Question - Have you approved or do you approve the Lincoln site for the new high school building?

Answer - No

Question State to the court your reasons for this answer.

Answer My reasons require a good many words. School houses are built for the future and we can normally expect this building to last about fifty (50) years. It is our duty to ascertain from what points the children are likely to come and in what numbers and to locate this schools at the center of high school population. We can judge the future best by a study of present conditions and past tendencies.

I wish to submit as evidence in this case a map prepared by J. T. Hirst and myself which locates the high school pupils with reference to the old school site and the proposed site.

The pupils are designated by small circles, the number in each circle represents high school children. The children are found listed in an official report required of every teacher which was filed in my office as division superintendent of schools on September 25, 1925 by the principal of the school and is a complete list of high school children in attendance at Lincoln on that date. The children are located on the map at the point whence they daily attended school at the time the report was made.

This map shows that eleven (11) children from the Hillsboro neighborhood , twenty-six (26) from the Hamilton neighborhood, forty-eight (48) from the Purcellville neighborhood, all naturally follow the heavy lines past the point D, the

proposed site, in reaching Lincoln. A new road, indicated by the heavy lashes has recently been contracted for to lead from Purcellville to Philomont. The seven (7) Philomont children and the two (2) Silcott Springs children would naturally follow the good road in the future through Purcellville and past the point D in reaching Lincoln. The Bluemont pupil comes to Purcellville by train and past point D to Lincoln and the one near Round Hill drives through Purcellville daily. This is a total of ninety-six (96) who reach E only after passing D.

On the other hand three (3) from North Fork and twenty-one (21) from Lincoln neighborhoods, only these, a total of twenty-four (24) would pass E in reaching D.

Between D. and E are located six (6) pupils who might go in either direction with about equal facility.

Here we have ninety-six (96) collected at D and twenty-four (24) collected at E and our problem becomes one like this. Which is cheaper and fairer, for ninety-six (96) pupils to travel 1.2 miles twice daily for 180 days annually for 50 years or for 24 pupils to make the trip. The saving in milage is 31,104 annually if the schools is located at D. At 3½ cents per miles which is about as cheap as this transportation is likely to be this amounts to $1088 in a year.

From the standpoint of the present administrative policy which has been in practice for 10 or more years of hauling children at public expense from Hamilton and Purcellville, the outcome is similar.

A motor vehicle now hauls children from Hamilton to Lincoln going past point D on our map. This vehicle re-

turns to Hamilton empty each morning and leaves empty each afternoon. The same trip now made could leave the Hamilton children at D and bring the Lincoln children to D each morning and deliver these to Lincoln and Hamilton in the afternoon and presumably this would cost the same as now.

Likewise a motor vehicle now hauls children from Purcellville to Lincoln. The vehicle is a 2 ton truck driven by a school boy. My own observation indicated a lack of capacity due to the number of children. The normal expectation is more children in the future from Purcellville because the average daily attendance in that elementary school was 60 in grades 4, 5, 6, and 7 four years ago but was 73 in 1925-26. This indicates an increase of 22% in the high school attendance from the Purcellville neighborhood 4 years hence. It would result in 2 trips with the vehicle instead of one as at present. To do this the vehicle would travel 3 times as far as at present and cost at least 2 times as much, or say $1,000.

On the map the denominations of the blue fractions indicate elementary school enrollment as taken from the term reports from teachers to the division superintendent at the end of the 1925-26 session. Our purpose now is to see how many of these would find D more accessible, roads considered, and how many would find E more accessible.

We must add Philomont 52, Silcott Springs 49, Hamilton 103, Purcellville 198, and Hillsboro 43, taking only half at Hillsboro because it has two years of high school work. This total of 445 are more accessible to D. The 44 at North Fork and 84 at Lincoln a total of 128 are more accessible to

point E. The principle of the greatest good to the greatest number requires that the school be located at D, the new proposed site on the Love property.

We have some information in relation to past tendencies.

In 1909 when the Lincoln high school building was erected, the official records show that Lincoln elementary school enrolled 64 pupils and had 3 teachers, it enrolled 84 pupils this year and had 3 teachers, Hamilton had 92 pupils in 1909 with 3 teachers, it had 103 this year with 3 teachers, - - -Purcellville had 61 in 1909 with 2 teachers and 198 this year with 6 teachers. Hillsboro, Philomont, Silcott Springs , and North Fork have changed but little in enrollment. Only Purcellville shows marked increase in school population and there the school population or enrollment more than trebled in 16 years.

Likewise the assessed valuation of property assessed for school purposes in Purcellville in 1923 was 11% of that for the district and in 1925 it was 20% of that for the district.

Again, the Federal Census Census shows that in 1910 Purcellville corporation had a population of 375 while the present population is shown by a special police census to be ~~760~~ 764.

The shifting of the school population since 1909 is shown in the contrast between the map already presented and one shich I now submit. This map was likewise prepared By Mr. J. T. Hirst and myself. It shows the high school pupils enrolled in 1910-11 as secured from a printed list on file in my office.

There were no improved roads in 1909 in this area and about

the same number of pupils as those indicated here. It can be seen that Lincoln was a convenient point at that time, being more convenient to 29 than Purcellville would have been and less convenient to 11 at Purcellville, 6 at Hamilton and 1 at Wheatland, or less convenient to 18.

A changed condition due to the growth of Purcellville, the building of the good roads shown on the first map submitted all of which lead to Purcellville, and the ~~xisx~~ use of the automobile which has increased the range of usefulness of the high school all justify the change of location of this school.

Under our present law the county is the unit of operation for public schools. It will cost next year on the basis of known and definite financial arrangements for the high school.

For salaries of teachers	$9155
For janitor, fuel, etc., at least	1070
A total of at least	$10225

This money is paid out of general county and state funds and high school tuition. It is correct to say that the cost of $10,000 annually will be borne by the people living in the neighborhood served by the school. The school then should be centrally located in this neighborhood.

the same number of pupils as those indicated here. It can be seen that Lincoln was a convenient point at that time, being more convenient to 29 than Purcellville would have been and less convenient to 11 at Purcellville, 6 at Hamilton and 1 at Wheatland, or less convenient to 18.

A changed condition due to the growth of Purcellville, the building of the good roads shown on the first map submitted all of which lead to Purcellville, and the ~~xisx~~ use of the automobile which has increased the range of usefulness of the high school all justify the change of location of this school.

Under our present law the county is the unit of operation for public schools. It will cost next year on the basis of known and definite financial arrangements for the high school.

For salaries of teachers	$9155
For janitor, fuel, etc., at least	1070
A total of at least	$10225

This money is paid out of general county and state funds and high school tuition. It is correct to say that the cost of $10,000 annually will be borne by the people living in the neighborhood served by the school. The school then should be centrally located in this neighborhood.

 Key to Map - H.S. Distrub. 1925-26.

1. Baker, Thelma - J - Near Hillsboro
2. Ball, Barclay, J - Near Purcellville
3. Ball, Emily J - Near Purcellville
2. Ball, Robert J - Near Purcellville
24. Barrett, Edgar P
3. Biser, Cecilia Near Lincoln
24. Bell, Nettie P
7. Berry, Evelyn Board Lincoln
24. Blocker, Helen Board Purcellville
4. Brown, Chas. Near Lincoln
5. Brown, Delbert South Pike
5. Brown, Elizabeth " "
6. Brown, Edward Between Pur. and L
6. Brown, Howard " " " "
5. Brown, Howell South Pike
16. Brown, Mary Hamilton
6. Brown, Samuel Between Pur. and L.
7. Brown, Warren Lincoln
24. Caylor, Marian Pur.
16, Claggett, James Hamilton
8. Cole, Curtis J- North Pike
9. Cole, James South Lincoln
7. Carter, Eloise Lincoln
7. Carter, Alva "
10. Case, Clifford Between Pur and L.
24. Carruthers, Howard - Purcellville
24. Carruthers, Nixon "
11. Cockerill, Helen, Silcott Springs
24. Carruthers, " Board Purcellville

12. Chamblin, Alice J- North Pike

12. Chamblin, James J- North Pike

13. Dillon, Nellie South Pike

24. Davis, Henry Pur

14, Embrey, Gertrude H

15. Ellmore, Hannah South Pur

14. Embrey, Pauline H

17. Faulkner, Doris Phil.

18. Graham, Wade South Ham.

7. Gregg, Holmes Lincoln

7. Gregg, Barbara Lincoln

24. Hall, Charles Y. Pur

16. Hampton, Nichols H

19. Hunt, Porter North Pur

16. Helm, Elizabeth H

20. Hansbarger, John South Pike

21. Humphrey, Hazel J - Wheat. Road

20. Hansbarger, Frances South Pike

24. Heaton, Katherine Pur

22. Hindman, Marie Near Lincoln

16. Herndon, Alice H

23. James, Howard J- North Ham.

25. James, Osburn J- Wheat, Road

16. Jones, Raymond H

27. James, Cloyd J - Near Hillsboro

27. James, Elizabeth J - " "

16, Jones, Irene H

16. Kidwell, Louise H

29. Kirby, Louise South Ham.

28. Kirby, Elsie	South Pur
30. Kemper, Vernon	North Pur
16. Kidwell, James	Hamilton
24. Keesling, Cloetta	Purcellville
16. Kerr, Alex.	H
32. Lawwon, Arthur	J - Wheat. Road
56. Lee, Clinton	Between Pur and L.
17. Lickey, Louie	Philomont
33. Longerbeam, Floyd	J - North Pur
34. Love, Mercer	J. Wheat, Rd.
35. Lewis, Robert	Bluemont
24. Lake, Ruth	Purcellville
17,2Lickery, Dorothy	Philomont
33. Longerbeam, Ina	J- North Pur.
16. Laycock, George	Hamilton
32. Lawson, Lillian	J- North Pur
57. Mercer, John N.	Near Lincoln
16. Millikin, Jack	Hamilton
24. Miller, Clarabeth	P.
24. Monroe, Virginia	P
36. Myers, Alice	Near Lincoln
36. Myers, Fannie	Near Lincoln
37. Marshall, Richard	J - Near Hillsboro
24. Merchant, Ralph	Purcellville
37. Marshall, Adell	J - Near Hillsboro
24. Monroe, Mae	Purcellville
7. Nichols, Mary	Lincoln
38. Nichols, Lillian	J - North Pike
39. Norman, Alma	J - North Purcellville

40. Otley, Berkley,	Near Lincoln
41. Payne, Edwin	J - Wheat, Road
16. Preston, George	Hamilton
42. Payne, Louise	South Hamilton
16. Payne, Mary V.	Hamilton
24. Payne, Virginia	Purcellville
43. Painter, Herbert	J - Hillsboro
43. Painter, Lee	J- Hillsboro
44. Potts, Raymond	J- Near Hillsboro
45. Piggott, Virginia	Silcott Springs
46. Silcott, Willard	South Lincoln
46. Silcott, Gordon	South Lincoln
47. Smith, Edward	South Lincoln
16. Schooley, Alice	Hamilton
43. Solliday, Martin	Hillsboro
43. Solliday, Norman	"
47. Smith, Rebecca	South Lincoln
48. Taylor, Thomas	Near Lincoln
24. Tavenner, Esther	Board Purcellville
17. Tavenner, Ruth	Philomont
7. Taylor, Emily	Lincoln
49. Thompson, Elizabeth	J - Near Hillsboro
24. Tyler, Ruth	Purcellville
7. Taylor, Mahlon	Lincoln
16, Tribby, Dean	Hamilton
50. Underwood, Alice	North Fork
50. VanSickler, Winifred	North Fork
24. " , Lake	Purcellville
24. VanSickler, Judith	Purcellville
51. VanDevanter, Robert	Near Hamilton

52. Warner, Nelson	J - Near Hamilton
50. Weadon, Ruth	North Fork
24. Wortman, Mae	Purcellville
17. Wine,Stanley	Philomont
17, Wine, Mildred	Philomont
53. Wenner, Emma	J- Wheat Road
54. Wenner, Elizabeth	J- Wheat Road
55. Williams, Anne	J- Near Round Hill
16. Wiley, Edgar	Hamilton.

1910 -1911 - Key to Map.

In Hamilton

1. Nina Chamblin
1. Julia Chamblin
1. Chas. McCormick
1. Wm. McFarland

Near Hamilton

2. Jessie Arnett
3. Howard Welsh

In Purcellville

4. Julia Monroe
4. Marguerite Hirst
4. Curtis Paxson
4. Mabel Davis
4. Rebecca Birdsall
4. Carroll Hirst

Near Purcellville

5. William Purcell
5. Lawrence Wilson

Hughesville

7. Mary Jenkins
7. Arthur Jenkins
7. Clara Pearson

Philomont

8. John Dawson

Mt. Gilead

11. Ruth Keys
11. Stanley Keys

Lincoln

12. Raymond Nichols
12. Sallie Breckenridge
12. Roger Craven
12. Guy Furr
12. Chas. Parker

Near Lincoln

13. Raymond Brown
13. Helen Brown
14. Lester Smith
14. Nathan Smith
15. George Hoge
16. Chas. Welsh
17. Louise Colbert
18. Stanley Nichols
19. Hannah Piggott
20. Daniel Pancoast
20. Robert Pancoast
20. Wm. Pancoast
21. Helen Shumate
21. Guy Rust
21. Ida Rust
22. Lucie Cummings
23. Harry Silcott

24, Bertha Allder

25. Roland Legard

County Residents Not in School Area

E. B. White	100.00
N. C. Nichols	100.00
Edward Nichols	500.00
Moore, Clemens & Co.,	10.00
W. H. Martin	5.00
Chas. P. Janney	10.00
John T. Hourihane	25.00
R. T. Hempstone	100.00
R. N. Harper	200.00
W. C/ Eustis	100.00
Westmoreland Davis	25.00
	$1175.00

HAMMERMILL BOND MADE IN U.S.A.

Residents of School Area in 1909 Now Living Out of County

Robin Whitten	100.00
W. M. Parker	25.00
R. H. Gray	263.00
W. G. Edwards	100;00
	$488.00

Dead Without Children or Grandchilden To Attend School.

N. T. Brown	50.00
Samuel N. Brown	550.00
H. F. Davis	25.00
J. M. Hoge	100.00
Lorena Holmes	100.00
Cornelia Janney	55.00

Phineas Janney	25.00
Eliza F. Rawson	55.00
Edith E. Shoemaker	25.00
W. T. Shoemaker	10.00
Thos. R. Smith	555.00
W. G. Birdsall	81.00
Matilda Clendening	25.00
E. H. Hirst	15.00
J. J. Otley	110.00
Susan Purcell	25.00
Elizabeth S. Russell	500.00
George Shoemaker	25.00
	$2331.00

HAMMERMILL BOND MADE IN U.S.A.

In Lincoln

Grace H. Nichols	55.00
Mary and Cornelia Shoemaker	50.00

In Purcellville

T. C. Baker	25.00
C. G. Davis	10.00
H. W. Davis	100.00
E. T. Hirst	60.00
Eugene Monroe	87.00
H. T. Pancoast	50.00
J. H. Pancoast	550.00
Mary E. Paxson	10.00
W. C. Paxson	10.00
J. S. Smith	25.00
W. S. Steele	100.00

29.	C. L. Robey	100.00
34.	F. G. Welsh-	250.00
36.	Eliz B. Wilson	50.00
37.	W. H. Wilson	203.00
9.	Mary B. Dawson	25.00
10.	J. Turner Dillon	27.00
11.	B. F. Fenton	500.00
20.	J. P. Hatcher	200.00
27.	Hugh Piggott	50.00
28.	Isaac Piggott	500.00
30.	A. M. Rust	12.00
35.	A. W. Welsh	100.00
		$5471.00

HAMMERMILL BOND MADE IN U.S.A.

COST OF OPERATING LINCOLN

Salaries

H. R. Sanders	$2070	
Alice Williams	1035	
J. F. Potts	2000	
Mary B. Potts	1080	
Mabel Lybolt	1080	
Mrs. H. R. Sanders	990	
New Teachers	900	
		$9155
Fuel	320	
Laboratory	100	
Janitor	315	
Insurance	150	
Repairs	75	
Small Supplies	60	
Other Items	50	
		$1070
Total		$10225

Exclusive building and transportation.

School Budget for Mt. Gilead District

Estimated Expenditures Session 1926-27

	Current Year 1925-26	Next Year 1926-27
1. OPERATION		
Wages Janitors	1, 190	1, 235
Transportation Pupils	2, 130	850
Fuel	1, 600	1, 600
Water, Light, Power	75	75
Text Books and Supplies	300	300
Laboratory Supplies	220	550
Other Expenses of Operation	20	20
2. MAINTENANCE		
Repair of Buildings	500	400
Repair & Replacement of Equipment	~~377~~	~~868~~
Insurance	377	868
Interest on Loans	1, 485	1, 450
Other Expenses of Maintenance	100	100
3. AUXILIARY AGENCIES		
Libraries	60	60
Other Auxiliaries		
4. CAPITALIZATION		
Land		
New Buildings	12, 550	25, 000
Permanent Improvements	586	100
Furniture & Permanent Fixtures	2, 500	1, 650
5. PAYMENT OF DEBTS		
Temporary loans	8, 000	------
Bonds		
Literary Fund Loans	2, 094	2, 354
6. MISCELLANEOUS		
Treasurer's Commissions	383	330
Other Items	50	50
TOTAL	$34,220	$36,992

School Budget for Mt. Gilead District

Estimated Receipts Session 1926-27

	Current Year 1925-26	Next Year 1926-27
Balance From Previous Year	1,667	10,117
District Tax	8,800	11,560
High School Tuition	1,500	1,500
Bank Tax	685	405
Loans, Literary Fund	3,870	15,000
Loans, Temporary	4,000	-----
All Other Income	23,815	774
Total Receipts	44,337	39,356
Less Expenditures for Year	34,220	36,992
Balance End of Year	10,117	2,364
District Tax Rate	30	40
Assessed Valuation of Tangible Property	2,937,241	2,887,018
Bank Stock	185,000	185,000
Estimated Debts End of Year		
Bank or Temporary Loans	4,000	4,000
Literary Loans	28,194	41,200
Bond Issue		
Total Debts	32,194	45,200

Mt. Gilead District - School Budget

Expenditures 1926-27

			1925-26	192627
Janitors			$1190	$1235
Lincoln	9x35	315		
Purcellville	9x30	270		
Hamilton	9x18	162		
Bluemont	9x20	180		
Lincoln G. S.	9x13 $6	123		
One-room	8x16	128		
		1178xx		
Extra		12		
		$ 1190		

Add $45 Lincoln next year

Transportation		$2130	$850
New bus	1,000		
Hamilton 95x9	855		
Purcellville driver ½x150	75		
Repairs, tires, gas, etc.	400		
todate 260			
	2,330		
Less $200	200		
	2130		

Next Year

Hamilton 75x9	675		
Purcellville ½x170	85		
Repairs, tires, gas, etc	270		
	1050		
Less	200		
	850		

Fuel		$1600	$1600
To date	908		
1924-25 actural	1886		
Estimate for 1925-26 $1600			

Water, Light and Power		75	75
To date	24		
Estimated	100		

		1925-26	1926-27
Text Books and supplies		300	300
To date ~~136~~	136		
1924-25 actual	196		
Estimated 1925-26	300		
Laboratory supplies		220	550
To date 220			
Other Expense of Operation		20	20
Repair of Buildings		500	400
To date	451		
1924-25 actual	439		
Estimated 1925-26	400		
Insurance		377	868
To date	377		
Additional --------	--------		
Next Year 21,000 @ 50	105		
1,000 @ 9.80	10		
4,000 @ 60	24		
3,000 @ 24	7		
43,500 @ 60	261		
1,800 @ 140	25		
4,500 @ 87½	40		
Total 1 year	$472		
1, 2, 3, year	865		
Extensions to Nov. 15	20		
	$885		
Rebates	17		
	$868		
Interest on Loans		1485	1450
Purcellville $8000	190.67	120	
O. I. Thomas 2000	120	120	
Carrie C. Emerick	120	120	
R. H. Literary 266.67 @ 4%	11	5	
Purcellville Literary 8412 @ 4%	336	312	
Bluemont Literary 10,180 @ 4%	407	378	
Hamilton Literary 7492 @ 4%	300	279	
	1485	1334	
Lincoln Lit		50	
North Fork Lit.		65	
		1449	

Other Expenses of Maintenance		100	100
Rent Col School $100			
Libraries		60	60
New Buildings		12,550	25,000
North Fork - including stove	3368		
Lincoln	3647		
Purcellville	536		
	7551		
Lincoln	5000		
next year 25000			
Permanent Improvements		586	100
Philomont Stoves	288		
" chimney, etc	298		
	586		
Next year $100			
Furniture and Permanent Fixtures		2,500	1,650
North Fork	68		
Lincoln	227		
Purcellville	154		
Bluemont col.	18		
Other items	60		
Home Economics Cottage	1000		
Add. " " ?		next year 150	
Lincoln Add	1000	" " 1500	
Payment of Debts		10,094	
Purcellville Bank	8000		
Round Hill Lit.	133		
Purcellville Lit.	608		
Bluemont Lit.	720		
Hamilton Lit.	533		
	10,094		
Treas. Commissions		383	330
1925-26	1926-27		
3¼ on 8800 - 288	3¼ on 8660 - 280		
1% on 9500 95	1% on 46		
383	326		
Other Items		50	50
Delinquents			

HAMMERMILL BOND MADE IN U.S.A.

Mt. Gilead District

Receipts

		1925-26	1926-27
District Tax		8800	8800
30 cents on 2,937,241	8811		
Penalty	70		
	8881		
Less charge travel agr. teacher	70		
	8811		
High School Tuition		1500	1500
80x13½	1080		
40x18	720		
	1800		
Less 1/6 not coll.	300		
	1500		
Bank Tax		683	405
Other Income		23805	744
Trust Fund	22 - 744		
Libraries	30 30		
Laboratory	55		
Philomont League	300		
Purcellville	100		
State on H. E. Cottage	1823		
Lincoln League	500		
State on furnishing H. E. Cottage	1080	774	
O.K.	2815		
	2818		
Insurance	20000	20,000	~~40,000~~
O.K.	23815		
Loans			
Temporary already borrowed & re-paid		4000	
Literary on Lincoln		1695	
Literary on North Fork		2175	
Next Year 15,000 on Lincoln			15,000.

Debts End Year

	1925-26	1926-27
Temporary		
O. I. Thomas	2,000	2,000
Carrie C. Emerick	2,000	2,000
	4,000	4,000
Literary		
Round Hill	133.34	
Purcellville	7901.98	7293,98
Bluemont	9360	8640
Hamilton	6929	6396
Lincoln H. S.		15000
Lincoln Cottage	1695	1695
North Fork	2175	2175
	28194.32	41,199.98

School Budget for Mt. Gilead District

Estimated Expenditures Session 1927-28

	Current Year 1926-27	Next Year 1927-28
1. OPERATION		
Wages Janitors	1235	1235
Transportation Pupils	850	575
Fuel	1600	1600
Water, Light, Power	75	75
Text Books and Supplies	300	300
Laboratory Supplies	550	100
Other Expenses of Operation	20	20
2. MAINTENANCE		
Repair of Buildings	400	400
Repair & Replacement of Equipment		
Insurance	400	500
Interest on Loans	1450	2368
Other Expenses of Maintenance	100	100
3. AUXILIARY AGENCIES		
Libraries	60	60
Other Auxiliaries		
4. CAPITALIZATION		
Land		
New Buildings	40800	------
Permanent Improvements	100	550
Furniture & Permanent Fixtures	1650	150
5. PAYMENT OF DEBTS		
Temporary loans		
Bonds		
Literary Fund Loans	2119	3985
6. MISCELLANEOUS		
Treasurer's Commissions	330	375
Other Items	50	50
TOTAL	52089	12437

Expenditures

	1926-27	1927-28
Transportation at $75 per month		
Hamilton & Lincoln - Less $100	850	575
Insurance - Increase amt $20,000		500
Interest		
1927-28		
O. I. Thomas $2000 at 6	120	
C. C. Emerick $2000 at 6	120	
Purcellville Literary 7196 at 4	288	
Bluemont Lit. 8740 at 4	350	
Hamilton Lit. 6426 at 4	256	
Lincoln Cot. Lit 1582 at 3	47	
North Fork Lit. 2030 at 3	61	
High School Lit. 20,000 at 4	800	
Lincoln G. " 8,000 at 4	320	
	2362	
New Buildings		
1925-26 $5,000 on H. S.		
1926-27 25,000 on H. S.		
12,000 on Elem.		
1926-27 3,800 New Cottage		
1926-27 400 moving shop.	550	550x
Permanent Improvements		550
Well $250		
Walks 300		
Literary Fund Loans		
Purcellville	608	608
Hamilton	533	533
Bluemont	720	720

School Budget for Mt. Gilead District

Estimated Receipts Session 1927-28

	Current Year 1926-27	Next Year 1927-28
Balance From Previous Year	10117	1567
District Tax	8800	11560
High School Tuition	1500	1500
Bank Tax	405	540
Loans, Literary Fund	28000	----
~~Loans, Temporary~~ Sale Cottage	33008	
All Other ~~Receipts~~ Income	1524	
Total Receipts	53646	15167
Less Expenditures for Year	52089	12437
Balance End of Year	1657	2728
District Tax Rate	30	40
Assessed Valuation of Tangible Property		

Estimated Debts End of Year

Bank or Temporary Loans	4000	4000
Literary Loans	4200	50215
Bond Issue		
Total Debts	58200	54215

North Fork	145	145
Lincoln Cot.	113	113
High School		1333
Graded Sch.		533
	2119	3985

RECEIPTS

	1926-27
Loan Elementary	8000
Loan High School	20000
Sale Cottage	3300
Sale Old Elem. Building	750
Trust Fund	774

HAMMERMILL BOND MADE IN U.S.A.

DEBT END YEAR

	1926-27	1927-28
Purcellville	7294	6686
Bluemont	8640	7920
Hamilton	6396	5863
North Fork	2175	2030
Lincoln Cottage	1695	1582
Lincoln High School	20000	18667
Lincoln Elementary	8000	7416
	54200	50214
Temporary	4000	4000
	$58200	$58214

Assessment Comparisons

1925

Purcellville white land - pages 31-38	303,405	
" col. " - " 53-54	21,975	
" white Tang. Per " 41-51	81,628	
" Col. " " " 77-79	5,748	
Total Purcellville Tang.		412,756
Purcellville - white Intang. Pers pp 41-51	317,177	
" " " "	none	
Total Purcellville Intang.		317,177
Purcellville - Bank stock - special assessemnt		148,000
Grand Total Purcellville - 1925	→	$877,933

Mt. Gilead - all land - General Recapitulation		2,283,268
" - Tang. Pers. " "		888,730
" - Intang " " "		1,356,127
" - bank stock - special sheets		173,000
4,401,125 into 877,933 equals 20%	→	4,401,125

Assessment Comparisons

1913

Purcellville white land	page 31-34	115,123	
" colored "	" 49	7,316	
" white-Tang.Pers.	" 30-33	19,097	
" colored " "	" 46-48	2,307	
Total Purcellville Tang.			143,573
Purcellville-White- Intang. Pers.	Page 30-33	80,228	
" col. " " "	" 46	300	
Total Purcellville Intang.			80,528
Purcellville Bank stock	" 34		79,225
Grand Total Purcellville 1913		→	$303,326

Mt. Gilead - All Land - General Recapitulation		1,452,576
" Tang. Pers " "		414,118
" Intang" " "		771,062
303,326 x 2,637,756 into 303,326 equals 11%	→	2,637,756

Relative Cost of One-Story and Two-Story Buildings.

Savings are effected in one-story building by -

1. Reduction of corridors.
2. Shorter and smaller timbers in one story building. 24 ft. spans in two story floors.
3. Stairways eliminated.
4. Lighter foundation walls 8" wall with pilasters.
5. Fire escapes eliminated.
6. Materials not moved to so great height.

Investigation by State Architect shows multiple story costs $462 per instruction floor area and one story cost $361 or about 78 per cent as much.

Value of Present Property at Lincoln

If the present site of the Lincoln high school is abandoned as such the losses or gains in property value will work out about as follows:

Loss in selling and rebuilding cottage	$500
Cost to move shop	400
Total loss	$900
Gains to offset will be contributed new site	$3500
Net gain in assets	$2600

The board could sell 1.4 acres of land with the cottage and about 4 acres in addition without impairing the usefulness of the present lot of 10 acres materially. Apart of this land is a liability at present, being very hilly and covered with undergrowth.

The present foundation walls, walks, well and remaining 4.6 acres of land should not be loss at all because they would serve a useful purpose and the foundation walls would be of more value for an elementary school building than for a high school because it would not be possible to fit the needed high school building conveniently to the old walls but an elementary school building can be fitted to the present walls exactly.

A new elementary building is needed now or soon will be at Lincoln. In support of this statement the following facts are cited.

The Lincoln Graded School was built in 1879 or earlier and is 47 or more years old. The building was abandoned in 1909 with the idea of selling same but was remodeled about 5, 6, or 7 years later and has been used continuously since for the elementary school.

We are now receiving $300 annual state subsidy for this school as a standard elementary school but a good many defects are being overlooked temporarily by the State officials. A standard school must have two acres of land and a building that meets statute requirements. (page 71 of School Code).

The lot contains ¼ acre only whereas two acres as a minimum is required for a standard elementary school.

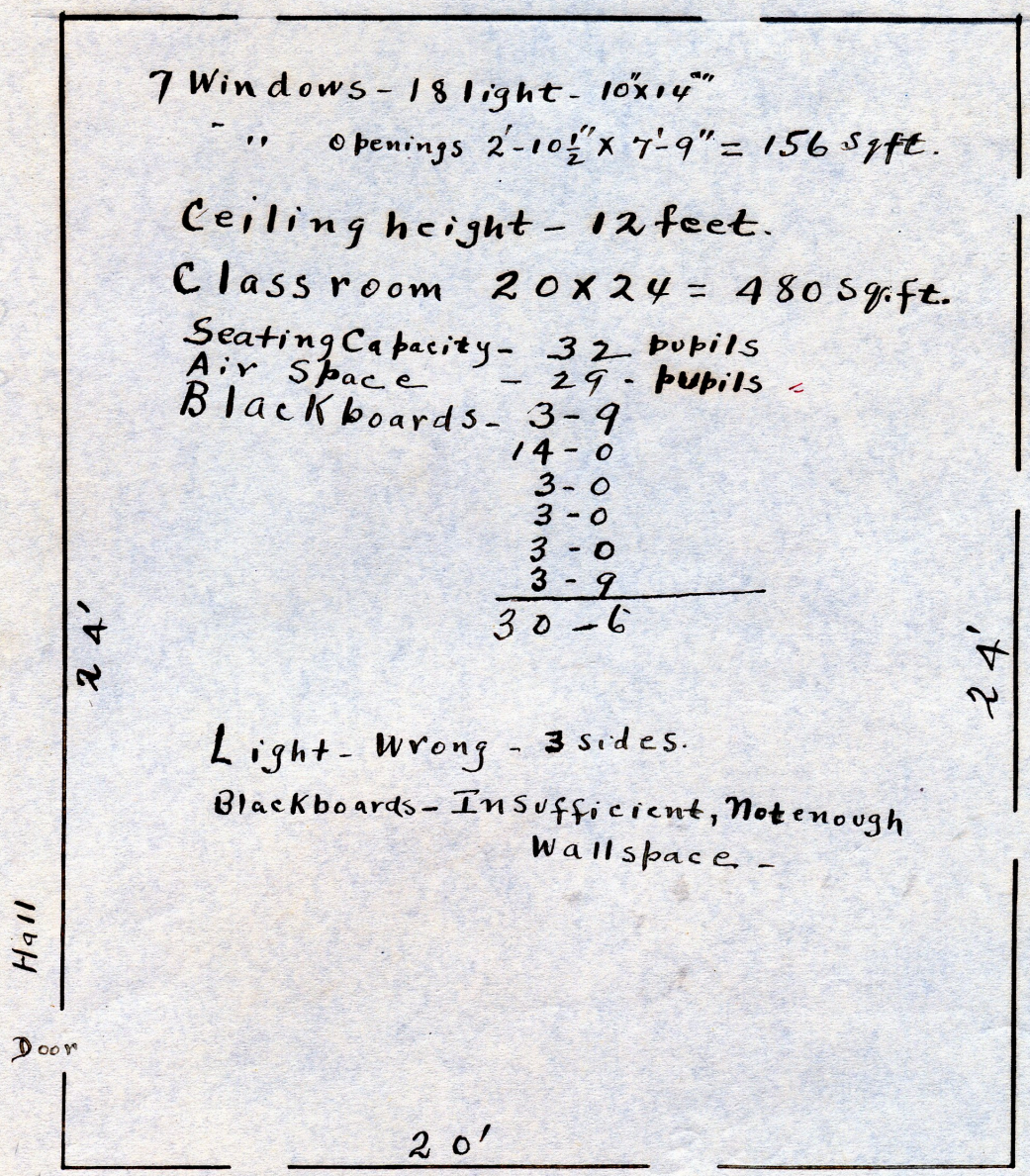
The building is heated by stoves and ventilated through flues without sufficient capacity.

There are no interior toilets.

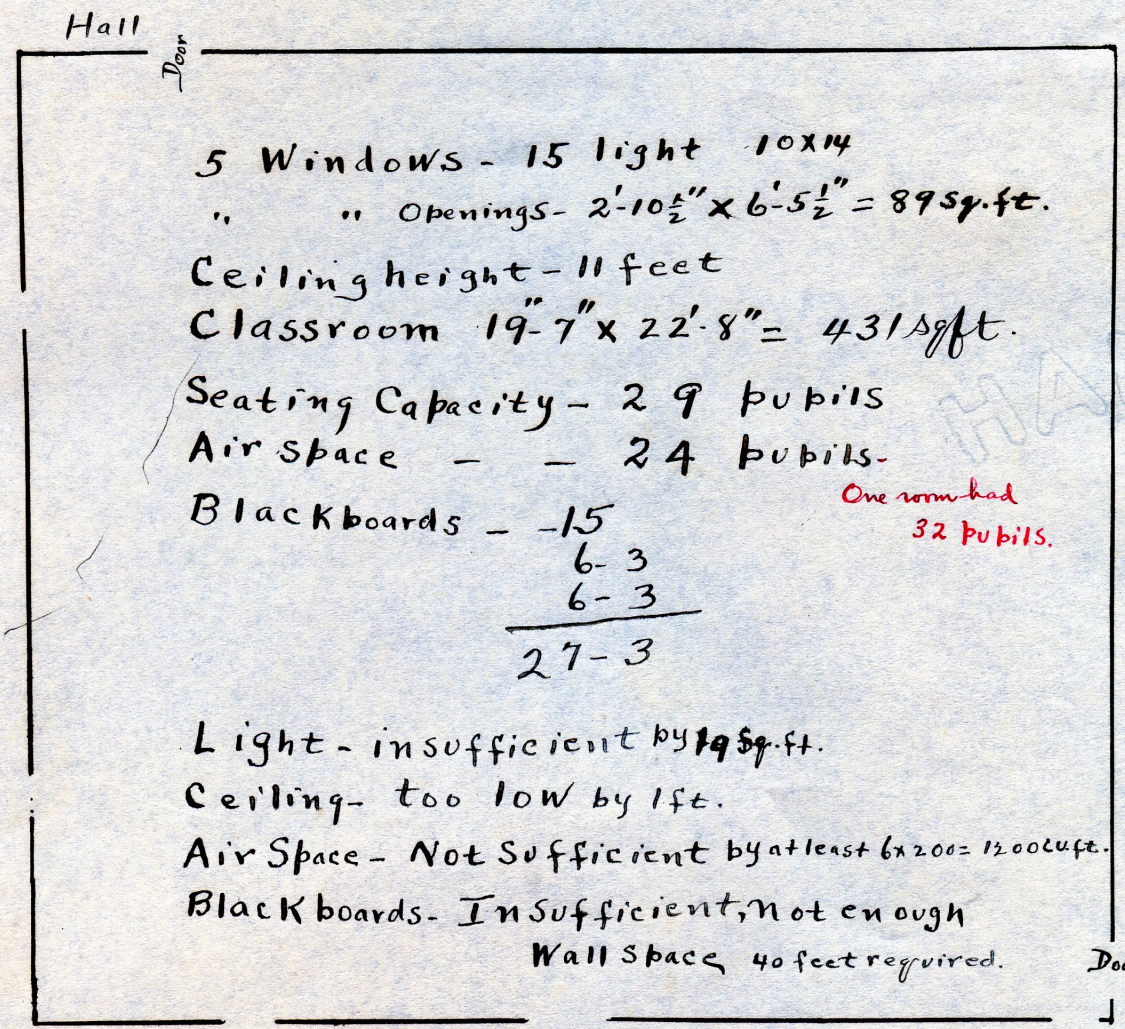
(Other defect shown on next two sheets)

Lincoln Graded School

Lower Floor



Lincoln Graded School
Upper Floor - West



Budget for Mt. Gilead District on District Basis

Expenditures 1926-27

School Trustee		100
Transportation of Pupils Additional to Dist. B.		200
Rural Supervisor	1710 x $\frac{8}{25}$	547
Salaries of Teachers		29,990
District Expenditures as per budget		36 ,992
Treasurer's Commission on Co. Tax		185
Total Expenditures		67,994
Total Receipts		66,224
Deficit on District Basis		1,770
Balance on Present Ba Plan		2,364
Loss by Change		$4,054

Tax rate of 14 cents additional required to yield same balance.

HAMMERMILL BOND MADE IN U.S.A.

Budget for Mt. Gilead on a District Basis

Receipts 1926-27

Balance from 1925-26	10,117
State - General Fund $\frac{1083}{5768}$ of $38,740	7,274
State - High School - Lincoln	500
State - Rural Supervision - $1710 \frac{8}{25} \times \frac{1}{2}$	274
State - Agriculture Teacher - 1/3 x $2,000	1,333
State - Home Economics $\frac{1}{2}$x$1200	600
State - Elementary 30x16	480
State - Standard Elementary Schools	1,650
State - Transportation Pupils 2x100	200
County Tax - 23 cts. on $2,887,018 less $(3900 \times \frac{1083}{5768})$	5,908
District Tax - 70 cts on $2,887,018	20,209
High School Tuition	1,500
Bank Tax	405
Literary Loans	15,000
All Other Income	774
Total Receipts	$66,224

Salaries of Teachers Mt. Gilead District

H. R. Sanders	2070	Nona Balsley	990
Mabel N. Lybolt	1080	Frances Cockerill	720
Alice Williams	1035	Ruth Menefee	560
Laura G. Sanders	945	Francis Beavers	560
Lincoln Assistant	* 900	H. W. VanSickler	* 560
J. F. Potts	2000	Helen Carruthers	520
Mary B. Potts	1200		
Bertha Gruver	1080	Alice Scott	455
Rebecca Lloyd	765	Sarah Henderson	350
Evelyn Adams	720	Beatrice Scipio	385
Sallie Branch	855	Myrtle Preston	* 350
Lydia Barton	810	Marie Bryant	* 315
Elizabeth Heaton	900	Curtis Ewing	* 315
Eliza Lunceford	900	Rosa Carter	* 315
Sudie Chew	810		
Helen Simpson	855	Total	$29,970
Hamilton Prin.	* 900		
Ocie Graham	855		
Hamilton Primary	* 720		
Sarah E. Cox	900		
Louella Brown	900		
Susie Brussell	810		
Margaret Cockerill	810		
Blanche Hutchison	675		

* Last year's salary used.

HAMMERMILL BOND MADE IN U.S.A.