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1925/26

UNIFORM MUNICIPAL ACCOUNTS

Laws of 1917, Chapter 57

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Annual Financial Report

OF THE

TOWN OFFICERS

OF

FRANCONIA, N. H.

INCLUDING THE REPORTS OF

The Library Trustees and the Trustees of  
the Trust Funds

The School Board and Superintendent of  
the School District

FOR THE YEAR ENDING

JANUARY 31, 1926



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THE BETHLEHEM PRESS  
BETHLEHEM, N. H.  
1926

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1926

## TOWN OFFICERS

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### MODERATOR

Roland E. Peabody

### CLERK

Jeannette Knights

### SELECTMEN

E. B. Parker

W. P. Hodge

L. L. Bowles

### SUPERVISORS

E. L. Aldrich

A. R. Bowles

R. E. Bowles

### HEALTH OFFICER

Dr. H. L. Johnson

### BOARD OF EDUCATION

H. L. Johnson

Mrs. Eva Hodge

F. H. Jesseman

### LIBRARY TRUSTEES

W. F. Parker

H. L. Johnson

Mrs. C. H. Greenleaf

### HIGHWAY COMMISSIONERS

Henry Herbert

Roscoe Oakes

### AUDITOR

F. H. Jesseman

### TREASURER

C. J. Jepperson

### TAX COLLECTOR

J. H. Callahan

## TOWN MEETING WARRANT

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(as known February 12)

Article 1. To choose all necessary town officers for the year ensuing.

Article 2. To raise such sums of money as may be necessary to defray Town charges, for the year ensuing and make appropriations of the same.

Article 3. To see how much money the town will raise and appropriate for the Abbie Greenleaf library; for the salary of the Librarian; for the maintenance of highways and bridges; for oiling our roads, and for lighting our streets for the year ensuing.

Article 4. To see how much money the town will vote to raise and appropriate for Memorial Day and to choose an agent to expend the same.

Article 5. To see if the town will vote to instruct the Selectmen to apply for state aid, and Trunk Line aid and maintenance, for our highways for the ensuing year; and to raise and appropriate money for the same.

Article 6. To see if the town will vote to instruct the Selectmen to allow a discount of 2% on early payments of taxes.

Article 7. To see if the town will vote to raise and appropriate money to eradicate the Pine Blister rust.

## INVENTORY OF APRIL 1925

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Lands and buildings	\$885,703 00
90 horses	8,785 00
19 asses and mules	1,200 00
158 cows	9,420 00
15 neat stock	950 00
48 sheep	480 00
8 hogs	150 00
Portable mills	1,375 00
Wood	1,150 00
Gasoline pumps and tanks	4,175 00
Stock in trade	41,845 00
Aqueducts	4,000 00
Mills and machinery	2,300 00
	<hr/>
Total valuation	\$931,533 00

### TAX ASSESSED

Property Tax	\$23,288 34
231 Polls @ \$3.00	696 00
National Bank stock	13 15
	<hr/>
Total Tax	\$23,997 49

### TAX RATE

\$2.50 per \$100.00 of valuation

## LIST OF APPROPRIATIONS PAST YEAR

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Town charges	\$1,250 00
Library	175 00
Trunk Line road	2,500 00
Trunk Line maintenance	2,500 00
Memorial Day	25 00
Highways and bridges	2,500 00
Road oil	300 00
Street lights	1,250 00
Parks	100 00
Town Clerk's salary	100 00
State tax	2,010 00
County tax	1,746 19
Schools	8,500 00
Interest	800 00
Swell	225 15
	<hr/>
Total assessment	\$23,981 34

A condensed budget we beg to submit for your consideration for 1926.

Town charges	\$1250 00
Library	175 00
Trunk Line maintenance	3,000 00
State Aid road	1,400 00
Town highways and bridges	3,000 00
Memorial Day	25 00
Road oil	300 00
Street lights	1,250 00
Interest on debt	600 00
State tax	1,400 00
County tax	1,700 00
Decrease of debt	1,000 00
Schools, all purposes	8,500 00
	<hr/>
Total proposed assessment	\$23,600 00

# BUDGET OF THE TOWN OF FRANCONIA

*Estimates of Revenue for the ensuing year, January 31, 1926, to  
January 31, 1927, compared with actual Revenue of the previous year,  
January 31, 1925 to January 31, 1926.*

SOURCES OF REVENUE	Actual Revenue Previous Year 1925	Estimated Revenue Ensuing Year 1926
From State:		
Insurance Tax	\$ 19	\$ 19
Railroad Tax	349 28	349 28
Savings Bank Tax	1,061 02	1,061 02
For Highways:		
(b) For trunk line maintenance	127 37	127 37
Interest and dividend tax	4,268 08	1,500 00
Acct. forest reserve	630 87	300 00
From local sources except taxes:		
All licenses and permits except dog licenses	1,059 04	900 00
Interest received on taxes and deposits	13 24	13 24
Town of Littleton, taxes	420 00	420 00
From other taxes except property taxes:		
(a) National bank stock	15 23	15 00
(b) Poll tax	683 00	683 00
Revenue applicable only to new construction and improvements:		
From State:		
For state aid highway construction		
(a) Trunk line highway construction	3,835 17	
(b) Abatement acct. forest reserve	650 00	300 00
Revenue which must be paid to other governmental divisions;		
Schools	8,500 00	8,500 00
State	2,010 00	2,010 00
County	8,604 60	8,604 60
Total revenues from all sources except property taxes:	10,392 27	6,802 00
Amount raised by property taxes:	23,301 48	23,600 00



# BUDGET OF THE TOWN OF FRANCONIA

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*Estimates of Expenditures for the ensuing year, January 31, 1926, to  
Jan. 31, 1927, compared with actual expenditures of the  
previous year, Jan. 31, 1925, to Jan. 31 1926.*

PURPOSES OF EXPENDITURES	Actual Expenditures Previous Year 1925	Estimated Expenditures Ensuing Year 1926
Current maintenance expenses:		
General government:		
Town officers' salaries	\$ 727 27	\$ 727 27
Town officers' expenses	265 29	265 29
Election and registration expenses	10 00	20 00
Care and supplies for town hall	60 00	60 00
Protection of persons and property:		
Police department	57 50	57 50
Fire department	3 88	3 88
Bounties	17 00	17 00
Health:		
Health department	9 73	9 73
Vital statistics	19 25	19 25
Highway and bridges:		
Trunk line maintenance		
State's contribution	2,832 44	3,000 00
Town's contribution	2,832 44	3,000 00
Town maintenance	3,749 19	3,000 00
Street lighting	1,290 00	1,290 00
General expense of highway department	32 45	32 45
Education:		
Libraries	175 00	175 00
Charities:		
Town poor	665 09	665 09
Patriotic purposes:		
Memorial day and other celebrations	25 00	25 00
Recreation:		
Parks and playgrounds	98 02	
Public service enterprises:		
Cemeteries	564 52	564 52

Interest:		
<b>On temporary loans</b>	55 69	20 00
On long term notes	845 27	650 00
Outlay for new construction and permanent improvements:		
Highways and bridges		
State aid construction		
State's contribution		1,400 00
Town's contribution		1,400 00
Trunk line construction		
State's contribution	3,835 00	
Town's contribution	2,151 00	
Indebtedness:		
Payment on principal of debt		
(a) Bonds	1,000 00	1,000 00
(b) Long term notes	3,448 50	1,000 00
Payments to other governmental divisions:		
State taxes	2,010 00	2,010 00
County taxes	1,746 19	1,746 19
Payments to school districts	8,604 60	8,604 60

### SCHEDULE OF TOWN PROPERTY

1. Library, lands and buildings	\$25,000 00
Furniture and equipment	3,000 00
2. Police Department, buildings	300 00
3. Highway Department, lands and buildings	800 00
Equipment	500 00
	<hr/>
Total	\$29,600 00

**TREASURER'S REPORT****Year Ending January 31, 1926****Receipts**

Cash on hand January 31st, 1925	\$ 3,849 68
Cash of collector, J. H. Callahan	23,359 51
Cash of J. Knights, auto permits	1,059 04
Cash of Littleton Bank, temp. loan	4,000 00
Cash of State, account trunk line	3,835 17
Cash of State, account T. L. maintenance	129 73
Cash of State, account bounties	37 00
Cash of County account paupers	991 43
Cash of Selectmen, account dogs	117 00
Cash of Selectmen, lamps sold	5 00
Cash of Selectmen, cemetery lot	10 00
Cash of Selectmen, bridge sold	5 00
Cash of D. M. Persons, property redeemed	127 37
Cash of Town Littleton, taxes	420 00
Cash of U. S. Gov., Forest Reserve	630 87
Cash of State N. H., bal. st. tax	50 49
Cash of State N. H., income tax	4,268 08

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Total receipts \$42,895 37

**Disbursements**

By Selectmen's orders paid in full	\$37,659 81
Cash on hand, in Littleton Nat. Bank	5,235 56

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Total \$42,895 37

The above account is respectfully submitted.

C. J. JEPPERSON

Town Treasurer

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I hereby certify that I have examined the above accounts of C. J. Jepperson, Treas., and find them correct.

F. H. JESSEMEN

Auditor

Franconia, N. H., Feb. 12, 1926

**Town of Franconia****Balance****ASSETS**

Cash:		
In hands of Treasurer		\$5,235 56
Accounts due to the town:		
For taxes bought		124 32
		<hr/>
Total assets		\$5,359 88
Excess of liabilities over assets (Net debt)		7,640 12
		<hr/>
Grand total		\$13,000 00
Net debt, January 31, 1925	\$13,472 33	
Net debt, January 31, 1926	7,640 12	
	<hr/>	
DECREASE OF DEBT	\$5,832 21	

Sheet

January 31, 1926

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**LIABILITIES**

Long Term Notes Outstanding:

For new bridge

Littleton Savings Bank           \$ 6,000 00

Bonds Outstanding:

Bridge Bonds                               7,000 00

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Total liabilities                               \$13,000 00

Grand total                                       \$13,000 00

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**RECEIPTS**

Current Revenue:

From local taxes:

Property taxes committed to collector, 1925	\$23,301 48
Less discount and abatement, 1925	653 44
1. Property taxes, current year, actually collected	23,648 04
2. Poll taxes, current year, actually collected @ \$3	683 00
3. National Bank Stock taxes	15 23

Total of above collections	\$23,346 27
Tax sales redeemed	127 37

From State:

4. For highways:	
(a) For Trunk Line maintenance	129 73
(b) For Trunk Line construction	3,835 17
5. Interest and dividend tax	4,268 08
6. Insurance tax	19
7. Railroad tax	349 28
8. Savings bank tax	1,061 02
9. Abatement of State Tax	650 00
10. Bounties	37 00

From County:

11. For support of poor	991 43
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From Local Sources, Except Taxes:

12. Dog licenses	117 00
13. Interest received on taxes	13 24
14. Charles Glover cemetery lot	10 00
15. Street light sold	5 00
16. C. H. Carey—bridge	5 00
17. Town Littleton, taxes	420 00

Continued on page 14

## Payments For year ending January 31, 1926

### PAYMENTS

#### Current Maintenance Expenses:

##### General Government:

1. Town officers' salaries	\$727 27
2. Town officers' expenses	265 29
3. Election and registration ex- penses	10 00
4. Expenses town hall and other town buildings	60 00

##### Protection of Persons and Property:

5. Police department, including care of tramps	57 50
6. Fire department, including forest fires	3 88
7. Bounties	17 00

##### Health:

8. Health department	9 73
9. Vital statistics	19 25

##### Highways and Bridges:

10. Trunk Line maintenance and patrol	2,832 44
11. Town maintenance	3,749 19
12. Street lighting	1,290 00
13. General expenses of highway department, including water troughs	32 45

##### Libraries:

14. Libraries	175 00
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##### Charities:

15. Town poor	665 09
16. County poor	945 43

##### Patriotic Purposes:

17. Memorial Day exercises	25 00
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Continued on page 15

**Receipts and**

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Brought forward from page 12	
18. Permits for the registration of motor vehicles	1,059 04
19. National forest reserve 2 years	630 87
<hr/>	
Total receipts from all sources	\$37,055 69
Cash on hand February 1, 1925	3,849 68
<hr/>	

Grand total

\$40,905 37



## Payments (continued)

Brought forward from page 13	
Recreation:	
18. Park and playgrounds, including band concerts	98 02
Public Service Enterprises:	
19. Cemeteries	564 52
Unclassified:	
21. Taxes bought by town	244 48
21. Door yard of Baptist Society	185 50
Interest:	
22. Paid on temporary loans in anticipation of taxes	55 69
23. Paid on long term notes	845 27
Total interest payments	\$900 96
Outlay for New Construction and Permanent Improvements:	
24. Highways and bridges—Trunk Line construction	5,982 52
Total outlay payments	\$5,982 52
Indebtedness:	
25. Payments on long term notes	3,448 50
26. Payment on bonded debt	1,000 00
Total indebtedness payments	\$4,448 50
Payments to Other Governmental Divisions:	
27. Taxes paid to State	2,010 00
28. Taxes paid to County	1,746 19
29. Payments to School Districts	8,604 60
Total payments to other governmental divisions	\$12,360 79
Total payments for all purposes	\$35,669 81
Cash on hand January 31, 1926	5,235 56
Grand total	\$40,905 37

## DETAIL STATEMENT OF PAYMENTS

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### Current Maintenance Expenses:

#### General Government:

##### Detail 1. Town Officers' Salaries:

Mrs. Bertha Oakes, auditor 1925	\$ 5 00
Miss Jeanette Knights, licensing dogs	8 40
R. E. Peabody, moderator 1925	5 00
Jeannette Knights, auto permits	43 50
Jeannette Knights, town clerk	100 00
C. J. Jepperson, treasurer	30 00
J. H. Callahan, tax collector	99 60
L. L. Bowles, selectman	61 00
W. P. Hodge, selectman	116 77
E. B. Parker, selectman	258 00

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\$727 27

##### Detail 2. Supplies and Expenses. Town Officers:

L. L. Comstock, invoice cards	3 00
State Treas., tax hearing	1 71
W. F. Parker & Son, supplies	7 27
E. C. Eastman, supplies	21 19
Courier Printing Co., notices	1 80
Bethlehem Press, supplies	7 75
Bethlehem Press, reports last year	96 00
Hunkins & Eaton, bonding officers	23 00
Selectmen, expense account	80 82
F. F. Brooks, estimating land	4 00
E. D. Chase, estimating land	1 75
W. B. Chase, estimating land	10 00
Charles Glover, estimating land	3 00
Tax Association, dues	4 00

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265 29

##### Detail 3. Election Expenses:

E. L. Aldrich, supervisor	3 00
A. R. Bowles, supervisor	3 50

Roy W. Bowles, supervisor	3 50	
	<hr/>	10 00
<b>Detail 4. Expense Town Hall:</b>		
L. L. Bowles, rent and heat	60 00	
	<hr/>	60 00
Protection of Persons and Property:		
<b>Detail 5. Police Department:</b>		
L. L. Bowles, officer	20 00	
H. L. Heald,	9 00	
F. M. Richardson, shingle lobby	16 50	
Chas. Glover, shingle lobby	12 00	
	<hr/>	57 50
<b>Detail 6. Fire Department:</b>		
C. H. Carey, fire engine, etc.	3 88	
	<hr/>	3 88
<b>Detail 7.</b>		
Selectmen, hedgehog bounties	12 00	
W. P. Hodge, bear bounties	5 00	
	<hr/>	17 00
HEALTH		
<b>Detail 8. Health Department:</b>		
Dr. H. L. Johnson, health officer	9 73	
	<hr/>	9 73
<b>Detail 9. Vital Statistics:</b>		
Dr. H. L. Johnson, births and deaths	2 25	
Jeannette Knights, marriages, births and deaths	17 00	
	<hr/>	19 25

#### HIGHWAYS AND BRIDGES

**Detail 10. Trunk Line Maintenance and Patrol:**  
(under State Supervision)

Henry Herbert, agent and patrolman	2,832 44
The state paid into treasury \$129.73.	
The state also paid out for tarvia, cold patch, and engineering, etc., \$2,365.17. There is due from the State, \$103.88.	

**Detail 11. Town Maintenance:**

J. E. Delage, repairing culvert	4 00	
Littleton Hardware Co., tile	10 14	
Pelletier Bros., breaking roads	6 00	
Parker & Young Co., breaking roads	50 00	
J. H. Callahan, breaking roads, etc.	12 60	
E. D. Chase, breaking sidewalks	30 00	
Roscoe Oakes, breaking roads	56 50	
Brooks & Whitney, lumber	228 37	
W. F. Parker & Son, lumber, etc.	105 44	
N. E. Metal Culvert Co.	291 60	
Standard Oil Co., road oil	276 30	
Carl Nelson, sidewalks	10 00	
George Hunt, sidewalks	7 25	
Henry Herbert, road agent	1,448 54	
(see agent's report)		
H. E. Spooner, road agent	1,212 45	
(see agent's report)		
	<hr/>	3,749 19

**Detail 12. Street Lighting:**

Lisbon Light & Power Co.	1,290 00	
	<hr/>	1,290 00

**Detail 13. General Expenses Highway Department:**

Raymond Hart, sign	2 50	
A. E. Smith, repairs	4 95	
Franconia Water Co., water trough	25 00	
	<hr/>	32 45

**Detail 14. Libraries:**

Eva M. Cummings, librarian	175 00	
	<hr/>	175 00

## CHARITIES

**Detail 15. Town Poor:**

(Miss Eliza Smith Account)

F. E. Aldrich, supplies	12 49
M. J. Northey, supplies	12 62
W. F. Parker & Son, supplies	77 44

John Rosebrook, wood	40 00	
M. J. Northey, rent	60 00	
	<hr/>	202 55

## (Charles Farr Account)

Grafton Co. Farm, board	31 00	
Mrs. L. M. Howland, board	9 00	
Mrs. J. F. Streamberg, board	13 74	
Mrs. E. H. Richey, board	170 58	
Mrs. L. Champaign, board	11 50	
Mrs. Lewis Pyer, board	51 60	
Mrs. Eliot, board	28 67	
Clarence Lamere, clothing	8 05	
W. F. Parker & Son, clothing	19 90	
Dr. Bates, medical care	118 50	
	<hr/>	462 54

**Detail 16. County Poor:**

## (Mabel Carpenter Account)

J. P. Sherburn, wood	16 00	
W. F. Parker & Son, wood	80 00	
John Peters, rent to June	50 00	
	<hr/>	146 00

This account was incurred prior to last June, since when they have had no assistance.

## Walter Peters' Family

Frank Pearl, repairs	8 25	
John Peters, rent 6 months	60 00	
Mrs. Carpenter, laundry	7 00	
Mrs. Whitney, milk	29 90	
W. F. Parker & Son Co., wood	48 00	
Mrs. Marion Bowles, nursing	38 50	
H. L. Johnson, medical	28 00	
Mrs. E. M. Howard, clothing	11 05	
L. L. Bowles, supplies	51 45	
F. E. Aldrich, supplies	57 82	
W. F. Parker & Son, supplies	459 46	
	<hr/>	799 43

## PATRIOTIC PURPOSES

**Detail 17. Memorial Day:**

Miss Irene Hubbard	25 00	
	<hr/>	25 00

**Detail 18. Parks and Playground**

C. H. Merrill, labor and trees	24 50	
E. D. Chase, labor on trees	50 75	
J. J. Harrigan, iron pipe, labor	15 77	
W. F. Parker & Son, trucking	7 00	
	<hr/>	98 02

## PUBLIC SERVICE ENTERPRISES

**Detail 19. Cemeteries:**

H. E. Spooner, Rideout lot	12 00	
H. E. Spooner, Willow cemetery	10 00	
F. M. Richardson, finish	26 89	
Littleton Hardware Co., tile, etc.	4 86	
E. B. Parker Jr., stove	3 00	
T. A. Stevens, carpenter	21 00	
C. M. Crane, breaking driveways	7 00	
E. B. Parker, gravel	7 00	
W. F. Parker & Son, supplies	80 77	
E. D. Chase, labor	17 50	
C. H. Merrill, sexton	374 50	
	<hr/>	564 52

## UNCLASSIFIED

**Detail 20. Taxes Bought by Town:**

Chas. Glover, property 1925	53 91	
George Lurvey, property 1925	70 41	
D. M. Person, property 1924 (since redeemed)	120 16	
	<hr/>	244 48

**Detail 21. Repairing Yard of Bowles Place,  
Owned by the Baptist Society:**

P. E. Goodwin, labor	3 50
Perry Ball, labor	7 00

Richardson & Cameron, drain pipe	20 00	
George Hunt, labor	3 50	
Arthur Willey, labor	10 50	
E. B. Parker, trucking bill	94 00	
J. E. Delage, grading	47 00	
	<hr/>	185 50

This yard was graded in order to adjust the damage caused by building the new iron bridge.

Total current maintenance expenses	<hr/>	\$11,977 04
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### INTEREST

#### Detail 22. Paid on Temporary Loans:

Littleton National Bank (note paid)	55 69	
	<hr/>	

Paid on Temporary Loans		55 69
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#### Detail 23. Paid on Long Term Notes and Bonds:

J. H. Callahan, 4½% bond	22 50	
M. J. Northey, 4½% bond	45 00	
J. W. Smith, 4½% bond	45 00	
Alison Berwick, 4½% bond	45 00	
Waldo Taylor, 4½% bond	67 50	
E. D. Chase, 4½% bond	135 00	
E. D. Chase, 4½% note	45 00	
Littleton Savings Bank, serial notes	400 00	
Littleton Savings Bank, (notes paid) interest	40 27	
	<hr/>	

Paid on Long Term Notes		845 27
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Total interest payments	<hr/>	\$900 96
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### OUTLAY FOR NEW CONSTRUCTION

#### Detail 24. Trunk Line Construction:

E. E. Bowles, agent	5,982 52	
	<hr/>	5,982 52



This amount was expended under the direction of the state engineers and the account was audited by the state. Of this amount \$3,835.17 was returned to our treasury by the state as will be seen in our receipts. There is an unexpended appropriation from the state of about \$2,000.00.

### INDEBTEDNESS

#### Detail 25. Payments on Long Term Bonds and Notes:

W. M. Taylor, bond	500 00
E. D. Chase, bond	500 00
Lydia E. Priest, note	448 50
E. D. Chase, note	1,000 00
Littleton Savings Bank, serial notes No. 3 and No. 4	2,000 00

Total indebtedness payment	\$4,448 50
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### PAYMENTS TO OTHER GOVERNMENT DIVISIONS

Detail 26. Taxes Paid to State:	2,010 00
Detail 27. Taxes Paid to County:	1,746 19
Detail 28. Taxes Paid to School:	8,604 60
Balance dog money	104 60
Appropriation 1925	8,500 00

Total payments to other gov. divisions	\$12,360 79
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Total payments for all purposes	\$35,669 81
Cash on hand January 31st, 1926	5,235 56
	<u>\$40,905 37</u>

### LIST OF ABATEMENTS AND DISCOUNTS

For early payment of taxes, before July 7 (vote of town)	99 26
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Mrs. Roscoe Bean, non- resident	3 00	
Miss Marion Dexter, non-resident	3 00	
Mrs. E. Crane, non-resident	3 00	
Mrs. Claud Davis, non-resident	3 00	
Claud Davis, non-resident	3 00	
Mrs. Wm. Hawkshaw, non-resident	3 00	
Mrs. Mary Jepperson, over 70	3 00	
Herbert Walker, service	3 00	
Publishers Paper Co., over-tax	50 18	
Baptist Parsonage	30 00	
Parker Young Co., Lincon prop.	474 00	
	<hr/>	\$578 18

## CEMETERY LOTS PAID FOR

Charles Glover	10 00	
	<hr/>	10 00

## DUE FOR LOTS IN CEMETERY

William Clement	10 00	
Ray Quimby	15 00	
Newton Murry	15 00	
	<hr/>	40 00

## ROAD AGENTS' REPORT

Henry Herbert, road agent \$1,448 54

### Disbursements

Ted Terrell	\$ 7 00
A. E. Smith	9 05
George Davis	7 00
W. B. Chase	7 50
Carl Nelson	2 63
Archie Taylor	21 00
Charles Chase	19 25
Edward Hall	33 25
Carrol Crane	49 00
E. C. Nelson	73 50
E. E. Bowles	47 75
J. W. Smith	71 75
C. E. Harriman	105 00
W. F. Parker & Son	130 50
W. R. Eaton	143 50
John Welch	185 50
J. E. Herbert	157 60
W. F. Parker & Son, supplies	45 76
Henry Herbert, agent	332 00
	<hr/>
Total payments	\$1,448 54

H. F. SPOONER, Agent

Total receipts from Town Treasurer \$1,212 45

### Disbursements

J. F. Quimby	\$ 8 75
Mrs. Will Herbert	7 00
Mrs. Martha Hatch	3 20
D. C. Bowles	5 25
Fred Bradwell	3 50
R. W. Goodwin	3 50
H. R. Shores	10 50

Everette Delage	11 25	
Warren Miller	21 00	
W. F. Parker & Son	22 00	
John Webber	26 65	
D. K. Bowles	24 50	
C. J. Davis	24 50	
Wm. Delage	46 25	
Mrs. H. S. Bowles	49 00	
Peter Hammell	45 50	
Ernest E. Herbert	24 00	
Frank Lock	47 25	
D. M. Person	76 50	
J. E. Delage	116 75	
Geo. A. Delage	115 50	
H. E. Spooner, agent	520 10	
	<hr/>	
Total payments		\$1,212 45

The above accounts are respectfully submitted.

E. B. PARKER	}	Selectmen of Franconia
W. P. HODGE		
L. L. BOWLES		

I hereby certify that I have examined the foregoing accounts of the Selectmen and Treasurer of Franconia for the fiscal year ending January 31, 1926, and find them correct, as submitted, and all disbursements properly vouched. I have verified each item of asset and find \$5,235.56 in the Littleton National Bank, to the credit of the Treasurer. I find that all the orders drawn for the fiscal year (namely \$37,659.81), have been paid.

FRED H. JESSEMAN

Auditor

## ABBIE GREENLEAF LIBRARY

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### Report of Trustees

#### Receipts

Balance on hand Feb. 1, 1925	\$ 27 24
Received from Greenleaf Trust	324 93
Received from Greenleaf Trust	348 23

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Total receipts \$700 40

#### Paid Out

Paid water tax	\$ 15 00
Paid electric light and fixtures	33 51
Paid W. F. Parker & Son to April 1	19 43
Paid W. F. Parker & Son to January 1	6 30
Paid J. E. Delage, work on lawn	51 75
Paid Everett Taylor, work on lawn	83 70
Paid Everett Taylor, driveway	12 45
Paid Everett Taylor, janitor	12 00
Paid Wm. Later, janitor	18 00
Paid J. Sawler, janitor	6 00
Paid Brooks & Whitney, bobbin wood	3 50
Paid E. B. Parker, 1 load wood	12 00
Paid Ray Quimby, 2 cords wood	20 00
Paid F. A. Stevens, making sign	3 50
Paid printing notices	4 75
Paid Geo. A. Sawyer, flower bed	20 25
Paid rebinding book	81 50
Paid juvenile books	12 00
Paid new books	198 91
Paid J. A. Smalley, repairing mower	1 50
Paid periodicals	34 00
Paid Eva Cummings, librarian	25 00
Paid 1 lawn mower	10 00
Paid grass seed	5 04

Paid 100 feet hose	12 00	
Paid out more than received due Trustees		1 69
	<hr/>	
	\$702 09	\$702 09

I have this day examined the foregoing account and find it correct as submitted, and all disbursements properly vouched.

L. L. BOWLES

February 6, 1926

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### Librarian's Report

February 1, 1925—February 1, 1926

#### Receipts

Balance at beginning of year	\$16 90
Membership fees	4 36
Fines	26 38
	<hr/>
Total receipts	\$47 64
Expenditures	28 55
	<hr/>
Balance on hand	\$19 09
Number bound volumes February 1, 1925	5972
Number bound volumes added by purchase	42
Number bound volumes added by gift	37
	<hr/>
Total	6051
Volumes discarded	4
	<hr/>
Total number Feb. 1, 1926	6047

Number magazines received			23
Service		Adult Juvenile	Total
Number volumes non-fiction loaned	502	182	684
Number volumes fiction loaned	3471	990	4461
Unbound magazines			575
Number new borrowers for year			61
Total number active borrowers			197

Respectfully submitted,

EVA M. A. CUMMINGS

Librarian

## Report of the Trust Funds of the Town of Franconia on February 1, 1926

Date of Creation	TRUST FUNDS PURPOSE OF CREATION All trust funds should be reported separately, giving name of fund and donor	HOW INVESTED State character and rate of return for each investment. State also dates when funds were "borrowed or used for city or town purposes."	Amount of Principal	Rate of Interest	Income during year	Expended during year
1920	Jeremiah Gillman, cemetery fund	Littleton Savings Bank	\$100.00		\$ 4.59	
1920	M. A. Dow, cemetery fund	" "	100.00		4.59	
1920	W. B. Moody, cemetery fund	" "	28.00		1.26	
1920	Henry W. Noyes, cemetery fund	" "	100.00		4.64	
1901	J. B. Rideout, cemetery fund	" "	300.00		14.20	
1920	Reuben Tuttle, cemetery fund	" "	300.00		14.20	
1920	S. C. York, cemetery fund	" "	50.00		2.28	
1920	H. W. Priest, cemetery fund	" "	200.00		9.43	
1920	Henry Spooner, cemetery fund	" "	50.00		2.28	
1922	C. H. Richardson, cemetery fund	" "	100.00	4 1/2 PER CENT	4.25	
1923	Ivory H. Glover, cemetery fund	2nd Liberty Loan Bond	100.00		4.59	
1923	George N. M. Bean, cemetery fund	Littleton Savings Bank	100.00		4.59	
1924	Kilburn D. Priest, cemetery fund	" "	100.00		4.59	
1924	Ella H. Bishop cemetery fund	" "	200.00		9.29	
1925	James and Charles Knights, cemetery fund	" "	75.00		3.42	
1928	M. Wells and I. E. Spooner, cemetery fund	" "	200.00		9.09	
1926	James M. Smith, cemetery fund	" "	100.00			
1926	Edward N. Wells, cemetery fund	" "	100.00			
1926	E. N. Goodnow, cemetery fund	" "	200.00			
1926	Frank N. Pearl, cemetery fund	" "	100.00			

Through the generosity of the town official none of the income has been used this year but is left to meet the expense of cleaning the stones etc. during the coming season.

E. C. NELSON, EVA I. CALLENDER, Trustees.

I have this day examined the accounts of the Trustees of the Trust Funds and find them correct.

F. H. JESSEMAN, Auditor,

January 31, 1926.



# FRANCONIA SCHOOL DISTRICT

Report for 1926

## DISTRICT OFFICERS

### School Board

Dr. H. L. Johnson, Chairman	Term expires 1927
Mrs. Eva Hodge	Term expires 1926
Fred H. Jesseman	Term expires 1928

### Superintendent of Schools

Dana S. Jordan

### Other District Officers

W. F. Parker	Moderator
Miss Jeanette Knights	Clerk
Roland Peabody	Treasurer
Mrs. Bertha W. Oakes	Auditor
Fred H. Jesseman	Truant Officer
Fred H. Jesseman	Census Enumerator

### Teachers, Dow Academy

Harold E. Rowell	Headmaster, Latin and French
Miss Alice A. Gordon	Mathematics and Science
Mrs. Fannie Walker	English and History
Miss Martha E. Gale	Domestic Arts and Junior High Subjects
Miss Sadie Corey	Grades IV, V, VI
Mrs. Elizabeth Moore	Grades I, II, III

## SCHOOL MEETING WARRANT

Odd Fellows' Hall, March 24, 1926, 8 P. M.

### Articles to be Acted Upon

Article 1. To elect a moderator for the ensuing year.

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

Article 3. To elect a member of the school board for three years.

Article 4. To elect a treasurer and an auditor for the ensuing year.

Article 5. To nominate three persons from which number the Trustees of Dow Academy may elect one to serve on the Board of Trustees of said Academy.

Article 6. To determine the salaries of the several district officers for the ensuing year.

Article 7. To see how much money the District will vote to raise and appropriate for school purposes above the amount required by law.

Article 8. To transact any other business which may legally be brought before the meeting.

**Budgets and Payments for the Past and Present Years  
Budget for the Ensuing Year**

	Budget 1924-25	Payments 1924-25	Budget 1925-26	Payments Feb. 1, 1926	Budget 1926-27
Administration					
1. Salaries of District Officers	\$ 60.00	\$ 60.00	\$ 60.00	\$ 55.00	\$ 60.00
2. Excess Supt.'s Salary	310.00	305.00	310.00	342.84	340.00
3. Truant Officer and census	5.00	10.00	5.00	10.00	10.00
4. Exp. of Administration	125.00	62.62	125.00	8.99	100.00
Instruction					
5. Teachers' Salaries	8,500.00	8,200.00	8,600.00	4,043.47	8,500.00
6. Text Books	250.00	252.97	250.00	212.32	250.00
7. Scholars' Supplies	300.00	290.78	250.00	175.01	300.00
8. Flags and Appurtenances	5.00		5.00	.28	50.00
9. Other Expenses of Instruction	25.00	10.20	25.00	1.61	
Operation and Maintenance					
12. Water, light, janitor supplies	25.00	11.66	25.00	37.00	50.00
13. Minor repairs and expenses	10.00	12.40	75.00	11.42	25.00
Auxiliary Agencies					
14. Medical inspection	40.00	40.00	40.00	40.00	40.00
15. Transportation of pupils	800.00	508.00	800.00	168.00	600.00
18. Special activities	10.00	200.00	200.00	200.00	200.00
Fixed Charges					
20. Fixed Charges	77.12	77.12	77.12		77.12
Construction and Equipment					
23. New Equipment	25.00	25.00	50.00		50.00
Debt, Interest and Other Charges					
24. Payment of notes	500.00				
25. Payment of interest	15.00				
26. Per capita tax	120.00	104.00	150.00	172.00	170.00
	<u>\$11,202.12</u>	<u>\$10,169.75</u>	<u>\$11,047.12</u>	<u>\$5,477.94</u>	<u>\$10,823.12</u>

**Receipts July 1, 1924 to June 30, 1925**

Taxation (from selectmen)	\$8,500 00
Dog licenses (from selectmen)	88 70
Rent of district property	147 00
Elementary school tuition	336 00
Dow Academy Trustees	100 00
Income from Greenleaf Fund	364 32

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Total receipts	\$9,576
Cash on hand July 1, 1924	.

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Total funds available	\$10,332 12
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**Receipts July 1, 1925 to February 4, 1926**

Taxation (from selectmen)	\$8,500 00
Dog licenses (from selectmen)	104 6
Rent of district property	42 00
Income from Greenleaf Fund	239 17
Rebates	44
Cash on hand July 1, 1925	162 37

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Total funds to date, Feb. 4, 1926	\$9,048 58
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**Estimated Funds February 4 to June 30, 1926**

Cash on hand February 4, 1926	\$3,570 60
Dow Academy Trustees	400 00
Elementary school tuition	280 00
Rent of district property	102 00
Unpaid rent	141 00
Income from Greenleaf Fund	239 17

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Total estimated funds	\$4,732 77
Estimated balance June 30, 1926	31 65

**Estimated Payments February 4 to June 30, 1926**

4. Expenses of administration	\$ 75 00
5. Teachers' salaries	4,100 00
6. Text books	30 00

7. Scholars' supplies	100 00
9. Other expenses of instruction	20 00
10. Water, janitor's supplies	10 00
15. Transportation of pupils	264 00
23. New equipment	25 00
20. Fixed charges	77 12

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Total estimated payments	\$4,701 12
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#### Recommendations for the Year 1926-27

Budget 1926-27 (see page 33 )	\$10,822 12
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Estimated income from sources other than taxation:

Cash balance July 1, 1926	\$ 30 00
Dog licenses	75 00
Rent of district property	144 00
Elementary school tuition	300 00
Dow Academy Trustees	400 00
Income from Greenleaf Fund	450 00

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Total estimated funds	\$1,399 00
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Difference between budget and income	\$9,423 12
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Two years ago the District raised the sum of \$8,500. for all purposes. This was \$2000. less than had been raised the year before. The balance of \$796.10 on July 1, 1924 was reduced to a balance of \$162.37 on July 1, 1925. Last year we asked for \$9,000. This was cut to \$8,500. A cash balance on next July 1 is very doubtful. The difference between the budget for the next school year and the estimated income from sources other than taxation is approximately \$9,400. If the District raises the sum of \$9,000, the expenditures can be kept within the funds available only with the greatest economy.

We recommend that the District raise and appropriate the sum of \$9,000 for school purposes.

Respectfully submitted,

DR. H. L. JOHNSON,  
F. H. JESSEMAN,  
MRS. EVA HODGE, } Franconia School Board.

## SUPERINTENDENT'S REPORT

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To the School Board and Citizens of Franconia :

### Curriculum

Your school system is divided into twelve grades, the first six of which are called the elementary school and the six higher grades the high school. The course of study in the elementary school is that outlined by the State Board of Education. The course of study in the high school has undergone several revisions during the past few years to meet changing conditions in secondary education. In order that all citizens may know just what is being taught in the high school the curriculum is printed below.

#### Curriculum of Dow Academy, 1925-26

Year I: Grade Seven.

English, History and Civics, Commercial Arithmetic, Concrete Geometry, Elementary Science, Wood-working (boys), Cooking and Sewing (girls).

Year II: Grade Eight.

English, History and Civics, Arithmetic and Concrete Algebra, French, Elementary Science, Wood-working (boys), Cooking and Sewing (girls).

Year III: Grade Nine.

English, Ancient History, Algebra, French, Latin, Physiography, Domestic Arts.

Year IV: Grade Ten.

English, Medieval and Modern History, Geometry, French, Latin, Biology, Domestic Arts.

Year V: Grade Eleven.

English, Problems of Democracy, Advanced Algebra and Solid Geometry, French, Latin, Physics, Domestic Arts.



Year VI: Grade Twelve.

English, U. S. Constitutional History, Latin, Chemistry, Domestic Arts, Mathematics or French with Grade XI.

Note: In Grades Seven and Eight all subjects are required. In Grades Nine to Twelve four subjects are required each year. English is required of all pupils. History is required of all except those who need other subjects in its place for college preparation. This course of study provides preparation for practically all colleges.

### Supervision

It is my intent to visit your schools each week and to hold individual conferences with your teachers as the occasion demands. During the past year I have been much pleased with the character of the instruction and the morale of the school. I have never seen the teaching better and the interest of the pupils in the school stronger than at the present time. Standard educational tests given in many subjects during the past year show that your pupils are making the same progress in their work that pupils in city school systems are making. A special effort has been made "to keep alive the fundamentals": spelling, handwriting, the fundamental processes of arithmetic, place geography, silent reading and grammar. This has been done by frequent short drill periods and by tests provided by the State Board of Education.

You are fortunate in having several resident teachers of superior ability. The younger teachers are enthusiastic and thorough in their work. I am convinced that any official inspection will give Dow Academy a high rating among the high schools of the State. I am equally certain that your elementary teachers are unusually successful in their work. To maintain the present high grade of instruction should be your first consid-



eration. To retain the services of your present teachers in as many cases as possible should be your aim.

### Recommendations

In Franconia, as in other towns, the criticism is sometimes heard that the tax rate is high. Education is, of course, a considerable factor in determining the tax rate in any town. It has been interesting to me to determine the school tax in the seven school districts comprising this supervisory union. The figures given below are based on the appropriations for the school year of 1924-25, per \$1000 of equalized valuation. They are as follows:

Lisbon Special School District	\$11.60
Fanconia School District	9.04
Sugar Hill School District	8.85
Landaff School District	8.56
Lyman School District	8.00
Easton School District	7.60
Lisbon Town School District	7.44

The only district with which Franconia can be compared properly is the Lisbon Special School District because these two are the only ones maintaining high schools. The cost of high school education is big in comparison with elementary because of the more expensive equipment necessary for instruction in many courses and because of higher salaries demanded by high school teachers. The cost of instruction per pupil is generally higher in small systems than in large ones because much of the expense of operation exists in both. It is true that your pupils are getting practically the same opportunities that the pupils at Lisbon are getting, at a cost of \$2.56 less per \$1000 of property valuation to the taxpayers. This is made possible by the fact that the Trustees of Dow Academy are able to pay for the upkeep of the building in which all of your pupils are housed. But few towns are so fortunate in being able to provide ex-

cellent educational opportunities at a comparatively low tax rate. Last year you appropriated \$8500 as a total sum for education. This year the school board is asking for \$9000. If you appropriate \$9000 your tax rate will be \$9.57. That is only 53 cents more for each \$1000 of taxable property and it is the lowest possible amount on which the schools can be operated without the danger of impairing their efficiency. I earnestly urge your consideration of this point.

As I stated in my report of last year, many school districts are doing definite work to promote better health among their school population. Among the aims of education health is considered of first importance. Your pupils are being taught health habits in their program of school work. You have the usual number of pupils suffering from malnutrition and other handicaps to their best progress in school. Nothing concrete such as noon lunches and the distribution of milk has been done in your schools because the school board has not had the funds to finance it. A small appropriation for this purpose might be a wise move. Your pupils of today are your citizens of the next generation. Good health is conducive to strong character and citizenship. Whatever you can do to promote health among your school pupils insures your future citizenry.

Your loyalty to your schools is unquestioned. Your interest and co-operation have helped make the past year a very pleasant one for me.

Respectfully submitted,

DANA S. JORDAN.

Marriages Registered in the Town of Franconia, N. H., for the Year Ending December 31, 1925

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Age in years	Color of each	Occupation of Groom and Bride	Place of Birth of each	Names of Parents	Birthplace of Parents	Name, Residence and official station of person by whom married
June 23 1925	Franconia	Melvin H. Bowles Ida May Webber	Easton Franconia	25 20		Chauffeur Home	Easton Pittsfield	Dan K. Bowles Mabel Judd Harry O. Webber	Landaff Easton Stafford	T. W. Harwood Franconia Cong. Minister
June 25	Franconia	Irving B. Wellcome Anna N. Bean	Rye, N. Y. Franconia	28 25		X Ray Nurse	Philadelphia Pa N. Y. City	Bessie O. Willey Irving B. Wellcome Christine Dodd Lorenzo D. Bean	Rumney West India Scotland Lisbon	Edward Cummings Lisbon Minister
Apr. 18	Merrimack	Wilfred K. Glover Estella H. Greenhalgh	Franconia Rhode Island	22 28	White	Carpenter Home	Franconia Fall River, Mass	Charles Glover Mabel E. Mears William Greenhalgh Margaret McDonald	Garnesville, N. Y. Franconia Whitefield Bury, Eng. Boston, Mass.	John Wright Merrimack Clergyman

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

JEANNETTE KNIGHTS, Town Clerk.

## Births Registered in the Town of Franconia, N. H., for the Year Ending December 31, 1925

Date of Birth	Name of Child (if any)	Sex and Condition		Name of Father	Maiden Name of Mother	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of Mother
		Sex	Living or Stillborn						
Mar. 3	Everett E. Young	M	5	Everett E. Young	Teresa J. Russell	Franconia	Laborer	Easton	Littleton
Mar. 30	Elsie O. Shewell	F	5	Arthur A. Shewell	Bernice Allard	"	"	Canada	Royalton, Vt.
April 1	Bertha A. Taylor	F	6	Silas L. Taylor	Grace Treworgy	"	Mail Carrier	Lisbon	E. Surry, Me.
May 9	Harriet Parfremment	F	1	Bruce Parfremment	Izala B. Crane	"	Laborer	Canada	Lisbon
July 11	Manning F. Brooks	M	5	Fred F. Brooks	Bertha M. Whitney	Franconia	Farmer	Franconia	Franconia
July 15	Jacob W. Aldrich	M	5	Olcott N. Aldrich	Elsie Bailey	"	Laborer	Lisbon	Marshfield, Mass.
Oct. 30	Walter E. Peters	M	10	Walter E. Peters	Bertha M. Hall	"	"	Brandon, N. Y.	Lynn, Mass.
Nov. 12	Frederic W. Brooks	M	8	Clarence M. Brooks	Myra Amazeen	"	Civil Engineer	Charlestown, N.H.	New Castle, N.H.
Dec. 7	Francis A. Quimby	F	4	Raymond Quimby	Georgia Murphey	"	Farmer	Franconia	Armenia, N. Y.
1883									
May 12	Addie M. Gould	F	1	Clarence H. Gould	Lydia Kendall	Franconia	Laborer	Whitefield	Franconia

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

JEANNETTE KNIGHTS, Town Clerk

## Deaths Registered in the Town of Franconia, N. H., for the year Ending December 31, 1925

Date of Death	Place of Death	Name and Surname of the Deceased	Age		Place of Birth	Sex, Condition			Occupation	Birthplace of Father	Birthplace of Mother	Name of Father	Maiden Name of Mother
			Years	Months		Days	Male	Female					
Aug 16	Franconia	Thomas Golden	86		Rye, N. Y.	M			Retired	Lisbon	Franconia	Moody Priest	Persis Aldrich
Oct. 22	"	Harry W. Priest	73	2	Franconia	M			"			Edward Jesseman	Lydia Quimby
Jan. 10	Lisbon	BODIES BROUGHT HERE	FO	3	BURIAL							James Knight	Ellen Howard
Jan. 28	"	Adelbert Jesseman	72	1	Lisbon	M			Retired Home			Ezra Hunt	Guernsey
Feb. 1	Woodsville	Orpha Jane Knight	79	6	"	F			"			Oliver Hildreth	Catherine Streeter
Feb. 6	Washington, D. C.	Ella Hunt Bishop	71	4	"	F						Fletcher Dailey	Caroline Jesseman
Feb. 9	Littleton	Emma C. Hildreth	77	10	"	F		White		Lyndon, Vt.	Lisbon	Newton Murrey	Alice Neil
Mar. 8	"	Carrie B. Glover	62	8	"	F					Duxbury, Vt.	Loren Bowles	Almeda Knapp
Apr. 3	Lisbon	Omer Murry	14	10	Topsham, Vt.	M			Home			Samuel Mace	Sarah Tucker
May 9	Littleton	Ora E. Bowles	67	6	Lisbon	F			Farmer Home			Levi Streeter	M. Huntoon
June 13	Landaff	Lizzie Mace Taylor	66	9	Manchester	M						Harrison Blake	
Sept. 8	Lisbon	Wilbur N. Kidder	2	13	"	M			Home	Lisbon	Bethlehem		
Oct. 21	Boston, Mass.	Nora C. Young	71	7	Lisbon	F			"				
Nov. 18	Waterbury, Vt.	Bettie E. Priest	77	4	"	F			Farmer				
		William J. B. Stanley	81	7	"	M							

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

JEANNETTE KNIGHTS, Town Clerk.





