ANNUAL REPORT
of the
TOWN OF
SALISBURY
New Hampshire

1939
ANNUAL REPORTS

of the

SELECTMEN AND TREASURER

of the

Town of Salisbury

together with reports of the

ROAD AGENTS AND OTHER OFFICERS

OF THE TOWN

for the

Year Ending January 31, 1940

also

Vital Statistics for Year Ending Dec. 31, 1939

Printed by Towne & Robie
Franklin, N. H.
1940
TOWN OFFICERS

MODERATOR
George B. Adams

TOWN CLERK
Charles E. Whittemore

TREASURER
Frederick L. Adams

SELECTMEN
Clarence J. Holmes  George E. Beauly
Aram G. Gulumian

TAX COLLECTOR
Fred W. Holmes

SUPERVISORS
Frank H. Shaw  Frank P. Forsaith
Frederick L. Adams

POLICE OFFICER
Laurence S. Sanborn
ROAD SURVEYORS
District 1—Andrew Fraser
District 2—George Dow
District 3—Howard Moxley
District 4—Laurence S. Sanborn
District 5—Charles C. Taylor
District 6—Carlos O. McAlister

BOARD OF HEALTH
Ellen Lively

AUDITOR
George C. Emerson

BALLOT INSPECTORS
C. A. McAlister          Harold A. Prince
F. M. Richardson        Sherman P. Fellows

SCHOOL BOARD
Lucia Mussey            W. Stanley Jones
Vira Taylor

SCHOOL TREASURER
George B. Adams
LIBRARY TRUSTEES

Nellie C. Sanborn
Harry F. Twombly
Evelyn Nerden

LIBRARIAN

Mrs. Leila B. Wilcox

TRUSTEES OF TRUST FUNDS

George B. Adams
Carl Mussey
Fred S. Prince
TOWN WARRANT

STATE OF NEW HAMPSHIRE

(L. S.)

To the Inhabitants of the Town of Salisbury, in the County of Merrimack, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Salisbury on Tuesday, the twelfth day of March, next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

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

3. To elect one Selectman for three years.

4. To elect one Library Trustee for three years.

5. To elect one Trustee of Trust Funds for three years.

6. To raise and appropriate such sums of money as may be necessary for the Town Budget.

7. To see if the Town will vote to give the Selectmen power to borrow money upon the credit of the Town, and to determine the amount of such borrowing.

8. To hear reports of Agents, Auditors and Officers heretofore chosen.

9. To see if the Town will vote to raise and appropriate a sum of money for the control of White Pine Blister Rust.
10. To see if the town will raise and appropriate a sum of money to purchase fire fighting equipment.

11. To see if the Town will vote to petition the State Tax Commission to have an audit made by the municipal accounting division and to make an appropriation to cover the expense of such audit.

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

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

CLARENCE J. HOLMES,
GEORGE E. BEAULY,
ARAM G. GULUMIAN,

Selectmen of Salisbury.

A true copy of Warrant—Attest:

CLARENCE J. HOLMES,
GEORGE E. BEAULY,
ARAM G. GULUMIAN,

Selectmen of Salisbury.
BUDGET OF THE TOWN OF SALISBURY
NEW HAMPSHIRE

Estimates of Revenue and Expenditures for the Ensuing Year, February 1, 1940, to January 31, 1941, Compared With Actual Revenue and Expenditures of the Previous Year, February 1, 1939 to January 31, 1940.

SOURCES OF REVENUE:

<table>
<thead>
<tr>
<th>Source</th>
<th>Actual Revenue, Previous Year, 1939</th>
<th>Estimated Revenue, Ensuing Year, 1940</th>
<th>Increase</th>
<th>Decrease</th>
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<tr>
<td>FROM STATE:</td>
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<td>Savings Bank Tax,</td>
<td>$330.12</td>
<td>$330.12</td>
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<td>1,365.77</td>
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<td>4.00</td>
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<td>$11.80</td>
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<tr>
<td>Flood,</td>
<td>2,288.91</td>
<td></td>
<td></td>
<td>2,288.91</td>
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<tr>
<td>FROM LOCAL SOURCES EXCEPT TAXES:</td>
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<td>Rent of Town Hall and Other Buildings,</td>
<td>93.00</td>
<td>50.00</td>
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<td>Lumber and Wood,</td>
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<td>110.25</td>
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<td>Court Records,</td>
<td>16.00</td>
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<td>16.00</td>
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<td>15.00</td>
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<td>Motor Vehicle Permit Fees,</td>
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<td>430.06</td>
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<td>Forest Fire Reimbursement,</td>
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<td>26.16</td>
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<td>FROM LOCAL TAXES OTHER THAN PROPERTY TAXES:</td>
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<td>Poll Taxes,</td>
<td>394.00</td>
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<td>AMOUNT RAISED BY ISSUE OF BONDS OR NOTES:</td>
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<td>Temporary Loans,</td>
<td>6,500.00</td>
<td>6,000.00</td>
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<td>500.00</td>
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<td>Long Term Loans,</td>
<td>9,000.00</td>
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<td>9,000.00</td>
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<td>Cash on Hand (Surplus)</td>
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<td>3,478.26</td>
<td>2,117.36</td>
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<td>Taxes Bought by Town,</td>
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<td>517.44</td>
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<td>Discounts and Abatements,</td>
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<td>Taxes Redeemed,</td>
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<td>11.62</td>
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<td>Property Deeded to Town,</td>
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<td>Interest, Swan Company,</td>
<td>23.06</td>
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<td>TOTAL REVENUES FROM ALL SOURCES EXCEPT PROPERTY TAXES,</td>
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<td>$12,949.65</td>
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<td>TOTAL REVENUES,</td>
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### PURPOSES OF EXPENDITURES:

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<tr>
<th>Description</th>
<th>Actual Expenditures Previous Year, 1939</th>
<th>Estimated Expenditures Year, 1940</th>
<th>Increase</th>
<th>Decrease</th>
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<td>Current Maintenance Expenses:</td>
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<td>GENERAL GOVERNMENT:</td>
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<td>Town Officers' Salaries,</td>
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<td>$577.00</td>
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<td>PROTECTION OF PERSONS AND PROPERTY:</td>
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<td>Police Department,</td>
<td>63.20</td>
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<td>Health Department,</td>
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<td>Town Maintenance,</td>
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<td>42.75</td>
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<td>General Expenses of Highway Department,</td>
<td>229.41</td>
<td>400.00</td>
<td>170.59</td>
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<td>89.80</td>
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<td>Winter,</td>
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<td>Libraries,</td>
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<td>PUBLIC WELFARE:</td>
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<td>Town Poor,</td>
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<td>Old Age Assistance,</td>
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<td>800.00</td>
<td>171.25</td>
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<td>PATRIOTIC PURPOSES:</td>
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<td>Old Home Day,</td>
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<td>75.00</td>
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<td>PUBLIC SERVICES ENTERPRISES:</td>
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<td>Cemeteries,</td>
<td>13.25</td>
<td>15.00</td>
<td>1.75</td>
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<td>Dartmouth-Lake Sunapee Region,</td>
<td>26.20</td>
<td>35.00</td>
<td>8.80</td>
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<td>INTEREST:</td>
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<td>On Long Term Notes,</td>
<td>500.00</td>
<td>200.00</td>
<td>300.00</td>
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<td>On Temporary Loans,</td>
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<td>75.00</td>
<td>425.00</td>
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<td>Outlay for New Construction and Permanent Improvement:</td>
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<td>HIGHWAYS AND BRIDGES:</td>
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<td>State Aid Construction—Town’s Share,</td>
<td>1,425.17</td>
<td>624.33</td>
<td>800.84</td>
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<td>Indebtedness:</td>
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<td>PAYMENT ON PRINCIPAL OF DEBT:</td>
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<tr>
<td>Temporary Loans,</td>
<td>4,500.00</td>
<td>6,000.00</td>
<td>1,500.00</td>
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<td>Long Term Notes,</td>
<td>10,500.00</td>
<td>1,000.00</td>
<td>9,500.00</td>
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<tr>
<td>Payments to Other Governmental Divisions:</td>
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<td>County Taxes,</td>
<td>2,712.37</td>
<td>2,712.37</td>
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<td>Payments to School Districts,</td>
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<td>5,500.00</td>
<td>1,500.00</td>
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<td>TOTAL EXPENDITURES,</td>
<td>$32,969.96</td>
<td>$26,884.29</td>
<td>$5,656.28</td>
<td>$11,791.95</td>
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</tbody>
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SUMMARY OF INVENTORY

Real Estate, $309,454.00
Electric Plants, 124,500.00
47 Horses, 3,965.00
8 Oxen, 950.00
190 Cows, 10,440.00
63 Neat Stock, 1,900.00
59 Sheep, 295.00
5443 Fowl, 4,076.00
Wood and Lumber, 840.00
Gasoline Pumps, 790.00
Stock in Trade, 800.00
Mills and Machinery, 700.00

= $447,315.00

197 Polls, $394.00
Soldiers' Exemptions, 11,395.00
Resident Valuation, 187,645.00
Non-Resident Valuation, 121,809.00
Revenue, 5,494.30
Overlay, 197.02
Rate of Tax per $100.00, $2.80.
## COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Fiscal Year Ending January 31, 1940

<table>
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<tr>
<th></th>
<th>Appropriation</th>
<th>Expended</th>
<th>Unexpended Balance</th>
<th>Overdraft</th>
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<td>11.80</td>
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<td>Health Department,</td>
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<td>Town Maintenance,</td>
<td>3000.00</td>
<td>2550.27</td>
<td>449.73</td>
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<tr>
<td>Street Lighting,</td>
<td>564.75</td>
<td>522.00</td>
<td>42.75</td>
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<tr>
<td>General Expense of Highway,</td>
<td>400.00</td>
<td>229.41</td>
<td>170.59</td>
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<td>Winter,</td>
<td>1000.00</td>
<td>752.37</td>
<td>247.63</td>
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<td>Libraries,</td>
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<td>Public Service Enterprises,</td>
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<td>1938 (carried over),</td>
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<td>Franklin National Bank:</td>
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<td></td>
<td>$1,986.86</td>
<td>$1,986.86</td>
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SELECTMEN'S REPORT

Assets

Cash in hands of treasurer, $3,478.36
Taxes held by town, 528.83
Tax deeds, 1,100.00
Taxes bought by Town, 517.44
Bounties, 4.00

$5,628.63

Liabilities

Notes, F. M. Swan Co., $9,000.00
Due School District, balance, 2,350.74
1939 Dog tax, 86.30

$11,437.04

Net Debt, January 31, 1940, $5,808.41
Net Debt, January 31, 1939, $5,166.20
S. A. C. appropriation not included in 1938 report, 712.58

5,878.78

Decrease of Debt, $70.37
## LIST OF TOWN PROPERTY

<table>
<thead>
<tr>
<th>Property</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town Hall, land and buildings,</td>
<td>$5,000.00</td>
</tr>
<tr>
<td>Furniture and equipment,</td>
<td>350.00</td>
</tr>
<tr>
<td>Police equipment,</td>
<td>25.00</td>
</tr>
<tr>
<td>Library land and buildings,</td>
<td>600.00</td>
</tr>
<tr>
<td>Highway department,</td>
<td>1,000.00</td>
</tr>
<tr>
<td>Schools and buildings,</td>
<td>4,000.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$10,975.00</strong></td>
</tr>
</tbody>
</table>
TOWN CLERK'S REPORT

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Received from Auto Permits</td>
<td>$430.06</td>
</tr>
<tr>
<td>Received from Dog Licenses</td>
<td>129.00</td>
</tr>
<tr>
<td></td>
<td><strong>$559.06</strong></td>
</tr>
</tbody>
</table>

Accounted for as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paid Treasurer for Auto Permits</td>
<td>$430.06</td>
</tr>
<tr>
<td>Paid to Selectmen, Dog Licenses</td>
<td>114.30</td>
</tr>
<tr>
<td>56 Licenses at 20c</td>
<td>11.20</td>
</tr>
<tr>
<td>Paid for Dog Tags</td>
<td>3.50</td>
</tr>
<tr>
<td></td>
<td><strong>$559.06</strong></td>
</tr>
</tbody>
</table>

CHARLES E. WHITTEMORE,

Town Clerk.
TAX COLLECTOR’S REPORT

1939

Tax Warrant

Non-resident, $6,810.74
Resident, 5,714.08
Polls, 394.00
Added tax, 184.70
Interest, 2.07

$13,105.59

Payments to Treasurer, $12,433.51
Taxes bought by Town, 513.63
Taxes bought by others, 11.62
Discounts and Abatements, 87.12

$13,045.88

Uncollected taxes, 59.71

$13,105.59

Received interest, Taxes bought by Town, $3.81
Received interest Taxes bought by others, .10

$3.91

Paid Treasurer, $3.91
Received for property deeded to town, Paid Treasurer, $41.06 41.06
Received for Tax Abatement, levy of 1935-36-37, $393.68
Paid Treasurer, $393.68
Received for Taxes Redeemed, $1,358.02
Less Tax discharge, 8.50

$1,349.52

Paid Treasurer, $1,349.52

FRED W. HOLMES,
Collector.
REPORT OF TOWN TREASURER

February 1st, 1939 to January 31st, 1940

Receipts

Cash on hand, February 1st, 1939, $1,360.90

From Selectmen:

Frederick M. Swan Co., 9,023.06
Franklin Savings Bank, 6,500.00
Dog Revenue, 114.30
Class V Highway Money, 1,158.04
County Relief Reimbursement, 112.89
Savings Bank Tax, 330.12
Reimbursement Hedgehog Bounties, 18.80
Flood Reimbursement, 2,288.91

From Tax Collector:

Tax Collections, 12,433.51
Taxes Redeemed, 1,349.52
Taxes bought by Town, 517.44
Abated Taxes for 1935, 1936, 1937, 393.68
Discounts and Abatements, 87.12
Property deeded by town, 41.06
Taxes bought by others, 11.72

From Town Clerk:

Auto Permits, 430.06
Other Sources:

Sale of Gerrish Sanborn Place, 300.00
Rent of Town Hall, 93.00
Sale of wood to School District, 56.00
Sale of wood to Frank M. Richardson, 3.50
Refund from Andrew Fraser, 7.80
Sale of Supreme Court Records, 16.00
Sale of Lumber, 50.75
Refund from State Cancer Commission, 15.00
Forest Fire Reimbursements, 26.16

Total, $36,739.34

Expenditures

On orders drawn by Selectmen, $33,260.98
Cash Balance in Treasury, January 31st, 1940, 3,478.36

$36,739.34

FREDERICK L. ADAMS,

Treasurer.
## SUMMARY OF RECEIPTS

Received by Selectmen:

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Franklin Savings Bank</td>
<td>$6,500.00</td>
</tr>
<tr>
<td>F. M. Swan Co.</td>
<td>$9,023.06</td>
</tr>
<tr>
<td>Class V highway money</td>
<td>$1,158.04</td>
</tr>
<tr>
<td>State flood reimbursement</td>
<td>$2,288.91</td>
</tr>
<tr>
<td>Savings Bank Tax</td>
<td>$330.12</td>
</tr>
<tr>
<td>County relief reimbursement</td>
<td>$112.89</td>
</tr>
<tr>
<td>Bounties</td>
<td>$18.80</td>
</tr>
<tr>
<td>Gerrish Sanborn Estate</td>
<td>$300.00</td>
</tr>
<tr>
<td>Sale of lumber</td>
<td>$50.75</td>
</tr>
<tr>
<td>Sale of wood</td>
<td>$59.50</td>
</tr>
<tr>
<td>Fire reimbursement</td>
<td>$26.16</td>
</tr>
<tr>
<td>A. Fraser, reimbursement</td>
<td>$7.80</td>
</tr>
<tr>
<td>Sale of Court records</td>
<td>$16.00</td>
</tr>
<tr>
<td>Rent of town hall</td>
<td>$93.00</td>
</tr>
<tr>
<td>State Cancer Commission</td>
<td>$15.00</td>
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</table>

Received by Town Clerk:

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auto Permits</td>
<td>$430.06</td>
</tr>
<tr>
<td>Dog Taxes</td>
<td>$114.30</td>
</tr>
</tbody>
</table>

Received by Tax Collector:

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>$12,433.51</td>
</tr>
<tr>
<td>Taxes by town</td>
<td>$517.44</td>
</tr>
<tr>
<td>Discounts and abatements</td>
<td>$87.12</td>
</tr>
<tr>
<td>Abatements, 1935-36-37</td>
<td>$393.68</td>
</tr>
<tr>
<td>Taxes Redeemed</td>
<td>$1,349.52</td>
</tr>
<tr>
<td>Taxes by others</td>
<td>$11.72</td>
</tr>
<tr>
<td>Property deeded to town</td>
<td>$41.06</td>
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</tbody>
</table>

Total,                                 | $35,378.44 |
### SUMMARY OF PAYMENTS

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town Officers' Salaries</td>
<td>$562.00</td>
</tr>
<tr>
<td>Town Officers' Expenses</td>
<td>749.21</td>
</tr>
<tr>
<td>Election and Registration</td>
<td>33.50</td>
</tr>
<tr>
<td>Expenses of Town Hall</td>
<td>97.15</td>
</tr>
<tr>
<td>Police Department</td>
<td>63.20</td>
</tr>
<tr>
<td>Fire Department</td>
<td>130.60</td>
</tr>
<tr>
<td>Bounties, Sheep Damage</td>
<td>32.00</td>
</tr>
<tr>
<td>Health Department</td>
<td>10.75</td>
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<tr>
<td>Town Maintenance</td>
<td>3,040.07</td>
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<tr>
<td>Winter Maintenance</td>
<td>752.37</td>
</tr>
<tr>
<td>State Aid Construction</td>
<td>1,425.17</td>
</tr>
<tr>
<td>Street Lighting</td>
<td>522.00</td>
</tr>
<tr>
<td>General Expense of Departments, Libraries</td>
<td>229.41</td>
</tr>
<tr>
<td>County Poor</td>
<td>39.90</td>
</tr>
<tr>
<td>Town Poor</td>
<td>1,573.65</td>
</tr>
<tr>
<td>Old Home Day</td>
<td>75.00</td>
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<tr>
<td>Public Service Enterprises</td>
<td>43.35</td>
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<tr>
<td>Cemeteries</td>
<td>26.20</td>
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<tr>
<td>Interest</td>
<td>576.49</td>
</tr>
<tr>
<td>Taxes, by Town</td>
<td>1,097.58</td>
</tr>
<tr>
<td>Unclassified</td>
<td>356.12</td>
</tr>
<tr>
<td>Notes,</td>
<td>15,000.00</td>
</tr>
<tr>
<td>County Tax</td>
<td>2,712.37</td>
</tr>
<tr>
<td>Schools,</td>
<td>4,000.00</td>
</tr>
</tbody>
</table>

**Total** $33,260.98

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash on hand, Feb. 1, 1940</td>
<td>$3,478.36</td>
</tr>
<tr>
<td>Cash on hand, Feb. 1, 1939</td>
<td>1,360.90</td>
</tr>
</tbody>
</table>

**Total** $2,117.46

**Total** $35,378.44
DETAILED STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES

Clarence J. Holmes, selectman, $125.00
George E. Beauly, selectman, 125.00
Aram G. Gulumian, selectman, 125.00
Frederick L. Adams, treasurer, 50.00
Fred W. Holmes, tax collector, 75.00
Charles E. Whittmore, town clerk, 50.00
George B. Adams, moderator, 5.00
George C. Emerson, auditor, 7.00

$562.00

TOWN OFFICERS' EXPENSES

Brown & Saltmarsh, supplies, $15.10
Edson C. Eastman, supplies, 40.98
Wheeler & Clark, supplies, 9.98
James Malzer, supplies, 2.85
Hinckley & Woods, treasurer's bond, 20.00
A. W. Frost, collector's bond, 25.00
Jean M. Shaw, town clerk's bond, 5.00
Beatrice McAlister, use of car, 18.72
Joseph Heath, dog constable, 11.40
Towne & Robie, supplies, collector, 7.00
R. S. Cunliffe, stamps, etc., 7.42
Ethel G. Waldron, real estate report, .10
Andrew Fraser, surveyors' meeting, 2.00
Charles Taylor, surveyors' meeting, 2.00

C. J. Holmes:

Extra appraising, 24 days, 96.00
Assessors' meeting, 4.00
Three trips to Concord, 10.00
Assisting auditors, one-half day, 1.50
Perambulating town lines, 6.00
Mileage, 2.29

G. E. Beauly:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seven trips to Concord</td>
<td>28.00</td>
</tr>
<tr>
<td>Mileage, assessing, notes, etc.</td>
<td>54.64</td>
</tr>
<tr>
<td>Postage</td>
<td>2.04</td>
</tr>
<tr>
<td>Two trips to Franklin</td>
<td>2.00</td>
</tr>
<tr>
<td>Perambulating town lines</td>
<td>6.00</td>
</tr>
<tr>
<td>One trip to Manchester</td>
<td>4.00</td>
</tr>
<tr>
<td>Extra appraising, 30 days</td>
<td>120.00</td>
</tr>
<tr>
<td>Assisting State auditors</td>
<td>12.00</td>
</tr>
</tbody>
</table>

Aram Gulumian:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Extra appraising, 30 days</td>
<td>120.00</td>
</tr>
<tr>
<td>Mileage, appraising, etc.</td>
<td>27.60</td>
</tr>
<tr>
<td>Surveyors' meeting</td>
<td>2.00</td>
</tr>
<tr>
<td>Four trips to Concord</td>
<td>16.00</td>
</tr>
<tr>
<td>Assisting auditors</td>
<td>6.00</td>
</tr>
</tbody>
</table>

F. W. Holmes:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Postage and expenses</td>
<td>19.09</td>
</tr>
</tbody>
</table>

C. E. Whittemore:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vital statistics</td>
<td>3.50</td>
</tr>
<tr>
<td>Postage and expenses</td>
<td>4.00</td>
</tr>
</tbody>
</table>

F. L. Adams:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>20 trips to Franklin</td>
<td>20.00</td>
</tr>
<tr>
<td>Assisting State auditors</td>
<td>13.50</td>
</tr>
<tr>
<td>Making out deed</td>
<td>1.50</td>
</tr>
</tbody>
</table>

$749.21

TOWN HALL AND OTHER BUILDINGS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kearsarge Telephone Co.</td>
<td>$34.25</td>
</tr>
<tr>
<td>Concord Electric Co.</td>
<td>9.40</td>
</tr>
<tr>
<td>M. McAlister, drawing wood</td>
<td>5.00</td>
</tr>
<tr>
<td>C. P. Stevens Co., supplies</td>
<td>15.72</td>
</tr>
<tr>
<td>Merrimack County Fire Ins. Co.</td>
<td>10.70</td>
</tr>
<tr>
<td>F. H. Shaw, sawing wood</td>
<td>5.00</td>
</tr>
<tr>
<td>Mrs. L. V. Wilcox, cleaning up shingles</td>
<td>1.00</td>
</tr>
<tr>
<td>F. Richardson, salary and labor</td>
<td>16.08</td>
</tr>
</tbody>
</table>

$97.15
ELECTION AND REGISTRATION

Mrs. L. V. Wilcox, lunches, $6.50
Frank H. Shaw, supervisor, 9.00
Frank P. Forsaith, supervisor, 9.00
F. L. Adams, supervisor, 9.00

$33.50

FIRE DEPARTMENT

Fred W. Holmes, fire warden, $5.00
East Andover Fire Co., Jurta fire, 18.60
State of N. H., fire equipment, 30.00
City of Franklin, M. Webster fire, 42.20
F. W. Holmes, D. A. Heath fire, 4.96
F. W. Holmes, Parsons fire, 29.84

$130.60

POLICE DEPARTMENT

L. S. Sanborn, police officer, $24.40
Philip H. Nerden, police officer, 3.50
Tramps:
Mrs. Charles F. Keniston, 35 at $1, 35.00
R. S. Cunliffe, groceries, .30

$63.20

HEALTH DEPARTMENT

Ellen W. Lively, visits and expenses, $10.75
PROTECTION OF PERSONS AND PROPERTY

Bounties:
George E. Beauly, $2.40
Clarence J. Holmes, 1.60

Sheep Damage:
F. H. Shaw, $15.00
M. O. Mathewson, 13.00

TOWN MAINTENANCE

District 1—Andrew Fraser, Surveyor

A. Fraser, $160.50
G. Jurta, truck and labor, 34.20
D. Terlemezian, truck and labor, 25.20
F. Shaw, truck and labor, 83.80
S. Jurta, truck and labor, 22.00
H. Patton, gravel, 1.00
H. E. Webster, gravel, 10.00
E. Colby, gravel, 2.20
C. Mussey, labor, 4.20
E. Wheeler, 3.20
G. Beauly, 3.20
C. J. Holmes, 3.20
E. Smith, 1.60
Frank Shaw, 14.40
J. Jurta, 8.40
O. Rainville, 1.20
C. Ward, 36.00
H. Shaw, 6.40
L. Stewart, 6.40
C. Merrill, 1.60
F. Goings, 4.80
C. Stewart, 1.60
H. E. Webster, team, 9.00

$444.10
District 2—George Dow, Surveyor

G. Dow, $86.80
D. Terlemezian, truck, 77.20
G. Dow, gravel, 1.80
W. Honkala, gravel, 4.70
E. Dargie, gravel, 2.10
E. Smith, team, 9.47
J. Miskiel, horse, 14.80
M. Mathewson, labor, 11.60
C. Whittemore, 7.20
F. Richardson, 9.60
E. Martel, 37.60
F. Forsaith, 11.60
E. Smith, 11.60
W. Howell, 5.20
E. Fitts, 5.20
J. Miskiel, 16.00
W. Honkala, 46.40
F. Perreault, 10.00
A. Terlemezian, 6.40

$375.27

District 3—Howard Moxley, Surveyor

H. Moxley, truck, $15.00
G. Jurta, truck, 65.40
E. Beauchemin, truck, 4.00
D. Terlemezian, truck, 5.40
F. Shaw, truck, 48.00
H. Moxley, gravel, 23.20
G. Keneval, .40
H. Moxley, labor, 23.70
H. French, 29.80
L. Bassett, 22.40
L. Lessard, 35.20
E. Beauchemin, 16.00
C. O’Connor, 5.20
E. Fortune, 20.40
J. Lively, 28.80
J. Perreault, 9.60
P. Bill, $9.60
W. Ames, $16.00
J. Miskiel, $12.80
H. Tinker, $6.40
M. Mathewson, $3.20
W. Honkala, $6.40
A. Merrifield, $8.00
H. A. Moxley, posts, $5.00

$419.90

District 4—L. Stanton Sanborn, Surveyor

L. S. Sanborn, team, $12.00
G. Jurta, truck, $18.80
F. Shaw, truck, $21.60
B. Shaw, truck, $49.20
D. Terlemezian, truck, $38.40
E. Beauchemin, truck, $28.80
S. Jurta, truck, $22.80
M. McAlister, truck, $5.00
W. Honkala, gravel, $11.90
L. S. Sanborn, labor, $22.40
Frank Shaw, $16.00
F. Shaw, $18.60
P. Lessard, $26.80
H. Twombly, $2.40
G. Graves, $24.80
F. Richardson, $6.00
E. Mathewson, $6.40
J. Perreault, $28.00
C. Jordan, $21.60
E. Martel, $3.20
S. Jurta, $7.60
T. Mahoney, $19.20
L. Jones, $2.00
T. Maxwell, $3.20
H. Wyman, $7.60
R. Prince, lumber, $6.00

$430.30
District 5—Charles C. Taylor, Surveyor

<table>
<thead>
<tr>
<th>Name</th>
<th>Charge</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charles Taylor, team</td>
<td>$30.00</td>
</tr>
<tr>
<td>S. Moscardini, team</td>
<td>24.00</td>
</tr>
<tr>
<td>G. Terlemezian, truck</td>
<td>8.40</td>
</tr>
<tr>
<td>A. Sawyer, truck</td>
<td>66.00</td>
</tr>
<tr>
<td>G. Jurta, truck</td>
<td>9.60</td>
</tr>
<tr>
<td>M. McAlister, truck</td>
<td>1.20</td>
</tr>
<tr>
<td>W. Honkala, gravel</td>
<td>3.50</td>
</tr>
<tr>
<td>Charles Taylor, labor</td>
<td>38.40</td>
</tr>
<tr>
<td>B. Howell</td>
<td>9.20</td>
</tr>
<tr>
<td>O. Woods</td>
<td>9.60</td>
</tr>
<tr>
<td>H. Stevens</td>
<td>11.20</td>
</tr>
<tr>
<td>H. Twombly</td>
<td>.80</td>
</tr>
<tr>
<td>C. O. McAlister,</td>
<td>2.80</td>
</tr>
<tr>
<td>R. Woods</td>
<td>32.80</td>
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<tr>
<td>H. Tinker</td>
<td>26.00</td>
</tr>
<tr>
<td>P. Jones</td>
<td>5.20</td>
</tr>
<tr>
<td>A. Terlemezian</td>
<td>2.40</td>
</tr>
<tr>
<td>W. Honkala</td>
<td>14.40</td>
</tr>
<tr>
<td>P. Bill</td>
<td>14.40</td>
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<tr>
<td>F. Perreault</td>
<td>12.60</td>
</tr>
<tr>
<td>F. Richardson</td>
<td>3.20</td>
</tr>
</tbody>
</table>

$325.70

District 6—Carlos O. McAlister, Surveyor

<table>
<thead>
<tr>
<th>Name</th>
<th>Charge</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carlos McAlister</td>
<td>$56.40</td>
</tr>
<tr>
<td>B. Shaw, truck</td>
<td>32.40</td>
</tr>
<tr>
<td>G. Jurta, truck</td>
<td>27.60</td>
</tr>
<tr>
<td>M. McAlister, truck</td>
<td>42.40</td>
</tr>
<tr>
<td>C. A. McAlister, team</td>
<td>31.20</td>
</tr>
<tr>
<td>H. Cassidy, gravel</td>
<td>6.00</td>
</tr>
<tr>
<td>A. Burbank, gravel</td>
<td>1.00</td>
</tr>
<tr>
<td>S. Colby, gravel</td>
<td>1.20</td>
</tr>
<tr>
<td>C. A. McAlister, labor</td>
<td>48.80</td>
</tr>
<tr>
<td>F. Drown</td>
<td>17.20</td>
</tr>
<tr>
<td>B. Howell</td>
<td>10.80</td>
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<tr>
<td>F. Shaw</td>
<td>3.60</td>
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<tr>
<td>M. McAlister</td>
<td>11.60</td>
</tr>
<tr>
<td>L. Jones</td>
<td>15.60</td>
</tr>
<tr>
<td>K. Mock</td>
<td>1.20</td>
</tr>
<tr>
<td>P. Jones</td>
<td>6.40</td>
</tr>
</tbody>
</table>

$313.40
Ray H. Prince, Graveling Town Hall Roadway

R. H. Prince, foreman, $6.40
A. Chandler, truck, 9.60
E. Martin, truck, 9.60
G. Jurta, truck, 9.60
F. Shaw, truck, 9.60
E. Beauchemin, truck, 9.60
G. Terlemezian, truck, 9.60
W. Stompor, truck, 9.60
J. Perreault, labor, 3.20
W. Ames, labor, 3.20
H. Tinker, 3.20
E. Martel, 3.20
F. Richardson, 3.20
T. Lessard, 3.20
L. Lessard, 3.20
W. Honkala, gravel, 15.00

$111.00

Town Maintenance—Flood, Ben Heath Road

L. S. Sanborn, foreman, $3.20
L. S. Sanborn, team, 18.00
S. Sanborn, team, 24.00
T. Mahoney, team, 15.00
S. Sanborn, labor, 5.60
J. Perreault, 18.40
C. Jordan, 12.80
M. Mathewson, 12.80
K. Mathewson, 12.80
D. Heath, gravel, 8.00

$130.60

Total Town Maintenance, $2,550.27

GENERAL EXPENSE OF DEPARTMENT

Frank Heath, gas, oil, $25.67
C. P. Stevens Co., supplies, 7.25
State Highway Garage, repairs, plow, 46.93
R. S. Cunliffe, supplies, 19.27
C. C. Taylor, crank for road machine, .50
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>R. Moore, painting signs</td>
<td>1.50</td>
</tr>
<tr>
<td>R. H. Prince, lumber</td>
<td>98.84</td>
</tr>
<tr>
<td>S. P. Fellows, sharpening tools</td>
<td>1.80</td>
</tr>
<tr>
<td>Atkinson’s Garage, repairs, plow</td>
<td>4.00</td>
</tr>
<tr>
<td>Hinckley &amp; Woods, insurance</td>
<td>23.00</td>
</tr>
<tr>
<td>A. H. Sawyer, valve for tractor</td>
<td>.65</td>
</tr>
<tr>
<td></td>
<td><strong>$229.41</strong></td>
</tr>
</tbody>
</table>

**TOWN POOR**

Fred S. Sargent  
Merrimack County Farm, $207.41

George L. Tenney  
Merrimack County Farm, $20.57

Elmer Wheeler  
Dr. Beaudet, $11.00  
Margaret Pillsbury General Hospital, 348.27  
**$359.27**

Otto Merrill  
Dr. N. Y. B. MacKenzie, $111.60

Henry Webster  
Mrs. Ellen W. Lively, $10.00

Thelma Fitts  
N. H. Orphans’ Home, $199.00  
G. E. Beauly, use of car, postage, etc., $37.05  
Old age assistance, $628.75  
**$1,573.65**
COUNTY POOR

Clark Family:
W. B. Dunlap, wood, $24.75
R. S. Cunliffe, groceries, 71.34
Dr. N. Y. B. MacKenzie, medical, 5.80
E. M. Perkins, shoes, 1.00

$102.89

Edward Hannaford:
Mrs. Harry Taylor, $10.00

$112.89

CEMETERIES

Joseph Perreault, mowing Heights cemetery, $4.80
Clarence J. Holmes, mowing Bog, South and Fellows cemeteries, 10.40
Cecil A. McAlister, mowing Smith and Stevens cemeteries, 8.00
George L. Tenney, flags for graves, 3.00

$26.20

LIBRARY

Mrs. L. V. Wilcox, $39.90

OLD HOME DAY

George B. Adams, treasurer, $75.00

PUBLIC SERVICE ENTERPRISES

Dartmouth-Lake Sunapee Region, $40.00
R. H. Prince, lumber, Heights pump, 3.35

$43.35
UNCLASSIFIED

C. E. Whittemore, auto permits, $38.50
E. W. Leach, legal services, notes, 5.00
Towne & Robie, printing reports, 112.10
Vira Holmes, list estates deceased
    persons, .90
C. A. Crowley, conveyances, 7.52
F. H. Shaw, yarding and sawing wood, 69.60
Salisbury Dry Site, 75.00
Tax Commission, auditing town books, 18.60
A. H. Sawyer, perambulating lines, 10.40
State Cancer Commission, 15.00
C. A. Crowley, copying deed, 1.50
Franklin National Bank, service
    charge, 2.00

$356.12

F. W. HOLMES

Cost Tax Sale, $58.28
Taxes D. A. Heath property, 34.72
Taxes bought by town, 517.44
Discounts and abatements, 480.80
Taxes, C. D. Holmes property, 6.34

$1,097.58

INTEREST

Franklin Savings Bank:

Long term notes, $523.49
Temporary notes, 53.00

$576.49

PAYMENT OF NOTES

Franklin Savings Bank:

Payments on temporary loans, $4,500.00
Payments on long term loans, 10,500.00

$15,000.00
PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS

Schools, $4,000.00
County tax, 2,712.37

$6,712.37

STATE AID CONSTRUCTION

No. 1, Town, (see detailed acc't), $1,425.17
State, (see detailed acc't), 2,850.33

$4,275.49

No. 2, State, (see detailed acc't), $5,508.90

FLOOD DAMAGE

Town, (reimbursed by State), $489.80
State (see detailed acc't), 489.80

$989.60

WINTER

Snow Removal

George Jurta, $393.75
A. H. Sawyer, 66.38
George Roberts, 3.20
Harry Stevens, 9.50
C. C. Taylor, 19.25
M. C. McAlister, 4.88
Leon Jones, 3.25
Ernest Fitts, 6.50
M. Smith, 3.00

$509.71
Rayno Road

George Beauly, $2.40
Damase Aube, 3.60
Albert Rayno, 2.80
Elmer Martel, 2.40
M. C. McAlister, 2.40
Elmer Wheeler, 2.40
Ernest Smith, 2.40
Frank Richardson, 2.40

$20.80

Sanding

B. F. Shaw, $16.38
Peter Lessard, .60
Fred S. Shaw, 8.20
L. S. Sanborn, 4.80
J. Sanborn, 1.60
W. Minard, 1.60
Frank Shaw, 17.20
H. Moxley, 5.00
M. Smith, 3.50
M. C. McAlister, 13.20
Cecil McAlister, 4.40
Leon Jones, 4.40
H. Wyman, 8.40
Sam Jurta, 3.20
L. Butler, sand, .70
E. Beauchemin, .40
A. H. Sawyer, 11.70
C. C. Taylor, 2.50
Hubbard Estate, sand, .30
Nettie Glines, sand, 1.50

$109.58

Snow Fence

Removal:
Joe Perreault, $2.40
D. Terlemezian, 16.80
T. Maxwell, 6.40
M. Mathewson, 4.40

$30.00
Building:
Andrew Fraser, $7.20
C. Ward, 1.60
J. Ward, 1.60
L. S. Sanborn, 6.38
J. Perreault, 3.20
T. Mahoney, 4.40
D. Terlemezian, 4.00
M. Mathewson, 2.40
H. Moxley, 5.00
A. Merrifield, .80
C. C. Taylor, 1.60
O. Woods, 1.60
--- $39.78

Winter Shoveling
Leon Jones, $1.60
Paul Jones, 1.60
C. McAlister, 1.60
C. O. McAlister, 1.60
J. M. Drown, 1.20
J. Perreault, 2.00
S. B. Sanborn, 2.00
H. F. Twombly, 2.00
Paul Jones, car, 2.00
Fred Shaw, 12.40
--- $28.00

Montgomery Road
O. Rainville, $2.25
R. Rainville, 1.75
E. Rainville, 1.75
H. Durgin, 1.75
F. Durgin, 1.75
F. Burgin, 1.75
P. LaBreck, 1.75
C. Hanson, 1.75
--- $14.50

Total amount expended for Winter Maintenance, $752.37
STREET LIGHTS

Concord Electric Co., $396.00
Public Service Co. of N. H., 126.00

$522.00

Total amount expended for 1939 expenses, $33,260.98

SUMMARY

Of an Audit and Examination of the Accounts of the
Town of Salisbury, Made By State Auditors.

During the ten year period from January 31, 1929, to
January 31, 1939, the Net Debt (excess of Total Liabilities over Total Assets) of the town increased from
$2,162.84 to $6,066.20. During the same period, long
term notes in the amount of $3,300.00 were paid, but
outstanding temporary loans in anticipation of taxes in-
creased from $1,000.00 to $8,500.00. Unredeemed taxes
increased from $1,823.52 to $2,827.60. No uncollected
taxes were reported on either date as it has been the
policy to hold the tax sale for delinquent current year's
taxes prior to the close of the town fiscal year.

A small decrease was noted in the assessed valuation,
and the town tax rate decreased from $3.10 per hundred
in 1928 to $2.95 in 1938, as compared to an increase in the
average state tax rate in the same years from $2.81 to
$3.48.

The chief problem seems to have been the accumu-
lation of temporary loans, which have been refunded
during the current year through the issuance of long term
serial notes amounting to $9,000.00. This refunding
was accomplished under authority of the provisions of
Chapter 9 of the Laws of 1939.
This accumulation of temporary loans has been due to several reasons which are enumerated herewith in the order of their importance:

1. Deduction of cash on hand and other non-revenue items as credits in the budget and determination of the tax rate.

2. Overdrafts of appropriations in some years (although such overdrafts were largely offset by unexpended appropriation balances in other years).

3. Increase in unredeemed taxes bought by town.

The tax warrants of Collector Holmes for the levies of 1937, 1938 and 1939 were audited and balanced. Unredeemed taxes from the tax sales on account of the tax levies of 1935, 1936, 1937 and 1938.

The motor vehicle permits and dog license accounts of the town clerk were examined and audited.
# TOWN OF SALISBURY

Statement of Indebtedness, Valuation and Taxes

Over Ten Year Period

<table>
<thead>
<tr>
<th>Long Term Notes</th>
<th>Temporary Loans</th>
<th>Net Debt or Surplus</th>
<th>Valuation</th>
<th>Uncol-lected Taxes</th>
<th>Unre-deemed Taxes</th>
<th>Town Taxes per $100</th>
<th>Average Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 31, 1929</td>
<td>$3,300.00</td>
<td>$1,000.00</td>
<td>(N. D.) $2,162.84</td>
<td>$501,110.00</td>
<td>$15,946.41</td>
<td>$1,232.52</td>
<td>$3.10</td>
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<tr>
<td>January 31, 1930</td>
<td>2,300.00</td>
<td>(S) 232.82</td>
<td>489,698.00</td>
<td>15,237.04</td>
<td>1,705.79</td>
<td>3.03</td>
<td>2.80</td>
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<tr>
<td>January 31, 1931</td>
<td>1,300.00</td>
<td>2,000.00</td>
<td>(N. D.) 1,542.64</td>
<td>529,144.00</td>
<td>16,274.32</td>
<td>1,792.16</td>
<td>3.00</td>
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<tr>
<td>January 31, 1932</td>
<td>1,500.00</td>
<td>(N. D.) 473.70</td>
<td>545,568.00</td>
<td>16,767.04</td>
<td>1,935.37</td>
<td>3.00</td>
<td>2.90</td>
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<tr>
<td>January 31, 1933</td>
<td>2,500.00</td>
<td>(N. D.) 2,683.25</td>
<td>522,600.00</td>
<td>10,523.50</td>
<td>566.27</td>
<td>1.94</td>
<td>2.77</td>
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<td>January 31, 1934</td>
<td>2,500.00</td>
<td>(N. D.) 1,959.83</td>
<td>514,880.00</td>
<td>12,815.12</td>
<td>824.53</td>
<td>2.40</td>
<td>2.74</td>
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<td>January 31, 1935</td>
<td>3,000.00</td>
<td>(N. D.) 3,626.66</td>
<td>507,057.00</td>
<td>11,840.78</td>
<td>677.53</td>
<td>2.25</td>
<td>2.86</td>
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<tr>
<td>January 31, 1936</td>
<td>3,000.00</td>
<td>(N. D.) 2,020.17</td>
<td>505,019.00</td>
<td>14,825.04</td>
<td>1,563.37</td>
<td>2.85</td>
<td>3.17</td>
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<tr>
<td>January 31, 1937</td>
<td>4,000.00</td>
<td>(N. D.) 1,325.11</td>
<td>508,247.00</td>
<td>14,927.04</td>
<td>1,716.91</td>
<td>2.85</td>
<td>3.43</td>
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<tr>
<td>January 31, 1938</td>
<td>6,000.00</td>
<td>(N. D.) 3,939.19</td>
<td>496,159.00</td>
<td>14,541.96</td>
<td>2,486.80</td>
<td>2.85</td>
<td>3.41</td>
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<tr>
<td>January 31, 1939</td>
<td>8,500.00</td>
<td>(N. D.) 6,066.20</td>
<td>494,674.00</td>
<td>14,966.88</td>
<td>2,827.60</td>
<td>2.95</td>
<td>3.48</td>
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SALISBURY OLD HOME WEEK ASSOCIATION

Treasurer's Report for Year 1939

Receipts
Received from Town Treasurer, $75.00

Expenditures

Towne & Robie, printing, $15.25
L. C. Twombly, band, 40.00
James S. Shaw, telephone and postage, 2.69
C. P. Stevens Co., 2.25
Margaret Adams, coffee for band, 1.00
Speaker, Rev. E. D. Dolloff, 10.00
Prizes, 3.00
Deficit from 1938, 6.11

Total, $80.30
Deficit for 1939, $5.30

GEORGE B. ADAMS,

Treasurer.
SALISBURY FREE PUBLIC LIBRARY ACCOUNT

For Year Ending January 31, 1940

Credit

1939

Feb. 1, Cash on hand, $2.36
Appropriation for 1938, 39.90
Refund on books, 3.77

$46.03

Debit

1939

Apr. 4, Morrill & Everett, insurance, $9.00
14, New England News Co., books, 14.97
Mrs. Leila B. Wilcox, librarian for year, 15.00
P. O. money orders and postage, .51

1940

Jan. 31, Cash on hand, 6.55

$46.03

NELLIE C. SANBORN, Treasurer.
STATE AID CONSTRUCTION, NO. 1

Labor, Equipment and Material

State, $2,850.33
Town, 1,425.17

$4,275.50

Ray H. Prince, foreman, $218.21
Harry Twombly, labor, 118.60
Elmer Martel, labor, 96.30
Walter Honkala, labor, 96.40
Joseph Perreault, labor, 89.20
Frank Richardson, labor, 80.80
George Roberts, labor, 90.00
Henry Tinker, labor, 91.60
Carlos McAlister, labor, 92.80
Fred Perreault, labor, 58.80
George Dow, labor, 78.20
William Ames, labor, 44.40
Mans. Mathewson, labor, 40.80
Ernest Emerson, labor, 34.80
Fred Honkala, labor, 41.60
Adolf Honkala, labor, 41.60
Jerald Lively, labor, 37.20
Joseph Landry, shovel, 643.50
Emile Beauthemin, truck, 212.40
Fred Shaw, truck, 232.80
Kenneth Hoar, truck, 126.80
Popkin Melkonian, truck, 116.40
Walter Stompor, truck, 115.20
George Terlemezian, truck, 229.20
John Prescott, truck, 105.60
Harold Burnham, truck, 105.60
Frank Crowley, truck, 105.60
Oscar Hebert, truck, 105.60
George Jura, truck, 73.20
Albert Burgue, truck, 73.20
George Keneval, gravel, 154.80
Walter Goodhue, 22.00
Clarence Keyser, 25.00
Joseph Miskiel, labor, 30.80
Aram Terlemezian, labor, 33.60
Otis Woods, labor, 23.60
Frank Forsaith, labor, 88.40
Ball Deshaies, truck, 43.20
Howard Ewens, truck, 32.40
John Morrell, 2.50
Albert Burane, truck, 21.60
C. P. Stevens Co., cement, 80.40
Highway Garage, pipe, 101.69
Normandi Lumber Co., 13.60
Stewart's Store, 5.50

$4,275.50

STATE AID CONSTRUCTION, NO. 2

Labor, Equipment and Material

Apportionment, $5,508.90
R. H. Prince, foreman, $299.20
Walter Honkala, labor and gravel, 450.20
Harry Twombly, labor, 71.40
George Roberts, labor, 83.60
Joseph Miskiel, labor, 87.20
Joseph Perreault, labor, 76.00
Fred Perreault, labor, 69.20
William Ames, labor, 83.20
George Emerson, labor, 62.40
Elmer Martel, labor, 66.00
Henry Tinker, labor, 75.60
Otis Woods, labor, 68.80
Thomas Mahoney, labor, 34.00
Frank Forsaith, labor, 39.60
Lee Stuart, labor, 56.40
Jerald Lively, labor, 20.80
Thomas Lessard, labor, 18.80
Louis Lessard, labor, 20.80
Charles Maxwell, labor, 31.20
Frank Richardson, labor, 73.20
Alfred Chandler, truck, 171.60
Edward Martin, truck, 171.60
George Jurta, truck, 211.20
Fred Shaw, truck, 204.00
Emile Beauchemin, truck, 208.80
George Terlemezian, truck, 120.00
Robert Gross, truck, 13.20
Sydney Clarke, gravel, 59.00
Howard Moxley, gravel, 5.00
Joseph Landry, shovel, 570.75
Fred Honkala, labor, 40.00
Charles Cornwell, labor, 61.60
Orrin Huntoon, labor, 24.80
Ernest Emerson, labor, 27.20
Alfred Bassett, labor, 42.40
Donald Roberts, labor, 14.80
Albert Burque, truck, 129.60
Robert Conn, truck, 148.80
Wilfred Marshall, truck, 148.80
Walter Stompor, truck, 148.80
William Lynch, truck, 142.80
Joseph Comolli, truck, 52.50
N. H. Explosives Co., supplies, 65.65
C. P. Stevens Co., supplies, 63.66
R. S. Cunliffe, supplies, 10.95
Peter Bill, labor, 19.60
Edward Fortune, labor, 22.40
Louis Bassett, labor, 24.80
Albert O'Connor, labor, 16.40
Francis Duclos, truck, 104.40
State truck and equipment, 114.39
Independent Coal Tar Co., 481.79
Highway Garage, pipe, 80.01

$5,508.90

FLOOD DAMAGE

District 3

1939

H. Moxley, foreman, $29.85
G. Jurta, truck, 39.00
E. Beauchemin, truck, 45.00
D. Terlemezian, truck, 33.60
J. Sanborn, labor, 14.40
J. Lively, 14.40
T. Mahoney, 6.80
J. Perreault, 14.40
H. French, 15.60
L. Lessard, 11.20
L. Bassett, 6.80
E. Fortune, 6.00
A. Bassett, 3.20
E. Martel, 4.80
S. Sanborn, 8.00
R. Prince, 5.40
R. Prince, Jr., 1.80

$260.25

District 1

Andrew Fraser, foreman, $2.80
C. Mussey, 1.40

$4.20

District 5—Pressey Road

Charles Taylor, foreman, $10.40
D. Terlemezian, truck, 31.20
M. McAlister, truck, 27.50
C. Taylor, team, 15.75
E. Martel, labor, 10.40
L. Jones, 11.00
W. Honkala, 10.40
J. Miskiel, 10.40
G. Roberts, 10.40
D. Roberts, 10.40
M. Mathewson, 6.80
B. Howell, 5.60
O. Woods, 7.60
G. Keneval, gravel, 5.50

$173.35
Various

C. J. Holmes, flood work,  $20.00
G. E. Beauly, flood work,  25.00
A. Gulumian, flood work,   7.00

$52.00

Total,  $489.80
1939 Flood reimbursed by State,  $489.80
1938 Flood reimbursed by State,  $1,799.11

FLOOD DAMAGE

Labor and Material

Apportionment,  $7,798.70
Expended in 1938,  2,907.25

Expended in 1939,  $4,891.45
Ray Prince, foreman,  $485.92
H. Twombly, labor,   72.00
E. Martel, labor,     47.20
W. Honkala, labor,    31.20
J. Perreault, labor,  60.40
F. Richardson, labor, 47.20
G. Roberts, labor,    20.40
H. Tinker, labor,     58.00
C. McAlister, labor,  12.80
W. Ames, labor,       74.80
F. Honkala, labor,    9.20
A. Honkala, labor,    9.20
J. Lively, labor,     118.00
J. Miskiel, labor,    50.00
A. Terlemezian, labor, 7.20
F. Forsaith, labor,   39.20
E. Beauchemin, truck, 242.40
G. Jurta, truck,      238.80
F. Shaw, truck,       194.40
G. Terlemezian, truck, 154.80
J. Savage, truck,     9.60
H. Moxley, gravel,   165.35
N. H. Explosives Co., dynamite, 37.65
L. Lessard, labor,   162.40
H. French, truck,    112.40
E. Fortune, truck, 132.00
G. Emerson, labor, 35.20
T. Mahoney, labor, 20.40
P. Bill, labor, 86.00
E. Dimond, truck, 45.60
F. Crowley, truck, 52.80
W. Stompor, truck, 99.60
J. Landry, shovel, 234.75
R. Goss, 15.60
C. P. Stevens Co., cement, 99.82
State Grader, 57.00
State truck, 14.40
L. Bassett, labor, 200.40
T. Lessard, labor, 70.80
A. O'Connor, labor, 65.20
E. Emerson, labor, 18.00
O. Huntoon, labor, 14.80
A. Bassett, labor, 27.20
P. Melconian, truck, 6.00
K. Hoar, truck, 6.00
J. Comolli, truck, 32.50
C. Maxwell, labor, 21.20
L. Stewart, labor, 37.20
R. Cunliffe, supplies, 12.00
W. Lynch, truck, 19.20
Stewart’s Store, supplies, 5.50
C. Cornwell, labor, 1.20
O. Woods, labor, 1.20
E. Martin, truck, 9.60
C. Keyser, labor, 91.80
J. Rogers, 5.00
B. Webster, 5.50
Thompson & Hoague, 4.03
G. B. Adams, 1.23
M. Mathewson, labor, 19.20
R. Prince, Jr., labor, 3.20
Highway Garage, pipe, 258.77
Highway Garage, steel pipe, 5.77
Highway Garage, stone, 28.88
Highway Garage, pipe, 24.78
N. E. Metal Culvert Co., pipe, 181.45
N. E. Metal Culvert Co., pipe, 43.82
C. P. Stevens Co., cement, 42.60
N. E. Metal Culvert Co., pipe, 273.73

$4,891.45
AUDITOR'S REPORT

Salisbury, N. H., Feb. 21, 1940

I hereby certify that I have examined the accounts of the Selectmen, Collector and Treasurer and all other town officers and find them correctly cast and properly vouched.

GEORGE C. EMERSON, Auditor.

<table>
<thead>
<tr>
<th>DATE OF CREATION</th>
<th>TRUST FUNDS</th>
<th>HOW INVESTED</th>
<th>Amount of Principal</th>
<th>Rate of Interest</th>
<th>Bal. of Income credited to fund at end of year</th>
<th>Income During Year</th>
<th>Expended During Year</th>
<th>Bal. of Income on hand at end of year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1916</td>
<td>Levi Call (Cemetery)</td>
<td>Franklin Savings Bank</td>
<td>100 00</td>
<td>6 066</td>
<td>4 00</td>
<td>64 68</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1918</td>
<td>Sarah Batchelder (Cemetery)</td>
<td>Franklin Savings Bank</td>
<td>100 00</td>
<td>3 332</td>
<td>3 32</td>
<td>275</td>
<td>33 57</td>
<td></td>
</tr>
<tr>
<td>1920</td>
<td>Abbie Bean Howe (Cemetery)</td>
<td>Franklin Savings Bank</td>
<td>50 00</td>
<td>8 48</td>
<td>2 20</td>
<td>275</td>
<td>37 93</td>
<td></td>
</tr>
<tr>
<td>1923</td>
<td>Betsy A. Perry (Cemetery)</td>
<td>Franklin Savings Bank</td>
<td>100 00</td>
<td>4 60</td>
<td>1 60</td>
<td>5 60</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1929</td>
<td>Sarah E. Elliott (Cemetery)</td>
<td>Franklin Savings Bank</td>
<td>50 00</td>
<td>12 53</td>
<td>1 55</td>
<td>14 08</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1929</td>
<td>Lavina A. Rand (Cemetery)</td>
<td>Franklin Savings Bank</td>
<td>200 00</td>
<td>78 57</td>
<td>6 95</td>
<td>28 98</td>
<td>56 54</td>
<td></td>
</tr>
<tr>
<td>1931</td>
<td>John W. Horton (Cemetery)</td>
<td>Franklin Savings Bank</td>
<td>150 00</td>
<td>22 23</td>
<td>4 30</td>
<td>275</td>
<td>23 78</td>
<td></td>
</tr>
<tr>
<td>1935</td>
<td>Lucy E. Prince (Cemetery)</td>
<td>Franklin Savings Bank</td>
<td>50 00</td>
<td>4 34</td>
<td>1 35</td>
<td>5 69</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1938</td>
<td>Abbie M. White (Cemetery)</td>
<td>Franklin Savings Bank</td>
<td>200 00</td>
<td>4 00</td>
<td>5 10</td>
<td>9 10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1939</td>
<td>Charles A. Green (Cemetery)</td>
<td>Franklin Savings Bank</td>
<td>100 00</td>
<td>1 87</td>
<td></td>
<td></td>
<td></td>
<td>1 87</td>
</tr>
</tbody>
</table>
SCHOOL DIRECTORY
(February 1, 1940)

SCHOOL BOARD

Lucia G. Mussey, Chairman, Term expires March, 1940
Nellie C. Sanborn, (appointed), Term expires March, 1940
Vira E. Taylor, Term expires March, 1942

DISTRICT OFFICERS

Frederick Adams, Moderator
George B. Adams, Treasurer
George B. Adams, Clerk
George C. Emerson, Auditor

SUPERINTENDENT OF SCHOOLS

George W. Sumner

Office in the Summer Street School Building, Pena-cook, rear entrance. Office is open on all school days from 8:30 to 12:00 and from 1:00 to 4:30. Appointments for conference with the Superintendent can be made through the Clerk, Beatrice Nerbonne. N. E. Phone 48.

TRUANT OFFICER

Vira E. Taylor

TEACHERS

Christine A. Somerville, Heights
Gertrude E. Gilman, South Road
Doris S. Buswell, Music

SCHOOL NURSE

Ruth B. Whitcomb, R. N.

97 No. State Street, Concord, N. H. N. E. Phone 2309-J.
SCHOOL WARRANT

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the town of Salisbury, qualified to vote in district affairs.

You are hereby notified to meet at the Town Hall in said district on the 12th day of March, 1940, at 2:00 o'clock in the afternoon, to act upon the following subjects:

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

10. To see if the district will vote to transport children living less than two miles from school during a part of the school year and to raise and appropriate money for that purpose.

11. To see if the district will raise and appropriate additional money for paying transportation to high school of children under fourteen years of age.

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

Given under our hands at said Salisbury, this seventh day of February, 1940.

LUCIA G. MUSSEY,
NELLIE C. SANBORN,
VIRA E. TAYLOR,

School Board.
SCHOOL BOARD'S ESTIMATE FOR 1940-1941

School Board's statement of amounts required to support public schools and meet other statutory obligations of the district for the fiscal year beginning July 1, 1940.

Detailed Statement of Expenditures

Support of Schools:

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teachers' salaries</td>
<td>$1,925.00</td>
</tr>
<tr>
<td>Text books and scholars' supplies</td>
<td>140.00</td>
</tr>
<tr>
<td>Flags and appurtenances</td>
<td>3.00</td>
</tr>
<tr>
<td>Other expenses of instruction</td>
<td>10.00</td>
</tr>
<tr>
<td>Janitor service</td>
<td>54.00</td>
</tr>
<tr>
<td>Fuel</td>
<td>75.00</td>
</tr>
<tr>
<td>Water, light, janitors' supplies</td>
<td>45.00</td>
</tr>
<tr>
<td>Minor repairs and expenses</td>
<td>100.00</td>
</tr>
<tr>
<td>Health supervision (medical inspection)</td>
<td>85.00</td>
</tr>
<tr>
<td>Transportation of pupils</td>
<td>800.00</td>
</tr>
<tr>
<td>Transportation of pupils (High Schools)</td>
<td>4.00</td>
</tr>
</tbody>
</table>

$3,241.00

Other Statutory Requirements:

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries of District Officers (fixed by district)</td>
<td>$77.00</td>
</tr>
<tr>
<td>Truant officer and school census (fixed by district)</td>
<td>10.00</td>
</tr>
<tr>
<td>Payment of tuition in high schools and academies (estimated by Board)</td>
<td>825.00</td>
</tr>
<tr>
<td>Superintendent's excess salary (fixed by Supervisory Union)</td>
<td>102.00</td>
</tr>
<tr>
<td>Per Capita Tax (report of State treasurer)</td>
<td>112.00</td>
</tr>
</tbody>
</table>

$1,126.00

Total Amount Required to Meet School Board's Budget, $4,367.00
Estimated Income of District:

State Aid (December 1940 Allotment), $88.78
Deduct Total Estimated Income (Not Raised by Taxation),

Assessment Required to Balance School Board's Budget, $4,278.22

LUCIA G. MUSSEY,
NELLIE C. SANBORN,
VIRA E. TAYLOR,

School Board.

Salisbury, N. H., February 7, 1940.
FINANCIAL REPORT

Receipts July 1, 1938 to June 30, 1939

State Aid:

Equalization fund for elementary schools, $148.14

Income from Local Taxation, raised by Selectmen:

- Raised, March, 1938 for 1938-39, $4,311.74
- Less advance June, 1938, 10.00
  $4,301.74
- Less balance due us, 6/30/39, 1.74
  $4,300.00

Total receipts from all sources, $4,448.14
Cash on hand, July 1, 1938, .58
Grand Total, $4,448.72
Payments July 1, 1938 to June 30, 1939

Administration:

1. Salaries of district officers, $77.00  
2. Superintendent's salary, 103.47  
3. Truant officer and school census, 11.20  
4. Expenses of administration, 47.10  

$238.77

Instruction:

5. Teachers' salaries, $1,935.00  
6. Textbooks, 86.90  
7. Scholars' supplies, 60.24  
9. Other expenses of instruction, 20.07  

$2,102.21

Operation and Maintenance of School Plant:

10. Janitor service, $54.00  
11. Fuel, 59.00  
12. Water, light and janitors' supplies, 47.28  
13. Minor repairs and expenses, 44.12  

$204.40

Auxiliary Agencies and Special Activities:

14. Medical inspection, $104.03  
15. Transportation of pupils, 862.20  
16. High school tuition, 616.28  
17. Elementary school tuition, 36.00  

$1,618.51

Fixed Charges:

19. Tax for statewide supervision, $152.00
Debt, Interest and other Charges:

26. Payment of bills from previous year, $36.00

Total payments for all purposes, $4,351.89
Total cash on hand, at end of year, June 30, 1939, 96.83

Grand Total, $4,448.72

LUCIA G. MUSSEY,
W. STANLEY JONES,
VIRA E. TAYLOR,

School Board.

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books and other financial records of the school board of Salisbury, of which this is a true summary for the fiscal year ending June 30, 1939, and find them correctly cast and properly vouched.

GEORGE C. EMERSON, Auditor.

July 13, 1939.
PAYMENTS IN DETAIL

1. Salaries of District Officers

George C. Emerson, auditing school accounts, $2.00
Vira E. Taylor, Chairman, 30.00
Lucia G. Mussey, 15.00
W. Stanley Jones, 15.00
George B. Adams, Treasurer, 15.00

$77.00

2. Superintendent's Salary

Clyde G. Fairbanks, treasurer, $103.47

3. Truant Officer and School Census

R. E. Lane, census cards, $1.20
Vira E. Taylor, truant officer and census, 10.00

$11.20

4. Expenses of Administration

Edson C. Eastman Co., checklists, $1.28
George B. Adams, bonds, and postage, 8.86
George W. Sumner, 1.86
Penacook School District, clerk, tolls, and postage, 29.10
W. Stanley Jones, supervisor of checklist, 3.00
Vira E. Taylor, supervisor of checklist, 3.00

$47.10

5. Principals' and Teachers' Salaries

Christine A. Somerville, $900.00
Gertrude E. Gilman, 900.00
Doris S. Buswell, music, 135.00

$1,935.00
6. Textbooks

Beckley-Cardy Company, $15.05
The Macmillan Company, 3.84
Ginn & Company, 16.66
Scott, Foresman & Company, 9.57
Harcourt, Brace and Company, 3.00
L. W. Singer Company, 12.09
Laidlaw Brothers, 4.30
J. B. Lippincott Company, 3.60
Row, Peterson & Company, 9.10
Houghton-Mifflin Company, 4.79
Arlo Publishing Company, 4.90

$86.90

7. Scholars' Supplies

Philip H. James, scissors, rulers, fasteners, thumbtacks, compasses, protractors, mending tape, $6.27
Henry S. Wolkins Company, pencils, 5.40
Edward E. Babb & Co., Inc., arithmetic paper, comp. paper, etc., 37.68
Milton Bradley Company, crayons, colored paper, blotters, 8.36
The Macmillan Company, reading workbooks, 1.90
Edson C. Eastman Company, .63

$60.24

9. Other Expenses of Instruction

The Papercrafters, arithmetic cards, $4.50
J. L. Hammett Company, plan books, pointers, 1.27
Milton Bradley Co., desk blotters, hectograph books and paper, 3.98
Allyn & Bacon, .94
Edward E. Babb & Co., 4.34
R. W. Wagner Company, 4.25
World Book Company, .79

$20.07
10. Janitor Service

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Mussey</td>
<td>$27.00</td>
</tr>
<tr>
<td>Robert Wilcox</td>
<td>27.00</td>
</tr>
</tbody>
</table>

$54.00

11. Fuel

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>E. D. Renfrew, sawing wood and storing in South Road schoolhouse</td>
<td>4.50</td>
</tr>
<tr>
<td>Stanton Sanborn, two cords wood for South Road</td>
<td>14.50</td>
</tr>
<tr>
<td>Howard Moxley, two cords wood for Heights</td>
<td>14.50</td>
</tr>
<tr>
<td>Frederick L. Adams, three cords wood</td>
<td>25.50</td>
</tr>
</tbody>
</table>

$59.00

12. Water, Light and Janitor Supplies

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concord Electric Company,</td>
<td>$12.60</td>
</tr>
<tr>
<td>Acme Supply Co., toilet paper,</td>
<td>3.00</td>
</tr>
<tr>
<td>State Workshop for the Blind, brooms,</td>
<td>1.08</td>
</tr>
<tr>
<td>Dickerman &amp; Co., paper towels,</td>
<td>6.75</td>
</tr>
<tr>
<td>Procter &amp; Gamble Distributing Co., Soap,</td>
<td>1.34</td>
</tr>
<tr>
<td>Edward E. Babb &amp; Co., drinking cups,</td>
<td>16.43</td>
</tr>
<tr>
<td>Cheshire Chemical Co., three drums Dustvoid</td>
<td>5.63</td>
</tr>
<tr>
<td>W. Stanley Jones, broom,</td>
<td>.45</td>
</tr>
</tbody>
</table>

$47.28

13. Minor Repairs and Expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Louise Taylor, cleaning schoolhouse,</td>
<td>5.00</td>
</tr>
<tr>
<td>Leila Wilcox, cleaning schoolhouse,</td>
<td>5.00</td>
</tr>
<tr>
<td>Arthur Scott, splitting wood,</td>
<td>2.00</td>
</tr>
<tr>
<td>Vira E. Taylor, painting boards,</td>
<td>3.00</td>
</tr>
<tr>
<td>Judkins &amp; Wallace, labor, sewer,</td>
<td>6.00</td>
</tr>
<tr>
<td>C. P. Stevens Co., blackboard dressing,</td>
<td>4.28</td>
</tr>
<tr>
<td>Ray H. Prince, trucking and labor,</td>
<td>5.25</td>
</tr>
<tr>
<td>Noie Minnon, cleaning chimneys,</td>
<td>2.00</td>
</tr>
<tr>
<td>D. Warren Fox, coat hooks,</td>
<td>.46</td>
</tr>
</tbody>
</table>
W. Stanley Jones, glass,  .25
Frederick L. Adams, labor,  7.60
Kidder Lumber Co., lumber,  1.28
Philip H. Nerden, labor,  2.00

$44.12

14. Medical Inspection

Ruth B. Whitcomb, R. N.,  $102.20
Davis Drug Store,  1.83

$104.03

15. Transportation of Pupils

Clarence McKenzie,  $342.00
Florence Hackett,  252.00
Rita McKenzie,  268.20

$862.20

16. High School and Academy Tuition

Andover School District,  $150.00
Franklin School District,  466.28

$616.28

17. Elementary School Tuition

Andover School District,  $36.00

19. Per Capita Tax

F. Gordon Kimball, State Treasurer,  $152.00

26. Last Year's Bills

Djad Terlemezian, High School transportation,  $36.00
SUPPLEMENTARY REPORT

July 1, 1939 to January 31, 1940

1. Salaries of District Officers

W. Stanley Jones, $7.50

4. Expenses of Administration

R. E. Lane, census cards, $.88
Penacook Union School District, 14.91
Supervisory Union, $15.79

5. Principals' and Teachers' Salaries

Christine A. Somerville, $375.00
Gertrude E. Gilman, 375.00
Doris S. Buswell, 70.00
$820.00

6. Textbooks

Beckley-Cardy Company, $6.46
L. W. Singer Company, 18.11
The Macmillan Company, .45
Scott, Foresman & Company, 4.31
Ginn & Company, 2.46
Laidlaw Brothers, 1.87
Benjamin H. Sanborn Company, 4.63
Bobbs-Merrill Company, 4.02
A. A. Holden, .50
Silver Burdett Company, 6.27
$49.08
7. Scholars' Supplies

Henry S. Wolkins Co., pencils, $3.40
Milton Bradley Co., crayons, blotters, poster paper, .72
Philip H. James, fasteners, clips, protractors, mending tape, 6.88
The Papercrafters, paper, 1.18
The Macmillan Co., work books, 3.12
Edward E. Babb & Co., arithmetic paper, comp. paper, 24.84
Laidlaw Brothers, workbooks, 8.29

$48.43

9. Other Expenses of Instruction

Frontier Press Co., reference books, $16.50
The Circle Book Co., reference books, 2.07
A. A. Holden, reference books, 3.90
American Education Press, 8.98
The Papercrafters, cards, .48
J. L. Hammett Co., plan books, 1.31
Penacook Union School District, .26

$33.50

10. Janitor Service

John Mussey, $11.25
Virginia Wilcox, 11.25

$22.50

11. Fuel

Mrs. Leila B. Wilcox, kindling, $1.00
Selectmen of Salisbury, wood, 56.00

$57.00
12. Water, Lights, and Janitors' Supplies

Concord Electric Company, $5.88
Dickerman & Company, paper towels, 2.00
Cheshire Chemical Company, Dust-void, 3.75
Edward E. Babb & Co., drinking cups, chemical, 12.65
Milton Bradley Co., 1.81

$26.09

13. Minor Repairs and Expenses

Henry Tinker, trimming trees and carting, $40.00
Louise Taylor, cleaning schoolhouse, 5.00
Leila Wilcox, cleaning schoolhouse, 5.00
C. P. Stevens Co., supplies for repairs, 6.02
F. L. Adams, minor repairs, 10.80
Arthur Schaeffer, minor repairs, 2.50
Philip H. Nerden, cleaning chimneys, 2.00

$71.32

14. Medical Inspection

Ruth B. Whitecomb, R. N., $33.40

15. Transportation of Pupils

Clarence McKenzie, $176.50
Florence Hackett, 97.00
Charles Matava, 4.00

$277.50

16. High School and Academy Tuition

Franklin School District, $262.08

17. Elementary School Tuition

Franklin School District, $25.34

Total Payments to January 31, 1940, $1,749.53
REPORT OF SCHOOL TREASURER

For the year ending June 30th, 1939

Receipts:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>July 1, Cash on hand</td>
<td>$0.58</td>
</tr>
<tr>
<td>Received from Selectmen</td>
<td>4,300.00</td>
</tr>
<tr>
<td>Received from State Treasurer (State Aid)</td>
<td>148.14</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$4,448.72</strong></td>
</tr>
</tbody>
</table>

Expenditures:

- Paid on orders drawn by the School Board: $4,351.89
- Balance cash on hand: 96.83

GEORGE B. ADAMS, Treasurer.

AUDITOR'S CERTIFICATE

This is to certify that I have examined the accounts of the School Treasurer for the year ending June 30th, 1939, and find them correctly cast and properly vouched.

GEORGE C. EMERSON, Auditor.

July 18, 1939.
REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens:

The total amount which the School Board asks for in its estimates for the coming year is $420.78 less than asked last March.

The increase under item Minor Repairs, etc., is intended to cover cost of repairing or replacing the heater at the Heights School.

Last year $150.00 was raised for extra transportation during the winter, which was not included in the School Board's estimates. Similar action may be taken this year if desired.

As this Budget is the lowest in seven years, it seems an opportune time to raise a sum adequate to put the Heights schoolhouse in better condition. The room would be somewhat small for the present number of pupils if some method of ventilating were provided, but it is much too crowded to allow satisfactory ventilation through the windows and doors.

The old double seats are very unsatisfactory. At the South Road School, a short time ago, second hand single seats were installed; and in this room, larger than was needed for the small school, it was possible to place the children so as to use the light from the windows to better advantage than could have been done if it had been necessary to use all the floor space for seats as at the Heights School. Windows should be re-arranged to give light on the pupils' left and back, but the present small windows would then give only half light enough.
Plans for remodeling are being considered and an estimate of amount of money needed will be presented at the annual meeting.

The need of these improvements is recognized not only by school officials but some parents are much dissatisfied with present conditions.

The usual statistical tables are included in this report.

A drop in number of pupils is shown in the attendance table for 1938-39, but for the first half of the current year the number is the same as before this decrease.

Respectfully,

GEORGE W. SUMNER.

February 23, 1940.
ROLL OF PERFECT ATTENDANCE

Pupils not absent or tardy for the school year ending June 30, 1939:

Clayton Taylor, Alice Terlemezian, Donald Wilcox, South Road Heights

Graduates of Elementary Schools, June, 1939

Grace E. Emerson, Dorothy Downing, Irene Lowell, Kenneth Mathewson, Edna Taylor, Eleanor Taylor, Robert Wilcox, South Road Heights South Road South Road

Pupils in Secondary Schools, Fall Term, 1939

Andover High School

Charlotte Matava, Grade 9 Eldred Matava, Grade 10
Dorothy Shaw, Grade 12

Franklin High School

Dorothy Downing, Grade 9 Elizabeth Fraser, Grade 9 Rudolph Honkala, Grade 11 George Prince, Grade 11
Edna Taylor, Grade 9 Eleanor Taylor, Grade 9 Anna Terlemezian, Grade 11 Aram Terlemezian, Grade 12 Kathryn Twombly, Grade 12

65
Pupils in Elementary Schools (Outside the District)

East Andover School
Melba Rayno, Grade 8

Franklin Junior High School
Margaret Downing, Grade 8

REPORT OF SCHOOL NURSE

The following report of school examinations is made by the School Nurse:

Number pupils examined, 43
Number underweight, 2
Number defective vision, 2
Number defective teeth, 28
Number enlarged tonsils, 5

Corrections:
Defective vision, 2
Underweight, 1
Defective teeth, 5
Enlarged tonsils, 1

Respectfully submitted,

RUTH B. WHITCOMB, R. N.,
School Nurse.
SCHOOL CENSUS

Children between 5 and 16 years old, September, 1939: Boys, 35; Girls, 26; total, 61
Number between 5 and 16 not attending school, 1

Number to be accounted for in schools, 60
Number in public schools in the district, September 30, 1939, 48
Number who are attending high school outside the district, 10
Number who are attending elementary school outside the district, 2

Total number in school, 60

SCHOOL CALENDAR

Second term of 7 weeks opened Monday, Jan. 1, 1940
Second term closed Friday, Feb. 16, 1940
Vacation one week
Third term of 8 weeks opens Monday, Feb. 26, 1940
Third term closes Friday, April 19, 1940
Vacation one week
Fourth term of 6 weeks opens Monday, April 29, 1940
Fourth term closes Friday, June 7, 1940
Summer vacation
First term of 15 weeks opens Monday, Sept. 9, 1940
First term closes Friday, Dec. 20, 1940
Vacation two weeks
Second term of 7 weeks opens Monday, Jan. 6, 1941
Second term closes Friday, Feb. 21, 1941
Vacation one week
Third term of 7 weeks opens Monday, March 3, 1941
Third term closes Friday, April 18, 1941
Vacation one week
Fourth term of 7 weeks opens Monday, April 28, 1941
Fourth term closes Friday, June 13, 1941

The schools will be closed on Armistice Day, Thanksgiving Day and the day after, and Memorial Day.

School sessions will be from 9:00 to 12:00 and from 1:00 to 4:00. From the first Monday in December until the first Monday in April, the afternoon session will be from 12:45 to 3:30. Grades one and two may be dismissed at recess both morning and afternoon.
<table>
<thead>
<tr>
<th>Description</th>
<th>Schools</th>
<th>Entire District</th>
</tr>
</thead>
<tbody>
<tr>
<td>Absent or Late</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>Number of Pupil not</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Others</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of Visits by</td>
<td></td>
<td></td>
</tr>
<tr>
<td>School Board</td>
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<td></td>
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<tr>
<td>Number of Visits by</td>
<td></td>
<td></td>
</tr>
<tr>
<td>School Nurse</td>
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</tr>
<tr>
<td>Number of Visits by</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Superintendent</td>
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<tr>
<td>Number of Visits by</td>
<td></td>
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</tr>
<tr>
<td>Teachers</td>
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<tr>
<td>Number of Cases of</td>
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<tr>
<td>Illness</td>
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</tr>
<tr>
<td>Average Daily</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Absence</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Average Daily</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Attendance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Average Daily</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Average Daily</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whole Number of Different Pupils in School</td>
<td></td>
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</tr>
<tr>
<td>Girls</td>
<td>36</td>
<td>44</td>
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<tr>
<td>Boys</td>
<td>37</td>
<td>44</td>
</tr>
<tr>
<td>Total</td>
<td>73</td>
<td>88</td>
</tr>
<tr>
<td>Weeks</td>
<td>10</td>
<td>10</td>
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<tr>
<td>Length of School in</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Months</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Heights</td>
<td></td>
<td></td>
</tr>
<tr>
<td>South Road</td>
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</tr>
</tbody>
</table>
**VITAL STATISTICS**

To the Selectmen of the Town of Salisbury: In compliance with an Act of the Legislature, passed June Session, 1887, requiring "clerks of towns and cities to furnish a transcript of the records of births, marriages and deaths to the town officers for publication in the annual report," I hereby submit the following:

## BIRTHS

<table>
<thead>
<tr>
<th>Date of Birth</th>
<th>Place of Birth</th>
<th>Name of Child (if any)</th>
<th>Sex and Condition</th>
<th>Name of Father</th>
<th>Maiden Name of Mother</th>
<th>Color</th>
<th>Occupation of Father</th>
<th>Birthplace of Father</th>
<th>Birthplace of Mother</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mar. 29 1</td>
<td></td>
<td>Fred J. Shampney</td>
<td>Male Living</td>
<td>Will Shampney</td>
<td>Mary Clark</td>
<td>White</td>
<td>Laborer</td>
<td>Sharon, Vt.</td>
<td>Hopkinton</td>
</tr>
<tr>
<td>May 7 2</td>
<td></td>
<td>Bradford W. Jones</td>
<td>Male Living</td>
<td>Webster S. Jones</td>
<td>Thelma G. Miller</td>
<td>White</td>
<td>Minister</td>
<td>Providence, R. I.</td>
<td>Providence, R. I.</td>
</tr>
<tr>
<td>Nov. 18 2</td>
<td></td>
<td>Sharon E. Taylor</td>
<td>Male Living</td>
<td>Weymouth R. Taylor</td>
<td>Dorothy I. Sweatt</td>
<td>White</td>
<td>Dairyman</td>
<td>Franklin</td>
<td>Franklin</td>
</tr>
<tr>
<td>Dec. 12 1</td>
<td></td>
<td>Albert L. Sanborn</td>
<td>Male Living</td>
<td>Shirley B. Sanborn</td>
<td>Helen C. Lowell</td>
<td>White</td>
<td>Farmer</td>
<td>Salisbury</td>
<td>Bristol</td>
</tr>
</tbody>
</table>

Place of Birth: 1, Salisbury  2, Franklin
<table>
<thead>
<tr>
<th>Date</th>
<th>Place of Marriage</th>
<th>Name and Surname of Groom and Bride</th>
<th>Residence of each at time of Marriage</th>
<th>Age In Years</th>
<th>Color of each</th>
<th>Occupation of Groom and Bride</th>
<th>Place of Birth of each</th>
<th>Name of Parents</th>
<th>Birthplace of Parents</th>
<th>Name, Residence and official station of person by whom married</th>
<th>Occupation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 18</td>
<td>Concord</td>
<td>Joseph Miszkiel &amp; Lillian Broadhurst</td>
<td>Salisbury</td>
<td>56</td>
<td>Farmer</td>
<td>Poland</td>
<td>Min'p'is, Minn.</td>
<td>Mateusz Miszkiel</td>
<td>Poland</td>
<td>Arthur E. Roby, J.P.</td>
<td>Farmer</td>
</tr>
<tr>
<td>Aug. 20</td>
<td>Milford</td>
<td>Alfred W. Bassett &amp; Phyllis Nute</td>
<td>Salisbury</td>
<td>18</td>
<td>Laborer</td>
<td>Salisbury</td>
<td>At home</td>
<td>Marcel Roll</td>
<td>Salisbury</td>
<td>Rev. Wm. Weston</td>
<td>Housewife</td>
</tr>
<tr>
<td>Oct. 14</td>
<td>Franklin</td>
<td>Arthur A. Elliott &amp; Irene Emerson</td>
<td>Salisbury</td>
<td>24</td>
<td>Laborer</td>
<td>Milton</td>
<td>At home</td>
<td>Dorothy E. Fall</td>
<td>Salisbury</td>
<td>Rev. A. A. Richards</td>
<td>Housekeeper</td>
</tr>
<tr>
<td>Dec. 4</td>
<td>Webster</td>
<td>John H. George &amp; Cora E. Woods</td>
<td>Warner</td>
<td>44</td>
<td>Bus driver</td>
<td>Webster</td>
<td>At home</td>
<td>Otis Woods</td>
<td>Salisbury</td>
<td>Rev. H. L. Sawyer</td>
<td>Housewife</td>
</tr>
</tbody>
</table>

Condition: 1, Single 2, Divorced 3, Widowed
### DEATHS

<table>
<thead>
<tr>
<th>Date of Death</th>
<th>Name and Surname of the Deceased</th>
<th>Age</th>
<th>Place of Birth</th>
<th>Sex, Condit'n</th>
<th>Occupation</th>
<th>Place of Birth</th>
<th>Name of Father</th>
<th>Malden Name of Mother</th>
</tr>
</thead>
<tbody>
<tr>
<td>Feb. 8</td>
<td>Hannah J. Drown</td>
<td>96</td>
<td>Concord</td>
<td>...</td>
<td>Invalid</td>
<td>Bristol</td>
<td>Weare</td>
<td>Mosler Ordway</td>
</tr>
<tr>
<td>Mar. 7</td>
<td>John H. Kidder</td>
<td>71</td>
<td>Bristol</td>
<td>...</td>
<td>Retired</td>
<td>P'w'neck'y, R.I.</td>
<td>Enfield</td>
<td>Charles Kidder</td>
</tr>
<tr>
<td>Aug. 14</td>
<td>Elmer R. Chase</td>
<td>30</td>
<td>Cambridge, Ms.</td>
<td>...</td>
<td>Mechanic</td>
<td>Tilton</td>
<td>John M. Chase</td>
<td>Carrie W. Kimball</td>
</tr>
<tr>
<td>Sept. 21</td>
<td>George H. Dow</td>
<td>67</td>
<td>Salton</td>
<td>...</td>
<td>Farmer</td>
<td>L'mb'r S'r'v'y'r</td>
<td>Alexander Dow</td>
<td>Caroline Hicks</td>
</tr>
<tr>
<td>Dec. 10</td>
<td>Curtis D. Holmes</td>
<td>86</td>
<td>Salisbury</td>
<td>...</td>
<td></td>
<td></td>
<td>William Holmes</td>
<td>Jane Johnson</td>
</tr>
</tbody>
</table>

**Condition:** 1, Single  2, Married  3, Widowed

**Births:** 4  **Marriages:** 5  **Deaths:** 5

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

CHARLES E. WHITTEMORE, Town Clerk.