

1944

Annual Report of the Municipal Officers of the Town of Levant Maine for the Current Year 1943-1944

Levant (Me.)

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1944

Annual Report
of the Municipal Officers of the
Town of
LEVANT
Maine

For the Current Year

1943-1944



BRING THIS BOOK WITH YOU



1944
FURBUSH-ROBERTS PRINTING CO.
BANGOR, MAINE

TOWN WARRANT

Penobscot, ss.

Levant, Maine, Feb. 15, 1944.

To D. E. Mason, a Constable in the Town of Levant, in said County,

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Levant, qualified to vote in town affairs, to assemble at the Grange Hall in said Town, on Monday, the thirteenth day of March, A. D. 1944, at ten o'clock in the forenoon, to act on the following articles, to wit:

Article 1. To elect a moderotor to preside at said meeting.

Article 2. To elect a town clerk for the ensuing year.

Article 3. To see if the town will vote to accept the town report as printed.

Article 4. To elect three selectmen, assessors and overseers of the poor.

Article 5. To elect a member of the superintending school committee to serve for three years.

Article 6. To elect a road commission or commissioners.

Article 7. To see what sum of money the town will grant and raise for roads and bridges for summer work.

Article 8. To see what sum of money the town will grant and raise for snow and ice removal.

Article 9. To see what sum of money the town will grant and raise for support of common schools. *2800.00*

Article 10. To see what sum of money the town will grant and raise for repair of school houses. *1000.00*

Article 11. To see what sum of money the town will grant and raise for school appliances. *205.00*

Article 12. To see what sum of money the town will grant and raise for high school tuition. *2000.00*

Article 13. To see what sum of money the town will grant and raise for patrol maintenance. *345.68*

Article 14. To see what sum of money the town will grant and raise for the support of poor. *500.00*

Article 15. To see what sum of money the town will grant and raise for contingent expenses. *1000.00*

Article 16. To see what sum of money the town will grant and raise for memorial purposes, care of cemeteries and interest on local school fund. *10.00 M 50.00 1000.00*

Article 17. To see what sum of money the town will grant and raise for cutting and burning bushes. *10.00*

Article 18. To see if the town will vote to grant and raise the sum of \$477.00 for maintenance of third class road. *477.00*

Article 19. To see if the town will vote to grant and raise the sum of \$50.00 for public health nursing in Levant, said sum to be expended by the State Bureau of Health, for local service. *50.00*

Article 20. To see if the town will vote to grant and raise the sum of \$1,000.00 to apply on outstanding notes, or act anything relative thereto. *2000.00 copy in*

Article 21. To see if the town will grant and raise the sum of \$200.00 for interest. *200.00*

Article 22. To see if the town will grant and raise the sum of \$50.00 to be expended for civilian defense. *Pass*

Article 23. To see what sum of money the town will grant and raise to expend in promoting the industrial, agricultural and educational resources of the State of Maine. *Pass*

Article 24. To see what sum of money the town will grant and raise to purchase snow fence. *Pass*

Article 25. To see if the town will vote to sell the town house, or act anything relative thereto. *Sell*

Article 26. To see if the town will vote to discontinue the road leading from the horseback road to the Eben French farm, the Hungryhollow road, and the road leading from Brickett's four corners to the Overlock road, or act anything relative thereto. *Pass*

Article 27. To see if the town will vote to give the Selectmen authority to give quit claim deed, or rent or lease such property as the town may become possessed of through tax liens, or such other procedures as are usual in acquiring tax titles to property. *Pass*

Article 28. To elect a tax collector and fix compensation. *Pass*

Article 29. To elect a treasurer and fix compensation. *Pass*

Article 30. To see if the town will vote to authorize the treasurer, with the consent of the selectmen, to hire money necessary to meet bills during the municipal year in anticipation of, and to be paid out of the current year's taxes, and to execute and deliver the negotiable promissory note, or notes, of the town therefor.

Article 31. To elect constables and all other necessary town officers. *2 Constables - 4 men 1000 1000 1000*

Article 32. To see if the town will vote to accept a legacy bequeathed to the town by the will and testament of Estelle Clark Kent, or act anything relative thereto.

Article 33. To see if the town will vote to grant and raise money and say how much, to put a railing on the bridge by Fred Mason's, or act anything thereto.

Article 34. To see if the town will vote to grant and raise money, and say how much, to tar the third class road, beginning at the Kenduskeag town line to Wing's corner, or act anything relative thereto. *500.00*

The Selectmen give notice that they will be in session at the Grange Hall at 9 o'clock in the forenoon of the day of said meeting for the purpose of correcting the list of voters.

Fail not to make due service of this warrant and return your doings thereon, at the time and place of said meeting.

Given under our hands at Levant, this 15th day of February, A. D. 1944.

Respectfully submitted,

A. W. PHILLIPS,

F. W. QUINN,

H. A. BRICKETT,

Selectmen of Levant.

REPORT OF SELECTMEN

To the Inhabitants of the Town of Levant:

The following detailed account of the revenue and disbursements of your town during the past year is herewith respectfully submitted for the year ending February 15, 1944:

Real Estate, resident	\$132,760.00	
Real Estate, non-resident	24,500.00	
	<hr/>	\$157,260.00
Personal Estate, resident	\$ 34,986.00	
Personal Estate, non-resident	210.00	
	<hr/>	35,196.00
		<hr/>
Grand Total		\$192,456.00

ASSESSMENT

Tax at 68 mills on the dollar	\$13,087.00	
119 polls at \$3.00 each	357.00	
	<hr/>	\$13,444.00

Raised for:

Roads and bridges	\$1,000.00
Snow removal	800.00
Support of schools	2,800.00
Schoolhouse repair	300.00
School appliances	205.00
High school tuition	1,500.00
Patrol maintenance	333.00
Support of poor	500.00
Contingent	1,500.00
Memorial purposes	10.00

Care of cemeteries	50.00	
Interest on local school fund	84.73	
Cutting and burning bushes	250.00	
Maintenance third class road	477.00	
Public health nurse	50.00	
Reduction of debt	1,000.00	
Interest	250.00	
Civilian defense	50.00	
State tax	1,714.99	
County tax	404.19	
Overlay	165.09	
		<hr/>
		\$13,444.00
Supplemental		63.60
		<hr/>
Total		\$13,507.60

RESOURCES FOR THE YEAR

Cash on hand, Feb. 15, 1943	\$2,750.09
Ed. and Vera Leavitt, property sold	240.00
H. C. Marden, property sold	225.00
G. M. and Thurbert, property sold	100.00
Fred Nickerson, on account property sold	30.00
Fred Beem, on account property sold	69.73
Gerald Nowell, temp. loan	2,000.00
State, pauper	511.77
State, bank stock interest	7.90
State, snow removal	1,022.31
State, state school fund	2,280.54
State, state school fund subsidy	31.05
State, dog tax refund	43.10
State, R. R. & Tel. tax	36.72
State, school equalization	2,820.00
G. L. Perkins, cemetery lot	25.00
Mrs. Ernest Lyons, trust fund	100.00
Floyd Brown, 1941 tax lien	124.70

Federal Land Bank, 1941 tax lien (Sawyer)	89.50
M. P. Roberts, 1941 tax lien	80.70
Oscar Milliken, 1941 tax lien	107.10
Bessie Thompson, 1941 tax lien	85.10
J. C. Clement, 1941 tax lien	54.30
H. W. Weston Heirs, 1941 tax lien	133.50
John Thomas, 1941 tax lien	36.70
Fred Beem, 1941 tax lien, part payment (Brown)	34.32
Percy Teague, 1941 tax lien	58.70
Lester Gray, 1942 tax lien	17.70
Norbert Overlock, 1942 tax lien	52.70
W. S. Fletcher, 1942 tax lien	180.70
Federal Land Bank, 1942 tax lien, (Sawyer)	40.10
Byron Bonney, 1942 tax lien	46.30
Helen A. Higgins, excise tax	503.73
Helen A. Higgins, victory tax deducted	38.75
Helen A. Higgins, withholding tax deducted	363.55
Helen A. Higgins, teachers' retirement	90.43
Eben Whitney, plowing snow	20.00
Helen A. Higgins, 1934 taxes	146.01
Helen A. Higgins, 1935 taxes	218.90
Ruth Goodwin, 1939 taxes	11.28
D. E. Mason, 1940 taxes	201.74
D. E. Mason, 1941 taxes	33.86
D. E. Mason, 1942 taxes	753.09
D. E. Mason, 1943 taxes	11,693.57
Oval & Koster, overpaid	4.85
Town of Levant, int. on local school fund	84.73
D. E. Masons, abatements	21.80
	<hr/> \$27,621.62

DISBURSEMENTS

Contingent	\$1,501.93	
Roads & bridges	834.61	
Snow removal	2,465.39	
Highway patrol	345.60	
Cutting bushes	26.50	
Maintenance third class road	567.75	
Common schools	8,008.28	
Teacher's retirement	13.00	
High school tuition	2,344.98	
School appliance	205.00	
Schoolhouse repair	143.27	
Memorial day	10.00	
Civilian defense	15.84	
Health nurse	50.00	
Care of Cemeteries	38.00	
Perpetual care	100.00	
Interest	221.66	
Temporary Loan	2,000.00	
Reduction of Debt	1,000.00	
State Tax	1,714.99	
County Tax	404.19	
Victory Tax	63.99	
Withholding Tax	230.75	
Tax Lien Costs	37.50	
Poor Relief	663.78	
State Poor	420.43	
	<hr/>	\$23,427.44
Cash on hand, Feb. 15, 1944		4,194.18
		<hr/>
		\$27,621.62

CONTINGENT

Raised by the Town	\$1,500.00
G. L. Perkins, cemetery lot	25.00
State, bank stock tax	7.90

State, dog tax refund	43.10	
State, R. R. & Tel. tax	36.72	
Fred Beem, cost of deed	5.00	
Overlay	165.09	
Supplelmental, taxes	69.60	
	<hr/>	\$1,852.41

Expended

Office expense and supplies	\$ 74.83	
Administration	1,107.26	
Miscellaneous	169.14	
Printing	68.25	
Street Lights	12.00	
Abatements	21.80	
Auditor	48.65	
Unexpended	350.48	
	<hr/>	\$1,852.41

ROADS AND BRIDGES

Raised by the Town	\$1,000.00	\$1,000.00
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Expended

Truck	\$435.85	
Team	16.22	
Hand labor	192.29	
Gravel	32.85	
Plank	129.60	
Road Machine repairs	25.00	
Miscellaneous	2.80	
Unexpended	165.39	
	<hr/>	\$1,000.00

SNOW REMOVAL

Raised by the Town	\$ 800.00	
From State	1,022.31	
From Eben Whitney	20.00	
Overdraft	623.08	
	<hr/>	\$2,465.39

Expended

Hand labor and sanding	\$122.95	
Truck, sanding and plowing	878.83	
Wingman	385.80	
Sand and salt	37.55	
Lights, tractor, truck, plow repairs	584.92	
Gas and Oil	214.34	
Plow operator	226.00	
Team	15.00	
	<hr/>	\$2,465.39

HIGHWAY PATROL

Raised by the Town	\$333.00	
Overdraft	12.60	
	<hr/>	\$345.60

Expended

Paid the State Treasurer		\$345.60
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CUTTING BUSHES

Raised by the Town		\$250.00
Expended	\$ 26.50	
Unexpended	223.50	
	<hr/>	\$250.00

MAINTENANCE THIRD CLASS ROAD

Raised by the Town	\$477.00	
Overdraft	90.75	
	<hr/>	\$567.75

Expended

Truck	\$340.70	
Hand labor	161.55	
Gravel	14.25	
Tar & Chloride	47.25	
Team	4.00	
	<hr/>	\$567.75

STATE AID CONSTRUCTION

Balance from 1943	\$533.00
Nothing being expended, balance for 1944	\$533.00

50-50 ROAD

Balance from 1943	\$50.00
Nothing being expended, balance for 1944	\$50.00

POOR RELIEF

Raised by the Town	\$500.00	
Overdraft	163.78	
	<hr/>	\$663.78

Expended

Graves boys	\$356.74	
Guy and Carl Henderson	209.35	
Roland Manning	43.69	
A. B. Felker	54.00	
	<hr/>	\$663.78

STATE POOR

Received from the State	\$420.43
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Expended

For Mrs. Brown	\$420.43
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COMMON SCHOOLS

Balance from 1942	\$ 432.38	
Raised by the Town	2,800.00	
Interest on local school fund	84.73	
Oval & Koster, overpaid	4.85	
State, school fund	2,280.54	
State, equalization	2,820.00	
State, school fund, subsidy	31.05	
	<hr/>	\$8,453.55

Expended

Payrolls	\$7,923.55	
Transferred to High School tuition	402.50	
Unexpended	127.50	
	<hr/>	\$8,453.55

TEACHER'S RETIREMENT

Deducted from payrolls	\$90.43	\$90.43
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Expended

Paid State	\$13.00	
Due State	77.43	
	<hr/>	\$90.43

HIGH SCHOOL TUITION

Balance from 1942	\$ 442.48	
Raised by the Town	1,500.00	
Transferred from common schools	402.50	
	<hr/>	\$2,344.98

Expended

Payrolls		\$2,344.98
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SCHOOL APPLIANCE

Raised by the Town		\$205.00
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Expended

Salaries		\$205.00
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SCHOOL HOUSE REPAIR

Raised by the Town	\$300.00	
Balance from 1942	77.70	
	<hr/>	\$377.70

Expended

Payrolls	\$143.27	
Unexpended	234.43	
	<hr/>	\$377.70

MEMORIAL DAY

Raised by the Town	\$10.00
Expended	\$10.00

CIVILIAN DEFENSE

Raised by the Town	\$50.00
Expended	\$15.84
Unexpended	34.16
	<hr/>
	\$50.00

HEALTH NURSE

Raised by the Town	\$50.00
Paid State Treasurer	\$50.00

CARE OF CEMETERIES

Raised by the Town	\$50.00
	<i>Expended</i>
Waugh Cemetery	\$25.00
Page Cemetery	5.00
So. Branch Cemetery	3.00
So. Levant Cemetery	5.00
Unexpended	12.00
	<hr/>
	\$50.00

TRUST FUND

Received from Mrs. Ernest Lyons	\$100.00
Deposited in the Penobscot Savings Bank	\$100.00

INTEREST

Raised by the Town	\$250.00	\$250.00
	<i>Expended</i>	
Temporary Loan	\$ 46.66	
Permanent Loan	175.00	
Unexpended	28.34	
	<hr/>	\$250.00

TEMPORARY LOAN

Received of Gerald Nowell	\$2,000.00
Paid Gerald Nowell	\$2,000.00

REDUCTION OF DEBT

Raised by the Town	\$1,000.00
Paid Smith, White & Stanley	\$1,000.00

STATE TAX

By assessment	\$1,714.99
Paid State Treasurer	\$1,714.99

COUNTY TAX

By assessment	\$404.19
Paid County Treasurer	\$404.19

VICTORY TAX

Deducted from payrolls	\$63.99
Paid Collector of Internal Revenue	\$63.99

WITHHOLDING TAX

Deducted from payrolls		\$363.55
Paid Collector of Internal Revenue	\$230.75	
Due Collector of Internal Revenue	132.80	
	<hr/>	\$363.55

STANDING OF TOWN

Assets

Cash in the Treasury, Feb. 15, 1944	\$4,194.18	
Property acquired by tax lien	2,828.92	
Delinquent taxes	3,409.66	
Cemetery Trust Funds	921.49	
Unpaid tax liens	256.16	
	<hr/>	\$11,610.41

Liabilities

Due the school fund	\$ 127.50	
Due State, teacher's retirement	77.43	
Due Collector of Internal Revenue	132.80	
Due Smith, White & Stanley	4,500.00	
Due Cemetery Trust Funds	921.49	
Due local school fund	1,412.25	
Due State Aid construction	533.00	
Due 50-50 fund	50.00	
	<hr/>	\$7,754.47
Assets over Liabilities		<hr/> \$3,855.94

1942 LIENS UNPAID

George Overlock	\$ 7.90	
Heirs of W. E. Randall	27.10	
John Thomas	27.10	
Heirs of H. W. Weston	97.50	
C. O. Henderson	96.56	
	<hr/>	\$256.16

ABATEMENTS—1940

Harry Johnson, paid in Orono	\$3.00
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1941

W. B. Clement, paid in Portland	3.00
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1942

Harry Johnson, error	3.00
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1943

H. H. Grant, paid in Fort Fairfield	3.00
Leonard Hilt, error	3.40
Guy Mullen, paid excise tax	3.40
W. T. Getchell, over seventy	3.00
	<hr/>
	\$21.80

DELINQUENT TAXES—1931-1932

Harry Snow	\$ 24.74	
Irvin Graves	48.50	
Lowell Lufkin	3.00	
Bert Mayhew	28.60	
Alton Mayhew	1.82	
S. T. Rose	106.22	
Percy Teague	35.95	
	<hr/>	\$248.83

DELINQUENT TAXES—1933

N. A. Pomroy	\$ 29.88	
Sumner Rose	50.00	
Percy Teague	.83	
	<hr/>	\$80.71

DELINQUENT TAXES—1934

F. M. Golbath	\$ 16.80	
J. G. Goodwin	61.90	
B. H. Mayhew	6.52	
Sumner Rose	105.60	
Harry Snow	3.00	
Percy Teague	57.50	
	<hr/>	\$251.32

DELINQUENT TAXES—1935

F. M. Golbath	\$ 15.80	
J. G. Goodwin	106.21	
Elmer Call	70.35	
B. H. Mayhew	46.10	
Harry Snow	3.00	
Percy Teague	60.80	
	<hr/>	\$302.26

DELINQUENT TAXES—1936

Earl French	\$34.40	
S. L. Hawes	12.00	
C. R. Thompson	5.00	
	<hr/>	\$51.40

DELINQUENT TAXES—1937

S. L. Hawes	\$ 7.20	
C. E. Parkman	10.40	
Harry Snow	2.00	
C. R. Thompson	3.00	
Willie Thomas	3.00	
	<hr/>	\$25.60

DELINQUENT TAXES—1938

S. L. Hawes	\$6.50	
Stanley Kalloch	12.80	
C. R. Thompson	2.00	
	<hr/>	\$21.30

DELINQUENT TAXES—1939

S. L. Hawes	\$ 2.07	
C. R. Thompson	3.00	
Willie Thomas	3.00	
	<hr/>	\$8.07

DELINQUENT TAXES—1940

W. S. Fletcher	\$250.80	
Ralph Hawes	3.00	
Sanford Hawes	4.90	
Jarvis Thomas	9.50	
John Thomas	24.90	
Harry Johnson	.50	
C. R. Thompson	3.00	
Bessie Thompson	72.20	
H. L. Pomroy	12.54	
M. P. Roberts	82.58	
	<hr/>	\$463.92

Non-Resident

Heirs of W. W. Cole		
(to be paid by Byron Bonney)	\$45.40	
J. U. Day	7.60	
Merton Nowell	6.40	
	<hr/>	\$59.40
		<hr/>
		\$523.32

DELINQUENT TAXES—1941

Harley Adams	\$19.64	
G. W. Carrow	3.08	
E. L. Corson	3.00	
Clifton Crocker	17.96	
E. J. French	51.57	
Merton Harris	46.12	
Ralph Hawes	3.00	
S. L. Hawes	3.00	
Harry Johnson	2.20	
N. A. Pomroy	36.96	
H. L. Pomroy	4.84	
M. P. Roberts	5.04	
Harry Snow	3.00	
Percy Teague	26.36	
C. R. Thompson	3.00	
Norman Thompson	4.84	
Willie Thomas	3.00	
B. Turner & Sons	55.06	
Robert Hichborn	3.00	
H. L. Hichborn	38.20	
Carlton Henderson	3.00	
	<hr/>	\$335.87

Non-Resident

J. U. Day	\$8.80	\$8.80
		<hr/>
		\$344.67

DELINQUENT TAXES—1942

Harley Adams	\$ 1.00	
Vern Boyd	3.00	
G. W. Carrow	2.56	
E. L. Corson	3.00	
M. B. Ellis	22.52	
E. J. French	21.15	
Merton Harris	31.68	
Ralph Hawes	3.00	
S. L. Hawes	3.00	
H. L. Pomroy	4.16	
Harry Snow	3.00	
Percy Teague	17.92	
Willie Thomas	3.20	
B. Turner & Sons	48.64	
Jos. Wheaton	4.60	
		<hr/>
		\$172.43

DELINQUENT TAXES—1943

Harley Adams	\$ 21.16
W. C. Brown	57.80
Vern Boyd	3.00
J. P. Clement	116.56
G. W. Carrow	11.73
E. L. Corson	3.00
R. B. Dow	51.28
Madeline Emerson	16.80
M. B. Ellis	16.60
E. J. French	16.74
W. S. Fletcher	110.42
R. E. Foss	20.34
Lester Gray	57.40
H. G. Grant	6.46
H. H. Grant	1.70
Merton Harris	41.82
Ralph Hawes	3.00

Carlton Henderson	6.80	
O. E. Milliken	91.06	
George Overlock*	9.80	
H. L. Pomroy	21.36	
Eugene Ross	1.14	
Heirs of Ada Sawyer	68.00	
Harry Snow	3.00	
Norman Thompson	3.34	
Willie Thomas	11.84	
John Thomas	27.20	
L. W. Turner	3.00	
B. Turner & Sons	61.14	
Raymond Tardiff	41.82	
Heirs of H. W. Weston	102.00	
	<hr/>	\$1,007.31

Non-Resident

Wm. Embleton	\$ 2.72	
Federal Land Bank		
(to be paid by E. J. French)	102.00	
W. K. Foss	30.40	
C. O. Henderson	96.22	
O. C. Leathers	27.20	
Merton Nowell	6.80	
Ashbury Thomas	6.80	
Fred Nickerson	57.80	
J. O. Tilley	40.80	
Roy Wing	1.70	
	<hr/>	\$372.44
		<hr/>
		\$1,379.75

*Paid since closing the books

TREASURER'S REPORT

Debit

Cash on hand, March 1, 1943	\$2,750.09
Received from:	
Ed. and Vera Leavitt,	
property sold	240.00
H. C. Marden, property sold	225.00
G. M. and Thurbert Hodgdon,	
property sold	100.00
Fred Nickerson, on account,	
property sold	30.00
Fred Beem, on account,	
property sold	69.73
Gerald Nowell, temporary loan	2,000.00
State, pauper	511.77
State, Bank Stock interest	7.90
State, snow removal	1,022.31
State, School fund	2,280.54
State, School fund subsidy	31.05
State, Dog tax refund	43.10
State, R. R. & Tel. tax	36.72
State, School equalization	2,820.00
G. L. Perkins, cemetery lot	25.00
Mrs. Ernest Lyons, trust fund	100.00
Floyd Broyn, 1941 tax lien	124.70
Federal Land Bank,	
1941 tax lien, (Sawyer)	89.50
M. P. Roberts, 1941 tax lien	80.70
Oscar Milliken, 1941 tax lien	107.10
Bessie Thompson, 1941 tax lien	85.10
J. P. Clement, 1941 tax lien	54.30
H. W. Weston Heirs	
1941 tax lien	133.50
John Thomas, 1941 tax lien	36.70

Fred Beem, 1941 tax lien,	
part payment (Brown)	34.32
Percy Teague, 1941 tax lien	58.70
Lester Gray, 1942 tax lien	17.70
Norbert Overlock, 1942 tax lien	52.70
W. S. Fletcher, 1942 tax lien	180.70
Federal Land Bank,	
1942 tax lien (Sawyer)	40.10
Byron Bonney, 1942 tax lien	46.30
Helen A. Higgins, excise tax	503.73
Helen A. Higgins, Victory tax	
deducted	38.75
Helen A. Higgins, Withholding tax	
deducted	363.55
Helen A. Higgins, Teacher's	
retirement deducted	90.43
Eben Whitney, plowing snow	20.00
Helen A. Higgins, 1934 taxes	146.01
Helen A. Higgins, 1935 taxes	218.90
Ruth Goodwin, 1939 taxes	11.28
Donald E. Mason, 1940 taxes	201.74
Donald E. Mason, 1941 taxes	33.86
Donald E. Mason, 1942 taxes	753.09
Donald E. Mason, 1943 taxes	11,693.57
Oval & Koster, overpaid	4.85
Town of Levant,	
Interest on local school fund	84.73
D. E. Mason, abatements	21.80
	<hr/>
	\$27,621.62

Credit

Warrants paid	\$23,427.44
Cash on hand, February 15, 1944	4,194.18
	<hr/>
	\$27,621.62

Respectfully submitted,

HELEN A. HIGGINS,
Treasurer of Levant.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the S. S. Committee and Citizens of Levant:

I hereby submit the report of your school department for the past municipal year. This report includes the usual detailed statement of receipts and expenditures for the past year, and an estimate of the school budget for the coming year.

S. S. COMMITTEE

Evelyn Call	Term Expires 1944
John Corbin	Term Expires 1945
Glendon Withee	Term Expires 1946

STATISTICS

Some of the following statistics were taken from the returns made to the State by the superintendent for the school year ending July 1, 1943. The enrollment for the current year is, of course, not exactly the same.

ENROLLMENT

	Boys	Girls	Total
School Census	108	99	207
Sub-Primary Grade	8	11	19
Grade I	8	5	13
Grade II	7	8	15
Grade III	3	10	13
Grade IV	9	3	12
Grade V	8	8	16
Grade VI	4	10	14
Grade VII	7	11	18
Grade VIII	6	5	11
No. Graduating from			
Grade VIII	5	5	10

No. of pupils conveyed	91
Aggregate attendance	19460.5
Average daily attendance	108.1
Average annual salary	\$717.50
Average annual salary (State 1942)	\$860.55

FINANCIAL STATEMENT

Teachers' Payroll

Name	No. Weeks	Amount
Doris White	23	\$517.50
Esther Strong	23	517.50
Jeannette Maclaud	15	337.50
Louise McLaughlin	8	180.00
Floy Bemis	36	799.75
Evelin Smith	13	260.00
Leila Stubbs	36	812.00
Velma Carter	13	260.00
Mittie Stevens	13	286.00
Edith Thompson	36	777.50
		<hr/>
		\$4,747.75

CONVEYANCE

Name	No. Weeks	Amount
Donald Mason	13	\$169.00
Evelyn Call	36	468.00
Avanelle Corbun	36	468.00
Guy Mullen	36	432.00
A. O. Sawyer	13	54.00
Earle Tozier	13	345.00
B. C. Higgens	8	48.00
Hazel Colson		58.59
		<hr/>
Total		\$2,042.59

JANITORS' PAYROLL

Name	No. Weeks	Amount
Seavey Watson	36	\$108.00
Mrs. Gordon Withee	36	72.00
Mrs. Evelin Call	4	18.00
Clifton Nelson	9	18.00
Stella Brick		46.00
Violet Brann		6.00
Mrs. Viola Brann		16.00
L. L. Tibbetts		13.00
William Thomas		4.00
Mary Withee		1.00
Bemis Bros.		13.51
Total		<hr/> \$315.51

FUEL

Elmer Call	\$12.50
Arthur Griffin	18.75
A. J. McGown & Son	16.00
Walter Palmer	20.00
Chas. Wiggin	2.00
John Corbin	5.00
John Bragg	120.00
Seavey Watson	7.50
Ira Goodwin	180.00
Total	<hr/> \$381.00

LIGHTS

Central Me. Power Co.	\$34.35
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TEXTBOOKS

Furbush Printing Co.	\$1.13
Silver Burdett Co.	129.63

The MacMillen Co.	12.37
Mrs. E. E. Stubbs	2.80
Mittie Stevens	2.00
Ginn & Company	39.92
Beckly-Cardy Co.	60.25
Oval Foster	9.70
J. L. Hammelt Co.	2.63
Scot Foresman Co.	11.87
American Book Co.	58.15
Edward E. Babb & Co.	7.54
Glenhill Bros. Inc.	16.10
Arlo Pub. Co.	1.71
The Papercrafters	16.73
Maine Public Health Asso.	.60
American Education Press	21.87
Kenneth Young	1.60

Total

\$396.60

SUMMARY FOR COMMON SCHOOLS

Receipts

Balance, 1942-43	\$432.38
Appropriation	2,800.00
State School Fund	2,280.54
Equalization	2,820.00
State School Fund (Special)	31.05
Interest on School Fund	84.73
Refund, Oval and Koster	4.85

Total

\$8,453.55

Expenditures

Teachers' Payroll	\$4,747.75
Conveyance Payroll	2,042.59
Janitoring and Cleaning	320.51
Fuel	381.75

Textbooks and Supplies	396.60	
Lights	34.35	
High School Tuition	402.50	
	<hr/>	
Total		\$8,326.05
		<hr/>
Balance		\$127.50

HIGH SCHOOL TUITION

Receipts

Balance 1942-43	\$442.48	
Appropriation	1,500.00	
State School Fund	402.50	
	<hr/>	\$2,344.98

Expenditures

Higgins Classical Institute	\$135.00	
East Corinth Academy	325.74	
City of Bangor	1,387.66	
Town of Hermon	265.08	
City of Brewer	215.00	
John Bapst High School	16.50	
	<hr/>	\$2,344.98

REPAIRS

Receipts

Balance 1942-43	\$ 77.70	
Appropriation	300.00	
	<hr/>	\$377.70

Expenditures

Rice & Miller	\$25.27	
Harry Winchester	41.00	
Evelin Call	3.15	
Chandler Tibbetts	3.50	
John Corbin	10.29	

L. L. Tibbetts	42.60
Atlantic Clarion Stove Co.	2.03
James A. Speed	12.07
Bemis Bros.	3.36
	<hr/>
Total	\$143.27
	<hr/>
Balance	\$234.43

RECOMMENDATIONS

Common Schools	\$2,800.00
High School Tuition	2,000.00
Repairs	100.00
Appliance	205.00

TEACHERS

Village Grammar	Floy Bemis
Village Primary, Spring	Evelin Smith
Village Primary, Fall & Winter	Doris White
West Levant Primary, Spring	Velma Carter
West Levant Primary, Fall & Winter	Esther Strong
West Levant Grammar	Leila Stubbs
So. Levant Grammar, Spring	Mittie Downes
So. Levant Grammar, Fall	Jeannette Maclaud
So. Levant Grammar, Winter	Louise McLaughlin
So. Levant Primary	Eda Thompson

Just now the war with its consequent teacher shortage makes it increasingly difficult each year to carry on the educational program satisfactorily and to maintain the high standards to which we have become accustomed. In rural communities this is especially noticeable, for teachers of even mediocre ability can have a greater choice as to location, grade and salary than ever before, and who can blame them for taking advantage of this rare opportunity which to them seems nothing less than marvelous?

Another feature which enters the picture is the fact that while teachers' salaries have increased scarcely perceptibly, the price of board has practically doubled in some instances. In some cases board is unobtainable at any cost. It would seem that the parents should feel some responsibility in securing a convenient, comfortable boarding-place for their teacher and at a price that is reasonable, and commensurate with the salary she is receiving.

Despite these seemingly insuperable obstacles, our schools are making good progress because of the efficiency of our teachers, and the results are comparable with those of previous years. At this time we should appreciate the faithful efforts of our local teachers, teachers whose loyalty and ability are unquestioned, teachers who, if they cared to make a change, could advantageously do so, both financially and professionally. Let us try to realize this, and recognize the worth of these conscientious teachers now, rather than have it forcefully brought to our attention when it is too late, when some other town takes them from us by offering more attractive positions and salaries approximately double those which are here being paid them.

It must be remembered that from now on the new teachers we hire from other towns will probably not be among the best in the profession, because we can offer no incentive that will compare with the alluring positions which are daily becoming vacant elsewhere.

"How is the Equalization Fund reckoned?" is a question that many people want answered. Here is an excerpt, taken from the "Maine State School Bulletin," which is published at Augusta by the State Department of Education.

"This year the average of school rates is .01485, and the average of municipal rates is .05789. Towns having a rate for school maintenance equal to or exceeding .01485 will share in equalization in December 1944, provided the

basic measure of .013 on the state assessed valuation of the town fails to produce the minimum educational program as provided for in our State Equalization Law; i.e., \$940 per elementary unit, \$1,405 per secondary unit."

Here is a comparative table of the three towns with which we are primarily concerned:

	School Tax Rate	Municipal Rate	Equalization for 1943	Equalization for 1944
State	.01485	.05789
Hampden	.01495	.0670	\$1,122.00
Hermon	.01671	.0590	\$5,278.00	4,164.00
Levant	.01819	.0680	2,820.00	2,758.00

From the above table, it should be apparent that to insure sharing in the equalization, towns should make appropriations large enough to keep their school tax rate well above what they estimate the average school tax rate for the state will be. No one can at present, foresee what this rate will be, but, without doubt, next year it will be more than it was this year, .01485, because many towns will find it necessary to make larger appropriations this year in order to meet the increase in cost of maintenance or else as a protective measure. Attention is called to the Hampden school tax rate which is precariously near the border line. It is hoped that all will note the danger signal and heed the warning.

As we have a good balance in the repairs account, it is believed that it will be necessary to raise only \$100 for repairs for the coming year. However, it is recommended that the high school tuition appropriation be increased \$500. There are several reasons for this. (1) The equalization allotment for next year will be \$62 less than for the current year. (2) We have a comparatively small balance in the common school department and none in high school tuition. (3) There are now eighteen pupils in grade eight; if they all attend high school, and they should, the cost for

high school tuition will be greatly increased. (4) Tuition in Bangor High School has been advanced from \$100 to \$125 per year, and, without doubt, tuition in other schools our students attend will be more next year. At present we have thirteen students in Bangor High School and this extra \$25 per child means an increase of \$325 per year. The last point, to which your attention is called, is the fact that the fuel bill will certainly be more next year than the amount that has been paid this year, as some of the wood we are now using was bought and paid for before the books were closed last March, and moreover, the cost of wood is constantly increasing.

Defense stamps are again being sold in some of the schools. The amount of sales, as reported by teachers, are as follows:

West Levant	\$375.00
Village Grammar	365.00
Village Primary	33.30

Without doubt the tax-payers are aware of the fact that there is no insurance on the school buildings. Because school houses never have burned in town is no reason for believing they never will. To replace one of these buildings with a modern structure, built according to state regulations, would be an expensive job and would increase your tax burden immeasurably which already seems heavy enough. Although I make no recommendations, I do feel it would be good business to carry at least partial coverage.

Miss Georgina Patterson, the public health nurse, is constantly in touch with the schools. She is a most conscientious worker and much is being done along public health lines. I trust an appropriation will be made for this purpose for the coming year. An expression of appreciation should also be extended to Dr. Gifford who never fails to respond to calls for assistance from the schools.

CONCLUSION

This is the sixth annual report I have submitted for your school department. In spite of the many problems that have called for solution, these six years have been very happy years. Whatever improvements that may have been made in your school system during this period, have been due in no small measure to the splendid, wholehearted cooperation of the tax payers and friends of education. In making appropriations, the town has been most liberal, and this has been of the utmost importance as funds are necessary for the successful operation of any worthwhile public project. The members of the S. S. Committee have been capable, willing, loyal and interested helpers, and have put forth their best efforts in behalf of the schools.

At this time I wish to thank those who have worked with me so faithfully and patiently in the interest of education. These good friends include the board members, all other municipal officers, parents, teachers, and last but by no means least, the children whose friendly attitude, and courteous manners have ever been a source of inspiration.

Respectfully submitted,

C. H. GRANT.

REPORT OF THE PUBLIC HEALTH NURSE---1943

Public health nursing is concerned with securing and maintainng better health for all members of the community. Knowing that whatever is done to assure physical and mental health during maternity, infancy, childhood and youth will affect the health of the adult population, we have, as in the past, placed the most emphasis on the work with the pregnant mother, the infant and the preschool child. If we stress health protection at these periods we are paving a healthy road on which the child entering school will travel. With the scarcity of doctors and with those who are holding forth on the home front doing double duty it is our responsibility to keep well.

Visits to mothers before the baby was born have been made to stress the importance of early medical care, to help carry out the doctor's orders and to help secure the necessary equipment for the confinement. A decrease in the death rate of expectant mothers is the result of early medical care. Let us work for a greater decrease.

Visits were made to mothers after the baby was born to emphasize importance of returning to the doctor for an examination and to help in adjusting the daily routine so she will get the proper rest and diet.

Many visits were made to young infants to urge the mother to keep the baby under medical supervision, to have him immunized against diphtheria and vaccinated against smallpox. When necessary assistance was given the mother in planning a daily schedule for the baby. Special emphasis was placed on the prevention of communicable diseases which take such a heavy toll in childhood.

Under the Crippled Children's program arrangements were made for the handicapped children to receive treatment and follow up visits were made to assist in carrying out treatment and to help children make the most of their handicap.

Home visits to parents of school children have been necessary in order to explain need of dental, vision, hearing correction and to guard against communicable diseases. Conferences were held with teachers concerning the welfare of children in school.

Last March seven school children were vaccinated by Dr. William Gifford with public health nurse assisting.

As was stated in last year's report a Health Committee made up of townspeople interested in the health problems of the town would be of great value.

GEORGINA PATTERSON,

Public Health Nurse.

AUDITOR'S REPORT

May 13, 1943.

To the Inhabitants of the Town of Levant:

In accordance with instructions from your Board of Selectmen we examined the books and accounts of your town officials for the municipal year ended February 15, 1943. We verified the balance sheet as at February 15, 1943, and the accompanying exhibits and schedules with the town books and in our opinion they correctly set forth the financial condition of your town as at February 15, 1943, subject to the terms of this report.

- Exhibit A Balance Sheets Feb. 15, 1943 and Feb. 21, 1942
- Exhibit B Cash Receipts and Disbursements
- Exhibit C 1942 Assessment, Valuation and Commitment
- Exhibit D Statement of Departmental Accounts
- Exhibit E Analysis of Change in Surplus
- Schedule 1 Reconciliation of Treasurer's Cash Balance
- Schedule 2 Uncollected Taxes
- Schedule 3 Tax Liens
- Schedule 4 Tax Acquired Town Property
- Schedule 5 Trust Funds
- Schedule 6 Excise Taxes

In Exhibit A we set forth the comparative balance sheets for the years ended February 15, 1943 and February 21, 1942, as taken from your town books.

CASH \$2,750.09

Cash consists of a checking account in The Merrill Trust Company with an overdrawn balance of \$646.17 reconciled with the bank; and cash in the hands of the treasurer of \$3,396.26 reconciled to May 6, 1943 as supported in Exhibit B Schedule 1. All cash received and disbursed was found to be substantiated by receipts and proper warrants.

TAX ACCOUNTS \$7,826.63

We examined all collector's records, tax liens, and tax acquired town property records and present in Schedules 2 to 4 inclusive an analysis of all outstanding balances against which there is a reserve for uncollectibles of \$1,026.42. The current year's assessment and commitment as appears in Exhibit C shows an uncollected balance as of February 15, 1943 of \$1,836.80. No direct verification was made of any of the outstanding accounts.

ACCOUNTS RECEIVABLE \$91.84

There was due from the State of Maine at the close of the municipal year this amount for pauper supplies furnished by the town which we verified only with the town books.

TRUST FUNDS \$2,233.74

Trust funds are made up of principal and accrued interest of cemetery funds in the amount of \$821.49, the investment of which we verified with the various pass books; and the ministerial and school fund of \$1,412.26 which has been used by the town.

NOTES PAYABLE \$5,500.00

The outstanding notes of \$5,500.00 were issued for re-funding purposes bearing interest at 3½%.

SURPLUS

\$1,169.09

In Exhibit E we set forth the transactions affecting this account which shows a shrinkage of \$1,363.06.

Very truly yours,

Public Accountant and Auditor.

PAUL A. SMITH,

