

1947

Annual Report of the Municipal Officers of the Town of Levant Maine for the Current Year 1946-1947

Levant (Me.)

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1946/47

Annual Report

of the Municipal Officers of the

Town of

LEVANT

Maine

For the Current Year

1946-1947



BRING THIS BOOK WITH YOU



1947

FURBUSH-ROBERTS PRINTING CO.
BANGOR, MAINE

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

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

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

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

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

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

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.

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

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

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 services.

Article 20. To see if the town will vote to grant and raise the sum of \$1,800.00 to apply on outstanding notes, or act anything relative thereto.

Article 21. To see if the town will vote to grant and raise

the sum of \$300.00 for interest, or act anything relative thereto.

Article 22. To see if the town will vote to grant and raise money and say how much, to put a hydraulic dump body on the Auto-Car or act anything relative thereto.

Article 23. To see if the town will vote to grant and raise money and say how much, to buy fire fighting equipment, or act anything relative thereto.

Article 24. To see if the town will vote to grant and raise money and say how much, to repair the town garage, or act anything relative thereto.

Article 25. To see if the town will vote to grant and raise money and say how much, to repair the Tay road, so-called, or act anything relative thereto.

Article 26. To see if the town will vote to grant and raise money to buy gravel to go with the State's unimproved road fund, or act anything relative thereto.

Article 27. To see if the town will vote to grant and raise the sum of \$2,000.00 to cover the overdraft, or act anything anything relative thereto.

Article 28. To see what sum of money the town will vote to grant and raise for state aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Section 25 and 29, Chapter 20, R. S. 1944 as amended.

Article 29. To see if the town will vote to grant and raise the sum of \$192.00 for aid to dependent children.

Article 30. To see 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.

Article 31. To see if the town will vote to authorize the selectmen to insure the school buildings and snow plow equipment, or act anything relative thereto.

Article 32. To elect a tax collector and fix compensation.

Article 33. To see if the town will vote to charge interest on all unpaid taxes after December 1, and set the rate, or act anything relative thereto.

Article 34. To elect a treasurer and fix compensation.

Article 35. 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 current 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 36. To see if the town will vote to authorize the treasurer to deduct 50% from all vouchers of any person owing the town a tax, or act anything relative thereto.

Article 37. To elect constables and all other necessary town officers.

The selectmen give notice that they will be in session at the Grange Hall at nine 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 24th day of February, A.D. 1947.

Respectfully submitted,

A. W. PHILLIPS

G. J. THIBODEAU

G. I. HARRIS

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, 1947.

Real Estate — Resident	\$130,675.00	
Real Estate — Non-Resident	25,475.00	
		\$156,150.00
Personal Estate — Resident	\$37,629.00	
Personal Estate — Non-Resident	1.010.00	
		38,639.00
Grand Total		\$194,789.00

ASSESSMENT

Tax at 94 mills on the dollar	\$18,310.16	
133 polls at \$3.00 each	399.00	
		\$18,709.16

Raised for:

Roads and bridges, summer work	\$1,500.00
Snow removal	1,000.00
Common Schools	4,000.00
Schoolhouse repair	400.00
School superintendency	300.00
High school tuition	2,500.00
Patrol maintenance	550.00
Support of poor	300.00
Contingent	1,500.00
Memorial purposes	15.00

Care of cemeteries	35.00	
Interest on local school fund	84.73	
Cutting and burning bushes	10.00	
Maintenance of third class road	477.00	
Public health nurse	50.00	
Deduction of debt	1,800.00	
Interest	300.00	
Overdraft	400.00	
Special resolve road	150.00	
State aid road	533.00	
Purchase of land for Waugh Cemetery	50.00	
Purchase of land for So. Levant Cemetery	50.00	
Aid to dependent children	192.00	
State tax	1,691.57	
County tax	419.68	
Overlay	311.18	
		\$18,709.16
Supplemental		60.00
		\$18,769.16

Resources

Cash on hand	\$2,397.67
Received from	
Mrs. Felker, payment on wood	75.00
Elmer Call, Purchase of McLaughlin property	150.00
H. L. Pomroy, Storer property	60.85
Albert Griffin, International truck	250.00
Perley Pomroy, town house	150.00
Henry Harvey, L. M. Harvey property	465.96
Gerald Nowell, temporary loan	4,000.00
Albert Miller, town house shed	15.00
Town of Carmel, 1/2 cost running town line	6.00

Milton Geary, 1944-1945 Thompson liens	153.25
Bert Hodgden, 1944 Tilley lien	40.50
Joseph Wheaton, 1945 Randall heirs lien	37.50
Grace Milliken, 1944 lien	66.50
Federal Land Bank, 1944 French lien	100.50
Asbury Thomas, 1944 lien	8.00
George Carrow, 1945 lien	15.00
Harley Adams, on account	60.50
Clarence Gould, Nix property	28.55
W. A. Brann, error in bill	1.88
George Damon, 1945 lien	47.50
Ray S. Morse, refund on school bus ins.	2.53

State:

Snow removal	1,375.00
Bank stock tax	7.80
1/2 fire payroll	154.49
Unimproved roads	1,339.49
School fund, R. R. & Tel. tax	4,625.86
School equalization	2,798.00
State aid road	1,970.99
Error in state aid payroll	11.00
Special resolve	300.00
Third class construction	1,217.20
Penobscot Savings Bank, interest	
Cemetery Trust Fund	7.00
Merrill Trust Co., interest Cemetery Trust Fund	3.98
Estate of B. W. Higgins, for perpetual care	200.00
Town of Levant, interest on local school fund	84.73
Helen A. Higgins, excise tax	657.99
Helen A. Higgins, teacher's retirement	93.50
Helen A. Higgins, old pension	183.33

Helen A. Higgins, withholding tax	518.44	
W. C. Goodwin, taxes	2.00	
D. E. Mason, taxes	1,267.25	
Helen A. Higgins, taxes	6.00	
Lynn Turner, taxes	16,607.87	
Abatements	114.68	
		\$41,679.19

Disbursements

Abatements	\$114.68
Contingent	2,290.05
Snow removal	3,193.51
Road and bridges	1,604.42
Patrol maintenance	540.80
Cutting and burning bushes	370.49
Special resolve	429.90
Maintenance of third class road	406.23
Cost of tax liens	24.00
Cemetery Trust Fund deposited	200.00
State aid road	2,515.99
Third class construction	1,330.99
Maintenance of unimproved roads	1,450.29
Poor relief	1,533.34
Aid to dependent children	192.00
Common schools	11,117.44
High school tuition	3,321.84
Superintendency	320.00
Schoolhouse repair	490.20
Care of cemeteries	86.74
Perpetual care	11.00
Public health nurse	50.00
Memorial Day	14.40
Purchase of land for Waugh Cemetery	50.00
Purchase of land for So. Levant Cemetery	50.00
Teacher's retirement	130.02
Old Pension	186.67
Withholding tax	486.84
Interest	316.17

Temporary loan	4,000.00	
Reduction of debt	1,800.00	
Interest on local school fund	84.73	
State tax	1,691.57	
County tax	419.68	
	<hr/>	\$40,823.99
Cash on hand		855.20
		<hr/>
		\$41,679.19

CONTINGENT

Raised by the town	\$1,500.00	
Received from:		
Albert Griffin, for truck	250.00	
Perley Pomroy, town house	150.00	
State, bank stock tax	7.80	
Albert Miller, shed	15.00	
Town of Carmel	6.00	
State, fire payroll	154.49	
State, R. R. & Tel. tax	42.00	
	<hr/>	\$2,125.29
Overdraft		164.76
		<hr/>
		\$2,290.05

Expended

Office expense and supplies	169.56
Salaries and commission	1,436.48
Fire payrolls	318.22
Insurance	83.16
Janitor	4.00
Municipal asso.	30.00
Running town line	22.00
Lawyers fees	5.00
Food for fire fighters	8.59
Vital statistics	.25

Printing	112.50	
Street lights	11.00	
Auditor	64.54	
Health officer	24.75	
	<hr/>	\$2,290.05

ROADS AND BRIDGES

Raised by the town	\$1,500.00	
Overdraft	104.42	
	<hr/>	\$1,604.42

Expended

Trucks	\$435.49	
Team	12.74	
Hand labor	706.82	
Gravel	40.30	
Plank and stringers	383.04	
Road machine repairs	16.00	
Spikes and etc.	10.03	
	<hr/>	\$1,604.42

PATROL MAINTENANCE

Raised by the town	\$550.00	\$550.00
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Expended

Paid state	540.80	
Unexpended	9.20	
	<hr/>	\$550.00

CUTTING AND BURNING BUSHES

Raised by the town	\$100.00	
Overdraft	270.49	
	<hr/>	\$370.49

Expended

Hand labor		\$370.49
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SPECIAL RESOLVE

Raised by the town	\$150.00	
Received from the state.	300.00	
	<hr/>	\$450.00
	<i>Expended</i>	
Trucks	190.00	
Hand labor	69.30	
Gravel	82.60	
Shovel	88.00	
	<hr/>	
	429.90	
Unexpended	20.10	
	<hr/>	\$450.00

MAINTENANCE OF THIRD CLASS ROAD

Raised by the town	\$477.00	
Balance from last year	9.77	
Overdraft	33.25	
	<hr/>	\$520.02
	<i>Expended</i>	
Trucks	188.12	
Hand labor	139.37	
Gravel	7.35	
Miscellaneous	3.00	
Culvert	67.23	
Team	1.16	
Transferred to Third Class Construction	113.79	
	<hr/>	\$520.02

STATE AID ROAD CONSTRUCTION

Raised by the town	\$533.00	
Received from the State	1,970.99	
Error in Payroll	11.00	
Overdraft	1.00	
	<hr/>	\$2,515.99

Expended

Trucks	861.99	
Hand labor	676.06	
Gravel	259.20	
Miscellaneous	2.10	
Culverts	163.89	
Shovel	552.75	
	<hr/>	\$2,515.99

THIRD CLASS ROAD CONSTRUCTION

Received from the state	\$1,217.20	
Transferred from third class maintenance	113.79	
	<hr/>	\$1,330.99

Expended

Trucks	566.11	
Hand labor	272.08	
Gravel	112.60	
Miscellaneous	.70	
Shovel	379.50	
	<hr/>	\$1,330.99

UNIMPROVED ROADS

Received from the state	\$1,339.49	
Overdraft	110.80	
	<hr/>	\$1,450.29

Expended

Trucks	\$642.02	
Hand labor	688.17	
Gravel	110.80	
State grader	6.00	
Machine hire	3.30	
	<hr/>	\$1,450.29

SNOW REMOVAL

Raised by the town	\$1,000.00	
Received from the state	1,375.00	
Overdraft	818.51	
	<hr/>	\$3,193.51

Expended

Hand sanding	147.67	
Truck sanding	158.57	
Truck plowing	947.00	
Wingman	437.95	
Sand and salt	43.00	
Lights, plow and truck repairs	609.28	
Gas and oil	233.44	
Plow operator	241.73	
Making round turn on New Road	48.00	
Coal	5.10	
Hand labor	292.90	
Light for truck	22.47	
Miscellaneous	6.40	
	<hr/>	\$3,193.51

POOR RELIEF

Raised by the town	\$300.00	
Received from Mrs. Felker, for wood	75.00	
Overdraft	1,158.34	
	<hr/>	\$1,533.34

Expended

Ronald Graves	237.21	
Mrs. Felker	34.00	
Roland Manning	664.94	
Mrs. George Watson	399.10	
Alton Mayhew	198.09	
	<hr/>	\$1,533.34

AID TO DEPENDENT CHILDREN

Raised by the town	\$192.00
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Expended

Paid State Treasurer	\$192.00
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COMMON SCHOOLS

Raised by the town	\$4,000.00
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Balance from last year	182.00
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Received from:	
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Ray Morse, refund	2.53
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State school fund	4,583.86
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State equalization	2,798.00
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Interest on local school fund	84.73
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Overdraft	288.16
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	<u> </u>	\$11,939.28
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Expended

Teachers	6,456.15
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Conveyance	3,039.00
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Janitor	693.63
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Fuel	400.50
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Text books and supplies	416.42
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Lights	35.42
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Bus insurance	76.32
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	<u> </u>	\$11,117.44
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Transferred to High school tuition		821.84
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	<u> </u>	\$11,939.28
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HIGH SCHOOL TUITION

Raised by the town	\$2,500.00
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Transferred from common schools	821.84
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	<u> </u>	\$3,321.84
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Expended

H. C. I. Charleston	365.00
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Bangor	1,645.97
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East Corinth	140.01	
Hermon	1,033.36	
Brewer	125.00	
M. C. I. Pittsfield	12.50	
	<hr/>	\$3,321.84

SUPERINTENDENCY

Raised by the town	\$300.00	
Overdraft	20.00	
	<hr/>	\$320.00

Expended

Salaries		\$320.00
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SCHOOLHOUSE REPAIR

Balance from last year	\$94.03	
Raised by the town	400.00	
Error on W. A. Brann bill	1.88	
	<hr/>	\$495.91

Expended

Labor	\$189.34	
Material	290.36	
Trucking	10.50	
Unexpended	5.71	
	<hr/>	\$495.91

CARE OF CEMETERIES

Raised by the town	\$35.00	
Overdraft	51.74	
	<hr/>	\$86.74

Expended

Waugh Cemetery	26.50	
Page Cemetery	5.00	
South Branch Cemetery	43.24	
South Levant Cemetery	12.00	
	<hr/>	\$86.74

PERPETUAL CARE

Received from:

Penobscot Savings Bank	\$7.00
Merrill Trust Co.	3.98
Overdraft	.02

 \$11.00
Expended

Lake lot	2.00
Booker and Hubbard lot	3.00
Mason and Smart lot	2.00
Lyons lot	2.00
Clark lot	2.00

 \$11.00

CEMETERY TRUST FUND

Receiver from the Estate of B. W.

Higgins	\$200.00
Deposited in Penobscot Savings Bank	\$200.00

HEALTH NURSE

Raised by the town	\$50.00
Paid State treasurer	\$50.00

MEMORIAL DAY

Raised by the town	\$15.00	\$15.00
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Expended

Flags	\$14.40
Unexpended	.60

 \$15.00

PURCHASE OF LAND FOR WAUGH CEMETERY

Raised by the town	\$50.00
Paid Watson Nowell	\$50.00

PURCHASE OF LAND FOR SOUTH LEVANT
CEMETERY

Raised by the town	\$50.00	
Paid Bessie Thompson	\$50.00	

TEACHER'S RETIREMENT

Balance due State Treasurer, 1945	\$85.92	
Deducted from payrolls	93.50	
		\$179.42

Expended

Paid to State Treasurer	130.02	
Balance due State Treasurer	49.40	
		\$179.42

OLD PENSION

Balance due State Treasurer, 1945	\$100.21	
Deducted from payrolls	183.33	
		\$283.54

Expended

Paid the State Treasurer	186.67	
Balance due State Treasurer	96.87	
		\$283.54

WITHHOLDING TAX

Balance due Collector of Internal Revenue, 1945	\$62.40	
Deducted from payrolls	518.44	
		\$580.84

Expended

Paid Collector of Internal Revenue	\$486.84	
Balance due Collector of Internal Revenue	94.00	
		\$580.84

INTEREST

Raised by the town	\$300.00	
Overdraft	16.17	
	<hr/>	\$316.17

Expended

Permanent loan	149.50	
Temporary loan	166.67	
	<hr/>	\$316.17

INTEREST ON LOCAL SCHOOL FUND

Raised by the town	\$84.73
Transferred to the common school fund	84.73

TEMPORARY LOAN

Received from Gerald Nowell	\$4,000.00
Paid Gerald Nowell	\$4,000.00

REDUCTION OF DEBT

Raised by the town	\$1,800.00	\$1,800.00
	<i>Expended</i>	
Paid Smith & Co.	\$1,000.00	
Paid Gerald Nowell	800.00	
	<hr/>	\$1,800.00

OVERDRAFT

Raised by the town	\$400.00
Transferred to Net Debt account	\$400.00

STATE TAX

Raised by the town	\$1,691.57
Paid State Treasurer	\$1,691.57

COUNTY TAX

Raised by the town	\$419.68
Paid County Treasurer	\$419.68

1944 TAX LIENS

Balance from 1945	\$366.35	
	<hr/>	\$366.35
Received on 1944 tax liens	280.25	
Transferred to property acquired	86.10	
	<hr/>	\$366.35

1945 TAX LIENS

Received from D. E. Mason	\$560.24	
Costs	24.00	
	<hr/>	\$584.24
Received on 1945 tax liens	\$188.40	
Transferred to property acquired	10.50	
Balance due on 1945 tax liens	385.34	
	<hr/>	\$584.24

ABATEMENTS

	1946	
D. R. Hodgdon, deceased	\$3.00	
	<hr/>	\$3.00
	1945	
Joseph Treadwell, paid in Auburn	3.00	
	<hr/>	\$3.00
	1944	
Percy Campbell, left town	3.00	
George Overlook, paid in Conn.	3.00	
A. O. Sawyer, left town; unknown	7.80	
	<hr/>	\$13.80
	1943	
R. B. Dow, moved to parts unknown	\$3.68	
	<hr/>	\$3.68

21

1941

C. R. Thompson, left town	3.00	\$ 3.00
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1940

Bessis Thompson, property sold	72.20	
C. R. Thompson, left town	3.00	
	<hr/>	\$75.20

1939

C. R. Thompson, left town	3.00	\$ 3.00
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1938

C. R. Thompson, left town	\$2.00	
	<hr/>	\$2.00

1937

C. R. Thompson, left town	\$3.00	
	<hr/>	\$3.00

1936

C. R. Thompson, left town	\$5.00	
	<hr/>	\$5.00

Total abatements		<hr/>	\$114.68
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STANDING OF THE TOWN

Assets

Cash in the treasury, Feb. 15, 1947	\$855.20	
Property acquired by tax liens	202.05	
Delinquent taxes	3,296.12	
Dues from the Common school fund	288.16	
Uncollected tax liens	385.34	
	<hr/>	\$5,026.87

Liabilities

Due:			
Local school fund	\$1,412.25		
50-50 road	50.00		
Gerald Nowell	2,800.00		
School house repair	5.71		
Teacher's retirement, due State treasurer	49.40		
Old pension, due State treasurer	96.87		
Withholding tax, due Collector of Internal Revenue	94.00		
		<hr/>	\$4,508.23
Assets over liabilities			518.64
			<hr/>
			\$5,026.87

DELINQUENT TAXES — 1946

Adams, Omar	\$18.33
Cain, Charles	104.00
Damon, George	105.93
French, E. J.	171.55
*French, S. A.	131.60
Harris, Merton	25.38
Millikin, O. E.	94.00
*Overlook, Lyndon	50.00
Palmer, Roy	37.60
Polk, J. K.	108.10
Pomgroy, H. L.	31.67
Pomroy, Artemus H.	94.00
Ross, Eugene	4.98
Robinson, Robert	133.95
Simpson, M. P.	70.50
Stickney, Randolph	108.28
Treadwell, Elizabeth	75.20
Treadwell, B. E.	28.85
Tibbetts, C. L.	94.00
Stickney, Bert	17.86

Corson, E. L.	3.00	
Graves, Wilbert	3.00	
Mayhew, Albert	3.00	
Thomas, William	12.40	
Tilley, J. O. Heirs of	56.40	
		\$1,583.58

Non-Resident

*Curry, Harry	3.76	
Campbell, Chester	2.35	
Church, Fred Heirs of	18.80	
Bowden, Harris	18.80	
Eastman, D. K. Heirs of	20.68	
Garland, Earl	23.40	
*Merrill, Lewis	28.20	
Miller, A. B.	26.32	
Nowell, Merton	9.40	
Norton, John Heirs of	94.00	
Overlock, Leo & Perley	9.40	
Peterson, James	18.80	
Spinney, Guy	141.00	
Stubbs, Richard	112.80	
*Thomas, Asbury	9.40	
		\$537.11
		\$2,120.69

* Paid since the books were closed

DELINQUENT TAXES — 1945

Adams, Harley	\$22.60
Adams, Omar	18.00
Boyd, Vern	3.00
Corson, E. I.	3.00
Ells, Charles	3.00
French, E. J.	18.90
Harris, Merton	36.58
Henderson, Carlton	24.30

Kingsbury, Hayward	12.00	
Stickney, Randolph	.45	
Stickney, Bert	22.65	
Thomas, Willie	27.45	
Tilley, J. O. Heir of	4.50	
	<hr/>	\$196.43

DELINQUENT TAXES — 1944

Adams, Harley	\$25.10	
Boyd, Vern	3.00	
Corson, E. L.	3.00	
Drinkwater, Perley	3.32	
French, E. J.	4.16	
Tardiff, Raymond	30.55	
Thomas, Willie	14.30	
	<hr/>	\$83.43

DELINQUENT TAXES — 1943

Adams, Harley	\$21.16	
Boyd, Vern	3.00	
Corson, E. L.	3.00	
Ellis, M. B.	16.60	
French, E. J.	13.74	
Harris, Merton	41.82	
Thompson, Norman	.34	
Thomas, Willie	8.84	
Foss, R. E.	20.34	
	<hr/>	\$128.84

DELINQUENT TAXES — 1942

Boyd, Vern	\$3.00	
Corson, E. L.	3.00	
Ellis, M. B.	22.52	
French, E. J.	21.15	
Harris, Merton	24.52	
Thomas, Willie	3.20	
	<hr/>	\$77.39

DELINQUENT TAXES — 1941

Adams, Harley	\$19.64	
Corson, E. L.	3.00	
French, E. J.	51.57	
Teague, Percy	26.36	
Thompson, Norman	4.84	
Henderson, Carlton	3.00	
	<hr/>	\$108.41

DELINQUENT TAXES — 1940

Fletcher, W. S.	\$197.80	
Roberts, M. P.	82.58	
Cole, W. W. Heirs of, to be paid by Byron Bonney	45.40	
	<hr/>	\$325.78

DELINQUENT TAXES — 1939

Thomas, Willie	\$3.00	\$3.00
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DELINQUENT TAXES — 1937

Parkman, C. E.	\$10.40	
Thomas, Willie	3.00	
	<hr/>	\$13.40

DELINQUENT TAXES — 1936

French, Earl	\$34.40	\$34.40
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DELINQUENT TAXES — 1935

Colbath, F. M.	\$15.80	
Hayhew, B. H.	46.10	
Teague, Percy	60.80	
	<hr/>	\$122.70

DELINQUENT TAXES — 1934

Colbath, F. M.	\$16.80	
Hayhew, B. H.	6.52	
Teague, Percy	57.50	
	<hr/>	\$80.82

DELINQUENT TAXES — 1933

Teague, Percy	\$.83	\$.83
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TREASURER'S REPORT

Debits

Cash on hand, Feb. 15, 1946	\$2,397.67
Received from:	
Mrs. A. B. Felker, payment on wood	75.00
Elmer Call, purchase of McLaughlin property	150.00
H. L. Pomroy, purchase of Storer property	60.85
Albert Griffin, purchase of International Truck	250.00
Perley Pomroy, purchase of town house	150.00
Henry Harvey, purchase of L. M. Harvey property	465.96
Gerald Nowell, temporary loan	4,000.00
Albert Miller, purchase of townhouse shed	15.00
Town of Carmel, 1/2 cost of running line	6.00
Milton Geary, 1944 and 1945 Thompson liens	153.25
Bert Hodgdon, 1944 Tilley lien	40.50
Joseph Wheaton, 1945 Randall heirs lien	37.50
Grace Milliken, 1944 lien	66.50
Federal Land Bank, 1944 E. J. French lien	100.50
Asbury Thomas, 1944 lien	8.00
George Carrow, 1945 lien	15.00
Harley Adams, on account property acquired	60.50
Clarence Gould, purchase of Nix property	28.55
W. A. Brann, error in bill	1.88

George Damon, 1945 lien	47.40	
Ray S. Morse, refund school bus insurance	2.53	
State, snow removal	1,375.00	
State, bank stock tax	7.80	
State, 1/2 fire payroll	154.49	
State, unimproved roads	1,339.49	
State, school fund and R. R. Tel. tax	4,625.86	
State, school equalization	2,798.00	
State, state aid road	1,970.99	
State, error state aid payroll	11.00	
State, special resolve	300.00	
State, third class construction	1,217.20	
Penobscot Savings Bank, interest cemetery trust funds	7.00	
Merrill Trust Co., interest cemetery trust fund	3.98	
Estate of B. W. Higgins, cemetery trust fund	200.00	
Town of Levant, interest on local school fund	84.73	
Helen A. Higgins, excise tax	657.99	
Helen A. Higgins, teacher's retirement	93.50	
Helen A. Higgins, old pension	183.33	
Helen A. Higgins, withholding tax	518.44	
W. C. Goodwin, back taxes	2.00	
D. E. Mason, back taxes	1,267.25	
Helen A. Higgins, back taxes	6.00	
Lynn Turner, 1946 taxes	16,607.87	
Abatements	114.68	
		<u>\$41,679.19</u>
Warrants paid	\$40,823.99	
Cash on hand, Feb. 15, 1947	855.20	
		<u>\$41,679.19</u>

Respectfully submitted,

HELEN A. HIGGINS,
Treasurer of the Town of Levant.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Committee and Citizens of Levant:

It is again my privilege and duty to present for your consideration a report of your schools for the past year and a summary of needs for the coming year.

ENROLLMENT

The enrollment for the present school year is 170. This is an increase of 40 pupils or nearly a third more than last year. This enlarged enrollment has made for a considerable increase in the cost of operation of your schools.

The following statistics regarding the enrollment may be of interest:

SCHOOLS	
Village	68
West	48
South	54
	<hr/>
Total	170

GRADES	
Sub-Primary	17
Grade 1	20
Grade 2	25
Grade 3	20
Grade 4	20
Grade 5	20
Grade 6	18
Grade 7	14
Grade 8	16
	<hr/>
Total	170

Of this number 105 pupils are conveyed to school by buses.

HIGH SCHOOL STUDENTS

It is pleasing to note that a large number of our graduates from the eighth grade are attending high school. However, as the number increases, the cost to the town increases correspondingly. The present state law allows the town providing high school education to charge the average per capita cost for tuition not to exceed \$125. per year. Most of the high schools, which Levant students are attending, do charge this maximum of \$125., although in many cases the per capita cost is considerably above this figure. For example, in Hermon last year the cost of maintaining the high school was \$138.31 per pupil; in Bangor it was \$165.55. There is a bill before the present Legislature which would allow towns to increase this maximum charge from \$125. to \$150. If this bill becomes a law the cost of tuitions for the town of Levant will be considerably increased. Even at the present rate with the number we now have in high school we will need an appropriation of at least \$4,000.00 for high school tuitions.

At the present time we have 35 students attending the following high schools: 11 at Bangor High, 6 at Fifth Street Junior High, 11 at Hermon High, 3 at Higgins Classical Institute, 1 at Maine Central Institute, 1 at Brewer High, and 2 at East Corinth Academy.

With seven of our pupils graduating from high school next spring and sixteen completing the eighth grade we might expect that next year we would have nearly forty high school students. This will mean still further increases for tuition next year. Even so, we could not maintain our own high school with any less expense than what we have to pay for tuitions.

TEACHERS

The secret of a good school is the teacher. No matter how fine a school building we may have or how superior the equipment may be, unless we have a good teacher, we are

sure to have a poor school. On the other hand, if we have a good teacher in a modern school building with good equipment, we are sure of having an excellent school.

The people of Levant are extremely fortunate in having a large number of excellent local teachers who have helped to maintain the schools at a comparatively high level of efficiency in spite of trying conditions the past few years. The salaries, however, are not adequate to take care of the very great increase in the cost of living and as a result very substantial increases are due our teachers. The School Committee has provided in the budget for increases which will allow us to pay the minimum salary as prescribed by the MacKinnon Bill which is currently being considered by the Legislature. Whether this bill becomes a law or not we must give our teachers increased salaries if we are to keep our present efficient staff.

We were extremely unfortunate in losing Mrs. Barton from the Village Grammar School last fall. However, I believe, that we now have in Mrs. Briggs an excellent teacher who will accomplish much with the children during the remainder of the year.

REPAIRS

During the past year we have bought two new stoves, one for the grammar room at South Levant, and the other for the Village grammar room.

At South Levant one side of the school house roof was shingled, a new outside door was placed in the corridor leading to the shed so as to provide a second exit in the case of fire, and the flag pole was placed in operation again.

At West Levant a new flag pole was erected outside the building and new shades were purchased for the grammar room.

At the Village part of a new sill had to be placed under the building, new stringers under the floor in places, and some new clapboards. Repairs were also made to the fire escape.

Due to the increased enrollment it was necessary to purchase a number of additional seats. We were fortunate in being able to secure some substantial seats from Bangor at a reasonable price.

Next year the West Levant school house will have to be shingled and the porch at the Village repaired. Sometime in the near future the school houses at the Village and South Levant should be painted. All school rooms need to be redecorated in order to provide a clean and cheerful atmosphere for the children.

CONSOLIDATION

Sometime in the not too distant future I hope that the town of Levant may be able to construct a consolidated school to which all children may be brought. In such a school we would need only five teachers where we now have six. Each teacher would have only two grades where each one now has four or five grades. Teachers would be able to accomplish much more with fewer grades and your children would be much better prepared for high school than is possible under the present system. The cost of transportation ought not to be any more than at present. Fuel and janitor service would not be any more, possibly less.

This matter should be given thoughtful consideration by the citizens as a way of improving the school system. If federal or state funds become available again to help in school building construction the town of Levant should try to profit by the opportunities thus provided.

APPROPRIATIONS

The School Committee recommends the following appropriation for schools for the year 1946-1947;

Common Schools	\$5,000.00
High School Tuitions	4,000.00
Repairs	400.00

CONCLUSION

I would like to extend an invitation to all parents and citizens to visit our schools and become acquainted with the teachers. When parents know from first hand experience what the schools are doing and the teacher's point of view many problems concerning your children can be quickly and easily solved. Please feel free at any time to call upon your superintendent when he can be of assistance. The schools of Levant are maintained solely for the benefit of your children. Any suggestions which might improve the schools will be gratefully received by all school officials.

I wish to express my appreciation to all who have helped to make the past year one of progress.

Respectfully submitted,

EARL C. MCGRAW

Supt. of Schools.

FINANCIAL STATEMENT

TEACHERS' PAYROLL

Louise McLaughlin, South Levant		
Grammar	\$1,016.73	
Eda Thompson, South Levant Primary	1,016.73	
Esther Deschaine, West Levant		
Grammar	1,016.73	
Blanche Ogden, West Levant Primary	416.73	
Shirley Wiggin, West Levant Primary	600.00	
Myrtle Snow, Village Primary	1,016.73	
Helen Barton, Village Grammar	280.00	
Helen Wiggin	66.66	
Mrs. Frank Atkinson	15.00	
Leslie Murray	144.00	
Gertrude Mayhew	366.76	
Vina McGraw	145.98	
Adel Eveleth	208.13	
Alma Briggs	56.00	
Mrs. Kenneth French	20.00	
Doris Griffin	69.97	
Total		\$6,456.15

JANITORS' PAYROLL

Seavey Watson	\$180.00
Mrs. Glen Withee	185.00
R. L. Brick	85.00
Ella Chappell	100.00
H. S. Watson	60.63
Natalie Hawes	15.00
Alice Hawes	15.00
Esther Deschaine	12.00
W. S. Watson	12.00

Guy Mullen	11.00	
Earl Griffin	6.00	
W. C. Storer	5.00	
Jim Speed	5.00	
Norris Mayhew	2.00	
	<hr/>	
Total		\$693.63

CONVEYANCE

Rhoda Mullen	\$1,378.00	
Guilford Harris	660.00	
H. L. Pomroy	305.00	
Earl Griffin	558.00	
F. C. Scott	32.73	
B. C. Higgins	45.00	
Ray Morse	43.59	
Doris Griffin	90.00	
Theodore Perkins	3.00	
	<hr/>	
Total		\$3,115.32

LIGHTS

Central Maine Power Company	\$35.42
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FUEL

John Bragg	\$165.00	
Earl Griffin	6.50	
Guy Mullen	169.00	
W. C. Brown	42.00	
Arthur Griffin	9.00	
A. J. Brown & Sons	9.00	
	<hr/>	
Total		\$400.50

TEXTBOOKS AND SUPPLIES

Loring, Short & Harmon	\$78.71	
Laidlow Brothers	60.30	
Ginn & Company	59.95	
D. C. Heath & Company	41.87	
American Book Company	32.20	
The MacMillan Company	22.15	
E. E. Babb & Company	17.00	
F. A. Owen Publishing Company	15.00	
American Educational Press	14.80	
David McKay Company	10.47	
Allyn & Bacon Company	8.04	
Silver Burdett Company	10.22	
Bemis Brothers	12.00	
Furbush Roberts Printing Company	7.90	
Beckley-Cardy Company	5.49	
Oval & Koster	6.55	
Caldwell Sweet Company	6.50	
J. L. Hammett Company	4.34	
Guy Mullen	1.50	
World Book Company	1.16	
Total		\$416.42

SUMMARY FOR COMMON SCHOOLS

Receipts

Balance 1945-1946	\$182.00	
Interest on School Fund	84.73	
Appropriation	4,000.00	
State School Fund	4,583.86	
State Equalization Fund	2,798.00	
Rebate, school bus insurance	2.53	
Total Receipts		\$11,651.12

Expenditures

Teachers' Salaries	\$6,456.15	
Conveyance	3,115.32	
Janitors and Cleaning	693.63	
Fuel	400.50	
Lights	35.42	
Textbooks and Supplies	416.42	
Transfer to High School Account	821.84	
	<hr/>	
Total Expenditures		11,939.28
		<hr/>
Overdraft		\$288.16

HIGH SCHOOL TUITION

Receipts

Appropriation	\$2,500.00	
Transfer from Common Schools	821.84	
	<hr/>	
Total Receipts		\$3,321.84

Expenditures

City of Bangor	\$1,645.97	
Town of Hermon	1,033.36	
East Corinth Academy	140.01	
Higgins Classical Institute	365.00	
City of Brewer	125.00	
Maine Central Institute	12.50	
	<hr/>	
Total Expenditures		\$3,321.84

REPAIRS

Receipts

Balance 1945-1946	\$94.03
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Appropriation	400.00
W. A. Brann	1.88

Total Receipts	\$495.91
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Expenditures

Atlantic Clarion Stove Co.	\$79.00
City of Bangor	60.00
Guy Mullen	9.65
Norris Mayhew	1.25
Arthur Griffin	23.78
Central Welding Co.	16.88
Lester Nowell	67.00
C. Woodman Co.	13.82
Harvey Tozier	25.00
Clayton Brawn	2.00
Earle Tozier	2.00
Eastern States Farmers Exchange	44.30
Kenneth Brawn	18.00
Ralph Hawes	16.50
James Speed	32.88
Earl Griffin	18.00
Charles Wiggin	4.00
D. E. Mason	1.00
W. V. Phillips	9.68
Bangor Window Shade Co.	6.25
W. A. Brawn	9.38
Bemis Brothers	29.83

Total Expenditures	490.20
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Balance	\$5.71
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REPORT OF THE PUBLIC HEALTH NURSE--1946

Public Health means Community Health. Therefore in order to have a good public health program in your town it is necessary that the citizens know how the public health program functions. Everyone benefits either directly or indirectly by this program.

Recognizing 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 most emphasis on the work with the pregnant mother, the infant and pre-school child.

Health supervision visits were made to infants to urge the mothers to keep their babies under medical supervision, to have them vaccinated against smallpox and immunized against diphtheria. Stress was placed on the importance of having whooping cough vaccine given to the infant as soon as the family physician feels it advisable. While we know whooping cough vaccine isn't a true immunization, statistics reveal it has lessened the severity of the disease a great deal. Whenever indicated mothers were assisted in planning daily schedules for their infants. The prevention of communicable diseases which takes such a heavy toll during infancy was emphasized.

Health supervision visits were made to pre-school children in order to help with correction of defects and establishment of good health habits. It is very important that defects in this age group be corrected before they enter school. It is our aim to send a healthy child to school.

Three Child Health Conferences were held in your town this summer sponsored by a committee of interested mothers and the State Bureau of Health. Each child was given a complete physical examination and the immunizations requested by the parents. It is discouraging to know that

more parents do not take advantage of such a grand opportunity when offered them. Notices were sent to all parents having pre-school children and only a few responded.

Conferences were held with the teachers to discuss health problems arising in the schools and to co-operate with them in promoting progressive health education. Home visits were made to parents of school children in order to explain need of dental, vision and hearing corrections and to guard against communicable diseases.

This year 99 school children were given the hearing test by use of the audiometer.

Children in your town have profited by the Pediatric and Crippled Children's clinics sponsored by the State Bureau of Health. Children are referred to these clinics by their family physician through the public health nurse for help in diagnosis and treatment.

Necessary follow up visits were made to patients with venereal disease and tuberculosis and their contacts in order to advise them to return for check-up and treatments and to prevent their spread.

As has been stated in previous reports a Health Committee or Council would be an asset to your community in helping plan a health program and in solving many health problems.

Respectfully submitted,

GEORGINA J. PATTERSON

Bureau of Health, Public Health Nurse.

AUDITOR'S REPORT

March 1, 1947

Board of Selectmen
Levant, Maine

Gentleman:

In accordance with the terms of our engagement, we have made an examination of the balance sheet of the Town of Levant, Maine, as of February 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. We investigated the accounting system now in force in the municipality and found it being well maintained and on a basis consistent with sound methods of municipal accounting.

SCOPE OF AUDIT

Cash in the general fund has been reconciled with certificate furnished by The Merrill Trust Company of Bangor, Maine. Cash on hand, at the close of the year, in the amount of \$488.26, was certified by the treasurer as being town funds. All cash was reconciled to the date of our examination.

We have proved the assessment of 1946 taxes and compared the amounts, in detail, with the list committed to the Collector. The total assessment was in agreement with the collector's warrant. Valuation records appear

to reflect careful inventory with boundry descriptions accompanying each real estate assessment. We have examined all tax liens for 1945 and reconciled all transactions to ledger balances. A reserve for possible loss covering all tax receivables is considered to be adequate.

We have examined all transactions in tax acquired property; all tax liens maturing have been transferred to this account.

Notes outstanding have been reduced \$1,800.00. The balance is for temporary loan, in the amount of \$2,000.00, due October 1, 1944, remained unpaid at the close of the year; the balance of \$800.00 is for equipment purchase, but not due for payment until February 17, 1948.

We have confirmed with the depository banks all investments of trust funds.

Comments

We have examined, in detail, all transactions in the departmental accounts for the months of February and October 1946 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 65 to 222 inclusive for 1946 and numbers 1 to 75 inclusive for 1947 and found the total to be in agreement with receipts issued by the treasurer. Collections have been credited directly to net deficit.

Departmental balances carried forward, other than for education, are \$50.00 in the highway accounts, retained pending possible transfer to other joint construction accounts, during the coming year, and for over-payment to the sexton of .02c in excess of amount withdrawn from Trust Fund time deposits; the municipal officers con-

sider this procedure more advisable than a change in the accounting of trust fund balances.

Municipal accounting procedures have been well maintained during the year and the records well kept.

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 expenses fairly present the financial condition of the Town of Levant, as at February 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 February 15, 1947 and February 15, 1946

GENERAL FUND

	February 15, 1947	February 15, 1946
<i>Resources:</i>		
Cash, Exhibit B	855.20	2,397.67
Tax Receivables:		
Uncollected Taxes, Sch. A-1	3,296.12	3,122.60
Tax Liens, Sch. A-2	385.34	366.35
	3,681.46	3,488.95
Less: Uncollectible Reserve	766.73	916.93
	2,914.73	2,572.02
Tax Acquired Property, Sch. A-3	202.05	627.41
	3,971.98	5,597.10

TRUST FUNDS

Resources, Schedule A-5		
Cash, Expendable	117.69	87.30
Investments	2,968.10	2,768.10
Due from Other Funds	1,412.25	1,412.25
	4,498.04	4,267.65
Total Resources		

GENERAL FUND

	February 15, 1947	February 15, 1946
<i>Obligations:</i>		
Notes Payable, Sch. A-4	2,800.00	4,600.00
Due Governmental Agencies:		
U. S. Treasurer:		
Federal Income Tax	94.00	62.40
State of Maine Treasurer:		
Teachers' Retirement	49.40	85.92
Teachers' Pension	96.87	100.21
	<hr/>	<hr/>
	240.27	248.53
Due to Other Funds	1,412.25	1,412.25
	<hr/>	<hr/>
Total Obligations	4,452.52	6,260.78
 <i>Surplus:</i>		
Net Departmental Balances		
Forward, Exhibit D	232.47*	335.80
Net Debt, Exhibit E	248.07	999.48
	<hr/>	<hr/>
	480.54	663.68
	<hr/>	<hr/>
Total Obligations and Net Debt	3,971.98	5,597.10

TRUST FUNDS

Balances, Schedule A-6		
Expendable Income	117.69	87.30
Expendable Trust	1,703.10	1,703.10
Principal, Permanent	2,677.25	2,477.25
	<hr/>	<hr/>
Total Trust Fund Balances	4,498.04	4,267.65

Exhibit D

STATEMENT OF TRANSACTIONS IN DEPARTMENTAL ACCOUNTS

For the Year Ended February 15, 1947

	Balance 2/15/46	Appro. Levied	Dept. Receipts	Other Credits	Total Avail.	Cash Disbursements	Other Charges	Total Charges	Lapsed Balances Overdrafts	Unexp.	Balance 2/15/47
General Government:											
Contingent		1,500.00	625.29		2,125.29	2,290.05		2,290.05	164.76		
Health and Sanitation:											
Health Nurse		50.00			50.00	50.00		50.00			
Highways and Bridges:											
Town Roads and Bridges		1,500.00			1,500.00	1,604.42		1,604.42	104.42		
Patrol Maintenance		550.00			550.00	540.80		540.80		9.20	
Third Class Maint.	9.77	477.00			486.77	406.23	113.79	520.02	33.25		
State Aid Const.		533.00	1,981.99		2,514.99	2,515.99		2,515.99	1.00		
Snow Removal		1,000.00	1,375.00		2,375.00	3,193.51		3,193.51	818.51		
50-50 Highway	50.00				50.00						50.00
Cutting Bushes		100.00			100.00	370.49		370.49	270.49		
Special Resolve		150.00	300.00		450.00	429.90		429.90		20.10	
Third Class Reconst.			1,217.20	113.79	1,330.99	1,330.99		1,330.99			
Unimproved Roads			1,339.49		1,339.49	1,450.29		1,450.29	110.80		
	59.77	4,310.00	6,213.68	113.79	10,697.24	11,842.62	113.79	11,956.41	1,338.47	29.30	50.00
Charities:											
Poor Relief		300.00	75.00		375.00	1,533.34		1,533.34	1,158.34		
Aid to Dependent Children		192.00			192.00	192.00		192.00			
		492.00	75.00		567.00	1,725.34		1,725.34	1,158.34		
Education:											
Common Schools	182.00	4,000.00	7,469.12		11,651.12	11,117.44	821.84	11,939.28			288.16*
High School Tuition		2,500.00		821.84	3,321.84	3,321.84		3,321.84			
Repairs	94.03	400.00	1.88		495.91	490.20		490.20			5.71
Superintendence		300.00			300.00	320.00		320.00	20.00		
	276.03	7,200.00	7,471.00	821.84	15,768.87	15,249.48	821.84	16,071.32	20.00		282.45*

**Unclassified:
Abatements**

Cemeteries:

General Care	35.00	
Perpetual Care Income		10.98
Land Purchase for Waugh Cemetery	50.00	
Land Purchase for So. Levant Cemetery	50.00	
	<hr/>	<hr/>
	135.00	10.98

Patriotic Commemoration:

Memorial Day	15.00
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Interest:

Note	300.00
Ministerial and School Fund	84.73
	<hr/>
	384.73

Reduction of Debt:

Notes	1,800.00
Overdrafts	400.00
	<hr/>
	2,200.00

Special Assessments:

State Tax	1,691.57
County Tax	419.68
	<hr/>
	2,111.25

Total	<hr/>	<hr/>	<hr/>	<hr/>
	335.80	18,397.98	14,395.95	935.63
	Exhibit A	Exhibit C	Exhibit B	

*Denotes deduction.

	3.00		3.00	3.00		
35.00	86.74		86.74	51.74		
10.98	11.00		11.00			.02*
50.00	50.00		50.00			
50.00	50.00		50.00		
<u>145.98</u>	<u>197.74</u>		<u>197.74</u>	<u>51.74</u>		<u>.02*</u>
15.00	14.40		14.40		.60	
300.00	316.17		316.17	16.17		
84.73	84.73		84.73			
<u>384.73</u>	<u>400.90</u>		<u>400.90</u>	<u>16.17</u>		
1,800.00	1,800.00		1,800.00			
400.00		400.00	400.00			
<u>2,200.00</u>	<u>1,800.00</u>	<u>400.00</u>	<u>2,200.00</u>			
1,691.57	1,691.57		1,691.57			
419.68	419.68		419.68			
<u>2,111.25</u>	<u>2,111.25</u>		<u>2,111.25</u>			
<u>34,065.36</u>	<u>35,684.78</u>	<u>1,335.63</u>	<u>37,020.41</u>	<u>2,752.48</u>	<u>29.90</u>	<u>232.47*</u>
	Exhibit B			Exhibit E		Exhibit A

Exhibit E

ANALYSIS OF CHANGE IN NET DEBT

For the Year Ended February 15, 1947

Net Debt, February 15, 1946, Exhibit A		999.48
Transactions Affecting Prior Years:		
Credits—		
Gain on sale of town property	206.30	
Reserve for uncollectible taxes, adjusted	38.52	
		<u>244.82</u>
		754.66
Transactions Affecting Current Year:		
Excise Tax, Exhibit B	657.99	
Overlay, Exhibit C	311.18	
Supplemental Taxes, Exhibit C	60.00	
Notes paid by appropriation	1,800.00	
Reduction of overdrafts by appropriation	400.00	
		<u>3,229.17</u>
Operating Accounts—		
Departmental Balances, Exhibit D		
Overdrafts	2,752.48	
Unexpended	29.90	
		<u>2,722.58</u>
Net Gain for the Year		506.59
Net Debt, February 15, 1947, Exhibit A		<u>248.07</u>

