

# Annual Reports

of the

Town Officers

of

**ROXBURY**

NEW HAMPSHIRE

*for the year ending*

DECEMBER 31

1946



SENTINEL PRINTING COMPANY  
KEENE, N. H.  
1947



ANNUAL REPORTS

OF THE

**TOWN OFFICERS**

OF

**ROXBURY, N. H.**

FOR THE YEAR ENDING

**DECEMBER 31, 1946**

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SENTINEL PRINTING COMPANY  
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## TOWN OFFICERS

Moderator

**EDWARD E. BAKER**

Town Clerk

**HARVEY M. BAILEY**

Town Treasurer

**HARVEY M. BAILEY**

Selectmen and Assessors

|                         |                   |
|-------------------------|-------------------|
| <b>ALPHEUS C. WHITE</b> | Term expires 1947 |
| <b>OLAND M. BLAKE</b>   | Term expires 1948 |
| <b>EDWIN B. ELLIS</b>   | Term expires 1949 |

Tax Collector

**FANNIE FERRIS**

Road Agent

**LEON D. MENTER**

Overseer of Poor

**EDWIN B. ELLIS**

Supervisors of Check List

|                           |                      |
|---------------------------|----------------------|
| <b>HERBERT J. RUSSELL</b> | <b>HAZEL RUSSELL</b> |
|---------------------------|----------------------|

Auditor

**HERBERT J. RUSSELL**

Constables

|                        |                       |
|------------------------|-----------------------|
| <b>EDWARD E. BAKER</b> | <b>LEON D. MENTER</b> |
|------------------------|-----------------------|

Sexton

**LEON D. MENTER**

Surveyors of Wood and Lumber

|                         |                       |
|-------------------------|-----------------------|
| <b>ALPHEUS C. WHITE</b> | <b>OLAND M. BLAKE</b> |
| <b>EDWIN B. ELLIS</b>   |                       |

Trustees of Trust Funds

|                       |                   |
|-----------------------|-------------------|
| <b>LEON D. MENTER</b> | Term expires 1947 |
| <b>MAY E. WHITE</b>   | Term expires 1948 |

Ballot Inspector

**HAZEL E. RUSSELL**

# THE STATE OF NEW HAMPSHIRE

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## (TOWN WARRANT)

To the Inhabitants of the Town of Roxbury in the County of Cheshire in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Schoolhouse in said Roxbury on Tuesday, the 11th day of March, next at ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.
3. To raise and appropriate \$200.00 for pine blister rust.
4. To raise and appropriate \$14.00 for Monadnock Region Association.
5. To see how the Town wants to meet payment of the Road Agent's payroll.
6. To see if the Town wishes to raise enough money to make the Nye Cemetery Fund \$100.00.
7. To see what the Town wishes to do about the Roxbury Cemetery Association Fund.
8. To raise and appropriate \$200.00 for Town Hall and tool shed.
9. To see if the Town will vote to set aside the money raised for Town Hall and tool shed and create a capital reserve fund.
10. To see if the Town will vote to have one Trustee of Trust Funds.

11. To see if the Town will vote to authorize the Selectmen to borrow money.

12. To see if the Town will vote for T. R. A. and raise and appropriate the sum of \$197.53 for same.

13. To transact any other business which may come before said meeting.

Given under our hands and seal, this 11th day of February, in the year of our Lord nineteen hundred and forty-seven.

ALPHEUS C. WHITE,  
 OLAND M. BLAKE,  
 EDWIN B. ELLIS,  
 Selectmen of Roxbury.

A true copy of Warrant—Attest:

ALPHEUS C. WHITE,  
 OLAND M. BLAKE,  
 EDWIN B. ELLIS,  
 Selectmen of Roxbury.

## REPORT OF SELECTMEN

---

1946

|                               |            |
|-------------------------------|------------|
| County tax                    | \$208 91   |
| Town tax                      | 700 00     |
| Highways and bridges          | 1,000 00   |
| Snow removal                  | 500 00     |
| T. R. A.                      | 181 50     |
| Schools                       | 2,550 00   |
| Monadnock Region Association  | 12 00      |
| Town poor                     | 100 00     |
| Town hall and tool shed       | 200 00     |
| Cemeteries                    | 20 00      |
| Adding machine                | 100 00     |
|                               | \$5,572 41 |
| Less revenue                  | 65 83      |
|                               | \$5,506 58 |
| Less polls                    | 128 00     |
|                               | \$5,378 58 |
| Overlay                       | 12 95      |
|                               | \$5,391 53 |
| 64 polls @ \$2.00             | 128 00     |
|                               | \$5,519 53 |
| Amount committed to collector | \$5,519 53 |
| Tax rate \$3.75 per \$100.00. |            |

### ESTIMATED

|                            |         |
|----------------------------|---------|
| Auto permits               | \$63 37 |
| Interest and dividends tax | 2 46    |
|                            | \$65 83 |
| Total                      | \$65 83 |

## VALUATIONS

|                                 |              |
|---------------------------------|--------------|
| 64 polls                        | \$128 00     |
| 21 horses                       | 3,400 00     |
| 14 cows                         | 1,925 00     |
| 3 pigs                          | 75 00        |
| 22 sheep                        | 220 00       |
| 2 portable mills                | 2,700 00     |
| Lumber                          | 6,200 00     |
| 4 tractors                      | 3,300 00     |
| 1 neat stock                    | 100 00       |
| Power lines                     | 11,110 00    |
|                                 | <hr/>        |
| Total                           | \$29,030 00  |
| Resident land and buildings     | 20,600 00    |
| Resident timber                 | 3,180 00     |
| Non-resident land and buildings | 57,169 00    |
| Non-resident timber             | 33,795 00    |
|                                 | <hr/>        |
| Total                           | \$143,774 00 |

## OFFICERS' SALARIES

|  |         |
|--|---------|
| Edward E. Baker, moderator                           | \$10 00 |
| Harvey M. Bailey, town clerk                         | 30 00   |
| Harvey M. Bailey, town treasurer                     | 30 00   |
| Edwin B. Ellis, chairman selectman and assessor      | 70 00   |
| Alpheus C. White, selectman and assessor             | 60 00   |
| Oland M. Blake, selectman and assessor               | 60 00   |
| Edwin B. Ellis, attending tax meeting                | 5 00    |
| Oland M. Blake, attending tax meeting                | 5 00    |
| Alpheus C. White, attending tax meeting              | 5 00    |
| Fannie Ferris, attending tax meeting                 | 5 00    |
| Fannie Ferris, tax collector                         | 50 00   |
| Leon D. Menter, sexton                               | 3 00    |
| Edwin B. Ellis, overseer of poor                     | 3 00    |
| Hazel E. Russell, chairman supervisors of check list | 6 00    |
| Herbert J. Russell, supervisor of check list         | 3 00    |
| Leon D. Menter, road agent                           | 20 00   |
| Edward E. Baker, constable                           | 2 00    |
| Leon D. Menter, constable                            | 2 00    |



|                                    |                |
|------------------------------------|----------------|
| Hazel E. Russell, ballot inspector | 2 00           |
| Herbert E. Russell, auditor        | 8 00           |
| Total                              | <hr/> \$379 00 |

## TOWN OFFICERS' EXPENSES

|  |                |
|--|----------------|
| U. S. Auto and truck guide—auto rate guide             | \$4 50         |
| Sentinel Printing Co., town reports                    | 81 40          |
| Chase's Book Store, supplies                           | 27 38          |
| G. H. Tilden Co., flags                                | 3 00           |
| State Tax Commission, state audit                      | 25 00          |
| Sentinel Printing Co., tax bills and envelopes         | 12 75          |
| G. H. Aldrich & Sons, bonds                            | 56 00          |
| Oland Blake, assessing with state assessor             | 5 00           |
| Edwin Ellis, assessing with state assessor             | 5 00           |
| Winfield Chaplin, 21 transfer cards                    | 4 20           |
| Charles Hardy, town clerks association                 | 2 00           |
| Alpheus C. White, running town line Harrisville        | 5 00           |
| Edwin B. Ellis, running town line Harrisville          | 5 00           |
| Charles A. N. Nye, ½ day running town line Harrisville | 2 50           |
| Edwin B. Ellis, car for assessing                      | 5 00           |
| Fannie Ferris, tax collector's expenses                | 6 48           |
| Total  | <hr/> \$250 21 |

## FIRE DEPARTMENT

|  |                |
|--|----------------|
| City of Keene, chimney fire at Hooper's        | \$10 00        |
| City of Keene, forest fire at Woodward Pond    | 32 80          |
| Herbert Russell, forest fire at Woodward Pond  | 23 30          |
| Town of Marlboro, forest fire at Woodward Pond | 74 45          |
| Herbert Russell, attending fire meeting        | 7 60           |
| City of Keene, fire on Turner lot              | 20 00          |
| City of Keene, fire at L. W. Davis farm        | 50 00          |
| Total  | <hr/> \$218 15 |

## TOWN ROADS AND BRIDGES

|  |          |
|--|----------|
| Roy Pickard—C. B. Knight law suit                  | \$56 40  |
| Paid to Leon D. Menter, highways, bridges and snow | 2,223 03 |
| Paid to school district, appropriation 1946        | 2,550 00 |

|   |            |
|---|------------|
| Paid to school district, appropriation 1945 balance | 459 00     |
| Bounties  | 7 00       |
| County tax  | 208 91     |
| State treasurer—T. R. A.                            | 181 50     |
| Old age assistance                                  | 44 43      |
| Remington Rand Inc., adding machine                 | 135 00     |
| Cemeteries  | 25 00      |
| Monadnock Region Association                        | 12 00      |
|   | <hr/>      |
| Total amount of orders paid                         | \$6,749 63 |

Respectfully submitted,

ALPHEUS C. WHITE,

OLAND M. BLAKE,

EDWIN B. ELLIS,

Selectmen of Roxbury, N. H.

## ROAD AGENT'S REPORT

|  |            |
|--|------------|
| Town appropriation                                 | \$1,000 00 |
| Balance 1945                                       | 194 07     |
| Authorized by selectmen overdraft on T. R. A. work | 126 03     |
|  | \$1,320 10 |
| Class V from State                                 | 597 00     |
|  | \$1,917 10 |
| Davis road   | \$387 20   |
| Dakin road   | 18 75      |
| Woodward road                                      | 130 55     |
| French road  | 304 20     |
| Middle town road                                   | 328 25     |
| Dawes and Dillingham road                          | 126 15     |
| Repairs and attorneys fees                         | 76 00      |
|  | \$1,371 10 |
| <b>SPECIAL BRIDGE APPROPRIATION</b>                |            |
| Balance December 31, 1945                          | \$207 20   |
| Spent in 1946                                      | 163 00     |
|  | \$44 20    |
| <b>WINTER MAINTENANCE</b>                          |            |
| Balance December 31, 1945                          | \$322 24   |
| 1946 appropriation                                 | 500 00     |
|  | \$822 24   |
| Expended to January 1, 1947                        | 765 63     |
|  | \$56 61    |
| Balance  | \$56 61    |
| Total balance                                      | \$646 81   |

LEON D. MENTER,  
Road Agent.

## REPORT OF TAX COLLECTOR

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### SUMMARY OF WARRANT

LEVY OF 1946

DR.

Taxes committed to collector:

|                             |            |
|-----------------------------|------------|
| Property taxes              | \$5,391 53 |
| Poll taxes—regular @ \$2.00 | 128 00     |
|                             | \$5,519 53 |

Added taxes:

|                             |       |
|-----------------------------|-------|
| Property taxes              | 45 00 |
| Poll taxes—regular @ \$2.00 | 2 00  |
| Interest Collected:         | 3 08  |
|                             | 60 08 |

|              |            |
|--------------|------------|
| Total debits | \$5,569 61 |
|--------------|------------|

CR.

Remittances to treasurer:

|                             |            |
|-----------------------------|------------|
| Property taxes              | \$4,514 77 |
| Poll taxes—regular @ \$2.00 | 66 00      |
| Interest collected          | 3 08       |
| Abatements                  | 67 50      |

Uncollected taxes as per collector's list:

|                             |        |
|-----------------------------|--------|
| Property taxes              | 854 26 |
| Poll taxes—regular @ \$2.00 | 64 00  |
|                             | 918 26 |

|               |            |
|---------------|------------|
| Total credits | \$5,569 61 |
|---------------|------------|

### UNCOLLECTED TAXES—1946

|                 | Property | Poll   |
|-----------------|----------|--------|
| Labana Bergeron |          | \$2 00 |
| John Boomhower  | \$1 88   | 2 00   |

|                         |        |      |
|-------------------------|--------|------|
| George Bully            | 3 75   | 2 00 |
| Arvilla Bully           |        | 2 00 |
| Isolina Foley           |        | 2 00 |
| Clifford French         | 9 00   | 2 00 |
| Mary French             |        | 2 00 |
| Woodrow French          | 11 25  | 2 00 |
| Ernest French           |        | 2 00 |
| Valerie French          |        | 2 00 |
| Haskell Fuller          |        | 2 00 |
| Rose Fuller             |        | 2 00 |
| Joseph Gendron          |        | 2 00 |
| William Greenier        |        | 2 00 |
| Max Hall                |        | 2 00 |
| Alphonse LaBonville     |        | 2 00 |
| Paul LaBonville         |        | 2 00 |
| Armanie LaBonville      |        | 2 00 |
| Louis LaFlotte          |        | 2 00 |
| Eugene Labonville       |        | 2 00 |
| Harriet Miller          |        | 2 00 |
| Robert Miner            |        | 2 00 |
| Edgar Merin             |        | 2 00 |
| Charles A. N. Nye       | 37 50  | 2 00 |
| Irene Pratt             | 22 50  | 2 00 |
| Fred Royce, Jr.         |        | 2 00 |
| Louise Royce            |        | 2 00 |
| Herbert Russell         | 43 50  | 2 00 |
| Hazel Russell           |        | 2 00 |
| Arthur Tedford          | 9 38   | 2 00 |
| Eugene Gendreau         |        | 2 00 |
| May White               |        | 2 00 |
| Clarence Davis          | 11 25  |      |
| Lorenzo W. Davis Estate | 100 50 |      |
| Willard Ferris          | 135 00 |      |
| George Owens            | 63 75  |      |
| Leo Paul                | 56 25  |      |

## NON-RESIDENT

|                   |       |
|-------------------|-------|
| Eugene Beauregard | 37 50 |
| Norman McKennon   | 86 25 |

|                               |          |         |
|-------------------------------|----------|---------|
| Harlan Brown                  | 3 75     |         |
| Forrest L. Carey              | 30 00    |         |
| Richard Cameron               | 18 75    |         |
| Jessica Cameron               | 56 25    |         |
| Adelaide and George E. Newman | 26 25    |         |
| Carroll Osgood                | 15 00    |         |
| Roland Tarr                   | 75 00    |         |
|                               |          | <hr/>   |
|                               | \$854 26 | \$64 00 |

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**SUMMARY OF WARRANT**

LEVY OF 1945

DR.

Taxes committed to collector:

|                             |          |          |
|-----------------------------|----------|----------|
| Property taxes              | \$390 73 |          |
| Poll taxes—regular @ \$2.00 | 30 00    |          |
| Poll taxes—special @ \$3.00 | 45 00    |          |
|                             |          | <hr/>    |
| Total warrant               | \$465 73 |          |
| Interest collected          | 18 77    |          |
|                             |          | <hr/>    |
| Total debits                |          | \$484 50 |

CR.

Remittances to treasurer:

|  |          |       |
|--|----------|-------|
| Property taxes                             | \$368 18 |       |
| Poll taxes—regular @ \$2.00                | 14 00    |       |
| Poll taxes—special @ \$3.00                | 21 00    |       |
| Interest collected                         | 18 77    |       |
| Abatements                                 | 17 30    |       |
|  |          | <hr/> |
| Uncollected taxes as per collector's list: |          |       |
| Property taxes                             | 10 25    |       |
| Poll taxes—regular @ \$2.00                | 14 00    |       |
| Poll taxes—regular @ \$3.00                | 21 00    |       |
|  |          | <hr/> |

|               |  |          |
|---------------|--|----------|
| Total credits |  | \$484 50 |
|---------------|--|----------|

## UNCOLLECTED TAXES—1945

|                   | Property | Poll    |
|-------------------|----------|---------|
| Arvilla Bully     |          | \$5 00  |
| George Bully      | \$2 05   |         |
| Labana Bergeron   |          | 5 00    |
| Woodrow French    | 8 20     | 5 00    |
| Josephine Sweeney |          | 5 00    |
| Hazel Nourse      |          | 5 00    |
| Lyman Warner      |          | 5 00    |
| Mary Warner       |          | 5 00    |
|                   | <hr/>    |         |
|                   | \$10 25  | \$35 00 |

**SUMMARY OF WARRANT**

## LEVY OF 1944

## DR.

Taxes committed to collector:

|                             |         |         |
|-----------------------------|---------|---------|
| Property taxes              | \$5 94  |         |
| Poll taxes—regular @ \$2.00 | 2 00    |         |
| Poll taxes—special @ \$3.00 | 3 00    |         |
|                             | <hr/>   |         |
| Total warrant               | \$10 94 |         |
| Interest collected          | 25      |         |
|                             | <hr/>   |         |
| Total debits                |         | \$11 19 |

## CR.

Remittances to treasurer:

|                    |        |
|--------------------|--------|
| Property taxes     | \$5 94 |
| Interest collected | 25     |

Uncollected taxes as per collector's list:

|                             |       |
|-----------------------------|-------|
| Poll taxes—regular @ \$2.00 | 2 00  |
| Poll taxes—special @ \$3.00 | 3 00  |
|                             | <hr/> |

|               |         |
|---------------|---------|
| Total credits | \$11 19 |
|---------------|---------|

## UNCOLLECTED TAXES—1944

|                | Poll   |
|----------------|--------|
| Woodrow French | \$5 00 |

UNREDEEMED TAXES FROM TAX SALES  
ON ACCOUNT OF LEVIES OF:

|                | 1944    |
|----------------|---------|
| Clarence Davis | \$13 45 |

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I hereby certify that the above lists showing the name and amount due from each delinquent taxpayer, as of December 31, 1946, on account of the tax levies of 1946, 1945 and 1944, is correct to the best of my knowledge and belief.

PAULINE WEBSTER,  
Tax Collector.



## TREASURER'S REPORT

---

On hand, January 1, 1946 \$2,528 11

Received of Pauline Webster, collector for 1945:

|  |        |
|--|--------|
| 1945 property tax and interest         | 162 80 |
| 1945 poll and special tax and interest | 25 47  |
| 1944 poll and special tax and interest | 5 48   |

Received of Fannie P. Ferris, collector for 1946:

|                   |          |
|-------------------|----------|
| 1946 property tax | 4,514 77 |
| 1946 poll tax     | 66 00    |
| Interest          | 3 08     |
| 1945 property tax | 368 18   |
| 1945 poll tax     | 35 00    |
| Interest          | 18 77    |
| 1944 property tax | 5 94     |
| Interest          | 25       |

Received from state treasurer:

|                             |        |
|-----------------------------|--------|
| Forest fire account         | 77 55  |
| Gas tax                     | 597 00 |
| Refund on hedgehog bounties | 22 00  |
| Savings bank tax            | 1 63   |

Received from school district treasurer:

|   |        |
|---|--------|
| Refund of overpayment of school appropriations, | 459 00 |
|---|--------|

Received from town clerk:

|                    |       |
|--------------------|-------|
| Automobile permits | 72 94 |
| Dog licenses       | 23 00 |

|                                     |            |
|-------------------------------------|------------|
| Received from the selectmen:        |            |
| Pistol permits                      | 2 00       |
| Refund on Court fees—Knight lawsuit | 3 80       |
|                                     | <hr/>      |
| Total                               | \$8,992 77 |
| Paid selectmen's orders             | 6,749 63   |
|                                     | <hr/>      |
| Balance on hand December 31, 1946   | \$2,243 14 |

Respectfully submitted,  
 HARVEY M. BAILEY,  
 Town Treasurer.

## TOWN CLERK'S REPORT

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|                                 |         |
|---------------------------------|---------|
| Received for automobile permits | \$72 94 |
| Received for dog licenses       | 23 00   |
|                                 | -----   |
| Total receipts                  | \$95 94 |
| Paid town treasurer             | 95 94   |

Respectfully submitted,  
 HARVEY M. BAILEY,  
 Town Clerk.

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## REPORT OF TRUSTEES OF TRUST FUNDS

For Fiscal Year Ending December 31, 1946

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### CERTIFICATE

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This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

December 31, 1946.

LEON D. MENTER,  
 MAY N. WHITE,  
 Trustees.

# REPORT OF TRUST FUNDS OF THE TOWN OF ROXBURY

For Fiscal Year Ending December 31, 1946

| Date of Creation | Trust Funds Purpose of Creation      | How Invested                                 | Amount of Principal | Rate of Interest | Balance of Income on Hand April 1, 1946 | Income During Year | Expended During Year | Balance of Income on Hand at End of Year |
|------------------|--------------------------------------|--|---------------------|------------------|---|--------------------|----------------------|--|
| 1892             | Ruel H. Kingsbury Cemetery Fund      | Keene Savings Bank, Book No. 836             | \$100.00            |                  | \$96.31                                 | \$4.43             |                      | \$100.74                                 |
| Aug. 9, 1934     | Nye Cemetery Fund                    | Keene Savings Bank, Book No. 17907           | 63.75               |                  | 8.52                                    | 1.63               |                      | 10.15                                    |
| July 12, 1941    | Eli Clark Cemetery Fund              | Keene Savings Bank, Book No. 20413           | 200.00              |                  | 16.54                                   | 4.89               | \$14.05              | 7.38                                     |
| June 4, 1909     | George G. Davis Cemetery Fund        | Cheshire County Savings Bank, Book No. 5585  | 100.00              |                  | 94.86                                   | 4.89               | 30.00                | 69.75                                    |
| June 24, 1915    | Roxbury Cemetery (Fund) Association  | Cheshire County Savings Bank, Book No. 8738  | 11.61               |                  |   |                    |                      | *  |
| Apr. 14, 1921    | Ellen A. Davis Cemetery Fund         | Cheshire County Savings Bank, Book No. 13980 | 100.00              |                  | 22.78                                   | 3.08               | 20.00                | 5.86                                     |
| Jan. 11, 1946    | Josiah and Eliza Davis Cemetery Fund | Cheshire County Savings Bank, Book No. 36353 | 100.00              |                  |   | 1.67               |                      | 1.67                                     |
| Totals           |                                      |  | \$675.36            |                  | \$239.01                                | \$20.59            | \$64.05              | \$214.55                                 |

\*This book lost in 1937 all interest added \$19.00.

## AUDITOR'S CERTIFICATE

For Year Ending December 31, 1946

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This is to certify that I have examined books, vouchers and other financial records of the treasurer, clerk, selectmen, tax collector, road agent, trustees of trust funds and find them complete and correct to the best of my knowledge and belief.

Respectfully submitted,

HERBERT J. RUSSELL,

Auditor.

January 30, 1947

**DIVISION OF MUNICIPAL ACCOUNTING**  
**STATE TAX COMMISSION**  
 Concord, New Hampshire

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June 4, 1946

Board of Selectmen,  
 Roxbury, New Hampshire

Gentlemen:

In accordance with the vote of the town the audit by this Division of the accounts of the Town of Roxbury for the fiscal year ended December 31, 1945, has been completed. Exhibits and Schedules as hereafter listed are included as part of the report which is submitted herewith.

**SCOPE OF AUDIT**

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Road Agent and Trustees of Trust Funds.

**FINANCIAL STATEMENTS**

**Revised Balance Sheet—December 31, 1944-December 31, 1945:**  
 (Exhibit I)

Revised Balance Sheets as of December 31, 1944 and December 31, 1945, are presented in Exhibit I. As indicated therein the Net Surplus increased by \$159.74 during the year. This increase in Net Surplus resulted from a net budget surplus of \$113.29, plus other items amounting to \$46.45.

**Comparative Statements of Appropriations and Expenditures—**

**Estimated and Actual Revenues: (Exhibits II & III)**

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1945, are presented in Exhibits II and III. As indicated by the budget summary a net unexpended balance of appropriations of \$76.06, plus an excess of actual over estimated revenue of \$37.23, resulted in a net budget surplus of \$113.29.

## AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices as well as entries in the books of record. Receipts were checked by source and totals of receipts and expenditures verified. Proof of the Treasurer's balance as of December 31, 1945, is indicated in Schedule A-1.

## TAX ACCOUNTS

Tax warrants for the levies of 1945, 1944, 1943, and the tax sale account for the levy of 1944, were examined and audited. Summaries indicating the activity in these accounts during the fiscal year ended December 31, 1945, are presented in Schedules B, B-1, B-2 and B-3, respectively.

## TOWN CLERK

The accounts and records of the Town Clerk were examined and audited. All funds received by the Town Clerk on account of the issuance of motor vehicle permits and dog licenses were properly accounted for through remittances to the Treasurer.

## ROAD AGENT

A summary statement of the Road Agent's account is presented in Schedule D. This indicates the amounts received from the Town by the Road Agent, and the amounts expended according to his records. A balance of \$723.57 remained in the Road Agent's hands at the close of the year.

In our previous audit report we commented upon the present method of advancing funds to the Road Agent in lump sum amounts to take care of future payroll requirements. This practice is very unsatisfactory from an accounting standpoint and is not in accordance with the standard procedure followed by towns.

We again recommend that the Town of Roxbury adopt the standard and prescribed practice pertaining to road agent's accounts which is as follows:

"The road agent makes out the payrolls which are submitted to the Board of Selectmen either weekly or once in two weeks. After approval of the payroll by the Selectmen, a voucher and check is issued for the total amount of the payroll payable to the road agent.

If the road agent has an account in the bank, designated as the "road agent's" account, the check received from the town is deposited therein and checks thereafter issued to the individual employees whose names appear on the payroll. The cancelled checks thus issued, when returned by the bank, should be attached to the payroll as evidence that employees have been paid. Payrolls and cancelled checks should be filed with the Selectmen's voucher issued for the total amount of the payroll.

If the road agent cashes the payroll check which he receives from the town and pays off the employee in cash, signatures of each employee should be obtained on the payroll. When this has been done, the payroll should likewise be turned over to the Selectmen to be filed with the payroll voucher.

It is also recommended that bills for materials, equipment and supplies be approved by the road agent and given to the Selectmen for payment. Such bills should be paid by the Selectmen and Treasurer in the usual manner, i. e. by the issuance of a voucher and checks."

## TRUST FUNDS

Savings bank books representing the principal and unexpended income of the trust funds were examined. A summary statement of trust fund principal and income is included in Schedule E.

### NEW TOWN HALL FUND

The unexpended balance of the new town hall appropriation amounted to \$800.00 on December 31, 1945. This has accumulated over a period of years by annual appropriation. The entire amount of the fund is in the Treasurer's balance and it is also set up as a liability item in the balance sheet.

We recommend that this fund be withdrawn from the general funds of the town. It should then be deposited by the Treasurer in the savings bank and the account designated as



"Town of Roxbury—New Town Hall Account." Subsequent appropriations could be added to the account in a similar manner.

CONCLUSION:

The accounts and records of all town officials, with exceptions as herein noted, were found in good condition and the accounting procedure conformed to the uniform system prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits and Schedules is optional.

We extend our thanks to the officials of the Town of Roxbury for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER,

Director

Division of Municipal Accounting  
State Tax Commission.

ALAN R. MATTHEWS, Auditor

ALFRED S. CLOUES, JR., Accountant

**DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION**

Concord, New Hampshire

June 4, 1946

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**Certificate of Audit**

This is to certify that we have audited the accounts and records of the Town of Roxbury for the fiscal year ended December 31, 1945, and, subject to our comments as set forth in the report, found them to be in good order. In our opinion the Exhibits and Schedules included herewith reflect the true financial condition of the town, together with the results of operations for the fiscal year ended December 31, 1945.

Respectfully submitted,

**HAROLD G. FOWLER,**

Director

Division of Municipal Accounting

State Tax Commission.

**ALAN R. MATTHEWS,** Auditor

**ALFRED S. CLOUES, JR.,** Accountant

## THE STATE OF NEW HAMPSHIRE

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### (SCHOOL WARRANT)

To the Inhabitants of the School district in the town of Roxbury qualified to vote in district affairs:

You are hereby notified to meet at the Schoolhouse in said district on the 11th day of March 1947, at 1:30 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.
9. To see if the district will establish a fund for improved school facilities and raise and appropriate the sum of one hundred and fifty dollars for this fund.

10. To see if the district will vote to place the money raised last year for toilets into the above fund.

11. To transact any other business that may come before said meeting.

Given under our hands at said Roxbury this 10th day of February 1947.

EVA N. BAILEY,  
HERBERT J. RUSSELL,  
EDWIN B. ELLIS,  
School Board.

A true copy of Warrant—Attest:

EVA N. BAILEY,  
HERBERT J. RUSSELL,  
EDWIN B. ELLIS,  
School Board.

**SCHOOL BOARD'S ESTIMATE FOR 1947-1948**

School District of Roxbury

School Board's statement of amounts required to support public schools and meet other statutory obligations of the district for the fiscal year beginning July 1, 1947.

**DETAILED STATEMENT OF EXPENDITURES**

Support of schools:

|   |            |
|---|------------|
| Teachers' salaries                      | \$1,600 00 |
| Text books                              | 75 00      |
| Scholar's supplies                      | 100 00     |
| Flags and appurtenances                 | 5 00       |
| Other expenses of instruction           | - 15 00    |
| Janitor service                         | 75 00      |
| Fuel                                    | 125 00     |
| Water, light, janitors' supplies        | 35 00      |
| Minor repairs and expenses              | 75 00      |
| Health supervision (medical inspection) | 75 00      |
| Transportation of pupils                | 500 00     |
| Payment of elementary tuitions          | 90 00      |
| Other special activities                | 30 00      |
|   | <hr/>      |
|   | \$2,800 00 |

Other statutory requirements:

|   |          |
|---|----------|
| Salaries of district officers (fixed by district)                     | \$114 00 |
| Truant officer and school census (fixed by district)                  | 10 00    |
| Payment of tuition in high schools and academies (estimated by board) | 400 00   |
| Superintendent's excess salary (fixed by supervisory union),          | 55 00    |

|   |          |            |
|---|----------|------------|
| Per capita tax (report of state treasurer)                      | 48 00    |            |
| *Other obligations imposed by law or<br>established by district | 172 50   |            |
|   |          | \$799 50   |
| Total amount required to meet school<br>board's budget          |          | \$3,599 50 |
| ESTIMATED INCOME OF DISTRICT                                    |          |            |
| Balance June 30, 1947 (estimate)                                | \$500 00 |            |
| State aid (December 1947 allotment)                             | 1,000 00 |            |
| Dog tax (estimate)  | 21 00    |            |
| Elementary school tuition receipts (estimate)                   | 45 00    |            |
| Deduct total estimated income (not<br>raised by taxation)       |          | 1,566 00   |
| Assessment required to balance school<br>board's budget         |          | \$2,033 50 |
| Special appropriation proposed:                                 |          |            |
| School improvement fund   | \$150 00 |            |
|   |          | 150 00     |
| Total assessment required to cover<br>budget and appropriations |          | \$2,183 50 |

EVA N. BAILEY,  
EDWIN B. ELLIS,  
HERBERT J. RUSSELL,  
School Board.

Roxbury, N. H., January 27, 1947

\*This item includes legal obligations such as judgments, orders of State Department of Health on complaint, necessary rent and costs of authorized administration and insurance. Repairs in excess of 5% of the school money, new equipment and major construction must be raised under special articles in the warrant.

**NEW HAMPSHIRE STATE BOARD OF EDUCATION  
FINANCIAL REPORT OF THE ROXBURY  
SCHOOL DISTRICT**

For the Fiscal Year Beginning July 1, 1945  
and Ending June 30, 1946

—————  
CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of my knowledge and belief. The accounts are kept in accordance with Section 24 of Chapter 82 of the Revised Laws of New Hampshire 1942, and upon forms prescribed by the State Tax Commission.

JOHN H. FRYE,  
Superintendent.

EVA N. BAILEY,  
EDWIN B. ELLIS,  
HERBERT J. RUSSELL,  
School Board.

July 8, 1946.

RECEIPTS

|  |          |
|--|----------|
| State and federal aid:   |          |
| Equalization fund for elementary schools                       | \$987 11 |
| Income from local taxation (raised by selectmen):              |          |
| For the support of elementary schools                          | 1,180 00 |
| For the payment of high school and academy tuition             | 180 00   |
| For the salaries of district officers                          | 57 00    |
| For the payment of per capita tax                              | 54 00    |
| Other obligations imposed by law or established<br>by district | 76 52    |
| Special appropriations   | 340 00   |
| From sources other than taxation:                              |          |
| Dog licenses (from selectmen)                                  | 23 29    |

| Elementary school tuitions:                     |            |
|---|------------|
| Union School District, June 1945                | 137 00     |
| Union School District, June 1946                | 164 54     |
|   | <hr/>      |
| Total receipts from all sources                 | \$3,199 46 |
| Cash on hand at beginning of year, July 1, 1945 | 970 09     |
|   | <hr/>      |
| Grand total                                     | \$4,169 55 |

## PAYMENTS

|   |            |
|---|------------|
| Salaries of district officers                     | \$57 00    |
| Superintendent's excess salary                    | 42 85      |
| Truant officers and school census                 | 5 95       |
| Expenses of administration                        | 46 30      |
| Teachers' salary                                  | 1,400 00   |
| Text books  | 77 61      |
| Scholars supplies                                 | 18 31      |
| Other expenses of instruction                     | 16 78      |
| Janitor service                                   | 75 00      |
| Fuel  | 95 75      |
| Water, light, janitor's supplies                  | 18 21      |
| Minor repairs and expenses                        | 80 41      |
| Medical inspection                                | 2 00       |
| Transportation of pupils                          | 832 00     |
| High school and academy tuition                   | 161 84     |
| Elementary school tuition                         | 150 00     |
| Other special activities                          | 6 50       |
| Per capita tax                                    | 54 00      |
| Insurance and other fixed charges                 | 7 95       |
| Alterations of old buildings                      | 159 87     |
| New equipment                                     | 18 85      |
| Refund to selectmen                               | 459 00     |
|   | <hr/>      |
| Total payments for all purposes                   | \$3,786 18 |
| Total cash on hand at end of year (June 30, 1946) | 383 37     |
|   | <hr/>      |
| Grand total                                       | \$4,169 55 |



### AUDITOR'S CERTIFICATE

---

This is to certify that I have examined the books and other financial records of the school board of Roxbury of which this is a true summary for the fiscal year ending June 30, 1946, and find them correctly cast and properly vouched.

FANNIE P. FERRIS,  
Auditor.

July 16, 1946.

### ANNUAL REPORT OF DISTRICT TREASURER

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Fiscal Year Ending June 30, 1946

|  |            |
|--|------------|
| Cash on hand June 30, 1945               | \$970 09   |
| Received from selectmen, appropriations  |            |
| for current year                         | 1,887 52   |
| Dog tax                                  | 23 29      |
| Received from state treasurer, state aid | 987 11     |
| Received from all other sources          | 301 54     |
|  | _____      |
| Total amount available for fiscal year   | \$4,169 55 |
| Less school board orders paid            | 3,786 18   |
|  | _____      |
| Balance on hand as of June 30, 1946      | \$383 37   |

LEON D. MENTER,  
District Treasurer.

July 12, 1946.

### AUDITOR'S CERTIFICATE

---

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Roxbury, of which the above is a true summary for the fiscal year ending June 30, 1946 and find them correct in all respects.

FANNIE P. FERRIS,  
Auditor.

July 16, 1946.

#### DETAILED STATEMENT OF RECEIPTS

|   |   |
|---|---|
| Cash balance June 30, 1945                            | \$970 09  |
| October 3, 1945, City of Keene, Union School District | 137 00  |
| December 31, 1945, selectmen, dog tax                 | 23 29   |
| January 4, 1946, selectmen, appropriation             | 1,428 52  |
| March 6, 1946, State of N. H., state aid              | 987 11  |
| June 29, 1946, selectmen, appropriation balance       | 459 00  |
| July 9, 1946, City of Keene, Union School District    | 164 54  |
|   | <hr style="width: 20%; margin-left: auto; margin-right: 0;"/> |
| Total receipts during year                            | \$4,169 55  |

## REPORT OF SUPERINTENDENT OF SCHOOLS

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To the School Board and Citizens of Roxbury:

I herein submit my fourth annual report as superintendent of schools.

One full year has passed since the end of combat in World War II. The end of the war brought no relief to the deficiencies in the American public school system. The situation has become steadily more critical.

An appraisal of American schools reveals many inadequacies in personnel, facilities and services that are necessary to meet the needs of children and the welfare of the nation.

Teachers leaving the profession since 1939 have formed the greatest vocational exodus in history. In relation to their numbers the loss to the profession has been more acute in the elementary schools and the rural areas have suffered most. If the fully qualified teachers received more pay than laborers the public schools would be staffed more adequately throughout the entire country.

Adequate health facilities and programs are non-existent in a very large proportion of rural schools. Sound health is the most valuable individual and national asset. Every child should be given complete physical examinations periodically followed by corrective measures.

More opportunities should be offered in the schools to practice various duties of citizenship. The financial tribute exacted by crime is great. Less than two percent of the population may be classed as criminal. The financial losses caused by this small percent amounts to more than five times the sum spent annually for public education in the interest of all children.

The Roxbury school district has been fortunate in many ways during this period of shortages. First, in retaining the

services of a fully qualified teacher, secondly; in the maintenance of satisfactory facilities and equipment including up to date textbooks and abundant scholars supplies.

The employment of a school nurse is another step in the right direction. The further provision for modern plumbing, playground equipment and organized recreation would all contribute to better health. Improvements involving installation and construction are limited at the present time due to shortages and high prices.

The usual standard tests have been administered in the school. The results indicate satisfactory achievement.

#### CLASSIFICATION AND ORGANIZATION

| Grade  | Enrollment<br>September 1945 | Promotions<br>June 1946 | Enrollment<br>September 1946 |
|--------|------------------------------|-------------------------|------------------------------|
| 1      | 3                            | 2                       | 6                            |
| 2      | 3                            | 3                       | 4                            |
| 3      | 3                            | 2                       | 4                            |
| 4      | 4                            | 3                       | 3                            |
| 5      | 2                            | 3                       | 3                            |
| 6      | 1                            | 1                       | 4                            |
| 7      | 3                            | 2                       | 1                            |
| 8      | 2                            | 1                       | 2                            |
|        | —                            | —                       | —                            |
| Totals | 21                           | 17                      | 27                           |

#### STATISTICS FOR SCHOOL YEAR 1945-1946

|   |       |
|---|-------|
| Total length of school year in weeks      | 37    |
| Number of pupils registered               | 27    |
| Number of half days school was in session | 350   |
| Number of half days school was closed     | 20    |
| Average membership                        | 18.38 |
| Average attendance                        | 17.16 |
| Percent of attendance for Roxbury         | 93.36 |
| Number of tardinesses                     | 50    |
| Number of pupils not absent nor tardy     | 1     |
| Number of visits made by superintendent   | 23    |
| Number of visits made by citizens         | 9     |

Marie Naomi Bailey graduated from the Roxbury School in June 1946, and enrolled in Keene High School last September.

Romaine Clark was neither absent nor tardy during the entire school year ending in June 1946.

Juliana Alexander started her third year of teaching at the Roxbury School in September 1946.

In conclusion, I wish to thank the teacher, members of the School Board, and the other school employes for their service to the district. The cooperation of the parents and citizens is also appreciated.

Respectfully submitted,

JOHN H. FRYE,

Superintendent of Schools.

Marlborough, N. H.

January 23, 1947.

## VITAL STATISTICS

At the request of the Selectmen, there is submitted herewith a transcript of births, marriages and deaths as recorded in the Office of the Town Clerk for the year ending December 31, 1946.

### BIRTHS REGISTERED IN THE TOWN OF ROXBURY, N. H., FOR THE YEAR ENDING DEC. 31, 1946

| Date of Birth. | Name of Child<br>(if any.)   | Sex and<br>Condition. |                               | Name of Father.                  | Maiden Name<br>of Mother.            | Occupation of<br>Father. | Birthplace of<br>Mother.    | Birthplace of<br>Father. |
|----------------|------------------------------|-----------------------|-------------------------------|----------------------------------|--------------------------------------|--------------------------|-----------------------------|--------------------------|
|                |                              | Male or<br>Female.    | Living or<br>Stillborn.       |                                  |                                      |                          |                             |                          |
| 1946           |                              |                       | No. of child<br>1st, 2d, etc. |                                  |                                      |                          |                             |                          |
| Oct. 8         | Shirley Ann                  | F                     | 4                             | Fred P. Royce, Jr.               | Louise C. Poisson                    |                          | Turnbridge, Vt.             | Keene                    |
| Nov. 21        | Joseph Stanley<br>Gary Wayne | M<br>M                | 4<br>4                        | Raymond D. Roy<br>Roland A. Tarr | Jessie E. Tedford<br>Vivian Willette | Lumberman                | Ashuelot<br>Bowdoinham, Me. | Westmoreland<br>Sullivan |

MARRIAGES REGISTERED IN THE TOWN OF ROXBURY, N. H., FOR THE YEAR ENDING DEC. 31, 1946

| Date of Mar-<br>riage. | Place of<br>Marriage. | Name and Surname<br>of Groom and Bride. | Residence of<br>each at time<br>of Marriage | Age in<br>years. | Occupation<br>of Groom and<br>Bride. | Place of Birth<br>of each.  | Names of<br>Parents.   | Birthplace of<br>Parents.  | *<br>Condition. | Name, Residence<br>and Official Sta-<br>tion of person<br>by whom mar-<br>ried. |
|------------------------|-----------------------|---|---|------------------|--------------------------------------|-----------------------------|--|--|-----------------|---|
| 1946<br>Apr. 6         | Keene                 | Chas. A. N. Nye<br>Mabel A. Stone       | Roxbury<br>Keene                            | 67<br>64         | Carpenter<br>Housework               | Roxbury<br>Fitzwilliam      | Geo. W. Nye<br>Lydia Wentworth<br>Israel Pasno<br>Cora Davis               | Abington, Ms.<br>Somersworth<br>Canada<br>New York State<br>Canada | 2d<br>2d        | Rv J D Johnston<br>Keene  |
| Aug. 3                 | Roxbury               | Frank W. Willette<br>Mildred R. Fleury  |   | 27               | Lumberman                            | Gilsum                      | Jos. L. Willette<br>Jessie M. Lewis<br>Engene M. Fleury                    | Winchester<br>Canada<br>Canada                                     | 1st             | H M Bailey, J P<br>Roxbury  |
| Sept. 13               | W. Swanzey            | George A. Ball<br>Inez A. Menter        |   | 20<br>44         | At home<br>Sander                    | Claremont<br>Wardsboro, Vt. | Gladys P. Vadney<br>Arthur S. Ball<br>Harriet E. Allen<br>Fred W. Hodgkins | Claremont<br>Athens, Vt.<br>Wardsboro, Vt.<br>Walpole<br>Stoddard  | 1st<br>2d       | Rv R W E Mac-<br>Kenzie<br>West Swanzey   |
| Nov. 2                 | W. Swanzey            | Charles F. Lorette<br>Mavis J. Tarr     |   | 38<br>26         | Inspector<br>Woodsmen                | Alstead<br>Keene            | Dora V. Smith<br>Felix H. Lorette<br>Bessie K. O'Brien                     | Bennington, Vt.<br>Fitzwilliam<br>Linneus, Me.                     | 1st             | Rv R W E Mac-<br>Kenzie<br>West Swanzey   |
| Nov. 30                | Keene                 | Freeman A. Ellis<br>Agnes A. Atwood     |   | 16<br>35         | At home<br>Truck driver              | Keene<br>Keene              | Vivian M. Willette<br>Burt S. Ellis<br>Mary J. Kingsbury                   | Keene<br>Roxbury<br>Keene  | 1st<br>2d       | Rv G C Williams<br>Keene  |
|                        |                       |   | Westmoreland                                | 22               | At home                              | Westmoreland                | Ora J. Atwood<br>Elsie S. Norcross   | Stratton, Vt.<br>Westmoreland                                      | 1st             | Keene   |

\*What marriage—whether 1st, 2nd, etc.

DEATHS REGISTERED IN THE TOWN OF ROXBURY, N. H., FOR THE YEAR ENDING DEC. 31, 1946

| Date of Death. | Name and Surname of the Deceased. |  | Age    |         |       | Place of Birth.   | Sex and Cond'n  |              | Place of Birth. |         | Name of Father. | Maiden Name of Mother. |
|----------------|-----------------------------------|--|--------|---------|-------|-------------------|-----------------|--------------|-----------------|---------|-----------------|------------------------|
|                |                                   |  | Years. | Months. | Days. |                   | Male or Female. | S., M., W. * | Father.         | Mother. |                 |                        |
| ** Feb. 18     | Alice Gorst                       |  | 64     | 9       | 4     | St. Edwards, Neb. |                 |              | Wisconsin       | Canada  | William Gorst   | Agnes Crawford         |

\*Single, married or widowed. \*\*Brought to town for burial.

I hereby certify that the foregoing transcript of births, marriages and deaths is correct according to the best of my knowledge and belief.

HARVEY M. BAILEY,  
Town Clerk.









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## HELP YOUR FOREST FIRE WARDEN PREVENT FIRES—IT PAYS!

The prevention of forest fires is the most important and difficult part of the work of your forest fire warden who heads a local organization set up primarily for the security of your community's forest property. The importance and value of the work of the forest fire warden and his deputies is, perhaps, best appreciated during hazardous periods when fire danger is greatest. The public, however, looks to him at all times for speedy and economical suppression of going fires

To properly fulfill his mission, the warden needs the generous and understanding cooperation of the public at large. He attempts to secure this cooperation by the posting of caution notices, news items and by word of mouth, always carefully explaining the necessity of restrictions imposed. In the matter of giving cooperation, however, the public often fails. The record shows that an average of 7,300 acres of woodland are burned over by forest fires in New Hampshire each year. Analysis of fire causes reveal the fact that more than 98 percent of all forest fires are, consistently, the result of human carelessness and are preventable.

The careless smoker fails to properly extinguish his cigar, cigarette or pipe ashes or thoughtlessly throws them from the car window; the debris burner fails or refuses to consult the warden, as the law requires when the ground is not covered with snow, before attempting to burn; campers fail to properly extinguish their fires or frequently build fires when conditions are unfavorable.

Remember these rules:

1. Use ordinary common sense with fire in and near woodland.
2. Comply with requirements on the use of fire in and near woodland and when the ground is not covered with snow, secure written permission to burn from the forest fire warden.
3. Be careful when smoking in or near woodlands. Don't throw lighted material from moving vehicles.
4. Cooperate with and assist the warden and urge others to do so.
5. **HELP YOUR FOREST FIRE WARDEN PREVENT FIRES—**his efforts are only as effective as is the cooperation you give him!

F. J. BAKER,  
District Fire Chief.

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