tax	153.00	
Overlay	65.75	
		<hr/>
Total Appropriations		\$6,926.46

## 1947 TAX COLLECTOR'S ACCOUNTS

Vernon D. Morse, Collector

Commitment		\$6,926.46
	<i>Credits</i>	
Cash to Treasurer	\$6,596.67	
Discounts	134.42	
Tax Abatements	11.44	
		<hr/>
Total Uncollected March 8, 1948		\$6,742.53
		183.93

## 1947 UNCOLLECTED TAXES

Donald Crocker	3.00	
Charles Doane	3.00	
Harvey Grant	46.20	
Philip Gusha	30.00	
Owen Morang	8.19	
Leonard Murphy	3.00	
Dennis Parks	24.10	
Dennis and Thomas Parks	18.48	
Ralph Fielding	26.40	
Nellie McLaughlin	14.96	
Alvah Stanley	4.40	
Joseph Oakes	2.20	
		<hr/>
Total		\$183.93

## UNCOLLECTED TAXES

Leon W. DeBeck, Collector

1944, William Moison	\$3.00	
1927, Luman Gusha	10.05	
		<hr/>
Total Uncollected		\$13.05

## TAX ABATEMENTS

1938 and 1940, Roswell Keyes		
Paid in Bangor	6.00	
1947, Francis Foss		
A veteran over age limit for taxing	11.44	
		<hr/>
Total Abatements		\$17.44

## TAX LIEN ACCOUNT

1946 Taxes		
Clarence Ryer, Paid Sept. 22,		
1947	\$2.77	
Kenneth Laughlin, still outstanding	7.90	
		<hr/>
		10.67

## EXCISE TAX

1947-48 Vernon D. Morse	435.52
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## MISCELLANEOUS TOWN CHARGES

Raised by Town	\$500.00	
Received from State Bank Stock		
Tax	.38	
Received from State Fire Account	1.13	
Lien Charge	1.50	
Sale of Gravel	.25	
		<hr/>
Total Funds Available		\$503.26

*Expenditures*

Office Supplies, Postage and Telephone		
Dillinghams	\$20.49	
Hutchins Brothers	1.22	
U. S. Auto Guide	4.50	
R. Leon Williams	14.21	
Vernon D. Morse	21.45	
Lillian L. Morse	3.25	
	<hr/>	\$65.12
Town Property Account		
Stewart and Wyman (Hall Ins.)	12.80	
L. G. Heal (Snow Plow Repair 1946)	2.00	
Guy Campbell (Fire equipment repair)	19.80	
Blanchard, Inc. (Fire pump repair)	10.59	
Town Hall Electric Bill (2 yr.)	36.00	
	<hr/>	\$81.19
Municipal Audit, Paul Smith	41.47	
Town Report, Furbush-Roberts Co.	96.25	
Maine Municipal Assn., Annual Dues	15.00	
Bonds, Town Officers	20.50	
Bank Service Charges	10.44	
Registering and Recording Tax Liens	3.40	
Interest on temporary loan	60.00	
Town Clerk's expenses to Clerks Association	10.00	
Fire Account	2.25	
Total expenditures for services	<hr/>	\$405.62
Tax Discounts	134.42	
Tax Abatements	17.44	
	<hr/>	
Total expenditures		\$557.48
		<hr/>
Overdraft		\$54.22

## TOWN OFFICERS

Raised by Town		\$600.00
Paid: R. Leon Williams, Selectman	\$125.00	
Robert Bragg, Selectman	30.00	
Walter Jellison, Selectman	24.00	
Vernon D. Morse, Treasurer	50.00	
Lillian L. Morse, Clerk	15.00	
Philip L. Bragg, Constable	10.00	
Guy V. Campbell, School Comm.	5.00	
Walter Jellison, School Comm.	5.00	
Robert Bragg, School Comm.	5.00	
Francis Grant, Attendance Officer	5.00	
Merle S. Goodwin, Supt. of Schools	39.83	
Vernon D. Morse, Tax Collector	251.25	
Total Expenditures		<u>\$565.08</u>
Balance to surplus		<u>34.92</u>

## POOR ACCOUNT

## Town Cases

Raised by Town	\$200.00
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*Expended*

Harvard Frazier—Paid City of Bangor	180.50
Spencer Family—Paid City of Brewer	65.69

Total Expended	<u>246.19</u>
Overdraft from Surplus	<u>46.19</u>

## DONALD CROCKER CASE

Expended—Due March 24, 1947 from		
City of Bangor	\$126.63	
From March 24 to June 14, 1947	394.86	
	<hr/>	
Total Expended		\$521.49
Received—City of Bangor	519.90	
Vernon Morse (bill correction)	1.59	
	<hr/>	
Total Received		521.49

## OWEN MORAN—STATE CASE

Expended—July 17, 1947 to March 11, 1948	549.81
Received from State	451.27
Accounts Receivable	
Due from State	98.54

## SCHOOLS

Raised by Town		
Support of Schools	\$2,200.00	
Interest on School Fund	45.00	
Unexpended Balance 1946-47	282.33	
State School Fund	1,087.47	
	<hr/>	
Total Available		\$3,614.80
Total Expended		2,801.98
		<hr/>
Unexpended Balance		812.82

## BOARD AND CARE OF NEGLECTED CHILDREN

Raised by Town	\$900.00
Expended—Paid to State	924.29
	<hr/>
Overdraft from Surplus	24.29



## CEMETERIES

Raised by Town	50.00
Expended—None	
Balance to Surplus	50.00

## STATE TAX

Raised by Assessors	616.71
Paid Treasurer of State	616.71

## COUNTY TAX

Raised by Assessors	\$153.00
Paid Treasurer of County	153.00

## TOWN ROADS

Raised by Town	500.00
Expended—for labor and material	\$488.48
	<hr/>
Balance to Surplus	11.52

## MAINTENANCE OF STATE AID HIGHWAY

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

## TOWN ROAD IMPROVEMENT FUND

Available from State 1946	\$204.64
Available from State 1947	590.60
	<hr/>
Total Available	\$795.24
Expended	\$793.33
	<hr/>
Unexpended Balance available from State next year	1.91

## SPECIAL RESOLVE—OTIS ROAD

Available by Act of State Legislature	\$867.16
Expended—Labor and Equipment	\$865.50
Balance—Transferred by S. H. C. to	

State Aid Construction Account	1.66
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## SPECIAL FUND FOR OTIS ROAD

Available by Act of State Highway Commission	\$800.00
Expended—Labor and Equipment	799.85
Balance—Transferred by S. H. C. to	

State Aid Construction Account	.15
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## SPECIAL RESOLVE FOR CHEMO ROAD

Available by Act of State Legislature for 1948	\$300.00
Expended in anticipation of this fund when a power shovel was available	299.70

## STATE AID CONSTRUCTION

Available:

Reappropriated by Town in 1945	450.00
Raised by town in 1946	450.00
Raised by town in 1947	450.00
Apportioned by State to match town funds for 1945, 1946 and 1947	4,725.00
State Aid Reconstruction—State Fund	253.20
Trade Discount	2.70
Balance from Special Resolve	1.66
Balance from Special Otis Road Fund	.15

Total Available	\$6,332.71
Expended: Labor and Equipment	\$6,451.10

Overdraft	\$118.39
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This overdraft will be taken out of 1948 joint State Aid Construction Account

The entire length of the Otis road from Clifton corner to the Otis Town line has been accepted by the State Highway Commission as State Aid Highway and is designated as State Aid No. 2. The State will maintain the improved section under the State Aid Maintenance account. The unimproved section will be taken care of by the town as in the past.

The section of road cut off by the new construction of secondary highway on Route 9 has been accepted to be maintained as State Aid highway and is designated as State Aid No. 3.

#### SNOW REMOVAL

Raised by Town	\$300.00	
Received from State	626.40	
	<hr/>	
Total Available		\$926.40
Expended—Town Account		
Snow Fence in and out	61.80	
Opening town ways	10.40	
	<hr/>	
Total Town Account		\$72.20
Expended—Joint Town and State Account		
Plowing	223.53	
Sanding	182.88	
Materials 1947	6.00	
	<hr/>	
Total Joint Account		\$412.41
Balance to Surplus		\$441.79

State will reimburse \$220.89 and also rental on snow fence.

#### WITHHOLDING TAX ACCOUNT

Withheld from Wages	\$243.43
Paid U. S. Treasury	\$243.43

## BEAR BOUNTY

Received from State	\$15.00
Expended—Paid Hunter	\$15.00

## TEACHERS' RETIREMENT

Withheld from Wages		\$45.25
Paid State Treasury	\$30.75	
Balance to be paid State Treasury	14.50	
		<hr/>
		\$45.25

*Receipts*

Cash in Treasury, March 8, 1947	\$2,016.40
From the State of Maine, on acct. of	
Removal of Snow	626.40
Bank Stock Tax	.38
Bear Bounty	15.00
School Fund	1,087.47
Forest Fire Refund	1.13
State Aid Highway Construction	4,980.01
Special Resolve	865.50
Special Fund for Otis Road	799.85
State Welfare Case	451.27
City of Bangor, Poor Account	519.90
Vernon Morse, correction	1.59
Withholding Tax	186.95
1946 Tax, Vernon D. Morse	12.00
1947 Tax, Vernon D. Morse	6,596.67
Excise Tax, Vernon D. Morse	435.52
Tax Discounts	134.42
Tax Abatements	17.44
1940 Tax	6.22
1939 Tax	4.38
Tax Liens	2.77
Lien Cost	1.50
Interest	.23

Temporary Loan	5,000.00	
Sale of Gravel	.25	
Unimproved Road Fund	793.33	
Teachers' Retirement	45.25	
Trade Discount	2.70	
		<hr/>
Total Receipts		\$24,604.53

*Expenditures*

Schools	2,801.98	
Miscellaneous Town Charges	557.48	
Town Officers	565.08	
Board and Care of Neglected Children	924.29	
Support of Poor	1,190.86	
State Tax	616.71	
County Tax	153.00	
Town Roads	488.48	
Snow Removal	484.61	
Maintenance of State Aid Highway	346.00	
State Aid Highway Construction	6,451.10	
Special Resolve for Otis Road	865.50	
Special Fund Resolve for Otis Road	799.85	
Special Resolve for Chemo Road	299.70	
<b>Town Road Improvement Fund</b>	<b>793.33</b>	
Withholding Tax	243.43	
Bear Bounty	15.00	
Temporary Loan	5,000.00	
Teachers' Retirement Fund	30.75	
		<hr/>
Total Expenditures		\$22,627.15

*Resources*

Cash in Treasury March 12, 1948	\$1,977.38
1947 Taxes	183.93
1927-1944 Taxes uncollected	13.05
1946 Tax lien	9.40

Due from State on Welfare Case	98.54	
	<hr/>	
Total		\$2,282.30
Real Estate owned by Town		
Frank Rooks lot	35.00	
Jordan lot	50.00	
Spencer place	115.00	
Shcan lot	11.38	
	<hr/>	
Total Real Estate		211.38
Investments		15.00
		<hr/>
Total Resources		\$2,508.68

*Liabilities*

School Trust Fund Reserve		750.00
Unexpended and Overdraft Balances carried over		
School Account	812.82	
Special Resolve for Chemo Road	299.70*	
Teachers Retirement	14.50	
State Aid Construction	118.39*	
	<hr/>	
Net Unexpended Balances, carried over		409.23
		<hr/>
Total Liabilities		1,159.23
		<hr/>
Surplus		\$1,349.45

Respectfully Submitted,

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

*Selectmen, Assessors and Overseers of the Poor*

\*Denotes overdraft Balances

## TREASURER'S REPORT

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### *Receipts*

Balance in Treasury March 8, 1947	\$2,016.40
Received from State Treasurer:	
Snow Removal	626.40
Bank Stock Tax	.38
Welfare, Owen Moran	451.27
Bear Bounty	15.00
School Fund	\$1,087.47
Town Road Improvement	793.33
State Aid Construction	6,645.36
Miscellaneous	1.13
Clarence Ryer, Tax Lien Redeemed	
Plus Costs	4.50
Vernon More, 1947 Taxes	6,596.67
Vernon Morse, 1946 Taxes	6.00
Vernon Morse, 1946 Supplementary Tax	6.00
Vernon Morse, 1947 Excise Tax	97.07
Vernon Morse, 1948 Excise Tax	338.45
Vernon Morse, Welfare Adjustment	1.59
Willard Sweet, Sale of Gravel	.25
Robert Collins, 1939 Property Tax	4.38
Robert Collins, 1940 Property Tax	6.22
City of Bangor, Crocker Account	519.90
Trade Discount	2.70
Temporary Loan	5,000.00
Teachers' Retirement Withholdings	45.25
Income Tax Withholdings	186.95
Vernon Morse, 1947 Discounts	134.42

Vernon Morse, 1947 Tax Abatement,	
F. Foss	11.44
H. T. Parks, Tax Abatement	6.00
	<hr/>
Total	\$22,588.13
	<hr/>
Total Available	\$24,604.53

*Expenditures*

Paid Town Warrants	\$22,627.15
Balance in Treasury March 8, 1948	\$1,977.38
	<hr/>
Total	\$24,604.53
Trust Funds deposited with Penobscot Savings Bank, Bangor, Maine, for perpetual care of Cemeteries, Oct. 1, 1947:	
Thomas A. Parks	113.36
George Rooks	101.50
Rufus Rooks	53.13
Sadie B. Humphrey	106.19
B. Frank Penney	109.23
William G. and Mary R. Bruckhoff	220.86
Jesse H. Moulton	111.03
George Hall	105.99
Joshua and Martha Williams	112.03
	<hr/>
Total	\$1,033.52

Respectfully submitted,

VERNON D. MORSE

*Treasurer*



## REPORT OF ROAD COMMISSIONER

---

### TOWN ROADS

Raised by town	\$500.00
Expended: Labor and Equipment	488.48
	<hr/>
Unexpended Balance	\$11.52

### SNOW ACCOUNT

For taking in and erecting snow fence: Expended	\$61.80
--	---------

Respectfully submitted,

PHILIP L. BRAGG  
*Road Commissioner*

## TOWN CLERK'S REPORT

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### VITAL STATISTICS

During the past year the following have been recorded:

Births	4
Marriages	4
Deaths	3

Respectfully submitted,

LILLIAN L. MORSE  
*Town Clerk*

## REPORT OF CEMETERY BOARD

---

Cash on hand of Cemetery Board (Unexpended in previous years)		\$83.09
Lot Care Money	\$34.98	
Cemetery Care Money	48.11	
	\$83.09	
Expended: on Perpetual and donated Care Lots	34.98	
Upkeep of Maplewood, Mt. Pleasant and Scott Cemeteries	30.00	
	\$64.98	
Cash Balance in hands of Cemetery Board		18.11

Respectfully Submitted,

GUY V. CAMPBELL

ETTA C. CAMPBELL

LILLIAN L. MORSE

## CLIFTON SCHOOL DEPARTMENT

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Annual Report for the Municipal Year Ending  
February 27, 1948

### SUPERINTENDING SCHOOL COMMITTEE

GUY CAMPBELL, Chairman	Term Expires March 1950
ROBERT BRAGG	Term Expires March 1949
WALTER JELLISON	Term Expires March 1948

### SUPERINTENDENT OF SCHOOLS

Edward L. McMonagle, Agent for the Commissioner of  
Education

*To the Superintending School Committee and Citizens of  
the Town of Clifton:*

I am pleased to present herewith the annual report for  
the Clifton School Department.

During the year the following teachers were employed:

<i>School</i>	<i>Teacher</i>	<i>Length of Service</i>
Harold Allen	Evelyn Huckins	11 weeks
Roosevelt	Lois Goodwin	11 weeks
	Vernon Morse	22 weeks

The town was fortunate this fall to find a teacher who  
has been very much interested in the welfare and success  
of children and who could qualify for a teaching certificate.  
Mr. Morse, in addition to carrying on his school work, has  
completed a correspondence course given by the University  
of Maine and finds that the extra work done has helped  
him considerably in his teaching. Indirectly, this work is  
a benefit to our boys and girls. The Roosevelt School which  
the Committee felt would take care of school needs for the

year has grown from a fall term enrollment of 19 pupils to a winter term enrollment of 26 pupils with all grades represented. If the present trend in school population continues, I would recommend that the Harold Allen School be reopened for the fall term.

Consideration should be given toward improving the interior of the Roosevelt School. Painting, window shades and storage cupboards are badly needed. Painting and proper window shades would do much toward improving the lighting conditions. No amount for this has been recommended in the common school budget because repairs and building improvement rest wholly with the town and I have the feeling that the citizens will make a fair appropriation for this work.

In the early part of September 1947, Merle S. Goodwin who was Superintendent of Schools for School Union No. 89, of which Clifton was a part, resigned to take a larger superintendency. On the recommendation of the Committee on Regrouping of Towns for School Unions, Union 89 was dissolved and school affairs in each of the towns were placed under the direction of an agent of the Commissioner of Education. The law provides that such an agent has the same duties and responsibilities as a superintendent of schools. There is no change in the duties and responsibilities of the town or of the superintending school committee. School administration and supervision is handled just as though Clifton were a member of a school union employing its own superintendent.

I take this occasion to announce the appointment of Mr. C. Everett Page of Bangor, as local school agent. Mr. Page will take over on a part time basis much of the work which I have been attempting to do. In view of his training and experience in the field of elementary education and his record as superintendent of schools, I feel that the town of Clifton is fortunate in having his services.

In the financial report for the year just closed, I would point out that the year closed with a considerable balance

because sufficient funds were raised in the 1947 meeting to provide for operation of two schools. In view of the large school enrollment of this spring, I would recommend that a like amount be raised for 1948-49 as suggested in the proposed school budget. It has been necessary to provide a larger amount for high school tuition because of the advance in charges and to provide for payment of several fall term bills which were not received in time to be included in the 1947-48 business. The amount budgeted for this purpose should be sufficient.

I would also point out that the amounts recommended in the 1948-49 budget are minimums which are based on present costs of operation. There is no guarantee, with the present changing price structure, that these minimums will be sufficient. The estimates of income are based on continued distribution of state funds at rates in use during the past year.

I wish to thank the school committee, town officers, teachers and all others who have helped to provide a school opportunity for the boys and girls of Clifton during the past year.

Respectfully submitted,

EDWARD L. MCMONAGLE, *Agent*

## FINANCIAL REPORT

## COMMON SCHOOL ACCOUNT

*Receipts*

Balance from 1946-47		\$282.33
Town Appropriation, 1947		\$2,200.00
State School Fund		
Teaching Positions	\$660.50	
High School Tuition	177.78	
School enrollment	59.19	
Conveyance	100.00	
Temporary Residents	90.00	
		<hr/>
		\$1,087.47
Interest on Ministerial and School Fund		\$45.00
		<hr/>
Total available for 1947-48		\$3,614.80

*Expenditures*

Teaching	\$1,576.73	
Fuel	112.00	
Janitor and Cleaning	82.15	
Conveyance	562.80	
Tuition	98.00	
Textbooks	234.83	
Supplies	102.88	
Power	32.59	
		<hr/>
Total Expended	\$2,801.98	
Balance to 1948-49	812.82	
		<hr/>
		\$3,614.82

## RECOMMENDED BUDGET FOR 1948-49

*Receipts*

Actual, 1947-48		Estimated 1948-49
\$282.33	Balance	\$812.82
1,087.47	State School Fund	1,250.00
45.00	Interest on School Fund	45.00
<hr/>		<hr/>
\$1,414.80	Total Income	\$2,107.82
2,200.00	Appropriation needed	2,200.00
<hr/>		<hr/>
\$3,614.80	Total Need	\$4,307.82

*Expenditures*

\$1,576.73	Teaching	\$2,400.00
112.00	Fuel	200.00
82.15	Janitor and cleaning	175.00
562.80	Conveyance	720.00
98.00	Tuition	600.00
234.83	Textbooks	100.00
102.88	Supplies	77.82
32.59	Power	35.00
<hr/>		<hr/>
\$2,801.98	Total need	\$4,307.82
812.82	Balance	
<hr/>		
\$3,614.80		

## AUDITOR'S REPORT

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March 17, 1948

The Board of Selectmen  
Clifton  
Maine

Gentlemen:

In accordance with your request, we have audited the accounts of the town of Clifton, Maine, for the year ending March 8, 1948. As part of our audit, we examined and tested the accounts and records of the town and reviewed the accounting methods in operation; we did not perform a detailed audit of all transactions. Our examination was made in accordance with generally accepted auditing standards and included all procedures which we considered necessary in the circumstances.

We herewith present our report, based upon our examination, together with the following exhibits:

- Exhibit A Comparative Balance Sheet as at March 8, 1948 and March 15, 1947
- Exhibit B Reconciliation of Treasurer's Cash Receipts and Disbursements in the General Fund For the Year Ended March 8, 1948
- Exhibit C Analysis of 1947 Tax Valuation, Assessment, Commitment and Collection
- Exhibit D Statement of Transactions in Departmental Accounts For the Year Ended March 8, 1948
- Exhibit E Analysis of Change in Surplus For the Year Ended March 8, 1948



## BALANCE SHEET COMMENTS

## GENERAL FUND

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 \$1,663.05, has been confirmed as being deposited on March 13, 1948.

The assessment of 1947 taxes has been proved and compared to the list as committed to the collector. Partial verification, by correspondence, of the outstanding balances is in process.

Tax liens were not available for examination. We did, however, determine that a lien recorded at the Penobscot Registry of Deeds, and not discharged, corresponds to the outstanding balance; costs have been added to and become a part of this balance.

There were no recorded changes in tax acquired property accounts.

The accounts receivable constitutes the unrefunded expenditures for supplies furnished to an unsettled pauper case.

The status of town funds invested will remain unchanged as long as the present provision for electric service continues in effect.

In the absence of records made available for employee funds withheld, the outstanding balance was determined to be for State employees retirement withheld subsequent to January 1, 1948 and was not due and payable at year-end closing. Receipts issued by the treasurer for amounts withheld were found to be in the correct amount.

The amount due to trust funds is the recorded amount of the ministerial and school fund used by the town.

The total surplus increased by \$575.72. The liabilities for unexpended departmental accounts decreased from \$1,182.33 at the beginning of the year to \$394.73 at year-end closing. The net deficit of \$13.87 as of March 15, 1947

has changed to a surplus of \$1,349.45 at March 8, 1948. Analysis of these changes is shown in detail on Exhibits D and E.

### TRUST FUNDS

Trust fund resources, in the form of time deposits, have been confirmed by certificate furnished by the depository bank. As above stated the ministerial and school fund is due from the general funds of the town.

Trust fund balances, consisting of expendable income and principal have been reconciled with transactions in each individual trusteeship. There were no recorded expenditures by the town for the perpetual care of cemetery lots.

### DEPARTMENTAL OPERATION COMMENTS

We did not make a detailed audit of all departmental transactions; we did, however, make a test comparison of treasurer's checks issued with supporting invoices and warrants issued for expenditures. All important items were carefully analyzed. We completely footed cash receipt records and reconciled the results, in detail, with the treasurer's account and verified the appropriation levies together with all other records of the town clerk pertaining to the annual town meeting.

Unexpended balances were greater than the overdrafts by \$862.05. The cost for snow removal was less than usual and the reimbursement from the State of Maine apparently larger. The snow removal season is computed by the State as of May 15th each year; the basis for reimbursement therefore, does not correspond to fiscal year expenditures by the town. Another substantial unexpended balance was for board and care; according to custom appropriations have been levied on the basis of two payments each year based on excluding charges incurred for the six months period ended on December 31. The relief, for the town's share of this cost, provided by the 1947 Laws of Maine, has caused the outstanding obligation to be the

accrued cost from July 1, 1947 to August 13, 1947. Due to anticipated appropriation at the next annual meeting, this accrued liability is not shown as a part of your balance sheet.

In addition to education, balances forward are for overdrafts in highway construction; recovery in full should be received from 1948 State allotment for special resolve construction and the State's portion of State aid construction will be available in future allotments upon request by the town.

#### GENERAL COMMENTS

Excise tax receipts numbered 43 through 65 inclusive for 1947, and numbered 1 through 44 inclusive for 1948 have been added, and the total found to be in agreement with the receipts issued by the treasurer. Collections were credited to the surplus account.

General analysis of all accounts reveals careful control of expenditures.

Accounting methods and procedures were found to conform with generally accepted standards for municipal accounting and the records and accounts were well kept.

#### CERTIFICATE

Based upon our examination, and subject to the foregoing, we hereby certify that, in our opinion, the accompanying balance sheet, statement of surplus, and statement of departmental income and expenses properly present the financial condition of the town as of March 8, 1948, and the results of operations for the year ended that date, in conformity with the principals of municipal fund accounting.

Respectfully submitted,

PAUL A. SMITH & CO.

*Public Accountants*

BY: W. C. WHEELER

"A complete audit report is on file in the town office."

*Exhibit A*

## TOWN OF CLIFTON, MAINE

Comparative Balance Sheet as at March 8, 1948 and  
March 15, 1947

## GENERAL FUND

	March 8, 1948	March 15, 1947
<b>Resources:</b>		
Cash, Exhibit B	\$1,977.38	2,016.40
Tax Receivables:		
Uncol. Taxes, Sch. A-1	196.98	46.32
Tax Liens, Sch. A-2	9.40	
	<u>206.38</u>	<u>46.32</u>
Tax Acquired Property, Sch. A-3	211.38	211.38
Accounts Receivable	98.54	133.15
Investments	15.00	15.00
	<u>2,508.68</u>	<u>2,422.25</u>
<b>Total Resources</b>		
<b>Obligations:</b>		
Accounts Payable		\$447.31
Due Governmental Agencies:		
U. S. Treasurer:		
Federal Income Tax		56.48
State of Maine Treasurer:		
Me. Employees' Retirement	14.50	
Due to Trust Funds	750.00	750.00
	<u>764.50</u>	<u>1,253.79</u>
<b>Total Obligations</b>		
<b>Surplus:</b>		
Net Departmental Balances		
Forward, Exhibit D	394.73	1,182.33
Surplus—Net Deficit, Exhibit E	1,349.45	13.87
	<u>1,744.18</u>	<u>1,168.46</u>
<b>Total Surplus</b>		
Total Obligations and Surplus	\$2,508.68	2,422.25
<b>TRUST FUNDS</b>		
<b>Resources: Sch. A-4</b>		
Time Deposits	\$1,033.52	913.74
Due from General Funds	750.00	750.00
	<u>\$1,783.52</u>	<u>1,663.74</u>
<b>Total Resources</b>		
<b>Balances: Sch. A-5</b>		
Expendable Income	\$83.52	63.74
Principal	1,700.00	1,600.00
	<u>\$1,783.52</u>	<u>1,663.74</u>
<b>Total Balances</b>		