


Annual Reports

Deering, N. H.

1958



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TOWN OFFICERS

Moderator
Howard E. Whitney

Selectmen

Whitney S. Yeaple

David Feather

Stuart H. Michie

Town Clerk
Clara Rich

Town Treasurer
Clara Rich

Tax Collector
Howard E. Whitney

Overseer of Poor
Board of Selectmen (Chairman)

Highway Agent
Carroll E. Greene

Supervisors

Florence Greene

Rosamond Herrick

Gladys Snow

Auditors

Marjorie Heath

Eunice Willgeroth

Ballot Clerks

Ruth Wolf
Marguerite Whitney

Louis Fisher
Marie Wells

Library Trustees

Rosamond Herrick

Catherine Carew

Theodora Hicks

Trustees of Trust Funds

Edward Segrell

Edna Yeaple

Beatrice Hunter

Police

Charles Williams, Chief

Harold Wells

Forest Fire Warden
William J. Dumais

Surveyor of Wood and Lumber
Board of Selectmen

State of New Hampshire
TOWN WARRANT

To the Inhabitants of the Town of Deering, in the County of Hillsborough, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Deering on Tuesday, the tenth day of March, next, at seven of the clock in Evening, to act upon the following subjects:

Polls will open at one p.m.

Article 1. To choose all necessary Town Officers for the ensuing year. — Submitted by Selectmen.

Article 2. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 for Town Officers' salaries and \$1,200.00 for Town Officers' expenses. —Submitted by Selectmen.

Article 2A. To see if the Town will vote to raise and appropriate the sum of \$200.00 for Civil Defense. — Submitted by Selectmen at the request of the State C. D.

Article 3. To see if the Town will vote to raise and appropriate \$150.00 for Election and Registrations. —Submitted by Selectmen.

Article 4. To see if the Town will vote to raise and appropriate the sum of \$300.00 for the upkeep of the Town Hall and other buildings. — Submitted by Selectmen.

Article 5. To see if the Town will vote to raise and appropriate the sum of \$300.00 for the Police and \$600.00 for the Fire Departments. —Submitted by Selectmen.

Article 5A. To see if the Town will vote to raise and appropriate the sum of \$20.00 for Libraries. — Submitted by Selectmen.

Article 5B. To see if the Town will vote to raise and appropriate the sum of \$25.00 for Vital Statistics. — Submitted by Selectmen.

Article 6. To see if the Town will vote to raise and appropriate the sum of \$900.00 for Insurance. — Submitted by Selectmen.

Article 7. To see if the Town will vote to raise and appropriate the sums of \$3,500.00 for Winter and \$6,500.00 for Summer Roads. — Submitted by Selectmen.

Article 7A. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 for General Expenses of the Highway Department. — Submitted by Selectmen.

Article 8. To see if the Town will vote to raise and appropriate the sum of \$300.00 for Street Lights. — Submitted by Selectmen.

Article 9. To see if the Town will vote to raise and appropriate the sum of \$988.80 to secure Town Road Aid. — Submitted by Selectmen.

Article 10. To see if the Town will vote to raise and appropriate the sum of \$2,500.00 for Old Age Assistance. — Submitted by Selectmen.

Article 10A. To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for Town Poor. — Submitted by Selectmen.

Article 11. To see if the Town will vote to raise and appropriate the sum of \$450.00 for Interest. — Submitted by Selectmen.

Article 12. To see if the Town will vote to raise and appropriate the sum of \$10.00 for Flags for Soldiers' Graves on Memorial Day. — Submitted by Selectmen.

Article 13. To see if the Town will vote to raise and appropriate the sum of \$50.00 for Damages and Legal Expenses. — Submitted by Selectmen.

Article 14. To see if the Town will vote to raise and appropriate the sum of \$3,500.00 for County Tax. — Submitted by Selectmen.

Article 15. To see if the Town will vote to sell or trade the F.W.D. Truck, purchase a new truck and make arrangements for payment of same. — Submitted by Selectmen.

Article 16. To see if the Town will vote to buy a Crawler Type Loader and make arrangements to pay for same. — Submitted by Selectmen.

Article 17. To see if the Town will vote to raise and appropriate the sum of \$200.00 for the Town's Share of Social Security for Town Employees. — Submitted by Selectmen.

Article 18. To see if the Town will vote, that in the future if any funds are to be left in trust to the Town, that the donor specify where said funds are to be deposited. — Submitted by Marie Wells.

Article 19. To see if the Town will vote to pay the Road Agent a salary of \$3,200.00 a year, said amount to be charged against the sum of money raised for Summer and Winter Roads. — Submitted by Selectmen.

Article 20. To see if the Town will vote to pay the Road Agent \$1.50 per hour. — Submitted by Selectmen.

Article 21. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes. — Submitted by Selectmen.

Article 22. To see if the Town will vote to authorize the Selectmen to Auction Property taken by Tax Collector's Deed. — Submitted by Selectmen.

Article 23. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriation of the same. — Submitted by Selectmen.

Article 24. To transact any other business that may legally come before the meeting. — Submitted by Selectmen.

Given under our hands this sixteenth day of February in the year of our Lord Nineteen Hundred and Fifty-Nine.

STUART H. MICHIE
WHITNEY S. YEAPLE
DAVID FEATHER

SELECTMEN OF
DEERING, N. H.

REPORT OF THE ANNUAL TOWN MEETING DEERING, N. H., MARCH 11, 1958

A legal meeting of the inhabitants of the Town of Deering, N. H., qualified to vote in Town Affairs was called to order at 10:15 o'clock in the forenoon of March 11, 1958 by the Moderator, Howard Whitney. The warrant was read by the Moderator.

Upon a motion made by Robert Putnam it was voted to keep the polls open until six o'clock.

Article 1: Ballots were cast on the Australian Ballot as follows:

Selectman for 3 years: Stuart Michie had 62 votes and took the oath of office.

Selectman for 1 year: David Titcomb had 66 votes and took the oath of office.

Town Clerk: Clara Rich had 116 votes and took the oath of office.

Town Treasurer: Whitney S. Yeaple had 64 votes and took the oath of office.

Tax Collector: Howard Whitney had 116 votes and took the oath of office.

Highway Agent: Carroll Greene had 92 votes and took the oath of office.

Overseer of Poor: Board of Selectmen had 76 votes and took the oath of office.

Auditors: Marjorie Heath had 105 votes and took the oath of office. Eunice Willgeroth had 98 votes.

Library Trustee: Theodora Hicks had 60 votes and took the oath of office.

Trustee of Trust Funds for 3 years: Edward Segrell had 103 votes. For 1 year: Beatrice Hunter had 70 votes and each took the oath of office.

Chief of Police: Charles Williams had 112 votes and took the oath of office.

Police Officer: Harold Wells had 115 votes and took the oath of office.

Surveyor of Wood and Lumber: Board of Selectmen had 110 votes and took the oath of office.

Upon a motion made by Marie Wells it was voted to take up the business articles at 11 o'clock.

Article 2: Upon a motion made by Robert Putnam it was voted to raise and appropriate the sum of \$2,000.00 for Town Officers' salaries and expenses.

Article 3: Upon a motion made by Marie Wells it was voted to raise and appropriate the sum of \$150.00 for the elections and registrations.

Article 4: Upon a motion made by George Wolf it was voted to raise and appropriate the sum of \$400.00 for the upkeep of the Town Hall and other buildings.

Article 5: Upon a motion made by George Wolf it was voted to raise and appropriate the sum of \$600.00 for Police and Fire Departments.

Article 6: Upon a motion made by George Wolf it was voted to raise and appropriate the sum of \$700.00 for insurance.

Article 7: Upon a motion made by Stuart Michie it was voted to raise and appropriate the sum of \$8,000.00 for summer and winter roads.

Article 8: Upon the motion of George Wolf it was voted to raise and appropriate the sum of \$325.00 for Street Lights.

Article 9: Upon a motion made by Robert Putnam it was voted to raise and appropriate the sum of \$1,044.76 to secure Town Road Aid.

Article 10: Upon a motion made by George Wolf it was voted to raise and appropriate the sum of \$3,000.00 for Old Age Assistance and Town Poor.

Article 11: Upon a motion made by George Wolf it was voted to raise and appropriate the sum of \$450.00 for interest.

Article 12: Upon a motion made by Marie Wells it was voted to raise and appropriate the sum of \$10.00 for Soldiers' graves on Memorial Day.

Article 13: Upon a motion made by Marie Wells it was voted to raise and appropriate the sum of \$25.00 for damages and legal expense.

Article 14: Upon a motion made by George Wolf it was voted to raise and appropriate the sum of \$3,317.65 for County Tax.

Article 15: Upon a motion made by Robert Putnam it was voted to raise and appropriate the sum of \$300.00 for Blister Rust.

Article 16: Upon a motion made by Robert Putnam it was voted to raise and appropriate the sum of \$300.00 to purchase a two-way sending and receiving set, this to be bought in cooperation with Civil Defense.

Article 17: Upon a motion made by Robert Putnam it was voted to raise and appropriate the sum of \$300.00 for the care of cemeteries.

Article 18: Upon a motion made by Robert Putnam it was voted to raise and appropriate the sum of \$100.00 as the Town's share of Employees Social Security and Retirement Benefits.

Article 19: Upon a motion made by Marie Wells it was voted to authorize the Selectmen to borrow monies in anticipation of taxes.

Article 20: Upon a motion made by Marie Wells it was voted to authorize the Selectmen to auction property taken by Tax Collector's deed.

Article 21: Upon a motion made by Marie Wells it was not voted.

Article 2: Upon a motion made by Stuart Michie it was voted that at the next annual Town Meeting the Polls open at 1:00 p.m., that the business meeting be held at 7:00 p.m., and that the Polls be kept open until all the articles were taken care of.

It was voted that the Selectmen deliver Inventory Blanks when assessing.

It was voted to adjourn without date.

CLARA T. RICH,
TOWN CLERK

BUDGET OF THE TOWN OF DEERING, N. H.

Estimates of Revenue and Expenditures for the Ensuing Year January 1, 1959 to December 31, 1959. Compared with Estimated and Actual Revenue, Appropriations and Expenditures of the Previous Year January 1, 1958 to December 31, 1958.

SOURCES OF REVENUE	ESTIMATED REVENUE PREVIOUS YEAR 1958	ACTUAL REVENUE PREVIOUS YEAR 1958	ESTIMATED REVENUE PREVIOUS YEAR 1959
From State:			
Interest and Dividends Tax	\$1,383 58	\$1,383 58	\$1,300 00
Railroad Tax	15 00	23 99	20 00
Savings Bank Tax	7 00	7 43	7 00
Road Toll		47 16	
Reimbursement a c State and Federal Forest Lands		29 59	25 00
Reimbursement a c Exemption of Growing Wood and Timber	911 10	911 10	725 00
Reimbursement a c Old Age Assistance		184 89	
Head Tax Expenses		13 62	
From Local Sources Except Taxes:			
Dog Licenses	190 00	182 00	180 00
Business Licenses, Permits and Filing Fees		5 00	
Interest Received on Taxes and Deposits	30 00	126 50	50 00
Income from Trust Funds		80 54	
Income of Departments:			
(a) Highway, including rental of equipment		132 54	
Comp. Ins. Refund		85 00	
Motor Vehicle Permit Fees	2,100 000	2,254 46	2,100 00
Misc. Refunds and Reimbursements		36 65	

Cash Surplus	300 00		
From Local Taxes Other Than Property Taxes:			
(a) Poll Taxes - Reg. @\$2.	334 00	322 00	300 00
Total Revenues From All Sources	\$5,270 68	\$5,826 05	\$4,707 00
Amount To Be Raised By Property Taxes			\$54,336 80
Total Revenues			\$59,043 80

PURPOSES OF EXPENDITURES	APPRO-	ACTUAL	ESTIMATED
	PRIA-	EXPENDI-	EXPENDI-
	TIONS	TURES	TURES
	PREVIOUS	PREVIOUS	ENSUING
	YEAR	YEAR	YEAR
	1958	1958	1959

Current Maintenance Expenses:

<i>General Government:</i>			
Town Officers' Salaries		\$1,644 88	\$2,000 00
Town Officers' Expenses	\$2,000 00	1,197 13	1,200 00
Election and Registration Expenses	150 00	281 18	150 00
Expenses Town Hall and Other Town Buildings	400 00	209 23	300 00
Protection of Persons and Property:			
Police Department	300 00	161 00	300 00
Fire Department	300 00	588 73	600 00
Moth Exterm. - Blister Rust and Care of Trees	300 00	300 00	300 00
Insurance	700 00	810 35	900 00
Civil Defense	300 00	258 75	200 00
Health:			
Vital Statistics			25 00
Highways and Bridges:			
Town Maintenance - Summer	\$8,000 00 }	3,305 82	3,500 00
Town Maintenance - Winter		6,289 62	6,500 00
Street Lighting	325 00	239 98	300 00

General Expenses of			
Highway Department		4,263 92	2,000 00
Town Road Aid	1,044 76		988 80
Libraries:		20 00	20 00
Public Welfare:			
Town Poor		199 15	1,000 00
Old Age Assistance	3,000 00	1,396 33	2,500 00
Patriotic Purposes:			
Memorial Day and Veterans'			
Associations	10 00	5 92	10 00
Public Service Enterprises:			
Cemeteries	300 00	300 00	
Unclassified:			
Damages and Legal Expenses	25 00	87 49	100 00
Employees' Retirement and			
Social Security	100 00	169 60	200 00
Interest:			
On Temporary Loans	300 00	382 19	300 00
On Long Term Notes and			
Bonds	150 00	150 00	150 00
Highways and Bridges:			
New Equipment			4,000 00
Payment on Principal			
of Debt:			
Long Term Notes		6,000 00	
County Taxes	3,268 16	3,284 08	3,500 00
School Taxes	31,455 60	26,522 08	28,000 00
Total Expenditures	\$52,428 52	\$58,067 43	\$59,043 80

SUMMARY INVENTORY OF VALUATION TOWN OF DEERING

Description of Property:

Lands and Buildings (Exclusive of Mill Buildings, Land and Machinery)	\$697,265 00
Electric Plants	89,632 00
House Trailers Used as Dwellings ,2	200 00
Stock in Trade, 1	500 00
Boats and Launches, 1	100 00
Horses, Asses and Mules, 21	1,730 00
Cows, 114	9,575 00
Other Neat Stock, 11	550 00
Sheep and Goats, 47	970 00
Fowl, 2,715	1,557 00
Wood, Lumber, etc., 2	625 00
	\$802,704 00
Less: Veterans' Exemptions and Exemp- tions to Blind	\$35,850 00
	\$766,854 00
Net Valuation on Which Tax Rate is Computed	\$766,854 00

NAME OF COMPANY	ELECTRIC PLANT
Public Service Co.	\$89,632 00
Amount of property valuation exempted to veterans	\$34,850 00
Amount of property valuation exempted to blind	\$1,000 00
Number of inventories distributed	250
Number of inventories returned	198
Number of veterans who received property exemption	36
Number of veterans exempted from poll tax	43

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.

WHITNEY S. YEAPLE
 DAVID FEATHER
 STUART H. MICHIE
 SELECTMEN OF DEERING

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED, 1958

Appropriations:

Town Officers' Expenses and Salaries	\$2,000 00
Election and Registration Expenses	150 00
Town Hall and Buildings Maintenance	400 00
Police Department	300 00
Fire Department	300 00
Blister Rust—Moth Extermination and Care of Trees	300 00
Insurance	700 00
Civilian Defense	300 00
Town Road Aid	1,044 76
Town Maintenance	8,000 00
Street Lighting	325 00
Old Age Assistance	3,000 00
Memorial Day, Vet. Assoc., Old Home Day	10 00
Cemeteries	300 00
Damages and Legal Expenses	25 00
Social Security and Retirement	100 00
Payment on Debt	450 00
County Tax	3,268 16
School Tax	31,455 60
Total Town and School Appropriations	\$52,428 52

Less: Estimated Revenues and Credits:

Interest on Taxes	\$30 00
Interest and Dividends Tax	1,383 58
Railroad Tax	15 00
Savings Bank Tax	7 00
Revenue from Yield Tax Sources	911 10
Dog Licenses	190 00
Motor Vehicle Permit Fees	2,100 00
Cash Surplus	300 00
Total Revenues and Credits	\$4,936 68
	\$47,591 84

Plus Overlay		\$387 11
		<hr/>
Net Amount to be raised by Taxation		\$47,878 95
Less: 167 Poll Taxes at @\$2.	\$334 00	
	<hr/>	\$334 00
		<hr/>
Amount to be raised by property taxes		\$47,544 95
TAXES TO BE COMMITTED TO COLLECTOR:		
Property Taxes		\$47,544 95
Poll Taxes at \$2.00		\$334 00
		<hr/>
Total Taxes to be Committed		\$47,878 95
TAX RATE:		
Town		\$6 20

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.
Date: August 12, 1958.

WHITNEY S. YEAPLE
DAVID FEATHER
STUART H. MICHIE

SELECTMEN OF DEERING

Comparative Statement of Appropriations and Expenditures Fiscal Year Ending December 31, 1958

	APPRO- PRIATIONS	REIM- BURSE- MENTS	TOTAL AMOUNT AVAILABLE	EXPEN- TURES	UNEX- PENDED BALANCE	OVER- DRAFTS
Town Officers' Salaries and Expenses	\$2,000 00		\$2,000 00	\$2,842 01		\$842 01
Election and Registration	150 00		150 00	281 18		131 18
Town Hall and Other Town Buildings	400 00		400 00	209 23	\$90 77	
Police Department	300 00		300 00	161 00	139 00	
Fire Department	300 00	\$48 67	348 67	588 73		240 06
Blister Rust	300 00		300 00	300 00		
Insurance	700 00		700 00	810 35		110 35
Civil Defense	300 00		300 00	258 75	41 25	
Town Maintenance, Summer and Winter	8,000 00	3,429 56	11,429 56	9,595 44	1,834 12	
Street Lighting	325 00		325 00	239 98	85 02	
General Expenses Highway Department				4,263 92		4,263 92
Town Road Aid	1,044 76	-1,613 31				
Libraries				20 00		20 00
Town Poor and Old Age Assistance	3,000 00		3,000 00	1,595 48	1,404 52	
Memorial Day	10 00		10 00	5 92	4 08	
Cemeteries	300 00		300 00	300 00		
Damages and Legal Expenses	25 00		25 00	87 49		62 49
Social Security and Retirement	100 00		100 00	169 60		69 60

Interest Payments	450 00		450 00	532 19	82 19
Payments on Principal		5,206 34	5,206 34	6,000 00	793 66
County Taxes	3,268 16		3,268 16	3,284 08	15 92
School Taxes	31,445 60		41,362 77	26,522 08	
Overlay Refunds Discount, Abatements	387 11		387 11	246 49	140 62
Parks and Playgrounds			70 00		
Temporary Loans		20,000 00	20,000 00	20,000 00	
Totals	\$52,815 63	\$27,071 26	\$90,432 61	\$78,313 92	\$3,739 38
Note: T.R.A. Appropriation and State T.R.A. Refund					\$3,739 38
Used Against Long Term Note Payment.					\$2,892 00

FINANCIAL REPORT, TOWN OF DEERING

Fiscal Year Ended December 31, 1958

Assets

Cash		
In Hands of Treasurer	\$14,983	68
In Hands of Officials - Town Clerk		48
Accounts Due to the Town—		
Due from State:		
T.R.A.	3,372	06
Railroad Tax		23 50
Uncollected Taxes:		
(a) Levy of 1958	3,823	21
(b) Levy of 1957		176 51
(e) State Head Taxes —		
Levy of 1958		100 00
Total Assets		<hr/> \$22,479 44
Grand Total		<hr/> \$22,479 44

Liabilities

Accounts Owed by the Town:		
Bills outstanding - Withholding and		
Social Security Taxes Payable	\$110	00
Unexpended Balances of Special		
Appropriations:		
Town Hall	100	00
Parks and Playgrounds		70 00
Due to State:		
(a) State Head Taxes—1958		
(Uncollected \$100.00) (Collected —		
not remitted to State Treas. \$66.00)	166	00
(b) Yield Tax—Bond and Debt		
Retirement		
(Uncollected \$137.75) (Collected—		
not remitted to State Treas. \$127.00)	264	35
Due to School Districts:		
Balance of Appropriation	14,840	69
State and Town Joint Highway		
Construction Accounts:		

(a) Unexpended balance in State Treasury	3,372 06	
Total Liabilities		\$18,923 10
Excess of assets over liabilities (Surplus)		\$3,556 34
Grand Total		\$22,479 44

Receipts

Current Revenue:

From Local Taxes: (Collected and remitted to Treasurer)		
Property Taxes—Current Year —1958	\$44,670 66	
Poll Taxes—Current Year —1958	288 00	
Yield Taxes—1958	232 23	
State Head Taxes @\$5—1958	935 00	
Total Current Year's Taxes collected and remitted		\$46,125 89
Property Taxes and Yield Taxes —Previous Years		3,986 62
Poll Taxes—Previous Years		34 00
State Head Taxes @\$5— Previous Years		120 00
Interest received on Taxes		126 50
Penalties on State Head Taxes		18 00
Tax Sales Redeemed		1,120 53
From State:		
For Highways and Bridges:		
(a) For Town Road Aid	3,593 03	
(b) For Class V Highway maintenance	3,429 56	
Interest and Dividends Tax	1,383 58	
Railroad Tax—1957	23 99	
Savings Bank Tax and Building and Loan Association Tax	7 43	
Reimbursement a/c State and Federal Forest Lands	29 59	
Reimbursement a/c Exemption of Growing Wood and Timber	176 13	
Head Tax Expense	13 62	
Fighting Forest Fires	48 67	

Reimbursemen a c Motor Vehicle Road Toll	47 16	
Reimbursement a c Old Age Assistance	184 89	
From Local Sources, Except Taxes:		
Dog Licenses	182 00	
Business Licenses, Permits and Filing Fees	5 00	
Income from Trust Funds	80 54	
Income from Departments - Highway Registration of Motor Vehicles,	132 54	
1957, Permits	9 26	
Registration of Motor Vehicles, 1958, Permits	2,245 20	
Receipts Other Than Current Revenue:		
Temporary loans in anticipation of taxes during year	20,000 00	
Insurance adjustments	85 00	
Refunds	36 65	
Total Receipts from All Sources		\$83,245 38
Cash on Hand January 1, 1958		11,814 13
Grand Total		<u>\$95,059 51</u>

Payments

<i>Current Maintenance Expenses:</i>		
General Government:		
Town Officers' Salaries	\$1,644 88	
Town Officers' Expenses	1,197 13	
Election and Registration Expenses	281 18	
Expenses Town Hall and Other Town Buildings	209 23	
Protection of Persons and Property:		
Police Department	161 00	
Fire Department, including Forest Fires	588 73	
Moth Extermination--Blister Rust and Care of Trees	300 00	
Insurance	810 35	
Civil Defense	258 75	

Highways and Bridges:		
Town Maintenance:		
(Summer \$3,305.82)		
(Winter \$6,289.62)	9,595	44
Street Lighting	239	98
General Expenses of Highway		
Department	4,263	92
Libraries:		
Libraries	20	00
Public Welfare:		
Old Age Assistance	1,396	33
Town Poor	199	15
Patriotic Purposes:		
Memorial Day and Veterans'		
Associations	5	92
Public Service Enterprises:		
Cemeteries, including hearse hire	300	00
Unclassified:		
Damages and Legal Expenses	87	49
Taxes Bought by Town	869	16
Discounts, Abatements and Refunds	102	60
Payment to State a c Yield Tax		
Debt Retirement	106	14
Employees' Retirement and Social		
Security	169	60
Total Current Maintenance		
Expenses		\$1,334 99
Interest:		
Paid on Temporary Loans in		
anticipation of taxes	\$382	19
Paid on long term notes	150	00
Total Interest Payments		\$532 19
Indebtedness:		
Payments on temporary loans in		
anticipation of taxes	\$20,000	00
Payments on long term notes	6,000	00
Total Indebtedness Payments		\$26,000 00

Payments to Other Governmental Divisions:		
State Head Taxes Paid State Treas. (1958 Taxes \$791.50) (Prior Years \$139.00)	\$930 50	
Taxes Paid to County	3,284 08	
Payments to School Districts	26,522 08	
		<hr/>
Total Payments to Other Governmental Divisions		\$30,736 66
		<hr/>
Total Payments for all Purposes		\$80,075 83
Cash on Hand December 31, 1958		\$14,983 68
		<hr/>
Grand Total		\$95,059 51

SCHEDULE OF TOWN PROPERTY

DESCRIPTION	VALUE
Town Hall, Lands and Buildings	\$10,250 00
Furniture and Equipment	300 00
Libraries, Lands and Buildings	750 00
Furniture and Equipment	250 00
Police Department, Lands and Buildings	260 00
Fire Department, Lands and Buildings	
Equipment	400 00
Highway Department, Lands and Buildings	2,000 00
Equipment	23 900 00
	<hr/>
Total	\$33,110 00

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.

WHITNEY S. YEAPLE
STUART H. MICHIE
DAVID FEATHER

SELECTMEN

CLARA T. RICH

TREASURER

TOWN CLERK'S REPORT

January 1 to December 31, 1958:

Receipts:

Auto Permits	\$2,254 94
Dog Licenses	182 00
Election Fees	5 00

Total	\$2,441.94
-------	------------

Paid Town Treasurer:

Auto Permits	\$2,254 46
Dog Licenses	182 00
Election Fees	5 00

Total	\$2,441 46
-------	------------

CLARA T. RICH,

TOWN CLERK

TOWN POOR

Grace Curtis \$199 15

STUART H. MICHIE
WHITNEY S. YEAPLE
DAVID FEATHER

SELECTMEN OF DEERING

TAX COLLECTOR'S REPORT

Summary of Warrant Property, Poll and Yield Taxes Levy of 1958

- DR. -

Taxes Committed to Collector:	
Property Taxes	\$47,730 84
Poll Taxes	322 00
Yield Taxes	881 96
	<hr/>
Total	\$48,934 80
Added Taxes:	
Property Taxes	\$210 80
Poll Taxes	10 00
Interest Collected	1 83
Over Charge	4
	<hr/>
Total Debits	\$49,157 47

- CR. -

Remittances to Treasurer:	
Property Taxes	\$44,670 66
Poll Taxes	288 00
Yield Taxes	232 23
Interest Collected	1 83
Abatements:	
Property	129,89
Polls	12 00
	<hr/>
Total	\$45,334 61
Uncollected January 1, 1959:	
Property Taxes	\$3,141 48
Poll Taxes	32 00
Yield Taxes	649 73
Over Payment	35
	<hr/>
Total Credits	\$49,158 17

Summary of Warrant Property, Poll and Yield Taxes Levy of 1957

- DR. -

Uncollected Taxes, January 1, 1958:	
Property Taxes	\$3,452 94
Poll Taxes	46 00

Yield Taxes	704 19
Interest Collected on 1957 Taxes	85 94

Total Debits

\$4,289 07

- CR. -

Remittances to Treasurer in 1958
for 1957 Taxes:

Property Taxes	\$3,416 94
Poll Taxes	32 00
Interest Collected	85 94
Yield Taxes	529 68
Abatements Made During Year	48 00
Poll Taxes Uncollected	2 00
Yield Taxes Uncollected	174 51

Total Credits

\$4,289 07

**Summary of Warrant
State Head Tax
Levy of 1958**

- DR. -

State Head Taxes Committed to Collector:

Original Warrant	\$1,020 00
Added Taxes	40 00
Penalties Collected	6 00

Total Debits

\$1,066 00

- CR. -

Remittances to Treasurer	\$935 00
Penalties	6 00
Abatements	25 00
Uncollected January 1, 1959	100 00

Total Credits

\$1,066 00

**Summary of Warrant
State Head Tax
Levy of 1957**

- DR. -

Uncollected Taxes January 1, 1958	\$160 00
Penalties Collected on 1958 Head Taxes	12 00

Total Debits

\$172 00

- CR. -

Remittances to Treasurer:

Head Taxes	\$120 00
------------	----------

Penalties	12 00	
Abatements	40 00	
	<hr/>	
Total Credits		\$172 00

**Summary of Warrant
Property Tax
Levy of 1955**

	- DR. -	
Uncollected Property Taxes		\$96 84
	- CR. -	
Remittances to Treasurer	\$40 00	
Uncollected December 31, 1958	56 84	
	<hr/>	
Total Credits		\$96 84

**Summary of Tax Sales
As of December 31, 1958**

	- DR. -	
Levy of 1957	\$869 16	
Interest and Costs	13 88	
	<hr/>	
Total Debits		\$883 04
	- CR. -	
Remittances to Treasurer During Year		\$883 04
	<hr/>	
	- DR. -	
Levy of 1956:		
Unredeemed Taxes	\$251 37	
Interest and Costs	24 85	
Total Debits		\$276 22
	- CR. -	
Remittance to Treasurer		\$276 22
Unredeemed Taxes at Close of Year		None

**Summary of Remittances to Treasurer
Year Ended December 31, 1958**

1958:	Property Taxes	\$44,670 66
	Poll Taxes	288 00
	Yield Taxes	232 23
	Interest	1 83
1957:	Property Taxes	\$3,416 94
	Poll Taxes	34 00
	Yield Taxes	529 68
	Interest	85 94
1958:	State Head Taxes	\$935 00
	Penalties	6 00
1957:	State Head Taxes	\$120 00
	Penalties	12 00
1955:	Property Taxes	\$40 00
1957:	Redemption from Tax Sale	\$883 04
1956:	Redemption for Tax Sale	\$276 22
	Total Remittances to Treasurer	\$51,531 54

HOWARD E. WHITNEY,
TAX COLLECTOR

TOWN TREASURER'S REPORT
January 1, 1958 to December 31, 1958

Balance on Hand	\$11,814 13
Receipts:	
Clara Rich, January 1 to March 11	2,570 70
Whitney Yeaple, March 11 to October 31	39,596 59
Clara Rich, November 1 to December 31	41,078 09
Transfer:	
Clara Rich to Whitney Yeaple	5,859 86
	<hr/>
Total Assets	\$100,919 37
Total Orders	\$85,935 69
Orders: Clara Rich, January 1 to March 31	8,699 97
Transfer	5,859 86
Orders, Whitney Yeaple, March 12 to October 31	44,133 94
Orders, Clara Rich, November 1 to December 31	27,241 92
	<hr/>
Balance, December 31, 1958	\$14,983 68
Summary:	
From State of New Hampshire	\$8,969 30
Tax Collector	51,531 54
Town Clerk	2,441 46
Bank Loan	20,000 00
Individual	303 08
	<hr/>
Total	\$83,245 38

CLARA T. RICH,

TREASURER

DETAILED STATEMENT OF PAYMENTS

Town Officers' Salaries

George Wolf	\$17 00
Robert Putnam	39 00
Lucia Putnam	10 00
Stuart Michie	251 00
David Titcomb	180 50
David Feather	156 00
Whitney Yeaple	54 50
Alice Michie	9 50
Howard Whitney, Sr.	580 81
Clara Rich	291 00
Charles Williams	4 50
Irene McAlister	2 50
Marjorie Heath	29 57
Eunice Willgeroth	19 00
Total	<hr/> \$1,644 88

Town Officers' Expenses

Robert Putnam	\$6 12
Stuart Michie	81 69
David Titcomb	38 00
David Feather	63 39
Whitney Yeaple	30 00
Alice Michie	9 00
Edward Segrell	25 00
Howard Whitney, Sr.	64 51
Clara Rich	13 61
Charles Williams	1 20
Association of New Hampshire Assessors	3 00
E. C. Eastman	2 70
Branahan Publishing	11 00
Brown and Saltmarsh	48 12
Messenger Publishing Co., Town Reports	373 50
Farmers Feed, Coal	5 00
Tri-Town Yankee, Advertisement	2 00
State Tax Commission, audit and misc.	221 13
Municipal Association, Dues	73 75
Chase's Stationery	16 33
New Hampshire Town Clerks' Association	3 00
Contocook Telephone Co.	10 29
Donat Corriveau, Deeds	30 98

Gerald Hyde, Survey	30 00
Mass Envelope Co.	31 76
David Bartlett	4 00
Tax Collectors' Association	3 00
	<hr/>
Total	\$1,197 13

Election and Registration

Howard Whitney, Sr.	10 00
Marguerite Whitney	10 00
Louis Fisher	10 00
Robert Putnam	11 50
Charles Williams	12 00
Ruth Wolf	10 00
George Wolf	10 00
Marie Wells	10 00
Rosamond Herrick	17 54
Ruth Lawson	16 06
Gladys Snow	17 21
Rosamond Herrick	7 09
Tri-Town Yankee	2 00
Rosamond Herrick	13 23
Marie Wells	7 50
Ruth Wolf	15 00
Gladys Snow	26 00
Ruth Lawson	18 50
Marguerite Whitney	15 00
Howard Whitney	15 00
Rosamond Herrick	13 00
Tri-Town Yankee	2 00
Marie Wells	7 50
Brown and Saltmarsh	5 04
	<hr/>
Total	\$281 18

September 29, 1958

Mr. Stuart Michie
Board of Selectmen
Town of Deering,
New Hampshire.

Dear Mr. Michie:

At the hearing July 29, 1958 before the Hillsborough County Commissioners relative to complaint of Carl M. Fisher and others as to the necessity for repairs on the Lake Road or Brzozowski Road, I indicated to you that I would send my written opinion as to whether said road had been laid out and accepted as a Town Road. While the action taken by the Board of Selectmen in 1956 and 1957 leaves much to be desired as to details of the laying out, acceptance and return of such, it is my opinion that there was substantial enough compliance with the law as to now constitute said road as a Town Road. My reasoning is as follows.

The law applicable to the laying out of highways (Class IV, V and VI) is found in RSA 234. The law provides that upon petition the Selectmen are to hold a hearing relative to the laying out of the road, give notice to the petitioners and landowners of the hearing, make their decision after the hearing, and if the decision is to lay out and accept the road, to make a return of such layout with the Town Clerk.

It is my understanding that notices were given and the hearing held on July 26, 1956 in accordance with the law. What has been puzzling to your Board is the vote taken as to the layout and the return or lack of return made to the Town Clerk. It is my further understanding that a notation in the records was made by the Selectmen to the effect that it was voted to have Town Counsel take all necessary action and to appropriate \$800.00 for the construction of the road. While the wording of the action taken by the Board certainly could be improved upon as to the laying out and acceptance of the road, it is fairly obvious that the Board voted in the affirmative on acceptance of the road. Counsel then, in accordance with his instructions, proceeded to secure deeds from the landowners over whose land the road was to pass. These deeds described the course, width and length of the road with definiteness and accuracy and were duly recorded in Hillsborough County Registry of Deeds on November 18, 1957 in Book 1519, Pages 478, 483 and 500. These deeds, after being recorded, were returned to Robert Putnam who I believe,

was then Chairman of the Board of Selectmen, and placed in the filing cabinet of the Town in the Town Hall where they were found on the day of our hearing. No return of the layout of the road had been made to the Town Clerk.

Were it not for the giving of these deeds, their recording at the Registry and their filing in the Town Hall, my opinion would be different as to whether the road in question had been properly laid out and accepted by the Town, for our Supreme Court has held that the return to the Town Clerk of such layout and acceptance is a vital part of the proceedings which cannot be ignored. On the other hand, our Courts usually take a liberal view on what constitutes compliance with the law and if it is fairly obvious that an attempt at substantial compliance with the law has been made, they will overlook technical defects in procedure. In my opinion, the Courts would say that these deeds, while not constituting the usual form of the return to the Town Clerk of the layout of a road, were substantial enough compliance with the law, since they were filed with other town records.

Certainly there should be no criticism of your present Board in refusing originally to recognize the responsibility of the Town in regard to this road. Having checked the Town Clerk's records in accordance with my suggestion and having found nothing about the layout of the road as to length, width and course, and not finding the deeds until the day of the hearing, you were certainly justified in taking my original advice that the road had not been properly laid out due to the failure to make the return. After the finding of the deeds and a further review of the law I have come to the opposite conclusion, namely, that the road probably has been properly laid out and accepted by the Town.

In cases such as this one where towns are chargeable for repairs as determined by the county commissioners, such order for repairs by the county commissioners is limited to one-fortieth of the amount of town funds appropriated by the town at the preceding annual meeting for the maintenance of all town highways therein. Since your appropriation for all roads was \$8,000.00, the county commissioners' order would be limited to \$200.00. Upon expenditure of this amount your responsibility has been fulfilled and any excess expenditure is up to the county. RSA 247:16-a.

Very truly yours,

ATLEE F. ZELLERS

REPORT OF ROAD AGENT

Maintenance of Roads, Summer and Winter	\$9,595 44
General Expense of Highway Department	\$4,263 92
Total	\$13,859 36

January

Maintenance, Winter:	
James Wilson	\$179 35
Howard Whitney, Jr.	170 00
Russell Clark	5 00
Howard Whitney, Sr.	198 68
Carroll Greene	297 99
David Titcomb	8 00
Theodore Young	2 00
Fred Greene	9 00
Total	\$870 02
General Expense of Highway Dept.:	
Hillsboro Lumber Co.	\$4 00
Merrill and Cote	9 54
Herbert Curtis	20 00
Socony Mobil	46 23
Davison's Garage	7 00
R. C. Hazelton	46 32
Edward Cohen	25 00
J. B. Vaillancourt	168 82
N. H. Explosives	25 21
Wyman's Chevrolet Co., Inc.	20 70
Sanel	90 88
Mingolla	215 92
Total	\$672 62
Grand Total	\$1,549 64

February

Maintenance, Winter:	
Carroll Greene	\$314 45
Robert Johnson	53 25
Fred Greene	102 88
Howard Whitney, Jr.	184 38
Howard Whitney, Sr.	200 43
James Wilson	177 01
Robert Johnson, Jr.	19 20

Charles Williams	5 00	
Total		\$1,056 60
General Expense of Highway Dept.:		
Clara Rich, Keeping Accounts	\$40 00	
J. B. Vaillancourt	142 51	
Colburn's Poultry Farm	8 32	
Hillsboro Lumber Co.	4 35	
N. H. Welding	6 15	
Capital Plumbing	9 58	
Emery Waterhouse	71 07	
Mark McClintock	1 00	
Total		\$282 98
Grand Total		\$1,339 58

March

Maintenance, Winter:		
Howard Whitney, Sr.	\$37 88	
Howard Whitney, Jr.	22 50	
Charles Williams	10 00	
Carroll Greene	72 09	
Total		\$142 47
General Expense of Highway Dept.:		
Monpol, Inc.	\$273 00	
Scott Machinery	41 53	
Sanel Auto	27 53	
Rice	110 43	
Wyman's Chevrolet Co., Inc.	8 50	
Mongolla Machinery	200 83	
W. S. Yeaple, Transfer of Funds	20	
Socony Mobile Oil Co., Oil and Grease	47 00	
State of N. H. Garage, Rebuilding		
Snowplow	458 33	
Page Belting Co., Supplies	6 86	
Contocook Valley Telephone Co.	4 51	
Sanel Auto Parts Co., Parts	33 53	
Total		\$1,212 25
Grand Total		\$1,354 72

April

General Expense of Highway Dept.:	
Auto Electric Service Co., Parts	\$10 45

Contoocook Valley Telephone Co.	66	
Morton Ford Sales, Inc., Parts and Service	39 85	
Scott Machinery Co., Repairs	69 11	
Howard E. Whitney, Jr.	5 00	
Total		\$125 07

May

Maintenance, Summer:		
Carroll E. Greene	\$147 75	
Thomas E. Bixby	26 00	
Howard E. Whitney, Sr.	108 89	
Howard E. Whitney, Jr.	37 28	
Total		\$319 92

General Expense of Highway Dept.:		
Auto Electric Service Co., Chains	\$30 28	
Bedell's Garage, Repairs	36 57	
Emery Waterhouse Co., Supplies	99 44	
R. C. Hazelton Co., Culvert	488 32	
Hillsboro Lumber Co., Lumber	1 01	
Morton Ford Sales, Repairs	7 75	
N. H. Explosives Co., Dynamite	68 85	
Curtis Rowe, Trucking Bulldozer to Concord	25 00	
Socony Mobile Oil Co., Inc., Oil and Grease	7 07	
J. B. Vaillancourt, Gasoline	172 55	
Total		\$936 84

Grand Total **\$1,256 76**

June

Maintenance, Summer:		
Carroll E. Greene	\$113 63	
Thomas E. Bixby	7 00	
Howard E. Whitney, Sr.	126 66	
Lothrop Herrick, Gravel	2 10	
James C. Wilson, Jr., Gravel	17 00	
Total		\$266 39

General Expense of Highway Dept.:		
Mingolla Machinery Co., Rebuilding Bulldozer	\$1,385 17	
Sterling's Esso, Grease, Supplies	5 55	

N. H. Explosives Co., Dynamite and Caps	19 18	
Hillsboro Lumber Co., Lumber	2 37	
Total		<u>\$1,412 27</u>
Grand Total		<u>\$1,678 66</u>

July

Maintenance, Summer:		
Everett Abbott	\$18 75	
Thomas E. Bixby	2 00	
Carroll E. Greene	117 42	
Howard E. Whitney, Sr.	277 52	
Walter Whitney	18 75	
Champion International, Gravel	24 90	
J. B. Vaillancourt, Gasoline	136 92	
James C. Wilson, Jr., Gravel	17 60	
Lothrop Herrick, Gravel	60	
Total		<u>\$614 46</u>
General Expense of Highway Dept.:		
Carroll Greene, Mileage	\$5 00	
Mingolla Machinery Co., Repairs and Parts	306 74	
Total		<u>\$311 74</u>
Grand Total		<u>\$926 20</u>

August

Maintenance, Summer:		
Everett Abbott	\$10 00	
Carroll E. Greene	267 58	
Robert Johnson	41 88	
William Nolan	25 50	
Howard E. Whitney, Sr.	11 00	
Walter Whitney	10 00	
James C. Wilson, Jr.	71 25	
Theodore Young	164 20	
Lothrop Herrick, Gravel	15 00	
Mildred Johnson, Gravel	18 30	
Total		<u>\$634 71</u>

September

Payment to Bank for Ovedraft on Road Account		\$ 85
---	--	-------

Maintenance, Summer:	
Everett Abbott	\$65 00
Carroll E. Greene	193 03
Thomas E. Bixby	241 00
Howard E. Whitney, Sr.	48 87
Halladay's Store, Miscellaneous	2 92
R. C. Hazelton, Co. Inc., Culvert	42 18
Stuart Michie, Gravel	21 60
N. H. Explosive Co., Dynamite	16 51
James C. Wilson, Gravel	8 40
Total	<hr/> \$639 51
General Expense of Highway Dept.:	
Firestone Stores, Truck Tires	\$84 29
Mingolla Machinery Co., Parts for Grader	1 93
Rice, Inc., Grader Tire	109 77
Total	<hr/> \$195 99
Grand Total	<hr/> \$836 35

October

Maintenance, Summer:	
Everett Abbott	\$100 53
Carroll E. Greene	166 29
Harold Titcomb	7 00
Howard E. Whitney, Sr.	57 54
Howard E. Whitney, Jr.	82 11
James C. Wilson, Jr.	20 00
Granite State Asphalt Co., Cold Patch	29 52
Harold Harvey Estate, Gravel	2 10
Lothrop Herrick, Gravel	60
Mingolla Machinery Cr., Repairs	3 76
N. H. Explosives Co., Dynamite	36 53
Wyman's Chevrolet Co., Inc., Repairs	1 90
Theodore Young, Clearing Highway	4 00
Total	<hr/> \$511 88
General Expenses of Highway Dept.:	
Auto Electric Service Co., Repairs	\$5 55
Hillsboro Lumber Co., Street Broom	5 47
Sanel Auto Parts, Zerone and Parts	28 78

Morton Ford Sales, Truck Repairs	17 50	
Total		\$57 30
Grand Total		\$569 18

November

Maintenance, Summer:

Everett Abbott	\$19 55	
Carroll E. Greene	94 09	
Norman Lilley	20 00	
Howard E. Whitney, Sr.	9 87	
Foster Construction Co., Drilling With Compressor	172 50	
Hillsboro Lumber Co., Lumber	2 09	
Total		\$318 10

Maintenance, Winter:

Carroll E. Greene	\$150 28	
Norman Lilley	22 25	
Howard E. Whitney, Sr.	42 76	
International Salt Co., Road Salt	226 00	
J. B. Vaillancourt	165 61	
Total		\$606 90

General Expenses of Highway Dept.:

Mingolla Machinery Co., Parts	\$98 28	
James C. Wilson, Jr., Truck Repairs	24 00	
Sanel Auto Parts, Truck Parts	26 86	
James C. Wilson, Welding	10 00	
Auto Electric Service, Co., Parts for Machinery	119 79	
Wyman's Chevrolet Co., Inc., Truck Repairs	1 90	
Scott Machinery Co., Parts for F.W.D.	11 30	
Lyon's Iron Works, Inc., Stock Iron	27 19	
Total		\$319 32
Grand Total		\$1,244 32

December

Maintenance, Winter:

Carroll E. Greene	\$246 72
Norman Lilley	61 00
Howard E. Whitney, Sr.	97 75
Mordaunt and Wilmott	15 00
James C. Wilson, Jr.	51 25
Harry French	8 00
Lothrop Herrick, Gravel	3 00

Total \$482 72

General Expenses of Highway Dept.:

Auto Electric Service Co., Parts	\$140 48
Pittsburgh Plate Glass Co., Glass for Truck	6 48
Sanel Auto Parts, Inc., Gas, Oxygen, and Parts	18 30
Socony Mobile Oil Co., Oil and Supplies	43 61
James C. Wilson, Jr., Mechanical Work and Welding	135 90

Total \$344 77

Grand Total \$827 49

CARROLL E. GREENE,
HIGHWAY AGENT

**DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION**

Concord, New Hampshire

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Board of Selectmen
Deering, New Hampshire

Gentlemen:

In accordance with your request an examination and audit of the accounts of the Town of Deering for the fiscal year ended December 31, 1957, has been made by this Division. This audit was made in accordance with Chapter 71, Section 26, Revised Statutes Annotated, which provides as follows:

"71:26 Petition for Audit. Any town, school district, village district or precinct, at the annual meeting or special meeting legally called therefor, the selectmen of any town, school board of any school district and commissioners of any village district or precinct, may petition the commission for an audit of the account of their respective unit of government and said commission, as soon as possible after the receipt of such petition shall cause such audit to be made."

Exhibits as hereafter listed are included as part of the report.

Scope of Audit

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

Financial Statements

Comparative Balance Sheets - December 31, 1956-December 31, 1957: (Exhibit A-1)

Comparative Balance Sheets as of December 31, 1956 and December 31, 1957, are presented in Exhibit A-1. As indicated therein the Net Debt decreased by \$7,319.14 in 1957.

Analysis of Change in Financial Condition: (Exhibit A-2)

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

DECREASE IN NET DEBT

Long Term Notes Paid	\$6,000	00
Net Budget Surplus	2,210	78
Tax Collector's Excess Credits		19
Increase in Accounts Receivable		23 49
		\$8,234 46

INCREASE IN NET DEBT

Cash Surplus Used to Reduce		
1957 Taxes	\$900	00
Decrease of Cash in Hands of		
Road Agent		15 32
		\$915 32
Net Decrease		\$7,319 14

Comparative Statements of Appropriations and Expenditures - Estimated and Actual Revenues: (Exhibits A-3 and A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1957, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a net unexpended balance of appropriations of \$1,598.65, plus a revenue surplus of \$621.13, resulted in a net budget surplus of \$2,210.78.

Summary of Receipts and Expenditures: (Exhibit B-1)

A summary of receipts and expenditures for the fiscal year ended December 31, 1957, made up in accordance with the uniform classification of accounts, is indicated in Exhibit B-1. Proof of the Treasurers' balance as of December 31, 1957, is indicated in Exhibit B-2, and as of March 11, 1958, in Exhibit B-3.

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 sources insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks.

General Comments

Current Surplus:

The current surplus (excess of total assets over current liabilities) increased from \$4,431.31 to \$5,750.45, during 1957, as shown herewith:

	DECEMBER 31, 1956	DECEMBER 31, 1957
Total Assets	\$14,539 07	\$16,706 67
Current Liabilities	10,107 76	10,956 22
Current Surplus	\$4,431 31	\$5,750 45

Road Agent:

A new system was recommended and inaugurated whereby all highway payrolls, as well as bills for highway materials and supplies, will be paid by individual town orders and checks.

Original Invoices Filed with Vouchers:

When bills are paid the original invoice should be filed with the voucher which is issued in payment thereof. In cases where a previous balance is brought forward on a current bill, the matter of whether or not the previous balance has already been paid should always be ascertained before an order is issued.

Conclusion:

The provisions of Chapter 184, of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town.

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

Yours very truly,

HAROLD G. FOWLER,

DIRECTOR

DIVISION OF
MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

REPORT OF TRUSTEES OF TRUST FUNDS

Receipts

Balance of Income in Banks as of December 31, 1957	\$1,074 59
Town Appropriation for Increased Cemetery Care	300 00
Refund of Overpayment Made to Frank G. Nichols	10 00
Interest From All Funds During 1958	1,147 55
Total	<hr/> \$2,532 14

Expenditures

Hillsboro Savings Bank Box Rental	\$3 30
Brown and Saltmarsh, New Binder	6 55
Star Printing, New Stamp	1 65
David Titcomb, Loam to Fill in Graves	14 50
Frank G. Nichols and Son, for Cemetery Care:	
July 1, 1958 - June care and filling in sunken graves	182 40
August 1, 1958 - July care	150 00
September 1, 1958 - August care and for painting fences enclosing two plots in Appleton cemetery	236 68
October 1, 1958 - September care	66 00
October 1, 1958 - Amount set up for perpetual care of plots	304 00
Painting Flag Pole:	
Work done by Gordon Rich	24 50
Edmunds Billing for Material	2 47
Cash Purchases from Sears, Roebuck and Co., Material	7 07
Trustees Expenses:	
Mr. Edward J. Segrell, Mileage, Telephone and Incidentals	20 00
Mrs. Beatrice T. Hunter, Mileage on Trip to Manchester	3 50
Secretarial Service Shop, for "Opinion Letter" and Postage	21 32

School Funds:	
August 19, 1958 - Paid to Mrs. Eaton at Request of Selectmen	65 00
December 31, 1958 8- Paid to Town of Deering, Earmarked for S.F.	80 54
Blank Bank Checks, Two Books	4 00
Total	<hr/> \$1,193 48
Balance of Interest in Banks as of December 31, 1958	\$1,338 66
Grand Total	<hr/> \$2,532 14

BEATRICE T. HUNTER
EDNA S. YEAPLE
EDWARD SEGRELL
TRUSTEES OF TRUST FUNDS

AUDITOR'S REPORT

This certifies that we have examined the accounts of the Selectmen, Tax Collector, Town Clerk, Town Treasurer, Trustees of Trust Funds and Library Treasurer for the fiscal year 1958 and find them correct.

MARJORIE A. HEATH
EUNICE E. WILLGEROTH

AUDITORS

January, 24, 1959.

**REPORT OF THE COMMON TRUST FUND OF THE TOWN OF DEERING
ON DECEMBER 31, 1958**

DESCRIPTION OF INVESTMENT	BALANCE	YEAR	TRANSFERS	BALANCE	YEAR	INCOME	DURING	EXPENDED	DURING	BALANCE	YEAR
	BEGINNING	END		BEGINNING	END		BALANCE		END		
Hillsboro National Bank				\$196 36		\$1,252 06		\$1,183 48		\$264 93	
Hillsboro Guaranty Savings Bank	\$8,127 83	83	\$8,127 83								
Amoskeag Savings Bank, Manchester	\$15,000 00	83	8,127 83	878 24	* 195 49	\$1,447 55		\$1,183 48		\$1,338 66	
Totals	\$23,127 83	83		\$23,127 83	83	\$23,127 83		\$1,074 59		\$1,183 48	

* This amount represents differential between actual income and total of transfers to Hillsboro National Bank.

CERTIFICATE

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

BEATRICE T. HUNTER - EDNA S. YEAPLE - EDWARD J. SEGRELL, TRUSTEES

REPORT OF THE TRUST FUNDS OF THE TOWN OF DEERING ON DECEMBER 31, 1958

DATE OF CREATION	NAME OF TRUST FUNDS	PURPOSE OF TRUST FUNDS	ALL COMMON TRUSTS	PRINCIPLE	BALANCE BEGINNING YEAR	BALANCE END YEAR	PERCENT	INCOME AMOUNT	EXPENDED DURING YEAR	BALANCE END YEAR
9-18-18	H.J.W. and E.P. Gove, General Use of Town and Cemetery Care	Savings Banks	\$10,000.00	\$10,000.00	\$445.72	\$10,000.00	3½	\$503.24	TR 930.96 \$18.00	\$453.96
4-1-13	Col. James F. Grimes, Cemetery Care	Savings Banks	2,000.00	2,000.00	395.17	2,000.00	3½	106.79	48.00	\$453.96
1-9-11	Betsy J. Blakeslee, Cemetery Care	Savings Banks	100.00	100.00	2.85	100.00	3½	5.08	3.00	4.93
9-21-14	Eveline H. Foster, Cemetery Care	Savings Banks	100.00	100.00	2.14	100.00	3½	5.07	3.00	4.21
9-23-15	East Deering Cemetery, Cemetery Care	Savings Banks	200.00	200.00	- 10.03	200.00	3½	TR 10.03 9.91	3.00	6.91
9-23-15	Calister J. Wilkins, Cemetery Care	Savings Banks	200.00	200.00	4.45	200.00	3½	10.10	6.00	8.55
4-9-13	Vienna D. Clement, Cemetery Care	Savings Banks	100.00	100.00	1.79	100.00	3½	TR 20.00 5.06	20.00	6.85
5-10-10	Lydia J. Atwood, Cemetery Care	Savings Banks	100.00	100.00	3.08	100.00	3½	5.12	4.00	4.20

3-27-27	Richard Clement, Cemetery Care	Savings Banks	100.00	100.00	2.26 3&3½	4.77	3.00	4.03
8-25-28	Sarah A. White Cemetery Care	Savings Banks	500.00	500.00	10.71 3&3½	23.80	15.00	19.51
11-30-28	C. Ida Tucker, Cemetery Care	Savings Bank	100.00	100.00	1.84 3&3½	4.77	3.00	3.61
7-2-29	Ella M. Abbott, Cemetery Care	Savings Banks	100.00	100.00	1.87 3&3½	4.77	3.00	3.64
10-11-29	James S. Craine, Cemetery Care	Savings Banks	200.00	200.00	2.46 3&3½	9.47	6.00	5.93
6-30-31	Robert Carr, Cemetery Care	Savings Banks	100.00	100.00	2.24 3&3½	4.77	3.00	4.01
9-2-31	Lorenzo Morse, Cemetery Care	Savings Banks	100.00	100.00	2.51 3&3½	4.77	3.00	4.28
6-3-33	John E. Loveren, Cemetery Care	Savings Banks	100.00	100.00	2.39 3&3½	4.77	3.00	4.16
3-1-34	Ada C. Butterfield, Cemetery Care	Savings Banks	100.00	100.00	2.10 3&3½	4.77	3.00	3.87
11-7-34	Henry Clay Brown, Cemetery Care	Savings Banks	100.00	100.00	2.15 3&3½	4.77	3.00	3.92
6-3-35	Edward Fulton, Cemetery Care	Savings Banks	100.00	100.00	2.74 3&3½	4.77	3.00	4.51
10-26-40	Mr. and Mrs. W. Codman, Cem. Care	Savings Banks	200.00	200.00	3.52 3&3½	9.47	6.00	6.99

2-12-12	C. R. Austin, Cemetery Care	Savings Banks	200.00	4.06	3½	10.09	6.00	8.15
12-1-12	Franklin P. Goodall, School Fund	Savings Banks	1,000.00		3½	50.09	TR 50.09	
1885-1929	Desire, Tubbs, School Fund	Savings Banks	1,000.00		3&3½	47.30	TR 47.30	
1899-1929	Rachel Dickey, School Fund	Savings Banks	1,027.83		3&3½	48.15	TR 48.15	
1920-1934	Faustina Otis Kenney, Cemetery Care	Savings Banks	200.00		3&3½	9.47	6.00	7.13
4-27-22	Mary F. Chase, Cemetery Care	Savings Banks	100.00		3&3½	4.77	3.00	3.99
11-1-20	Charles A. Appleton, Cemetery Care	Savings Banks	100.00		3&3½	4.77	4.00	4.28
11-1-21	Mrs. J. H. Wallace, Cemetery Care	Savings Banks	200.00		3&3½	9.47	6.00	7.07
11-1-21	Josephine M. Smith, Cemetery Care	Savings Banks	100.00		3&3½	4.77	3.00	3.52
4-1-25	Eliza D. Wilson, Cemetery Care	Savings Banks	200.00		3&3½	9.47	6.00	8.37
2-1-26	Daniel D. Bailey, Cemetery Care	Savings Banks	150.00		3&3½	7.16	5.00	5.76
6-20-27	Lizzie M. Center, Cemetery Care	Savings Banks	100.00		3&3½	4.77	3.00	4.06

10-18-44	Susan M. Forsaith, Cemetery Care	Savings Banks	300.00	5.12 3&3 ¹ / ₂	13.84	6.00	12.96
10-18-44	Chas. W. Forsaith, Cemetery Care	Savings Banks	200.00	4.49 3&3 ¹ / ₂	10.97	6.00	9.46
1-8-45	Henry and Edith Locke, Cemetery Care	Savings Banks	100.00	2.01 3&3 ¹ / ₂	4.77	3.00	3.78
2-13-47	Benson Bowles, Cemetery Care	Savings Banks	100.00	2.03 3&3 ¹ / ₂	4.77	3.00	3.80
1-5-48	Effie-Eaton Barnes, Cemetery Care	Savings Banks	200.00	3.73 3&3 ¹ / ₂	9.47	6.00	7.20
1-25-49	Charlotte-Harvey Clement, Cem. Care	Savings Banks	400.00	11.53 3&3 ¹ / ₂	TR 10 00 18.94	6.00	14.47
10-7-49	Henry C. Gould, Cemetery Care	Savings Banks	200.00	4.86 3&3 ¹ / ₂	9.47	6.00	8.33
4-22-49	Mary Atwood - C. Harvey, Care of Iron Fence	Savings Banks	500.00	62.01 3&3 ¹ / ₂	TR 10.00 23.80		75.81
9-14-49	Lillian Day, Cemetery Care	Savings Banks	200.00	3.84 3&3 ¹ / ₂	9.47	6.00	7.31
1-6-50	W.P. and Mabel Locke Wood, Cem. Care	Savings Banks	200.00	10.61 3&3 ¹ / ₂	9.47	6.00	14.08
7-1-50	Mary C. Atwood, Cemetery Care	Savings Banks	400.00	6.63 3&3 ¹ / ₂	18.94	12.00	13.57
8-18-53	Chester P. McNally, Cemetery Care	Savings Banks	200.00	5.02 3 ¹ / ₂	10.15	6.00	9.17

8-6-53	Georgia Chapman, Cemetery Care	Savings Banks	200.00	4.33	3&3 ¹ / ₂	9.47	6.00	7.80
9-14-53	Mattie Peaslee, Cemetery Care	Savings Banks	200.00	4.54	3 ¹ / ₂	10.14	6.00	8.68
9-7-55	Elmer Locke Mem- orial Fund, Maint. for Flag Pole	Savings Banks	200.00	12.16	3 ¹ / ₂	10.18	TR 22.34	
12-2-55	Dunsmore-Appleton, Cemetery Care	Savings Banks	150.00	3.25	3&3 ¹ / ₂	7.16	3.00	7.41
4-3-56	W. P. and Obed -Kimball, Cem. Care	Savings Banks	200.00	3.64	3 ¹ / ₂	10.05	6.00	7.69
2-23-56	Hoskins-Van Dommele, Cem. Care	Savings Banks	200.00	3.76	3 ¹ / ₂	10.05	6.00	7.82
		1958 Deering Reserve Account						
		Town Appropriation				300.00		
		Transfers:						
		Gove Account					930.96	
		School Accounts					145.54	
		Locke Memorial					22.34	
		Gove General Interest a c					9.59	
		East Deering Account				TR 10.03		
		Expenditures					889.48	
		Balance End of Year (Deering Reserve Account)						508.92
			\$23,127.83	\$23,127.83	\$1,074.59	\$1,447.55	\$1,183.48	\$1,338.66

As of April 1, 1958, the Deering Trust Funds were merged into a Common Trust Account in the Amoskeag Savings Bank of Manchester. All funds formerly carried in the Hillsboro Guaranty Savings were transferred to Amoskeag at that time. These accounts are identified by the (3&3½%) rate of interest. Distribution of income subsequent to April 1st has been computed on a percentage basis.

SPECIAL NOTE:

The 1958 income includes bank interest as of December 12, 1958. The 1957 income did not include bank interest as of December 31, 1957.

CERTIFICATE

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

BEATRICE T. HUNTER

EDNA S. YEAPLE

EDWARD J. SEGRELL

TRUSTEES

REPORT OF LIBRARY TREASURER

Balance on Hand January 1, 1958	\$50 66	
Interest	1 48	
	<hr/>	
Total		\$52 14
In Bank	\$51 35	
Cash on Hand	79	
	<hr/>	
Total		\$52 14

MARY B. HOLDEN,
LIBRARY TREASURER

DEERING PUBLIC LIBRARY

In the summer of 1957 the Trustees were very fortunate in obtaining the services of Mrs. Edward Segrell as Librarian. Mrs. Segrell was formerly engaged in this work in New Jersey, thus her experience and knowledge of library methods has been very valuable. Through her efforts there have been more readers, and circulation of books from our library and State Bookmobile have been increasing.

Last summer, 1958, the Library was open 18 hours, there were 19 readers, and circulation of books was 118. During her first winter with us Mrs. Segrell circulated 75 books.

Through the winter months books are available from the Library in three sections of the town at the homes of the Trustees. One at the home of Mrs. Hicks, one at the Center at the home of Mrs. Carew, and also at the home of Mrs. Herrick in the Manselville District. It is hoped some one in the Western section of the town will open their home for those who wish to borrow books for reading. The Librarian also circulates Library books from her home in the winter. Approximately 15-20 readers and 150 books are circulated during this period. Owing to difficulties of heating and snow

removal, the Trustees decided on the above system.

The State Library sends the Bookmobile with the newest books to our Library at least twice every year, usually in May and October. It is customary for the Trustees and Librarian to select 100 or more titles. Once every month the College Extension Service of Hillsborough County sends bulletins and other desirable material to our library for information to the general public.

Another indication of growth, though small at first, is the organizing of Friends of the Library, and it is hoped many more will join this group. It is also planned to have new paint to freshen-up and make the interior of the building more cheerful.

Open House was held at the Library during part of the afternoon of Old Home Day in August, 1958. We greeted many old friends as we served them punch and cookies. As thirty names were registered in the Guest Book at the close of the afternoon we felt very happy for the interest shown.

December 31, 1958

ROSAMOND HERRICK
THEODORA HICKS
CATHERINE L. CAREW

TRUSTEES OF
DEERING PUBLIC LIBRARY

FOREST FIRE WARDEN'S REPORT

To the Selectmen:

Each year there is a demand for a statement on forest fires for publication in the annual town report. It is believed they serve a good purpose locally in preventing fires. May we respectfully request publication on the following in your town report.

Sincerely,

DISTRICT FIRE CHIEF

You Can Help Prevent Forest Fires

Twenty-five percent of all forest fires in New Hampshire are caused from careless debris burning - brush, paper, leaves, etc. Most of them are started without the required permit from the local forest fire warden. The cost of extinguishing these fires annually runs into large sums of money.

According to law, responsible parties must pay the cost of putting them out. In addition, violators may be subject to court prosecution with fines running as high as (\$200.) two-hundred dollars.

In the interest of fire prevention why not eliminate burning at home? Use your town dump. It has been set up for your personal convenience. It provides a suitable place for the disposal of dangerous inflammable waste material and other useless items which accumulate around the home and local stores; brush, etc., cut on your property. Eliminate the hazard of burning yourself. It will be easier for you - personally and financially.

If, however, you do burn on your premises:

1. Secure a permit from your local forest fire warden - the law requires it.
2. Be sure to properly supervise your burning. Don't leave it.
3. Make certain your fire is DEAD OUT before leaving it.

**SAVE YOURSELF MUCH POSSIBLE DIFFICULTY
USE YOUR TOWN DUMP**

Number of local fires	1
Number of acres burned	Spot
Number of permits issued	63

WINTHROP HANNAFORD
DISTRICT FIRE CHIEF

WILLIAM DUMAIS
FOREST FIRE WARDEN

**HILLSBORO-DEERING COOPERATIVE SCHOOL
DISTRICT OFFICERS**

Moderator

Robert Boardman

Clerk

Mrs. James Leach

Treasurer

Mrs. Joseph Eaton

School Board

Mrs. Eunice Willgeroth	Term expires 1959
Mrs. Jane Nissen	Term Expires 1960
Mr. Rodney Gilbert, Chairman	Term expires 1961
Dr. Thor Olson	Term expires 1962
Mr. Frederick Calkin	Term expires 1963

Superintendent of Schools

Norman R. Hartfiel

Principal

Webster W. White, Jr.

Vice-Principal, Elementary

Robert Ross

School Nurse

Anna M. Bailey, R.N.

Auditors

Marshall Derby

Frances Sweet

The State of New Hampshire
HILLSBORO-DEERING COOPERATIVE SCHOOL
W A R R A N T

To the Inhabitants of the School District in the Towns of Hillsboro and Deering qualified to vote in district affairs:

You are hereby notified to meet at the Hillsboro-Deering Cooperative High School Gymnasium in said district on the 6th day of March, 1959, at 8:00 o'clock in the afternoon to act upon the following subjects:

1. To choose a Moderator for the coming year, a Member-at-large of the School Board for the coming five years, and two Auditors for the ensuing year.

2. 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.

3. To hear the reports of Agents, Auditors, Committees, or Officers, chosen, and pass any vote relating thereto.

4. To see if the district will vote to authorize the School Board to make application for and to accept, on behalf of the district, any or all grants or other funds for educational purposes which may now or hereafter be forthcoming from the United States Government or from the State of New Hampshire for the school years 1958-59 and 1959-60.

5. To see if the district will raise and appropriate the sum of sixty-four hundred dollars (\$6,400.00) for the grading and black top program.

6. To see what sums of money the district will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the

application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other income; the School Board to certify to the Selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

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

Given under our hands at said Hillsborough this 14th day of February, 1959.

RODNEY L. GILBERT
EUNICE E. WILLGEROTH
JANE C. NISSEN
DR. THOR OLSON
FREDERICK A. CALKIN

SCHOOL..BOARD OF THE
HILLSBORO-DEERING
COOPERATIVE SCHOOL DISTRICT

A true copy of Warrant--Attest:

RODNEY L. GILBERT
EUNICE E. WILLGEROTH
JANE C. NISSEN
DR. THOR OLSON
FREDERICK A. CALKIN

SCHOOL..BOARD OF THE
HILLSBORO-DEERING
COOPERATIVE SCHOOL DISTRICT

HILLSBORO-DEERING COOPERATIVE SCHOOL PROPOSED BUDGET AND FINANCIAL REPORT

EXPENDITURES	EXPENDI- TURES 1957-58	BUDGET 1958-59	PROPOSED BUDGET 1959-60
ADMINISTRATION:			
Salaries of District Officers	\$1,036 10	\$1,135 00	\$1,135 00
Superintendent's Salary (local share)	2,730 00	2,229 60	2,225 80
Tax for State-Wide Supervision	994 00	1,020 00	1,024 00
Salaries of Other Adminis- trative Personnel	1,369 37	1,623 50	1,732 41
Supplies and Expenses	2,067 26	1,417 09	1,415 42
INSTRUCTION:			
Teachers' Salaries (H)	31,409 16	33,450 00	34,144 00
Teachers' Salaries (E)	56,885 96	62,865 00	69,401 00
Principal's Salary (H)	1,676 02	3,500 00	4,200 00
Principal's Salary (E)	3,352 24	2,400 00	1,800 00
Books and Other Instruc- tional Aids (H)	755 54	1,000 00	1,200 00
Books and Other Instruc- tional Aids (E)	1,432 04	1,200 00	1,500 00
Scholars' Supplies (H)	1,971 21	1,500 00	1,500 00
Scholars' Supplies (E)	1,903 57	1,600 00	1,600 00
Supplies and Other Exp. (H)	462 38	500 00	500 00
Supplies and Other Exp. (E)	231 20	300 00	300 00
OPERATION OF SCHOOL PLANT:			
Salaries of Custodians (H)	4,490 03	4,800 00	3,380 00
Salaries of Custodians (E)	4,490 07	4,800 00	6,760 00
Fuel or Heat (H)	1,708 63	1,700 00	2,200 00
Fuel or Heat (E)	3,359 11	3,100 00	3,100 00
Water, Light, Supplies and Exp. (H)	1,572 92	1,500 00	1,800 00
Water, Light, Supplies and Exp. (E)	2,930 76	2,000 00	2,600 00
MAINTENANCE OF SCHOOL PLANT:			
Repairs and Replace- ments (H)	459 42	1,890 00	1,890 00

Repairs and Replace- ments (E)	480 47	300 00	300 00
AUXILIARY ACTIVITIES:			
Health Supervision (H)	483 37	234 00	234 00
Health Supervision (E)	806 21	466 00	466 00
Transportation (H)	3,956 29	4,300 00	4,300 00
Transportation (E)	8,682 71	8,610 00	8,610 00
Tuition (E)	296 80	250 00	250 00
Special Activities and Special Funds (H)	482 30	400 00	400 00
Special Activities and Special Funds (E)	76 24	100 00	100 00
School Lunch (Fed. and Dist. Funds Only) (H)	1,010 26		
School Lunch (Fed. and Dist. Funds Only) (E)	2,020 53		
FIXED CHARGES:			
Retirement (H)	2,316 58	2,600 99	2,671 84
Retirement (E)	4,633 18	4,648 48	5,343 70
Insurance, Treas. Bonds, and Exp. (H)	935 36	951 40	1,165 35
Insurance, Treas. Bonds, and Exp. (E)	1,870 73	1,902 80	2,330 70
Contingency Fund (H)		500 00	4,975 73
Contingency Fund (E)		200 00	
<hr/>			
Total Net Current Expenses	\$155,338 02	\$160,993 86	\$176,554 95
CAPITAL OUTLAY:			
Additions and Improve- ments (H)	\$1,730 33	\$900 00	
Additions and Improve- ments (E)	3,460 67	1,700 00	
New Equipment (H)	2,974 45	4,676 84	
New Equipment (E)	5,654 32		
DEBT AND INTEREST:			
Principal of Debt	20,000 00	20,000 00	20,000 00
Interest on Debt	7,550 00	7,075 00	6,600 00
<hr/>			
Total Net Payments for all Purposes	\$196,707 79	\$195,345 70	\$203,154 95
Balance on Hand			
June 30, 1958	\$8,404 45		
<hr/>			
	\$205,112 24	\$195,345 70	\$203,154 95

Refunds and Returns \$1,502 10
 Gross Transactions \$206,614 34

RECEIPTS	RECEIPTS	BUDGET	PROPOSED
	1957-58	1958-59	BUDGET 1959-60
Balance July 1, 1957	\$3,921 99		
Federal Aid	3,091 39	\$350 00	\$350 00
State Foundation Aid	1,190 67		
State Building Aid	8,211 22	7,200 00	8,317 37
High School Tuition	6,915 30	5,200 00	7,000 00
Elementary Tuition	600 00	500 00	950 00
Trust Funds	5,032 69	4,065 91	4,441 09
Capital Reserve Funds	5,000 00		
Other	1,612 35	1,445 92	1,060 00
<hr/>			
Total Net Receipts			
Other Than			
Taxes	\$35,575 61	\$18,761 83	\$22,118 46
District Assessment	\$169,536 63	\$176,583 87	\$181,036 49
<hr/>			
Total Net Receipts	\$205,112 24	\$195,345 70	\$203,154 95
Refunds and Returns	\$1,502 10		
<hr/>			
Total Gross Transactions	\$206,614 34		

PRORATION

Determination of Assessment from Taxation from Hillsboro and Deering for financial support of the Hillsboro-Deering Cooperative School District for the School year 1959-60.

I Reference Data:

A. Proration Factors:

1. Proration factors based upon 1958 Equalized Valuations.

DISTRICT	VALUATION	PER CENT
Deering	\$1,475,361.00	13.67
Hillsboro	\$9,318,933.00	86.33

- B. Annual Adjustment for Property as of July 1, 1954
Last Payment Due July 1970

DISTRICT	ANNUAL ADJUSTMENT
Deering	\$1,883.74 DEBIT
Hillsboro	\$1,883.74 CREDIT

II. Analysis of Total Budget:

1. Appropriated for Current Expenses	\$176,554.95
2. Appropriated for Debt Service	26,600.00
Total Budget for 1959-60	\$203,154.95

III. Apportionment of Appropriation:

A. Appropriation Voted \$203,154.95

B. Estimated Income from Sources

Other Than Taxation:

1. Federal Aid (Home Economics)	\$350.00
2. State Building Aid	8,317.37
3. Tuition	7,950.00
4. Other	1,060.00
	\$17,677.37

C. Resulting Assessment \$185,477.58

D. Apportionment of Appropriation

1. Deering 13.67%	\$25,354.79
2. Hillsboro 86.33%	160,122.79
	\$185,477.58

E. Adjustment of Apportionment:

1. Deering	\$25,354.79	
Plus 6th Property Adjustment	1,883.74	
	<u>\$27,238.53</u>	
Less Trust Fund Income	145.54	
	<u></u>	\$27,092.99
2. Hillsboro:	\$160,122.79	
Less 6th Property Adjustment	1,883.74	
	<u>\$158,239.05</u>	
Less Trust Fund Income	4,295.55	
	<u></u>	\$153,943.50
IV Proof of Apportionment of Appropriation:		
Estimated Income Other Than		
From Tax Sources	\$17,677.37	
Plus Trust Fund Income	4,441.09	
	<u></u>	\$22,118.46
Total		\$22,118.46
Deering Assessment		\$27,092.99
Hillsboro Assessment		153,943.50
		<u>\$203,154.95</u>
Total Appropriation Voted		\$203,154.95

TREASURER'S REPORT
HILLSBORO-DEERING COOPERATIVE SCHOOL
DISTRICT

Year Ending June 30, 1958

Balance on hand July 1, 1957	\$3,921 99
Appropriation from the Town of Hillsboro	142,321 38
Appropriation from the Town of Deering	27,215 25
Received from:	
State of New Hampshire, School Lunch	3,030 79
State Foundation Aid	1,190 67
State Building Aid	8,211 22
State of New Hampshire, Vocational Assistance	60 60
Hillsboro Haslet Trust Fund	4,966 21
Deering Trust Fund	66 48
Capital Reserve Funds (Hillsboro)	5,000 00
Received from all other sources	3,114 45
	<hr/>
Total Amount Available for Fiscal Year	\$206,614 34
Less School Board Orders Paid	\$198,209 89
	<hr/>
Balance on hand June 30, 1958	\$8,404 45

MILDRED P. EATON,

June 30, 1958

DISTRICT TREASURER

AUDITOR'S CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the School District of Hillsboro-Deering, of which the above is a true summary for the fiscal year ending June 30, 1958 and find them correct in all respects.

MARSHALL A. DERBY
FRANCES M. SWEET

July 14, 1958

AUDITORS

SALARY OF SUPERINTENDENT OF SCHOOLS

Supervisory Union No. 24

1958-1959

A. State's Share	\$4,000 00
B. Share Paid By:	
1. Antrim	812 00
2. Bennington	435 75
3. Hillsboro-Deering	1,911 00
4. Stoddard	164 50
5. Washington	154 00
6. Windsor	22 75
Total	<hr/> \$7,500 00

**TEACHERS' SALARIES
HILLSBORO-DEERING COOPERATIVE SCHOOL**

1958-1959

White--M.A.	\$5,500 00
Ross--B.E.	4,200 00
Caswell, L.--B.E.	3,500 00
Dube--B.E.	3,750 00
Steenbergen--B.E.	3,650 00
Clarke--B.E.	3,900 00
Bourassa--B.E.	4,000 00
Faust, J.--B.E.	3,900 00
McAlister--B.E.	4,030 00
Milliken--Diploma	4,085 00
Lambert--B.E.	4,100 00
Morin--B.E.	4,000 00
Caswell, C.--B.E.	3,500 00
Hutchinson--Diploma	4,085 00
Whipple--Diploma	3,500 00
Sawyer--Diploma	4,085 00
Bassett--B.E.	4,135 00
Parker--Diploma	3,715 00
Vaillancourt--Diploma	3,980 00
Faust, C.--B.E.	3,600 00
Mansell--B.A.	3,800 00
Van Hazinga--B.E.	3,500 00
Whitney,--M.E.	4,345 00
Murdough--Diploma	4,085 00
Bosse--B.A.	3,300 00
Nichols--B.M.	1,700 00

SCHOOL BOARD'S CERTIFICATE

This is to certify that we have examined the books and reports were taken from official records and is complete and correct to the best of our knowledge and belief. The accounts are kept in accordance with Section 24 of Chapter 82 of the Revised Laws of New Hampshire 1942, and upon forms prescribed by the State Tax Commission.

NORMAN R. HARTFIEL

SUPERINTENDENT

RODNEY L. GILBERT

JANE C. NISSEN

EUNICE WILLGEROTH

DR. THOR OLSON

FREDERICK CALKIN

SCHOOL BOARD

HILLSBORO-DEERING

COOPERATIVE SCHOOL DISTRICT

SUPERINTENDENT'S REPORT

To the School Board and the Citizens of Hillsboro and Deering:

It is a pleasure to present my fifth annual report for your consideration.

The enrollment as of September, 1958, is as follows:

Grade I	55	Grade VII	49
Grade II	44	Grade VIII	34
Grade III	53	Grade IX	46
Grade IV	48	Grade X	37
Grade V	51	Grade XI	28
Grade VI	50	Grade XII	41

The above represents a total of 536 pupils which is an increase of sixteen over September 1957. It is not anticipated that the enrollment for September 1959 will exceed 545.

In order to provide for the anticipated increased enrollment in grades seven and eight and to staff additional courses which will be offered in the high school area next year, it will be necessary to increase the teaching staff by one. It will then appear that it will not be necessary for any more staff additions until after the present eighth grade has completed high school. At that time it will be necessary to offer double sections in every required subject in grades 7-12 and one more staff member will be needed.

It is interesting to discuss our educational policies with those of you who are providing the funds to pay for the education of our youth. There are those who believe that our program should be expanded to offer more services than at the present time. There is a school of thought that believes the program at the present time includes many services which should be discontinued. It then becomes the Board's and Superintendent's dilemma to determine the best type of an educational program that can be provided within the taxpayers reasonable ability to pay.

As the old farmer would say, "The Hillsboro-Deering Co-operative High School is neither hay nor grass." It's not a large high school or even a good size high school when examined in terms of Dr. James Conant's suggested numbers required to operate a sound curriculum at an economic cost. He suggests that each graduating class should have at least

one hundred pupils. Hillsboro-Deering is averaging about one-third of that, and our school population projections show us not reaching higher than fifty percent of his figures.

If you will accept his figures, it follows that we must either curtail our program or pay an extremely high price for the education of our youth.

Ever since the great depression of the '30's, the American people have committed themselves to provide a free education to all American youth to the extent of their capacities and interest. In order to do this, high school programs have expanded their content to a point where there is something for every child who has the ability to learn. The great problem has been: how far should a relatively small unit expand its program in an attempt to offer the child in its community a program comparable to the program in a large community. It has been found that the small unit cannot compete in any area, so in order to make it possible many communities have pooled their resources to provide consolidated, regional, or as New Hampshire calls them, Cooperative School Districts.

Unfortunately, most of New Hampshire's Cooperative School Districts are still too small to provide the desired program economically, and Hillsboro-Deering is one of the small ones. Therefore, it has been necessary for us to curtail several of the sometimes called frills of education. Recognizing the need of prudence in formulating our budgets, we have attempted to present to our pupils a program rich in fundamentals but poor in enrichment.

What I have been saying is that we need an increased enrollment in our high school area for more economical operation and before any more program expansion takes place.

There are excellent opportunities to provide this increased enrollment by inducing some of our neighboring towns to join with us to provide the necessary numbers. We are utilizing about 80% of our room space each period but only about 60% of our seat space within the classroom. Therefore, we could absorb several more pupils than we are now providing for with a relatively low increase in total operational cost but at a considerably lower per pupil cost. This, of course, would reduce the tax rate.

It appears to me that the finance committee or some sim-

ilar committee should be set up to study the above problem and to work with our neighbors on a joint effort to provide a good education for our youth on an economical basis.

For the school year 1957-58 the per pupil cost in the Hillsboro-Deering Cooperative School was \$389.13 as compared with the state average of \$388.00. We ranked 35th from the top of a total of 79 schools. These figures excluded transportation and capital expenditures which would bring our total average well over four hundred dollars per pupil. In the light of the above costs, it seems imperative that each child recognize that schools can no longer afford to be custodial institutions and that they must avail themselves of every opportunity to learn. I wish to express my appreciation to the many parents who have done much to help us in this area during the past year.

The fact that our social sciences have not been able to keep apace with the changes in the natural and physical scientific development presents tremendous problems to all phases of government. To attempt to stand still with the changes that are taking place about us would be folly. However, we must move with caution toward a working solution of our number problem.

It has, again, been a real pleasure to work with the school board, staff members and citizens, and I wish to express my sincere appreciation for their cooperation.

Respectfully submitted,

NORMAN R. HARTFIEL

SUPERINTENDENT OF SCHOOLS

SCHOOL NURSE'S REPORT

To the Board of Education:

I am submitting an account of the school nursing work for the year 1957-58.

The Pre-School Registration for next September took place in school as in previous years with both teachers of first grade present, 45 registered.

It was very gratifying to learn that all but four were already vaccinated against small pox, and all had received their three Polio shots, these latter were given in school in previous clinics; also, most of them had their dental work done; and nearly everyone well prepared to enter school in September.

On April 7, 1958, a T.B. Patch Clinic was held in school; this clinic was made possible through the New Hampshire Tuberculosis Association under the supervision of the T.B. County Nurse, Mrs. Mildred Gage Aiken, R.I. 216 pupils were patched on Monday, they were de-patched on Wednesday and read again on Friday for possible reactors.

On May 7, 1958, the few reactors, all the Senior class, twenty teachers, the cafeteria staff, plus 67 out-patients referred to me by their physicians were chest x-rayed---128 in all. Individual reports were sent to me, and I distributed each one personally; all were very satisfactory.

The hearing test clinic with our new Audivox Audiometer was held in school, a certain percentage was done this year; three slightly defective hearing had correction made before the closing of school.

My sincere thanks to the School Board for the new Audivox Audiometer.

A large number of pupils were taken by me to the Ophthalmologist and Optometrist for eye refraction, in Concord, Manchester, and Hillsboro.

The Lion's Club paid for three pairs of eye glasses; one pair for a school child and two pairs for adults.

We had a large number of cases of chicken pox, few German measles, some impetigo, and four cases of pediculosis.

Ninety-two pupils in grammar school and fifty-six in junior high and high school received nursing care in one form or another; several were taken to the doctor's office, a few for

x-ray, others for minor injuries.

Free lunches were provided by the school to twenty-three children.

Thanksgiving dinners were given to fourteen children and paid by me with our Salvation Army Fund.

* I have reported to school daily, usually after lunch and during the forenoon when called in for someone sick or an emergency.

Sincerely,

ANNA M. BAILEY, R.N.,

SCHOOL NURSE

* The school census was taken by me in the Town of Hillsboro in October of 1957.

MARRIAGES REGISTERED IN THE TOWN OF DEERING FOR YEAR ENDING DECEMBER 31, 1958

DATE AND PLACE OF	MARRIAGE NAME AND SURNAME OF GROOM AND BRIDE	RESIDENCE OF EACH	MARRIAGE AT TIME OF	AGE	OCCUPATION OF GROOM AND BRIDE	PLACE OF BIRTH OF EACH	NAME OF PARENTS	BIRTHPLACE OF PARENTS	NAME, RESIDENCE & OFFICIAL STATION OF PERSONS BY WHOM MARRIED
Jan. 18 Hillsboro	John J. Griffiths	Deering	Deering	33	Farmer	Mass.	Winniett Griffiths Mary Kelley	Ireland N. J.	Marshall A. Derby, Justice of the Peace Hillsboro, N. H.
May 10 Hillsboro	Leona J. Fischer Clifford E. Smith	Hillsboro Deering	Hillsboro Deering	35 21	Waitress N. G.	N. J. Mass.	Frederick Fischer Edna Muller Lawson Smith Ann McDonald	N. J. Nova Scotia P. E. I.	Marshall A. Derby, Justice of the Peace Hillsboro, N. H.
May 31 Hillsboro	Lorraine A. Mikula Earl H. Cushing	Deering Manchester	Deering Manchester	18 24	At Home U. S. Navy	Mass. N. H.	Peter Mikula Greta Budd Elmer F. Cushing Margaret O'Brien	N. H. Mass. N. H.	Wilbur S. Deming, Clergyman, Hillsboro, N. H.
July 24 Deering	Martha L. Snow Herbert W. Smith Elizabeth M. Davis	Deering Deering Deering	Deering Deering Deering	22 68 61	At Home Retired Housewife	Mass. Mass. N. H.	Ralph E. Snow Gladys M. Bratz Walter Smith Alma J. Winch Arthur Small Lena Evens	Mass. N. H. N. H.	Daniel K. Poling, Minister Yonkers, N. Y.

Oct. 2 Hillsboro	Ralph B. Huber	Deering	66 Salesman	N. Y.	John H. Huber	N. Y.	Wilbur S. Deming, Clergyman, Hillsboro, N. H.
	Hazel P. Riggs	Deering	59 Bookkeeper	Can.	Mary A. Bucher	Penn.	
Dec. 31 Hillsboro	Donald Holmes	Contoocook	30 Mechanic	N. H.	Maude Van Buskirk	Canada	
	Anna M. Edwards	Deering	26 Electronics	N. H.	Leon Holmes	Mass.	Rev. Paul R. Gagne, D.D., Clergyman, Hillsboro, N. H.
					Irene Young	N. H.	
					Wendell Putnam	N. H.	
					Myrtie Davis	N. H.	

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

CLARA T. RICH, TOWN CLERK

BIRTHS REGISTERED IN THE TOWN OF DEERING FOR THE YEAR ENDING DECEMBER 31, 1958

DATE AND PLACE OF BIRTH	NAME OF CHILD	SEX	NAME OF FATHER	MAIDEN NAME OF MOTHER	RESIDENCE OF PARENTS	BIRTHPLACE OF FATHER	BIRTHPLACE OF MOTHER
June 7 Concord	Linda Mae	F	David Feather	Jean McAlister	Deering	Springfield, Vt.	West Deering
Nov. 27 Goffstown	James Clyde	M	James C. Wilson, Jr.	Marion L. Colburn	Deering	Manchester, N. H.	Henniker

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

CLARA T. RICH, TOWN CLERK

DEATHS REGISTERED IN THE TOWN OF DEERING FOR THE YEAR ENDING DECEMBER 31, 1958

DATE	PLACE OF DEATH	NAME AND SURNAME OF DECEASED	AGE	PLACE OF BIRTH	SEX	COLOR	COND.	NAME OF FATHER	MAIDEN NAME OF MOTHER
Jan. 8	Concord	Iona Nelson	69	N. H. England	F	W	W	Charles H. Boutelle	Flavilla A. Emery
Jan. 30	Deering	Harold S. Titcomb	77	England	M	W	W	Frederick Titcomb	Frances G. Rayner
Feb. 2	Hillsboro	George A. McNally	73	N. H.	M	W	M	George A. McNally	Sarah McLean
Feb. 24	Manchester	Carleton M. Chamberlin	61	N. H.	M	W	S	John C. Chamberlin	Mary F. Willey
Jan. 8	Greenwich, N.Y.	Minerva D. Jaques	76	N. Y.	F	W	W		
June 1	Peterborough	Dolphus M. Gingras	77	N. H.	M	W	S	Desire Gingras	Adelage Champoux
July 2	Hillsboro	Sadie B. Hancock	80	Maine	F	W	D	Blake Harwood	Annie Cilley
June 30	Hopkinton	Blanche B. Burnham	80	N. H.	F	W	M	Solon Newman	Ellen Bell
July 15	Milford	Georgia E. Wilson	86	N. H.	F	W	W	Daniel F. Hoyt	Nancy Smith
Aug. 20	Manchester	Wilfred Clement	77	N. H.	M	W	W	Joseph Clement	Marie Forrest
Aug. 24	Concord	Isabelle Costine	65	Mass.	F	W	W	John Inglis	Jessie Gahn
Sept. 4	Deering	Margaret B. Wood	80	Scotland	F	W	W	John Lawson	Margaret Miller
Oct. 12	Hillsboro	Jesse M. Griffen	79	N. Y.	M	W	W	James J. Griffen	Olive Cleveland
Nov. 9	Concord	Mary B. Abbott	81	Vt.	F	W	M	Joseph Bailey	Lucy B. Martin
Nov. 13	Henniker	Cora M. Loyd	88	Mass.	F	W	W	Ezekiel Demmirck	Jane Nelson

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

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CLARA T. RICH, TOWN CLERK



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