ANNUAL REPORTS

OF THE SELECTMEN

AND OTHER

TOWN AND SCHOOL OFFICERS

CHARLESTOWN, N. H.



For the Year Ending December 31
1947

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LOG DRIVE ON CONNECTICUT RIVER AT CHESHIRE BRIDGE.. 1900



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FOR THE

YEAR ENDING DECEMBER 31, 1947

N 352.07 C-47 1947

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Report of School Building Committee School District Vital Statistics Budget

TOWN OFFICERS

Howard H. Hamlin William S. Fairbanks Frank W. Hamlin	Town Clerk
Orborne W. Stevens, term expires 1948 Edwin T. Denham, term expires 1949 Ralph K. Weeks, term expires 1950	Selectman
Oscar F. Adams Charlie E. Roys Louis L. Comstock	Road Agent
Alice E. Adams Gertrude White Arthur C. Moore	Auditor
Adolphus R. Stevens	
Guy C. Dodge, term expires 1948 David V. Cahalane, term expires 1949 Oscar C. Young, term expires 1950	Coll. Water Commission
M. Lorraine Child Lora L. Spooner Edna F. Farrell	Supervisor
Annie Worthley, term expires 1948 Theodore J. Frizzell, term expires 1949 Merrill Weeks, term expires 1950	School Board
Henry J. Hastings	Supt. of Schools
Frank W. Hamlin, term expires 1948 Oscar C. Young, term expires 1949 Gladys L. Adams, term expires 1950	Trustee of Trust Funds
Frank W. Hamlin, term expires 1948	Library Trustee Library Trustee Library Trustee Library Trustee Library Trustee
Richard H. Perry Charles A. Smith Harold H. Ward	Asst. Justice of Municipal Court

Town Warrant

STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Charlestown, in the County of Sullivan, in said State, qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said Charlestown on Tuesday the ninth (9th.) day of March next, at nine o'clock in the forenoon, to act on the following subjects:

- Art. 1. To choose the necessary Town Officers for their respective terms.
- Art. 2. To elect a Delegate to a convention to revise the constitution.
- Art. 3. To consider the Budget. To raise such sums of money as may be deemed necessary for the maintenance of the poor, laying out and repairing highways, building and repairing bridges, street lighting and for the necessary charges arising within the town.
- Art. 4. To see if the town will vote to allow the selectmen to deliver the inventory blanks at the time of taking inventory.
- Art. 5. To see if the town will vote to authorize the selectmen to borrow on notes on the credit of the town, such sums of money as may be necessary to meet current expenses in anticipation of taxes.
- Art. 6. To see what action the town will take in respect to appointing a finance committee for the ensuing year.
- Art. 7. To see if the town will vote to accept all trust funds received for the perpetual care of lots in the cemeteries.
- Art. 8. To see if the town will vote to raise and appropriate the sum af \$783.38 for Town road aid, the State will contribute \$3,133.50; this money provides for maintenance, construction, or reconstruction of class V highways.
- Art. 9. To see if the town will vote to raise and appropriate the sum of \$400.00 for white pine blister rust control. (inserted by request).

- Art. 10. To see if the town will vote to elect the Road Agent by ballot. (inserted by request).
- Art. 11. To see if the town will vote to extend the sewer system to accommodate the residents of Briggs Hill, and raise and appropriate the money necessary for construction.
- Art. 12. To see if the town will vote to install a street light near the residence of Albert J. Roy, and raise and appropriate money for this purpose. (inserted by request).
- Art. 13. To see if the town will vote to hard surface the newly graveled portion of Norman. Fairbrother and Wheeler Avenues, and raise and appropriate money for the same. (inserted by request).
- Art. 14. To see if the town will vote to install street lights on Norman Avenue, and raise and appropriate money for same. (inserted by request).
- Art. 15. To see if the town will vote to install a street light at the intersection of Cheshire Bridge Road and Wheeler Avenue, and raise and appropriate money for same. (inserted by request).
- Art. 16. To see what sum of money the town will vote to raise and appropriate for the purpose of hard surfacing the road leading to Unity, beginning at the Old Homestead Farm, so called.
- Art. 17. To see if the town will vote to hard surface the newly graveled portion of Hemlock Road, and raise and appropriate money for the same. (inserted by request).
- Art. 18. To see if the town will vote to repair the roof of the Town Hall, and raise and appropriate money for the same.
- Art. 19. To see what action the town will take in regard to repairing the plaster in the Town Hall.
- Art. 20. To see if the town will vote to instruct the Town Treasurer as custodian of the Sinking Fund to transfer to the Treasurer of the Water Commission, the sum of \$499.66 said sum to be used as part of the cost of installation of chlorination of water system.
- Art. 21. To see if the town will vote to adopt zoning laws for said town and appoint a committee to carry out the same. (inserted by request).
 - Art. 22. To see if the town will vote to appoint a committee of

five to make a study of Town Manager for said town and make a report at the next annual town meeting. (inserted by request).

- Art. 23. To see if the town will vote to purchase 300 seats for the upper hall, and raise and appropriate money for same.
- Art. 24. To transact any other business that may legally come before said meeting.

Given under our hands and seal this Twenty-third (23rd.) day of February, in the year of our Lord, 1948.

O. W. STEVENS.

E. T. DENHAM,

R. K. WEEKS,

Selectmen of Charlestown

A true copy of Warrant-Attest:

O. W. STEVENS,

E. T. DENHAM,

R. K. WEEKS.

Selectmen of Charlestown

INVENTORY

Real estate	\$1,499,595.00
Growing wood and timber	48,650.00
Electric plants	362,040.00
76 horses	9,450.00
670 cows	74,510.00
172 neat stock	12,610.00
15 sheep and goats	150.00
5345 fowls	5,680.00
1 portable mill	1,500.00
Wood and lumber	14,400.00
Gasoline pumps and tanks	3,220.00
Stock in trade	94.650.00
Toll bridge	250,000.00
Mills and machinery	112,600.00
	\$2,489,055.00

Amount exempt to soldiers \$55,680.00

Tax rate \$3.75

APPROPRIATED FOR 1947

The town voted at the annual meeting March 11th, 1947 to raise the following sums:

Town officers salaries	\$ 2,736.00
Town officers expenses	850.00
Election and registration expenses	175.00
Municipal court expenses	125.00
Town hall and buildings	1,500.00
Police department	1,350.00
Fire department	2,800.00

Care of trees	1,000.00
Blister rust	400.00
Health department	100.00
Vital statistics	100.00
Town road aid	780.43
Town maintenance	12,000.00
Surface treatment	3,500.00
Town dump	150.00
Street lighting	2,560.00
Town history	50.00
Sewer maintenance	1,100.00
Sewer construction	2,000.00
Old home day	250.00
Libraries	1,000.00
Old age assistance	2,200.00
Town poor	2,000.00
Memorial day	100.00
Swimming pool	400.00
Cemeteries	1,200.00
Interest	335.00
Payment on principal of debt	1,000.00
County tax	11,609.56
School tax	50,420.00
	\$103,790.99
Less poll taxes, and estimated	
revenue and credits	11,141.17
	\$ 92,649.82
Added tax	37.50
Selectmen added (overlay)	754.24
Property taxes committed to collector	\$93,441.56

Comparative Statement of Appropriations and Expenditures

FISCAL YEAR ENDING DECEMBER 31, 1947

Title of Appropriations	Appropriations	Receipts and Reimbursements	Total Amount Available	Expenditures	Unexpended Balance	Overdraft
Town Officers Salaries	\$ 2.736.00	&	\$ 2.736.00	\$ 2.730.00	6.00	69
Town Officers Expenses	850.00		850.00	855.52	-	5.52
Election and Registration Expenses	175.00		175.00	179.00		4.00
Municipal Court	125.00	75.20	200.20	115.50	84.70	
Town Hall	1.500.00	1,236.00	2,736.00	2,466.93	269.07	
Police Department	1,350.00		1,350.00	1,556.48		206.48
Fire Department	2,118.00	23.50	2,141.50	2,383.23		241.73
Care of Trees	1,000.00		1,000.00	728.13	271.87	
Health Department	100.00		100.00	13.63	86.37	
Blister Rust	400.00		400.00	400.00		
Vital Statistics	100.00		100.00	97.50	2.50	
Town Road Aid	780.43		780.43	780.43		
Town Maintenance	12,000.00	1,881.80	13,881.80	16.490.30		2,608.50
Surface Treatment	2,000.00		2,000.00	1,935.79	64.21	

Causeway and Whiskey Street	1,500.00		1,500.00	1,611.01		111.01
Town Dump	150.00		150.00	148.20	1.80	
Street Lighting	2,560.00		2,560.00	2,390.00	170.00	
Town History	50.00		50.00		50.00	
Sewer Maintenance	1,100.00	492.09	1,592.09	1,827.74		235.65
Cummings Avenue Drainage	1,000.00		1,000.00	374.06	625.94	
Libraries	1,000.00		1,000.00	1,000.00		
Old Age Assistance	2,200.00	744.70	2,944.70	2,761.15	183.55	
Town Poor	2,000.00		2,000.00	1,184.46	815.54	
Memorial Day	100.00		100.00	100.25		.25
Swimming Pool	400.00		400.00	183.90	216.10	
Cemeteries	1,200.00	3.50	1,203.50	1,137.15	66.35	
Interest	335.00		335.00	392.92		57.92

Totals, Net overdraft of appropriations,

\$ 3,471.06

\$ 2,914.00 557.06

\$43,843.28

\$43,286.22

\$ 4,456.79

\$38,829.43

\$ 3,471.06 \$ 3,471.06

STATEMENT OF BONDED DEBT - TOWN OF CHARLESTOWN

DECEMBER 31, 1947

SHOWING ANNUAL MATURITIES OF OUTSTANDING BONDS AND LONG TERM NOTES

Clarence & Ellen Bailey, 1946 - 1947 Total Annual Serial Notes 4 % Maturities Original Amount, \$4,000,00	\$1,000.00	1,000.00 1,800.00	1,000.00 1,800.00	1,000.00 1,800.00	800.00	
Town Hall Heating Plant - 1944 Serial Rotes 4% Original Amount, \$4,000.00	\$1,000.00					
Water System - 1937 Serial Notes 4% Original Amount, \$12,000.00	€₽	800.00	800.00	800.00	800.00	
Doe	1948	1949	1950	1951	1952	

FINANCIAL REPORT

of the

TOWN OF

CHARLESTOWN

— in —

SULLIVAN COUNTY

for the Fiscal Year Ended

December 31, 1947

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

January 28, 1948

O. W. STEVENS,

E. T. DENHAM,

R. K. WEEKS,

Selectmen

FRANK W. HAMLIN, Treasurer

Town of Charlestown, N. H.

BALANCE SHEET

ASSETS

Cash			
In hands of treasurer	\$	11,136.83	
Treasurer water commission		3,534.28	
Collector water commission		6.14	
Sinking fund balance		499.66	
_			\$15,176.91
Accounts Due to the Town			
Due from State			
Joint highway construction according	unt	ts,	
unexpended bal. state treasury	\$.36	
Bounties		103.00	
			103.36
Other bills due Town			
Water rentals	\$	1,021.99	
Sewer connections		755.49	
			1,777.48
Unredeemed Taxes			
Levy of 1946	\$	363.39	
Levy of 1945		56.78	
Previous years		108.54	
_			528.71
Uncollected Taxes			
Levy of 1947	\$	6,920.10	
Levy of 1946		18.00	
_			6,938.10
Total Assets		_	\$24,524.56
Grand Total		_	\$24,524.56

Surplus, December 31, 1946	\$ 3,421.17
Surplus, December 31, 1947	\$ 3,396.77
Decrease of Surplus	\$ 24.40

LIABILITIES

Accounts Owed by the Town		
Unexpended balances of special appropriations		
Fire station heating system	\$ 1,682.00	
Town hall seats	300.00	
Town history	50.00	
_		\$ 2,032.00
Due to School Districts		
Dog licenses	\$ 475.43	
Balance of appropriation	10,420.00	
		10,895.43
State and Town Joint Highway		10,000110
Construction Account		
Unexpended balance in state treat	asury	.36
Long Term Notes Outstanding		
Cheshire bridge sewer notes		4,000.00
Trust Funds, Amount of Principal Used by Town		
Water system notes	\$ 3,200.00	
Town hall heating system notes	1,000.00	
_		4,200.00
Total Liabilities		\$21,127.79
Excess of assets over liabilities (Su	irplus)	3,396.77
Grand Total	_	\$24,524.56

RECEIPTS

Current Revenue

From Local Taxes		
(Collected and remitted to Treasur	er)	
Property taxes, current year Poll taxes, current year,	\$86,743.46	
Regular @ \$2.00	1,700.00	
National bank stock taxes	102.00	
Total of current year's taxes		
collected and remitted		\$88,545.46
Property taxes, previous years		5,470.05
Poll taxes, previous years,		
Regular @ \$2.00		230.00
Poll taxes, previous years,		
Special @ \$3.00		54.00
Interest received on taxes		290.62
Tax sales redeemed		501.16
From State		
Interest and dividend tax	\$ 3,690.02	
Railroad tax	2,932.60	
Savings bank tax	437.13	
Reimbursement acct.		
State and Federal forest lands	98.73	
Fighting forest fires	18.00	
Bounties	61.50	
Reimbursement acct.		
Old age assistance	744.70	
		7,982.68

From Local Sources, Except Taxes	3	
Dog licenses	\$ 524.20	
Fines, forfeits, municipal court	75.20	
Rent of town hall	1,236.00	
Income from trust funds	802.40	
Income from departments	2,632.05	
Registration of motor vehicles,		
1947 permits	2,799.99	
	_	8,069.84
Total Current Revenue Receipts		\$111,143.81
Receipts Other than Current Reve	nue	
Temporary loans in anticipation	@20,000,00	
of taxes during year Long term notes during year	\$30,000.00	
Refunds	1,048.74	
Refund to vital statistics	.50	
Total Receipts Other than Current	Revenue	\$ 33,049.24
Total Receipts From All Sources		\$144,193.05
Cash on hand January 1, 1947		10,809.54
Grand Total	_	\$155,002.59

PAYMENTS

Current Maintenance Expenses

General Government	
Town officer's salaries	\$ 2,730.00
Town officer's expenses	855.52
Election, registration expenses	179.00
Municipal court expenses	115.50
Expenses town hall	2,466.93

\$ 6,346.95

Protection of Persons at Care of trees Police department Fire department, including forest fire Blister rust Bounties Damage by dogs Insurance		\$ 728 1,556 2,383 400 103 48	3.48 3.23 3.00 3.00 3.77 3.34	5,239.9	ı£
Health			Ψ	0,200.0	U
Health department Vital statistics Sewer maintenance		+	3.63 7.50 7.74		
			\$	1,938.8	7
Highways and Bridges					
Town road aid Town maintenance Summer	\$8,599.60	\$ 780	0.43		
Winter	\$7,890.70	16,490	0.30		
Street lighting	• /	2,390			
Surface treatment	_	3,546	.80		
			\$	23,207.5	3
Libraries			\$	1,000.0	0
Public Welfare					
Old age assistance		\$ 2,761	.15		
Town poor		1,184	.46		
			\$	3,945.6	1
Patriotic Purposes					
Memorial day			0.25		
Old home day	-	250	0.00	050.0	
			\$	350.2	O

Recreation		
Parks and playgrounds		\$ 183.90
Tarks and playgrounds		ψ 100.00
Public Service Enterprises		
Winding town clock	\$ 50,00	
Cemeteries	1,137.15	
Unclassified		\$ 1,187.15
Paid for trustees of trust funds	\$ 802.40	
Auto permits	396.00	
Town dump	148.20	
Taxes bought by town Abatements	598.83 629.76	
		\$ 2,575.19
Total Current Maintenance Expen	 Ses	\$45,975.40
Total Carrent Maintenance Dapen	bes	ψ10,010.10
Interest		
Paid on temporary loans		
in anticipation of taxes Paid on long term notes	\$ 232.92 80.00	
Paid on principal of trust funds	00.00	
used by towns	240.00	
Total Interest Payments		\$ 552.92
Outlay for New Construction and Permanent Improvements		
Sewer construction	\$ 5,418.39	
Total Outlay Payments	φ 0,410.00	\$ 5,418.39
Total Outlay Layments		ψ 0,410.03
Indebtedness		
Payments on temporary loans		
in anticipation of taxes	\$30,000.00	
Payments on long term notes	1,800.00	### DOO 00
Total Indebtedness Payments		\$31,800.00

Payments to Other Governmental Divisions

Special poll taxes @ \$3.00		
paid to State	\$ 33.00	
Taxes paid to County	11,609.56	
Payments to School Districts	48,476.49	
Total Payments to Other		
Governmental Divisions	_	\$ 60,119.05
Total Payments for all Purposes		\$143,865.76
Cash on hand December 31, 1947		11,136.83
Grand Total		155,002.59

SCHEDULE OF TOWN PROPERTY

DESCRIPTION	VALUE
Town Hall, lands and buildings	\$ 30,000.00
Furniture and equipment	2,000.00
Libraries, lands and buildings	10,000.00
Furniture and equipment	4,000.00
Police Department, equipment	100.00
Fire Department, lands and buildings	3,000.00
Equipment	3,500.00
Highway Department, lands and buildings	2,000.00
Equipment	4,500.00
Water Supply	70,000.00
Sewers and Drains	20,000.00
Schools, lands and buildings	50,000.00
Equipment	4,500.00
Other Property	
Chas. Kinson	100.00
G. L. Richardson	200.00
Farwell, Ball & White	500.00
Total	\$204,400.00

DETAILED STATEMENT OF PAYMENTS

Town Officer's Salaries

Orborne W. Stevens, selectman	\$	500,00
Edwin T. Denham, selectman	*	500.00
Ralph K. Weeks, selectman		500.00
William S. Fairbanks, town clerk		150.00
Frank W. Hamlin, treasurer		200.00
Louis L. Comstock, tax collector		450.00
Louis L. Comstock, health officer		75.00
Oscar F. Adams, overseer of poor		150.00
Gladys L. Adams, sec'y. trustees of trust funds		50.00
Harold H. Ward, chief of fire department		50.00
Gertrude White, auditor		35.00
Alice Adams, auditor		35.00
Arthur C. Moore, auditor		35.00
	\$	2,730.00

Town Officer's Expenses

The William Miller Son Co., town reports	\$	279.75
Ira G. Colby, legal expense		30.00
Perry & Willard, town officer's bonds		121.00
Clinton K. Barton, transfer, recording		53.78
Louis L. Comstock, vouchers, cards, stationery		53.75
Louis L. Comstock, attending tax meeting, 1946		5.00
Louis L. Comstock, attending tax meeting, 1947		5.00
Edson C. Eastman Co., supplies		25.94
U. S. Auto Guide		4.50
The Greenwood Co., payroll sheets		4.89
George D. Nourse, rubber bands		.25
William S. Fairbanks, index cards, postage		19.67
William S. Fairbanks, attending clerk's meeting		26.75
Edwin T. Denham, attending tax meeting		5.00
Ralph K. Weeks, mileage		40.00
Ralph K. Weeks, attending tax meeting, expense	9	9.25
Ralph K. Weeks, copying tax book		12.00

Orborne W. Stevens, attending tax meeting		5.00
Orborne W. Stevens, mileage		40.00
Association of N. H. Assessors, dues		2.00
B. M. S. MacWilliams, probate list		.80
Wheeler & Clark, tax collector's supplies		21.49
Conn. River National Bank, safety deposit box	ζ	4.80
William S. Fairbanks, notifying jurors		16.00
Gertrude Cahalane, stamps, box rent		31.80
New England Tel. & Tel. Co.		37.10
	\$	855.52
Election and Registration Expenses		
Ralph K. Weeks, moderator	\$	10.00
Edna Farrell, supervisor	Ψ	29.50
M. Loraine Child, supervisor		29.50
Lora L. Spooner, supervisor		29.50
William Miller, ballot clerk		10.00
Fred W. Huntley, ballot clerk		10.00
Arthur M. Lane, ballot clerk		10.00
Leon H. Barry, ballot clerk		10.00
Edwin T. Denham, election officer		5.00
O. W. Stevens, election officer		5.00
Wm. S. Fairbanks, election officer		5.00
Louis L. Comstock, ballots, notices		25.50
	\$	179.00
Municipal Court		
Richard H. Perry, justice	\$	100.00
The William Miller Son Co., record forms	· ·	8.50
Edson C. Eastman Co., binder, indexes		7.00
·	\$	115.50
Town Hall	Ψ	110.00
	Ф	750 00
Frank Laforge, janitor	\$	759.00
Guy C. Dodge, plumbing fixtures		94.13
Guy C. Dodge, labor		9.00
Dayton Russell		26.60

Rex Green	28.10
C. A. Perkins, coal	624.36
Rick's Electric Shop, labor, material	133.76
Hamlin's IGA Store, janitors supplies	80.72
Granite State Electric Co., lights	329.09
A. H. Streeter, labor, material	31.42
William S. Fairbanks, light bulbs, supplies	2.85
Rand, Ball & King, locks, keys	2.90
Perry & Willard, insurance	295.80
Adams & Adams Agency, insurance	49.20
	\$ 2,466.93
Rent of Town Hall	1,236.00
-	\$ 1,230.93
Police Department	+ -,
Adolphus R. Stevens, chief of police	\$1,275.00
Adolphus R. Stevens, telephone, supplies	13.85
Ralph Willoughby police duty	135.10
C. Howard Foshey	65.85
Harold H. Ward	21.80
Walter E. Welch	7.40
Robert A. Barber	5.95
Dr. O. C. Young, medical services	7.00
Perry & Willard, liability insurance	19.03
Louis L. Comstock, printing	5.50
	\$ 1,556.48
Fire Department	ψ 2,000.20
Perry & Willard, liability insurance	\$ 86.94
fire insurance	25.00
Adams & Adams Agency, insurance on trucks	60.00
U. S. Rubber Co., 500 ft. hose	538.76
C. A. Perkins, coal	133.12
Charlestown Garage, labor, parts, tire	106.77
Willoughby's Garage, painting trailer unit	57.40
F. Gordon Kimball, firemens' retirement dues	66.00
V. Richard Chamber, suction hose	51.50

Nelson-Warner Co., wire		7.97
Hamlin's IGA Store, supplie	es	1.81
Emery's Amoco Service, oil,	grease, gasoline	10.61
Granite State Electric Co., l	ights	13.30
Town of Charlestown, gasol	ine	23.26
Elm Tree Grocery, mittens		2.67
The Wright Grocery, broom	S	2.70
New England Tel. & Tel. Co).	44.80
Dayton Russell labor		7.20
Rex Green		6.40
O. W. Stevens, brackets for	fire siren	12.70
Raymond Dodge, carpenter	work	10.45
Rick's Electric Shop		27.37
Guy C. Dodge, labor on fire	truck	20.00
L. L. Comstock, printing		2.50
Walter Arnold, deputy fores	st fire warden	
Boston & Maine	forest fire	5.50
William Ahern		12.00
Calavant Hill		24.00
Walter Arnold, secretary		
Edward Marshall	alarm fire	37.25
Gerald Tashro		16.00
Town dump		55.50
Helen Fedelski		63.50
Town dump		24.75
Town dump		5.00
Louis Grottendeck		3.00
Albert Bashaw		21.00
Dean Gould		30.25
Eric Shand		16.00
	grass fire	2.00
O. W. Stevens		5.00
L. W. Hedges		2.00
Edward Merrill		3.00
Breakneck Hill		3.00
Claremont Road		6.00
No. Charlestown		2.00
Raymond Wilder	truck fire	4.00

S. Abbie Spooner chimney fire	2.00
Paul Jellison	2.00
Frank Daniels	3.00
Oscar Young	2.00
Frank Russell	3.00
Margaret Jackson	3.00
Fred Huntley	2.00
Clifford Blodgett	4.00
Ira Bingham	2.00
Sam Smith	3.50
Edith Straw	3.00
George Parks, steward	59.00
Clayton Stearns, steward	69.75
Walter Arnold, clerk	15.00
Salaries, 22 firemen	550.00
	383.23
Received from—	
State of N. H., forest fires \$ 18.00	
Boston & Maine R. R., grass fire 5.50	
\$	23.50
	359.73
Blister Rust	
John H. Foster, State Forester \$	400.00
Care of Trees	
Robert Eaton, warden \$	289.00
Robert Eaton, tree food	17.00
B. F. Lawrence Tree Expert Co., spraying	150.00
Roy Kendall labor	6.00
Benjamin Eaton	181.63
Arthur Carter	17.60
John Morris	17.60
Ralph Schofield	17.60
Charlie E. Roys	13.00
George Holden	18.70
\$	

Dog Damage and Expense

Adolphus R. Stevens, collecting dog taxes	\$	30.00
Edson C. Eastman Co., dog tags, books		18.77
	\$	48.77
Health Department		
Louis L. Comstock, express	\$	4.63
Dayton Russell, burying dog		1.00
Dr. O. C. Young, vaccinations		8.00
	\$	13.63
Vital Statistics		
WIlliam S. Fairbanks, town clerk	\$	49.00
Dr. Paul C. Bacon	Ψ	2.00
Parker Carpenter		.50
Whitney R. Doane		2.00
Richard C. Fuller		4.50
Bernard P. Haubrick		2.00
Wayne Griffith		.50
Edwin G. Hebb		1.00
Robert N. Jackson		.50
Stanley J. Kuk		.50
Read B. Lewin		1.50
John L. Munier		.50
John H. Munro		.50
Randolph Piper		1.00
Pauline G. Spear		1.50
John A. Stewart		.50
Paul C. Willard		5.00
Oscar C. Young		6.00
Rev. Carrol L. Carter		1.00
Herbert J. Foote		.50
Albert Gagnon Ernest E. Gagnon		.50
Ralph E. Kyper		1.00
raipii E. Kyper		.00

CHARLESTOWN TOWN REPORT	27
Morris O. Mahler	.50
James F. Quimby	.50
James P. Rand	.50
Louis C. Reed	3.50
Leroy W. Stringfellow	.50
Gordon D. Trick	.50
Albert P. Watson	7.00
Pierre D. Vuilleumier	.50
Paul Vaichumas	.50
William J. Cunningham, J. P.	.50
Kenneth H. Robinson, J. P.	.50
	\$ 97.50
Sewer Maintenance	
Sewer Maintenance	
Guy C. Dodge, superintendent	\$ 90.00
Guy C. Dodge, heater for truck	13.50
Dayton Russell labor	394.40
Rex Green .	297.60
Nelson Benware	100.95
Lawrence Burney	12.60
Walter J. Russell	9.10
Milford Davidson	3.50
Willoughby's Garage, labor, parts	30.15
Charlestown Garage, repairs, tires, tubes	69.07
Town of Charlestown, gasoline	41.32
S. & O. Oil Co., kerosene	4.55
Densmore Brick Co., brick, tile	543.75
Clarence Huntley, brick	35.54
Cassillini-Venable Corp., supplies	21.30
Nelson-Warner Co., cement	37.94
O. W. Stevens, bricks, manhole covers	23.25
Sumner & Dunbar, jute	21.00
William Miller Son Co., time cards	5.25 1.05
H. P. Welch Co., express	1.05
J. Russell & Co. Inc., supplies	6.00
Dr. O. C. Young, medical service	0.00

Perry & Willard, liability insurance Adams & Adams Agency, insurance		41.54 14.35
Receipts of Sewer Department	\$	1,827.74 492.09
	\$	1,335.65
Town Road Aid		
State of New Hampshire	\$	780.43
Street Lights		
Granite State Electric Co.	\$	2,144.00
Central Vermont Public Service Corp.		246.00
	\$	2,390.00
Surface Treatment		
Trimount Bituminous Products Co., asphalt, tar cold patch	\$	1,763.31 172.48
	\$	1,935.79
Causeway and Whiskey Street		
Charlie E. Roys, agent	\$	36.00
Bert Lawrence labor		7.00
George Holden		22.80
Walter J. Russell		17.50
Arthur Carter		28.60
Ralph Bashaw		7.50
Lewis Russell		6.75
Everett Knight		14.40
Joseph Sylvester		6.40 6.40
Jack Prior Albert Meader, truck		33.30
Trimount Bituminous Products Co., tar		1,424.36
Timount Ditumnous Froducts Oo., tar		1,611.01
T :1	φ	1,011.01
Libraries	•	1,000.00
Frank W. Hamlin, treasurer	φ	1,000.00

Old Age Assistance

014 1190 1100141100		
Amount paid by Department of Public Welfare to persons receiving old age	;	
assistance \$11,044.52		
State of New Hampshire 25% paid by Town Received from—	\$	2,761.15
State of New Hampshire, recovery		744.70
	\$	2,016.45
Town Poor Account		
Oscar F. Adams, overseer, from selectmen	\$	1,184.46
Patriotic Purposes		
American Legion, Memorial Day	\$	75.00
Gatley Flag Co., flag	Ψ	15.25
Lewis T. Russell, care of monument grounds		10.00
Lewis 1. Russell, care of monument grounds _		
	\$	100.25
Old Home Day		
Fred H. Perry, treasurer	\$	250.00
Swimming Pool		
Dona Adams, lifeguard	\$	111.00
Lewis Russell labor	•	30.00
Charles Russell		7.00
		35.90
Walter J. Russell		55.50
	\$	183.90
Cometeries		

Cemeteries

Forest Hill Cemetery

Lewis T. Russell,	sexton \$	183.13
Lewis T. Russell,	sharpening mowers	4.50
Lewis T. Russell,	use of truck	4.50
Walter J. Russell	labor	425.25
Charles Russell		86.90
Ralph Schofield		15.10
Horace Russell		6.40

Nelson-Warner Co., shovels Charlestown Water Dept., pipe 1.68 Claremont Vault Co., use of equipment Hamlin's IGA Store, rakes, oil 7.70 Bernard Butler, sharpening mower Perry & Willard, liability insurance Mary E. Burns, burial account Lewis T. Russell, burial account Lafountain, Woolson Co., lawn mowers 179.95	\$ 955.65
Hope Hill Cemetery	
Lewis T. Russell, sexton \$ 71.40 Walter J. Russell labor 84.90 Charles Russell 17.50 Byron Kennett 7.70	
<u>-</u>	181.50
Received from— David V. Cahalane	\$ 1,137.15 3.50 \$ 1,133.60
	1,100.00
Trustees of Trust Funds	
Lewis T. Russell, care of Hoyt mausoleum Lewis T. Russell, perpetual care lots Hamlin's IGA Store, lawn mower, nails, etc. Widows Fund—	\$ 50.00 522.00 30.40
Sadie Williams \$ 20.00 Margaret Pecor 20.00 Edith Straw 20.00 Fannie Nash 20.00 Lenora Hilliard 20.00 Ethel Pierce 20.00 Grace Titus 20.00	
Alice Cross 20.00	

Josephine Quimby Myra Hall	20.00 20.00		
			200.00
		3	802.40
Received from—			
Trustees of Trust Funds	9	3	802.40
Town Dump			
George K. Hart, rent of dump	g		75.00
George Hart labor	٩		66.00
Charles Russell			7.20
	· §	:	148.20
Property Bought for 19		,	140,20
Mary O. Emerson	9	3	56.55
Nathan & Esther Gregory			107.62
Louis & Elsie Heath			52.45
Earl & Eldora Raymond			36.13
Rolla H. Smith			44.25
Edith B Simpson			21.15
Leslie & Rose Swain			113.34
Oscar & Hazel Thomas			19.80
Vere & Sarah Vose			10.34
Edward & Esther Wright			121.86
Harold Blake			15.34
	9	3	598.83
Abatement of Tax	kes		
Bellows Falls Electric Co.,		3	440.63
over assessed by order of N. H.			
Commission, abated by order of	same.		
Ida L. Way, property over assessed			7.50
Donald & Gladys Gailbraith,			
property over assessed			37.50
1945 property tax			4.98
1945 poll taxes not collectable			33.00
1946 poll taxes not collectable			22.00
1946 property tax			66.40

1947 poll taxes not collectable		14.00
1947 property tax		3.75
_	\$	629.76
Riverview Sewer Project	Ċ	
Guy C. Dodge, superintendent	\$	141.00
Rex Green, labor		161.00
Nelson Benware, labor		65.10
Dayton Russell, labor		85.60
R. J. Pierce, contractor		4,058.98
Frank Hamlin, rent of land		25.00
Densmore Brick Co., brick		212.50
Frank Daniels, sawing lumber		3.25
Johnson Barker Corp., jute		46.00
Nelson-Warner Co., cement		39.40
Ida Preston, right of way		25.00
Town of Charlestown, use of highway equipme	ent	181.50
-	\$	5,044.33
Received from sewer connections	Ψ	276.56
- Tobbety eq 110/11 be well confidence	Ф.	
	Ф	4,767.77
Cummings Avenue Drainage System	n	
Guy C. Dodge, superintendent	\$	41.00
Lawrence Burney labor	Ψ	84.60
Dayton Russell		95.40
Rex Green		99.90
Vt. Concrete Pipe Co., cement tile		42.34
Nelson-Warner Co., tile, cement		10.82
- Treison Warner Co., the, center	\$	
Indebtedness Paid	Ψ	0.1.00
	Ф	00 000 00
Lincoln Young Co., temporary loan	\$	30,000.00
interest on temporary loan		232.92
Cemetery Trust Fund,		000.00
water system note No. 158		800.00
interest on water notes		160.00

Clarence & Ellen Bailey,		
interest on sewer notes Trustees of Trust Funds,		80.00
town hall heating system note No. 173	1	1,000.00
interest on heating system notes		80.00
	\$32	2,352.92
Special Poll Taxes		
State of New Hampshire		
2 special poll taxes 1944 levy	\$	6.00
9 special poll taxes 1945 levy		27.00
	\$	33.00
County Tax		
Merton J. Sargent, county treasurer	\$11	1,609,56
Schools		
Frank W. Hamlin, treasurer	\$48	3,476.49
Unclassified		
William S. Fairbanks, auto permits	\$	396.00
Lucia R. Davidson, winding town clock		50.00
Perry & Willard, insurance for Water Dept.		20.34
R. K. Weeks bounties paid		25.00
Faithful Jeffery O. W. Stevens		14.50 10.50
Dayton Russell		38.00
Harold Chase		5.00
Leonard Stone		1.50
Benjamin Eaton		3.00
George Eggleston		4.00
E. T. Denham		1.50
	\$	569.34

HIGHWAY DEPARTMENT

Eugene C. Nelson, Agent

Winter Account

Eugene C. Nelson, agent		\$ 602.55
James Bacon, driver		483.38
Raymond Wilder, driver		459.38
Lee W. Warren, driver		154.50
Ralph Bashaw	abor	433.28
Gordon Bashaw		280.00
Henry Kenney		262.15
Hugh Knight		50.40
Wayne Bashaw		28.00
Romaine Bacon		21.00
Hercy Merrill		20.30
Dayton Russell		34.80
Edward Kenney		44.10
Thomas P. McMahon		32.20
Harold Starr		6.30
Orin Bascom		11.90
Paul E. St. Pierre		14.00
Franklin Walker		5.60
Theodore Walker		23.00
Bernard Currier		6.25
Edward Merrill		5.60
Donovan Merrill		1.40
Arthur M. Lane		1.40
Herbert Nichols		4.20
William Bailey		1.40
Fred H. Putnam		3.00
Stanley Merrill		1.40
James Hearne		4.00
John Callum		5.60
Joseph Trybulski, plowing sr	now	105.86
Helen Fidelski, plowing snov	V	53.00

James P. Adams, plowing snow	15.00
American Oil Co., gasoline	265.56
Nelson-Warner Co., salt, shovels	134.70
C. A. Perkins, coal	39.31
The Elm Tree Grocery Co., gasoline, oil	27.97
Hardy A. Merrill, weights for tractor	6.00
Howard Hardware Co., bolts, nails, links	10.76
The Green Co., sand	14.00
R. C. Hazelton Co., plow blades, parts	43.90
Transport Clearings Association, express	1.05
A. H. Streeter, supplies	2.90
Dyar Sales & Machine Co., wrenches	10.85
B. & M. R. R., freight	3.21
Charlestown Garage, truck repairs	1,159.08
Perry & Willard, liability insurance	237.91
Granite State Electric Co., lights	6.10
	\$ 5,138.25

Winter Account

Charlie E. Roys, Agent

Charlie E. Roys, agent		\$ 393.20
George Holden, driver		303.80
Ralph Schofield	labor	205.60
Arthur Carter		200.00
John Morris		194.40
Raymond Wilder		158.70
Ralph Bashaw		93.00
Gordon Bashaw		23.10
Henry Kenney		12.60
James Bacon		10.50
Charles Elie		5.20
Fred H. Putnam		2.00
James P. Adams, plowing s	now	35.00
Joseph Trybulski, plowing s	snow	17.50
Sidney Harris, bridge plank	3	130.00
Fred Carman, power shovel		75.00
R. C. Hazelton Co., blades,	shoes	73.15

American Oil Co., gasoline	268.89
Charles Riley, gasoline	6.75
William S. Fairbanks, gasoline	4.34
S. & O. Oil Co., kerosene	6.69
C. A. Perkins, coal	32.27
Willoughby's Garage, fuel pump, labor	10.00
Transport Clearing Association, express	1.85
Railway Express Agency, express	17.44
Hamlin's IGA Store, supplies	10.20
Emery's Amoco Service, flashlights, holders	5.50
Nelson-Warner Co., salt	118.20
Louis L. Comstock, printing	19.50
Charlestown Garage, tires, truck repairs	314.82
Granite State Electric Co., lights	3.25
	\$ 2,752.45

Summer Account

Charlie E. Roys, agent		\$ 1,479.80
George Holden, driver		1.068.05
Arthur Carter	labor	673.30
Bert H. Lawrence		483.20
Ralph Bashaw		549.85
Ralph Schofield		284.00
John Morris		242.40
Raymond Wilder		131.65
Merrill Kenney		121.10
Lewis T. Russell		63.75
Kenneth Whitney		27.00
Harold Snow		20.30
Walter Russell		15.20
Allen Buswell		14.40
Dayton Russell		14.40
Joseph Sylvester		14.40
Everett Knight		14.05
Paul E. Meader		12.45
John T. Lyon, labor, mater	ial	71.70
Albert E. Meader, truck		61.65

Joseph Sylvester, truck	49.60
Pete Murray, truck	15.50
John A. Connare Inc., tires	195.80
Hardy Merrill, tractor parts	21.98
Benjamin L. Eaton, 100 posts	60.00
Hamlin's IGA Store, tools, spikes, saw, supplies	58.60
Arthur Pelton, truck	40.00
Arthur Pelton, sawing wood	8.80
New England Metal Culvert Co., culverts	96.37
Nelson-Warner Co., nails, spikes, tools	50.49
J. Russell Co. Inc., tools	42.69
R. C. Hazelton Co., tractor parts, sections	31.78
R. C. Hazelton Co., snowplow	523.30
Trimount Bituminous Products Co., tar	102.42
R. N. Johnson, chloride, parts	17.68
Charlestown Garage, labor, parts	395.97
Willoughby's Garage, labor, parts	52.20
George Lombard, bridge plank	392.85
Town of Springfield, gravel	67.80
The Green Co., sand	28.20
Bert Wallace, gravel	5.00
Alfred C. Smith, sand	4.80
Claribel Stearns, gravel	6.60
American Oil Co., gasoline	628.29
Emery's Amoco Service, gasoline, grease	24.68
The Elm Tree Grocery Co.	10.86
Bertram Cole, gasoline	4.90
Baum's Castorine Co., oil	76.62
Alstead Garage, gasoline	1.15
W. D. Pierce, gasoline	1.10
W. Harold Austin, gasoline	1.28
Municipal Steel Co., wing blades	59.57
Rand, Ball & King, hinges	1.70
Leslie G. Fikes, filing saws	1.50
Railway Express Agency, express	6.71
Transport Clearings Association, express	.99
Granite State Electric Co., lights	8.00

Adams & Adams Agency, insurance	101.17
Perry & Willard, insurance	40.00
	\$ 8,599.60
Total of Winter and Summer Accounts	\$16,490.30

Received from-

State of N. H., use of trucks \$	839.95
tractor and grader	
T.R.A., gas and oil	20.90
Leigh Robittille oiling drive	14.25
L. L. Comstock	8.00
Sabin Fisk	20.00
Harold Emery	222.80
Francis Mayette	30.00
Clarence Slavin	7.00
Marion Bradish	10.00
Norman Crowey	20.00
Otis Johnson	10.00
Carl Buswell	15.00
Charles S. Hale, graveling drive	87.30
Wm. Deslaurier, graveling drive	88.80
Lovell Comstock, use of grader	5.00
Francis Mayette, graveling drive	28.60
Ira R. Moore, use of grader	10.00
American Oil Co., refund	4.00
Bert Lawrence, potato hook	1.25
Emile Beaudry, use of mixer	3.00
Sewer Dept., trucks, tractor	181.50
Town of Alstead, truck	45.00
George Lombard, lumber	26.85
Adolphus R. Stevens, trucks	72.20
Carl Fedelski, use of mixer	4.50
Water & Sewer Depts., gasoline	82.64
Fire Dept., gasoline	23.26

\$ 1,881.80 \$14,608.50

Town Road Aid

Hemlock Road	\$	4,390.17
State balance, 1946	\$ 488.37	
State apportionment	3,121.73	
	\$	3,610.10
Town appropriation		780.43
	\$	4,390.53
Unexpended balance		.36
	\$	4.390.17

REPORT OF TOWN TREASURER

FRANK W. HAMLIN, Treasurer

Receipts

Balance in bank December 31, 19	46	\$31,262.09
State of New Hampshire		
Forest fires	\$ 18.00	
Gasoline and oil	20.90	
Refund (Charles Noves)	369.70	
Use of truck and grader	940.18	
Bounties	60.00	
Savings bank tax	437.13	
Railroad tax	2,932.60	
Interest and dividend tax	3,690.02	
		\$ 8,468.53
Boston & Maine Railroad		
Freight damage	\$ 35.20	
Fighting fires	5.50	
		\$ 40.70
Town Clerk - William S. Fairban	ks	4 10000
Auto permits	\$ 2,799.99	
Dog licenses	524.20	
10		\$ 3,324.19
Trustees of Trust Funds		φ υ,υ24.10
Cemetery fund	\$ 602.40	
Widows fund	200.00	
widows tuna		000 10
ar · · · · · · · · · · · · · · · · · · ·		\$ 802.40
Municipal Court - Richard H. Per	rry	
Fines and costs		\$ 75.20
Town Hall - Selectmen		
Rentals		\$ 1,236.00

Town Taxes - Louis C. Comstock				
1944	\$	10.00		
1945		64.98		
1946	5	5,932.14		
1947	88	3,583.01		
			ÇQ.	4,590.13
Taxes Redeemed			ψυ.	1,000.10
Roger Childs	\$	96.85		
Mary Emerson	·	56.55		
Nathan Gregory		107.62		
Harold Blake		15.34		
Francis DeGraff		7.52		
Louis Heath		8.57		
Oscar & Hazel Thomas		19.80		
Earl & Eldora Raymond		36.13		
Fannie Nash		13.00		
Arthur Lane		139.78		
			\$	501.16
Sewer and Water Dept Guy C.	Doda		Φ	501.16
Entrance fees and material	Doug	е	\$	851.29
Entrance rees and material			Φ	001.23
Water Commissioners				
Note	\$	800.00		
Interest	φ	160.00		
Interest		100.00		
			\$	960.00
Loans				
Lincoln Young Company		0,000.00		
Clarence Bailey	2	2,000.00		
			\$32	2,000.00
Refunds				
Eugene Nelson	\$.45		
Cassellini-Venable Co.		19.60		
Water Commissioner		3.09		
American Oil Company		4.00		
Edward Nichols		375.00		
			\$	402.14

Highways

Iligiiways		
Town of Alstead, use of truck	\$	45.00
Miscellaneous		
Sabin Fisk, oiling \$ 20.0	00	
Harold Emery 222.8	30	
Clarence Slavin 7.0	00	
Verne Bradish 10.0	00	
Anne Crowey 20.0	00	
Otis Johnson 10.0	00	
Lovell Comstock 5.0	00	
Francis Mayette 58.6	60	
Vital Statistics .5	50	
L. L. Comstock 8.0	00	
Emile Beaudry, mixer 3.0	00	
Bert Lawrence 1.2		
Geo. Lombard, lumber 26.8		
Pearl Stevens 72.2		
Carl Fedelski 4.5		
David Cahalane, leaves 3.5		
Carl Buswell 15.0		
Old No. 4 Fire & Hose Co., gas 23.2		
Charles Hale, gravel 87.3		
Ira Moore, grading 10.0		
Charlestown Water Dept. 181.5		
William DesLaurier 88.8		
Town of Springfield 3.0		
Leigh Robitille 14.2	25	
	\$	896.31
	\$175.	455.14
Less Selectmen's Orders		110.56
Balance in bank	\$ 12,	344.58
Orders outstanding	1,	207.75
	\$ 11,	136.83

Report of Town Treasurer as Custodian of Trust Funds Sinking Fund

Amount of fund January 1, 1947 Conn. River National Bank, inter	est	_	\$ 1	,130.63 4.95
			\$ 1	,135.58
Invested Conn. River National Bank				
pass book No. 2213 beneficial certificate	\$	499.66 635.92		
benenciai certificate		030.92		
			\$ 1	,135.58
Town Water Bond	Acc	ount		
Balance December 31, 1946			\$	55.60
Conn. River National Bank, inter	est	_		.28
			\$	55.88
Invested				
Conn. River National Bank				
pass book No. 2677	\$	28.88		
beneficial certificate		27.00		
			\$	55.88
Trustees of Trus	t Fund	ds		
Amount of fund December 31, 194	46		\$	40.05
Interest received			Ċ	.12
		_	\$	40.17
Invested			Ψ	10.11
Conn. River National Bank				
pass book No. 3218	\$	13.70		
beneficial certificate		26.47		
			\$	40.17
Town Treas	irer		Ψ	
Outstanding Checking Account	1101			
Balance December 31, 1946			\$	10.41
Interest received			Ψ	.10
Interest received		_	Ф	
Complementational Part			\$	10.51
Conn. River National Bank			\$	10.51

REPORT OF TRUSTEES OF TRUST FUNDS

Frank W. Hamlin, Oscar C. Young, Gladys L. Adams, Trustees

Receipts

Silsby	Free	Public	Library
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Balance

Conn. River National Bank \$	83.74
Central Vt. Public Service	20.80
Chase National Bank	120.00
N. H. Fire Insurance	100.00
United States bonds	62.50
Public Service of N. H.	46.00
Claremont Savings Bank	60.30
Walpole Savings Bank	45.25
Hillsborough County Savings Ban	k 20.00
Keene Savings Bank	20.10
Cheshire County Savings Bank	25.15
Union Trust Savings Bank	20.00
Conn. River National Bank, interes	est 4.28
New England Tel. & Tel. Co.	51.00
\$	679.12

Paid Library Treasurer	\$ 636.22
Balance Conn. River National Bank	 42.90
	\$ 679.12

Swan Fund

Balance

Conn. River National Bank	\$ 57.21
Interest received	 2.63
	\$ 59.84

Transferred to Principal Account Balance	Ф	59.84	\$ 57.49 2.35
		-	\$ 59.84

Widows Fund

Bal. Conn. River National Ban	k \$	32.91
City of Birmingham		90.00
Central Vt. Public Service		20.80
Claremont Savings Bank		50.25
Conn. River National Bank, in	teres	t 3.22
United States bonds		25.00
-	*	222.18

Paid Town of Charlestown	\$ 200.00
Balance Conn. River National Bank	 22.18
	\$ 222.18

Charles H. Hoyt Fund

Bal. Walpole Savings Bank \$	11.17
Bal. Conn. River National Bank	668.27
Walpole Savings Bank, interest	.22
Conn. River National Bank, interes	st 11.55
N. H. Fire Insurance Co.	100.00
Town Hall notes, interest	80.00
Town Hall note, carried as income	e
on hand	500.00
	1.371.21

Balance Walpole Bank, income account	\$ 11.17
Town Hall note	500.00
Transferred to Principal Account	746.54
Balance Conn. River National Bank	113.50
	\$ 1,371.21

Charles H. Hoyt Mausoleum Account		
Balance on hand Conn. River		
National Bank \$	455.67	
Continental Insurance Co.	100.00	
Conn. River National Bank, interes	t 4.30	
\$	559.97	
Balance Conn. River National Bank		\$ 7.97
Chase National Bank		552.00

559.97

5,366.67

\$

Cemeteries

Bal. Conn. River National Bank \$	183.16
Bal. Walpole Savings Bank 2	,616.63
Beneficial certificate	228.21
N. H. Fire Insurance Co.	16.00
Amoskeag Savings Bank	4.25
New England Tel. & Tel. Co.	119.00
Conn. River National Bank, interes	t 22.79
Water note paid	800.00
Walpole Savings Bank, interest	274.98
Town of Cha.lestown, water notes	
interest	160.00
Claremont Savings Bank, interest	59.66
N. H. Savings Bank, interest	27.16
Transferred from principal acct.	854.83

Paid Town of Charlestown	_	602.40
Balance Savings Bank of Walpole	2,	616.63
Balance beneficial certificate		228.21
Purchase of book		.59
Balance Conn. River National Bank		410.04
Chase National Bank stock		36.80
N. H. Fire Insurance Co. stock	1,	472.00
	\$ 5,	366.67

Perpetual	Care	of	Lots
-----------	------	----	------

D. T. Hoffman	\$ 100.00
D. T. Hoffman Senior	50.00
Lyman Brooks	100.00
Dr. Frank Piper	100.00
C. Allen Easter	100.00
Harriett E. Searle	100.00
William H. Labaree	100.00
William Carrigan	125.00
	\$ 775.00

Deposited in-

N. H. Savings Bank Amoskeag Savings Bank	\$ 250.00 525.00
Stal Danier Galant Francis	\$ 775.00

Capital Reserve School Fund

N. H. Savings Bank	\$10,089.10
Interest	33.63
	\$10,122.73

Paid School Treasurer, Sp. acct.

\$10,122.73

Report of Trust Funds of the Town of Charlestown, N. H. on December 31, 1947

Balance Income on Hand End of Year	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	22.18
Expended During Year	\$ 25.15 20.10 20.00 20.00 60.30 25.15 1.48 46.00 20.80 120.00 100.00 62.50 62.50 62.50 83.74	57.49
Income During Year	\$ 45.25 20.10 20.00 20.00 60.30 60.30 25.15 4.28 46.00 20.80 120.00 100.00 62.50	2.63 90.00 20.80 50.25 3.22
Balance Income on Hand Beginning of Year	83.74	57.21
Rate of Interest		man 2000
Amount of Principal	\$ 1,000.00 1,000.00 1,000.00 1,000.00 3,000.00 1,000.00 1,000.00 2,299.95 2,412.50 2,500.00 1,305.20 1,385.44	7.08 331.20 50.55 2,000.00 1,000.00 2,500.00
How Invested	Walpole Savings Bank Keene Savings Bank Hillsborough County Savings Bank Union Trust Company Claremont Savings Bank Cheshire County Savings Bank Cheshire County Savings Bank Connecticut River National Bank Public Service Company of N. H. Central Vermont Public Service Co. Chase National Bank N. H. Fire Insurance Company United States Bonds Conn. River Natl. Bank, certificate New England Tel. & Tel. Company Connecticut River National Bank	Connecticut River National Bank Chase National Bank, purchased Conn. River Natl. Bank, certificate City of Birmingham Central Vermont Public Service Co. Claremont Savings Bank
TRUST FUNDS Purpose of Creation	SILSBY FREE PUBLIC LIBRARY Ithael Homer Silsby Amount \$20,055.21	SWAN FUND For Support of Schools Amount \$38.83 WIDOWS FUND Porter Widow Fund Ashael Porter Tohn C Feirhrother

	113.50	11.17		500.00				7.97			410.04	228.21	2,616.63										\$ 3,954.95
	746.54					principal account		552.00			2,111.79											10,122.73	\$14,426.77
25.00	11.55	.22	100.00	20.00	60.00	National Bank, 1	100.00	4.30		854.83	22.79		274.98	4.25	27.16	59.66	119.00	:	16.00	160.00	800.00	33.63	\$ 3,455.65
	668.27	11.17		500.00		One \$1,000.00 note paid - turned over to Connecticut Kiver National Bank, principal account		455.67			183.16	228.21	2,616.63									10,089.10	\$14,926.07
1,000.00 873.98 294.40	1,006.47		2,387.50	1,040.00	500.00	ote paid - turned ov	2,000.00		552.00		2,620.58	807.24	11,071.50	725.00	1,400.00	2,970.00	3,382.66	36.80	1,472.00	3,200.00			\$64,532.80
United States Bonds Conn. River Natl. Bank, certificate Chase National Bank, purchased	Connecticut River National Bank	Walpole Savings Bank	N. H. Fire Insurance Company	Chase National Bank, purchased Town Hall note. (income account)	Town Hall note	One \$1,000.00 nc	Continental Insurance Co.	Connecticut River National Bank	Chase National Bank, purchased		Connecticut River National Bank	Conn. River Natl. Bank, certificate	Walpole Savings Bank	Manchester Savings Bank	New Hampshire Savings Bank	Claremont Savings Bank	New England Tel. & Tel. Co.	Chase National Bank, purchased	N. H. Fire Insurance Co. purchased	Town of Charlestown, water notes	(One \$800.00 note paid)	New Hampshire Savings Bank	
Maria L. Holden Amount \$7,688.08	CHARLES H. HOYT	FUND	Care of Highway Surrounding His Estate	Amount \$6,162.90			CHARLES H. HOYT	MAUSOLEUM FUND	Amount \$2,552.00			Strategics	CEMETERIES	Amount \$27,685.78							CAPITAL BESERVE	SCHOOL FUND	

TOWN POOR CASES

OSCAR F. ADAMS, Overseer of Poor

1947

Name	Board and Care	Food	Ď	Clothing		Fuel	2	Medical
Georgeanna Bailey Inez Bashaw Patricia Bashaw Harry Benware Grace Titus	671.98	110.00		40.07		40.00	'	28.00
	\$ 861.30	\$ 210.84	₩.	\$ 44.32	€	\$ 40.00	€	\$ 28.00
Received from Selectmen	\$ 1,184.46	46						
Paid out for Relief Cases	\$ 1,184.46	46						

TOWN CLERK'S REPORT

To the Town of Charlestown N. H.

The following is a report of all dogs licensed in the Town of Charlestown during the year 1947.

Number of dogs licensed 249

Amount received; males and

spayed female	\$ 414.00
Amount received; females	100.00
Amount received; kennels	 60.00

Total receipts	\$ 574.00
Town Clerk's fee	49.80
Paid Town Treasurer	\$ 524.20

Respectfully submitted,

WILLIAM S. FAIRBANKS, Town Clerk

To the Town of Charlestown, N. H.

The following is a report of all automobiles taxed in the Town of Charlestown from January 1, 1947 to December 31, 1947.

Total receipts \$ 2,799.99 Paid Town Treasurer \$ 2.799.99

Respectfully submitted,

WILLIAM S. FAIRBANKS, Town Clerk

TAX COLLECTOR'S REPORT

1944	
Dr. Uncollected poll taxes Jan. 1, 1947	\$ 10.00
	Ψ 10,00
Cr. Paid Treasurer	\$ 10.00
raid Treasurer	ф 10.00
1945	
Dr.	
Uncollected property taxes Jan. 1, 1947	\$ 4.98
Uncollected poll taxes Jan. 1, 1947	60.00
Cr.	\$ 64.98
Paid Treasurer	\$ 64.98
	,
1946	
Dr.	
Uncollected property taxes Jan. 1, 1947	\$ 5,465.07
Uncollected poll taxes Jan. 1, 1947 Interest collected on property taxes	232.00 236.87
Interest collected on poll taxes	16.20
	\$ 5,950.14
Cr.	
Paid Treasurer \$ 5,932.14 Unpaid poll taxes Jan. 1, 1948 18.00	
Onpaid poil taxes sail. 1, 1340	\$ 5,950.14
1947	φ υ, συν. 14
Dr.	
Property tax warrant	\$93,441.56
Poll tax warrant (1012 @ \$2.00) Interest collected on property taxes	2,024.00 5.75
Interest collected on poll taxes	31.80
	\$95,503.11

1	٦		
1	į,	r	

Paid Treasurer	\$88,583.01
Unpaid property taxes 1-1-48	6,596.10
Unpaid poll taxes Jan. 1, 1948	324.00

\$95,503.11

LOUIS L. COMSTOCK, Collector of Taxes

MUNICIPAL COURT

During the year 1947 there were 27 complaints brought before the court.

~ 1		
Compl	ninto	7
Comp	CULLIC	•

11.0.0111.00	
Motor vehicle	17
Fish and game	3
Intoxication	3
Larceny	2
Non-support	1
Health department	1
	27
	21

Financial Report

Amount received

Fines	\$ 255.00
Costs	 137.75

\$ 392.75

Paid

Department of	Motor	Vehicles
Fines		

Fines	\$ 157.50
Costs	17.00

Department of Fish and Game

Fines	\$ 55.00
Costs	 6.10

\$ 61.10

174.50

\$

1940

Frank W. Hamlin	
(Town Treasurer)	\$ 75.20
Richard H. Perry	42.45
Adolphus Stevens	19.50
Ralph Willoughby	6.50
James McCusker	9.50
Town of Charlestown	 4.00

\$ 392.75

31.50

Respectfully submitted,

RICHARD H. PERRY, Justice

SEWER DEPARTMENT

Guy C. Dodge, Superintendent Unpaid Sewer Connections

ψ	01.00
	20.00
	703.99
\$	755.49
\$	768.65
\$	56.10
	44.20
	11.50
	79.00
	57.60
	5.00
	25.00
	25.00
	3.12
	1.40
	2.40
	4.90
	25.50
	120.70
	21.76
	11.77
	\$ \$

Louis Reed, tile, labor	193.25
Thomas Ahern, connections	10.00
Clifford Jones, tile, labor, connections	77.72
Gordon Bashaw, tile, labor, connections	43.43
Minnie Parker, connections	20.00
E. A. Rowe, connections	25.00
Henry Kinney, tile, labor, connections	27.34
Rolla Smith, tile, labor, connections	37.85
Ralph Bashaw, tile, labor, connections	33.15
E. A. Bennett, tile, labor	10.62
Leslie Streeter, tile, labor, connections	35.35
Algene Fisk, tile, labor, connections	80.18
Louis Bundy, tile, labor, connections	44.90
Warren Johnson, (4 houses) tile, labor, connectio	ns 258.45
	3 1,392.19
· ·	1,002.10
Water Department Equipment and Suppli	es
Pipe and fittings	411.05
Meters	160.00
Pumps	124.00
Hoes, shovels and torches	40.00
Pipe tools	40.00
Hydrant repairs	20.00
Miscellaneous	40.00
Gate valves	90.00
Hydrants	167.00
Jack hammer	400.00
One half of truck	160.00
9	3 1,652.05
Sewer Department Equipment and Suppli	
Sewer pipe and fittings	
Sewer tools	800.00
Hoes, shovels and torches	40.00
One half of truck	160.00
9	1,158,82
***************************************	,,

GUY C. DODGE, Superintendent

BOARD OF WATER COMMISSIONERS

Water Rent - Audited January 20, 1948

Rents to collect 1947 Previous uncollected		\$ 5,892.53 447.75
		\$ 6,340.28
Paid O. C. Young		\$ 5,312.15
Uncollected	1947	910.34
	1946	39.65
	1945	21.00
	1944	21.00
	1943	15.00
	1942	15.00
Cash on hand		6.14
		\$ 6,340.28

DAVID V. CAHALANE, Collector

Expenses

Guy C. Dodge, superint	endent	
mileage, labor, freig	ght, telephone bills	
and miscellaneous e	expense	\$ 436.72
Dayton Russell	labor	1,274.85
Rex Green	labor, freight	711.83
Nelson Benware	labor	151.90
Walter Russell		124.60
Horace Russell		6.30
O. C. Young		9.00
D. V. Cahalane		18.00
Lawrence Burney	labor	5.40
Ralph Bashaw		6.30
Ralph Schofield		6.30
Arthur Cilley		2.00
George Nourse	supplies	.75
N. H. Water Works		5.00

Geo. A. Caldwell	pipe, supplies	608.89
Canney-Plue		211.79
Nelson-Warner	supplies	2.10
Amoco Gas Station		36.73
Hamlin's IGA Store		14.20
Charlestown Garage		86.38
H. P. Welch	freight	2.12
Johnson Barker Webb	supplies	126.78
S. & O. Oil Co.	1-1-	5.86
American City Magazine		3.00
Willoughby Garage, repai	rs	35.40
Charles F. Lynch	supplies	23.24
Wright Grocery	[- [7.50
Gearhart Schumann, truck	king	2.50
Adams & Adams, insuran		14.35
Claremont Ice Co., sawing		2.50
A. H. Streeter, supplies	,	16.42
L. L. Comstock, printing		22.00
Town of Charlestown, gas	;	41.32
10 Wh of Charlesto Wil, gas		
D 1 1 60 C W	(D)	\$ 4,022.03
Received of O. C. Young,	Treasurer	4 4 0 2 0 0 0
Water Commission		\$ 4,022.03

GUY C. DODGE, Superintendent

O. C. Young, Secretary - Treasurer

Money on deposit in Conn. River National	
Bank, beginning of 1947	\$ 3,204.23
During year 1947	
Received from—	
D. V. Cahalane, collector	\$ 5,312.15
Town of Charlestown	1.68
G. C. Dodge, superintendent	
for pipe, labor and supplies	
furnished water users	557.77
Total receipts	\$ 9,075.83

Money Received from Pipe, Labor and Supplies

Theodore Frizzell	\$ 22.75
Margaret Galway	25.00
Benjamin Eaton	14.65
Carl Fedelski	25.41
William Miller	18.68
Gratia Way	46.39
Eugene Nelson	28.34
Methodist Church No. Charlestown	74.58
B. C. Cole	19.40
Verne Morse	4.50
William Stone	2.32
S. & O. Co.	1.30
Henry Kinney	1.25
Blanch Fread	48.47
Nelson-Warner Co.	19.88
George Bashaw	18.40
Burdett Pease	23.34
Dana Olden	10.25
L. W. Hedges	23.90
John Lyons	57.56
Adolphus Stevens	71.40
	\$ 557.77

Expenditures

Castleton Corporation, gasoline hammer \$	403.40
Town of Charlestown, balance 1946	
insurance premium	3.09
Perry & Willard, bond for collector and treasurer	10.00
Town of Charlestown, interest on \$4,000.00	
trust fund notes @ 4%	160.00
Town of Charlestown, paid one trust fund note	800.00
D. V. Cahalane, postage	14.25
Boston & Maine R. R., annual pipe line privilege	5.00

Weston & Sampson, engineers	233.58
Total paid G. C. Dodge for upkeep of system	3,937.23
Water Commissioners Salaries	
G. C. Dodge, superintendent	50.00
O. C. Young, treasurer	75.00
D. V. Cahalane, collector	150.00
Total paid	\$ 5,841.55
January 4, 1948 Balance on hand in	
Conn. River National Bank	\$ 3,234.28
Sinking fund on deposit Savings Dept.,	
Conn. River National Bank	\$ 300.00

HEALTH OFFICER'S REPORT

There have been no serious reportable diseases during 1947. We have had the usual number of measles, whooping-cough mumps and chicken-pox during the year mostly among school and pre-school children.

As in the past years, numerous samples of water from both the village and North Charlestown supplies have been sent to the State Labratory for analysis and (copying from my 1946 report) "the reports have been much the same as during the past years". It is expected that this year we will install a chlorinator for the village supply which will no doubt make conditions satisfactory to the State Board of Health.

I understand that a representative of the State Board now collects milk samples for analysis, a former duty of local health officers. For this reason I have nothing to report regarding the milk situation.

Respectfully submitted,

LOUIS L. COMSTOCK, Health Officer

Account of Charlestown Old Home Day Association

\$	4.81		
Ψ.			
		Ф	400 47
		\$	403.47
æ	0.00		
Ф			
	8.50		
	7.00		
	54.00		
	150.00		
	8.00		
	14.00		
		\$	320.02
		\$	83.45
	\$	\$ 2.02 4.50 8.50 7.00 54.00	250.00 7.00 141.66 \$ \$ 2.02 4.50 8.50 7.00 54.00 150.00 8.00 1.00 70.00 14.00 \$ \$

FRED H. PERRY, Treasurer

AUDITORS' REPORT

We the undersigned Auditors of the Town of Charlestown, have examined the accounts as set forth in the accompanying schedules of the Selectmen, Town Treasurer, Treasurer of the Silsby Free Public Library, Water Commissioners. Town Clerk, Tax Collector, Trustees of Trust Funds, and other Town Officers, and find them correct to the best of our knowledge.

ALICE E. ADAMS GERTRUDE A. WHITE ARTHUR C. MOORE

January 23, 1948

SILSBY FREE PUBLIC LIBRARY

Board of Trustees

Frank W. Hamlin	Term expires 1948
Leona Fisk	Term expires 1948
Alice A. Weeks	Term expires 1949
Archibald H. Sayce	Term expires 1949
Martha McD. Frizzell	Term expires 1950
Carl A. Perkins	Term expires 1950

Alice A Weeks, Chairman of Board Leona Fisk, Secretary of Board Frank W. Hamlin, Treasurer of Board

Treasurer's Report

Receipts

Balance December 31, 1946 Fines collected Town appropriation Trustees of Trust Funds	\$	20.00 1,000.00 636.22	\$ 93.67
			1,656.22
			\$ 1,749.89
Disbursemen	ts		
Books and Supplies			
H. R. Hunting Co.	\$	52.91	
Personal Book Shop		85.58	
Caroline Stoughton Book Shop		47.06	
Frank Golden		4.09	
Readers Digest		5.00	
Gaylord Brothers		5.40	
Mrs. R. Strinke		3.00	
J. P. Lippencott Co.		11.66	
Popular Science Monthly		6.00	
American Leaders Library		10.03	
Ideal Publishing Co.		1.00	
Oceanic Publishing Co.		1.00	

American Library Guild Womrath Bookshop & Librari E. M. Hale Co. American House National Geographic Society Library Association Time Wilcox & Follett Co.	ies	5.00 3.44 10.62 3.00 5.00 7.48 6.50 8.58	
			\$ 282.35
Lights			
Granite State Electric Co.			\$ 38.39
Fuel			
C. A. Perkins			\$ 122.64
Librarian			
Mrs. Ruth Davidson			\$ 450.00
Janitor Service			
James S. Davidson			360.00
Miscellaneous			
C. A. Perkins	\$	21.07	
John T. Lyon		12.00	
Charles Strickland		1.50	
William Miller Son Co.		2.00	
_			\$ 36.57
Insurance			
Perry & Willard			\$ 109.76
Balance			350.18
		_	\$ 1,749.89

Report of Librarian

Circulation for 1947	
Adult Books	
Fiction	
Non-fiction	

Juvenile Books			
Fiction	4158		
Non-fiction	128		
		4286	
Periodicals		669	
Total Circulation			13,192
Number of books owned		8169	
Total number of books d	iscarded	150	
			8019
Number of books added	by purchase		429
Number of books added	gift of towns	speople	16
Total number of books o	wned		8464

RUTH S. DAVIDSON, Librarian

Some of the New Adult Books

The Happy Profession	Ellery Sedgwick
Happy The Land	Louise D. Rich
Pavilion of Women	Pearl Buck
B. F.'s Daughter	John Marquand
Lydia Bailey	Kenneth Roberts
A Mighty Fortress	Le Grand Cannon Jr.
Wilderness Trek	Zane Grey
Cow Country	Will James
Ship of the Line	C. S. Forester
The Gauntlet	James Street
The Perilous Fight	Neil Swanson
Color Blind	Margaret Halsey
The Ebbing Tide	Elizabeth Ogilvie
New Garden Encyclopedia	E. L. D. Seymour
The Chequer Board	Nevil Shute
The American	Howard Fast
Myths After Lincoln	Lloyd Lewis
No Lasting Home	Joseph Dever
The Side of the Angels	Robert McLaughlin

The Great Snow Drums of Destiny Captain From Castile The Tom Walker The Bishop's Mantle My Father's House Adversary in the House The Years of the Locust Henry Robinson
Peter Bourne
Samuel Shellabarger
Mari Sandoz
Agnes S. Turnbull
Meyer Levin
Irving Stone
Loula Grace Erdman

Stanley Pashko

Some of the New Juvenile Books

How To Make the Varsity Among The Leaves and Grasses The Country Kittens The Double Birthday Present Happy Little Family Andy and the School Bus Dear Old Brier Patch Sugar and Spice The Little Farm in the Big City Sugar Bush Adventure North Spurs for Suzanna Mrs. Piggle Wiggle Big Bright Land Pirate Lair Operation Underground The Owen Boys Galapagos Bound Plum Daffy Adventure Fly Away Home Sons of the African Veld Practically Perfect Red Mittens American Stamps Terry and Binky Play Baseball The Little Girl Who Waved

Dorothy Waugh Eleanor Clymer Mabel Leigh Hunt Rebecca Caudill Jerrold Beim Thornton Burgess Lorraine Beim Erick Berry Dorothea Dana R. G. Emery Betty Cavana Betty MacDonald Enid Johnson Leon W. Dean Josef Berger Hazel Wilson Felix Riesenberg Jr. Elizabeth Coatsworth Fiiril Hess Charles Hoppi Janet Lambert Laura Bannon Maud Petersham Dick Fiskel Clara Ford

DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION

Concord, New Hampshire

January 9, 1948

Board of Selectmen Charlestown, New Hampshire

In accordance with the vote of the town an audit and examination of the accounts of the Town of Charlestown has been made by this Division. This audit covered the fiscal year ended December 31, 1946, and the period from January 1st to October 21st, 1947. Exhibits as hereafter listed are included as part of the report which is submitted herewith. The report is made up in three sections as follows:

Section I — Fiscal Year Ended December 31, 1946 Section II — Period January 1st to October 21st, 1947

Section III — Statistical Tables Covering Ten Year Period

SCOPE OF AUDIT

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

FINANCIAL STATEMENTS

Comparative Balance Sheets — Dec. 31, 1945 — Dec. 31, 1946: (Exhibit A)

Comparative Balance Sheets as of December 31, 1945 and December 31, 1946, are presented in Exhibit A. As indicated therein the financial condition of the town changed from a Net Debt of \$3,131.33 to a Surplus of \$2,839.58, during the year.

Analysis of Change in Financial Condition: (Exhibit B)
The factors which caused this change in financial condi-

tion may be summarized as follows:

Net Debt — December 31, 1945 \$3,131.33 Surplus — December 31, 1946 2,839.58

Change in Financial Condition

\$5,970.91

Analysis of Change in Financial Condition

Increase in Surplus

Net Budget Surplus \$3,918.51
Long Term Notes Paid 3,400.00
Water Commission Cash 1,036.74
Water Department
Superintendent's Cash 3.20
Water Department
Collector's Cash 12.83
Interest on Water Department 5inking Fund 4.90

\$8,376.18

Decrease in Surplus

Long Term Note Issued \$2,000.00

Decrease in Accounts

Receivable 405.27

\$2,405.27

Change in Financial Condition

\$5,970.91

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, 1946, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D) a net unexpended balance of appropriations of \$2,923.28, plus a net revenue surplus of \$995.23, resulted in a net budget surplus of \$3,918.51.

Statement of Indebtedness: (Exhibit E)

A statement of indebtedness as of December 31, 1946, showing annual maturities of principal and interest, is contained in Exhibit E.

Summary of Receipts and Expenditures: (Exhibit F)

A summary of receipts and expenditures for the fiscal year ended December 31, 1946, made up in accordance with the uniform classification of accounts, is included in Exhibit F.

Statistical Tables:

The third section of the report is comprised of statistical tables covering the ten year period from 1937 to 1946. These are as follows:

- I Comparative Balance Sheets
- II Comparative Statement of Indebtedness, Valuation and Taxes
- III Comparative Statement of Taxable Valuation and Taxes Assessed

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 insofar as possible and totals of receipts and expenditures verified. Proof of the Treasurer's balance as of December 31, 1946 and October 21, 1947, is indicated in Exhibits G and AA, respectively.

TAX ACCOUNTS

The tax warrant accounts of Collector Comstock for the levies of 1947, 1946, 1945 and 1944, were audited. Summary statements of these are included in Exhibits H, I, J and BE, CC, EE and FF.

Examination was also made of the tax sale accounts. Summaries showing the activity in these accounts during the fiscal year ended December 31, 1946 and the period

from January 1st to October 21st, 1947, are presented in Exhibits K and GG, respectively.

Verification of a substantial number of uncollected tax accounts was made by mailing notices to taxpayers.

A summarized statement of the special poll tax account for the levies of 1944 and 1945, as of December 31, 1946, is contained in Exhibit L.

TOWN CLERK

The financial accounts of the Town Clerk were examined and audited. All funds received by the Clerk on account of the issuance of motor vehicle permits and dog licenses were properly accounted for through remittances to the Treasurer, fees retained or cash on hand. Summaries of the Town Clerk's account as of December 31, 1946, and October 21, 1947, appear in Exhibits M and HH, respectively.

WATER DEPARTMENT TREASURER

An examination was made of the accounts of the Treasurer of the Water Department. Summary statements of the Treasurer's receipts and expenditures for the year ended December 31, 1946 and the period from January 1st to October 25th, 1947, are presented in Exhibits O and II. Proof of the Treasurer's balance as of October 25, 1947, is indicated in Exhibit II.

SUPERINTENDENT OF WATER AND SEWER DEPARTMENTS

The accounts of the Superintendent of the Water and Sewer Departments were audited. Summaries of receipts and expenditures and proof of balance are included in Exhibits P and JJ.

WATER DEPARTMENT COLLECTOR

A statement of the Water Department Collector's account, indicating the activity during the year ended December 31, 1946 and the accounts receivable at the beginning and end of the year, is presented in Exhibit Q.

MUNICIPAL COURT

The financial records of the municipal court were examined. A summarized statement showing the activity in the court accounts for the fiscal year ended December 31, 1946, is contained in Exhibit R.

LIBRARY

The Library Treasurer's accounts for the year ended December 31, 1946, were checked and the balance verified at the bank. (Exhibit S)

TRUST FUNDS

The securities and bank books representing the principal and unexpended income of the trust funds were examined. A summary statement of trust fund principal, income and investments is included in Exhibit T.

GENERAL COMMENTS

Table II, titled "Statement of Indebtedness, Valuation and Taxes", presents a comprehensive summary of the financial condition of the Town of Charlestown during the last ten years and the changes which have taken place during this period.

It will be noted that a Net Debt of \$26,354.79, on January 31, 1938, was liquidated during the ten year period, with a Surplus of \$2,839.58 indicated on December 31, 1946. The assessed valuation of property increased by \$445,000.00. The local tax rate increased from \$3.25 to \$3.76 per hundred. The comparison between the local tax rate and the average tax rate for the State was as follows:

	Average Local Tax	Average State Tax
Year	Rate Per \$100	Rate Per \$100
1946	\$3.25	\$3.41
1937	\$3.76	\$3.47

Selectmen:

The accounting form used by the Board of Selectmen for the classification of expenditures does not wholly conform to the uniform classification of accounts prescribed by this Division, a number of items having to be entered under the heading of "Miscellaneous" and subsequently segregated according to the proper accounts. It is recommended that the standard form which provides for the uniform classification of accounts be adopted, thus eliminating the "Miscellaneous" account.

Town Treasurer:

The Selectmen's orders are accepted by the bank as negotiable instruments without the Treasurer's signature and the Treasurer does not record payments until the orders are returned to him cancelled by the bank. In order that the actual Treasurer's balance may be known at all times it is recommended that the Treasurer contersign all orders, when issued, and record them as payments at the same time in his cash book. The bank balance may then be reconciled at the close of each month with the cash book balance by deducting the amount of outstanding checks from the balance as indicated by the bank statement.

Town Clerk:

The financial records of the Town Clerk were in very good condition and he is commended for the adequacy and accuracy of his accounts.

Tax Collector:

It was noted that the Tax Collector maintained a separate account in the bank for each year's tax levy. Remittances to the Treasurer furthermore failed to make any segregation between property taxes, poll taxes, interest on taxes, redemptions from tax sales and interest thereon.

It was recommended that the Collector adopt the use of the uniform columnar loose leaf cash book and maintain only one bank account for tax collections and redemptions. Wonthly remittances to the Treasurer should include all funds received to date and should be accompanied by the proper report forms which indicate the year of levy of tax collections and redemptions and segregate property taxes, poll taxes and interest. Each monthly remittance would therefore equal in amount the total balance on deposit in the Collector's bank account.

Road Agent:

The accounts and records of the Road Agent who held office prior to March 1947 were not available at the time of audit. The accounting procedure followed relative to Road Agent's payrolls is satisfactory except that it is recommended that payments for highway materials and equipment be made directly by regular town order and check.

Water Department:

Records of the Water Department were found to be inadequate. During the course of the audit it was discovered that two bank accounts existed — (1) Water Department Treasurer and (2) Water Department Superintendent. The Water Department Treasurer pays over to the Water Department Superintendent the total amount of payrolls which in turn are paid by the Superintendent. These include payments for labor, materials and supplies. Classification of the Water Department expenditures are reflected only in the Superintendent's records. It is recommended that the proper classification of all Water Department expenditures be made in the Water Department Treasurer's accounts. All Water Department bills should be approved by the Commissioners before payment is made.

Sewer Department:

The Water and Sewer Department Superintendent is one and the same person. The Superintendent receives funds from the Water Department Treasurer and the Town Treasurer which he deposits in the Superintendent's tank account. Considerable checking had to be done in order to properly segregate rayments as between the Water and Sewer Departments.

Water Department Collector:

The Water Department "accounts receivable" are not

kept in such a way that the amount is readily available at all times. It is suggested that an individual ledger sheet be used for each account which provides for the "Date of Assessment" "Amount of Assessment" "Total Debits" "Total Credits" and "Balance Unpaid".

Trust Funds:

The Town of Charlestown has trust funds going back a good many years. The present trustees are making an attempt to bring all trust fund records up to date and this effort should be continued.

Conclusion:

It was noted that each department and fiscal officer of the town maintain a seperate bank account. These were as follows:

Town Treasurer

Tax Collector (one account for each levy)

Road Agent

Town Clerk

Water Department Treasurer

Water & Sewer Department Superintendent

As heretofore stated the Tax Collector should have only one account for all tax collections and redemptions. Further eliminations of bank accounts might be effected.

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

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

Yours very truly,

Alan R. Matthews Norman P. Schauer Auditors Kenneth L. Cowan

L. Cowan
Accountant

HAROLD G. FOWLER

Director
Division of Municipal Accounting
State Tax Commission

DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION

Concord, New Hampshire

January 9, 1948

Certificate of Audit

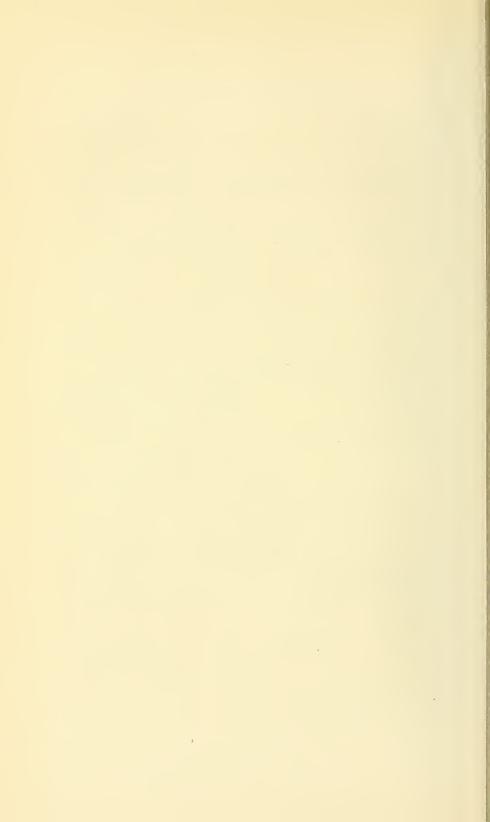
This is to certify that we have audited the accounts and records of the Town of Charlestown for the fiscal year ended December 31, 1946, and the period from January 1st to October 21st, 1947. In our opinion the Exhibits included herewith reflect the true financial condition of the town, together with the results of operations for the fiscal year ended December 31, 1946.

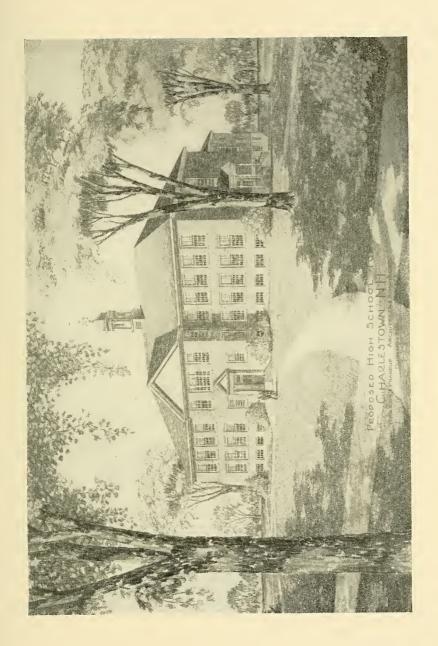
Respectfully submitted,

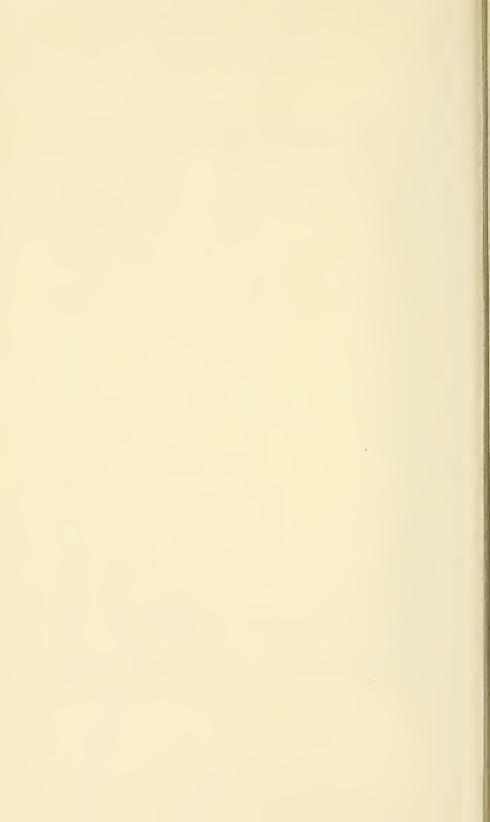
HAROLD G. FOWLER
Director
Division of Municipal Accounting
State Tax Commission

Alan R. Matthews Norman P. Schauer Auditors

Kenneth L. Cowan, Accountant







REPORT OF SCHOOL BUILDING COMMITTEE

Since the last town and school meetings, this committee has continued to meet with our architects, Hersey and Phaneuf, for drawing up final plans of the junior-senior high school building. These plans are practically complete and have been approved by our State Board of Education.

This building, as planned, will be of a T-type formation and placed upon the lot recently purchased by the Charlestown School District from Mr. Sir Vantis Henshaw. The main portion of the building, which will be devoted to classrooms and laboratories, will face Main Street and the auditorium-gymnasium will run parallel to Olcutt Lane.

There will be six classrooms, one combined with the library; a room for domestic arts; a laboratory for the sciences; and a room for commerce. The superintendent's and headmaster's offices will be on the first floor.

The combination auditorium-gymnasium will be used for many purposes. A physical education program will be included for all pupils both in the grades and high school. It will also be needed for music, dramatics, debating and assemblies, as well as athletic programs and community functions. When used as a gymnasium, this will seat approximately six hundred persons and, when used as an auditorium, approximately eight hundred persons.

The basement will contain the boiler room; locker rooms for boys and girls, with showers for each; a combination teachers' and nurses' room; a drafting room; a cafeteria and kitchen; and ample room for a manual arts course. There will be toilet facilities on all floors.

The immediate need of the construction is apparent to those who have studied the problem but the Committee does not recommend building at this time because of general market conditions and exhorbitant prices. We do recommend, however, that another ten thousand dollars (\$10,000) be raised this year to go into the Capital Reserve Fund for this project.

We feel that the development of the athletic field should go forward without delay. The cost of development will not be large, and the space is needed by the school and town youth for baseball and other school athletics. This part of the program can well be completed even though the building must wait. We are sorry to report that, to date, the School Board has been unable to purchase the lot from Mr. White, although before the July school meeting he agreed in writing to "consider selling the lot if the School District voted to purchase other land for the school buildings." This lot is necessary to the School District because the approval of the State Board of Education was for plans including an athletic field within five minutes walk of the school.

VERNE D. BRADISH RALPH C. WHITNEY MERRILL WEEKS O. W. STEVENS HENRY J. HASTINGS ANNE A. WORTHLEY T. J. FRIZZELL

SCHOOL REPORT

DISTRICT OF CHARLESTOWN, N. H.



... School Board ...

ANNE WORTHLEY, Chairman THEODORE FRIZZELL, Secretary

MERRILL WEEKS

Other Officers and Helpers

FRANK W. HAMLIN, Treasurer

MRS. Z. L. HASHAM, Nurse

HENRY J. HASTINGS, Superintendent

HOWARD H. HAMLIN, Moderator BEATRICE OLDEN, Clerk

CHARLESTOWN SCHOOL REPORT

FINANCIAL REPORT

Annual Report of District Treasurer — School District of Charlestown, N. H.

1946-1947

Receipts

Cash on hand, July 1. 1946	\$ 2,955.39
Town of Charlestown, appropriation	33,000.00
Town of Charlestown, dog tax	476.49
Croydon School District, supplies	24.71
Nelson Faught & Co., trade-in	40.00
Unity School District, desks	25.00
State of New Hampshire, state aid	3,184.58
State of New Hampshire, hot lunches	954.50
Langdon School District, telephone	13.79
Lempster School District, telephone	13.25
C.H.S. Senior Class '47, supplies	18.24
	\$40,705.95

Payments

Salaries of District Officers

Gertrude A. White, auditor	\$ 5.00
Arthur C. Moore, auditor	5.00
Alice E. Adams, auditor	5.00
Charles E. Snow Jr., committeeman	50.00
Anne A. Worthley, committeeman, sec.	100.00
Theodore J. Frizzell, committeeman	50.00
Frank W. Hamlin, treasurer	100.00
Perry & Willard, bond for treasurer	20.00
Howard Hamlin, moderator	5.00
Beatrice Olden, clerk	5.00
	\$ 345.00

Superintendent's Salary

State Treasurer	\$	744.68
Truant Officer and Census		
	æ	95.00
Mrs. Herbert Towne, census	\$	25.00
I. R. Moore, transportation		15.00 20.00
A. R. Stevens, truant officer		
Expenses of Administration	\$	60.00
·		
Vt. Newspaper Corp., ad for transportation	\$	3.82
Anne Worthley, expenses trip to Concord		8.00
Robert W. Upton, legal advice		10.00
New England Tel. & Tel. Co., telephone		90.69
R. E. Lane, census cards		6.80
American Book Co., grade books		3.29
A. H. Rice Co., record forms		10.18
Gerald Tashro, trucking		10.00
Claremont Daily Eagle, adv. warrant		9.24
Gertrude E. Cahalane, envelopes		16.78
William Miller Son Co., letterheads and print	ing	
reports		57.50
Treas., Supervisory Union No. 5, Ex. fund		2.00
Edson C. Eastman, voucher forms		16.24
Paul E. Farnum, Sec. Treas.,		
N. H. School Bd. Assoc.		5.00
Henry J. Hastings, trips of administration		25.00
Supervisory Union No. 5, share of office clerk	·	250.94
	\$	525.48
Teachers' Salaries		
HIGH	ELF	EMENTARY
Waldo Streeter \$ 2,098.7	0 \$	299.30
Susie Benway		1,170.00
Florence Bingham 1,059.1	2	342.88
Frank Bush 40.00)	160.00
Beatrice Buswell		1,164.00
Jane Dahms		1,200.00

	HIGH	ELEMENTARY
Thelma Hause	519.79	349.18
John Herbert	1,176.20	391.80
Viola Horton		1,236.00
M. Elizabeth Hoyt	759.60	642.40
Carrie B. Huntley		1,236.00
Grace S. Kerr	1,409.85	
Regis Massucco		1,236.00
Eugenie Philbrick		1,213.20
Dora Sherwin		1,109.55
Olive Whitney		1,313.70
Caroline Williams	522.60	505.66
Elsie Cromwell	4.52	128.00
Donna Adams		5.00
Anne Worthley		3.00
Barbara Putnam	20.00	18.60
Mrs. J. F. Frohock		60.00
Mrs. John Lawlor	14.00	
Ruth Hastings	3.50	6.00
Dawn Tripp		6.00
Rita Little, B. B. girls' coach	25.00	25.00
Teachers' Retirement Board	72.00	66.00
Collector of Internal Revenue	726.50	1,860.67
	\$ 8,451.38	\$15,747.94
Text Books		
Orford Book Co.	\$ 4.33	\$
Allyn & Bacon	8.66	27.26
Hall & McCreary Co.		2.16

8.49 Charles Scribner's Sons 20.46 Lyons & Carnahan 9.52 Ginn & Co. 1.84 27.36 J. B. Lippincott Co. 18.72 93.85 American Book Co. 11.55 21.61 Macmillan Co. 12.82 John Wiley & Sons Scott, Foresman Co. 26.81

		шап	EL EL	ALL SALES AND A
Family Life Edu Dragger		1.00	ELLEI	MENTARY
Family Life Edu. Program Benton Review Publishing Co.		1.00		6.61
Webster Publishing Co.				7.18
Frank Bush Music Shop				37.78
Iroquois Publishing Co.				3.82
World Book Co.		33.13		5.02
		9.22		
Southwestern Publishing Co		40.17		3.30
Houghton Mifflin Co. G. P. Putnam's Sons		40.17		3.07
				6.07
University of Nebraska				
	\$	171.42	\$	275.37
Scholars' Sup	plies			
Scott, Foresman Co.	\$	3.73	\$	72.21
American Book Co.				47.16
World Book Co.				33.08
Benton Review Publishing Co.				57.53
Lyons & Carnahan				18.87
Webster Publishing Co.				9.92
Ginn & Co.				39.24
J. B. Lippincott Co.		21.78		
Iroquois Publishing Co.				56. 00
H. S. Kinsman Co.				3.70
Master Products Co.				8.75
Edward E. Babb Co.		2.11		52.86
The Gregg Writer		1.00		
The Graf-Apsco Co.				2.13
Southwestern Publishing Co.		21.97		
Nelson Faught Co.		5.72		
Cascade Paper Co.				33.00
Hamlin's IGA Store		7.99		25.30
A. T. Kirk				12.00
George D. Nourse		5.60		
Hause & MacDonald		2.99		
	0		\$	471.75
	\$	72.89	Ф	4/1./0

Other Expenses of Instruction

	HIGH	ELE	MENTARY
Allyn & Bacon	\$	\$	3.69
American Book Co.			10.10
J. L. Hammett Co.			9.79
John C. Winston Co.			30.72
What's New in Home Ec.	4.00		
1st Grade Helper (W. R. Streeter)			100.00
American Education Press	18.00		4.37
Sarah W. Fisk			36.25
Beckley Cardy Co.			1.06
Edward E. Babb Co.			8.48
M. N. Perkins, diplomas	35.29		
	\$ 57.29	\$	204.46

Janitors' Salaries

Spencer Burney	\$	\$	200.00
Harold Moffatt	23	3.10	35.35
Herbert Towne	266	00.	644.60
Lewis Perry			270.00
Collector of Internal Revenue	11	.20	34.53
Janitor boys (W. R. Streeter)			100.00
Bernard Butler	23	3.30	59.56
Owen Williams	2	2.00	4.65
Robert Barber	69	.00	195.99
	\$ 394	.60 \$	1,544.68

Fuel

C. A. Perkins	\$ 200.15	\$ 1,178.47
Lewis Perry		8.50
Nelson-Warner Co.		21.04
Green Co.		9.00
	\$ 200.15	\$ 1 217 01

Water, Light and Janitors' Supplies

water, might and jamitors	Cappares		
	HIGH	ELEN	MENTARY
Hamlin's IGA, supplies \$	5.75	\$	76.34
Granite State Electric Co. electricity	110.59		242.75
C. B. Dodge Co., dustbane	3.00		8.76
Central Vt. Public Service, electricity			57.50
Caprons Paint & Wall Paper, keys			3.00
Mt. Kilburn Paper Co., supplies	7.00		21.10
Wright Grocery, supplies			3.85
Warren Refining & Chemical Co., wax			13.27
A. T. Kirk, gas			24.00
Hause & MacDonald, supplies	.35		4.14
American Plate Glass Co., glass			1.25
George D. Nourse, supplies			.35
\$	126.69	\$	456.31
\$	120.03	φ	400.01
Minor Repairs and Expe	enses		
Fred L. Hutchins, paint, labor \$	25.00	\$	48.20
Hamlin's IGA, paint and supplies			56.61
Spencer Burney, labor			24.85
Harold Moffatt, labor			25.55
Leo. F. Brunelle, laying linoleum			18.00
Nelson Faught Co., overhauling			
typewriters, etc.	87.50		35.00
Gerald Tashro, trucking			2.00
Nelson-Warner Co., supplies			.93
Frederick A. Farrar, repair motor			5.00
John T. Lyon, repairs	13.27		50.00
Carrie B. Huntley			5.00
Rick's Electrical Shop, repairs	.75		9.10
Roy S. Webster, repair sewing			
machines	18.00		10.70
Robert C. Hall, repairs to bugles			12.00
A. H. Streeter, repairs	10.26		19.54
Norman Fletcher, piano tuning	4.00		4.50

\$

158.78

\$

326.98

Health Supervision

nealth Supervi	sion			
		HIGH	ELE	MENTARY
Mrs. Z. L. Hasham, salary	\$	59.15	\$	700.70
Collector of Internal Revenue		1.60		59.30
Nelson-Warner Co.				.95
George D. Nourse, supplies				7.06
Goolge D. Itoures, supplied	Φ.	CO 75		
	\$	60.75	\$	768.01
Transportation of	Pup	ils		
Lewis Perry	\$		\$	344.00
Marion Forrest	т.		•	342.00
Steve Bechok				344.00
John E. Nelson		750.00		3,222.00
Perry & Willard		100.00		14.30
refry & whata	\$	750.00	O	4,266.30
	Φ	150.00	φ	4,200.50
Other Special Ac	tivit	ies		
Frank Bush Music Studio,				
drum heads and snares	\$		\$	7.20
E. R. Wiggin, lumber				3.51
James W. Brine Co., balls				9.10
Elizabeth Hoyt, registering at				
All-State		14.00		14.00
Donald Kinson, transportation to				
All-State		15.00		
	\$	29.00	\$	33.81
Fixed Charg	res			
State Treasurer, \$2.00 tax			\$	838.00
Teachers' Retirement Board,				
assessment for Grace Kerr				60.00
Perry & Willard, insurance				308.44
			\$	1,206.44

Alterations of Old Buildings

W. Harold Austin, paint for lab. Spencer Burney, labor Harold Moffatt, labor F. L. Hutchins, alter. lab. etc. Gladhill Bros. Inc., 2 qts. lap top seal Rick's Electrical Shop, electrical repairs	\$	12.90 38.35 32.85 40.00 4.28 25.76
New Equipment	Ψ	101.11
Cambosco Scientific Co. apparatus Cascade Paper Co., card cutter James P. Adams, amt. due on base horn B. & M. R. R., freight on desks and demurrage on lockers Royal Typewriter Co., typewriters Edward E. Babb Co., supplies Chase's, rubber stamp Montgomery Ward Co., pans Supervisory Union No. 5, freight on lockers	\$	18.85 6.70 11.00 55.86 172.34 1.79 .99 1.00 88.78
George Lombard, trucking lockers		10.00
Rent	\$	367.31
	\$	400.00
I. O. O. F. Lodge No. 88	Ф	400.00
Hot Lunches		
Reliable Paper & Supply Co. James H. Kiniry Jane Dahms Hause & MacDonald Wright Grocery Esersky's Hardware Co. Florence Bingham Rand, Ball & King	\$	12.40 4.70 185.61 197.40 51.00 4.32 205.80 7.11
B. F. Creamery Coop.		271.33

Carrie B. Huntley Hamlin's IGA		1.86 41.74
		\$ 983.27
	Summary	
Total receipts Total payments		\$40,705.95 40,571.89
Cash on hand		\$ 134.06

SUPERINTENDENT'S REPORT

To the Charlestown School Board:

It is with pleasure that I herewith submit my second annual report. This year has been marked with a growing awareness of the important position of the schools in the welfare of the nation and the world. I feel confident that developments of this past year will mean more and better educational opportunities for our children. Charlestown has been gradually improving its school system in an attempt to keep pace and, if all plans materialize, will soon have a school system of which all may well be proud.

World Wars I and II have left such an impact upon our lives that we have not yet become fully aware of its implications. Educators are doing a great deal of research in an attempt to equip our schools and our teachers to adequately prepare the children to meet the changing conditions. Supervisory Union #5 was singularly honored by being one of ten unions chosen by the State Office of Education to carry on a three day workshop in citizenship training. I'm sure the quality of teaching in our schools has improved as a result of this concentrated training. Plans now include a five day concentrated course in another of the subjects next year.

Our school system has been strengthened considerably by the addition of Mrs. Eleanor Brown, Mrs. Olive Bashaw, Mrs. Anne Doolan, Miss Priscilla McKay and Mr. Elmo Bregoli to our teaching force. We now have a complete staff of competent teachers. Every effort should be made to keep our present teachers as long as we can.

Throughout the country much emphasis is being placed upon caring for the needs of the eighty percent of the high school pupils that do not go to college for further education. Our high school teachers are making every effort to provide for this group. Most of the changes in courses the past two years have been made with this group in mind.

Mrs. Bingham, Mrs. Buswell, Mrs. Horton, Mr. Herbert, Mrs. Philbrick, Mrs. Sherwin, Mr. Streeter and Mrs. Whitney deserve commendation for their effort in attending extension courses in Guidance this winter. Mrs. Hause has taken courses in first aid and driver education. It meant sacrifices on their part but it is through such efforts that our schools become revitalized. It does very little good for educators to do research work unless the results can be given to the classroom teacher where, after all, the real work is being done.

The elementary teachers are very conscious of the need of the fundamentals and are putting much emphasis on this part of the elementary program. We are also very fortunate to have a staff of elementary teachers able to give a good foundation in music and art. A visit to any of the classrooms would reveal the fine work they are doing.

Some much needed equipment has been bought this year. Two new typewriters were added to the Commercial Department to care for the added numbers in typing classes. A liquid duplicator was also bought. Maps have been supplied the elementary rooms and the Farwell School. New desks and chairs were purchased for the first grade room. This type of school furniture is much more satisfactory in the lower grades. Being very easily moved. it fits into the less formal atmosphere now found in these grades. A refrigerator has been added to the Charlestown Home Economics Department and vacuum cans were bought for Charlestown and North Charlestown in connection with the hot lunch program. Food packed in these cans may be transported from the kitchen in which it is prepared to the school where it is eaten and it will remain as hot and palatable as when cooked. A still picture projector was obtained through War Assets. This machine can be used very effectively in many classes.

The pre-school clinic, made possible through the coopera-

tion of the Mothers' Club, Dr. Willard, Mrs. Hasham and the State Board of Health, was an important addition to our present health program. I feel this project is very worthwhile and that it should be continued if possible. Next spring, through the cooperation of the State Office of Education, we shall have an open house day for all incoming first graders and their parents. Specialists will be here to check defects in speech, sight, hearing and other physical conditions which, when corrected at an early age, make for better progress in school. Districts having carried on this program report much less retardation in the first three grades because of defects remedied before the child comes to school. In the latter part of March, the Patch test and follow-up x-rays will be given to the high school pupils.

Some welcome relief from the over-crowded conditions has been experienced at the village schools this year. Very attractive, modern first grade rooms were constructed on the first floor of the Poisson House. Grade four is housed in the I.O.O.F. Building. The barn in the rear of the Poisson House has been remodelled into a shop for the boys. By means of spreading the school out in this manner, and freeing an extra room in the Holden School, the high school has been able to make fuller use of the teaching staff and to offer a wider range of subjects. An even more adequate program could be provided if one more room could be found.

Such expansion is rather costly to the taxpayer and a more permanent solution should be found as soon as practicable. The rent for the I.O.O.F. Hall is \$600 a year and the remodelling of buildings is an expensive proposition. The cost of heating separate buildings is greater than heating the same area under one roof. The problem of administering so many separate buildings adds a great burden to your headmaster. The fulfillment of many of his well-thought-out and educationally sound plans is being slowed down materially by the problems in administration.

Mr. Streeter is continuing the fine work he began last year. He has proved to be an able administrator and has the interests of each individual child in mind whenever a decision has to be made.

This relief, however necessary, will be of very short duration. Next year will find the schools once more in a seriously crowded condition. Another large first grade enrollment is expected. The present first grade will be too large for any rooms we now have. The large seventh grade will prove to be a problem when it becomes a part of the junior-senior high school set-up. There will be but eighteen seniors graduated this June with a possible freshman enrollment of around thirty next September.

The post war increase in school population was felt at the Farwell School this year. A record first grade of thirteen pupils and a small graduating class last June combined to make a total enrollment of sixty pupils for the two rooms. This added load has been a serious handicap to the two teachers. There are indications that this condition will not improve next year. Census figures show a large first grade next year. There will be a small graduating class again in June. A total enrollment of around sixty-five might conservatively be expected on opening day in September unless some solution can be found. I earnestly hope we may be able to relieve this situation in a manner satisfactory to all concerned.

The Farwell School, under present day standards, is built to accommodate 50 pupils. Under standards set forth by building codes and used in construction of all modern buildings, the lighting and ventilation is very poor. This winter a survey of the lighting was made by a competent lighting expert and recommendations for improvement were made. More recently the State Board of Health objected strenuously to the present lighting and ventilation.

A debt of graticude is owed to the Building Committee.

They have held a total of 12 meetings and, if their recommendations and building plans are accepted, a much improved school system will result.

The Charlestown School Board deserves special commendation for the time and effort put into the running of the schools this past year. In addition to the time spent in studying the needs of the schools with the Building Committee, the actual management of the schools themselves has taken much more time than in years past. It is a privilege to be able to work with such a forward looking committee.

The past year has been marked by the splendid cooperation given to the schools. The parents have been very considerate of the schools, knowing that we were making every effort to make them comfortable and well staffed. The Mothers' Clubs in Charlestown and North Charlestown have been most helpful. The highway department has done a splendid job in keeping our grounds free of snow.

It is always a source of inspiration to work in a town whose parents are ready and willing to cooperate. Our schools can progress only as far as this cooperation goes and there are always many outlets for this spirit of cooperation in any school system. With changes taking place so rapidly in an ever more complicated world, educators are going to have to look more and more to the parents and business world for advice as to the direction education should take.

I would like to express my appreciation for the support given me this past year. The friendly, cooperative spirit of the board has made my task much easier.

Respectfully submitted,

Henry J. Hastings.

REPORT OF HEADMASTER

To the Charlestown School Board:

In the report of the High School activities, I would like to convey in part some of the school's aims.

The Prosser resolution, widely adopted by schools throughout the country, which urges high schools to make provision for those pupils who do not go on to college or who are not prepared for a vocation, has to some extent been employed in our school. It is our policy to equip these pupils with as good a general background as possible; that is to help them to do better the things that they will do anyway.

The subjects added this year which help the student in every day life are: shop work which aims to give the boys background for further specialization or knowledge of tools that he will use the rest of his life. In the shop much practical experience has been gained by the boys as they spent several weeks getting the shop in readiness for regular classes. First Aid and Math Survey were also added. Driver education and Driver Training started the second semester, gives the pupils a thorough knowledge of the rules of the road as well as the correct method of operating a car. This is available to all students sometime during their High School years. Physical Education is offered to all High School pupils at least one period a week.

Visual aids have been an important part of our instructional equipment this year. Money was raised by the pupils to provide our share in a district owned sound projector. The program under the able direction of Mrs. Hause has aided a great deal in expanding opportunities for perceptual learning in contrast to exclusively verbal teaching. As the visual aid program is in the beginning stage much more will be accomplished as it continues to expand.

The Kuder Preference Test has been given to determine interest in vocation that pupils may follow. A profile is made of various vocations that the pupil should and should not consider. The next step is to determine his aptitude for the vocation and to seek additional helpful information. It is hoped by this method to open new fields of endeavor to the large percentage of students who would otherwise still be drifting.

I hope that parents will take an active interest in the improvement of their own child's citizenship habits which are now evaluated by teachers on the new report cards. The help of the home is vitally necessary in this particular phase if the school is to carry out its share in the total development of the youngster.

Respectfully submitted,

Waldo Streeter.

REPORT OF SCHOOL NURSE

To the Charlestown School Board:

I herewith submit my annual report as school nurse. Number of school visits, 319 Number of home visits, 152

School health activities tend more and more to spread from the school to the home and community. In the annual routine health inspection by the school nurse, early symptoms are sought in defective eyes, ears, teeth, throat, posture, nutrition and other health irregularities. When found, these symptoms are reported to the parents. The school nurse, by training and experience, is able to suggest necessary measures for the correction of defects.

For the first time this year the parents of the child entering school were urged to bring their child to a health center for a complete physical examination and treatment against small pox and diphtheria. This service was under the local school board assisted by the State Department of Health.

This year the school nurse has accompanied children to the Hitchcock eye and ear clinics, Concord mental clinics, New Hampshire tuberculosis clinics and has worked closely under other state and local health agencies.

During the winter there were five conferences of superintendents of schools and school nurses. As a result of these conferences, the duties of a school nurse have been clearly defined. Thinking they may be of interest to you, I am including them as a part of my report. They are as follows:

- 1. Carry out fall inspection of all children, followed by notices to parents and by home visits.
- 2. Assist school physicians in examination of school children and in the preparation of standing orders to be posted in all schools.
- 3. Conduct vision and hearing tests and carry out necessary follow-up.
- 4. Supervise or attend first-aid cases. Check and equip first-aid kits for all schools.
- 5. Carry out monthly inspections (weighing, measuring and noting symptoms).
- 6. Make out monthly reports and records.
- 7. Stimulate clinics and assist at all clinics: dental, T.B., toxoid.
- 8. Offer guidance to teachers: noting symptoms and supplying materials for health education teaching.
- 9. Teach courses in first-aid and others.
- 10. Direct summer check-ups.
- 11. Follow-up handicapped children.
- 12. Supervise all children during epidemics.

ZEPHYRINE L. HASHAM, R.N.

School Nurse

SCHOOL BOARD'S ESTIMATE

Detailed Statement of Expenditures

	High Schools	Elementary Scho	ols
Support of Schools			
Teachers' Salaries	\$16,700	\$23,300	
Text Books	166	334	
Scholars' Supplies	333	667	
Flags and Appurtenances		10	
Other Expenses of Instruction	133	267	
Janitor Service	900	1,800	
Fuel	600	1,200	
Water, Light, Janitors' Supplies	200	400	
Minor Repairs and Expenses	333	667	
Health Supervision, (Medical			
Inspection)	433	867	
Transportation of Pupils	1,733	3,467	
Other Special Activities	163	307	
	\$21,694	\$33,366	
			\$55,460
Other Statutory Requirements			
Salaries of District Officers, (Fixed			
by District)		360	
Truant Officer and School Census, (Fixed		
by District)		60	
Superintendent's Excess Salary, (F	ixed		
by Supervisory Union)		1,419	
Per Capita Tax, (Reported by State	е		
Treasurer)		836	
Other Obligations		2,556	
			5,231
Total amount required to meet School	Board's hude	rat —	\$60,291
Total amount required to meet behoof	Doura's baas	500	φου, μυ τ
Estimated Incom	ne of Distric	t	
State Aid, (December Allotment)		15,000	
Dog Tax, (Estimate)		500	
High School Tuition Receipts		250	
Deduct total estimated income, (not r	aised by taxa	tion	15,750
Assessment required to balance School	ol Board's bud	get	44,541
Balance June 30, 1948, (Est	imate)	\$2,305.71	

School Warrant

STATE OF NEW HAMPSHIRE

To the inhabitants of the School District in the Town of Charlestown, qualified to vote in district affairs:

You are hereby notified to meet at the upper town hall in said district on the (13th) day of March 1948, at 2:00 o'clock in the afternoon, to act on 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 agents of the district.
- To hear the reports of Agents, Auditors, Committees, or Officers chosen and pass any vote relating thereto.
- 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 \$1,000 for equipping the shop for general metal work.
- 10. To see if the District will vote to raise and appropriate \$10,000 to be put into the Capital Reserve Fund for the new school project.
- 11. To see if the District will vote to put into the Capital Reserve Fund any moneys received from the sale of lots and left over from previous appropriations.

Given under our hands at said Charlestown this (12th) day of February 1948.

ANNE WORTHLEY
THEODORE FRIZZELL
MERRILL WEEKS

School Board

VITAL STATISTICS

REGISTERED IN THE TOWN OF

CHARLESTOWN, N. H.

FOR THE YEAR ENDING

DECEMBER 31, 1947

Births registered in the Town of Charlestown, N. H., for the year ending December 31, 1947.

Residence of Parents	ce N Charlestown N H n
Maiden Name of Mother	Ann Yolande Lowe Jean Elizabeth Moore Helen Elizabeth Moore Carolyn G Moulton Marion Ruth Crosby Leola Mae Crosby Elizabeth Fair Durrance Beatrice Mae Ryan White Teresa Mary Burns Bertha Elizabeth Fuller Mary Theresa Moynihan Beatrice E Gallagher Vera Geneva Blanchard Elizabeth Erce Farman Markha Anne Moynihan Beatrice E Gallagher Vera Geneva Blanchard Elizabeth Erce Farman Markha Anne Moynihan Elizabeth Erce Farman Markha Anne Moynihan Elizabeth Erdan Meyer Alice May Holden
Name of Father	Leo Felix Poisson Elmer Merle Jones John Richard LaFrance Wasil Anthony Smolnik Albert Velnor Bashaw Everett Amos Bennett Robert William Laffin Robert William Laffin Harren L W Relation James Bernard Hearne James Bernard Hearne James Bernard Hearne Albion Francis Brown Donovan Edward Merrill Bernard Arthur Mathews Edgar Henry Royce Wilfred Jay Colburn Hercy Alvin Merrill Gharles Julias Kromphold Stanley Theodore Merrill Albert Whitney Westcott
Sex No. Chiid	
Sex	AENZERERERERERERE
Name of Child (if any)	Frederick Lowe Poisson Charleen Meryl Jones Truman Hale LaFrance Frederick Carroll Smolnik Gary Lewis Baschaw Natalie Althea Mae Bennett Christopher Laffin Jonathan Laffin Warren L W Relation Jr Patricia Hearne Dennis Hearne Linda Eileen Brown Judy Eilen Merrill Bonita Jean Mathews Daryl Jane Royce Jacqueline Ann Colburn John Merrill Nancy Kromphold Daniel David Merrill Christine Gene Westcott
Place of Birth	Feb 3 Bellows Falls Vt 20 26 Bellows Falls Vt 20 26 Bellows Falls Vt 21 Concord Mass 21 Concord Mass 27 Bellows Falls Vt 27 Bellows Falls Vt 27 Bellows Falls Vt 27 Bellows Falls Vt 20 20 Concord May 31 Springfield Vt 22 Springfield Vt 24 Springfield Vt 31 Springfi
Date 1947	Feb 3 18 20 20 20 20 117 17 27 April 8 27 April 8 27 May 31 June 12 June 12 July 2

Charle	"," "," NCharlestown N H	in m ' in
Margaret Coyne Dunn Elsie Mable Hart Nettie Shirley Robitelle Hilda Marie Wright Gesarina M Magni Doris Laura Merrill	Roberta Ruth Walker Ava Eleanor Smith Arlene Freda Beam Catherine May Welch Florence B Alexander Irma Adele Brockett Katherine I, Tibbetts	188887 18 18
John Raymond Dunn Earl Harold Fuller Robert Allen Hayes Harold Edward Kane Augustus Carl Maltais Alfred Roy Cameron Dayton Edwin Russell	John Mitchell Callum Carl Edward Goewey Edmond Ludger Guinard Harold Kenneth Stevens Gifford Ervin Martin Weley Earle Place Eugene D Fairbanks	Byron Andrew Kemett Gilman Henry Sylvester Orman M Richardson George D Richardson James Perry Adams Charles J Perrotte Gerald E Tashro Alfred Omer Ashe Cecil Ernest Fisk
20000000	m – m m M M	1
ZEFZZE	ZZZZZZ	ZHHHZHHHH
Joel Peter Dunn Jane Caroline Fuller Paula Louise Hayes David Wright Kane David Frank Maltais Gary John Cameron Bonnie May Russell	Terry Elmer Callum Richard Edward Goewey Edmond Lawrence Guinar Alan Dennis Stevens Nancy Jean Martin Vernon Earle Place Linda Ann Fairhanks	712000000
Springfield Vt 6 Bellows Falls Vt 8 Claremont N H 14 Bellows Falls Vt 3 Claremont N H 16 Springfield Vt 16 Springfield Vt 25 Bellows Falls Vt	Claremont N H Bellows, Falls Vt Claremont N H Springfield Vt Claremont N H	Springfield Springfield Springfield Springfield Claremont N Springfield Charlestown Springfield Bellows Fall
1		2522976 26522976 26552976
July	Sept	Nov Dec

Marriages registered in the Town of Charlestown, N. H., for the year ending December 31, 1947.

Date 1947	Plac Marr	Place of Marriage	Name of Groom and Bride	Residence of Each	AgA	Occupation of Each	Blrthplace of Each
Jan 2	25 Charlestown N H	vn N H	Edward Octave Grant	Springfield Vt	54	Machinist Henomif	Derby Center Vt
Feb 2	22 Charlestown N H	wn N H	Raymond E Fowler	Mendon Vt	282	Masons Helper	Orwell Vt Rutland Vt
April	April 19 Charlestown N H	wn N H	Vernard Adelard Houde	Claremont N H	385	Shoe Worker	Claremont N H
April 3	April 25 Charlestown N H	wn N H	Daniel William Wilson Buth Iron Whoolor	So Charlestown N H	122	Lumberman	So Charlestown N H
June	2 Charlestown N H	wn N H	Merica Wilter Bresnahan	No Springfield Vt	31 6	Gardner	Ellsworth Falls Me
June	7 Charlestown N H	νn N H	Francis Harold Kiniry	Charlestown N H	27 22	Machinist	North Walpole N H
June	7 Charlestown N H	wn N H	Robert M Loiselle	Н	26-02-26-26-26-26-26-26-26-26-26-26-26-26-26	Clerk Societored Muses	Newmarket N H
June	June 14 Claremont N	HN	Clarence James Smith		68 83 80 80 80 80 80 80 80 80 80 80 80 80 80	Machinist Franctor	Athens Vt
June ?	21 Charlestown N	wn N H	Richard John Reil			Carpenter	Wolcott Vt Giesen Germany
June	June 25 Charlestown N H	wn N H	John Wendall Smith Barbara Elizabeth Warren	; H	242 28 18 18	Student . Teacher	Braintree Mass Claremont N H
					_		

June	28	June 28 Brattleboro Vt	Russell E Blodgett	Н	26 Keil Lock Co	0	Charlestown N H
			Florence S Forrett	Brattleboro Vt	4 None		Brattleboro Vt
July	27	2 Charlestown N H	Allen Douglas Cornell	Charlestown N H	0 Draftsman	4	Boston Mass
			Thelma Mae Spaulding	Charlestown N H	9 Clerk Typist		Springfield Vt
July	က	3 Charlestown N H	Hurdis Melvin Smith			_	Charlestown N H
			Geraldine Doris Davis	_	23 Office Clerk	20	Springfield Vt
July	∞	8 Charlestown N H	Albert Brown	Thomaston Conn	0 Retired		Thomaston Conn
			Celestine Gladys Wight	Thomaston Conn	1 Teacher		Hatfield Mass
July		27 Charlestown N H	Carl Edward Goewey	Charlestown N H	0 Truck Driver	<u> </u>	Acworth N H
,			Ava Elanor Smith	Charlestown N H	0 Housekeeper		Charlestown N H
Ang		No Charlestown N H	2 No Charlestown N H John Barden Spaulding	Acworth N H	7 Machinist	₹-	Acworth N H
)			Lona May Lagassey	HZ	48 Machine Operator		Enosburg Vt
Ang		15 Charlestown N H	Chester Hall	Chester Vt	28 Carpenter	0	hester Vt
)			Muriel Gray		25 Typist		Liverpool England
Aug		22 Chester Vt	Orman Marshall Richards Jr	HZ	23 None	H	Peterborough N H
			Blanche Mary Gonyeau	Charlestown N H	2 None	<u>~</u>	St Albans Vt
Aug	30	30 Keene N H	Albert Arthur Sylvester	Charlestown N H	7 Inspector	<u> </u>	Charlestown N H
)			Joyce Shirley Davidson	Charlestown N H	8 None		Charlestown N H
Sept		6 Charlestown N H	Robert Charles Spaulding	Charlestown N H	3 Assembly Work		Charlestown N H
			Margaret Edith Haddad	-	_	4	Newport N H
Sept	8	20 Charlestown N H	Arthur Edward Benoit	<u> </u>	22 Lumberman	<u> </u>	Wardsboro Vt
			Lorraine Clara Welch	So Charlestown N H	0 Housemaid		North Walpole N H
Sept		20 No Charlestown N H Gordon Arthur Bemis	Gordon Arthur Bemis				Westminster Vt
			Charlotte Jean Carter	H	23 Secretary		Haverhill N H
\mathbf{Sept}	22	21 Claremont N H	Dean Frederick Campbell	Charlestown N H	A Cutter Grinder		Springfield Vt
			Beverley Lois Donovan	Claremont N H	8 Clerk		Claremont N H
		_		_		_	

Marriages registered in the Town of Charlestown, N. H., for the year ending December 31, 1947.

Date 1947	Place of Marriage	Name of Groom and Bride	Residence of Each	Occupation of Each	B1rthplace of Each
Oct 15	12 Charlestown N H	Erwin Lester Moore	Bellows Falls Vt	24 Plumber 9 Telephone Operator	Bellows Falls Vt Winchendon Mass
Oct 10	16 Enfield N H	Maurice Dawson Burney Maurice Aime Boudreau Dorothy Rollofenille Lufkin	Charlestown N H 2	25 General Manager 20 Hair Dresser	Fitchburg Mass Tunbridge Vt
Oct 2,	24 Charlestown N H	James Albert Edgerton Waniel Arlene Whirmle	Charlestown N H	Carpenter	Ledyard Conn
Oct 2	25 Charlestown N H	Wellesley Reed Shaw	Charlestown N H 2	9 Clerk	Charlestown N H
Oct 28	28 Charlestown N H	Alton Frank Huntley	So Charlestown N H 2	9 U S Army	Keene N H
Oct 15	12 No Charlestown N H Bonald Francis Beane From Modern Freshook	Donald Francis Beane Eve Moders Francis	Laconia N H	0 Funeral Director	Laconia N H
Oct 2	25 Claremont N H	Eva medons Fromoca Theron Albert Miles Rens Angeline Granger	H	22 Rubber Curer 23 At Home	Barre Vt Winooski Vt
Nov 2(26 Charlestown N H	Daniel Huband Roberts Denothy Flizabeth Johnson			Springfield Vt Barnet Vt
Dec 15	12 Charlestown N H	Clifford Leroy Wood			Charlestown N H Springfield Vt
Dec 2	20 Charlestown N H	Paul Colby Willard Vera Doyle Willard	Charlestown N H Springfield Vt	Physician Housewife	Sheffield Vt St Johnsbury Vt

Deaths registered in the Town of Charlestown, N. H., for the year ending December 31, 1947.

Occupation	None Machinist Housewife Cone Maker Housewife Retired Housewife Housewife None None Retired Housewife None None None None None None None Housekeeper
Condition	NO SENSE SEE SEE SEE SEE SEE SEE SEE SEE S
Zex	FAFAFFFFAMFAMFFF
Place of Birth	8 Keene N H 16 Franklin Mass 23 Langdon N H 28 Langdon N H 3 Williamsville Vt 28 Stanthope Que 20 St Johnsbury Vt 24 Washington N H 21 Boston Mass 2 Concord Mass 2 Concord Mass 3 Goldridge Vt 6 Stockbridge Vt 9 Gharlestown N H 28 Charlestown N H 30 Stockbridge Vt 6 Charlestown N H 31 Concord Mass 4 Concord Mass 5 Concord Mass 6 Charlestown N H 3 Charlestown N H
Days	28 2 2 2 3 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4
Months	64 1 1 1 2 2 2 1 1 2 1 4 4 4 4 4 4 4 4 4
Years	29 00 00 00 00 00 00 00 00 00 00 00 00 00
Name and Surname of Deceased	Margaret Evans Leavitt Edward Marshall Mary Elizabeth Jones Gerald Edwin Kinson Mary A Bullard Harriet Elizabeth Searle Edith M Elmes Marie Emma Poisson Addie Farnsworth Evans Ronald A Coburn Jonathan Laffin Louis J Grottendeck Minnie Fidela Parmenter Mary Ellen Burns Elizabeth A Morris
Place of Death	Feb 4 Charlestown N H March 11 Charlestown N H Arpil 1 Charlestown N H 27 Charlestown N H 4 Bellows Falls Vt 23 Charlestown N H 26 Charlestown N H 26 Charlestown N H 26 Charlestown N H 19 Charlestown N H 19 Charlestown N H 19 Charlestown N H Nov 4 Charlestown N H Charlestown N H Charlestown N H 19 Charlestown N H 20 Charlestown N H 21 Charlestown N H 22 Charlestown N H 23 Charlestown N H 24 Charlestown N H 25 Charlestown N H 26 Charlestown N H 27 Charlestown N H 28 Charlestown N H 29 Charlestown N H 20 Charlestown N H 20 Charlestown N H 20 Charlestown N H 21 Charlestown N H 22 Charlestown N H 23 Charlestown N H 24 Charlestown N H 25 Charlestown N H 26 Charlestown N H 27 Charlestown N H 28 Charlestown N H 29 Charlestown N H 20 Charlestown N H 30 Charlestown N H 31 Charlestown N H 32 Charlestown N H 33 Charlestown N H 34 Charlestown N H 35 Charlestown N H 36 Charlestown N H 37 Charlestown N H 38 Charlestown N H 39 Charlestown N H 30 Charlestown N H 31 Charlestown N H 32 Charlestown N H 33 Charlestown N H 34 Charlestown N H 35 Charlestown N H 36 Charlestown N H 37 Charlestown N H 37 Charlestown N H 38 Charlestown N H 37 Charlestown N H 38 Charlestown N H 38 Charlestown N H 38 Charlestown N H 38 Charlestown N H 39 Charlestown N H 30
Date 1947	Feb 4 8 8 March 11 27 Arpil 1 28 28 28 8 8 9 12 Nov 4 4 Dec 17

I hereby certify that the above returns of births, marriages and deaths are correct according to the best of my knowledge and belief.

WILLIAM S. FAIRBANKS, Town Clerk.



OF CHARLESTOWN, N. THE BUDGET

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	ESTIMATED REVENUE 1947	ACTUAL REVENUE 1947	ESTIMATED REVENUE 1948	PURPOSES OF EXPENDITURES	APPROPRIATIONS 1947	ACTUAL EXPENDITURES 1947	ESTIMATEO EXPENDITURES 1948
				CURRENT MAINTENANGE EXPENSES:			
FROM STATE; Interest and Dividends Tax Railroad Tax Savings Bank Tax	\$ 3,652.17 2,700.00 350.00	\$ 3,690.02 2,932.60 437.13	\$ 3,690.02 2,932.60 437.13	General Government: Town Officers' Salaries. Town Officers' Expenses. Election and Registration Expenses Municipal Court Expenses Expenses Town Hall.	\$ 2,736.00 850.00 175.00 125.00 1,500.00	\$ 2,730.00 855.52 179.00 115.50 2,466.93	\$ 2,767.50 850.00 450.00 125.00 1,500.00
Reimbursement State and Federal forest lands For Fighting Forest Fires Reimbursement Old Age Assistance	90.00	98.73 18.00 744.70	98.73	Protection of Persons and Property: Care of Trees Police Department. Five Department. Blister Rust	1,000.00 1,350.00 2,800.00 4(0.00	728.13 1,556.48 2,383.23 400.00	1,000.00 1,400.00 3,000.00
FROM LOCAL SOURCES				Health Department	100.00 100.00 1,100.00	13.63 97.50 1,827.74	100.00 100.00 1,800.00
EAUCEPT TAXES; Fines and Forfeits, Municipal Court Interest Received on Taxes Interest Received on Faxes	50.00	75.20	£0.00 200.00	Highways and Bridges. Town Maintenance Street Lighting Surface Freatment Town Road Aid	12,000.00 2,560.00 3,500.00 780.43	16,490.30 2,390.00 3,546.80 780.43	16,000.00 2,600.00 3,500.00
a a	2.100.00	1,881.80 492.09	350.00	Libraries	1,000.00	1,000.00	1,000.00
				Public Welfare: Town Poor Old Age Assistance	2,000.00	1,184.46	1,500.00
				Patriotic Purposes: Memorial Day	100.00	100.25	100.00
FROM LOCAL TAXES OTHER THAN PROPERTY TAXES;				Recreation: Parks and Playgrounds	400.00	183.90	400.00
Poll Taxes—Regular @ \$2 National Bank Stock Taxes	2,024.00	1,930.00	1,900.00	Public Service Enterprises: Cemeteries Town Dump	1,200.00	1,137.15	1,200.00
				Unclassified: State Audit.			298.72
Total Revenues from all Sources Except Property Taxes	\$11,243.17	\$15,492.88	\$13,560,48	Interest: On Temporary Loans On Long Term Notes On Principal of Trust Funds Used by Town	175.00 80.00 80.00	232.92 80.00 80.00	275.00 160.00 40.00
Amount to be raised by property taxes			94,821.74	Outlay For New Construction and Permanent Improvements: Sewer Construction New Equipment.	1,000.00	374.06	1,000.00
				INDEBTEONESS: Payment on Principal of Debt			1,000.00
				To Restore Trust Funds PAYMENTS TO OTHER GOVERNMENTAL	1,000.00	1,000.00	1,000.00
				OUISIONS: County Taxes Payments to School Districts	11,609.56	11,609.56	15,525.00 44,541.00
TOTAL REVENUES	\$11,243.17	\$15,492.88	108,382.22	TOTAL EXPENDITURES	102,490.99	106,872.80	108, 382.22

Assessed valuation previous year Estimated assessed valuation for 1948 Amount required by budget

\$2,489,055.00 2,500,000.00 94,821.74 \$3.79 Tax rate ensuing year per \$100.00 valuation \$3.79

Every appropriation of \$1,000.00 in addition to this budget will raise the tax rate \$0.04 per \$100.00 valuation.

FRANK W. HAMLIN, Chairman OSCAR C. YOUNG CLARENCE BALLEY CHARLES E. SNOW LOUIS L. COMSTOCK MERTON BASCOM

J. FRANK FROHOCK GEORGE D. NOURSE WALTER B. WOOD RALPH K. WEEKS O. W. STEVENS EDWIN T. DENHAM

