Annual Reports
of the
Town Officers
of
HARRISVILLE
NEW HAMPSHIRE
for the year ending
DECEMBER 31
1947

SENTINEL PRINTING COMPANY
KEENE, N. H.
1948
ANNUAL REPORTS

OF THE

TOWN OFFICERS

OF

HARRISVILLE, N. H.

FOR THE YEAR ENDING

DECEMBER 31, 1947

SENTINEL PRINTING COMPANY
KEENE, N. H.
1948
INDEX

Town officers 3
Town warrant 5
Budget 7
Summary inventory 11
Appropriations and taxes assessed 11
Comparative statement app.exp. 14
Balance sheet 16
Schedule of town property 18
Town clerk's report 18
Tax collector's report 19
Treasurer's report 25
Summary of receipts 27
Summary of payments 28
Detail statement of receipts 30
Detail statement of payments 33
Report of highway agent 43
Report of trustees of trust funds 49
Report of state auditors 52
Report of volunteer fire department 56
Report of library 60
Report of school district 61
Report of the proposed consolidated school 72 and 81
Vital statistics 83
TOWN OFFICERS

Moderator
RALPH B. BEMIS

Town Clerk
JENNIE J. MAIN

Town Treasurer
DOROTHY E. LUOMA

Selectmen
BERNARD F. BEMIS
JOHN D. GRIMES
JOSEPH H. LAVIGNE

Tax Collector
RALPH B. BEMIS

Highway Agent
LEON L. RECORD

Supervisors of Check Lists
EDWARD J. EMERY
ALFRED E. DIETZE
CLARENCE B. SEAVER

Health Officer
WILLIAM F. BEMIS

Constable
CLARENCE B. SEAVER

Police
CLARENCE B. SEAVER
CLIFTON E. RICHARDSON

Cemetery Agent
CURTIS SILVER

Trustees of Trust Funds
JOHN N. CLARK
ARTHUR E. WRIGHT
EDSON H. HAZEN

Term expires 1948
Term expires 1949
Term expires 1950
Honor Roll Committee
EDWARD J. EMERY    ERNEST W. CHAMBERLAIN
PETER KEOUGH

Election Officers
CLIFTON E. RICHARDSON    ERNEST W. CHAMBERLAIN
ARTHUR E. WRIGHT    JOHN F. PRIEST

Fire Wards
LEONDER J. ST. PETER    EUGENE F. GILCHRIST
JOHN W. SILK JR.    RALPH B. BEMIS
FRED SUNDESTROM    JOHN J. COLONY JR.

Chief Forest Fire Warden
JOHN F. PRIEST

Deputy Forest Fire Wardens
JOHN N. CLARK    EUGENE F. GILCHRIST
LEON L. RECORD    JOHN D. GRIMES
CHARLES M. BERGERON    CLARENCE B. SEAVER
JOSEPH H. LAVIGNE    CLIFTON E. RICHARDSON

GEOGE G. MASON

Surveyors of Wood and Lumber
JOHN D. GRIMES    HENRY DION

WILLIAM HOUSE

Overseer of Poor
SELECTMEN

Library Trustees
MADYLINE WINN    Term expires 1948
LOUISE B. BERGERON    Term expires 1949
GUY W. THAYER    Term expires 1950

State Auditors
HERBERT HUNT    HUGH CASSIDY

Representative to General Court
LAWRENCE W. RATHBUN
THE STATE OF NEW HAMPSHIRE

TOWN WARRANT

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

You are hereby notified to meet at Eagle Hall in said Harrisville on Tuesday, the ninth day of March, next at nine-thirty of the clock in the forenoon, to act upon the following subjects:

To bring in your votes for the election of Delegates-at-Large; Alternate Delegates-at-Large; District Delegates; Alternate District Delegates, to the national conventions of the Republican and Democratic parties to be held for the purpose of nominating candidates for President and Vice-President of the United States.

To elect a delegate to the State Constitutional Convention.

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 see if the Town will vote to raise and appropriate the sum of $103.00 (1/100th of 1% of the valuation of the Town) to the Monadnock Region Association of Southern New Hampshire for issuance and distribution of printed matter, newspaper and magazine advertising, and by other means calling attention to the resources and natural advantages of the town, in co-operation with the other thirty-seven towns of the Monadnock Region.
4. To see if the Town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting.

5. To see if the Town will vote to raise and appropriate the sum of $50.00 for two lighted Christmas trees for the villages of Chesham and Harrisville for the coming Christmas season.

6. To see if the Town will vote to authorize the Selectmen to borrow money on the credit of the town in anticipation of taxes.

7. To see if the Town will vote to accept the Chesham Church Pond as a gift from Mrs. Gertrude Russell, with the proviso that the dam be put in suitable condition and maintained for the purpose of fire protection and raise and appropriate for the same.

8. To see if the Town will vote to observe Old Home Day and raise and appropriate for the same.

9. To see if the Town will vote to petition the State Tax Commission to make a reappraisal of the town and raise and appropriate for the same.

10. To see if the Town will vote to raise and appropriate the sum of $408.79 for T.R.A. work if the state will contribute $1,635.14.

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

JOSEPH H. LAVIGNE,
BERNARD F. BEMIS,
JOHN D. GRIMES,
Selectmen of Harrisville.

A true copy of Warrant—Attest:

JOSEPH H. LAVIGNE,
BERNARD F. BEMIS,
JOHN D. GRIMES,
Selectmen of Harrisville.
BUDGET OF THE TOWN OF HARRISVILLE, N. H.

ESTIMATES OF REVENUE AND EXPENDITURES FOR THE ENSUING YEAR JANUARY 1, 1948 TO DECEMBER 31, 1948 COMPARED WITH ESTIMATED AND ACTUAL REVENUE, APPROPRIATIONS AND EXPENDITURES OF THE PREVIOUS YEAR JANUARY 1, 1947 TO DECEMBER 31, 1947

SOURCES OF REVENUE

<table>
<thead>
<tr>
<th>Source of Revenue</th>
<th>Estimated Revenue Year 1947</th>
<th>Actual Revenue Year 1947</th>
<th>Estimated Revenue Year 1948</th>
</tr>
</thead>
<tbody>
<tr>
<td>From state:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest and dividends tax</td>
<td>$3,600 00</td>
<td>$5,586 04</td>
<td>$5,500 00</td>
</tr>
<tr>
<td>Railroad tax</td>
<td>1 00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Savings bank tax</td>
<td>150 00</td>
<td>214 36</td>
<td>200 00</td>
</tr>
<tr>
<td>For fighting forest fires</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From local sources except taxes:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Business licenses and permits</td>
<td></td>
<td>3 50</td>
<td></td>
</tr>
<tr>
<td>Interest received on taxes and deposits</td>
<td>65 00</td>
<td>31 09</td>
<td>35 00</td>
</tr>
<tr>
<td>Income of departments:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Highway, including rental of equipment</td>
<td>100 00</td>
<td>466 65</td>
<td>200 00</td>
</tr>
<tr>
<td>Motor vehicle permit fees</td>
<td>575 00</td>
<td>699 64</td>
<td>675 00</td>
</tr>
</tbody>
</table>
From local taxes except property taxes:

<table>
<thead>
<tr>
<th></th>
<th>Estimated Revenue Year 1947</th>
<th>Actual Revenue Year 1947</th>
<th>Estimated Revenue Year 1948</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) poll taxes</td>
<td>400 00</td>
<td>394 00</td>
<td>394 00</td>
</tr>
</tbody>
</table>

Total revenue from all sources except property taxes: $4,891 00 $7,395 28 $7,036 33

Amount to be raised by property taxes: 30,987 57

Total revenue: $38,023 90
### PURPOSES OF EXPENDITURES

<table>
<thead>
<tr>
<th></th>
<th>Appropriations Previous Year 1947</th>
<th>Actual Expenditures Previous Year 1947</th>
<th>Estimated Expenditures Ensuing Year 1948</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current maintenance expenses:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Town officers’ salaries</td>
<td>$1,450 00</td>
<td>$1,283 50</td>
<td>$1,400 00</td>
</tr>
<tr>
<td>Town officers’ expenses</td>
<td>600 00</td>
<td>600 46</td>
<td>600 00</td>
</tr>
<tr>
<td>Election and registration expenses</td>
<td>75 00</td>
<td>55 80</td>
<td>100 00</td>
</tr>
<tr>
<td>Expenses of town buildings</td>
<td>125 00</td>
<td>97 36</td>
<td>125 00</td>
</tr>
<tr>
<td><strong>Protection of persons and property:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Police department</td>
<td>90 00</td>
<td>40 00</td>
<td>100 00</td>
</tr>
<tr>
<td>Fire department</td>
<td>800 00</td>
<td>990 19</td>
<td>800 00</td>
</tr>
<tr>
<td><strong>Health:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Health department, including town dump</td>
<td>410 00</td>
<td>241 02</td>
<td>250 00</td>
</tr>
<tr>
<td>Vital statistics</td>
<td>17 00</td>
<td>20 50</td>
<td>20 00</td>
</tr>
<tr>
<td><strong>Highways and bridges:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Town maintenance, summer</td>
<td>5,000 00</td>
<td>6,414 31</td>
<td>6,000 00</td>
</tr>
<tr>
<td>Town maintenance, winter</td>
<td>2,500 00</td>
<td>4,406 94</td>
<td>3,500 00</td>
</tr>
<tr>
<td>Street lighting</td>
<td>1,200 00</td>
<td>1,343 29</td>
<td>1,250 00</td>
</tr>
<tr>
<td>General expenses of highway department</td>
<td>1,500 00</td>
<td>1,487 03</td>
<td>1,500 00</td>
</tr>
<tr>
<td>Town road aid</td>
<td>407 15</td>
<td>407 15</td>
<td></td>
</tr>
<tr>
<td>Tarring and solvay treatment</td>
<td>2,500 00</td>
<td>2,095 65</td>
<td>2,500 00</td>
</tr>
<tr>
<td>Libraries</td>
<td>225 00</td>
<td>225 00</td>
<td>225 00</td>
</tr>
<tr>
<td>Town poor</td>
<td>50 00</td>
<td></td>
<td>50 00</td>
</tr>
<tr>
<td>Old age assistance</td>
<td>550 00</td>
<td>466 66</td>
<td>500 00</td>
</tr>
<tr>
<td>Cemeteries</td>
<td>500 00</td>
<td>540 15</td>
<td>500 00</td>
</tr>
<tr>
<td>Damages and legal expenses</td>
<td>60 00</td>
<td>79 90</td>
<td>60 00</td>
</tr>
<tr>
<td>Advertising and Regional Associations</td>
<td>100 00</td>
<td>100 00</td>
<td></td>
</tr>
<tr>
<td>Interest on temporary loans</td>
<td>125 00</td>
<td>211 42</td>
<td>175 00</td>
</tr>
<tr>
<td>Town construction</td>
<td>1,500 00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Item</td>
<td>Appropriations</td>
<td>Actual Expenditures</td>
<td>Estimated Expenditures</td>
</tr>
<tr>
<td>--------------------------------------------------</td>
<td>----------------</td>
<td>--------------------</td>
<td>------------------------</td>
</tr>
<tr>
<td>State aid construction—town’s share</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,501 00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Painting library and for heating plant</td>
<td>200 00</td>
<td>143 96</td>
<td></td>
</tr>
<tr>
<td>New equipment</td>
<td>710 00</td>
<td>385 00</td>
<td></td>
</tr>
<tr>
<td>Deficit of previous year</td>
<td></td>
<td></td>
<td>384 92</td>
</tr>
<tr>
<td>County taxes</td>
<td>2,585 98</td>
<td>2,585 98</td>
<td>2,585 98</td>
</tr>
<tr>
<td>Payments to school districts</td>
<td>13,891 00</td>
<td>5,000 00</td>
<td>15,398 00</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td><strong>$38,672 13</strong></td>
<td><strong>$29,221 27</strong></td>
<td><strong>$38,023 90</strong></td>
</tr>
</tbody>
</table>
SUMMARY INVENTORY

Lands and buildings, (exclusive of growing wood and timber) $666,795 00
Growing wood and timber 42,990 00
Electric plants 74,170 00
Horses (14) 1,460 00
Cows (32) 3,285 00
Neat stock (3) 160 00
Goats (4) 40 00
Fowls (1,710) 2,300 00
Boats and launches 2,540 00
Wood, lumber, etc. 900 00
Gasoline pumps and tanks (5) 425 00
Stock in trade 104,430 00
Aqueducts (1) 2,000 00
Mills and Machinery (3) 128,700 00
Poll taxes, 227 @ $2.00 $454 00

Total valuation $1,030,195 00

Amount of taxes committed to collector $32,760 20
Average rate of taxation for all purposes $3 18
Amount of property valuation exempted to soldiers $15,945 00

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED

Town officers’ salaries $1,450 00
Town officers’ expenses 600 00
Election and registration expenses 75 00
Town hall and other buildings 125 00
Police department 90 00
Fire department 800 00
Health department including town dump 410 00
Vital statistics 17 00
State aid construction 1,501 00
Town road aid 407 15
<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town maintenance</td>
<td>$7,500 00</td>
</tr>
<tr>
<td>Blade plow</td>
<td>$385 00</td>
</tr>
<tr>
<td>Wing for truck</td>
<td>$325 00</td>
</tr>
<tr>
<td>Town construction</td>
<td>$1,500 00</td>
</tr>
<tr>
<td>Tarring</td>
<td>$2,000 00</td>
</tr>
<tr>
<td>Street lighting</td>
<td>$1,200 00</td>
</tr>
<tr>
<td>General expenses of highway department</td>
<td>$1,500 00</td>
</tr>
<tr>
<td>Painting library interior and heater</td>
<td>$200 00</td>
</tr>
<tr>
<td>Solvay treatment</td>
<td>$500 00</td>
</tr>
<tr>
<td>Fire hole</td>
<td>$100 00</td>
</tr>
<tr>
<td>Repairs on sand shed</td>
<td>$200 00</td>
</tr>
<tr>
<td>Libraries</td>
<td>$225 00</td>
</tr>
<tr>
<td>Old age assistance</td>
<td>$550 00</td>
</tr>
<tr>
<td>Town poor</td>
<td>$50 00</td>
</tr>
<tr>
<td>Honor roll</td>
<td>$250 00</td>
</tr>
<tr>
<td>Old home day</td>
<td>$200 00</td>
</tr>
<tr>
<td>Cemeteries</td>
<td>$500 00</td>
</tr>
<tr>
<td>Damages and legal expenses</td>
<td>$60 00</td>
</tr>
<tr>
<td>Advertising and Regional Associations</td>
<td>$100 00</td>
</tr>
<tr>
<td>Interest</td>
<td>$125 00</td>
</tr>
<tr>
<td>County tax</td>
<td>$2,585 98</td>
</tr>
<tr>
<td>School tax</td>
<td>$13,891 00</td>
</tr>
<tr>
<td>Total town and school appropriations</td>
<td>$39,422 13</td>
</tr>
</tbody>
</table>

**LESS ESTIMATED REVENUES AND CREDITS**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend tax</td>
<td>$5,540 92</td>
</tr>
<tr>
<td>Railroad tax</td>
<td>$1 00</td>
</tr>
<tr>
<td>Savings bank tax</td>
<td>$150 00</td>
</tr>
<tr>
<td>Motor vehicle permit fees</td>
<td>$575 00</td>
</tr>
<tr>
<td>Rent of town property</td>
<td>$100 00</td>
</tr>
<tr>
<td>Interest received on taxes</td>
<td>$65 00</td>
</tr>
<tr>
<td></td>
<td>$6,431 92</td>
</tr>
<tr>
<td></td>
<td>$32,990 21</td>
</tr>
<tr>
<td></td>
<td>$223 99</td>
</tr>
</tbody>
</table>

**Plus overlay**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net amount to be raised by taxation</td>
<td>$33,214 20</td>
</tr>
<tr>
<td>Less poll taxes</td>
<td>$454 00</td>
</tr>
<tr>
<td></td>
<td>$454 00</td>
</tr>
<tr>
<td></td>
<td>$32,760 20</td>
</tr>
</tbody>
</table>

**Net amount to be raised by property taxes**
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property taxes</td>
<td>$32,760 20</td>
</tr>
<tr>
<td>Poll taxes at $2.00</td>
<td>454 00</td>
</tr>
<tr>
<td><strong>Total taxes committed</strong></td>
<td><strong>$33,214 20</strong></td>
</tr>
</tbody>
</table>
### Comparative Statement of Appropriations and Expenditures

Fiscal Year Ending Dec. 31, 1947

<table>
<thead>
<tr>
<th>Title of Appropriations</th>
<th>Appropriations</th>
<th>Receipts and Reimbursements</th>
<th>Available Expenditures</th>
<th>Unexpended Balance</th>
<th>Overdraft</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town officers' salaries,</td>
<td>$1,450.00</td>
<td>$1,450.00</td>
<td>$1,283.50</td>
<td>$166.50</td>
<td></td>
</tr>
<tr>
<td>Town officers' expenses</td>
<td>600.00</td>
<td>600.00</td>
<td>600.46</td>
<td></td>
<td>$46.00</td>
</tr>
<tr>
<td>Election and registration expenses</td>
<td>75.00</td>
<td>75.00</td>
<td>55.80</td>
<td>19.20</td>
<td></td>
</tr>
<tr>
<td>Town hall and other buildings</td>
<td>125.00</td>
<td>125.00</td>
<td>97.36</td>
<td>27.64</td>
<td></td>
</tr>
<tr>
<td>Police department</td>
<td>90.00</td>
<td>90.00</td>
<td>40.00</td>
<td>50.00</td>
<td></td>
</tr>
<tr>
<td>Fire department</td>
<td>800.00</td>
<td>278.59</td>
<td>1,078.59</td>
<td>1,268.78</td>
<td>190.19</td>
</tr>
<tr>
<td>Health department, including dump</td>
<td>410.00</td>
<td>410.00</td>
<td>241.02</td>
<td>168.98</td>
<td></td>
</tr>
<tr>
<td>Vital statistics</td>
<td>17.00</td>
<td>17.00</td>
<td>20.50</td>
<td></td>
<td>3.50</td>
</tr>
<tr>
<td>State aid construction</td>
<td>1,501.00</td>
<td>1,501.00</td>
<td>1,501.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Town road aid</td>
<td>407.15</td>
<td>407.15</td>
<td>407.15</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Town maintenance, summer and winter</td>
<td>7,500.00</td>
<td>466.65</td>
<td>7,966.65</td>
<td>10,821.25</td>
<td>2,854.60</td>
</tr>
<tr>
<td>Solvay treatment</td>
<td>500.00</td>
<td>500.00</td>
<td>323.40</td>
<td>176.60</td>
<td></td>
</tr>
<tr>
<td>Tarring</td>
<td>2,000.00</td>
<td>2,000.00</td>
<td>1,772.25</td>
<td>227.75</td>
<td></td>
</tr>
<tr>
<td>Blade plow</td>
<td>385.00</td>
<td>385.00</td>
<td>385.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wing for truck</td>
<td>325.00</td>
<td>325.00</td>
<td>325.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Category</td>
<td>1900</td>
<td>1901</td>
<td>1902</td>
<td>1903</td>
<td></td>
</tr>
<tr>
<td>---------------------------------------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td></td>
</tr>
<tr>
<td>Town construction</td>
<td>1,500</td>
<td>1,500</td>
<td>1,500</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Street lighting</td>
<td>1,200</td>
<td>1,200</td>
<td>1,343</td>
<td>143</td>
<td></td>
</tr>
<tr>
<td>General expenses of highway department</td>
<td></td>
<td>1,500</td>
<td>1,487</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>Painting library interior and heater</td>
<td></td>
<td>200</td>
<td>143</td>
<td>56</td>
<td></td>
</tr>
<tr>
<td>Fire hole</td>
<td>100</td>
<td>100</td>
<td>129</td>
<td>29</td>
<td></td>
</tr>
<tr>
<td>Repairs on sand shed</td>
<td>200</td>
<td>200</td>
<td>225</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Libraries</td>
<td>225</td>
<td>225</td>
<td>225</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Old age assistance</td>
<td>550</td>
<td>550</td>
<td>466</td>
<td>83</td>
<td></td>
</tr>
<tr>
<td>Town poor</td>
<td>50</td>
<td>50</td>
<td>50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Honor roll</td>
<td>250</td>
<td>931</td>
<td>1,181</td>
<td>90</td>
<td></td>
</tr>
<tr>
<td>Old Home Day</td>
<td>200</td>
<td>200</td>
<td>179</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>Cemeteries</td>
<td>500</td>
<td>350</td>
<td>850</td>
<td>40</td>
<td></td>
</tr>
<tr>
<td>Damages and legal expenses</td>
<td>60</td>
<td>60</td>
<td>79</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>Advertising and Regional association</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>125</td>
<td>125</td>
<td>211</td>
<td>86</td>
<td></td>
</tr>
<tr>
<td>County tax</td>
<td>2,585</td>
<td>2,585</td>
<td>2,585</td>
<td>2,585</td>
<td></td>
</tr>
<tr>
<td>School tax</td>
<td>13,891</td>
<td>13,891</td>
<td>5,000</td>
<td>8,891</td>
<td></td>
</tr>
<tr>
<td>Overlay and abatements</td>
<td>223</td>
<td>223</td>
<td>14</td>
<td>209</td>
<td></td>
</tr>
</tbody>
</table>

$39,646 12  $2,026 71  $41,672 83  $31,264 35  $13,775 99  $3,367 51
# BALANCE SHEET

Statement of Assets and Liabilities

## ASSETS

**Cash:**
- In hands of treasurer $8,600 80
- In hands of tax collector 108 44

**Capital reserve funds:**
- Consolidated school 1,528 52

**Accounts due to town:**
- (a) State’s share for October road patrol 32 33
- (b) Hedgehog bounties 102 00

**Unredeemed taxes (from tax sale account of):**
- (a) Levy of 1946 14 64
- (b) Levy of previous years 14 87

**Uncollected taxes:**
- (a) Levy of 1947 3,310 24
- (b) Levy of 1946 16 00
- (c) Levy of 1945 19 45
- (d) Previous years 9 90

Total assets $13,757 19
Excess of liabilities over assets (net debt) 356 92

Grand total $14,114 11
LIABILITIES

Accounts owed by town:

Unexpended balances of special appropriations:
(a) Wing for truck plow $325 00
(b) Heater, library building 56 04
(c) Repairs to sand shed 200 00
(d) Improving Brown road 1,500 00

Special $3.00 poll taxes:
(a) Uncollected, due state when collected,
Levy of 1945 6 00

Due to school district:
(a) Dog licenses 106 55
(b) Balance of appropriation 8,891 00

State and town joint highway construction accounts:
(a) Unexpended balance in town treasury 1,501 00

Capital reserve funds:
Consolidated school 1,528 52

Total liabilities $14,114 11

Grand total $14,114 11
SCHEDULE OF TOWN PROPERTY

Libraries, lands and buildings $2,000 00
Furniture and equipment 1,200 00
Police department, lands and buildings
   Equipment 75 00
Fire department, equipment 6,000 00
Highway department, lands and buildings
   Equipment 9,000 00
   Materials and supplies 300 00
   Playground equipment 75 00
Schools, lands and equipment 6,000 00
   Equipment 2,800 00

Lands acquired through tax collector’s deeds:
   Osgood land 100 00
   Lillia Steven’s land 150 00

$32,225 00

REPORT OF TOWN CLERK

RECEIPTS

Auto permits for 1947:
196 auto permits Nos. 55501-55696 $699 64

Dog license fees:
47 Nos. 1-47 $124 00
20 Nos. 51-70 51 70
$175 70

Less fees to town clerk 13 40
$162 30
# REPORT OF TAX COLLECTOR

## SUMMARY OF WARRANT

### LEVY OF 1947

--- **DR.** ---

Taxes committed to collector:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property taxes</td>
<td>$32,760 26</td>
</tr>
<tr>
<td>Poll taxes, regular @ $2.00</td>
<td>454 00</td>
</tr>
</tbody>
</table>

**Total warrant** $33,214 26

--- **CR.** ---

Added taxes:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property taxes</td>
<td>119 57</td>
</tr>
<tr>
<td>Poll taxes, regular @ $2.00</td>
<td>12 00</td>
</tr>
<tr>
<td>Interest collected</td>
<td>44</td>
</tr>
</tbody>
</table>

**Total debits** $33,346 27

Remittances to treasurer:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property taxes</td>
<td>$29,509 36</td>
</tr>
<tr>
<td>Poll taxes, regular @ $2.00</td>
<td>394 00</td>
</tr>
<tr>
<td>Interest collected</td>
<td>42</td>
</tr>
<tr>
<td>Abatements</td>
<td>23 81</td>
</tr>
<tr>
<td>Cash on hand December 31, 1947</td>
<td>108 44</td>
</tr>
</tbody>
</table>

Uncollected taxes as per collector’s list:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property taxes</td>
<td>3,254 24</td>
</tr>
<tr>
<td>Poll taxes, regular @ $2.00</td>
<td>56 00</td>
</tr>
</tbody>
</table>

**Total credits** $33,346 27
LEVY OF 1946
—DR.—
Uncollected taxes as of Jan. 1, 1947:
Property taxes $1,170 37
Poll taxes, regular @ $2.00 52 00

$1,222 37
Interest collected during fiscal year
ended Dec. 31, 1947 30 45
Cash on hand Jan. 1, 1947 32 98

Total debits $1,285 80

—CR.—
Remittances to treasurer during fiscal year ended Dec. 31, 1947:
Property taxes $1,203 13
Poll taxes, regular @ $2.00 28 00
Interest collected 30 67
Abatements made during year 8 00

Uncollected taxes as per collector's list:
Poll taxes, regular @ $2.00 16 00

Total credits $1,285 80

SUMMARY OF TAX SALES ACCOUNTS
AS OF DECEMBER 31, 1947
—DR.—
Tax sales on account of levy of:

<table>
<thead>
<tr>
<th>Year</th>
<th>1946</th>
<th>1945</th>
<th>1944</th>
<th>1943</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes sold to town during current fiscal year $14 64</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance of unredeemed taxes Jan. 1, 1947 $14 87</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total debits $14 64 $14 87
Unredeemed taxes at close of year

<table>
<thead>
<tr>
<th></th>
<th>$14 64</th>
<th>$14 87</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total credits</td>
<td>$14 64</td>
<td>$14 87</td>
</tr>
</tbody>
</table>

Unredeemed taxes from tax sales on account of levies of:

<table>
<thead>
<tr>
<th>Year</th>
<th>1946</th>
<th>1945</th>
<th>1944</th>
<th>1943</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foster, G. S. &amp; Lucy Hastings hospital</td>
<td>$14 64</td>
<td>$14 87</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**ABATEMENTS ALLOWED**

**LEVY OF 1947**

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cuddihee, Elsa, paid in Dublin</td>
<td>$2 00</td>
</tr>
<tr>
<td>Hodges, Harry, war veteran</td>
<td>$2 00</td>
</tr>
<tr>
<td>Metcalf, Ernest H., over assessment</td>
<td>6 36</td>
</tr>
<tr>
<td>Nicholson, Chester F &amp; Ann B.,</td>
<td></td>
</tr>
<tr>
<td>over assessment</td>
<td>6 36</td>
</tr>
<tr>
<td>Pope, Harold W. (for Standard Oil Co. of N.Y.) property owned by A. W. Peters</td>
<td>5 09</td>
</tr>
<tr>
<td>Wright, Lura A., exempt</td>
<td>2 00</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$23 81</td>
</tr>
</tbody>
</table>

**LEVY OF 1946**

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gilman, Mary R., paid in Dublin</td>
<td>$2 00</td>
</tr>
<tr>
<td>Jandrews, Arthur, left town</td>
<td>2 00</td>
</tr>
<tr>
<td>Vincent, Betty, left town</td>
<td>2 00</td>
</tr>
<tr>
<td>Wentworth, Virginia, left town</td>
<td>2 00</td>
</tr>
<tr>
<td></td>
<td>$8 00</td>
</tr>
</tbody>
</table>

**LIST OFUNCOLLECTED TAXES**

**AS OF DECEMBER 31, 1947**

**LEVY OF 1944**

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foster, G. S. &amp; Lucy Hastings hospital</td>
<td>$9 90</td>
</tr>
</tbody>
</table>
### LEVY OF 1945

<table>
<thead>
<tr>
<th>Property tax</th>
<th>Regular Poll</th>
<th>Special Poll</th>
</tr>
</thead>
<tbody>
<tr>
<td>*Chambers, Jessie</td>
<td>$2 00</td>
<td>$3 00</td>
</tr>
<tr>
<td>*Weaver, Alena</td>
<td>2 00</td>
<td>3 00</td>
</tr>
<tr>
<td>Foster, G. S. &amp; Lucy Hastings hospital</td>
<td>$9 45</td>
<td></td>
</tr>
</tbody>
</table>

**Total:**

- Regular Poll: $9 45
- Special Poll: $4 00
- Total: $6 00

### LEVY OF 1946

<table>
<thead>
<tr>
<th>Regular poll</th>
</tr>
</thead>
<tbody>
<tr>
<td>*Chambers, Jessie</td>
</tr>
<tr>
<td>*Domerat, Peter</td>
</tr>
<tr>
<td>Hytainen, Oscar</td>
</tr>
<tr>
<td>Stowell, Ruth</td>
</tr>
<tr>
<td>*Stamper, Mabel</td>
</tr>
<tr>
<td>*Weaver, Alena</td>
</tr>
<tr>
<td>Willette, Walter</td>
</tr>
<tr>
<td>Willette, Phyllis</td>
</tr>
</tbody>
</table>

**Total:**

- Total: $16 00

### LEVY OF 1947

#### RESIDENT

<table>
<thead>
<tr>
<th>Property</th>
<th>Poll Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aiken, Lena</td>
<td>$2 00</td>
</tr>
<tr>
<td>*Austin, Gladys</td>
<td>2 00</td>
</tr>
<tr>
<td>Anderson, Dorothy</td>
<td>2 00</td>
</tr>
<tr>
<td>Beaulieu, Theresa</td>
<td>2 00</td>
</tr>
<tr>
<td>Bemis, Casper C.</td>
<td>$7 95</td>
</tr>
<tr>
<td>Blake, Ernest</td>
<td>2 00</td>
</tr>
<tr>
<td>Blake, Eva J. Est.</td>
<td>47 70</td>
</tr>
<tr>
<td>Brown, Clifford A.</td>
<td>160 59</td>
</tr>
<tr>
<td>Bradshaw, Polly</td>
<td>2 00</td>
</tr>
<tr>
<td>*Castle, Clark</td>
<td>2 00</td>
</tr>
<tr>
<td>*Chamberlain, Kenneth</td>
<td>2 00</td>
</tr>
<tr>
<td>Crawshaw, Ruth</td>
<td>25 44</td>
</tr>
</tbody>
</table>
Cook, Raymond 11 93  2 00
Cook, Arlene  2 00
*Doore, Francis 15 90  2 00
*Domerat, Peter  2 00
Eastman, Susan  2 00
Fileault, Charlotte  2 00
Harrisville Association 6 36
*Lapointe, Charles 36 57
*Louma, Eino  2 00
*Louma, Ann  2 00
Marnell, James Est.  9 54
*Marnell, Margaret 8 34  2 00
Hodges, Iva  2 00
McNally, Beulah  2 00
Minnich, John H. & Virginia 22 26
Naylor, Andrew 31 80  2 00
Naylor, Louise  2 00
Parker, Francis 7 95  2 00
Parker, Helen  2 00
Seaver, Elwyn, Est. 12 72
Stewart, Sarah K 938 10  2 00
Stevens, Benjamin 25 44  2 00
Swasey, Dora  2 00
Swasey, Charles 6 36
Travis, Fred Est. & others 47 70
*Weaver, Alena  2 00

$1,422  65 $56  00

NON-RESIDENT

Beauregard, Ludger &
  M. Diana  $9  54
Britton, Foster E.  54  06
*Croteau, Lydia 22 26
Dort, Wilson C.  76 32
Dillon, John K.  28 62
Fairchild, Fred Est. 14 31
Farhm, Otis M.  14 31
Foster, G. S. & Lucy Hastings
  hospital 14 31
Gilroy, Francis D. & C. Irene 38 16
Heald, Edwin T. & Edna M. 39 04
Harlow, Sadie M. 16 52
Kells, Geo. Y. Est. 30 21
Marcou, A. W. 31 80
Morey, Bernard & Dorothy 15 90
*Moen, William C. 4 77
*Musson, W. R. & Althea 6 36
Nicholson, Chester F. & Ann B. 28 62
*Parker, Frank J. & Pearl M. 23 85
Seaver, A. W. Est. 6 36
Schurmeier, Mrs. T. J. 12 72
Shortlidge, R. J. 930 15
Shortlidge, Helen H. 213 06
Stamper, Mabel 9 54
Tarbox, Ray & Delia 41 34
Woods, Donald 28 62
Worcester, Carrie 6 36
Worcester, Clarence F. & Carrie 7 95
Yont, Alonzo 73 14
*Young, Ernest F. & Kathryn 33 39

$1,831 59

*Denotes payment between January 1, 1948 and January 24, 1948.

I hereby certify that the above list showing the name and amount due from each delinquent tax payer, as of December 31, 1947, on account of the tax levies of 1944, 1945, 1946, and 1947 is correct to the best of my knowledge and belief.

RALPH B. BEMIS,
Tax Collector.
REPORT OF TREASURER

RECEIPTS

From Ralph B. Bemis, tax collector:

1947 property taxes $29,509.36
1947 poll taxes 394.00
1946 property and poll taxes 1,231.13
Interest received on taxes 31.09

From State of New Hampshire:

Refund of gasoline tax 26.27
Interest and dividends tax 5,586.04
Savings bank tax 214.36
Gasoline used on TRA project 18.25
Bounties on hedgehogs 32.50

From local sources except taxes:

From Jennie Main, town clerk:

Dog licenses 162.30
Filing fees 10.00
Motor vehicle permit fees 699.64

From other sources:

Pistol permits 3.50
Rent of town property 233.50
Income from departments 268.00

Receipts other than current revenue:

Temporary loans in anticipation of taxes 13,000.00
Refunds 6.15
Gifts 70.00
Trust funds 350.00
Outstanding check # 9540 issued 1918 1.50
Outstanding check # 6312 issued 1942 11.50
Refund of federal gasoline tax, 111.07
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sale of highway junk and dynamite,</td>
<td>12 00</td>
</tr>
<tr>
<td>Cash on hand January 1, 1947</td>
<td>4,245 14</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$56,227 30</td>
</tr>
</tbody>
</table>

Respectfully submitted,

DOROTHY E. LUOMA,
Treasurer.
## SUMMARY OF RECEIPTS

Current revenue:

From local taxes:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property and poll taxes for 1947</td>
<td>$29,903 36</td>
</tr>
<tr>
<td>Property and poll taxes for 1946</td>
<td>1,231 13</td>
</tr>
<tr>
<td>Interest received on taxes</td>
<td>31 09</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$31,165 58</strong></td>
</tr>
</tbody>
</table>

From state:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Refund of gasoline tax</td>
<td>$26 27</td>
</tr>
<tr>
<td>Interest and dividend tax</td>
<td>5,586 04</td>
</tr>
<tr>
<td>Savings bank tax</td>
<td>214 36</td>
</tr>
<tr>
<td>Gasoline used on TRA project</td>
<td>18 25</td>
</tr>
<tr>
<td>Bounties</td>
<td>32 50</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5,877 42</strong></td>
</tr>
</tbody>
</table>

From local sources except taxes:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dog licenses</td>
<td>$162 30</td>
</tr>
<tr>
<td>Filing fees</td>
<td>10 00</td>
</tr>
<tr>
<td>Registration of motor vehicles</td>
<td>699 64</td>
</tr>
<tr>
<td>Pistol permits</td>
<td>3 50</td>
</tr>
<tr>
<td>Rent of town property</td>
<td>233 50</td>
</tr>
<tr>
<td>Income from departments</td>
<td>268 00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,376 94</strong></td>
</tr>
</tbody>
</table>

Receipts other than current revenue:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Temporary loans in anticipation of taxes</td>
<td>$13,000 00</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>562 22</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>13,562 22</strong></td>
</tr>
</tbody>
</table>

Total receipts from all sources: **$51,982 16**

Cash on hand January 1, 1947: **4,245 14**

Grand total: **$56,227 30**
## SUMMARY OF PAYMENTS

General government:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Town officers' salaries</td>
<td>$1,283.50</td>
</tr>
<tr>
<td>2. Town officers' expenses</td>
<td>600.46</td>
</tr>
<tr>
<td>3. Election and registration expenses</td>
<td>55.80</td>
</tr>
<tr>
<td>4. Town hall and other buildings</td>
<td>97.36</td>
</tr>
</tbody>
</table>

$2,037.12

Protection of persons and property:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>5. Police department including tramps</td>
<td>$40.00</td>
</tr>
<tr>
<td>6. Fire department including forest fires</td>
<td>1,268.78</td>
</tr>
<tr>
<td>7. Bounties</td>
<td>102.00</td>
</tr>
<tr>
<td>8. Damage by dogs</td>
<td>55.75</td>
</tr>
</tbody>
</table>

$1,466.53

Health and sanitation:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>9. Health department</td>
<td>$21.32</td>
</tr>
<tr>
<td>10. Public dump</td>
<td>219.70</td>
</tr>
<tr>
<td>11. Vital statistics</td>
<td>20.50</td>
</tr>
</tbody>
</table>

$261.52

Highways and bridges:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>12. Summer maintenance</td>
<td>$6,414.31</td>
</tr>
<tr>
<td>13. Winter maintenance</td>
<td>4,406.94</td>
</tr>
<tr>
<td>14. Solvay treatment</td>
<td>323.40</td>
</tr>
<tr>
<td>15. Tarring</td>
<td>1,772.25</td>
</tr>
<tr>
<td>16. Street lighting</td>
<td>1,343.29</td>
</tr>
<tr>
<td>17. General expenses of highway department</td>
<td>1,487.03</td>
</tr>
</tbody>
</table>

$15,747.22
<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education</td>
<td>Libraries</td>
<td>$225.00</td>
</tr>
<tr>
<td>Public welfare</td>
<td>Old age assistance</td>
<td>$466.66</td>
</tr>
<tr>
<td>Patriotic purposes</td>
<td>Honor roll</td>
<td>$1,091.40</td>
</tr>
<tr>
<td>Public service enterprises</td>
<td>Old home day</td>
<td>$179.45</td>
</tr>
<tr>
<td></td>
<td>Cemeteries</td>
<td>$890.15</td>
</tr>
<tr>
<td>Unclassified</td>
<td>Damages and legal expenses</td>
<td>$79.90</td>
</tr>
<tr>
<td></td>
<td>Regional association</td>
<td>$100.00</td>
</tr>
<tr>
<td></td>
<td>Taxes bought by town</td>
<td>$14.64</td>
</tr>
<tr>
<td>Interest</td>
<td>Paid on temporary loans</td>
<td>$211.42</td>
</tr>
<tr>
<td>New construction and</td>
<td>Town road aid</td>
<td>$407.15</td>
</tr>
<tr>
<td>improvements</td>
<td>Painting of interior of library building</td>
<td>$143.96</td>
</tr>
<tr>
<td></td>
<td>New equipment</td>
<td>$385.00</td>
</tr>
<tr>
<td></td>
<td>Fire hole</td>
<td>$129.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$1,065.11</td>
</tr>
</tbody>
</table>
Indebtedness:

31. Payments on temporary loans in anticipation of taxes $13,000.00

Payments to other governmental divisions:

32. Special poll taxes to state $111.00
33. Taxes paid to county 2,585.98
34. Payments to school district 8,093.40

Total payments for all purposes $10,790.38

Cash on hand December 31, 1947 8,600.80

Grand total $56,227.30

DETAILED STATEMENT OF RECEIPTS

1947

Jan.  1 Cash on hand $4,245.14
Jan.  1 Richard Dundas, for plowing driveway 5.00
Jan.  1 Norman Stone, for plowing driveway 5.00
Jan.  1 Wilfred Beaulieu, for plowing driveway 5.00
Jan.  3 John Johnson, for plowing driveway 12.00
Jan.  3 Arvo Luoma, for plowing driveway 5.00
Jan.  3 Charles Bergeron, for plowing driveway 5.00
Jan.  3 John J. Colony, for plowing driveway 5.00
Jan.  3 John Grimes, for plowing driveway 5.00
Jan.  6 Richard Upton, for plowing driveway 5.00
Jan.  6 George G. Mason, for plowing driveway 5.00
Jan. 10 John A. Gregoire, for plowing driveway 5.00
Jan. 11 State of N. H., hedgehog bounties 32.50
Jan. 17 East Jaffrey Oil Co., federal gas tax refund 72.07
Jan. 24 Outstanding check No. 9540 issues 1918 1.50
Jan. 24 Outstanding check No. 6312 issued 1942 11.50
Jan. 30 Axel Blomgren, for plowing driveway 5.00
Feb.  14 Lawrence Rathburn, gift for highway dept. 60.00
Feb. 28 Ralph B. Bemis, 1946 poll $12.00
Feb. 28 Ralph B. Bemis, 1946 property taxes $870.00
Feb. 28 Ralph B. Bemis, interest on taxes $14.21
Mar. 8 Jennie Main, filing fees $10.00
Mar. 8 Jennie Main, auto permit fees $126.52
Mar. 11 Leonder St. Peter, for plowing a driveway $4.50
Mar. 28 Selectmen, note on temporary loan $1,000.00
Mar. 29 Jennie Main, auto permit fees $234.63
Apr. 11 Edward Faulkner, for plowing driveway $5.00
Apr. 11 Orville Cain, Frank Harris trust fund $200.00
Apr. 14 Selectmen, note on temporary loan $2,000.00
Apr. 14 Jennie Main, auto permit fees $60.00
May 2 Selectmen, note on temporary loan $2,000.00
May 16 Town of Nelson, use of fire pumper $12.00
May 23 Selectmen, note on temporary loan $1,000.00
June 1 Jennie Main, auto permit fees $115.00
June 1 Jennie Main, dog licenses $146.00
June 6 Selectmen, note on temporary loan $1,000.00
June 13 John Beliveau, pistol permit $50.00
June 13 Dr. George Stewart, gift to fire dept. $10.00
June 13 Selectmen, note on temporary loan $1,000.00
June 20 N. E. Metal Culvert Co., refund on culverts $6.15
June 27 Selectmen, note on temporary loan $2,000.00
June 27 Justin Chamberlain, pistol permit $50.00
July 3 State of N. H., Gasoline used on TRA $18.25
July 18 Selectmen, note on temporary loan $1,000.00
July 18 Arthur Seaver, Elwyn Seaver trust fund $150.00
July 18 Leon Record, sale of highway junk $10.00
July 25 Selectmen, note on temporary loan $1,000.00
July 25 Gerald Record, pistol permit $50.00
Aug. 7 Ralph B. Bemis, 1947 poll $124.00
Aug. 7 Ralph B. Bemis, 1946 poll $12.00
Aug. 7 Ralph B. Bemis, 1946 property taxes $200.00
Aug. 7 Ralph B. Bemis, interest on taxes $8.00
Aug. 8 Selectmen, note on temporary loan $1,000.00
Aug. 21 Ralph B. Bemis, 1947 poll $48.00
Aug. 21 Ralph Bemis, 1947 property taxes $3,300.00
Aug. 22 Fanny MacVeagh, for plowing avenue $26.00
Aug. 22 John F. Priest, for dynamite $2.00
<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug. 22</td>
<td>Willard Richardson, pistol permit</td>
<td>50</td>
</tr>
<tr>
<td>Sept. 5</td>
<td>Dr. Lillian Mahoney, for plowing avenue</td>
<td>31 00</td>
</tr>
<tr>
<td>Sept. 5</td>
<td>Richard Upton, pistol permit</td>
<td>50</td>
</tr>
<tr>
<td>Sept. 15</td>
<td>Ralph B. Bemis, 1947 polls</td>
<td>48 00</td>
</tr>
<tr>
<td>Sept. 15</td>
<td>Ralph B. Bemis, 1946 polls</td>
<td>2 00</td>
</tr>
<tr>
<td>Sept. 15</td>
<td>Ralph B. Bemis, 1947 property taxes</td>
<td>2,100 00</td>
</tr>
<tr>
<td>Sept. 15</td>
<td>Ralph B. Bemis, 1946 property taxes</td>
<td>100 00</td>
</tr>
<tr>
<td>Sept. 15</td>
<td>Ralph B. Bemis, interest</td>
<td>6 00</td>
</tr>
<tr>
<td>Sept. 19</td>
<td>Dr. George Stewart, for plowing driveway</td>
<td>20 00</td>
</tr>
<tr>
<td>Sept. 26</td>
<td>Estelle Janus, for plowing driveway, 1947-48</td>
<td>5 00</td>
</tr>
<tr>
<td>Sept. 26</td>
<td>Edward Gregoire, pistol permit</td>
<td>50</td>
</tr>
<tr>
<td>Sept. 26</td>
<td>Peter Keough, pistol permit</td>
<td>50</td>
</tr>
<tr>
<td>Oct. 16</td>
<td>Jennie Main, dog licenses</td>
<td>14 80</td>
</tr>
<tr>
<td>Oct. 16</td>
<td>Jennie Main, auto permit fees</td>
<td>118 68</td>
</tr>
<tr>
<td>Oct. 20</td>
<td>Ralph B. Bemis, 1947 polls</td>
<td>44 00</td>
</tr>
<tr>
<td>Oct. 20</td>
<td>Ralph B. Bemis, 1946 polls</td>
<td>2 00</td>
</tr>
<tr>
<td>Oct. 20</td>
<td>Ralph B. Bemis, 1947 property taxes</td>
<td>3,200 00</td>
</tr>
<tr>
<td>Oct. 20</td>
<td>Ralph B. Bemis, 1946 property taxes</td>
<td>33 13</td>
</tr>
<tr>
<td>Oct. 20</td>
<td>Ralph B. Bemis, 1946 interest</td>
<td>2 46</td>
</tr>
<tr>
<td>Oct. 31</td>
<td>John F. Priest, use of fire pumper</td>
<td>8 00</td>
</tr>
<tr>
<td>Oct. 31</td>
<td>Mary A. Santerre, refund of federal gas tax</td>
<td>39 00</td>
</tr>
<tr>
<td>Nov. 14</td>
<td>Town of Peterborough, Temple forest fire</td>
<td>185 00</td>
</tr>
<tr>
<td>Nov. 16</td>
<td>Ralph B. Bemis, 1947 polls</td>
<td>22 00</td>
</tr>
<tr>
<td>Nov. 16</td>
<td>Ralph B. Bemis, 1947 property taxes</td>
<td>2,800 00</td>
</tr>
<tr>
<td>Nov. 21</td>
<td>Oscar Nelson, for plowing driveway</td>
<td>5 00</td>
</tr>
<tr>
<td>Nov. 21</td>
<td>Edward Gregoire, for plowing driveway</td>
<td>5 00</td>
</tr>
<tr>
<td>Dec. 5</td>
<td>Ralph B. Bemis, 1947 polls</td>
<td>60 00</td>
</tr>
<tr>
<td>Dec. 5</td>
<td>Ralph B. Bemis, 1947 property taxes</td>
<td>16,500 00</td>
</tr>
<tr>
<td>Dec. 5</td>
<td>State of N. H., refund of state gas tax, H. D.</td>
<td>19 00</td>
</tr>
<tr>
<td>Dec. 5</td>
<td>State of N. H., refund of state gas tax, F. D.</td>
<td>59</td>
</tr>
<tr>
<td>Dec. 5</td>
<td>Gertrude Russell, for plowing driveway</td>
<td>5 00</td>
</tr>
<tr>
<td>Dec. 19</td>
<td>Arvo Luoma, for plowing driveway</td>
<td>5 00</td>
</tr>
<tr>
<td>Dec. 19</td>
<td>Arthur Wright, for plowing driveway</td>
<td>5 00</td>
</tr>
<tr>
<td>Dec. 19</td>
<td>Hugo Parker, for plowing driveway</td>
<td>5 00</td>
</tr>
<tr>
<td>Dec. 19</td>
<td>Ory Lampman, for plowing driveway</td>
<td>5 00</td>
</tr>
<tr>
<td>Dec. 19</td>
<td>Clifton Richardson, for plowing driveway</td>
<td>5 00</td>
</tr>
<tr>
<td>Dec. 19</td>
<td>John Grimes, for plowing driveway</td>
<td>5 00</td>
</tr>
<tr>
<td>Dec. 19</td>
<td>State of N. H., refund for state gas tax, H. D.</td>
<td>6 68</td>
</tr>
<tr>
<td>Dec. 19</td>
<td>State of N. H., Savings bank tax</td>
<td>214 36</td>
</tr>
</tbody>
</table>
Dec. 19 State of N. H., interest and dividend tax 5,586 04
Dec. 19 Charles Laine, for plowing driveway 5 00
Dec. 19 John Johnson, for plowing driveway 5 00
Dec. 19 Charles M. Bergeron, for plowing driveway 5 00
Dec. 28 Jennie Maine, auto permit fees 44 81
Dec. 28 Jennie Main, dog licenses 1 50
Dec. 31 Ralph B. Bemis, 1947 polls 48 00
Dec. 31 Ralph B. Bemis, 1947 property taxes 1,609 36
Dec. 31 Ralph B. Bemis, 1947 interest 42
Dec. 31 R. L. Alexander, for plowing driveway 5 00
Dec. 31 Edson Hazen, for plowing driveway 5 00
Dec. 31 Herman Thayer, for plowing driveway 5 00
Dec. 31 Hartford Accident and Indemnity Co., cost of fire caused by William Thibault 63 00

Total receipts from all sources $56,227 30

DETAILED STATEMENT OF PAYMENTS

General Government:

Detail 1. Salaries:
Joseph H. Lavigne, selectman $292 50
John D. Grimes, selectman 242 50
Bernard F. Bemis, selectman 230 00
Dorothy E. Luoma, treasurer 100 00
Jennie Main, town clerk’s salary and auto permit fees 163 50
Ralph B. Bemis, tax collector 250 00
Arthur Wright, trustees of trust funds 5 00

$1,283 50

Detail 2. Town Officers’ Expenses:

New England Tel. & Tel. Co., telephone service $33 39
Joseph H. Lavigne, transporting selectmen on inventory 16 00
Chase’s, repairs on adding machine tax books, 2,000 vouchers, other supplies 55 75
Association of N. H. Assessors, dues 2 00
Sentinel Printing Co., town reports, tax bills, etc.  275 00
Branham Printing Co., auto reference book  2 12
Mary Bemis, postal stamps  8 25
N. H. State Tax Commission, expense of audit  36 34
Harold W. Pope, supplies  35
Peerless Casualty Co., town officers’ bonds  57 00
Esther G. Bennett, list deceased names  60
Winfield Chaplin, transfer cards, mortgage list  14 70
Brown & Saltmarsh, road time sheets  1 97
Dorothy E. Luoma, stamps  8 70
Chas. R. Hardy, town clerk’s dues  2 00
Jennie Main, recording taxes of 1942-43  16 00
Jennie Main, expenses  7 11
Bernard F. Bemis, recording taxes of 1944-45  20 00
Ralph B. Bemis, tax collector’s expenses  19 02
Bernard F. Bemis, telephone calls, stamps, other expenses of selectman  4 23
Joseph H. Lavigne, mailbox, telephone, stamps, kerosene, other expenses of selectman  11 93
John Grimes, expenses  7 00
Arthur E. Wright, stamps  1 00

$600 46

Detail 3. **Election and Registration Expenses:**

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clifton E. Richardson, election officer</td>
<td>$5 00</td>
</tr>
<tr>
<td>Ernest W. Chamberlain, ballot clerk</td>
<td>5 00</td>
</tr>
<tr>
<td>John F. Priest, ballot clerk</td>
<td>5 00</td>
</tr>
<tr>
<td>Arthur E. Wright, election officer</td>
<td>5 00</td>
</tr>
<tr>
<td>Chase’s checklists</td>
<td>80</td>
</tr>
<tr>
<td>Sentinel Printing Co., ballots</td>
<td>14 00</td>
</tr>
<tr>
<td>Ralph B. Bemis, moderator</td>
<td>5 00</td>
</tr>
<tr>
<td>Edward J. Emery, supervisor of checklists</td>
<td>6 00</td>
</tr>
</tbody>
</table>

$55 80
Detail 4. Town Hall and Other Buildings:

Public Service Co. of N. H., lights $47 16
Lena D. Aiken, cleaning selectmen’s room 2 70
Grange Mutual Fire Insurance Co., insurance library and contents 47 50

$97 36

Protection of Persons and Property:

Detail 5. Police Department Including Tramps:

John Grimes, police services $25 00
Clarence C. Doore, coasting signs 15 00

$40 00

Detail 6. Fire Department:

East Jaffrey Oil Co., fuel oil $53 44
Sentinel Printing Co., fire alarm cards 5 75
Richard I. Blair, electrical services, supplies 18 05
C. H. Kinsman, Est., battery, bolts, labor, anti-freeze 27 80
Leonder St. Peter, gasoline, telephone calls, glass, paint, etc. 32 98
James A. Coffin, booster hose, lanterns etc. 196 23
Ralph Clark, to Keene for 44 gals. gasoline 3 00
Mass. Bonding & Insurance Co., insurance on firemen 162 50
Harold L. Dower, supplies 17 19
Public Service Co. of N. H., lights for blacksmith shop 13 60
Harold W. Pope, gasoline 4 65
W. W. Toomey & Co., pipe and fittings 7 29
G. T. Miller, repairs to pumps 37 83
Southwestern N. H. Transportation Co., express 1 05
Monadnock Lumber Co., overhead doors 132 85
Town of Dublin, for MacVeagh fire 17 24
O. A. Ranta & Associates, supplies 9 95
Curtis Silver, janitor 38 00
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fyr-Fyter Products, pike poles, holders</td>
<td>16 74</td>
</tr>
<tr>
<td>Huchins Oil Co., fuel oil</td>
<td>23 05</td>
</tr>
<tr>
<td>New England Tel. &amp; Tel. Co., telephone</td>
<td>15 63</td>
</tr>
<tr>
<td>Palmer Insurance Agency, insurance on fire truck</td>
<td>7 60</td>
</tr>
<tr>
<td>Ernest W. Chamberlain, installing doors</td>
<td>42 63</td>
</tr>
<tr>
<td>Frederick A. Farrar, repairs on siren</td>
<td>24 00</td>
</tr>
<tr>
<td>Aubrey G. Robinson, state firemen’s insurance</td>
<td>30 00</td>
</tr>
<tr>
<td>John F. Priest, expense of brush fire at Eastview</td>
<td>63 00</td>
</tr>
<tr>
<td>Leonder St. Peter, labor and men at Temple Mt. fire</td>
<td>185 00</td>
</tr>
<tr>
<td>John F. Priest, expense of road patrol</td>
<td>72 60</td>
</tr>
<tr>
<td>Richard Chambers, soda for extinguishers</td>
<td>9 13</td>
</tr>
<tr>
<td></td>
<td>$1,268 78</td>
</tr>
<tr>
<td><strong>Detail 7. Bounties:</strong></td>
<td></td>
</tr>
<tr>
<td>John Grimes, hedgehog bounties</td>
<td>$43 00</td>
</tr>
<tr>
<td>Joseph H. Lavigne, hedgehog bounties</td>
<td>11 00</td>
</tr>
<tr>
<td>Bernard F. Bemis, hedgehog bounties</td>
<td>48 00</td>
</tr>
<tr>
<td></td>
<td>$102 00</td>
</tr>
<tr>
<td><strong>Detail 8. Damage by Dogs:</strong></td>
<td></td>
</tr>
<tr>
<td>John Grimes, dog constable</td>
<td>$20 00</td>
</tr>
<tr>
<td>Edgar G. Seaver, for 16 hens killed by dog</td>
<td>28 00</td>
</tr>
<tr>
<td>Chase’s, dog tags and dog book</td>
<td>7 75</td>
</tr>
<tr>
<td></td>
<td>$55 75</td>
</tr>
<tr>
<td><strong>Detail 9. Health Department:</strong></td>
<td></td>
</tr>
<tr>
<td>William F. Bemis, expenses of health officer</td>
<td>$21 32</td>
</tr>
<tr>
<td></td>
<td>$21 32</td>
</tr>
<tr>
<td><strong>Detail 10. Town Dump:</strong></td>
<td></td>
</tr>
<tr>
<td>John Grimes, labor</td>
<td>$19 00</td>
</tr>
<tr>
<td>Gerald Record, labor</td>
<td>19 00</td>
</tr>
<tr>
<td>Charles A. Bergeron, labor</td>
<td>19 00</td>
</tr>
</tbody>
</table>
John Saari, labor 8 00
Howard Lavigne, labor 25 50
Olaf Larson, labor 13 00
Arthur Wikman, labor 8 00
John A. Beliveau, labor 6 00
John A. Beliveau, trucking 26 00
John A. Grau, use of bulldozer 30 00
New England Metal Culvert Co., culvert 46 20

Total $219 70

Detail 11. Vital Statistics:
Jennie Main, recording births, deaths, marriages $20 50

Total $20 50

Highways and Bridges:
Detail 12. Summer Maintenance:
Leon Record, labor and men $5,104 70
Trucking, use of horse 122 00
Collector of Internal Revenue, income tax 461 20
Materials 726 41

Total $6,414 31

Detail 13. Winter Maintenance:
Leon Record, for labor and men $3,382 38
Trucking 96 00
Materials 438 16
Collector of Internal Revenue, income tax withheld on wages 490 40

Total $4,406 94

Detail 14. Solvay Treatment:
Leon Record, for labor and men $200 95
Materials 120 05
Collector of Internal Revenue, income tax withheld on wages 2 40

Total $323 40
### Detail 15. Tarring:

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Leon Record, for labor and men</td>
<td>$734.34</td>
</tr>
<tr>
<td>Trucking</td>
<td>75.00</td>
</tr>
<tr>
<td>Materials</td>
<td>945.41</td>
</tr>
<tr>
<td>Collector of Internal Revenue, income tax withheld on wages</td>
<td>17.50</td>
</tr>
</tbody>
</table>

**Total**: $1,772.25

### Detail 16. Street Lighting:

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Service Co. of N. H., street lights</td>
<td>$1,343.29</td>
</tr>
</tbody>
</table>

**Total**: $1,343.29

### Detail 17. General Expenses of Highway Dept.:

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Worcester’s Garage, battery, plugs, oil, labor, welding, greasing, etc.</td>
<td>$173.01</td>
</tr>
<tr>
<td>Spenceer Hardware Co., wire, hay forks</td>
<td>5.42</td>
</tr>
<tr>
<td>Ray Road Equipment, tire, tube, welding, plow blades and shoes</td>
<td>155.39</td>
</tr>
<tr>
<td>Knowlton &amp; Stone Co., bolts, chisels, pliers, forks, shovels, spikes, wrenches axe handles, etc.</td>
<td>46.94</td>
</tr>
<tr>
<td>M. S. Perkins Machine Co., 1 set grousers, labor, welding on plows, bolts</td>
<td>159.77</td>
</tr>
<tr>
<td>Casellini-Venable Corp., tractor parts</td>
<td>73.97</td>
</tr>
<tr>
<td>Leon Record, glass for truck, express and telephone calls</td>
<td>8.57</td>
</tr>
<tr>
<td>John A. Gran, use of bulldozer</td>
<td>35.00</td>
</tr>
<tr>
<td>N. E. Petroleum Co. Inc., motor oil</td>
<td>60.40</td>
</tr>
<tr>
<td>Robertson Motor Co., battery and repairs</td>
<td>29.45</td>
</tr>
<tr>
<td>Gilman’s Garage, brushes, chains, labor, etc.</td>
<td>114.28</td>
</tr>
<tr>
<td>F. C. Mercer &amp; Co., chains</td>
<td>41.25</td>
</tr>
<tr>
<td>H. W. Pope, supplies</td>
<td>33.20</td>
</tr>
<tr>
<td>Monadnock Lumber Co., lumber for tailboard, draw bar</td>
<td>6.60</td>
</tr>
<tr>
<td>Packard, Inc., paint, axes, etc.</td>
<td>44.09</td>
</tr>
<tr>
<td>F. E. Britton, scythes, snathes</td>
<td>10.30</td>
</tr>
<tr>
<td>G. H. Aldrich &amp; Sons, truck insurance</td>
<td>69.36</td>
</tr>
<tr>
<td>John Saari, making tailboard</td>
<td>10.00</td>
</tr>
</tbody>
</table>
Fred H. Hamblet, services, electrical supplies  
Hafelin Fuel & Ice Co., coal  
Clukay's Garage, labor on truck  
Nils A. Hansson, bolts, washers, repairs  
R. C. Hazelton Co., Inc., labor welding  
Palmer Insurance Agency, insurance on tractors, town barn  
Grange Mutual Fire Insurance Co., insurance depot, contents of freight house  
Merrimac Farmer's Exchange Inc., scythe blades and stones  
Dr. Samuel E. Paul, poison ivy injections, J. Saari  
Marlboro Box Co., Inc., 1,720 ft. plank  
Sunshine Feed Store, 2 hay forks  
Monadnock Community Hospital, dressing A. Wikman's hand  
Keene Glass Co., glass for truck

\[ \text{Education:} \]

\textbf{Detail 18. Libraries:}  
Guy W. Thayer, appropriation \$225 00

\[ \text{Public Welfare:} \]

\textbf{Detail 19. Old Age Assistance:}  
State of New Hampshire, town's share of old age assistance \$466 66

\[ \text{Patriotic Purposes:} \]

\textbf{Detail 20. Honor Roll:}  
Whitney Bros. Co., planning labor \$ 50  
Albert J. Upton, express on tablets 6 71  
Merchandise Marketeers Co., 2 bronze tablets 451 00

\[ \text{Total:} \] \$1,487 03
Arthur Whitcomb, Inc., sand 2 44
Louis Pasquarelli, stone for tablets, etc. 624 75
Anderson, the florist, wreath 6 00

$1,091 40

Public Service Enterprises:

Detail 21. Old Home Day:
Fred D. Story, American Legion Band $160 00
Fred Hebert, singing 5 00
Charles R. Dresser, printing programs 3 50
Jennie Main, telephone and postage 10 95

$179 45

Detail 22. Cemeteries:
Curtis Silver, labor, rakes $224 90
Wilfred Record, labor 260 50
Gerald Record, labor 2 00
Merrimac Farmer’s Exchange, Inc.,
calcium chloride 42 75
John A. Beliveau, trucking 10 00
Arthur E. Wright, trustee of trust funds
Frank S. Harris cemetery trust fund 200 00
Arthur E. Wright, trustee of trust funds,
Elwyn Seaver, cemetery trust fund 150 00

$890 15

Unclassified:

Detail 23. Damages and Legal Expenses:
Howard Lane, counsel at bus hearing $25 00
Orville Cain, counsel on bus hearings, etc. 54 90

$79 90

Detail 24. Regional Association:
Monadnock Region Association, dues $100 00

$100 00
Detail 25. Taxes Bought by Town:
Ralph B. Bemis, tax collector, taxes and
interest on G. S. Foster, Est., land $11 23
Ralph B. Bemis, costs of tax sale 3 41

$14 64

Interest:

Detail 26. Interest on Loans:
Ashuelot-Citizens' National Bank,
interest paid on notes $211 42

$211 42

New Construction and Improvements:

Detail 27. Town Road Aid:
State of N. H., town’s share TRA $407 15

$407 15

Detail 23. Painting of Library Building:
Packard, Inc., paint $13 55
Knowlton & Stone Co., paint 14 16
Wilfred Record, labor 116 25

$143 96

Detail 29. New Equipment:
Ray Road Equipment, blade plow $385 00

$385 00

Detail 30. Fire Hole:
Arthur Whitcomb, Inc., moving shovel
to fire hole $15 00
Arthur Whitcomb, Inc., shovel work 24 00
Roy Williams, labor 3 00
Donald Chamberlain, labor 3 00
Ralph Clark, trucking 2 50
Ernest Chamberlain, labor 37 50
Leonder St. Peter, labor 44 00

$129 00
Indebtedness:

Detail 31. Payments on Temporary Loans:
Ashuelot-Citizens' National Bank, pay-
ments on notes

$13,000 00

Payments to Other Governmental Divisions:

Detail 32. Special Poll Taxes:
State of N. H., special poll taxes, levy
of 1945

$111 00

Detail 33. County Taxes:
Harry A. Page, county treasurer,
county taxes

$2,585 98

Detail 34. Payments to School District:
Bertha C. Bemis, school treasurer, balance
1946-47 appropriation

$3,000 00
Bertha C. Bemis, school treasurer, part
of 1947-48 appropriation

5,000 00
Bertha C. Bemis, school treasurer, dog
license fees

93 40

$8,093 40

Total payments for all purposes

$47,626 50
Cash on hand, Dec. 31, 1947

8,600 80

Grand total

$56,227 30

JOSEPH H. LAVIGNE,
BERNARD F. BEMIS,
JOHN D. GRIMES,
Selectmen of Harrisville.
DOROTHY E. LUOMA,
Treasurer.
REPORT OF ROAD AGENT
From Jan. 1, 1947 to Jan. 1, 1948

SUMMER MAINTENANCE
Leon Record, labor $934.30
John Saari, labor 992.45
Arthur Wikman, labor 865.20
Gerald Record, labor 885.75
Charles A. Bergeron, labor 529.75
Wilfred Record, labor 120.00
John Oja, labor 127.00
Howard Lavigne, labor 141.45
John Johnson, labor 125.90
Olof Larson, labor 369.40
John Beliveau, labor 13.50

MATERIALS
New England Metal Culvert Co., culverts 261.15
Clifton Richardson, 275 yds. gravel 27.55
John Grimes, fence post 14.80
John Oja, stringers for bridges 25.00
East Jaffrey Oil Co., 1,100 gallons gasoline 203.40
Huckins Oil Co., 790 gallons gasoline 146.95
John Clark, gasoline 3.16
Festina Symonds, 444 yards gravel 44.40

TRUCKING
John Beliveau 114.00
George G. Mason, horse 8.00
Collector of Internal Revenue, income tax on wages 461.20

Total $6,414.31

WINTER MAINTENANCE
Leon Record, labor $906.42
John Saari, labor 794.36
Arthur Wikman, labor 768.50
Gerald Record, labor  713 70
Charles A. Bergeron, labor  47 75
Thomas Bolio, labor  6 80
Russell Clark, labor  6 80
Gerald Philips, labor  5 95
Arvi Laine, labor  57 50
Howard Clark, labor  6 00
Lawrence McClure, labor  4 25
Jerome Keough, labor  5 95
Paul Trudelle, labor  5 95
Wendall Larson, labor  5 95
Albert Seaver, labor  2 50
Leonder St. Peter, labor  23 50
Wilfred Record, labor  20 50

MATERIALS
East Jaffrey Oil Co., 1,100 gallons gasoline  194 30
Huckins Oil Co., 805 gallons gasoline  156 55
Leon Record, ratchet wrench, bought at Derby’s store  4 49
Arthur Whitecomb, Inc., sand  15 82
Sunshine Feed Store, 2 tons rock salt  37 80
Arthur J. Morton, 217 yds. sand  21 70
H. W. Pope, supplies  7 50

TRUCKING
James Cuddihee  64 00
Ralph Clark  32 00
Collector of Internal Revenue, income tax on wages  490 40

Total  $4,406 94

Summer maintenance, labor  $5,104 70
Materials  726 41
Trucks  114 00
Horse  8 00
Collector of Internal Revenue, tax  461 20
Winter maintenance, labor  3,382 38
Materials  438 16
Trucks  96 00
Collector of Internal Revenue, tax  490 40

Total  $10,821 25
CALCium Appropriation

Stabilizing Bond Corner and Edgar Seaver, TRA roads, also Carswell Hill with 5¾ tons calcium chloride.

<table>
<thead>
<tr>
<th>Name</th>
<th>Labor</th>
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</thead>
<tbody>
<tr>
<td>Leon Record, labor</td>
<td>$38.85</td>
</tr>
<tr>
<td>John Saari, labor</td>
<td>$34.50</td>
</tr>
<tr>
<td>Arthur Wikman, labor</td>
<td>$32.00</td>
</tr>
<tr>
<td>Gerald Record, labor</td>
<td>$37.00</td>
</tr>
<tr>
<td>Charles A. Bergeron, labor</td>
<td>$32.00</td>
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<tr>
<td>John Beliveau, labor</td>
<td>$21.60</td>
</tr>
<tr>
<td>Olof Larson, labor</td>
<td>$5.00</td>
</tr>
<tr>
<td>State of N. H., 5 tons calcium chloride</td>
<td>$120.05</td>
</tr>
<tr>
<td>Collector of Internal Revenue, tax</td>
<td>$2.40</td>
</tr>
</tbody>
</table>

Total $323.40

TAR Appropriation

Sweeping, patching and applying 4,649 gallons asphalt on Marienfeld Camp road, also tar roads in Village.

<table>
<thead>
<tr>
<th>Name</th>
<th>Labor</th>
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</thead>
<tbody>
<tr>
<td>Ralph Clark, truck</td>
<td>$75.00</td>
</tr>
<tr>
<td>Leon Record, labor</td>
<td>$144.74</td>
</tr>
<tr>
<td>John Saari, labor</td>
<td>$104.60</td>
</tr>
<tr>
<td>Arthur Wikman, labor</td>
<td>$97.40</td>
</tr>
<tr>
<td>Gerald Record, labor</td>
<td>$138.30</td>
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<tr>
<td>Charles A. Bergeron, labor</td>
<td>$127.50</td>
</tr>
<tr>
<td>Howard Lavigne, labor</td>
<td>$22.50</td>
</tr>
<tr>
<td>John Beliveau, labor</td>
<td>$61.30</td>
</tr>
<tr>
<td>James Sibley Jr., labor</td>
<td>$9.00</td>
</tr>
<tr>
<td>Russell Clark, labor</td>
<td>$8.00</td>
</tr>
<tr>
<td>Louis Daily, labor</td>
<td>$13.00</td>
</tr>
<tr>
<td>Curtice Silver, labor</td>
<td>$8.00</td>
</tr>
<tr>
<td>Collector of Internal Revenue, income tax on wages</td>
<td>$17.50</td>
</tr>
<tr>
<td>Trimount Bituminus Products Co., 4,649 gal. asphalt</td>
<td>$627.62</td>
</tr>
<tr>
<td>Arthur Whitecomb, Inc., sand</td>
<td>$207.83</td>
</tr>
<tr>
<td>Arthur Whitecomb, Inc., coal patch</td>
<td>$109.96</td>
</tr>
</tbody>
</table>

Total $1,772.25
Labor $734 34
Materials 945 41
Truck 75 00
Collector of Internal Revenue, tax 17 50
Total $1,772 25

BRUSH CUT ON TOWN ROADS
Lake Skatutakee road.
Venable road.
Jones road.
East Side Silver Lake road.
West Side Silver Lake road.
Townes road.
East View road.
Richardson’s road
Bond Corner TRA road.
Edgar Seaver TRA road.
Wikman road.
South road.
Marienfeld Camp road.
Wells Cross road
Clarence Seaver road.
Grimes hill.
Bennett hill.
Road to sand pile at coal sheds.
Around Center of Village.
Lampman road as far as Bloomgren place.

BRIDGES REPLANKED, ALSO NEW STRINGERS
Bridge on Silver road.
2 bridges on South road.

NEW RAILINGS AND FENCE POST
Bridge at center of Village.

RAILINGS AND POSTS PAINTED
Bridge at center of Village.
At blacksmith shop.
At vestry.
NEW CULVERTS

1, 12'' x 36 ft. metal culvert at town dump.
1, 15'' x 24 ft. metal culvert on Long Pond road.
1, 12'' x 18 ft. metal culvert on Marienfeld Camp road.
1, 12'' x 20 ft. metal culvert on Marienfeld Camp road.
1, 12'' x 32 ft. metal culvert on Marienfeld Camp road.
1, 12'' x 6 ft. metal culvert on Marienfeld Camp road.
1, 12'' x 24 ft. metal culvert on East View road.

CULVERTS LOWERED

1, metal culvert on Jones road.
1, metal culvert on Brown road.
1, metal culvert on McVeigh road.
1, metal culvert on Silver road.
1, metal culvert on No. 4 hill.

MATERIALS HAULED ON TOWN ROADS

<table>
<thead>
<tr>
<th>Road</th>
<th>Gravel</th>
<th>Yards</th>
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<tr>
<td>East View road, gravel</td>
<td></td>
<td>63</td>
</tr>
<tr>
<td>B. F. Bemis road, gravel</td>
<td></td>
<td>141</td>
</tr>
<tr>
<td>Silver road, gravel</td>
<td></td>
<td>20</td>
</tr>
<tr>
<td>Bancroft road, gravel</td>
<td></td>
<td>47</td>
</tr>
<tr>
<td>Long Pond road, gravel</td>
<td></td>
<td>36½</td>
</tr>
<tr>
<td>Peanut Row road, gravel</td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>Lampman road, gravel</td>
<td></td>
<td>12½</td>
</tr>
<tr>
<td>Venable road, gravel</td>
<td></td>
<td>149</td>
</tr>
<tr>
<td>Jones road, gravel</td>
<td></td>
<td>130</td>
</tr>
<tr>
<td>Fred Emery road, gravel</td>
<td></td>
<td>16½</td>
</tr>
<tr>
<td>No. 4 road, gravel</td>
<td></td>
<td>35</td>
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<tr>
<td>Mason road, gravel</td>
<td></td>
<td>13½</td>
</tr>
<tr>
<td>Town dump road, gravel</td>
<td></td>
<td>36</td>
</tr>
<tr>
<td>Brown road, gravel</td>
<td></td>
<td>12½</td>
</tr>
<tr>
<td>McVeigh road, gravel</td>
<td></td>
<td>10</td>
</tr>
<tr>
<td>Marienfeld Camp road, gravel</td>
<td></td>
<td>64½</td>
</tr>
<tr>
<td>East Side Silver Lake road, gravel</td>
<td></td>
<td>25</td>
</tr>
<tr>
<td>West Side Silver Lake road, gravel</td>
<td></td>
<td>20</td>
</tr>
<tr>
<td>Jones Cross road, gravel</td>
<td></td>
<td>22½</td>
</tr>
<tr>
<td>Van Zile road, gravel</td>
<td></td>
<td>2½</td>
</tr>
<tr>
<td>Townes road, gravel</td>
<td></td>
<td>35</td>
</tr>
<tr>
<td>Jacquith road, gravel</td>
<td></td>
<td>9</td>
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</tbody>
</table>
B. F. Bemis road, ashes 27 "
Bolio hill, gravel 5 "
Willard hill, gravel 30 "
No. 4 hill, gravel 22½ "
Grimes hill, gravel 16½ "
Sand hauled at sheds 217 "

Total 1,224 yds.

TRA WORK ON WILLARD HILL

Labor $1,033 85
Trucks 1,370 35
Power shovel 680 00
Bulldozer 312 30
Culverts 214 02
Gravel 205 10
Cement 16 00
Dynamite, caps 15 63
Gasoline refund used in town truck, paid to town treasurer 18 25

Total $3,865 50

Length of road widened and graded 4,000 feet
Amount of gravel hauled 2,051 yds.

EQUIPMENT OWNED BY TOWN OF HARRISVILLE, N. H.

1, 30 caterpillar tractor and plow, 1 R-2 caterpillar tractor and plow, 1 wood plow and underframe, 1 steel blade snow plow, 1½-ton Dodge truck, 1 iron drag, 1 wood drag, 1 road grader, 1 sanding machine, extra hopper, 1 air compressor, tire gauge, hose, 2 extension electric light cords, 1 electric battery, wire, 1 culvert cleaner, 1 scoop, 10 sq. pt. shovels, 11 spade shovels, 9 snow shovels, 8 picks, 12 grub hoes, 4 bars, 4 cross cut saws, 1 hack saw, 4 blades, 3 drilling hammers, 1 stone hammer, 1 nail hammer, 16 drills, 1 spoon, 2 points, 7 axes, 4 hand rakes, 1 road rake, 22 scythes, 6 snathes, 8 scythe stones, 2 grind stones, 3 hooks, 6 tow chains, 3 set triple truck tire chains, 3 lanterns, 9 files, three 5-gallon cans, 2 oil measures,
1 chain tool, 2 vises, 1 grease rack, 1 sanding screen, 1 hydraulic jack, 5 flashlights, 2 funnels, 40 lbs. bridge spikes, 2 qts. gray paint, 1 qt. orange paint, 1 qt. aluminum paint, 4 paint brushes, 5 stone pickers, 4 brush cutters, 7 street brooms, 3 barn brooms, 10 forks, assortment of blacksmith tools, bolts and nuts, 600 lbs. calcium chloride, 2,300 lbs. salt, 300 lbs. tractor transmission grease, 100 lbs. tractor track roller grease, 2 extra connecting rods for 30 tractor, 180 feet of 16-foot bridge plank, 220 feet of 12-foot plank, 216 ft. of 2 x 6 fence railings, 400 gallons of coal tar patch.

LEON L. RECORD,
Road Agent.

REPORT OF TRUSTEES OF TRUST FUNDS
For Year Ending Dec. 31, 1947

Money expended:
Bertha C. Bemis, treasurer of the school board, 
$13 00
1/2 interest on school fund
R. L. Alexander, combined church treasurer, 
13 00
1/2 income on church and ministerial fund
Bertha C. Bemis, treasurer of the consolidated school fund 
250 00
Curtis Silver, care of thirty cemetery lots for 1947 
68 88

Total 
$344 88

ARTHUR E. WRIGHT,
EDSON H. HAZEN,
JOHN C. CLARK,
Trustees.

By A. E. WRIGHT.
<table>
<thead>
<tr>
<th>Date of Creation</th>
<th>TRUST FUNDS</th>
<th>How Invested</th>
<th>Amount of Principal</th>
<th>Rate of Interest</th>
<th>Balance of Income on Hand at Beginning of Year</th>
<th>Income During Year</th>
<th>Expended During Year</th>
<th>Balance of Income on Hand at End of Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Feb. 14, 1890</td>
<td>School and Ministerial Fund</td>
<td>N. H. Savings Bank (Concord, N. H.)</td>
<td>$1,300.00</td>
<td>2%</td>
<td>$2,570.00</td>
<td>$26.00</td>
<td>$26.00</td>
<td>$2,570.00</td>
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<tr>
<td>May 14, 1912</td>
<td>Fanny Goodnow Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>25.00</td>
<td>2%</td>
<td>1.30</td>
<td>1.30</td>
<td>1.30</td>
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<tr>
<td>Jan. 3, 1913</td>
<td>J. C. Bancroft Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
<td>2.04</td>
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<tr>
<td>Feb. 26, 1913</td>
<td>John Rutherford Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>64.00</td>
<td>2%</td>
<td>3.06</td>
<td>3.06</td>
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<tr>
<td>Apr. 17, 1917</td>
<td>Eva Marshall Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>200.00</td>
<td>2%</td>
<td>4.08</td>
<td>4.08</td>
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<tr>
<td>Jan. 11, 1918</td>
<td>Winslow Royce Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>150.00</td>
<td>2%</td>
<td>2.04</td>
<td>2.04</td>
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<tr>
<td>Aug. 21, 1921</td>
<td>Tufts-Tuttle Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
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<tr>
<td>May 18, 1923</td>
<td>James E. Ruffle Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
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<tr>
<td>Aug. 16, 1924</td>
<td>Silas Atwood Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
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<tr>
<td>Dec. 5, 1928</td>
<td>D. &amp; C. C. Farwell Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
<td>2.04</td>
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<tr>
<td>May 13, 1929</td>
<td>M. W. Harris Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
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<tr>
<td>Aug. 3, 1929</td>
<td>J. K. Russell Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
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<tr>
<td>Aug. 13, 1929</td>
<td>Hugh Varner Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
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<tr>
<td>Jan. 4, 1930</td>
<td>Wright-Balley Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
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<tr>
<td>July 29, 1930</td>
<td>C. L. Yardley Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>150.00</td>
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<tr>
<td>July 1, 1932</td>
<td>C. W. Russell Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
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<td>2.04</td>
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<tr>
<td>Nov. 13, 1933</td>
<td>H. N. Hutchinson Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>225.00</td>
<td>2%</td>
<td>4.58</td>
<td>4.58</td>
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<tr>
<td>Jan. 1, 1934</td>
<td>A. S. &amp; A. Hutchinson Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
<td>2.04</td>
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<td>Apr. 6, 1935</td>
<td>John McWilliams Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>200.00</td>
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<td>4.08</td>
<td>4.08</td>
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<td>Apr. 4, 1938</td>
<td>Richard Ranbold Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>150.00</td>
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<td>3.06</td>
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<tr>
<td>Date</td>
<td>Accountant</td>
<td>Balance</td>
<td>2%</td>
<td>2.04</td>
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<tr>
<td>Apr. 8, 1938</td>
<td>Frances E. Hardy Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
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<tr>
<td>Oct. 13, 1939</td>
<td>Lillian &amp; Harry Millar Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
<td>2.04</td>
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<tr>
<td>April 2, 1940</td>
<td>Heath Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>150.00</td>
<td>2%</td>
<td>3.06</td>
<td>3.06</td>
<td>3.06</td>
<td>3.06</td>
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<tr>
<td>June 30, 1942</td>
<td>Albert and Jennie Knowlton Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
<td>2.04</td>
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<tr>
<td>Nov. 30, 1942</td>
<td>C. Albert Seaver Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
<td>2.04</td>
<td>2.04</td>
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<tr>
<td>Nov. 22, 1943</td>
<td>Henry C. Farwell Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
<td>2.04</td>
<td>2.04</td>
<td>2.04</td>
</tr>
<tr>
<td>Feb. 24, 1944</td>
<td>David C. Willard Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>150.00</td>
<td>2%</td>
<td>3.06</td>
<td>3.06</td>
<td>3.06</td>
<td>3.06</td>
</tr>
<tr>
<td>May 20, 1944</td>
<td>W. W. Lampman Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
<td>2.04</td>
<td>2.04</td>
<td>2.04</td>
</tr>
<tr>
<td>Jan. 5, 1945</td>
<td>Caroline Brooks Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>3.06</td>
<td>3.06</td>
<td>3.06</td>
<td>3.06</td>
</tr>
<tr>
<td>Mar. 21, 1945</td>
<td>Howe Cemetery Fund</td>
<td>N. H. Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>3.06</td>
<td>3.06</td>
<td>3.06</td>
<td>3.06</td>
</tr>
<tr>
<td>Feb. 25, 1946</td>
<td>Sallampaa - Ranta Cemetery Fund</td>
<td>Cheshire County Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
<td>2.04</td>
<td>2.04</td>
<td>2.04</td>
</tr>
<tr>
<td>Apr. 28, 1947</td>
<td>Harris-Willard Cemetery Fund</td>
<td>Cheshire County Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
<td>2.04</td>
<td>2.04</td>
<td>2.04</td>
</tr>
<tr>
<td>Sept. 5, 1947</td>
<td>Elwyn W. Seaver Cemetery Fund</td>
<td>Cheshire County Savings Bank</td>
<td>100.00</td>
<td>2%</td>
<td>2.04</td>
<td>2.04</td>
<td>2.04</td>
<td>2.04</td>
</tr>
<tr>
<td>Dec. 27, 1944</td>
<td>Consolidated School Fund</td>
<td>Keene Savings Bank</td>
<td>150.00</td>
<td>2%</td>
<td>3.06</td>
<td>3.06</td>
<td>3.06</td>
<td>3.06</td>
</tr>
<tr>
<td>Jan. 22, 1945</td>
<td>Consolidated School Fund</td>
<td>Cheshire County Savings Bank</td>
<td>150.00</td>
<td>2%</td>
<td>3.06</td>
<td>3.06</td>
<td>3.06</td>
<td>3.06</td>
</tr>
<tr>
<td></td>
<td>Withdrawn Oct. 8, 1947 by order</td>
<td>Cheshire County Savings Bank</td>
<td>150.00</td>
<td>2%</td>
<td>3.06</td>
<td>3.06</td>
<td>3.06</td>
<td>3.06</td>
</tr>
<tr>
<td></td>
<td>consolidated School Committee</td>
<td>Balance</td>
<td>200.00</td>
<td>2%</td>
<td>2.04</td>
<td>2.04</td>
<td>2.04</td>
<td>2.04</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>1,054.38</td>
<td>2%</td>
<td>32.80</td>
<td>32.80</td>
<td>32.80</td>
<td>32.80</td>
</tr>
<tr>
<td>Totals</td>
<td></td>
<td></td>
<td>$6,451.04</td>
<td>$65.32</td>
<td>$137.82</td>
<td>$94.88</td>
<td>$108.26</td>
<td></td>
</tr>
</tbody>
</table>

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

ARTHUR E. WRIGHT,
EDSON H. HAZEN,
JOHN C. CLARK,
Trustees.
By A. E. W.
Board of Selectmen,  
Harrisville, New Hampshire.

Gentlemen:

Submitted herewith is the report of the annual audit of the accounts of the Town of Harrisville covering the fiscal year ended December 31, 1947, which was made by this Division in accordance with the vote of the town.

**SCOPE OF AUDIT**

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

**FINANCIAL STATEMENTS**

**Balance Sheets—December 31, 1946—December 31, 1947:**

(Exhibit A)

Comparative Balance Sheets as of December 31, 1946 and December 31, 1947 are presented in Exhibit A. As indicated therein, the town started the year with a Surplus of $1,380.12, and closed with a Net Debt of $412.14, resulting in a change in financial condition of $1,792.26.

**Analysis of Change in Financial Condition:**

(Exhibit B)

The factors which affected the change in the financial condition of the town during the year were as follows:

<table>
<thead>
<tr>
<th>Surplus—December 31, 1946</th>
<th>$1,380 12</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Debt—December 31, 1947</td>
<td>412 14</td>
</tr>
</tbody>
</table>

**Change in Financial Condition** $1,792 26

**Decreases in Surplus**

Net Budget Deficit $1,824 59
Increases in Surplus
Increases in Accounts Receivable 32 33

Net Change $1,792 26

Comparative Statements of Appropriations and Expenditures—
Estimated and Actual Revenues: (Exhibits C & D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1947, are presented in Exhibits C and D. As indicated by the budget summary, a net overdraft of appropriations of $2,141.73, less a net revenue surplus of $317.14, resulted in a net budget deficit of $1,824.59.

Summary of Receipts and Expenditures: (Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1947, made up in accordance with the uniform classification of accounts is included in Exhibit E.

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 and payrolls 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, 1947, is indicated in Exhibit F.

TAX ACCOUNTS

Tax warrants for the levies of 1947, 1946, 1945, 1944, and tax sale accounts for the levies of 1946 and previous years were examined. Summary statements indicating the activity in these accounts for the fiscal year ended December 31, 1947, are presented in Exhibits G, H, I, J and K respectively. Verification of the uncollected tax accounts was made by mailing to taxpayers.

TOWN CLERK

The accounts and records of the town clerk were examined and audited. All funds received by the clerk on account of the
insurance of motor vehicle permits and dog licenses were accounted for through remittances to the treasurer and fees retained. (Exhibit L)

GENERAL COMMENTS

Capital Reserve Fund:

During 1947, $250.00 was withdrawn from the Capital Reserve Fund which was established by the Town for School purposes. This payment was made directly by the Trustees of Trust Funds, custodians of the Fund, to the School District. This will explain the reduction in the principal of the Fund, as indicated in the balance sheet (Exhibit A) between December 31, 1946 and December 31, 1947.

Inasmuch as the law now provides that School Districts may establish Capital Reserve Funds, it is recommended that this Fund be transferred from the Town to the School District accounts. The accounting procedure would be as follows:

The Trustees of Trust Funds to turn the entire amount of the Fund over to the Town Treasurer. The Selectmen will then issue a voucher and check for this amount to the School District. The entries would be:

Receipts — Withdrawal from Capital Reserve Fund.

Payment — Payment to School District.

The School District Treasurer will deposit the check and the School Board will issue a voucher and check for a similar amount payable to the Trustees of Trust Funds, thus transferring the School Fund back to the custody of the Trustees of Trust Funds. The entries in the School District accounts will be as follows:

Receipts — Other Receipts.

Payment — Payments into Capital Reserve Fund.

The Capital Reserve Fund will then appear in the School District balance sheet as both an asset and a liability item. It will consequently be dropped from the balance sheet of the Town.
Conclusion:

The accounts and records of all town officials 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.

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

Yours very truly,

HAROLD G. FOWLER,
Director.

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION.

HERBERT E. HUNT, Auditor.
HUGH J. CASSIDY, Accountant.

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire
January 7, 1948

CERTIFICATE OF AUDIT

This is to certify that we have audited the accounts and records of the Town of Harrisville for the fiscal year ended December 31, 1947, and found them to be in good order. In our opinion the Exhibits included herewith present a correct statement of the financial condition of the Town and the results of operations for the fiscal year ended December 31, 1947.

Respectfully submitted,

HAROLD G. FOWLER,
Director.

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION.

HERBERT E. HUNT, Auditor.
HUGH J. CASSIDY, Accountant.
REPORT OF VOLUNTEER FIRE DEPARTMENT

1 1935 Ford V-8 truck with 200 gal. pumper.
1 108-gal. booster tank,
250 ft. booster hose.
1 booster hose basket.
100 ft. of 2½ inch hose.
2100 ft. cotton 1½ inch hose.
6 10 ft. lengths of suction hose.
1 2½ inch suction strainer.
6 hand nozzels.
1 hand shut-off nozzle.
3 fog nozzels.
1 attic and cellar spinner nozzle.
1 double male coupling.
1 double female coupling.
15 hose spanners.
1 crow bar.
1 ice chisel.
2 fire axes.
1 cross cut saw.
75 fire extinguishers, acid and soda type, belonging to town.
16 acid bottles.
6 lead bottle carriers.
6 bottle tops for same.
6 bottle top carriers.
1 foamite extinguisher.
2 refills for foamite extinguisher.
1 15 lbs. snow fog fire extinguisher, complete.
3 1½ inch siamese.
1 2½ inch to 1½ inch siamese.
49 fire extinguisher rubber gaskets.
1 5-horse power Peerless siren on fire station.
2 first aid kits.
2 gas masks.
1 20 ft. roof ladder.
1 30 ft. extension ladder.
5 raincoats.
3 pairs of rubber boots size 7-8-10.
1 set tire chains.
6 round point shovels.
8 tin water pails.
6 canvas water buckets.
100 ft. of 5/8 inch rope.
2 1,000 ft. beam hand lights.
2 1,000 ft. spot lights on truck.
1 hose shut-off clamp.
1 wire brush chimney cleaner.
1 12 ft. pike pole.
1 canvas for top tray.
1 canvas for bottom tray.
3 smoke masks.
1 No. 20 sterling sirenlite, 6 volts.
1 spare 5-gal. gas. can.
1 hose reel, mounted on truck, complete.

FOREST FIRE EQUIPMENT
1 1929 Ford model A 1-ton truck.
1 Pacific marine pumper.
1 5 gals. knapsack tank.
2 10 ft. lengths suction hose.
2 6 ft. lengths of suction hose, 1 inch size.
2 grub hoes.
1 pick.
2 spare gas cans.
1 5-gal. oil can.
36 knapsack forest fire pumps.
1 set of tire chains.
1 50-gal. barrel of white gas with 46 gals. gas.
1400 ft. of cotton hose, 1 1/2 inch.
2 fire axes.
1 50 ft. garden hose.

MISCELLANEOUS EQUIPMENT
3 "Imp" soot remover.
1 spare radiator for V-8 truck.
1 spare tire for V-8 truck.
2 snow shovels.
1 5-gal. alcohol can, 3 gals. in can.
1 old roof ladder.
1 old extension ladder, 20 ft.
1 50-gal. oil barrel.
1 200-gal. oil barrel.
1 cellar pump, electric.
1 spare battery for 1935 Ford.
1 battery charger and tester.
1 50 ft. length high pressure inch hose.
1 wood burning stamp.
1 iron set stamp.
1 syphon for 10-gal. acid bottle.
2 gal. of acid for fire extinguishers.
8 rubber hose for fire extinguishers.
1 chimney nozzle for chimney fire with shut-off nozzle.
¾ kegs of soda.
2 smoke glasses.
30 1½ inch rubber hose gaskets.
40 2½ inch rubber hose gaskets.
11 ¾ inch rubber hose gaskets.
1 5-ton hy. jack.
2 white sinks installed at fire houses.
2 spare flexible gas lines for Pacific pump.
2 D. G. canisters.
1 hose expander for booster hose.
2 doz. expander rings.
6 lanterns.
12 folding wooden seats.
1 truck hoist for 1929 truck at depot.
2 2½ x 2½ female couplings.
Some equipment I have got in 1947, also work done for department.
1 chimney nozzle.
1 2½ inch x 2½ inch female coupling.
1 10-gal. acid bottle and case.
100 lbs. of soda.
2 1,000 ft. Navy lights.
3 pr. of rubber boots.
12 refills for fire extinguishers.
3 doz. rubber gaskets.
1 set of overhead doors from Monad. lumber.
1 chimney cleaner wire brush.
1 12 ft. pike pole, complete.
6 bottle carriers for fire extinguishers.
6 tops for bottles.
6 carriers for bottle tops.

The Fire Department was called out of town for 2 house fires in Nelson, with 1935 V-8 truck.

(Firemen only) called to Peterborough for forest fire, 20 men one day, and 3 men on another day, with 1,550 feet of 1½ inch hose.

In case of anyone having any kind of fire, please, go to the nearest telephone and call your own town operator, (that is if on an outside exchange), this will get your own fire department.

(For volunteer firemen). Fire meetings are held at fire station on the 1st Monday of each month, at 7 o’clock.

LEONDER J. ST. PETER,
Chief of Harrisville Fire Dept.

1947 REPORT OF VOLUNTEER FIRE DEPARTMENT

Had 5-horse power siren repaired.
Had pump on 1935 Ford repacked and looked over.
Fixed over booster pump so could be oiled.
Fixed over booster tank to fill with water.
Had new overhead doors installed.
Put in new water hole at Willard farm.
Refilled 75 town fire extinguishers out of 78, 3 frozen up.
Refilled 14 privately owned extinguishers.
Clean and repair oil stove at fire station (new rings).
Tested 3 types of small siren at Chesham.
I wish at this time to thank all volunteer firemen, also others who cooperated to help put out these fires, and also glad to report we had such good luck against forest fire in the dry spell.

In the year of 1947 we had 12 fires.
7 chimney fires.
2 house fires.
1 oil stove fire.
1 car fire.
1 forest fire.

REPORT OF LIBRARY COMMITTEE
TREASURER’S REPORT

RECEIPTS

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 1</td>
<td>Cash on hand</td>
<td>$21 54</td>
</tr>
<tr>
<td>May 2</td>
<td>From town treasurer</td>
<td>25 00</td>
</tr>
<tr>
<td>Sept. 19</td>
<td>From town treasurer</td>
<td>25 00</td>
</tr>
<tr>
<td>Dec. 15</td>
<td>From town treasurer</td>
<td>175 00</td>
</tr>
</tbody>
</table>

$246 54

PAYMENTS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>D. McClure, library janitor</td>
<td>$52 50</td>
</tr>
<tr>
<td>C. McDonald, library janitor</td>
<td>26 00</td>
</tr>
<tr>
<td>Books</td>
<td>112 75</td>
</tr>
<tr>
<td>Supplies</td>
<td>4 39</td>
</tr>
<tr>
<td>Magazines</td>
<td>11 50</td>
</tr>
<tr>
<td>Cleaning</td>
<td>1 80</td>
</tr>
<tr>
<td>Care of lawn</td>
<td>12 00</td>
</tr>
</tbody>
</table>

$220 94

Dec. 31, cash on hand
25 60

$246 54

Respectfully submitted,

GUY W. THAYER,
Treasurer.
STATE OF NEW HAMPSHIRE

SCHOOL WARRANT

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

You are hereby notified to meet at the Eagle Hall in said district on the ninth day of March, 1948, at half past ten in the morning, 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 vote to raise and appropriate the sum of three hundred dollars ($300.00), deficit appropriation for the school year ending in June, 1948.
10. To see if the district will vote to raise and appropriate the sum of five hundred dollars ($500.00) to provide modern toilets at the Chesham school.

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

Given under our hands at said Harrisville this 20th day of January, 1948.

WILLIAM F. BEMIS,
BERNARD F. BEMIS,
MARJORIE P. COLONY,
School Board.

A true copy of Warrant—Attest:

WILLIAM F. BEMIS,
BERNARD F. BEMIS,
MARJORIE P. COLONY,
School Board.
REPORT OF SCHOOL BOARD AND TREASURER

SCHOOL DISTRICT OFFICERS

Moderator, CASPER C. BEMIS Term expires
Clerk, RUTH A. CRAWSHAW March, 1948
Treasurer, BERTHA C. BEMIS March, 1948

School Board:

BERNARD F. BEMIS March, 1950
WILLIAM F. BEMIS March, 1949
MARJORIE P. COLONY March 9, 1948

Superintendent of Schools:

JOHN H. FRYE

Teachers, 1947-1948:

ALLAN C. FRIEND Grammar School
HELEN B. THAYER Primary School
ESTHER V. FAIRBANKS Chesham School

REPORT OF TREASURER OF SCHOOL DISTRICT RECEIPTS

Cash on hand, July 1, 1946 $692 18
Received of Dorothy E. Luoma, town treasurer, balance for 1945 appropriation 585 00
Received of Dorothy E. Luoma, 1946-47 appropriation 8,177 58
Received School District of Roxbury, tuition for Wanda, George and William Bulley 150 00
Received of Harrisville school children, for breaking glass 1 00
Received of Arthur E. Wright, trustee, interest on funds 13 00
Received of Dorothy E. Luoma, town treasurer, dog tax 93 40
Received of New Hampshire-Vermont Hospitalization Service, overpay on check 1 00
Received School District of Nelson, tuition of pupils 260 00
Received of Mrs. Hodges for transportation of William Trombley 20 00
Received of Mrs. Petitpas, for Dolores 1 40
Received of Mrs. Oja, for Ruth 20 00
Received of Dorothy E. Luoma, treasurer, from the 1947-48 appropriation 200 00
Received refund 20

Total receipts for year ending June 30, 1947 $10,214 76

PAYMENTS

By checks paid July 1, 1946 to July 1, 1947 $10,191 15
Cash on hand July 1, 1947 23 61

$10,214 76

BERTHA C. BEMIS,
School Treasurer.

SUMMARY OF PAYMENTS

1. Salaries of district officers $140 00
2. Superintendent’s salary 178 25
3. School census 10 00
4. Expense of administration 56 60
5. Teachers’ salaries 4,043 21
6. Text books 78 54
7. Scholars’ supplies 156 87
8. Other expenses of instruction 70 20
9. Janitors’ service 775 00
10. Fuel 521 40
11. Light and janitor’s supplies 99 07
12. Minor repairs and expenses 299 07
13. Medical inspection 234 81
14. Transportation of pupils and teachers 701 00
15. High school and academy tuition 2,506 64
<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>16. Other special activities</td>
<td>500</td>
</tr>
<tr>
<td>17. Insurance</td>
<td>12100</td>
</tr>
<tr>
<td>18. Other fixed charges</td>
<td>17400</td>
</tr>
<tr>
<td>19. New equipment</td>
<td>20.49</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td><strong>10,191.15</strong></td>
</tr>
</tbody>
</table>

**DETAILED STATEMENTS OF EXPENDITURES**

**Administration:**

1. **Salaries of District Officers:**
   
   William F. Bemis, member of school board $35.00
   
   Marjorie P. Colony, member of school board 35.00
   
   Bernard F. Bemis, chairman of school board 40.00
   
   Bertha C. Bemis, treasurer 25.00
   
   Ruth A. Crawshaw, clerk of district 5.00
   
   **Total** 140.00

2. **Superintendent’s Salary:**
   
   Mrs. Laura J. Talbot, treasurer, supervisory district No. 38, superintendent’s excess salary 170.50
   
   Mrs. Laura J. Talbot, treasurer, secretarial service 7.75
   
   **Total** 178.25

3. **School Census:**
   
   Bertha C. Bemis, enumerator, 10.00

4. **Expenses of Administration:**
   
   Division of Municipal Accounting, June 30, 1945 14.47
   
   Division of Municipal Accounting, expense auditing 1946 9.07
   
   William F. Bemis, telephoning 1.60
   
   Bernard F. Bemis, telephoning, postage and other expense 9.19
   
   
   Peerless Casualty Company, treasurer’s bond 5.00
John H. Frye, postage, telephone and other expenses $6.60
To correct check No. 3853 20

$56 60

Instruction:

5. Teachers’ Salaries and Expenses:

Mrs. Edith M. Harway, less taxes $854.46
Mrs. Helen B. Thayer, less taxes 1,058.10
Mrs. Esther V. Fairbanks, less taxes 1,142.00
Miss Dorothy Merrill 345.50
Mrs. Bessie Whitecomb, substitute and board 60.00
Mrs. Anne C. Luoma, substitute 14.00
Mary Friedman, substitute 13.00
Una Campbell, substitute 28.00
Evelyn Osborn, substitute 7.00
Collector of Internal Revenue 257.10
New Hampshire-Vermont Hospitalization Service 56.05
Teachers’ Retirement Board 208.00

$4,043.21

6. Text Books:

Webster Publishing Company, 56 useful language $9.54
World Book Company, Modern School Arithmetic 1.82
Silver Burdett Company, text books 5.97
American Book Company, 10 Webster dictionaries 14.72
Scott, Foresman & Company, Think and Do 9.25
World Book Company, 10 My First Number 10 My Second Number Book 6.05
Allyn & Bacon, Our Country’s Story 8.52
D. C. Heath & Company, Practice Arithmetics 5.18
Scott, Foresman & Company, text books 17.49

$78.54
7. Scholars' Supplies:
Edward E. Babb & Co. Inc., school supplies $154.25
Edward E. Babb & Co. Inc., 1/2 gross maple rulers 2.62

$156.87

8. Other Expenses of Instruction:
M. N. Perkins Company, one diploma $83.00
J. L. Hammett Company, loose-leaf plan books 2.72
A. B. Rider and Associates, class room picture series 11.93
Edward E. Babb & Co. Inc., class records, report cards, env., etc. 3.66
American Education Press, Inc., My Weekly Reader 6.80
World Book Company, achievement tests, etc. 6.62
World Book Company, achievement tests 2.69
M. W. Perkins Company, 8 diplomas with covers 6.40
Sentinel Printing Company, 200 copies commencement programs 13.75

$70.20

Operation and Maintenance of School Plant:
9. Janitor Service:
George Desilets, janitor, Village school $40.00
Curtis O. Silver, janitor, Village school 545.00
Elizabeth Oja, janitor, Chesham school 190.00

$775.00
10. Fuel:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>James Cuddihee, load box wood</td>
<td>$4.50</td>
</tr>
<tr>
<td>George Desilets, putting wood in shed</td>
<td>1.50</td>
</tr>
<tr>
<td>John N. Clark, 2 1/4 cords sawed wood</td>
<td>40.00</td>
</tr>
<tr>
<td>Spencer Hardware Company, 8,100 lbs. coal @ $19.38</td>
<td>74.65</td>
</tr>
<tr>
<td>Alfred T. Grimes, 2 cords wood</td>
<td>36.00</td>
</tr>
<tr>
<td>Spencer Hardware Co., 7,700 lbs. coal</td>
<td>70.91</td>
</tr>
<tr>
<td>Alfred T. Grimes, 2 cords wood, Harrisville, 1/2 cord wood, Chesham</td>
<td>45.00</td>
</tr>
<tr>
<td>Spencer Hardware Vo., 7,550 lbs. coal</td>
<td>69.56</td>
</tr>
<tr>
<td>John D. Smith, fuel oil</td>
<td>15.60</td>
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<tr>
<td>John D. Smith, 220 fuel oil</td>
<td>22.88</td>
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<tr>
<td>John D. Smith, 200 fuel oil</td>
<td>20.40</td>
</tr>
<tr>
<td>John D. Smith, 214 fuel oil</td>
<td>21.63</td>
</tr>
<tr>
<td>John D. Smith, 185 fuel oil</td>
<td>18.87</td>
</tr>
<tr>
<td>Spencer Hardware, 6,000 lbs. coal</td>
<td>55.92</td>
</tr>
<tr>
<td>John D. Smith, 220 oil</td>
<td>23.98</td>
</tr>
</tbody>
</table>

Total Fuel: $521.40

11. Light and Janitor's Supplies:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Service Co. of N. H., lights</td>
<td>$80.96</td>
</tr>
<tr>
<td>H. W. Pope, light bulbs, kerosene and brooms</td>
<td>3.23</td>
</tr>
<tr>
<td>Curtis O. Silver, step ladder and bulbs</td>
<td>4.47</td>
</tr>
<tr>
<td>H. W. Pope, light bulbs, kerosene and draino</td>
<td>1.29</td>
</tr>
<tr>
<td>Spencer Hardware Co., thermometer, dust bane</td>
<td>5.53</td>
</tr>
<tr>
<td>Harold W. Pope, bulbs, brooms, oil and screws</td>
<td>3.59</td>
</tr>
</tbody>
</table>

Total Light and Janitor's Supplies: $99.07

12. Minor Repairs and Expenses:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>George Desilets, watching July 3rd, and 4th nights</td>
<td>$8.00</td>
</tr>
<tr>
<td>Leonder J. St. Peter, putting in partition, labor and supplies</td>
<td>12.52</td>
</tr>
</tbody>
</table>
Wilfred Record, setting glass painting toilet 31.97
Chester K. Guillow, copper pipe, couplings and labor 7.50
August Anderson, cleaning schoolhouse, and helpers 30.00
Ralph B. Bemis, mowing school yard 4.00
John A. Oja, cleaning schoolhouse and repairs 19.40
Elizabeth Oja, cleaning schoolhouse 30.00
Curtis O. Silver, setting 6 glass @ 22c 1.32
William F. Bemis, lumber 2.04
Stickney Plumbing and Heating, regular burner cleaning 11.25
Economy Coal Co., repairs on Timken furnace 58.35
Bernard F. Bemis, cleaning toilets, cash paid helpers 8.50
Knowlton & Stone, 4 hanks, mason line 1.98
Wilfred E. Beaulieu, 3 hours work on water pipe 3.00
Curtis O. Silver, fixing windows, cleaning pipe and care of hall 46.00
Leonder J. St. Peter, fixing rope in flag pole 3.00
Curtis O. Silver, rope for flag 1.75
Clarence J. Doore, painting two bus signs 3.00
B. F. Bemis, cash paid cleaning shed and toilet 5.00
John A. Beliveau, labor with truck and helper 9.00
Curtis O. Silver, setting glass 1.49

$299.07

Auxiliary Agencies and Special Activities:

13. Medical Inspection:
Margaret E. Harris, salary, 8 months $161.36
Margaret E. Harris, medical supplies 31.65
Helen B. White, substitute for Miss Harris, repairs on scales and envelopes 41.80

14. Transportation of Pupils:
Jay H. Russell, transporting pupils and teachers $369.40
Cheshire Transportation Co., transporting pupils 80.80
Michael J. Cody, transporting pupils 6.00
Eva E. Barcomb, transporting pupils 16.00
Irene E. Bemis, transporting pupils from Chesham 84.80
John H. Clark, transporting from Eastview 144.00

15. High School and Academy Tuition:
Union School District, 14 pupils, 2 part time $1,302.84
Peterborough School District, 12 pupils 918.80
Sanborn Seminary, 1 pupil 115.00
Marlboro High School, 2 pupils 170.00

16. Other Special Activities:
Sentinel Printing Co., 200 report cards $3.50
Chesterfield School District, rental moving pictures and films 1.50

Fixed Charges:
17. Insurance:
Grange Mutual Fire Insurance Co., 2 schoolhouses $121.00

18. Other Fixed Charges:
F. Gordon Kimball, state treasurer, per capita tax $174.00
Outlay for Construction and Equipment:

19. New Equipment:
Edward E. Babb & Co., Inc., 3 pencil sharpeners, 1/2 gross maple rulers $6.69
Marlboro School District, adding machine for Supervisory Union 13.80

Total expenditures $20.49
Cash on hand, July 1, 1947 23.61

Grand total $10,214.76

BERNARD F. BEMIS,
MARJORIE P. COLONY,
WILLIAM F. BEMIS,
School Board.
REPORT OF THE PROPOSED CONSOLIDATED SCHOOL

Balance in Ashuelot-Citizen’s National Bank          $184 20
Oct. 10, 1947 Received from Arthur E. Wright, trustee of trust funds  250 00

$434 20

Paid out by order of Building Committee:
June 24, 1947 George H. Martin for increased cost of moving barn on school lot $39 76
Oct. 4, 1947 John A. Beliveau work on Johnson barn driveway 21 00
Oct. 10, 1947 Gardner C. Turner, Atty. legal services 225 00
Nov. 5, 1947 Ralph J. Clark, load of ashes to Johnson’s barn, 1½ hours 3 35

$289 11

On hand

145 09

$434 20

Deposit in Cheshire County Savings Bank          $18,379 82

(This does not include accounts listed in records of the Trustees of Trust Funds.)

BERTHA C. BEMIS,
Treasurer of the Consolidated School Fund.
SCHOOL BOARD’S ESTIMATE FOR 1948-1949
School District of Harrisville

DETAILED STATEMENT OF EXPENDITURES

Support of schools:

Teachers’ salaries $6,050 00
Text books 375 00
Scholars’ supplies 300 00
Flags and appurtenances 15 00
Other expenses of instruction 150 00
Janitors services 800 00
Fuel 600 00
Water, lights, janitor’s supplies 150 00
Minor repairs and expenses 400 00
Health supervision (medical inspection) 250 00
Transportation of pupils 2,870 00
Other special activities 200 00

$12,160 00

Other statutory requirements:

Salaries of District Officers, (fixed by district) $170 00
Truant officer and school census 25 00
Tuition in high schools and academies (estimated) 3,000 00
Superintendent’s excess salary (fixed by union) 240 00
Per capita tax (report of state treasurer) 186 00
*Other obligations imposed by law or established by the district including insurance, teachers’ retirement assessment, and administration 450 00

4,071 00

Total amount to meet school board’s budget $16,231 00
ESTIMATED INCOME OF DISTRICT

State aid (December, 1948 allotment) $1,205 00
Dog tax (estimated) 100 00
Income from trust funds (estimated) 13 00
Elementary school tuition receipts (estimated) 315 00

Deduct total estimated income not raised by taxation 1,633 00

Assessment required to balance school board’s budget $14,598 00

SPECIAL APPROPRIATIONS PROPOSED
(Articles in Warrant)

For deficit appropriation $300 00
For toilets at the Chesham school 500 00

Total assessment required to cover budget and appropriations $15,398 00

*Teachers’ retirement assessment $300 00
Administration 100 00
New equipment 50 00

Total $450 00

BERNARD F. BEMIS,
WILLIAM F. BEMIS,
MARJORIE P. COLONY,
School Board.

CERTIFICATE OF AUDIT

This is to certify that we have audited the accounts and records of the Harrisville School District for the fiscal year ended June 30, 1947, and found them to be correctly cast and properly vouched. The report submitted herewith in the form of Schedules reflects, to the best of our knowledge and belief, the true financial condition of the Harrisville School District as of June 30, 1947 and the result of the financial transactions of the District during the period under review.

Respectfully submitted,

HAROLD G. FOWLER,
Director.
DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION.

ALAN R. MATTHEWS, Auditor.
NORMAN P. SCHAUER, Accountant.
REPORT OF SUPERINTENDENT
OF SCHOOLS

To the School Board and Citizens of Harrisville:

I herein submit my fifth annual report as Superintendent of Schools.

The general demand for better educational opportunities for the youth in our rural schools is indeed a serious problem at the present time. In order to meet the various needs of boys and girls and to prepare most of them to enter high school the modern elementary school has many new responsibilities. The development of the basic skills and abilities in reading, writing, and arithmetic are as essential as ever. More effective learning in the social studies with increased emphasis on democratic living is needed to develop better citizenship both within and outside the school. An adequate school program should also provide the opportunities for directed experiences in music, the fine arts, domestic and manual arts, general science, health and many social contacts. The facilities for these objectives will be limited in many schools during the present period of shortages and high costs.

The maintenance of well qualified teachers in our rural schools is almost an impossibility unless nearby resident teachers become available. At the present time 70,000 teaching jobs are vacant in the United States. More than 350,000 teachers have left our public schools since 1941. Over 2,000,000 school-age children are not in school and millions of those in school are receiving inferior education due to the fact that 110,000 teachers, or one out of every eight, are serving on sub-standard permits. This problem is enhanced by increased enrollments in our schools and fewer students preparing to teach.

The Harrisville School District is maintaining a constructive program for the welfare of its youth. Many major improvements to meet the common needs of children will be provided for in the new school building. Recent changes to meet the immediate needs include the following:
1. An adequate supply of running water at the Chesham school.

2. Transportation of pupils to High School by the School District.

3. Improved instruction resulting from further revision in the textbooks, the employment of a music teacher and the best classroom teachers available.

The general morale of the schools would be greatly improved if parents exerted a stronger influence on their children. Cooperative attitudes of obedience and respect for authority should start in the home. The mutual help of parents and teachers is needed by all youth at the present time.

ORGANIZATION AND CLASSIFICATION
CHESHAM SCHOOL

<table>
<thead>
<tr>
<th>Grade</th>
<th>Promotions June, 1947</th>
<th>Enrollments September, 1947</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>4</td>
<td>2</td>
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<td>3</td>
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<td>3</td>
<td>3</td>
</tr>
<tr>
<td>6</td>
<td>0</td>
<td>3</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>15</strong></td>
<td><strong>17</strong></td>
</tr>
</tbody>
</table>

HARRISVILLE SCHOOL

<table>
<thead>
<tr>
<th>Grade</th>
<th>Promotions June, 1947</th>
<th>Enrollments September, 1947</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>3</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>4</td>
<td>6</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td>6</td>
<td>8</td>
<td>7</td>
</tr>
<tr>
<td>7</td>
<td>4</td>
<td>7</td>
</tr>
<tr>
<td>8</td>
<td>8</td>
<td>4</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>45</strong></td>
<td><strong>41</strong></td>
</tr>
</tbody>
</table>
Mrs. Edith Harway, having resigned as teacher in the upper grades at Harrisville, was replaced by Dorothy Merrill in April, 1947. Mr. Allan Friend accepted this position for the school year beginning in September, 1947. Mrs. Helen Thayer and Esther Fairbanks have been retained as teachers in the Harrisville Primary and Chesham Schools respectively. Mr. Howard Park of Keene teaches music in the schools one half-day each week.

Miss Margaret Harris has attended the pupils as school nurse. Her report included herewith explains the health work.

HONOR ROLL

The following pupils have been neither absent nor tardy for the entire school year 1946-1947.

Charles Korpi    Phyllis Pope    Shirley Thayer

EIGHTH GRADE GRADUATES, JUNE 1947

Marjorie D. Aiken    Edward J. Main
Robert Gilroy        Joseph L. St. Peter
Charles W. Korpi     Carol M. Wallis
Joan E. MacDurfey    Ralph E. Willard

A cumulative record sheet is kept for each pupil in Grades 1-8 inclusive. This record shows the individual growth of the pupils over the eight-year period as indicated by mental and physical tests. The report card ranks are also recorded along with other valuable information including attendance, health and deportment.

STATISTICS FOR SCHOOL YEAR 1946-1947

Total length of school year in weeks 37
Number of different pupils registered 72
Number of half days schools were in session 340
Average membership 58.95
Average attendance 55.30
Percent of attendance 93.80
Average number of tardinesses per pupil 1.46
Number of pupils neither absent nor tardy 3
Number of pupils transported by the district 15
Number of visits by the superintendent 51
Number of visits by the school nurse 60
Number of visits by the parents and citizens 169

CONCLUSION

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

Respectfully submitted,
JOHN H. FRYE,
Superintendent of schools.


REPORT OF THE SCHOOL NURSE

HARRISVILLE SCHOOL DISTRICT

Number of pupils examined by the nurse, November, 1947 57
Number with defective vision 4
Number with defective breathing 7
Number with dental caries 30
Number with symptoms of diseased tonsils 4
Number with postural defects 9
Number with orthopedic defect (under treatment) 1

Cases of communicable diseases reported during school year 1946-1947:
Number with chicken pox 13
Number with measles 2
Number with skin diseases including pediculosis 6

Defects corrected during the year:
Number with defective vision 2
Number with dental caries treated by dentists 10
Number with diseased tonsils operated on 3
Number with skin disease including pediculosis 6
Number of pupils given hearing tests with audiometer 43
Number of treatments given in school 5
Number of treatments in home  2
Number of school visits  60
Number of home visits  9
Number of class room inspections  19

Cod Liver Oil was furnished to pupils whose parents wished them to have it.

Respectfully submitted,
MARGARET E. HARRIS, R. N.

REPORT OF THE MUSIC SUPERVISOR

Mr. John H. Frye,
Superintendent of Schools,
Marlboro, N. H.

I herein submit my report as Supervisor of Music in the Harrisville schools:

We have in our local schools a basic music textbook for ungraded schools known effectively as "On Wings of Song" published by Ginn & Company. Its fundamental purpose is to instill in the hearts and minds of our boys and girls the musical heritage of our America. Public school music educators are realizing more and more that the songs and musical games should be a vital part of our educational system, since they are living examples of their ancestors. These songs integrated into the whole curriculum make a more vivid picture in the minds of our youngsters. Through the singing of these songs, our students capture the dynamic spirit that must have been in the hearts of those who built this country. Many times the teachers tell stories of historical and geographical significance, and present records made by great artists to enhance the information given in the books.

The music course discussed above is all found in one carefully written book beautifully presented in a very unique manner combining the art of attractive sketches with musical form. The songs might be classified as follows: Patriotic, Traditional, Children's Songs and Games, Sea Chanties, Songs of the Cowboy,
Indian Songs, Spirituals and Plantation Songs and Religious Songs.

It is difficult to bring the child’s singing voice up to the point of complete satisfaction in a few months, but this is the objective which the teachers and I hope to reach in due time. The musical experience of the boys and girls is not wholly confined to singing, but to the study of rhythm and music appreciation as well. Ear training, both through tonal and verbal dictation is strongly stressed together with mode discrimination.

In conclusion, let me thank the Superintendent of Schools, the Board of Education and the teachers for their efforts in carrying out the designated program.

Respectfully submitted,
HOWARD W. PARK,
Supervisor of Music.

Keene, N. H., January 28, 1948.

REPORT OF HARRISVILLE SCHOOL BUILDING COMMITTEE

Feb. 9, 1948.

Your School Building Committee begs to report that, due to conditions familiar to all and far beyond our control, only slight progress has been made during the past year toward our goal of delivering to the town a completed consolidated school building.

Such progress as could be made may be briefly noted as follows: some necessary clearing of the purchased Johnson pasture land was done and the barn was moved off the land as per agreement by the former owners. Also much new information was gathered by all members of the committee as to new methods, materials, and equipment which will eventually be incorporated into the new building.

At the final meeting of the year at which all of the committee were present and in conference with the architect, Mr. Randlett, it was unanimously agreed that due to the ex-
tremely high cost of building at the present time it would be absolutely unwise and impossible to start construction in the Spring of 1948 as had been hoped.

Since only a definite sum of money is available for the purposes of the new school, and since building costs have practically doubled since this money was raised, it seemed to the Committee unfair to the taxpayers of Harrisville and to the donors of gifts either to ask for further funds or to proceed with a building which would only halfway fill the needs of the community.

This unpleasant decision is in agreement with the State Tax Commission's present stand and with the decisions of other towns comparable to Harrisville, all of which, except in cases of extreme emergency, have postponed their building plans until they can proceed under conditions more favorable for building.

Harrisville School Building Committee,
WELLINGTON WELLS,
BERNARD F. BEMIS,
MARJORIE P. COLONY,
WILLIAM BEMIS,
CHARLES M. BERGERON,
JOHN N. CLARK,
JOHN J. COLONY, JR.
**VITAL STATISTICS**

At the request of the Selectmen, there is submitted herewith a transcript of the births, marriages and deaths as recorded in the Office of the Town Clerk for the year ending December 31, 1947.

**BIRTHS REGISTERED IN THE TOWN OF HARRISVILLE, N. H., FOR THE YEAR ENDING DEC. 31, 1947**

<table>
<thead>
<tr>
<th>Date of Birth</th>
<th>Name of Child (if any)</th>
<th>Sex and Condition.</th>
<th>Name of Father</th>
<th>Maiden Name of Mother</th>
<th>Occupation of Father</th>
<th>Birthplace of Mother</th>
<th>Birthplace of Father</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 21</td>
<td>Ann Marie</td>
<td>M L</td>
<td>John W. Silk, Jr.</td>
<td>Fannie H. Johnson</td>
<td>Loom fixer</td>
<td>Harrisville</td>
<td>Harrisville</td>
</tr>
<tr>
<td>Feb. 3</td>
<td>Christopher Stephen</td>
<td>F L</td>
<td>Not Stated</td>
<td>Carol Anne Georgelia</td>
<td>Stock clerk</td>
<td>Allston, Mass.</td>
<td>Harrisville</td>
</tr>
<tr>
<td>Apr. 22</td>
<td>Herman Jerry</td>
<td>M L</td>
<td>Herman Gilman</td>
<td>Mary F. Rumrill</td>
<td>Spinner</td>
<td>Spofford</td>
<td>Newport</td>
</tr>
<tr>
<td>May 24</td>
<td>John Alfred</td>
<td>M L</td>
<td>Ralph J. Clark</td>
<td>Mary M. Trudelle</td>
<td>Caretaker</td>
<td>Harrisville</td>
<td>Harrisville</td>
</tr>
<tr>
<td>June 19</td>
<td>Andrea May</td>
<td>F L</td>
<td>Andrew J. Naylor</td>
<td>Louise I. Gilman</td>
<td>Chemist</td>
<td>Dublin</td>
<td>Dublin</td>
</tr>
<tr>
<td>July 20</td>
<td>John Roger</td>
<td>F L</td>
<td>Eino W. Luoma</td>
<td>Anne V. Crowley</td>
<td>Saw mill wkr.</td>
<td>Manchester</td>
<td>Harrisville</td>
</tr>
<tr>
<td>Aug. 25</td>
<td>Hilda Helen</td>
<td>F L</td>
<td>Francis F. Parker</td>
<td>Hilda Helen Epsberg</td>
<td>Efficiency expert</td>
<td>New York City, N. Y.</td>
<td>Nelson</td>
</tr>
<tr>
<td>Sept. 1</td>
<td>Robert Randolph</td>
<td>M L</td>
<td>Robert E. Robinson</td>
<td>Hazel M. Hall</td>
<td>Artist</td>
<td>Waukon, Iowa</td>
<td>Larchmont, N. Y.</td>
</tr>
<tr>
<td>Oct. 26</td>
<td>Wayne Edward</td>
<td>M L</td>
<td>Clarence J. Doore</td>
<td>Frances P. Crawshaw</td>
<td>Weaver</td>
<td>Everett, Mass.</td>
<td>Montreal, Canada</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Herbert W. Phillips</td>
<td>Theresa S. Ward</td>
<td>Textile worker</td>
<td>Boston, Mass.</td>
<td>Keene</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Lionel F. Belanger</td>
<td>Millicent Tilden</td>
<td>Soldier</td>
<td>Keene</td>
<td>Wayland, Mass.</td>
</tr>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date of Marriage</td>
<td>Place of Marriage</td>
<td>Name and Surname of Groom and Bride</td>
<td>Residence of each at time of Marriage</td>
<td>Occupation of Groom and Bride</td>
<td>Place of Birth of each</td>
<td>Names of Parents</td>
<td>Birthplace of Parents</td>
</tr>
<tr>
<td>------------------</td>
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<td>--------------------------------------</td>
<td>-----------------------------</td>
<td>-----------------------</td>
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<td>---------------------</td>
</tr>
<tr>
<td>Feb. 8 1947</td>
<td>Keene</td>
<td>Henry C. Croteau</td>
<td>Marlboro</td>
<td>Box factory</td>
<td>Marlboro</td>
<td>Della Daigle</td>
<td>Marlboro</td>
</tr>
<tr>
<td>June 7</td>
<td>Keene</td>
<td>Lida M. Williams</td>
<td>Harrisville</td>
<td>Housewife</td>
<td>Waltham, Ms.</td>
<td>Clevis Croteau</td>
<td>Marlboro</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Leo George Dion</td>
<td>Harrisville</td>
<td>Shipper</td>
<td>Harrisville</td>
<td>George Ennis</td>
<td>Marlboro</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Colombe B. Parenteau</td>
<td>Keene</td>
<td>At home</td>
<td>Makamik, P. Q.</td>
<td>Pauline Fisher</td>
<td>Marboro</td>
</tr>
<tr>
<td>June 28</td>
<td>Hopkinton</td>
<td>Frank M. Bates, Jr.</td>
<td>Keene</td>
<td>Carpenter</td>
<td>Keene</td>
<td>Alice Hella</td>
<td>Harrisville</td>
</tr>
<tr>
<td>July 6</td>
<td>Peterborough</td>
<td>Virginia Travis</td>
<td>Chesham</td>
<td>Stenographer</td>
<td>Chesham</td>
<td>Frank M. Bates</td>
<td>Canada</td>
</tr>
<tr>
<td>July 12</td>
<td>Newport, Me.</td>
<td>Mary Stewart</td>
<td>Harrisville</td>
<td>Student</td>
<td>New York, N. Y.</td>
<td>Fred M. Travis</td>
<td>Springfield, Vt.</td>
</tr>
<tr>
<td>Sept. 27</td>
<td>Harrisville</td>
<td>Richard B. Dort</td>
<td>Chesham</td>
<td>Salesman</td>
<td>Newtonville, Ms.</td>
<td>James A. Meath</td>
<td>Danbury Ct.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Catherine Newcomb</td>
<td>Chesham</td>
<td>Store owner</td>
<td>Keene</td>
<td>Mabel Greenwood</td>
<td>Trumbull, Ct.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Edward F. Driscoll, Jr.</td>
<td>Keene</td>
<td>Clerk</td>
<td>Keene</td>
<td>Rev Dr Geo Stew'rt</td>
<td>Webb City, Mo.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Evelyn C. Main</td>
<td>Harrisville</td>
<td>Reg. nurse</td>
<td>Harrisville</td>
<td>Sarah Klbo</td>
<td>Chicago, Ill.</td>
</tr>
</tbody>
</table>

*What marriage—whether 1st, 2nd, etc.*
<table>
<thead>
<tr>
<th>Date of Marriage</th>
<th>Place of Marriage</th>
<th>Name and Surname of Groom and Bride</th>
<th>Residence of each at time of Marriage</th>
<th>Age in years</th>
<th>Occupation of Groom and Bride</th>
<th>Place of Birth of each</th>
<th>Names of Parents</th>
<th>Birthplace of Parents</th>
<th>Condition of person by whom married</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 3, 1948</td>
<td>Harrisville</td>
<td>Jennie A. Rowe</td>
<td>Chesham</td>
<td>52</td>
<td>Housewife</td>
<td>Marlboro</td>
<td>Lena M. Barr</td>
<td>Andover, Vt.</td>
<td>2d Peterborough</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Gordon A. Getty</td>
<td>Keene</td>
<td>24</td>
<td>WOolen mill</td>
<td>Keene</td>
<td>Evanda E. Smith</td>
<td>Marlboro</td>
<td>1st Rv C L Allyson</td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td>Alfred W. Getty</td>
<td>Marlboro</td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>Gladys Henderson</td>
<td>Chesterfield</td>
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<td></td>
<td></td>
<td></td>
<td>Wilfred Record</td>
<td>Canada</td>
<td></td>
</tr>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>Orilla Dancouse</td>
<td>Canada</td>
<td></td>
</tr>
</tbody>
</table>

What marriage—whether 1st, 2nd, etc.
## Deaths Registered in the Town of Harrisville, N. H., for the Year Ending Dec. 31, 1947

<table>
<thead>
<tr>
<th>Date of Death</th>
<th>Name and Surname of the Deceased</th>
<th>Age</th>
<th>Place of Birth</th>
<th>Sex and Cond'n</th>
<th>Place of Birth</th>
<th>Name of Father</th>
<th>Maiden Name of Mother</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 20 1946</td>
<td>Michael W. Winn</td>
<td>73 11 19</td>
<td>Harrisville</td>
<td>M S Ireland</td>
<td>Ireland</td>
<td>Edward Winn</td>
<td>Mary Kennedy</td>
</tr>
<tr>
<td>&quot; 18 James J. Mannell</td>
<td>80 5 20</td>
<td>Ireland</td>
<td>M W Unknown</td>
<td>Unknown</td>
<td>Unknown</td>
<td>James F. Pender</td>
<td>Unknown</td>
</tr>
<tr>
<td>&quot; 24 James E. Pender</td>
<td>44 10 14</td>
<td>Harrisville</td>
<td>M M</td>
<td>Unknown</td>
<td>England</td>
<td>Margaret Mitchell</td>
<td>Unknown</td>
</tr>
<tr>
<td>Mar. 19 1947</td>
<td>Arthur D. Lemieux</td>
<td>61 0 13</td>
<td>Gorham</td>
<td>M W Gorham</td>
<td>Unknown</td>
<td>Louis Lemieux</td>
<td>Unknown</td>
</tr>
<tr>
<td>May 16 1947</td>
<td>Ronald Chamberlain</td>
<td>11 1 3</td>
<td>Chesham</td>
<td>M S Chelmsford, Ms.</td>
<td>Milford</td>
<td>Ernest Chamberlain</td>
<td>Florence Clark</td>
</tr>
<tr>
<td>&quot; 16 Isabella H. Crandall</td>
<td>89 4 18</td>
<td>So. Keene</td>
<td>F W Stoddard</td>
<td>Keene</td>
<td>Keene</td>
<td>Edward Joslin</td>
<td>Sarah H. Thayer</td>
</tr>
<tr>
<td>Aug. 10 1947</td>
<td>Johanna A. Ellis</td>
<td>78 10 0</td>
<td>West Swanzey</td>
<td>F W Ireland</td>
<td>Ireland</td>
<td>Denis O'Brien</td>
<td>Bridget Hanley</td>
</tr>
<tr>
<td>Nov. 5 1947</td>
<td>M. William Hakala</td>
<td>74 7 13</td>
<td>Finland</td>
<td>M S Finland</td>
<td>Finland</td>
<td>Gusto Hakala</td>
<td>Mary Makie</td>
</tr>
</tbody>
</table>

*Single, married or widowed.

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

JENNIE J. MAIN, Town Clerk.
FOREST FIRE PROBLEM SERIOUS

The year 1947 was one of the worst periods of drought and forest fire occurrence in eastern United States history. Lack of water ruined crops lowered water levels and dried up brooks everywhere. Three months of deficient rainfall and abnormally high temperatures resulted in many fires which were mostly well controlled and kept within bounds. Only the high winds beginning on October 23rd caused a few fires to escape beyond immediate control. These few fires resulted in burning some 15,000 acres and the loss of 63 or more buildings in four New Hampshire towns.

All October fires were costly. They burned deeply in the ground and required day and night patrol of large crews of men until the rains came late in October. Towns which escaped from serious fires might easily have been in the midst of the most serious conflagration we had.

Governor Dale closed the woods effective at midnight of October 15th. With the blow-up of October 23rd, a second proclamation closed all back roads and authorized towns to inaugurate patrol. The effect of this was to cut down subsequent fires for the rest of the dry period.

Local fire warden forces performed an admirable job to hold the more than 200 fires that occurred during this October period. Many men were taxed to the utmost as the emergency continued. To them and all those who did their work, the people of New Hampshire owe a debt of gratitude. The state forest fire control agency based on local town wardens and town crews wherever adequately equipped rose to the occasion and met the test in whatever town their services were needed.

It is now time to take stock everywhere of our fire fighting facilities for the season ahead and to make them adequate where necessary. To this end town fire plans and training programs for wardens, deputies and other key men in each district are being arranged or in progress. If equipment and tools are insufficient to properly equip the available manpower in each community with the right tools for the job, they should be provided for at once. The yearly addition of fire tools to the town supply will generally need to be built up. The state sells tools to the towns and shares one-half their cost. Good equipment is important and can help greatly to keep both damage and fire costs at a minimum.

For many years we have requested our wardens not to issue burning permits except on rainy days. This regulation will be in effect again this year as it is one of the best means of assuring such fires from getting out of control. Nine out of every ten fires can be prevented, 98 percent of all fires being due to human carelessness. Be sure to get a permit for any fire in or near woodland when the ground is free from snow. Be sure your fires are always out before you leave them. Help us in getting the traveling public to keep from throwing out lighted matches or cigarettes. Be careful of all fires in or near woodland.

F. J. BAKER,
District Chief.

Number of Fires, 1.
Acreage Burned, ¼.
Number of Fire Permits Issued, 24.

JOHN F. PRIEST,
Forest Fire Warden.