The University of Maine Digital Commons @UMaine

Maine Town Documents

Maine Government Documents

1945

Annual Reports of the Municipal Officers Superintendent of Schools and Water and Sewer Districts of the Town of Livermore Falls for the Year Ending, February 1, 1945

Livermore Falls (Me.)

Follow this and additional works at: https://digitalcommons.library.umaine.edu/towndocs

Repository Citation

Livermore Falls (Me.), "Annual Reports of the Municipal Officers Superintendent of Schools and Water and Sewer Districts of the Town of Livermore Falls for the Year Ending, February 1, 1945" (1945). *Maine Town Documents*. 6105. https://digitalcommons.library.umaine.edu/towndocs/6105

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.

ANNUAL REPORTS

OF THE

MUNICIPAL OFFICERS

Superintendent of Schools

AND

Water and Sewer Districts

OF THE

TOWN OF LIVERMORE FALLS

FOR THE

Year Ending, February 1, 1945

THE ADVERTISER COMPANY Livermore Falls, Maine

NOTE

You will note that the accounts covering the different items have not been itemized except the Contingent Account. This procedure was done on recommendation of the State Auditor's Department.

If anyone wishes to know what each item covers, this information will be at the Selectmen's office.

Officers Elected March 1, 1944 and Appointed By Selectmen

Moderator

EDMUND C. DAREY

Clerk and Treasurer
CLARIBEL H. GORDON

Selectmen

MYRLE G. DAVENPORT EDWARD N. FRENCH SAMUEL W. COOLIDGE

Assessors

MYRLE G. DAVENPORT EDWARD N. FRENCH SAMUEL W. COOLIDGE

Overseers of the Poor

MYRLE G. DAVENPORT EDWARD N. FRENCH SAMUEL W. COOLIDGE

Superintending School Committee

CHARLOTTE BEAN GARDNER A. FRENCH GEORGE H. RAND, Jr.

Superintendent of Schools
W. J. RIDEOUT

Collector of Taxes
LESTER S. FOSS, Jr.

Auditor

STATE AUDITOR OF MUNICIPAL ACCOUNTS

Constables

EUGENE E. GAGNON HAROLD W. BUCKLIN

T. 34. 202

EARLE F. TUTTLE

CHARLES E. FARNUM

Night Watchman

EUGENE E. GAGNON

Dog Officer

LEWIE W. WINTER

Fire Chief and Fire Warden

LEROY A. PARTRIDGE

Milk Inspector

LEWIE W. WINTER

Plumbing Inspector

OTHO PARTRIDGE

Board of Health

DR. G. H. RAND

W. C. STEPHENS

EVA L. POMERLEAU, R. N.

Town Warrant

To Charles E. Farnum, a Constable of the Town of Livermore Falls, Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Livermore Falls, qualified by law to vote in town affairs, to assemble at Murray Hall, on Monday, the fifth day of March, A. D., 1945, at 9.00 o'clock in the forenoon, then and there to act on the following articles, to wit:

- Art. 1. To choose a Moderator to preside at said meeting.
- Art. 2. To choose by ballot the following Town Officers for the ensuing year, in accordance with Sec. 2 of Chap. 70, of the Public Laws of 1921 for Maine, to wit: Town Clerk, First Selectman, Second Selectman, Third Selectman, Three Assessors, Three Overseers of the Poor, Town Treasurer, Member of School Board for Three Years. The Polls or Ballot Boxes for receiving ballots for the above mentioned officers shall be closed at 12.30 P. M.
- Art. 3. To see if the Town will accept the report of the Town Officers for the past year.
- Art. 4. To see if the Town will hire a night watchman for the ensuing year, raise and appropriate money for the same, or act anything relative thereto.

- Art. 5. To see what action the Town will take in regard to the collection of taxes for the ensuing year.
- Art. 6. To see how much money the Town will vote to raise and appropriate for lighting the streets in Livermore Falls for the ensuing year, or take any action relative thereto.
- Art. 7. To see how much money the Town will vote to raise and appropriate for fuel, lights, insurance and supplies for the Municipal Building, for the ensuing year, or take any action relative thereto.
- Art. 8. To see how much money the Town will vote to raise and appropriate to pay their Town Clerk for attending and recording Town Meetings, and State Elections for the ensuing year.
- Art. 9. To see how much money the Town will vote to raise and appropriate to pay their Town Treasurer, for the ensuing year, or take any action relative thereto.
- Art. 10. To see how much money the Town will vote to raise and appropriate to pay their First Selectman, for the ensuing year, or take any action relative thereto.
- Art. 11. To see how much money the Town will vote to raise and appropriate to pay their Second Selectman, for the ensuing year, or take any action relative thereto.
- Art. 12. To see how much money the Town will vote to raise and appropriate to pay their Third Selectman, for the ensuing year, or take any action relative thereto.
- Art. 13. To see how much money the Town will vote to raise and appropriate for our Free Public Library, for the ensuing year, or take any action relative thereto.

- Art. 14. To see how much money the Town will vote to raise and appropriate for Contingent Expenses for the ensuing year, or take any action relative thereto.
- Art. 15. To see how much money the Town will vote to raise and appropriate for the Welfare Department for the ensuing year, or take any action relative thereto.
- Art. 16. To see how much money the Town will vote to raise and appropriate for the purpose of oiling our streets and roads in the Town for the ensuing year, or take any action relative thereto.
- Art. 17. To see how much money the Town will vote to raise and appropriate for maintenance of roads, bridges and sidewalks for the ensuing year, or take any action relative thereto.
- Art. 18. To see how much money the Town will vote to raise and appropriate for maintenance of State Aid Roads during the ensuing year, within the limits of our Town under provisions of Sec. 2, Chap. 272, of the Public Laws of 1915.
- Art. 19. To see how much money the Town will vote to raise and appropriate for maintenance of Improved Section of Third Class Roads in accordance with the provisions of Sec. 43 and 45, incl. of Chap. 26, of the Revised Statutes of 1930.
- Art. 20. To see how much money the Town will vote to raise and appropriate for Snow Removal, for the ensuing year, or take any action relative thereto.
- Art. 21. To see how much money the Town will vote to raise and appropriate to entitle the town to State Aid for

State Aid Highways, under Chap. 20, Sec. 26, R. S. 1944, or take any action relative thereto.

- Art. 22. To see how much money the Town will vote to raise and appropriate for the purpose of hiring a Town Team for the ensuing year, of take any action relative thereto.
- Art. 23. To see how much money the Town will vote to raise and appropriate to pay the Chief of the Livermore Falls Fire Department for the ensuing year, or take any action relative thereto.
- Art. 24. To see how much money the Town will vote to raise and appropriate to pay the running expenses of the Livermore Falls Fire Department, for the ensuing year, or take any action relative thereto.
- Art. 25. To see how much money the Town will vote to raise and appropriate to pay the members of the Livermore Falls Fire Department, for the ensuing year, or take any action relative thereto.
- Art. 26. To see if the Town will vote to instruct their Selectmen to hire a man to drive any piece of Fire Apparatus, care for the Fire Apparatus, display the Flag in the Park, act as Janitor of the Municipal Building, and raise and appropriate money for the same, or take any action relative thereto.
- Art. 27. To see how much money the Town will vote to raise and appropriate for the Abatement of Taxes for the ensuing year.
- Art. 28. To see how much money the Town will vote to raise and appropriate to pay for Insurance as required by

the Workmen's Compensation Act, or act anything relative thereto.

- Art. 29. To see how much money the Town will vote to raise and appropriate for the lease and care of the Town Dump, or act anything relative thereto.
- Art. 30. To see if the Town will vote to authorize the Treasurer, with the approval of the Selectmen, to hire such sums of money as are necessary to pay the running expenses of the Town until Taxes can be collected.
- Art. 31. To see what date the Town will fix when Interest shall be charged on unpaid Taxes.
- Art. 32. To see how much money the Town will vote to raise and appropriate for General School Expenses, Teachers' Salaries, Conveyance, Fuel, Janitors, Text Books, Supplies, Physical Education, Agriculture, Indusrial Education, Flags for Schools, etc.
- Art. 33. To see how much money the Town will vote to raise and appropriate for Repairs and Replacements for School Property for the ensuing year.
- Art. 34. To see how much money the Town will vote to raise and appropriate for Insurance for the Schools for the ensuing year.
- Art. 35. To see if the Town will vote to raise and appropriate funds for Dental Clinic work in the schools, or act anything relative thereto.
- Art. 36. To see if the Town will raise and appropriate \$800.00 for public health nursing in Livermore Falls. Said

sum to be expended by the State Bureau of Health for local service.

- Art. 37. To see how much money the Town will vote to raise and appropriate for Bonds and Interest that come due in 1945.
- Art. 38. To see if the Town will vote to purchase Liability and Property Damage Insurance on the Municipally owned Apparatus, raise and appropriate money for the same, or take any action relative thereto.
- Art. 39. To see how much money the Town will vote to raise and appropriate to pay the members of the School Committee for the ensuing year, or take any action relative thereto.
- Art. 40. To see if the Town will vote to raise and appropriate the sum of two hundred dollars to be paid to the Livermore Falls Band for a series of ten, one hour musical concerts, to be given in the Public Park, during the summer of 1945, or take any action relative thereto.
- Art. 41. To see if the Town will vote to authorize the Selectmen to sell any and all property acquired by the town through non-payment of taxes, and to give therefor a quit claim deed of the Town's interest in such property.
- Art. 42. To see what sum of money the Town will vote to raise and appropriate for the observance of Memorial Day, to be expended by the committee for the Patriotic Organizations, in conjunction with the Selectmen, or take any action relative thereto.
- Art. 43. To see how much money the Town will vote vote to raise and appropriate for the use of water hydrants

in the Town for the ensuing year, or take any action relative thereto.

- Art. 44. To see if the Town will vote to accept a Trust Fund in the amount of \$500.00, interest of same to be used for care and upkeep of the R. H. Philbrick lot, in Pleasant View Cemetery.
- Art. 45. To see if the Town will vote to raise and appropriate the sum of \$10,000.00, and set aside from surplus cash now in the hands of the Town Treasurer, an additional sum of \$5,000.00, both to be added to the "School Construction Fund", or take any action relative thereto.

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

The Selectmen hereby give notice that their office will be open on March 1, 2 and 3, 1945, from 1:00 P. M. to 5:00 P. M., for the purpose of revising and correcting the list of voters.

Given under our hands and seal at Livermore Falls this 23rd day of February A. D., 1945.

M. G. DAVENPORT,

E. N. FRENCH,

S. W. COOLIDGE,

Selectmen of Livermore Falls

ANNUAL REPORT OF THE SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

The Selectmen, Assessors and Overseers of the Poor of Livermore Falls, hereby submit their annual report of the assessment, receipts and expenditures, for the year ending Feb. 1, 1945, also the amount of money raised at the Annual Town Meeting held March 6, 1944.

VALUATION OF THE TOWN

Real Estate, Resident	\$1,150,170.00
Real Estate, Non-resident	811,970.00
Total Real Estate	\$1,962,140.00
Personal Estate, Resident	\$107,022.00
Personal Estate, Non-resident	78,215.00

Total Personal Estate

\$185,237.00

TOTAL VALUATION

Total value of Land	\$	571,417.00
Total value of Buildings	1	,390,723.00

LIST OF PERSONAL PROPERTY

		AVE.	TOTAL
LIVESTOCK	NO.	VALUE	VALUE
Horses	67	\$77.00	\$5,175.00
Cows	276	39.00	10,705.00
Oxen	11	58.00	640.00
Three years old	23	25.00	585.00
Two years old	42	26.00	1,105.00
Goats	4	10.00	40.00
Poultry	2751	.50	1,374.00

13 EXEMPT LIVESTOCK AND POULTRY

		AVE.	TOTAL
LIVESTOCK	NO.	VALUE	VALUE
Yearlings	102	\$17.00	\$1,755.00
Sheep	128	10.00	1,280.00
Swine	15	9.00	146.00
Poultry	1938	.50	972.00

\$4,153.00

OTHER PROPERTY

Stock in trade	\$107,579.00
Pulpwood	36,000.00
Lumber	3,229.00
Gasoline Pumps and Attachments	2,975.00
Musical Instruments	4,250.00
Radios	10,080.00
Other Property	1,500.00
· ·	\$165,613.00
Livestock and Poultry	19,624.00
Total Personal Property	\$185,237.00

VALUATION OF SCHOOL HOUSES AND OTHER PROPERTY

High School Building	\$70,000.00
Intermediate School Building	35,000.00
Primary School Building	12,000.00
School Furniture	13,000.00
Engine House and Lot	2,000.00
Road Machines	200.00
Carts, Sleds, etc.	35.00
Truck	200.00
Municipal Building	15,000.00
Office Furniture	400.00

Ladder Truck	1,700.00
Maxim Pumper	1,400.00
Caterpillar Tractor and Plow	700.00
Sanding Machines	150.00
Sidewalk Tractor and plows	2,000.00
Several lots of land	300.00
Power Shovel	3,600.00

LIST OF APPROPRIATIONS VOTED AT ANNUAL MEETING HELD MARCH 6, 1944

	,
Salary of First Selectman	\$ 650.00
Salary of Second Selectman	440.00
Salary of Third Selectman	300.00
Salary of Town Clerk	150.00
Salary of Town Treasurer	400.00
Salary of Janitor Municipal Building	1,196.00
Contingent	3,500.00
Fuel, Lights and Ins. Municipal Bldg.	500.00
Workmen's Compensation Insurance	300.00
Bonds and Interest	3,860.00
Street Lights	2,200.00
School Fund	40,000.00
School Repairs and Replacements	1,500.00
Schools, Light, Power & Insurance	800.00
Dental Clinic	120.00
School Committee	150.00
Public Health Nurse	800.00
Welfare Department	4,250.00
Library	1,500.00
Abatement of Taxes	400.00
Lease and Care of Town Dump	137.50
Liability and Property Damage Ins.	109.00
Band Concerts	200.00
Memorial Day Observance	150.00
Night Watchman	1,352.00
Fire Chief	200.00
Running Expenses of Fire Departmen	it 900.00
Paying Members of Fire Department	1,500.00
Extra Compensation—Selectmen	150.00
Roads, Bridges and Sidewalks	1,600.00

10	
Snow Removal	2,000.00
State Aid Maintenance	600.00
Third Class Maintenance	216.00
Oiling Streets	2,500.00
Town Team	1,400.00
Maine State Guard Reserve	200.00
Water Rentals	2,088.00
Advertising State of Maine	50.00
Tractor and Plow for Sidewalks	2,000.00
Total Appropriations	\$80,368.50
State Tax	16,730.47
County Tax	4,405.54
Overlay	397.83
3	\$101,902.34
We assessed on 641 polls	\$ 1,923.00
We assessed .046 on \$2,147,377.00	98,779.34
Excise tax used	1,200.00
	@101 000 0 <i>1</i>
	\$101,902.34

16 CONTINGENT ACCOUNT

W. J. Rideout, Supt. of Schools \$1	1,781.02
Ballot Clerks	143.00
Charles E. Farnum, posting warrants	5.00
S. A. Goodwin, collection of taxes	403.36
Advertiser Co., printing town reports and	
supplies	354.24
Telephone service	134.43
Lights	34.94
Livermore Falls Trust Co., Page Trust	- L
Fund	100.00
J. C. Ham, supplies	38.63
Me. Municipal Association, membership fee	e 55.00
Grua Insurance Agency, Collector's and	100.00
Treasurer's bonds	100.00
Loring, Short & Harmon, flags	21.00
Repair band stand in park	77.15
State Treasurer, auditing books	90.77
Labor cutting bushes	586.88
Livermore Falls Trust Co., rent of	000 00
Ration Board Office	288.00
Grua Insurance Agency, insurance	15.00
Sturtevant & Ham, insurance	16.00
Loring, Short & Harmon, office supplies	32.05
Z. A. Mersereau, interest on park	150.00
William B. Brown, care of Richardson	27.00
Cemetery P. H. Stuntovent, Ing. on Thurst Funds	30.04
R. H. Sturtevant, Ins. on Trust Funds	10.05
H. A. Morrison, Interest on Trust Funds	6.53
Geo. Page, Interest on Trust Funds	58.00
Payroll, constables	
Livermore Falls Cemetery Association	250.00
Alick Kilgour, truant officer	6.00
Vital Statistics	57.25
Lewie W. Winter, dog officer	30.00
Lewie W. Winter, care of town clock	65.00

Eva L. Pomerleau, R. N., Board of Health	25.00
Lewie W. Winter, milk inspector	28.54
Lester S. Foss, collection of taxes	834.89
Claribel H. Gordon, postage stamps	32.00
W. H. Marr, supplies	26.75
Livermore Falls Trust Co., Trust Fund	100.00
Burroughs Adding Machine Co., supplies	5.50
Marks Printing House, supplies	6.75
International Paper Co., supplies	1.61
W. S. Nichols, supplies for testing scales	2.75
Harry F. Small, supplies	1.50
Claribel H. Gorden, express, etc.	11.02
H. E. Fournier, supplies	1.86
Fred L. Tower Co., 1944 year book	7.00
M. G. Davenport, car expense, etc.	37.78
Miscellaneous small items of expense	
and supplies	129.28

Total Expenditures

\$6,218.57

CONTINGENT RECEIPTS

Appropriation	\$3,500.00
Licenses and fees	48.00
Interest and charges on liens	69.98
Trust Funds	700.00
Interest on trust funds	48.63
Bank Stock tax	667.94
In lieu of taxes	100.00
Sale of land	115.00
Geo. W. Treat	250.00
Dog Tax Refund	31.18
Railroad Tax and Telephone Tax	78.87
Rent of office	300.00
Rent of court room	300.00
Total Receipts	\$6,209.60
Overdraft to summary	8.97

18 WELFARE ACCOUNT

THE AT A STATE OF	01 000 07
Mothers' Aid and ADC cases	\$1,380.95
Fuel Account	211.91
Investigator	1,248.00
Miscellaneous	120.94
Cases belonging to other towns	501.63
Cases belonging to State	847.34
Town Cases	835.94
Cases not settled	44.19
	\$5,190.90
Balance to summary	278.04
	\$5,468.94
Appropriation	\$4,250.00
Received from other towns and State	1,218.94
	\$5,468.94
	ФU,400.04

SALARIES TOWN OFFICERS

Appropriation

\$1,940.00

Expenditures

\$1,940.00

EXTRA COMPENSATION—SELECTMEN

Appropriation

\$150.00

Expenditures

\$150.00

NIGHT WATCHMAN

Appropriation

\$1,352.00

Expenditures

\$1,352.00

19 TOWN TEAM

IOWN IEAM	
Appropriation Expenditures	\$1,400.00 \$1,360.28
Balance to Summary	39.72
	\$1,400.00
STREET LIGHTS	
Appropriation Overdraft to Summary	\$2,200.00 3.50
Expenditures	\$2,203.50 \$2,203.50
FUEL, LIGHTS AND INSUMUNICIPAL BUILDI	
Appropriation Receipts	\$500.00 300.00
	\$800.00
Expenditures	\$695.03
Balance to Summary	104.97
	\$800.00
JANITOR	8 =
Appropriation	\$1,196.00
Expenditures	\$1,196.00
WORKMEN'S COMPENSATION	INSURANCE
Appropriation	\$300.00
Expenditures Balance to Summary	\$241.20 58.80

\$300.00

	20	A DD A D A TITE
LIABILITY INSURANCE	MUNICIPAL	APPARATUS
Appropriation Overdraft to Summary		\$109.00 20.00
		\$129.00
Expenditures	\$	3129.00
PAYING MEMBERS	FIRE DEPA	RTMENT
Appropriation Receipts		\$1,500.00 184.50
		\$1,684.50
Expenditures Balance to Summar		440.01 244.49
9.1	\$1,	684.50
RUNNING EXPENSES	S FIRE DEP	ARTMENT
Appropriation		\$ 900.00
Balances from 1943 Receipts		228.71 2.50
		\$1,131.21
Expenditures	•	929.25
Balance to Summar	У	201.96
	\$1,	131.21
FIRE	CHIEF	
Appropriation Expenditures	\$	\$200.00
PUBLIC HE	ALTH NURSE	E
Appropriation Paid to State Treas	urer \$	\$800.00
LEASE AND CAR	E OF TOWN	DUMP
Appropriation Expenditures	<u> </u>	\$137.50 \$137.50

21 POWER SHOVEL

TOWER DITOVER	
Balance from 1943 account	\$2,769.62
Receipts	2,827.90
	\$5,59 7 .52
Expenditures	\$1,214.60
Balance to Summary	4,382.92
	\$5,597.52
ROADS, BRIDGES AND SI	DEWALKS
Appropriation	\$1,600.00
Balance from 1943 account	1,678.96
Receipts	966.94
20001733	
	\$4,245.90
Expenditures	\$2,565.91
Balance to Summary	1,679.99
	\$4,245.90
STATE AID CONSTRUC	CTION
Appropriation	.00
Balance from 1943 account	1,098.00
	\$1,098.00
Expenditures	.00
Balance to Summary	1,098.00
	\$1,098.00
STATE AID MAINTEN.	ANCE
Appropriation	\$600.00
Expenditures	\$583.20
Balance to Summary	16.80
Dalance w Summary	10.00

\$600.00

22 THIRD CLASS MAINTENANCE

THIRD CLASS MAINTEN	ANCE	
Appropriation Balance from 1943 account		\$216.00 748.95
Expenditures Balance to Summary	.00 964.95	\$964.95
	\$964.95	
PERMANENT IMPROVEM	MENTS	
Balance from 1943 account Expenditures Balance to Summary	\$550.00 858.97	\$1,408.97
	\$1,408.97	9
OILING STREETS	v	1
Appropriation		\$2,500.00
Balance from 1943 account Receipts		957.44 5.00
	-	83 ,462.4 4
Expenditures	\$2,284.75	,
Balance to Summary	1,177.69	
	\$3,462.44	
SNOW REMOVAL		
Appropriation Receipts	4	\$2,000.00 1,708.05
Overdraft to Summary	4	3,708.05 155.49
Ermonditures	-	3,863.54
Expenditures	\$3,863.54	

SIDEWALK TRACTOR AND SNOWPLOW

Appropriation \$2,000.00

Overdraft to Summary 265.00

\$2,265.00

Expenditures \$2,265.00

LIBRARY

Appropriation \$1,500.00 Received from State Treasurer 105.00

\$1,605.00

Expenditures \$1,605.00

SCHOOL COMMITTEE

Appropriation \$150.00

Expenditures \$150.00

DENTAL CLINIC

Appropriation \$120.00

Expenditures .00

Balance to Summary 120.00

\$120.00

SCHOOLS—REPAIRS AND REPLACEMENTS

Appropriation \$1,500.00

Balance from 1943 account 223.94

\$1,723.94

Expenditures \$946.84

Balance to Summary 777.10

\$1,723.94

SCHOOLS-	INSURA	NCE,	LIGHT	AND	POWER

Approp	oriation		\$800.00
	Expenditures	\$718.34	
	Balance to Summary	81.66	
~		\$800.00	
	SCHOOL FUND		
Approp	priation	\$4	40,000.00
Balance	e from 1943 account		13,651.70
Receipt	S .	(=	14,066.02
		\$6	67,717.72
	Expenditures	\$53,523.94	
	Balance to Summary	14,193.78	
		\$67,717.72	Υ.
	BAND CONCERT	S	
Approp	riation	0	\$200.00
	d from Trustee, Knapp Estate		123.73
	And the second	-	\$323.73
	Expenditures	\$323.73	•
	MEMORIAL DAY OBSEI	RVANCE	
Approp	riation		\$150.00
Receipt	S		24.61
			\$174.61
No.	Expenditures	\$98.44	
	Balance to Summary	76.17	

WATER RENTALS

\$174.61

Appropriation \$2,088.00

\$2,088.00 Expenditures

25

MAINE STATE GUARD RESERVE

Appropriation \$200.00 Received from State Treas. 208.42

\$408.42

Expenditures \$230.80 Balance to Summary 177.62

\$408.42

ADVERTISING STATE OF MAINE

Appropriation \$50.00 Expenditures \$50.00

BONDS AND INTEREST

Appropriation \$3,860.00 Overdraft from Surplus Account \$3,000.00

\$6,860.00

Expenditures for bonds \$6,000.00 Expenditures for interest 860.00

\$6,860.00

STATE TAX

Appropriation \$16,730.47 Expenditures to State Treas. \$16,730.47

COUNTY TAX

Appropriation \$4,405.54

Expenditures to County Treas., \$4,405.54

26 COMPARATIVE BALANCE SHEET JANUARY 31, 1945

ASSETS

	\mathbf{Fe}	b. 1, 1945	Feb. 1, 1944
Cash in Bank		\$40,506.11	\$39,132.40
School Construction Fund	- 1	9,990.00	7,400.00
TAX ACCOUNTS:			
1943 Taxes			1.84
1942 Taxes	\$ 32.86		58.16
1944 Tax Liens	414.49		
1943 Tax Liens	431.07		1,077.60
1942 Tax Liens	443.02		601.81
1941 Tax Liens	432.81		473.82
1940 Tax Liens	644.17		704.42
1939 Tax Liens	389.00		413.97
1938 Tax Liens	203.89		229.40
1937 Tax Liens	316.69		316.69
1936 Tax Liens	77.04		77.04
1935 Tax Liens	57.41		96.49
1934 Tax Liens	34.25		34.25
1933 Tax Liens	74.77		74.77
	\$3,551.47		\$4,160.26
Less Reserve	425.00		425.00
		3,126.47	3,735.26
Town acquired property		1,557.77	1,557.77
ACCOUNTS RECEIVABLE:			
State (Welfare)	16.00		1,199.86
Other Towns (Welfare)	19.00		80.50
	35.00		1,280.36
		35.00	1,280.36
Trust Fund Investments		5,590.77	5,365.90
TOTAL ASSETS		\$60,806.12	\$58,471.69

27 LIABILITIES

	Feb. 1, 1945	Feb. 1, 1944
Bonds Payable—Schoolhouse	\$3,000.00	\$ 6,000.00
Bonds Payable—Refunding	14,000.00	17,000.00
Excise Tax—1945	415.02	489.53
TRUST FUND RESERVE:		
Ministerial	2,237.75	2,237.75
Cemetery	3,353.02	3,228.15
-	5,590.77	5,465.90
TOTAL LIABILITIES	23,005.79	22,994.64
Unexpended balances forwarded	25,641.99	22,766.29
Add Surplus	12,158.34	6,710.76
Combined Liabilities, Unexpended	1	
Balances and Surplus	\$60,806.12	\$58,471.69

SUMMARY OF OVERDRAFTS AND BALANCES

Over	Overdrafts		Balances	
\$	\$ 8.97			
		\$	39.72	
	3.50			
			104.97	
			58.80	
	20.00			
			244.49	
			201.96	
		4	,382.92	
	•	3.50	\$ 8.97 \$ 3.50	

28	***	
Roads, Bridges and Sidewalks		1,679.99
State Aid Construction		1,098.00
State Aid Maintenance	8	16.80
Third Class Maintenance		964.95
Permanent Improvements		858.97
Oiling Streets		1,177.69
Snow Removal	155.49	
Sidewalk Tractor and Snowplow	265.00	
Welfare Department		278.04
Dental Clinic		120.00
Schools—Repairs		777.10
Schools—Insurance		81.66
School Fund		14,193.78
Memorial Day Observance		76.17
Abatement of Taxes	*	101.17
Maine State Guard Reserve		177.62
Bonds and Interest	2,725.00	

29 AUDITOR'S REPORT

The books for the year ending Feb. 1, 1944, were audited by the State Auditing Department May 25, 1944, and the Auditor's report follows:

May 25, 1944.

To the Inhabitants of the Town of Livermore Falls:

In accordance with the request of your municipal officers, this department, represented by M. G. Allen and L. D. Daniels, has completed an examination of the accounts of your town officials for the municipal year ended February 1, 1944.

In our opinion, based upon such examination, the accompanying exhibits and schedules fairly present the financial condition of your municipality as of that date, and summarize transactions during the municipal year then ended.

The data obtained by us is summarized in the following:

COMMENTS

- Exhibit A Balance Sheet
 - B Cash Receipts and Disbursements
 - C 1943 Valuation, Assessment and Collection
 - D Statement of Departmental Operating Accounts
 - E Analysis of Change in Net Surplus
- Schedule 1 Reconciliation of Treasurer's Cash Balance
 - 2 School Construction—Reserve Fund
 - 3 Summary of Taxes with supporting detail

- 4 Summary of Tax Liens
- 5 Accounts Receivable
- 6 Town Acquired Property
- 7 Trust Funds
- 8 Bonds Payable

Respectfully submitted,

STATE DEPARTMENT OF AUDIT

HAROLD E. CRAWFORD

Municipal Auditor

COMMENTS

CASH

All receipts as recorded were examined and the cash for same was found to have been deposited in the bank currently, as summarized on Exhibit B.

Expenditures were made by check from properly authorized warrants, supported by invoices and payrolls on file, as summarized on Exhibit B & D.

The cash balance was reconciled with the bank as per detail on Schedule 1.

TAXES-PROPERTY AND POLL

The 1943 tax commitment was found to be in agreement with the Assessor's records. The balance due from the Collector on this commitment is represented by unpaid taxes taken from records as summarized and detailed on Schedule 3.

The prior year's uncollected taxes are also summarized on Schedule 3.

Payments recorded as received during the year on tax liens were found to have been applied against the proper items and those still remaining unpaid are summarized on Schedule 4, with supporting detail being shown on Schedule 4-a.

The cash collections of the current year's taxes was 98.5%, while all taxes collected during 1943, both current and prior, amounted to 99.7%, both as against the current commitment.

EXCISE TAX

The excise tax collections were verified with the copies of the receipts as follows:

Balance from 1942-43 year (Exhibit A) \$ 225.33 1943—Receipts No. 43 to No. 692 2,463.18 2,463.18

\$2,688.51

Applied against Commitment (Exhibit C) 2,100.00

Used—Transferred to Net Surplus \$ 588.51 1944—Receipts No. 1 to No. 120 carried

to 1944-45 Year

\$489.53

489.53

DEPOSITED WITH TREASURER

\$2,952.71

TRUST FUNDS

The trust fund investments were examined and are shown on Schedule 7. It appears that all income has been properly accounted for. One new fund was received during the year and left in the general cash.

NET SURPLUS

Reference to Exhibit A indicates that as of the close of the municipal year there was a net surplus in the amount of \$6,736.09 as compared with a net surplus of \$1,774.21 the year previous. This represents a beneficial change of \$4,961.88, the analysis of which is shown on Exhibit E of this report.

SCHOOL CONSTRUCTION—RESERVE FUND

By vote of the town \$7,400.00 was used to purchase two \$5,000.00 series F Government Bonds due in 1955. The fund, to be known as the "School Construction Fund", is to be used only for the purchase and construction of necessary school grounds and the construction, remodeling and equipping necessary school buildings.

GENERAL

Our test check of paid invoices and payrolls indicated that they were proper charges and correctly recorded.

The records of dog licenses issued by your Town Clerk showed total receipts in the sum of \$194.30 which amount has been reported as received by the State Treasurer.

Victory and Withholding Tax deductions were examined and appeared to be properly recorded. Deductions were made, receipts drawn for same and payments were deposited currently with the local bank to the credit of the Collector of Internal Revenue.

With the exception of cash and trust funds, no external verification was made of your asset and liability account.

NOTE

The complete list of Exhibits and Schedules contained in the Auditor's Report, comprising sixteen pages, cannot be printed in the town report in full detail because of the large amount of printing and space required. The report is on file in the office of the Selectmen and Town Treasurer, and is open to anyone desiring information regarding same.

Roads, Bridges and Sidewalks \$ 1,500.00
Snow Removal
State Aid Maintenance 600.00
3rd Class Maintenance
State Aid Construction
Oiling Streets
Town Team
Street Lights
Permanent Improvements
Night Watchman
Fire Chief
Running Expenses Fire Department 500.00
Paying Members of Fire Department
Workmen's Compensation Insurance
Liability and Property Damage Insurance 130.00
Town Dump
Janitor—Municipal Building
Welfare Department 3,000.00
First Selectmen
Second Selectmen
Third Selectman 390.00
Town Clerk
Treasurer
Municipal Building 500.00
Abatement of Taxes 350.00

Contingent 3,5	00.00
Observance of Memorial Day	50.00
Band Concerts 2	00.00
Water Rentals 2,19	24.00
Bonds and Interest	20.00
School Fund	00.00
Repairs—Schools	00.00
Schools—Insurance 5	00.00
School Committee	50.00
Public Health Nurse 8	00.00
Public Library	00.00
"School Construction Fund" Reserve 10,0	00.00

REPORT OF THE LIVERMORE FALLS FIRE DEPT.

To the Selectmen:

Town of Livermore Falls,

Gentlemen:

I herewith submit my Annual Report of the Livermore Falls Fire Department for the Fiscal Year ending January 31, 1945.

The Pump on the Maxim Pumper has been reconditioned this past year at a cost of Five Hundred Fifty-nine dollars and fifty-five cents (\$559.55). It is now in first class condition and should give good service for sometime to come.

It was necessary to repair the front axel on the Ladder Truck caused by hitting a rock on the side of the road in the snow.

Maxim Pumper

			HOURS PUMPED	COST OF
MILEAGE	GAS USED	OIL USED	AT FIRES	REPAIRS
234 miles	105 gals.	12 qts.	$2\frac{1}{2}$ hours	\$607.10

Seagraves Ladder Truck

MILEAGE	GAS USED	OIL USED	COST OF REPAIRS
106 miles	8 gals.	10 qts.	\$42.40

Record of Hose

ON HAND	DAMAGED	AMT. USED AT FIRES
3750 ft. (2½ in.)	None	1900 feet
600 ft. $(1\frac{1}{2} \text{ in.})$	None	450 feet

36
Calls Answered

	1944	1943
Meetings	12	12
Box Alarms	6	8
Silent Alarms	107	97
Town of Jay	3	3
Town of Livermore	8	10
Town of Fayette	0	2
Town of Leeds	1	0
		·
	137	132

Respectfully submitted,

L. A. PARTRIDGE,

Chief.

REPORT OF PLANNING COMMITTEE TOWN OF LIVERMORE FALLS

February, 1945

To the Board of Selectmen:

During the past year, there have been few permanent improvements due to scarcities of both labor and materials. A more satisfactory arrangement for garbage disposal has been provided that is available for all who desire such service.

Your committee recommends the listing of previously recommended improvements for attention in the post-war period and whenever conditions will permit. Those improvements include various Roads and Sidewalks, the elimination of the R. R. Crossing from Main St., Painted Guide Lines on pavements adjacent to dangerous intersections, improving of the drainage for the brook crossing Vine St., Knapp St., and Reynolds Ave., and the Garden Club's recommendation for the improvement of lots at the corner of Cedar, Sewall and Park Streets.

It is recommended that the building up of a Sinking Fund for future School Construction be continued, as started last year.

Your committee approves of the recommendation from the Fire Department that a smaller Fire Truck be purchased for use on chimney fires to save wear and tear on the large truck.

Respectfully submitted,

Improvement Planning Committee

GEO. H. RAND, Jr.

G. R. GRUA

A. L. JOHNSON

38 REPORT OF TREASURER OF LIVERMORE FALLS LIBRARY ASSOCIATION FOR YEAR 1944.

R	E/	7	171	D٦	10
T.	I X	ж	41	РΉ	

Cash on hand Feb. 1, 1944		\$ 119.61	
Town of Livermore Falls		1,500.00	
State Stipend		105.00	
Membership Dues		166.00	
Short-term Dues		22.50	
Rent Shelf		50.25	
Fines		130.26	
Ellen Record Memorial	19	100.00	

\$2,193.62

EXPENDITURES

Rent	- \$	360.00
Librarian	-	500.00
Assistant Librarian		300.00
Insurance	À	54.72
Lights		88.10
New Book-stack		75.05
Books and Magazines		537.53
Office Expense		47.21
Ellen Record Memorial Book Fund	,	100.00
Cash on hand, Feb. 1, 1945		131.01

\$2,193.62

Respectfully submitted,
GRACE H. RAND, Treasurer.

ANNUAL REPORT OF THE PUBLIC HEALTH NURSE LIVERMORE FALLS 1944

"Modern medical science has scored tremendous gains in preventing sickness and saving human life. Yet in spite of this growing fund of medical knowledge and skill, too much preventable sickness still persists, too many physical defects go neglected," writes Dr. Parran of the U. S. Public Health Service in his message concerning Public Health Nursing.

In 1945 we look forward to the 25th anniversary of Public Health Nursing in Maine and since January 26th has been set aside as Public Health Nursing Day for America it will be celebrated in a double sense in this State.

Public Health is a broad term used to include the phases of community and individual action which tend to make it possible for all people to be free from disease and to be strong, healthy, happy and well adjusted individuals. Your public health nurse has endeavored to assist you in bringing to the community high standards of health through visits to expectant mothers, infants, preschool and school children and through these visits promote better general family health.

Regular visits have been made to the schools and conferences held with teachers and pupils in an effort to help solve health problems. Home visits were made, where indicated, to secure correction of physical defects and assist mothers with nutritional problems.

All children with crippling conditions have been visited to help with plans for attending the clinics and to interpret the doctor's recommendations.

We must concentrate our efforts to conquer those diseases where early detection and treatment are essential. Today 55 per cent of patients are admitted to Tuberculosis Sanatoriums too late for certain recovery. With this in mind we began a tuberculosis survey in the schools. Patch tests were applied and those having positive reactions were

x-rayed. Preceding this, an educational program was carried out in the community.

Smallpox and diphtheria immunizations were offered in all the schools.

Child Health Conferences were held the first Thursday of each month with the exception of January and February. These were omitted due to the prevalence of measles. Mothers are urged to take advantage of these Conferences to have their children examined regularly and protected from diptheria and smallpox. Twenty-one cases of diphtheria were reported in Maine this year. Make sure that your child will not be a victim of this often crippling, yet preventable disease.

One new member was added to the Health Council. The members of this Council have helped to increase interest in Public Health. They have assisted the Public Health Nurse in various phases of the community health program. Two educational meetings were sponsored by the council to which the public was invited. A tuberculosis film was shown at the first of these followed by a talk on Public Health. At the second meeting a Venereal Disease film was shown. Syphilis and gonorrhea cannot be hush-hushed out of existence. They are easily curable in the early stages. Through education, prompt and continued treatment many victims may be protected from needless disease, misery and untimely death.

I wish to express my appreciation to the members of the Health Council, those who assisted at the Child Health Conferences, those who helped with the transportation and all others who have helped to make this year's work a success. With continued cooperation and interest through 1945 we may look forward to greater success and increased health service in Livermore Falls.

Respectfully submitted,

ELAINE W. MURRAY, R. N.

41 REPORT OF TREASURER

Cash on hand Feb. 1, 1944		\$39,132.40
TAXES:		
Property and Poll—		
Current Year	\$99,918.38	
Property and Poll—		
Prior Years—1943	112.14	
1942	25.30	
1941	25.30	
In lieu of taxes	100.00	
1935 Tax Liens	39.08	
1938 Tax Liens	25.51	
1939 Tax Liens	24.97	
1940 Tax Liens	60.25	
1941 Tax Liens	41.01	
1942 Tax Liens	158.79	
1943 Tax Liens	646.53	
Excise Tax 1944	1,540.17	
Excise Tax 1945	415.02	
Bank Stock Tax	667.94	
TOTAL FROM TAXES	\$103	,800.39
LICENSES: Miscellaneous:		23.00
DEPARTMENTAL RECEIPTS:		
Protection	\$ 667.92	pary.
Highways	5,507.89	
Charities	2,665.33	
- Education -	14,066.02	
Library	105.00	
Recreation	148.34	
Miscellaneous	1,899.84	
Court Room Rent 1944	300.00	
Withholding Tax	936.30	
TOTAL DEP'TAL RECE	IPTS 26	,296.64

CEMETERIES:

Interest on Trust Funds

46.62

TOTAL RECEIPTS

\$130,166.65

TOTAL AVAILABLE

\$169,299.05

TOTAL WARRANTS PAID

128,792.94

CASH ON HAND FEBRUARY 1, 1945

\$40,506.11

RECONCILIATION OF TREASURER'S CASH BALANCE

Balance per Bank Statement	\$44,265.98
Cash on hand	166.03
	\$44,432.01
Deduct outstanding checks	3,925.90
	\$40 506 11

Respectfully submitted,

CLARIBEL H. GORDON,

Treasurer.

SCHEDULE OF CEMETERY TRUST FUNDS INVESTED

		A	Accrued	Bank Bal.
Name	Book No.	Ledger	Interest	Feb. 1, 1945
Pleasant View Cemetery Fund	18999	\$ 275.00	\$20.77	\$ 295.77
Joseph K. Lyford Cemetery Fund	20114	100.00	8.61	108.61
Richardson Cemetery Fund	17372	400.00	48.37	448.37
Pleasant Valley Cemetery Fund	17371	400.00		400.00
Haines Corner Cemetery Fund	17373	500.00		500.00
Pleasant Hill Cemetery Fund	17370	1,495.00		1,495.00
Holy Cross Cemetery Fund	21020	100.00	5.27	105.27
Totals.		\$3,270.00	\$83.02	\$3,353.02

Bank-Livermore Falls Trust Co., Livermore Falls, Maine.

REPORT OF TAX COLLECTOR

Commitment		\$ 98,779.34	
Supplemental		93.15	
Polls		1,923.00)
Supplemental	8.0	81.00)
		\$100,876.49	Z
Abatements		298.83	
	1		\$100,577.66
5			
	CREDITS		
Paid Town Treasurer		\$99,918.38	3
Liens		414.99)
Uncollected .		244.29	
			\$100,577.66

Report of Superintendent of Schools

Report of Superintendent of Schools

To the Superintending School Committee and Citizens of Livermore Falls:

I herewith submit my annual report of the condition and progress of your schools.

The schools, like all institutions and occupations in the country, have felt the impact of three years of war with increasing force during this last year. The demands of the Services and the many lucrative opportunities in business and industry plus a greatly decreased supply of trained teachers from the Normal Schools has created a manpower crisis in the schools. Shortages and scarcities have affected such items as fuel, books and supplies as well. Everything is harder to get and costs more.

TEACHERS

There have been more changes in our teaching force this year than for many years. Mr. Hopkins left us in the middle of last year to accept a high school principalship. Arthur Lynch kindly took over his teaching duties and Frederick Crouse coached the baseball team. To take Mr. Hopkins' place, John F. Aldrich of Providence, Rhode Island was secured. Mr. Aldrich is a graduate of Rhode Island State College and has had much experience in athletics of all kinds.

Mr. Crouse who had served very efficiently as our teacher of Agriculture during the past three years, was

called into service in June. Every effort was made to get him deferred as it was felt that he could be of much greater value to the war effort as Farm Labor Administrator in this vicinity but since he was under 26 years of age he could not be deferred.

Robert H. Beedy was secured for the position and began his work on July 1. Mr. Beedy is a graduate of the University of Maine and taught at Corinna and Newport last year.

Miss Olive Blodgett, who had taught Commercial subjects for three years, had an opportunity to take a good position nearer home. Mrs. Celeste Toomey was elected to fill the vacancy caused by Miss Blodgett's resignation. Mrs. Toomey graduated from the Normal Course of Shaw Business College and has had several summer courses. She is an experienced teacher. For the past two years she taught at Mapleton.

Miss Rena Googins, teacher of Home Economics, resigned to accept a position nearer home. Mrs. Janice Woodward Beedy was elected in her place. Mrs. Beedy is a graduate of the University of Maine and has taught at Leavitt Institute and Houlton.

Marshall Crandall who had served as Principal of the Grammar School for the past two years resigned to accept a similar position at Hallowell. Miss Harriette Welch obtained a position nearer home. Mr. Gordon Hutchins was elected Principal and Mrs. Josie Trethewey as teacher in the Grammar School. Mr. Hutchins is a graduate of Castine Normal School and has had several years experience. Mrs.

Josie Trethewey received her training at Farmington and has also had several years experience.

Mrs. Margie Chase was the only one room teacher to return this year. Miss Evelyn True was assigned to the Shuy School; Miss Martha Lufkin to the Campground and Mrs. Jessie Holmes to the Strickland School. They are all Normal Graduates and have had experience.

WAR ACTIVITIES

The chief war activities during the past year have consisted of the sale of stamps and bonds, the collection of milkweed floss and the providing of labor for emergency harvesting.

A description of several honors which have come to the High School in connection with the Schools-at-War program appearing in the Tell-A-Tale, a magazine issued by the Commercial Club, gives so much information that I am quoting it as a good summary of some of the important contributions of this school to the war effort.

Mrs. Lyda H. Berry, Maine Schools-at-War Director Visits L. F. H. S.

Several citations from the United States Treasury Department were presented to students and to the school on Dec. 8th, 1944 by Mrs. Lyda H. Berry.

Henry Breton '47 and Kenneth Holt '47 who received the State of Maine Awards last year as cartoonist and as editorialists, were presented with citations from the Treasury Department for "Distinguished service in the Fourth War Bond Drive." The contest, in which the boys took part, was sponsored by the United States Treasury Department.

Mrs. Berry also presented citations for War Bond and stamp purchases made last year by students at L. F. H. S.

The latter citations were for the following pieces of equipment: one field ambulance, \$1,780; one field organ, \$52.50; one life float for sixty persons, \$300; one walkietalkie, \$200; and two surgical beds for the Navy.

Mrs. Berry also gave us an interesting bit of information concerning the L. F. H. S. Schools-At-War Scrapbook made in 1942-43, which is now in England. It may be remembered that our book was chosen as one of the best sixty (selected from the 28,000 scrapbooks which were made all over the nation.) Actually, Mrs. Berry said, our book was among the *first six* chosen as best, and during the National Educational Association Meeting held in Atlantic City last summer was commented on most favorably at a session during which scrapbooks were discussed.

Mrs. Berry is connected with the United States Treasury Department and is the Director of the Schools-at-War Program in Maine. Her offices are at present in Portland. Mrs. Berry said that she hoped to come again to L. F. H. S. this year and congratulated warmly upon winning *National* honors three times during 1942-43.

MILKWEED FLOSS COLLECTION

The aid of the schools has been solicited this year by the Government in collecting seed pods of the milkweed. The floss developed in the ripened pods has been found to be an excellent substitute for silk floss or kapok which came largely from Java before the war and was used in making life jackets and vests.

Milkweed grows in abundance in the northeast quarter of the U.S. In Maine it is largely confined to the southwest quarter. It is fairly abundant in this section.

These pods were collected green this fall in mesh bags and were cured in the open air. Later they were collected and shipped to Michigan for processing. There were about 195 bags collected in this School Union.

Of this amount 119.5 bags were collected by Livermore Falls Schools as follows:

Primary School 48 bags
Grammar School 48 bags
High School 7.5 bags
Haines Corner School 7.5 bags
Shuy School 4 bags
Strickland School 4 bags

EMERGENCY LABOR

A problem which has increased each year of the war has been the matter of supplying emergency labor, that is, excusing high school pupils from classes to work for wages. It is difficult to know who is entitled to this help and just how much or how often it should be supplied.

In general the school authorities have tried to follow this principle: work must be of emergency nature and not recurring. Crops must be harvested when ready and if not harvested will be wasted. Of course, under present conditions most of the high school students could be employed regularly all of the time at productive work but after all their main business is going to school and for the present, at least, that would seem to be the most essential and patriotic thing for them to do. It, therefore, does make a real problem for the school authorities.

Help in emergency harvesting was given to several farmers in the area served by this school. The crops harvested were beans, apples and corn. At the time of the hurricane we supplied large numbers of students who were sent out to pick up the "drops" and this helped to save this part of the crop.

We received a letter of appreciation from Charles L. Eastman, County Agent in charge of the Farm Labor Office, which follows:

Cooperative Extension Work
In
Agriculture and Home Economics

STATE OF MAINE

Extension Service Box 778 Lewiston, Maine

Walter J. Rideout Superintendent of Schools Livermore Falls, Maine Dear Sir:

This is to thank you and all the students who so generously met our request to save the Apple crop after the recent hurricane.

This crop was almost entirely saved. You were able

to furnish us almost four times the help we had expected you could.

We may feel complimented that we had more than was needed; it was not a case of "Too little and too late". I wish to express, to all those contributing, the thanks of the Apple Growers and the Farm Labor Office.

Very truly yours,
CHARLES L. EASTMAN
County Agent

CLE:EBT

INDIVIDUAL DIFFERENCES AND GUIDANCE

A real effort has been made this year to emphasize the importance of knowing the characteristics and accomplishments of each pupil. This knowledge is fundamental to a good guidance program.

In the high school, questionnaires were filled out by each pupil giving much information about the individual and his home surroundings and background.

The Iowa Tests of Educational Development were given November 1-2. The following excerpts are taken from a pamphlet describing the nature of these tests.

"The major purposes of the Iowa Tests of Educational Development are as follows:

"First, to enable teachers, administrators and counselors to keep themselves more intimately and reliably acquainted with the continuing educational development of each individual pupil, in order that instruction and guid-

ance may be better adapted to his peculiar and changing interests, needs and abilities.

"Second, to provide the school administrator with a more dependable and objective basis for the over-all evaluation of the total educational offering of the school, in order that any need for curriculum revision may more surely be brought to his attention, and that his supervisory efforts may be more wisely distributed.

"The objectives measured by the Iowa Tests of Educational Development are indicated by the following list of titles of the individual tests.

- 1. Test of Understanding of Basic Social Concepts.
- 2. Test of Background in the Natural Sciences.
- 3. Test of Correctness in Writing.
- 4. Test of Ability to Do Quantitative Thinking.
- 5. Test of Ability to Interpret Reading Materials in the Social Studies.
- 6. Test of Ability to Interpret Reading Materials in the Natural Sciences.
- 7. Test of Ability to Interpret Literary Materials.
- 8. Test of General Vocabulary.
- 9. Test of Use of Sources of Information.

"In consideration of the necessity of restricting a program of this kind to the evaluation of only those outcomes of instruction that are measurable, objectively, comparably, and dependably, this list is about as inclusive as one can reasonably expect any such list to be."

Individual Profile Cards were prepared based on these tests. These profiles show the pupils achievement as compared with standard achievement. This profile shows where the pupil is now and indicates which of the various subdivisions covered in the tests need emphasis. Each teacher has a copy of each pupil's card enrolled in his classes.

In the Grammar School the Unit Scales of Attainment have been used. These cover achievement in Reading Comprehension, Geography, Literature, Elementary Science, American History, Problems and Fundamental Operations in Arithmetic, Spelling, English Capitalizaton, Punctuation and Usage. Individual Profile Charts show graphically each pupil's attainment, his grade level and educational age.

Group Guidance through Home Room Periods each week has also been stressed this year.

REPAIRS AND EQUIPMENT

The major repairs this year were outside painting at Haines Corner and inside painting and new ceiling at Campground. This work was done by the jantors during the summer. Two coats of paint were spread on the outside at Haines and the roof of the toilet re-shingled. The inside of the Campground school received two coats of cream ivory and beige. A paneled celotex ceiling was installed and painted white. This material is a good insulator and has kept the building much warmer as well as improving the appearance and lighting. The buildings were given their usual cleaning. This takes the two janitors about five weeks with the varnishing and other things in connection with getting the buildings ready for school.

Through the cooperation of the Selectmen the "old jail" in the building on School Street, owned by the town,

was renovated for storage of the bus. The old floor was taken out and concrete underpinning set. The old cellar was filled with gravel and new doors constructed. The result is a warm garage, conveniently located.

A new magazine-type circulating heater was installed in the Shuy School in January. This heater has a capacity of 100 pounds of coal and keeps the old building adequately warm.

It has not been possible to buy new typewriters for three years and it may still be some time yet before we can do so. We are trying to keep those we have in good condition by frequent inspection and repair. We have needed additional pupil desks and chairs this year but have been unable to get those ordered due to shortages of both wood and steel.

SCHOOL CONSTRUCTION FUND

Last year the town set aside \$10,000 to be used for school construction at some time in the future when materials and men are available. I believe this is a wise and business-like policy. All funds so set aside now will reduce by so much the necessity of borrowing money and the necessary payment of interest on bonds when the time comes that construction can be undertaken.

We are, and have been for several years, quite crowded in our village schools. Our high school is nearly up to capacity and lacks facilities which are necessary in a modern school. The following table shows the capacity of our present buildings and enrollments for the current year:

PRESENT BUILDINGS

Primary—old, wood 6 classrooms Standard Capacity

J.	
5 grades, Sub to Fourth	
Enrollment Dec. 15, 1944	200
Excess enrollment	20
Desirable teacher-pupil ratio	1 to 20
Maximum teacher-pupil ratio	1 to 30
Present teacher-pupil ratio	1 to 37
Excess over maximum	7
Grammar—1900, brick	
6 classrooms Standard Capacity 4 grades, Five to Eight	180
Enrollment Dec. 15, 1944	196
Excess enrollment	16
Desirable teacher-pupil ratio	1 to 25
Maximum teacher-pupil ratio	1 to 30
Present teacher-pupil ratio	1 to 36
Excess over maximum	6
High School—1916, brick 1924, rebuilt	
8 classrooms Standard Capacity	240
Enrollment Dec. 15, 1944	227
Under full capacity	13
Desirable teacher-pupil ratio	1 to 25
Maximum teacher-pupil ratio	1 to 30
Present teacher-pupil ratio	1 to 22

There are four one-room buildings, all of them old wooden buildings. Campground, Haines and Shuy have been somewhat modernized as to lighting and toilet facilities. Strickland has connected toilets. Lighting is on three sides.

Enrollments Dec. 15, 1944:

Shuy	26
Camperound	22

Haines 18 Strickland 12

Shuy cares for children of the Sub-Primary and Grades 1 and 2. Campground, Haines and Strickland serve Grades Sub to 6. Pupils of Grades 7 and 8 are conveyed to the Grammar School so they may have the benefits of Home Economics and Manual Training.

At present the Primary and Grammar buildings are overcrowded. The High School is nearly at capacity. More room is greatly needed for Grades Sub to 8. The High School needs gymnasium facilities and a lunch room to provide for our present enrollment. Increased classroom space would be helpful now and would be very necessary if there is any increase in enrollment.

These enrollments are likely to be increased substantially following the war. The enrollment in the High School has been between 225 and 250, the highest it has ever been, during the war years at a time when enrollments have fallen off in many similar schools. At the present time if those pupils who would normally be here but are now in service were enrolled we should have a very serious problem to care for them.

BUDGET FOR 1945

Teachers' salaries have increased in Maine but by comparison with other states salaries in Maine are still very low as the following table of average salaries in nearby states shows:

New Hampshire	\$1258 per year
Rhode Island	1809
Connecticut	1867
Massachusetts	2037

New Jersey	2093
New York	2604
Maine	894

All other costs of maintaining schools have increased also.

The School Division of the Budget Committee of the town has studied the matter carefully. The following figures have been agreed upon:

School Fund \$45	,000.00
Repairs and Equipment 1	,000.00
Insurance	500.00
Dental Clinic (bal. carried over)	None

Respectfully submitted,

WALTER J. RIDEOUT,

Superintendent of Schools.

SCHOOL ENROLLMENT AND ATTENDANCE FOR THE YEAR ENDING JUNE 30, 1944

SCHOOL	TEACHER	GRADE	Enrollment	Average Attendance
High School	Stephen Griffin, Principal		243	203.84
Primary	Anna Derby	SubPrim.	36	28.04
Primary	Greta Rhodenizer Gordon	1	39	31.60
Primary	Mildred Scarci	2	36	29.02
Primary	Mildred Wright	3	40	33.29
Primary	Ella Morrison	3-4	25	21.74
Primary	Bessie Gordon	4	24	21.70
Grammar	Margaret Boyce	5	43	38.07
Grammar	Georgianna Crockett	6	49	43.49
Grammar	Harriette Welch	7-1	36	31.05
Grammar	Florence Mixer	7-2	31	23.79
Grammar	Avis Colson	8-1	24	21.05
Grammar,	Marshall Crandall	8-2	30	25.42
Haines	Margie Chase	Sub-6	27	21.21
Campground	Laura Collins	Sub-6	25	21.16
Shuy	Avis Hall Barron	Sub-2	22	19.19
Strickland	Dorothy Dolloff Merkle	Sub-6	12	9.34

MISCELLANEOUS DATA FOR YEAR ENDING JUNE 30, 1944

School Census, all children aged five to twenty-one	957
Different pupils enrolled in Elementary School	499
Different pupils enrolled in High School	243
Whole number of pupils enrolled	742
Grand areas	62 3
Number of pupils conveyed at expense of town	97
Number of non-resident pupils	66
Number of pupils completing Elementary School course	49
The Property of the Property o	6 30
Number of pupils found defective, Sight, 27 Hearing 13	40
Number of different teaching positions in town	29
Number of different teachers employed	31

ROSTER OF TEACHERS FEBRUARY 1, 1945

NAME	ASSIGNMEN'T	TRAINING	SALARY
John Aldrich	Science, Coach	Rhode Island State College	\$2,000
Janice Beedy	Home Economics	University of Maine	1,350
Robert Beedy	Agriculture	University of Maine	2,400
Margaret Boyce	History	Gorham Normal School	1,200
Margie Chase	Haines Corner	Farmington Normal School	1,200
Avis Colson	Geography	Farmington Normal School	1,200
Georgianna (Crockett	Music, Reading	Castine Normal School	1,200
Anna Derby	Sub-Primary	Farmington Normal School	1,200
Bessie Gordon	Prin. Primary School, Grade IV	Gorham and Farmington Normal	1,2 50
Greta Rhodenizer Gordon	Grade I	Farmington Normal School	1,100
Stephen Griffin	Prin. High School, Social Science	University of Maine	2,900
Jessie Holmes	Strickland	Farmington Normal School	1,000
Mabelle Hunt	Latin, French	Colby	1,700
Mary Hall	History	Bates	1,700
Gordon Hutchins	Prin. Grammar School, Arithmetic	Castine Normal School	1,900
Martha Lufkin	Campground	Farmington Normal School	1,100
Naomi Maher	English	Colby	1,700
Ella Morrison	Grade III-IV	Farmington Normal School	1,200
Florence Mixer	English	Farmington Normal School	1,200
Clifford Parsons	Manual Training	Gorham Normal School	2,300
Elizabeth Pomeroy	Music	Missouri Valley College	1,000
Mildred Scarci	Grade II	Farmington Normal School	1,200
Sylvia Shoemaker	English, Biology	Bates	1,500
Evelyn True	Shuy	Aroostook State Normal School	1,100
Celeste Toomey	Commercial	Shaw Business College	1,550
Josie Trethewey	Health, Science, Reading	Farmington Normal School	1,100
Myra Wagner	School Office	Livermore Falls High School	1,020
Sprague Whitney	Science, Mathematics	University of Maine	2,300
Mildred Wright	Grade III	Farmington Normal School	1,200

LIVERMORE FALLS HIGH SCHOOL GRADUATES 1944

NAME	COURSE	LOCATION
Beverly Bailey	College	Colby College
Howard Bamford	General	L. F. H. S. Post Graduate
Marion Berry	General	At home
Theodore Berry	General	U. S. Army Air Corps
Anita Bisbee	Commercial	International Paper Co.
John Botka	General	Farming at home
Arnold Buck	General	Farming at home
Arlene Coombs	College	C. M. G. Hospital
Rosanna Cram	Commercial	Housework, Auburn
Joicey Crosby	Commercial	International Paper Co.
Mildred Davis	Commercial	Housework, Brookline, Mass.
Kenneth Dumais	General	U. S. Navy
Francis Fuller	General	U. S. Army
Laurent Fortier	General	U. S. Navy
Rita Gagnon	Commercial	Waves
Madelyn Harrington	College	Grants, Portland, Maine
Fred Korhonen	General	U. S. Army
Phyllis Lake	General	Glen's Restaurant
Alice Lamb	College	Champion Lamp Works, Lynn, Mass.
Francis Pakulski	College	U. S. Army Air Corps
Beverly Pettingill	College	Taglienti's Store
Wilhelmena Pettingill	General	First National Store, Farmington
Gloria Pomerleau	General	Cook, Everett & Pennel Wholesale Druggists, Portland
Doris Poulin	Commercial	Gen. Elec. Co., Lynn, Mass.
Celia Ramsey Grover	Commercial	International Paper Co.
Amedie Richards, Jr.	Commercial	Bryant & Stratton, Boston
Claire Richards	General	N. E. Tel. & Tel. Co.
Rita Riordan	General	St. Mary's Hospital
Dorothy Scott	General	Geo. C. Shaw Co., Portland
Anita Steward	College	Maine School of Commerce
Irene St. Pierre	Commercial	International Paper Co.
Delores Toncer	Commercial	Geo. R. Grua Ins. Agency
Jean Wardwell	Commercial	Rumford Com. Hospital
Amos White	College	U. S. Navy
Kenneth Strout	General	Farming at home
Dorothy Woodbury	College	Farmington Novelty Mill

L. F. H. S. STUDENTS WHO HAVE ENTERED SERVICE SINCE FEBRUARY 1, 1944

Louis Beaulieu-Navy

Fred Korhonen-Army

Theodore Berry—Army Air Corps Raymond Gould—Navy

Walter Blodgett-Navy

Laurence Jacques-Merchant Marine

Robert Breton-Army

Eddie Jacques—Marines

Armand Caouette-Navy

Raymond Laverdiere-Merchant

Roger Castonguay—Army Air Corps Marine

Robert Chandler-Navy

George Merkle-Navy

Perley Corkum—Navy

George Newcomb-Merchant Marine

Andre Couillard-Merchant Marine Elmore Nichols-Army Air Corps

Kenneth Dumais-Navy

Francis Pakulski—Army Air Corps

Francis Fuller—Army

Otis Patten—Navy

Rita Gagnon—Waves

Ronald Richards—Navy

Harry Holt—Navy

Amos White-Navy

James Williams-Army

L. F. H. S. BOYS NOW IN SCHOOL BUT ALREADY SWORN INTO THE SERVICE

Oscar Anderson-Army Air Corps Linwood White-Army Air Corps Blaine Hardy—Army Air Corps

Financial Statement Livermore Falls Schools, February 1, 1945

ACCOUNT	RECEIPTS	EXPENDITURES	=		BALANCE
School Fund Account		Elementary	_		
Balance	\$12,901.70	Teachers	\$19,594.16		
Appropriation	35,628.40	Fuel	2,078.54		
Tuition	4,885.48	Janitor	2,184.03		
State School Fund	7,180.60	Conveyance	1,197.78		
Interest, Local Fund	60.66	Books	1,041.44		
Miscellaneous	184.66	Supplies	1,183.31		
				\$27,279.26	
		Secondary Teachers Fuel Janitor Books Supplies	\$15,885.08 1,096.40 1,575.23 569.91 991.84	ı	
		Replacement Fund	9 -	20,118.46 250.00	
Replacement Account	\$60,841.50		>	\$47,647.72	\$13,1 93.78
Balance	\$ 750.00				
Transfer	250.00	Expenditures			(4)
	\$1,000.00			K.	\$1,000. 00

Balance	\$ 223.94				
Appropriation	1,500.00	Expenditures	\$ 946.84		
	A1 700 0 A				APP 1 A
	\$1,723.94				\$777.10
Superintendence Account	t				
Appropriation	\$1,781.02	Expenditures	1,781.02		
Insurance, Light and Po-	wer Account				
Appropriation	\$800.00	Insurance	225.50		
		Light and Power	492.84		
			\$718.34		\$81.66
Industrial Education Acc	count				
Appropriation	\$4,371.60	Agriculture	\$1,845.35		
OSYA	104.64	Home Economics	1,480.17		
State Funds	1,627.23	Manual Training	2,800.70		
Miscellaneous	22.75				
	\$6,126.22		\$6,126.22		
Dental Clinic				-	
Appropriation	\$120.00	Expenditures	_ = = =		\$120.00

Report of the Trustees

OF THE

Livermore Falls Water

District

Report of the Livermore Falls Water District

The Trustees of the Livermore Falls Water District herewith submit their annual report for year ending December 31, 1944.

Provisions were made during the year for thoroughly washing out the reservoir, and in connection with this it was necessary to lay 540 feet of 4" tile pipe to the sewer on Spring Street to take care of waste and dirt. We also replaced screens and repaired leaks in the wall of the screen pit outside of the reservoir. The cost for labor and material amounted to \$250.00.

A new hydrant was installed on Bemis Street which will give much better fire protection in that section of the village.

All main pipes and hydrants were thoroughly flushed during the year.

We purchased land and buildings on Depot Street that adjoins the Water District storehouse property. The buildings have already been removed and improvements to the land are contemplated which, we believe, will be an asset to our village. The price paid for this property was \$1500.00.

A survey was made for improving the suction piping to the pump so that eventually water can be drawn from Moose Hill Pond while the town system is on high pressure.

Proposals have been obtained for boring out the main pipe line from the pond to the village to improve pressure and supply available to the low pressure gravity system.

The pump at the new well was operated five months during the year.

There has been a substantial improvement in the finan-

cial condition of the District during the year, and \$61,440.02 of our investments are in government bonds. We close our books with all water rental bills paid and again wish to thank you all for making this possible.

Respectfully submitted,

H. A. MORISON, E. H. STROUT,

A. L. JOHNSON.

Trustees.

STATEMENT OF RECEIPTS AND EXPENDITURES YEAR ENDING DECEMBER 31, 1944

Receipts:

Flat Rate Residential Sales	\$16,509.19
Flat Rate Commercial Sales	366.78
Flat Rate Industrial Sales	722.00
Public Fire Protection	2,124.00
Rent Taxi Office	64.00
Rent Houses	20.00
Rent Truck	85.05
Services	182.83
Profit on bonds sold	386.37
Refund Post Office	.56
Refund Burroughs Adding Machine	Co. 4.30
Refund Insurance	22.14
Interest Dividends	1,179.70
Meters Sold	184.00
Bonds sold	5,942.50
Materials sold	8.65
Cash Balance January 1, 1944	1,336.22

\$29,138.29

E	xp	ens	es	
\sim			-	

Source of Supply Expense	\$ 478.89
Purification Expense	172.55
Pumping Expense	1,582.04
Distribution Expense	615.40
Transmission Expense	34.64

General Maintenance	3.90
Sal. and Exp. Gen. Officers and Supt.	2,309.09
Sal. and Exp. Gen. Office Clerks	1,131.00
General Office Expense	660.88
Miscellaneous General Expense	213.21
Insurance	174.90
Transportation Expense	267.66
Interest L/T Debt	3,995.00
Bonds Bought	11,500.00
Stores Department Land	1,500.00
Materials and Supplies	1,073.96
Savings Account	2,000.00
Reservoirs	280.73
Premium on Bond	12.88
Hydrants	54.34
Interest paid	22.07

\$28,083.14

Balance as per cash book Dec. 31, 1944

\$1,055.15

LIVERMORE FALLS WATER DISTRICT BALANCE SHEET DECEMBER 31, 1944

Fixed Capital:

Operating Property	\$132,409.27
Non-Operating Property—Fence	2,148.44
Land—Pond	3,243.25
Land—Reservoir	1,403.82
Land—Stores Department	2,001.75
Forestation of land	3,020.67
Stores Department Structures	600.00
Springs and Wells	8,613.06
Purification System	595.29
Electric Power Pumping Equipmer	rt 722.93
Gas Pumping Equipment	174.01
Transmission Mains	4,237.73
Reservoirs	43,280.73
Distribution Mains	11,797.70
Services	27.15

Hydrants	760.47	
General Office Equipment	646.13	
Shop Equipment	1,616.32	
Transportation Equipment	837.15	
Miscellaneous Equipment	40.54	
Miscenaneous Equipment	10.01	
Total Fixed Capital		\$218,176.41
Current Assets:		
Cash	\$1,055.15	
Materials and Supplies	1,559.67	
Savings a/c Livermore Falls Trust Co		
Total Current Assets		7,445.07
Other Assets:		
Other Investments	\$61,166.02	
Sinking Fund (Bonds)	34,539.12	
Sinking Fund (Wilton Trust Co.)	479.46	
,		
Total Other Assets		96,184.60
Total Assets		\$321,806.08
LIABILITIES	Y-1	
		\$100.000.00
Bonds		\$100,000.00
Bonds Reserves:		\$100,000.00
Bonds Reserves: Reserve for Depreciation	\$87,446.16	\$100,000.00
Bonds Reserves: Reserve for Depreciation Sinking Fund Reserve	\$87,446.16 35,018.58	\$100,000.00
Bonds Reserves: Reserve for Depreciation	\$87,446.16	\$100,000.00
Bonds Reserves: Reserve for Depreciation Sinking Fund Reserve	\$87,446.16 35,018.58	\$100,000.00 124,020.49
Bonds Reserves: Reserve for Depreciation Sinking Fund Reserve Contribution for Extension Total Reserves	\$87,446.16 35,018.58	
Bonds Reserves: Reserve for Depreciation Sinking Fund Reserve Contribution for Extension Total Reserves Surplus:	\$87,446.16 35,018.58 1,555.75	
Bonds Reserves: Reserve for Depreciation Sinking Fund Reserve Contribution for Extension Total Reserves Surplus: Balance January 1, 1944	\$87,446.16 35,018.58	
Bonds Reserves: Reserve for Depreciation Sinking Fund Reserve Contribution for Extension Total Reserves Surplus: Balance January 1, 1944 Profit on ten bonds 761.70	\$87,446.16 35,018.58 1,555.75	
Bonds Reserves: Reserve for Depreciation Sinking Fund Reserve Contribution for Extension Total Reserves Surplus: Balance January 1, 1944 Profit on ten bonds 761.70 Loss on three bonds, \$45.00	\$87,446.16 35,018.58 1,555.75 \$92,619.24	
Bonds Reserves: Reserve for Depreciation Sinking Fund Reserve Contribution for Extension Total Reserves Surplus: Balance January 1, 1944 Profit on ten bonds 761.70	\$87,446.16 35,018.58 1,555.75	
Bonds Reserves: Reserve for Depreciation Sinking Fund Reserve Contribution for Extension Total Reserves Surplus: Balance January 1, 1944 Profit on ten bonds 761.70 Loss on three bonds, \$45.00	\$87,446.16 35,018.58 1,555.75 \$92,619.24 703.82	
Bonds Reserves: Reserve for Depreciation Sinking Fund Reserve Contribution for Extension Total Reserves Surplus: Balance January 1, 1944 Profit on ten bonds 761.70 Loss on three bonds, \$45.00 Premium one bond 12.88 57.88	\$87,446.16 35,018.58 1,555.75 \$92,619.24	
Bonds Reserves: Reserve for Depreciation Sinking Fund Reserve Contribution for Extension Total Reserves Surplus: Balance January 1, 1944 Profit on ten bonds 761.70 Loss on three bonds, \$45.00 Premium one bond 12.88 57.88 Net Profit for year \$6,484.63	\$87,446.16 35,018.58 1,555.75 \$92,619.24 703.82	
Bonds Reserves: Reserve for Depreciation Sinking Fund Reserve Contribution for Extension Total Reserves Surplus: Balance January 1, 1944 Profit on ten bonds 761.70 Loss on three bonds, \$45.00 Premium one bond 12.88 57.88 Net Profit for year \$6,484.63 Contractual Appropriation	\$87,446.16 35,018.58 1,555.75 \$92,619.24 703.82 \$93,323.06	124,020.49
Bonds Reserves: Reserve for Depreciation Sinking Fund Reserve Contribution for Extension Total Reserves Surplus: Balance January 1, 1944 Profit on ten bonds 761.70 Loss on three bonds, \$45.00 Premium one bond 12.88 57.88 Net Profit for year \$6,484.63	\$87,446.16 35,018.58 1,555.75 \$92,619.24 703.82	
Bonds Reserves: Reserve for Depreciation Sinking Fund Reserve Contribution for Extension Total Reserves Surplus: Balance January 1, 1944 Profit on ten bonds 761.70 Loss on three bonds, \$45.00 Premium one bond 12.88 57.88 Net Profit for year \$6,484.63 Contractual Appropriation	\$87,446.16 35,018.58 1,555.75 \$92,619.24 703.82 \$93,323.06 4,462.52	124,020.49

73 DEPARTMENT OF AUDIT

Augusta

June 15th, 1944

To the Trustees of the Livermore Falls Water District:

In accordance with your request, this department, represented by Mr. M. G. Allen, has completed an examination of the accounts of the Water District officials for the fiscal year ended December 31, 1943.

In our opinion, based upon such examination, the accompanying exhibits and schedules fairly present the financial condition of the Water District as of that date, and summarize its fiscal transactions during the year then ended.

The data obtained by us is summarized in the following:

COMMENTS

- Exhibit A Balance Sheet
 - B Income and Expense Statement
 - C Statement of Operating Expenses
 - D Analysis of change in unappropriated Surplus
- Schedule 1 Reconciliation of Cash Balance
 - 2 Inventory
 - 3 General Investments
 - 4 Sinking Fund Investments
 - 5 Bonds Payable

Respectfully submitted,

STATE DEPARTMENT OF AUDIT

(Signed) Harold E. Crawford

Municipal Auditor

Report of the Trustees

OF THE

Livermore Falls Sewer District

ANNUAL REPORT OF THE TRUSTEES

OF THE

Livermore Falls Sewer District

To the Selectmen of the Town of Livermore Falls and Citizens:

We submit to you the following report for the year ending February 1, 1945.

ASSESSMENT ACCOUNT

DR.

Resident Tenants 642 at \$2.00	\$1,284.00
Non-Resident Tenants 119 at \$2.	.00 238.00
Non-Resident Tenants 6 at \$3.0	0 18.00
1	
Q	\$1,540.00
Cr.	
Collections by Lester S. Foss	\$1,522.00
Taxes abated	8.00
Taxes Receivable (1944)	10.00
	\$1,540.00
CASH ACC	OUNT
Cash on hand February 1, 1944	\$ 870.13
1939, 40, 41, 42, 43 Taxes receive	red 67.00
1944 Taxes collected by Lester S.	Foss 1,522.00
Cash received for Interest on old	d Taxes 2.56

\$2,461.69

78 Cr.

Expense	\$. 489.04	
Salary	150.00	
United States Bonds	1,110.00	
	\$1,749.04	
Cash on hand February 1, 1945	\$712.65	

BALANCE SHEET

Assets

	February 1, 1944	February 1, 1945
Cash	\$ 870.13	\$ 712.65
Accounts Receivable	69.53	12.53
United States Bonds	4,810.00	5,920.00
Plant Account	44,429.06	44,429.06
	\$50,178.72	\$51,074.24
	Liabilities	
Surplus	\$50,178.72	\$51,074.24

Respectfully submitted,

HARLAN C. DOLLOFF CLAUDE H. EDWARDS LEWIE W. WINTER