

1950

Annual Report of the Municipal Officers of the Town of Levant Maine for the Current Year 1949-1950

Levant (Me.)

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

For the Current Year

1949-1950



BRING THIS BOOK WITH YOU



1950
FURBUSH-ROBERTS PRINTING CO., INC.
BANGOR, MAINE

LIBRARY
TOWN WARRANT

Penobscot, ss.

Levant, Maine, Feb. 25, 1950.

*To Jasper Goodwin, a Constable of 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 the 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. 1950, at ten o'clock in the forenoon, to act on the following articles, to wit:

Article 1. To elect a moderator 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, and fix compensation.

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

Article 6. To elect a road commissioner or commissioners.

Article 7. To see what sum 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.

WASH
TOWN
2
Article 9. To see if the town will vote to grant and raise the sum of \$1,000.00 to be expended on the Horseback road, or act anything relative thereto.

Article 10. To see what sum of money the town will vote to grant and raise to resurface and tar some of the third class road, beginning where they left off last year, or act anything relative thereto.

Article 11. To see what sum of money the town will grant and raise for cutting and burning bushes.

Article 12. 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 13. To see what sum of money the town will grant and raise for support of schools.

Article 14. To see what sum of money the town will grant and raise for repair of school houses.

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

Article 16. To see what sum of money the town will grant and raise for high school tuition.

Article 17. To see what sum of money the town will grant and raise for support of poor.

Article 18. To see what sum of money the town will grant and raise for aid to veterans.

Article 19. To see what sum of money the town will grant and raise for aid to dependent children.

Article 20. To see what sum of money the town will grant and raise for contingent expenses.

Article 21. To see what sum of money the town will grant and raise for memorial purposes.

Article 22. To see what sum of money the town will grant and raise for care of cemeteries.

Article 23. To see if the town will vote to grant and raise the sum of \$84.73, interest on local school fund.

Article 24. 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 Maine Department of Health and Welfare, Bureau of Health, for local service.

Article 25. To see if the town will vote to buy a new sander and raise money for the same, or act anything relative thereto.

Article 26. To see if the town will vote to grant and raise a sum of money to clean up the dump at the old town house site, or act anything thereto.

Article 27. To see if the town will vote to designate a suitable place for a town dump, or act anything thereto.

Article 28. To see if the town will vote to grant and raise money and say how much, for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chap. 20, R. S. 1944; as amended. This amount to be applied to the note for money hired last year for work on the Avenue.

Article 29. To see what sum of money the town will grant and raise for interest.

Article 30. To see what action the town will take regarding repairing the town truck, or act anything relative thereto.

Article 31. To see if the town will vote to install one or more street lights at West Levant Four Corners.

Article 32. To see if the town will vote to install one or more street lights at Levant Village.

Article 33. 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.

Article 34. 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 35. To see if the town will vote to compel the tax collector for 1950 to settle all taxes in one year from date of commitment, or act anything relative thereto.

Article 36. To elect a tax collector and fix compensation.

Article 37. To elect a treasurer and fix compensation.

Article 38. 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 39. To see if the town will vote to authorize the treasurer to deduct 50% of all vouchers of any person owing the town a tax, or act anything relative thereto.

Article 40. 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, the day of said meeting for the purpose of correcting the list of voters.

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

Given under our hands at Levant, the 27th day of February, A. D. 1950.

Respectfully submitted,

PERLEY W. POMROY

GUY J. THIBODEAU

ALBION A. PATTEN

Selectmen of Levant.

SELECTMEN'S REPORT

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 18, 1950.

Real estate, resident	\$137,115.00	
Real estate, non-resident	20,695.00	
	<hr/>	\$157,810.00
Personal estate, resident	41,367.00	
Personal estate, non-resident	890.00	
	<hr/>	42,257.00
		<hr/>
Grand total		\$200,067.00

ASSESSMENT

Tax at 114 mills on the dollar	\$22,807.63	
158 polls at \$3.00 each	474.00	
	<hr/>	\$23,281.63

Raised for:

Roads and bridges, summer work	\$2,000.00
Snow and ice removal	2,000.00
Cutting bushes	100.00
Gravel to go with State's unimproved road fund	200.00
State aid road	1,066.00
Horseback road	1,000.00
Resurfacing and tarring third class road	1,000.00
To fill or drain So. Levant Cemetery	350.00
Support of common schools	4,000.00

Repair of school houses	500.00	
High school tuition	4,000.00	
Support of poor	600.00	
Aid to dependent children	280.00	
Contingent expenses	2,000.00	
Memorial expenses	18.00	
Care of cemeteries	100.00	
Interest on local school fund	84.73	
Public health nurse	50.00	
Outstanding note	1,000.00	
Interest	200.00	
	<hr/>	\$20,548.73
State tax		1,741.45
County tax		480.00
Overlay		511.45
		<hr/>
		\$23,281.63
Supplemental		18.00
		<hr/>
		\$23,299.63

RESOURCES

Cash on hand, February 15, 1949	\$4,591.55
Helen A. Higgins, teachers' pensions deducted	472.05
Helen A. Higgins, withholding tax deducted	643.85
Helen A. Higgins, excise tax	2,122.82
Penobscot Savings Bank, cemetery trust funds	6.00
Bangor Savings Bank, Waugh cemetery trust fund	264.65
Town of Levant, interest on local school fund	84.73
Ada Young, trust fund, perpetual care of V. E. Waugh lot	200.00

Eastern States Farmers Exchange, dividend	2.90
Michael Pilot, settlement with Lucas Tree Expert Co., Patten fire	238.68
Gerald Nowell, permanent loan	6,396.00
W. C. Storer, temporary loan	3,500.00
P. W. Pomroy, temporary loan	3,000.00
Town of Levant, use of truck	432.39
State:	
Use of truck	42.50
Use of road machine	78.80
Snow removal	968.22
Interest on bank stock	7.88
School equalization fund	6,092.00
School fund	5,816.78
School fund subsidy	525.97
Road improvement fund	1,446.75
R. R. and Tel. tax	53.70
Dog license refund	18.53
Pauper fund	569.44
W. C. Goodwin, 1936-1937 taxes	44.80
Lynn Turner, 1947 taxes to balance	250.83
Lynn Turner, 1948 taxes to balance	1,878.61
D. E. Mason, 1949 taxes	20,088.03
Omar Adams, on account, property acquired	144.83
Henry Harvey, property acquired	356.70
Charles Cain, 1947 tax lien	135.74
Federal Land Bank, 1947 tax lien, Earl French	191.54
William Savage, 1947 tax lien	89.57
Clifton Henderson, 1947 tax liens, Ray Stickney	57.91
Graham Agency, 1948 tax lien, Deschaine	101.40

Merchants National Bank, 1948 tax	
lien, Joseph Kelley	139.51
Graham Agency, 1948 tax lien, Robert	
Grant	50.70
	<hr/>
	\$61,106.36

DISBURSEMENTS

Contingent	\$2,649.50
Truck fund	466.53
Roads and bridges	1,954.05
Cutting and burning bushes	84.75
Resurfacing and tarring third class	
road	2,031.68
State aid road	1,066.00
Road improvement fund	1,658.65
Horseback road	968.35
Snow and ice removal	2,380.15
Purchase of road machine	1,220.00
Aid to veterans	17.82
Supplemental aid	94.30
Support of poor	471.72
State pauper	569.76
Aid to dependent children	404.20
Common schools	15,545.69
High school tuition	4,618.57
School superintendency	449.50
School house repair	445.26
Care of cemeteries	35.00
Cemetery trust funds	6.00
Ada Young, trust fund deposited	200.00
Waugh cemetery fund	264.65
Memorial Day	7.87
Collector of Internal Revenue	664.90
Teachers' pensions	474.45
Tax lien costs	77.31
Public health nurse	50.00

Honor Roll	50.00	
Accounts payable	14.00	
Interest	145.00	
Interest on local school fund	84.73	
Permanent loan	6,396.00	
Temporary loan	6,500.00	
Reduction of debt	1,000.00	
Fill or drain So. Levant cemetery	348.56	
State tax	1,741.45	
County tax	480.00	
	<hr/>	\$55,636.40
Cash on hand, February 18, 1950		5,469.96
		<hr/>
		\$61,106.36

CONTINGENT

Raised by the town	\$2,000.00	
Received from:		
State, use of road machine	78.80	
State, interest on bank stock	7.88	
State, R. R. and Tel. tax	53.70	
State, dog license refund	18.53	
Eastern States Farmers Exchange, dividend	2.90	
Michael Pilot, settlement on Patten fire	238.68	
	<hr/>	\$2,400.49
Overdraft	249.01	
	<hr/>	\$2,649.50

Expended

Office expense and supplies	\$140.35
P. W. Pomroy, salary	500.00
G. J. Thibodeau, salary	100.00
A. A. Patten, salary	50.00

Helen A. Higgins, salary, treasurer	175.00	
B. C. Higgins, salary	27.45	
D. E. Mason, salary	850.40	
Jasper Goodwin, constable	16.00	
Helen A. Higgins, collecting excise tax	69.50	
Lynn Turner, commission	71.39	
G. M. Hodgdon, moderator	5.00	
M. P. Roberts, janitor	15.50	
Lewis Smith Agency, insurance	95.33	
Vermont Mutual Fire Ins.	56.80	
Blake, Barrows & Brown	30.50	
Bangor Drug Co., supplies for clinic	3.28	
Town of Kenduskeag, fire truck, Harvey fire	120.00	
Charles Wilson, labor at Harvey fire	35.75	
Fred Teague, labor at Harvey fire	3.38	
Paul A. Smith, auditor	94.82	
Furbush-Roberts Co., printing	148.80	
Halice Bemis, services as health officer	12.25	
L. L. Bemis, rent of tractor house	5.00	
Street lights and garage lights	23.00	
		<hr/>
		\$2,649.50

TRUCK FUND

Received from:

State, use of truck	\$42.50	
Town of Levant, use of truck	432.39	
		<hr/>
		\$474.89

Expended

Gas, oil and Prestone	\$161.08	
Repairs	289.51	
Charles Wilson, driver	15.94	
		<hr/>
	\$466.53	
Unexpended	8.36	
		<hr/>
		\$474.89

ROADS AND BRIDGES

Raised by the town		\$2,000.00
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Expended

Trucks	\$801.92
Hand labor	520.91
Gravel	172.50
Plank, stringers and spikes	115.02
Culverts	171.00
Shovel	165.03
Miscellaneous	7.67

\$1,954.05

Unexpended	45.95
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\$2,000.00

STATE AID ROAD

(Village Bridge)

Raised by the town	\$1,066.00
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Expended

Paid State Treasurer	1,066.00
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ROAD IMPROVEMENT FUND

Raised by the town	\$ 200.00
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Received from the State	1,446.75
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Overdraft	11.90
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\$1,658.65

Expended

Trucks	\$927.58
--------	----------

Hand labor	190.88
------------	--------

State road machine	6.18
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Shovel	243.71
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Gravel	210.30
--------	--------

Culvert	80.00
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\$1,658.65

CUTTING AND BURNING BUSHES

Raised by the town	\$100.00
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Expended

Hand labor	\$84.75	
Unexpended	15.25	
	<hr/>	\$100.00

RESURFACING AND TARRING THIRD CLASS ROAD

Raised by the town	\$1,000.00	
Appropriated from the treasury	1,000.00	
Overdraft	31.68	
	<hr/>	\$2,031.68

Expended

Trucks	\$531.57	
Hand labor	179.59	
Gravel	214.80	
Culverts	259.70	
Shovel	147.84	
Road machine	6.75	
Tar	691.43	
	<hr/>	\$2,031.68

HORSEBACK ROAD

Raised by the town	\$1,000.00
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Expended

Trucks	\$323.56
Hand labor	260.06
Shovel	182.52
Grader	3.58

Tractor	15.63	
Culvert	25.50	
Gravel	157.50	
	<hr/>	
	\$968.35	
Unexpended	31.65	
	<hr/>	
		\$1,000.00

SNOW AND ICE REMOVAL

Raised by the town	\$2,000.00	
Received from the State	968.22	
	<hr/>	
		\$2,968.22

Expended

Hand sanding	\$187.00	
Truck sanding	35.50	
Town truck, sanding	414.39	
Truck plowing	731.50	
Wingman	253.77	
Plow operator	102.00	
Sand and salt	139.45	
Plow and truck repairs	200.48	
Gas and oil	154.61	
Hand labor	139.15	
Miscellaneous, replacing telephone pole	22.30	
	<hr/>	
	\$2,380.15	
Unexpended	588.07	
	<hr/>	
		\$2,968.22

PURCHASE OF ROAD MACHINE

Taken from the excise tax		\$1,220.00
	<i>Expended</i>	
Road machine	\$1,200.00	
Trucking	20.00	
	<hr/>	
		\$1,220.00

AID TO VETERANS

Raised by the town		\$500.00
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Expended

Veteran No. 1	\$17.82	
Unexpended	482.18	
	<hr/>	\$500.00

SUPPLEMENTAL AID

Bangor Osteopathic Hospital, for Mrs. Lally	\$94.30
No money raised.	

SUPPORT OF POOR

Raised by the town	\$600.00
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Expended

Town of Etna, for Roland Manning	\$275.90	
Guy Mullen, for Vernon Boyd	21.86	
Bemis Bros., for Kenneth Brann	146.61	
Central Maine Power Co., for Kenneth Brann	2.20	
Webber Oil Co., for Kenneth Brann	25.05	
	<hr/>	
	\$471.72	
Unexpended	128.28	
	<hr/>	\$600.00

STATE PAUPER

Received from the State	\$569.44	
Error	.32	
	<hr/>	\$569.76

Expended

Aid to William Therriault	\$569.76
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AID TO DEPENDENT CHILDREN

Raised by the town	\$280.00	
Overdraft	124.20	
	<hr/>	\$404.20
<i>Expended</i>		
Paid to the State		\$404.20

COMMON SCHOOLS

Raised by the town	\$4,000.00	
Received from the State, equalization	6,092.00	
State school fund	5,816.78	
State subsidy	525.97	
Interest on local school fund	84.73	
Balance from 1948-49	569.23	
	<hr/>	\$17,088.71
<i>Expended</i>		
Teachers	\$9,590.50	
Conveyance	3,716.00	
Janitor	760.27	
Fuel	519.00	
Textbooks and supplies	797.41	
Lights	89.45	
Bus insurance	60.55	
Water analysis	12.51	
	<hr/>	\$15,545.69
Transferred to high school	618.57	
Unexpended	924.45	
	<hr/>	\$17,088.71

HIGH SCHOOL TUITION

Raised by the town	\$4,000.00	
Transferred from school fund	618.57	
	<hr/>	\$4,618.57

Expended

H. C. I.	\$290.00	
Bangor High	1,313.97	
Hermon High	2,037.46	
Brewer High	659.00	
Carmel High	53.14	
M. C. I.	115.00	
Newport High	150.00	
	<hr/>	\$4,618.57

SCHOOL SUPERINTENDENCY

Appropriated from the treasury \$449.50

Expended

E. C. McGraw	419.50	
Guy Mullen	10.00	
Owen Goss	10.00	
Jean Lufkin	10.00	
	<hr/>	\$449.50

SCHOOL HOUSE REPAIRS

Raised by the town	\$500.00	
Balance from 1948-49	38.55	
	<hr/>	\$538.55

Expended

Labor	\$222.41	
Material	222.85	
Unexpended	93.29	
	<hr/>	\$538.55

CARE OF CEMETERIES

Raised by the town \$100.00

Expended

Care of Waugh cemetery	\$30.00	
Care of Page cemetery	5.00	
Unexpended	65.00	
	<hr/>	\$100.00

CEMETERY TRUST FUNDS

Received from Penobscot Savings Bank	\$6.00
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Expended

Higgins lot	\$2.00	
Lyons lot	2.00	
Clark lot	2.00	
	<hr/>	\$6.00

WAUGH CEMETERY LOT

Received from the Bangor Savings Bank	\$264.65
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Expended

Fence	\$ 88.40	
Labor	159.25	
Truck	12.00	
New deed	5.00	
	<hr/>	\$264.65

FILL OR DRAIN SOUTH LEVANT CEMETERY

Raised by the town	\$350.00
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Expended

Trucks	\$130.06	
Tractor	22.19	
Shovel	115.69	
Hand labor	43.62	
Culvert	37.00	
Unexpended	1.44	
	<hr/>	\$350.00

MEMORIAL DAY

Raised by the town		\$18.00
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Expended

Wolley's, flags	\$ 7.87	
Unexpended	10.13	
	<hr/>	\$18.00

WITHHOLDING TAX

Balance from 1948-49	\$129.15	
Deducted from payrolls	643.85	
	<hr/>	\$773.00

Expended

Paid Collector of Internal Revenue	\$664.90	
Due Collector of Internal Revenue	108.10	
	<hr/>	\$773.00

TEACHERS' PENSIONS

Balance due State Treasurer, 1948-49	\$92.35	
Deducted from payrolls	472.05	
	<hr/>	\$564.40

Expended

Paid State Treasurer	\$474.45	
Due State Treasurer	89.95	
	<hr/>	\$564.40

PUBLIC HEALTH NURSE

Raised by the town		\$50.00
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Expended

Paid State Treasurer		\$50.00
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HONOR ROLL

Appropriated from the treasury		\$50.00
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Expended

Furge Sign Service	\$25.00	
Albion Patten	25.00	
	<hr/>	\$50.00

INTEREST

Raised by the town		\$200.00
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Expended

Interest on temporary loan	\$101.25	
Interest on permanent loan	43.75	
	<hr/>	
	\$145.00	
Unexpended	55.00	
	<hr/>	\$200.00

TEMPORARY LOAN

Received from P. W. Pomroy	\$3,000.00	
Received from W. C. Storer	3,500.00	
	<hr/>	\$6,500.00

Expended

Paid P. W. Pomroy	\$3,000.00	
Paid W. C. Storer	\$3,500.00	
	<hr/>	\$6,500.00

REDUCTION OF DEBT

Raised by the town		\$1,000.00
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Expended

Paid W. C. Storer		\$1,000.00
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INTEREST ON LOCAL SCHOOL FUND

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

PERMANENT LOAN

Raised by the town	\$6,396.00
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Expended

Paid State Treasurer	\$6,396.00
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STATE TAX

Raised by the town	\$1,741.45
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Expended

Paid State Treasurer	\$1,741.45
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COUNTY TAX

Raised by the town	\$480.00
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Expended

Paid County Treasurer	\$480.00
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1947 TAX LIENS

Balance		\$909.41
Received	\$474.76	
Transferred to property acquired	434.65	
	<hr/>	\$909.41

1948 TAX LIENS

Received from Lynn Turner	\$1,243.13	
Costs	77.31	
	<hr/>	\$1,320.44
Received	\$291.61	
Transferred to property acquired	461.18	
Due on 1948 tax liens	567.65	
	<hr/>	\$1,320.44

PROPERTY ACQUIRED THROUGH TAX LIENS

Omar Adams
 Artemus Pomroy
 James Peterson
 Guy Peterson
 Robert Robinson

Robert Robinson has purchased his since the books were closed.

ABATEMENTS

Norman Goodwin, Veteran, receiving compensation	\$3.00	
T. J. Hinkley, Veteran, receiving compensation	3.00	
Erroll Marden, Veteran, receiving compensation	3.00	
Henry Harvey, Veteran, receiving compensation	3.00	
W. T. Getchell, over seventy	3.00	
B. H. Mayhew, over seventy	3.00	
W. C. Storer, over seventy	3.00	
Norbert Overlock, error	3.42	
Linnis Mayhew, error	3.00	
Earl Bonney, left town	3.00	
Charles Clark, left town	3.00	
Wilfred Comeau, left town	3.00	
William Walton, left town	3.00	
Henry Harvey, buildings burned	48.60	
		<hr/> \$88.02

DELINQUENT TAXES

	Poll	Personal	Real Estate	Total
Harley Adams	\$3.00	\$22.23		\$25.23
Mrs. Byron Bonney			28.50	28.50
Howard Brann		7.25	11.40	18.65
Heirs of H. W. Brann			68.40	68.40
Viola Brann			68.40	68.40
Byron Bonney	3.00	5.70		8.70
Charles Cain		45.62	119.70	165.32
Eugene Carver		98.61	159.60	258.21
John Chadwick		.57	45.60	46.17
Virgil Crook		26.79		26.79
Wilfred Comeau		5.70		5.70
Lester Crane	3.00	31.35	91.20	125.55

Francis Davis			23.94	23.94
Zelia Dearborn			84.44	84.44
S. G. Dill		5.13	17.10	22.23
Marshall Dysart		17.67	262.20	279.87
H. O. Ferguson		36.77	102.60	139.37
R. E. Foss		17.10		17.10
A. L. Freese		87.21	222.30	309.51
E. J. French	3.00	19.95	159.60	182.55
Horace Griffin	3.00	.57	85.50	89.07
James Jewell			11.40	11.40
George Marshall	3.00			3.00
Nellie McPheters			6.40	6.40
Eugene Ross	3.00	2.85	45 60	51 45
William Savage		26.79	34.20	60.99
Hayward Pelcher	3.00			*3.00
Alden Thibeu		23.37	159.60	182.97
Earl Tozier			65.92	65 92
Charles Wilson			39.81	39.81
William Walton			11.40	11.40

NON-RESIDENT

Lloyd Scripture			22.80	22.80
Joseph Sites (to be paid by Ralph McLeod)			11.40	11.40
Earl Stevens (to be paid by Alden Thibeu)			28.50	28.50
Asbury Thomas			11.40	11.40
Jarvis Thomas			45.60	45.60
E. R. Bolton			3.42	3.42
A. S. Bushey			5.70	5.70
E. S. Drew			9.12	9.12
Leroy Grindell			7.98	*7.98
Marjorie Jellison			36.48	36.48
Joseph Kelly			131.10	131.10
Lucy Kelly			34.20	34.20
E. M. Linscott			11.40	11.40
Heirs of John Norton			22.80	22.80
Everett Oaks			57.00	57.00
Howard Smith			45 60	45.60

 \$24.00

 \$481.23

 \$2,409.31

 \$2,914.54

*Paid after the books were closed.

1948 TAX LIENS

E. R. Bolton	\$7.04	
Chester Campbell	6.45	
Francis Davis	35.36	
E. J. French	172.20	
Horace Griffin	97.90	
L. Legere	50.70	
E. M. Linscott	15.30	
John Norton Heirs	27.10	
Everett Oakes	69.50	
William Savage	86.10	
	<hr/>	\$567.65

TREASURER'S REPORT

Cash on hand, February 15, 1949 \$4,591.55

Received from

Helen A. Higgins, teacher's pension
deducted 472.05

Helen A. Higgins, withholding tax
deducted 643.85

Helen A. Higgins, excise tax 2,122.82

Penobscot Savings Bank, cemetery
trust funds 6.00

Bangor Savings Bank, Waugh ceme-
tery trust fund 264.65

Town of Levant, interest on local
school fund 84.73

Ada Young, trust fund, perpetual
care of V. E. Waugh lot 200.00

Eastern States Farmers Exchange
dividend 2.90

Michael Pilot, settlement with Lucas

Tree Expert Co., Patten fire 238.68

Gerald Nowell, permanent loan 6,396.00

W. C. Storer, temporary loan 3,500.00

P. W. Pomroy, temporary loan 3,000.00

Town of Levant, use of truck 432.39

State, use of truck 42.50

State, use of road machine 78.80

State, snow removal 968.22

State, interest on bank stock 7.88

State, school equalization fund 6,092.00

State, school fund 5,816.78

State, school fund subsidy 525.97

State, road improvement fund	1,446.75	
State, R. R. & Tel. tax	53.70	
State, dog license refund	18.53	
State, pauper fund	569.44	
Lynn Turner, 1947 taxes to balance	250.83	
Lynn Turner, 1948 taxes to bal.	1,878.61	
D. E. Mason, 1949 taxes	20,088.03	
Omar Adams, on account, property acquired	144.83	
Henry Harvey, property acquired	356.70	
Charles Cain, 1947 tax lien	135.74	
Federal Land Bank, 1947 tax lien, Earl French	191.54	
William Savage, 1947 tax lien	89.57	
Clifton Henderson, 1947 tax lien, Ray Stickney	57.91	
Graham Agency, 1948 tax lien, Deschaine	101.40	
Merchants National Bank, 1948 tax lien, Joseph Kelley	139.51	
Graham Agency, 1948 tax lien, Robt. Grant	50.70	
W. C. Goodwin, 1936 and 1937 taxes	44.80	
	<hr/>	\$61,106.36
Warrants paid	\$55,636.40	
Cash on hand, Feb. 18, 1950	5,469.96	
	<hr/>	\$61,106.36

Respectfully submitted

HELEN A. HIGGINS,

Treasurer of Levant.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Committee and Citizens of Levant:

Another year has passed since I had the opportunity of reporting to you concerning the work of the schools, and the many problems of education with which we are concerned. It has been a year of progress in many respects.

ENROLLMENT

The total enrollment for the present school year is 153, which is only one more than last year. A detailed analysis of the enrollment by schools and grades is given in the following table.

School	Conveyed		Grades								Total
		S.P.	1	2	3	4	5	6	7	8	
Village	30	10	7	8	4	7	3	4	5	6	54
West	49	6	9	3	4	9	5	8	5	3	52
South	43	5	5	4	10	4	5	2	7	5	47
Total	122	21	21	15	18	20	13	14	17	14	153

HIGH SCHOOL STUDENTS

There are 37 students from Levant who are attending high school this year, which is an increase of 11 over last year. We are glad to see that so many are continuing their education, although with the increase in cost of tuition this makes a considerable rise in school expenses. These 37 students are distributed among the various high schools as follows: Hermon High 17, Bangor High 6, Brewer High 6, Newport High 1, Carmel High 1, East Cornith Academy 1, Higgins Classical Institute 2, Maine Central Institute 1, Fifth St. Junior High 2.

The cost of tuition in these schools varies from \$146. in Hermon to \$179. in most of the other schools. The \$179. is the average cost of high school tuition in the state, and is the maximum a town is allowed to charge. Previous to the last Legislature the maximum charge allowed was \$150. Thus you can readily see that tuition costs are nearly \$30 per pupil higher than last year.

TEACHERS

We were fortunate in being able to retain all of our teachers this year with the exception of our music supervisor. Mr. Lewis resigned at the end of the year, but we were able to secure Miss Kathleen Hewes again for this position. Miss Hewes was our music supervisor two years ago.

A short time ago Mrs. McLaughlin, who taught the grammar school at South Levant, was obliged to give up the work because of sickness in the family. Mrs. Margie McClure of Bangor was secured to serve as substitute teacher in this position.

REPAIRS

There is so much that needs to be done to the school buildings that it is difficult to know just what to do with the small amount of money available. However, most of the money this year was expended on the inside of the buildings to make them more pleasant and livable for the children.

At South Levant, the primary room was redecorated and new curtains were purchased for some of the windows. At the Village, the fire escape was extended to the ground to meet state requirements. Both primary and grammar rooms were newly painted. At West Levant the door to the primary room was changed, and shelves built for books and supplies.

Very extensive repairs will have to be made soon on all schools if we are to continue to operate them. All need paint badly on the outside. The walls, ceilings, and floors are poor in all buildings. The seats are all in poor condition, and should be replaced as soon as possible. It might be a good plan to buy new seats for one room each year so that at the end of six years we would have modern seating in all buildings. The average cost of new seats for each room would be about \$500.

CONSOLIDATION

At a recent meeting of the school committee, one of the members raised the question, "How can we provide better schools for the children? Hampden has a new school and Hermon is making plans for building, but we are doing nothing." My reply was that only through consolidation can we hope to provide the type of school we would wish for our children. This means, however, the investment of a large sum of money in a new school building.

If the people of Levant are really interested in improving their schools, they will find a way to do so. Other similar communities have secured new schools, and I believe Levant can do the same. Plans must be made, some money must be available, and citizens must be willing to give of their time to make this possible. I believe that the time is not too far distant when state or federal funds will be available, but there must be some investment by the town itself.

I would suggest two steps that could be taken at this time. First, the setting up of a school building fund to be added to each year by special appropriation. Second, the appointment of a committee to work with the school committee and present a plan or report with recommendations to the citizens of Levant at the next town meeting.

The appropriations for schools last year were \$8,000, which is \$1,000 less than the previous year. This year we are asking again for \$8,000. If the extra \$1,000 by which the appropriation for schools was decreased could be set aside for a building fund each year, we would soon have a considerable sum toward a new building.

APPROPRIATION

In spite of the fact that cost of high school tuition has increased so greatly, we will be able to get along with the same appropriations we had last year. This would not be possible except for the good balance which we have in the school accounts at the present time. The School Committee recommends the following appropriations for the year 1950-1951:

Elementary Schools	\$4,000.00
High School Tuitions	4,000.00
Repairs	500.00

CONCLUSION

The success of any program depends to a great extent on the spirit of cooperation shown by those who support it. I appreciate the interest and support of all citizens who have shown their concern for the welfare of the schools. To the school committee, teachers, parents, and school children with whom I am in daily contact, I am particularly grateful. Without their cooperation, encouragement, and support the school program could never function as smoothly and efficiently as it has during the past year.

It is my earnest desire that I may continue to merit the support of all who are interested in the welfare of children.

Respectfully submitted,

EARL C. McGRAW,

Supt. of Schools.

FINANCIAL STATEMENT

TEACHERS' PAYROLL

John Carleton, Village Grammar	\$1,816.00	
Myrtle Snow, Village Primary	1,500.00	
June Griffin, West Levant Grammar	1,200.00	
Gertrude Mayhew, W. Levant Primary	1,500.00	
Louise McLaughlin, S. Levant Grammar	1,312.50	
Eda Thompson, South Levant Primary	1,500.00	
Kathleen Hewes, Music	240.00	
Charlotte Shankel, Clerk	67.20	
Margie McClure	82.50	
Esther Patten	112.50	
Ermond Lewis, Music	165.00	
Janet Bates, Clerk	44.80	
	<hr/>	\$9,540.50

SUMMER SCHOOL EXPENDITURES

John Carleton	50.00	
	<hr/>	
Total		\$9,590.50

JANITORS' PAYROLL

Seavey Watson	\$49.00
Betty Mullen	90.00
Joan Withee	180.00
Roy Goss	172.00
Maxine Currie	90.00
Richard Higgins	24.50
Raymond Higgins	24.50
Jean Lufkin	15.00
William Thomas	10.00
Linwood Lufkin	5.00
Beatrice Withee	56.02
Verna Harris	35.25

Guy Mullen	5.00	
Owen Goss	2.00	
Earl Phillips	2.00	
	<hr/>	\$760.27

CONVEYANCE PAYROLL

Guilford Harris	\$1,080.00	
Guy Thibodeau	490.00	
Guy Mullen	147.00	
Rhoda Mullen	630.00	
Owen Goss	815.00	
June Griffin	547.00	
John Carleton	7.00	
Roy S. Morse	30.59	
Hazel Colson	29.96	
	<hr/>	\$3,776.55

FUEL

Guy Mullen	\$160.00	
Harland Lufkin	128.00	
Everett Phillips	160.00	
Waldo Nowell	60.00	
L. G. Merrill	11.00	
	<hr/>	\$519.00

LIGHTS AND WATER

Central Maine Power Co.	\$89.45	
Treasurer, State of Maine	12.00	
Beatrice Withee	.51	
	<hr/>	\$101.96

TEXTBOOKS AND SUPPLIES

Sears, Roebuck and Co.	\$6.98
Beckley-Cardy Co.	15.83
Guy Mullen	26.89

Allyn & Bacon	3.76	
Brown & White Paper Co.	3.50	
Town of Hampden	46.28	
Oval & Koster	4.80	
Furbush-Roberts Printing Co.	6.12	
Cascade Paper Co.	14.88	
The Arlo Publishing Co.	9.04	
The American Book Co.	56.68	
Laidlaw Bros.	51.15	
F. A. Owen Publishing Co.	9.00	
E. E. Babb & Co.	58.33	
R. B. Dunning & Co.	1.60	
J. L. Hammett Co.	27.22	
Loring, Short and Harmon	82.38	
Ginn and Co.	17.18	
The MacMillan Co.	71.74	
Jean Lufkin	3.35	
Bangor Drug Co.	8.00	
Scott, Foresman & Co.	41.22	
The Papercrafters, Inc.	41.07	
Webster Publishing Co.	4.20	
Harland Lufkin	2.57	
United States Pencil Co.	7.68	
Bemis Bros.	23.25	
D. C. Heath & Co.	46.38	
Mainco Trading Co.	102.11	
	<hr/>	\$793.19

SUMMARY FOR COMMON SCHOOLS

Receipts

Balance	\$569.23
Interest on School Fund	84.73
Appropriation Common Schools	4,000.00
Appropriation High School	4,000.00

State School Fund	6,342.75	
Equalization	6,092.00	
	<hr/>	
Total Receipts		\$21,088.71

Expenditures

Teachers' Salaries	\$9,590.50	
Janitors and Cleaning	760.27	
Conveyance	3,776.55	
Fuel	519.00	
Lights	101.96	
Books and Supplies	793.19	
High School	4,618.57	
	<hr/>	
Total Expenditures		\$20,160.04
		<hr/>
Balance		\$928.67

HIGH SCHOOL TUITION

Receipts

Appropriation	\$4,000.00	
Transfer from Elementary Schools	618.57	
	<hr/>	
Total Receipts		\$4,618.57

Expenditures

Higgins Classical Institute	\$290.00	
City of Bangor	1,313.97	
Maine Central Institute	115.00	
Town of Newport	150.00	
Town of Hermon	2,037.46	
City of Brewer	659.00	
Town of Carmel	53.14	
	<hr/>	
Total Expenditures		\$4,618.57

REPAIRS

Receipts

Balance	\$38.55	
Appropriation	500.00	
	<hr/>	
Total Receipts		\$538.55

Expenditures

Clarion Stove Supply Co.	\$2.75	
Bangor Roofing & Sheet Metal Co.	9.14	
Dunham-Hanson Co.	8.01	
H. L. Lufkin	1.50	
Guy Mullen	21.60	
Jean Lufkin	88.53	
Linwood Lufkin	1.90	
Beatrice Withee	12.56	
Beckley-Cardy Co.	59.38	
Sears-Roebuck Co.	15.84	
Clarence Pratt	76.00	
Penobscot Paint Products Co.	38.09	
T. H. Wiggin	34.36	
James Speed	7.25	
E. R. Goodwin & Son	47.25	
Bemis Bros.	3.75	
J. L. Hammett Co.	17.35	
	<hr/>	\$445.26
		<hr/>
Balance		\$93.29

REPORT OF SUPERVISOR OF MUSIC

The necessity for a report of music is a matter of civic pride and indicates a progressive community.

Music in the public schools is a serious factor in the mental, physical and emotional development of the child, and is also very important in character molding. The four essentials of this subject are conceptions of good music, voice training, sight singing and musical interpretation and in this manner they are developed side by side throughout the years of elementary school.

It is a source of satisfaction to realize the progress made during the year, and this year recordings have been made in each of the schools. In the spring another will be made to show just what progress has been made, particularly in the singing.

I find it a distinct pleasure to be able to work with the girls and boys, and they have been most responsive to their lessons in music.

The teachers have been helpful, and I wish to thank them for their cooperation at all times.

Respectfully submitted,

KATHLEEN A. HEWES.

ANNUAL REPORT FOR LEVANT

January 1 to December 31, 1949

DIVISION OF PUBLIC HEALTH NURSING
DEPARTMENT OF HEALTH AND WELFARE

Any program directed toward better health of the people needs guidance and stimulation from a central group. Your local Health Council in conjunction with your Public Health Nurse has been the central group in your town. However the public has a responsibility to meet by cooperating with this group.

Knowing that every baby needs as healthy a start in life as possible and that it is important that he continues to be healthy throughout his childhood, emphasis has been placed on prenatal, postnatal, infant and preschool visits.

There were three Child Health Conferences held in your town during the summer months. All parents of infants and preschool children were given the opportunity to attend with their children. These conferences were sponsored by your local Health Council in conjunction with the Maternal and Child Health Division of the State Department of Health and Welfare. The committee spent much time in the planning of these conferences, but the attendance was low in comparison with the infant and preschool population of your town. It is of great benefit to a child if physical defects detected at these conferences are corrected early in his life. Complete physical examinations were given to 24 children, 9 children were given smallpox vaccinations, 10 children were given diphtheria toxoid, 8 children were given whooping cough vaccine and tetanus toxoid.

The school health program was continued, as in previous years, through conferences with the school personnel, regarding problems relating to the individual needs of the school child and his environment.

The Pediatric, Crippled Children's, and Cardiac Clinics have been made available to those children referred by their family physician. These clinics are sponsored by the Maternal and Child Health Division of the State Department of Health and Welfare where diagnostic and consultation services are offered.

Statistics reveal that tuberculosis still ranks high in the list of diseases causing mortality in adults. Since tuberculosis is being considered more a disease of adulthood rather than of childhood, mass skin testing of children is not advised. The Tuberculosis Control program has been emphasized through visits to positive skin test reactors and visits to contacts of known cases.

The combined efforts of all the health minded citizens of your town is the great factor in promoting a well rounded Health Program. Your Health Council is one example of this. My thanks to all those who have given assistance in the Health Program this past year.

Respectfully submitted,

Public Health Nurse

GEORGINA J. PATTERSON

Division of Public Health Nursing

AUDITOR'S REPORT

March 4, 1950

Board of Selectmen

Levant, Maine

Gentlemen :

In accordance with your request, we have audited the general and trust fund accounting records of the town of Levant, Maine for the year ending February 18, 1950; we have directly examined records of the town clerk affecting accounting procedure and the administration of the town. We did not, however, perform a detailed audit of all transactions. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

BALANCE SHEET COMMENTS

GENERAL FUND

Cash on deposit, in the general fund, has been reconciled with certificate furnished by The Merrill Trust Company. Cash on hand has been verified as being promptly deposited subsequent to year end closing.

The assessment of 1949 taxes has been proved and the individual assessments compared, in detail, to the list as committed to the collector. A test check of outstanding balances, by correspondence, has been made to the extent considered to be required of audit procedure; a reserve for pos-

sible loss in collection is for the outstanding balances for the year 1940. Copies of excise tax receipts numbered 94 to 263 inclusive for 1949, and numbered 1 to 86 inclusive for 1950, have been added and the total found to be in agreement with the receipts issued by the treasurer. From the total revenue of \$2,122.82 there has been appropriated as duly authorized by the voters of the town, \$1,220.00 for the purchase of highway equipment; the balance of \$902.82, being unappropriated has been added to the surplus of resources.

Tax lien mortgages securing real estate assessments for 1948 have been examined; costs properly chargeable to the tax payer have been added to and now forms a part of the reconciled ledger balance. All other liens have been collected or the automatically foreclosed liens transferred to the tax acquired property account.

All new titles by which the town has acquired an interest by reason of foreclosed mortgages have been examined; we have not, however, traced the title of the individuals to whom assessment was made. A profit realized from sales during the year has been added to the surplus of resources. The only known accounts payable at year end closing was a minor balance for commission due the tax collector.

We have examined the records of accrued employee funds and found the outstanding balances supported by detailed listings. During the year a note payable in the amount of \$1,000.00 was retired as provided by special appropriation; the cancelled note been viewed by us. During the year the new notes as properly authorized were negotiated to finance state aid highway construction; expenditures during the year included anticipated joint state and town funds for 1950 and 1951 and will normally be repaid from the usual state aid appropriation by the town for those years plus the share of the state to be received in cash when available. This temporary financing is proper and necessary because

the share available from the state will not be paid in cash until after the beginning of the fiscal year of the state in 1950 and 1951.

Interest paid on the ministerial and school fund used by the town was found to have been properly credited to support of schools.

Continuing appropriations are for purposes of education and the overdraft carried forward for state aid construction. Although it does not effect the surplus account of the town, because of a corresponding reduction in balances carried forward for education, the prepayment of school payrolls is not in accordance with generally accepted practice and should not be charged until due.

Exhibit A

COMPARATIVE GENERAL FUND BALANCE SHEET

		<i>Resources</i>	
Schedule		February 18, 1950	February 15, 1949
1	Cash	\$5,469.96	\$4,591.55
	Accounts Receivable		295.63
2	Tax Receivables	\$3,157.74	\$3,364.94
	Less: Abatement Reserve	243.20	243.20
		<hr/> 2,914.54	<hr/> 3,121.74
3	Tax Liens	554.65	909.41
4	Tax Acquired Property	1,116.01	400.74
		<hr/>	<hr/>
	Total Resources	\$10,055.16	\$9,319.07

Obligations

5	Accounts Payable	3.34	14.00
6	Accrued Employee Funds	198.05	221.50
7	Notes Payable	6,396.00	1,000.00
	Due to Ministerial and School Fund	1,412.25	1,412.25
Ex. D	Continuing Balances	5,378.26*	607.78
Ex. E	Available Surplus of Resources	7,423.78	6,063.54
Total Obligations		<u>\$10,055.16</u>	<u>\$9,319.07</u>

*Denotes deduction.

TRUST FUNDS

Trust fund resources, in the form of time deposits, have been verified by certificates furnished by the depository banks. Trust fund balances, consisting of expendable income and principal, have been reconciled with the transactions in each individual trusteeship.

OPERATING COMMENTS

We have not made a detailed examination of all transactions, we did, however, test check invoices in support of warrants issued for expenditures. All important accounts have been carefully analyzed. It is suggested that the salary voted to the town clerk be clearly fixed in order that there may be no other obligation to the town for fees and services not anticipated. We further suggest that the salary of the supernitendent not be paid in advance if forming a part of school payrolls submitted a full payroll period or more before becoming due.

Our analysis has revealed excellent control of revenue made available, substantially contributing thereby to the increased available surplus of resources that occurred during the year.

CERTIFICATE

Based upon our examination, and subject to the foregoing, we hereby certify that, in our opinion, the accompanying comparative balance sheet, statement of transactions in departmental accounts, and analysis of change in available surplus of resources properly present the financial condition of the town as of February 18, 1950 and the results of its operations for the year then ended, in conformity with generally accepted principles of municipal accounting.

Respectfully submitted,

W. C. WHEELER,

WCW:S/P

Public Accountant.

The complete audit report is on file in the Selectmen's office.

