ANNUAL REPORTS
OF THE
TOWN OF BOW
NEW HAMPSHIRE

FOR THE YEAR ENDING
DECEMBER 31, 1948
ANNUAL REPORTS
of the
SELECTMEN, TREASURER, AUDITOR, TOWN
CLERK, TRUSTEES, AND OFFICERS
OF THE BAKER LIBRARY
of the
TOWN OF BOW
NEW HAMPSHIRE
For the Fiscal Year Ending December 31, 1948
with the
Report of the School District for the Fiscal Year
Ending June 30, 1948
and
Vital Statistics for the Year Ending Dec. 31, 1948

BRIDGE & BYRON
CONCORD, N. H.
TOWN OFFICERS

Moderator
ANDREW M. NICOLL

Representative
ANDREW M. NICOLL

Selectmen
WILBUR H. VAUGHN  DONALD E. CARLETON
NORMAN KILMISTER

Treasurer
FLORENCE M. SARGENT

Town Clerk
ANNIE C. FOOTE

Supervisors
HARRY D. CLOUGH  HAROLD W. HOWE
HOWARD C. DAY

Tax Collector
VIRGINIA F. ABBOTT
Health Officer
JOHN W. FOOTE

Road Agent
AI C. HAMMOND

Library Trustees

HAROLD W. HOWE,
RUFUS H. WHITE,
WILLIAM A. WHITE,
BRADLEY L. BAKER,
CARL D. OGDEN

Term expires 1949
Term expires 1950
Term expires 1951
Term expires 1952
Term expires 1953

Librarian
ANNIE C. FOOTE

Trustees of Trust Funds

RUFUS H. WHITE,
CHANDLER F. ORDWAY,
ASA H. MORGAN

Term expires 1949
Term expires 1950
Term expires 1951

Sexton
JOHN F. FOOTE

Police Officers

ARTHUR SARGENT, Chief
CHARLES HUTCHINS, Special
ROBERT DAY, Special
HAROLD GEER, Special
Surveyors of Wood and Lumber

WILLIAM W. COLBY
CARL OGDEN
FLETCHER H. CLOUGH

Fire Department Officers

HAROLD W. HOWE, Chief
HOWARD C. DAY, Deputy Chief
WILLIAM W. COLBY, Capt.
C. OTIS WELCH, Capt.
DONALD FOOTE, 1st Lieut.
EARL LAMORA, 1st Lieut.
HAROLD GREER, 2nd Lieut.
HARRY ADAMS, 2nd Lieut.
NORMAN KILMISTER, Sec.-Treas.

Fire Warden

HOWARD C. DAY
Tel. 2496-13

Deputies

HARRY D. CLOUGH, Tel. 683-13
BURT BROWN, Tel. 3287-4
WILBUR H. VAUGHN, Tel. 686-M11
CARL D. OGDEN, Tel. 2496-2
WILLIAM W. COLBY, Tel. Dunbarton 8-11
HAROLD W. HOWE, Tel. 2448-W
DONALD FOOTE Tel. 3287-11
THOMAS GOLEY Tel. 2217-W3
THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Bow 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 Bow on Tuesday, the 8th 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 see what sum of money the town will raise and appropriate for highways and bridges.

4. To see if the town will raise and appropriate $2,418.00 for street lights.

5. To see if the town will raise and appropriate $300.00 for the control of white pine blister rust as recommended by the State Forestry Department.

6. To see what sum of money the town will raise and appropriate for the care of cemeteries.

7. To see if the town will vote to authorize the selectmen to borrow money in anticipation of taxes.
8. To see if the town will vote to raise and appropriate the sum of $1,500.00 for equipment and maintenance of the Fire Department.

9. To see if the town will raise and appropriate $712.84 for Class V road assistance, the State to contribute $2,863.34.

10. To see if the town will raise and appropriate the sum of $1,000.00 for the maintenance of the Baker Free Library and the installation of a new furnace.

11. To see if the town will vote to raise and appropriate a sum not exceeding $213.00 (1/100th of one percent of the town's valuation based on the 1948 assessment) to the Merrimack Valley Region Association for the purpose of publicizing and promoting the national advantages and resources of the town in cooperating with the 37 other communities in this region.

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

13. To see if the town will vote to raise and appropriate $425.00 for the Concord Hospital for the year 1949.

14. To see if the town will vote to request the State Tax Commission to make a complete reappraisal of the land and buildings within the town to equalize valuations in accordance with the law, and to appropriate money for this purpose.

15. To see if the town will vote to observe during the month of August 1949 the 50th anniversary of Old Home Week and raise and appropriate a sum of money therefor.
16. To see if the town will vote to accept the sum of $100.00 for the care of the Alexander Cemetery as left the town by the will of Maud Blackwood.

17. To hear the report of the committee on a town dump and raise and appropriate any necessary sum of money.

18. To see what action the town will take in regards to trading the town truck for a new one, and raise and appropriate a sum of money for the same.

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

Given under our hands and seal, this 19th day of February, in the year of our Lord nineteen hundred and forty-nine.

WILBUR H. VAUGHN,
DONALD E. CARLETON,
NORMAN KILMISTER.
Selectmen of Bow.

A true copy of Warrant — Attest:

WILBUR H. VAUGHN,
DONALD E. CARLETON,
NORMAN KILMISTER.
Selectmen of Bow.
## BUDGET OF THE TOWN

Estimates of Revenue and Expenditures for the Ensuing Year

### Estimated and Actual Revenue, Appropriations and Expenditures

<table>
<thead>
<tr>
<th>Sources of Revenue</th>
<th>Estimated Revenue Previous Year, 1948</th>
<th>Actual Revenue Previous Year, 1948</th>
<th>Estimated Revenue Ensuing Year, 1949</th>
</tr>
</thead>
<tbody>
<tr>
<td>From State:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest and Dividends Tax</td>
<td>$436.71</td>
<td>$563.62</td>
<td>$563.62</td>
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<tr>
<td>Railroad Tax</td>
<td>128.18</td>
<td>103.46</td>
<td>103.46</td>
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<tr>
<td>Savings Bank Tax</td>
<td>184.94</td>
<td>126.80</td>
<td>126.80</td>
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<tr>
<td>Gas Refund</td>
<td>34.27</td>
<td>34.27</td>
<td>34.27</td>
</tr>
<tr>
<td>For Fighting Forest Fires</td>
<td>98.98</td>
<td>98.98</td>
<td>98.98</td>
</tr>
<tr>
<td>Bounties</td>
<td>201.50</td>
<td>106.00</td>
<td>106.00</td>
</tr>
<tr>
<td>From Local Sources Except Taxes:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rent of Town Hall and Other Buildings</td>
<td>50.00</td>
<td>70.00</td>
<td>50.00</td>
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<tr>
<td>Interest Received on Taxes</td>
<td>100.00</td>
<td>164.67</td>
<td>160.00</td>
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<tr>
<td>Tarring Driveways</td>
<td>100.00</td>
<td>4.00</td>
<td>100.00</td>
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<tr>
<td>Plowing Driveways</td>
<td>300.00</td>
<td>270.00</td>
<td>300.00</td>
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<tr>
<td>Cemetery Lots</td>
<td>15.00</td>
<td>15.00</td>
<td>15.00</td>
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<tr>
<td>Dog Taxes</td>
<td>400.00</td>
<td>499.60</td>
<td>450.00</td>
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<tr>
<td>Motor Vehicle Permit Fees</td>
<td>1,200.00</td>
<td>1,735.50</td>
<td>1,500.00</td>
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<tr>
<td>Hopkinton Fire Refund</td>
<td>200.00</td>
<td>118.25</td>
<td>100.00</td>
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<tr>
<td>Town Poor Refund</td>
<td>200.00</td>
<td>100.00</td>
<td>100.00</td>
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<tr>
<td>From County:</td>
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<td></td>
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<tr>
<td>Poor Off Farm</td>
<td>500.00</td>
<td>583.06</td>
<td>500.00</td>
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<td>Soldiers’ Aid</td>
<td>50.00</td>
<td>247.76</td>
<td>1,000.00</td>
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<td>Refunds</td>
<td>127.41</td>
<td>127.41</td>
<td>127.41</td>
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<td>Filing Fee</td>
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<td>Sale of Land</td>
<td>310.00</td>
<td>310.00</td>
<td>310.00</td>
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<tr>
<td>Amount Raised by Issue of Bonds or Notes:</td>
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<td></td>
<td></td>
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<tr>
<td>Temporary Loans</td>
<td>20,000.00</td>
<td>30,000.00</td>
<td>30,000.00</td>
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<tr>
<td>From Local Taxes Other Than Property Taxes:</td>
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<tr>
<td>Previous Year’s Taxes</td>
<td>3,900.00</td>
<td>3,711.11</td>
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<td>Poll Taxes—Regular at $2</td>
<td>900.00</td>
<td>919.00</td>
<td>900.00</td>
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<tr>
<td>National Bank Stock Taxes</td>
<td>10.00</td>
<td>10.00</td>
<td>10.00</td>
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<tr>
<td>Tax Sales Redeemed</td>
<td>200.00</td>
<td>571.67</td>
<td>400.00</td>
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<tr>
<td><strong>TOTAL REVENUES FROM ALL SOURCES EXCEPT PROPERTY TAXES</strong></td>
<td><strong>$28,659.83</strong></td>
<td><strong>$40,587.66</strong></td>
<td><strong>$41,304.15</strong></td>
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<tr>
<td><strong>Amount to be Raised by Property Taxes</strong></td>
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<td></td>
<td>57,319.10</td>
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<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td></td>
<td></td>
<td><strong>$98,623.25</strong></td>
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OF BOW, NEW HAMPSHIRE

Year, January 1, 1948 to December 31, 1948, Compared with
of the Previous Year, January 1, 1947 to December 31, 1947

<table>
<thead>
<tr>
<th>Purposes of Expenditures</th>
<th>Appropriations Previous Year, 1948</th>
<th>Actual Exp'ditures Previous Year, 1948</th>
<th>Estimated Exp'ditures E ensuing Year, 1949</th>
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</thead>
<tbody>
<tr>
<td>CURRENT MAINTENANCE EXPENSES:</td>
<td></td>
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<tr>
<td>General Government</td>
<td>$5,000.00</td>
<td>$1,065.00</td>
<td>$1,150.00</td>
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<tr>
<td>Town Officers' Salaries</td>
<td></td>
<td>$947.13</td>
<td>950.00</td>
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<tr>
<td>Election and Registration Expenses</td>
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<td>$377.95</td>
<td>50.00</td>
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<tr>
<td>Well at Town Hall</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Expenses Town Hall and Other Town Buildings</td>
<td></td>
<td></td>
<td>$101.32</td>
</tr>
<tr>
<td>Protection of Persons and Property:</td>
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</tr>
<tr>
<td>Bounties</td>
<td></td>
<td>106.00</td>
<td>106.00</td>
</tr>
<tr>
<td>Police Department</td>
<td></td>
<td>15.00</td>
<td>25.00</td>
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<tr>
<td>Fire Department, including Forest Fires</td>
<td></td>
<td>1,300.00</td>
<td>1,631.97</td>
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<tr>
<td>Moth Extermination—Blister Rust</td>
<td></td>
<td>300.00</td>
<td>300.00</td>
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<tr>
<td>Damage by Dogs</td>
<td></td>
<td></td>
<td>82.61</td>
</tr>
<tr>
<td>Health:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Health Department, including Hospitals</td>
<td></td>
<td></td>
<td>50.00</td>
</tr>
<tr>
<td>Vital Statistics</td>
<td></td>
<td></td>
<td>25.00</td>
</tr>
<tr>
<td>Highways and Bridges:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Town Maintenance: Summer</td>
<td>$14,000.00</td>
<td>$5,899.81</td>
<td>6,000.00</td>
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<tr>
<td>Town Maintenance: Winter</td>
<td></td>
<td>$6,507.34</td>
<td>7,500.00</td>
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<tr>
<td>Street Lighting</td>
<td></td>
<td>2,418.00</td>
<td>2,216.50</td>
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<tr>
<td>General Expenses of Highway Department</td>
<td></td>
<td></td>
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<tr>
<td>Town Road Aid</td>
<td></td>
<td>$243.61</td>
<td>500.00</td>
</tr>
<tr>
<td>Dry Well at School</td>
<td></td>
<td></td>
<td>117.35</td>
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<tr>
<td>Libraries:</td>
<td></td>
<td></td>
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<tr>
<td>Libaries</td>
<td></td>
<td>500.00</td>
<td>500.00</td>
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<tr>
<td>Public Welfare:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Town Poor</td>
<td></td>
<td>$86.00</td>
<td>500.00</td>
</tr>
<tr>
<td>Old Age Assistance</td>
<td></td>
<td>$1,598.01</td>
<td>1,800.00</td>
</tr>
<tr>
<td>County Poor</td>
<td></td>
<td>436.56</td>
<td>500.00</td>
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<tr>
<td>Patriotic Purposes:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Memorial Day and Veterans' Associations</td>
<td></td>
<td>*100.00</td>
<td>100.00</td>
</tr>
<tr>
<td>Aid to Soldiers and their Families</td>
<td></td>
<td>407.26</td>
<td>1,000.00</td>
</tr>
<tr>
<td>World War II memorial</td>
<td></td>
<td>720.00</td>
<td></td>
</tr>
<tr>
<td>Public Service Enterprises:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cemeteries</td>
<td></td>
<td>500.00</td>
<td>516.04</td>
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<tr>
<td>Unclassified:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audit</td>
<td></td>
<td>50.00</td>
<td>50.00</td>
</tr>
<tr>
<td>Taxes Bought by Town</td>
<td></td>
<td>567.33</td>
<td>600.00</td>
</tr>
<tr>
<td>Damages and Legal Expenses</td>
<td></td>
<td>5.00</td>
<td>50.00</td>
</tr>
<tr>
<td>Abatements</td>
<td></td>
<td>148.63</td>
<td>125.00</td>
</tr>
<tr>
<td>Refund</td>
<td></td>
<td>63.94</td>
<td></td>
</tr>
<tr>
<td>Interest:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>On Temporary Loans</td>
<td></td>
<td>212.50</td>
<td>212.50</td>
</tr>
<tr>
<td>Highways and Bridges:</td>
<td></td>
<td>2,835.00</td>
<td>2,143.79</td>
</tr>
<tr>
<td>INDEBTEDNESS:</td>
<td></td>
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<tr>
<td>Payment on Principal of Debt:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Temporary Loan</td>
<td></td>
<td>30,000.00</td>
<td>30,000.00</td>
</tr>
<tr>
<td>Long Term Notes—School</td>
<td></td>
<td>8,000.00</td>
<td></td>
</tr>
<tr>
<td>Special Poll Taxes</td>
<td></td>
<td>21.00</td>
<td>3.00</td>
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<tr>
<td>Conveyances</td>
<td></td>
<td>27.98</td>
<td>30.00</td>
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<tr>
<td>PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS:</td>
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<td></td>
<td></td>
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<tr>
<td>County Taxes</td>
<td></td>
<td>5,838.35</td>
<td>6,000.00</td>
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<tr>
<td>School Taxes</td>
<td></td>
<td>32,327.00</td>
<td>27,878.75</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td>$67,330.69</td>
<td>$99,113.96</td>
<td>$98,623.25</td>
</tr>
</tbody>
</table>
## SELECTMEN'S REPORT

### Summary Inventory

<table>
<thead>
<tr>
<th>Category</th>
<th>Resident</th>
<th>Non-resident</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land and Buildings:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Resident</td>
<td>$615,165.00</td>
<td></td>
<td>$733,522.00</td>
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<tr>
<td>Non-resident</td>
<td>118,357.00</td>
<td></td>
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</tr>
<tr>
<td>Growing Wood and Timber:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Resident</td>
<td>$14,055.00</td>
<td></td>
<td>$33,860.00</td>
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<tr>
<td>Non-resident</td>
<td>19,805.00</td>
<td></td>
<td></td>
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<tr>
<td>Soldiers' Exemptions ($57,136.00)</td>
<td></td>
<td></td>
<td>$968,700.00</td>
</tr>
<tr>
<td>Electric Utilities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Horses:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Resident</td>
<td>43</td>
<td>$4,650.00</td>
<td>$5,175.00</td>
</tr>
<tr>
<td>Non-resident</td>
<td>5</td>
<td>525.00</td>
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</tr>
<tr>
<td>Cows:</td>
<td>172</td>
<td>$22,050.00</td>
<td>$23,900.00</td>
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<tr>
<td>Resident</td>
<td>9</td>
<td>1,850.00</td>
<td></td>
</tr>
<tr>
<td>Non-resident</td>
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<td></td>
<td></td>
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<tr>
<td>Neat Stock:</td>
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<tr>
<td>Resident</td>
<td>31</td>
<td>$2,500.00</td>
<td>$2,825.00</td>
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<tr>
<td>Non-resident</td>
<td>3</td>
<td>325.00</td>
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<tr>
<td>Sheep and Goats</td>
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<td></td>
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</tr>
<tr>
<td>Resident</td>
<td>17</td>
<td>$170.00</td>
<td>$210.00</td>
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<tr>
<td>Non-resident</td>
<td>4</td>
<td>40.00</td>
<td></td>
</tr>
<tr>
<td>Hogs:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Resident</td>
<td>16</td>
<td>$350.00</td>
<td></td>
</tr>
</tbody>
</table>
Fowls:
Resident 9,955 $10,307.00

Fur-Bearing Animals:
Resident 30 $360.00

Portable Mills and Road Machines:
Resident 4 $1,500.00
Non-resident 12,500.00

Wood and Lumber:
Resident $1,850.00
Non-resident 11,736.00

Gas Pumps and Tanks:
Resident $245.00
Non-resident 920.00

Stock in Trade:
Resident $2,000.00
Non-resident 215,835.00

Mills and Machinery:
Non-resident $163,707.00

**Grand Total** $2,132,366
LIST OF APPROPRIATIONS

Town charges $5,000.00
Highways and Bridges 14,000.00
Street lights 2,418.00
Blister rust 300.00
Class V roads 712.34
Cemeteries 500.00
Library 500.00
Audit 50.00
Fire Department 1,300.00
World War II Memorial 1,250.00
Well at Town Hall 300.00
Snow plows 2,835.00
County Tax 5,888.35
School appropriation 24,327.00
Appropriation, new school 8,000.00

Total $67,330.69

Taxes and Rates

Appropriations and taxes assessed $67,330.69
Less estimated receipts 3,323.67

$64,007.02

Plus overlay 875.96

Net amount to be raised by taxation $64,882.98
Less 451 poll taxes at $2.00 902.00
Less National Bank stock tax 10.00

Amount to be raised by property tax $63,970.98
Taxes Committed to Collector:
- Property taxes $63,970.98
- Poll taxes 902.00
- National Bank stock tax 10.00

Total taxes committed to Collector $64,882.98

Tax rate — on $100.00 $3.00

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

WILBUR H. VAUGHN,
DONALD E. CARLETON,
NORMAN KILMISTER,
Selectmen.
Board of Selectmen
Bow, New Hampshire
Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Bow for the fiscal year ended December 31, 1948, which was made by this Division in accordance with the vote of the town. 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, Trustees of Trust Funds, Baker Free Library and Volunteer Fire Department.

FINANCIAL STATEMENTS


Comparative Balance Sheets as of December 31, 1947 and December 31, 1948, are presented in Exhibit A-1. As indicated therein a change in the financial condition of the town amounting to $3,326.17 took place during the year 1948, which started with a Net Debt of $893.61 and closed with a Surplus of $2,432.56.

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. The factors which caused the change, as indicated therein, were as follows:
Decreases in Net Debt and Increases in Surplus

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Surplus</td>
<td>$3,317.17</td>
</tr>
<tr>
<td>Increase in Accts. Receivable</td>
<td>9.00</td>
</tr>
<tr>
<td>Change in Financial Condition</td>
<td>$3,326.17</td>
</tr>
</tbody>
</table>

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, 1948, 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 $2,520.03, plus a net revenue surplus of $797.14, resulted in a net budget surplus of $3,317.17.

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

A summary of receipts and expenditures for the fiscal year ended December 31, 1948, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance, as of December 31, 1948, is indicated in Exhibit B-2.

AUDIT PROCEDURE

The accounts and reports of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks.
Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the collector's records.

**GENERAL COMMENTS**

**Town Treasurer:**

Two checks issued in 1944, for $90.00 and 25 cents, respectively, have never been paid by the bank and consequently have been carried as outstanding checks since then. It is recommended that payment be stopped on these two checks and an adjusting entry be made for $90.25 as a receipt item in the treasurer's cash book.

It was also noted that the treasurer's reconciled bank balance (Exhibit B-2) was in excess of the cash book balance by the amount of six cents. This same difference has existed for several years. In order to adjust this difference it is recommended that the treasurer also make a receipt entry in the cash book as follows:

"To adjust difference between cash book and bank balance $0.06."

**Selectmen:**

In classifying highway expenditures—all repairs to highway equipment, as well as gasoline, oil and other supplies used in connection therewith, should be charged to "General expense of the highway department" rather than "town maintenance."

**Tax Collector:**

When the town buys the taxes at the collector's tax sale the amount for which each individual tax was bought should be entered in the warrant book and credited to the proper account. This should include the amount of the tax and also the amount of interest and costs to date.
of sale. In each case it should also be indicated in the margin that the tax was "sold to town."

In the record of tax sale book each item should be recorded so as to indicate separately the amount of tax, interest to date of sale, costs and fees and the total amount for which it was sold.

The tax collector's records and accounting procedure have shown much improvement since the time of our previous audit.

Conclusion:

The accounts of all officials of the town which we examined were found in good condition and the accounting procedure conformed to the uniform system prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

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

Yours very truly,

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

Herbert E. Hunt, Auditor
C. David Sullivan, Accountant
DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Concord, New Hampshire

February 21, 1949

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Bow for the fiscal year ended December 31, 1948 and found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the Town, together with the results of operations for the period under review.

Respectfully submitted,

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

Herbert E. Hunt, Auditor
C. David Sullivan, Accountant
## FINANCIAL REPORT

### Assets

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in hands of treasurer</td>
<td>$4,778.76</td>
</tr>
<tr>
<td>Accounts Due to the Town:</td>
<td></td>
</tr>
<tr>
<td>Due from State:</td>
<td></td>
</tr>
<tr>
<td>Bounties</td>
<td>106.00</td>
</tr>
<tr>
<td>Due from County:</td>
<td>48.00</td>
</tr>
<tr>
<td>Other Bills Due Town:</td>
<td></td>
</tr>
<tr>
<td>Clarence E. Maxfield</td>
<td>19.50</td>
</tr>
<tr>
<td>Howard C. Day</td>
<td>9.00</td>
</tr>
<tr>
<td>Unredeemed Taxes: (from tax sale on account of)</td>
<td></td>
</tr>
<tr>
<td>Levy of 1947</td>
<td>204.93</td>
</tr>
<tr>
<td>Levy of 1946</td>
<td>147.61</td>
</tr>
<tr>
<td>Uncollected Taxes:</td>
<td></td>
</tr>
<tr>
<td>Levy of 1948</td>
<td>5,510.56</td>
</tr>
<tr>
<td>Levy of 1947</td>
<td>89.15</td>
</tr>
<tr>
<td>Levy of 1946</td>
<td>4.00</td>
</tr>
<tr>
<td>Previous years</td>
<td>15.00</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$10,932.51</strong></td>
</tr>
</tbody>
</table>

### Liabilities

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Owed by the Town:</td>
<td></td>
</tr>
<tr>
<td>Snow plows</td>
<td>$748.96</td>
</tr>
<tr>
<td>Due to State—Special $3 Poll Taxes:</td>
<td></td>
</tr>
<tr>
<td>Collected—not remitted to State Treas., (1945, $3.00)</td>
<td>3.00</td>
</tr>
<tr>
<td>Due to School Districts:</td>
<td></td>
</tr>
<tr>
<td>Dog licenses</td>
<td>416.91</td>
</tr>
<tr>
<td>Balance of appropriation</td>
<td>7,327.00</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td><strong>$8,495.87</strong></td>
</tr>
<tr>
<td>Excess of assets over liabilities (surplus)</td>
<td><strong>2,436.64</strong></td>
</tr>
<tr>
<td><strong>Grand total</strong></td>
<td><strong>$10,932.51</strong></td>
</tr>
</tbody>
</table>
Receipts

From Local Taxes:

Property taxes — current year $58,802.92
Poll taxes — current year, regular at $2 582.00
National bank stock taxes 10.00

Total of current year’s taxes collected and remitted $59,394.92
Property taxes — previous years 3,716.33
Poll taxes — previous years, regular at $2 334.00
Poll taxes — previous years, special at $3 3.00
Interest received on taxes 159.45
Tax sales redeemed 571.67

From State:

Interest and dividend tax 563.62
Railroad tax 103.46
Savings bank tax 126.80
Gas tax refund 34.27
Fighting forest fires 98.98
Bounties 201.50

From County:

For support of poor 583.06
For aid furnished soldiers 247.76

From Local Sources, Except Taxes:

Dog licenses 499.60
Rent of town property 70.00
Registration of motor vehicles, 1947 permits 49.86
Registration of motor vehicles, 1948 permits 1,683.82
Registration of motor vehicles, 1949 permit 1.82

Receipts Other Than Current Revenue:

Temporary loans in anticipation of taxes during year 30,000.00
Refunds 345.66
Plowing driveways 270.00
Tarring driveways 4.00
Cemetery lot 15.00
Filing fee 2.00
Sale of town land 310.00

Total receipts from all sources $99,390.58
Cash on hand January 1, 1948 4,502.14

Grand total $103,892.72

Payments

Current Maintenance Expenses:
General Government:
   Town officers' salaries $1,065.00
   Town officers' expenses 947.13
   Election and registration expenses 337.95
   Expenses town hall and other town buildings 401.32

Protection of Persons and Property:
   Police department 15.00
   Fire department, including forest fires 1,631.97
   Moth extermination — blister rust 300.00
   Bounties 106.00
   Damage by dogs 82.61

Health:
   Vital statistics 4.50

Highways and Bridges:
   Town road aid 712.59
   Town maintenance 12,464.90
      (Summer — $5,899.81)
      (Winter — $6,565.09)
   Street lighting and sprinkling 2,216.50
   General expenses of highway department 243.61

Libraries:
   Libraries 500.00

Public Welfare:
   Old age assistance 1,598.01
   Town poor 86.00
   County poor 436.56
### Patriotic Purposes:
- World War II memorial: $720.00
- Memorial Day and veteran's associations: $100.00
- Aid to soldiers and their families: $407.26

### Public Service Enterprises:
- Cemeteries, including hearse hire: $516.04

### Unclassified:
- Damages and legal expenses: $5.00
- Conveyances and list of estates: $27.98
- Taxes bought by town: $567.33
- Discounts, abatements and refunds: $212.57

### Interest:
- Paid on temporary loans in anticipation of taxes: $212.50

### Outlay for New Construction and Permanent Improvements:
- New equipment (Highway): $2,086.04

### Indebtedness:
- Payments on temporary loans in anticipation of taxes: $30,000.00

### Payments to Other Governmental Divisions:
- Special poll taxes at $3.00 paid to state: $21.00
- Taxes paid to County: $5,838.35
- Payments to School Districts: $35,132.89
  - (Appropriation, $34,795.97)
  - (Dog licenses, $336.92)
- Dry well at school: $117.35

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Total payments for all purposes: $99,113.96
Cash on hand December 31, 1948: $4,778.76

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Grand total: $103,892.72
SCHEDULE OF TOWN PROPERTY

Town Hall, lands and buildings $3,000.00
  Furniture and equipment 400.00
Libraries, lands and buildings 10,000.00
  Furniture and equipment 7,000.00
Fire Department, lands and buildings 2,000.00
  Equipment 8,000.00
Highway Department, lands and buildings 1,500.00
  Equipment 9,000.00
Schools, lands and buildings 68,000.00
  Equipment 2,000.00
All lands and buildings acquired through
  Tax Collector's deeds:
    Euclide Duford land 75.00
    10 acre Walker and Riddle lot 100.00
    25 acre Fred Jordan lot 125.00
    48 acre Wheeler lot 250.00
All other property and equipment:
    Town wood lot 550.00
    One-half acre on River Road 10.00

Total $111,960.00

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.

WILBUR H. VAUGHN,
DONALD E. CARLETON,
NORMAN KILMISTER,
Selectmen.
FLORENCE M. SARGENT,
Treasurer.

February 16, 1949.
REPORT OF TOWN CLERK, 1948

Receipts:
   Auto tax, 1947                $49.86
   Auto tax, 1948                1,683.82
   Auto tax, 1949                1.82
                                  $1,735.50
Filing fees                       2.00

Dog tax:
   154 males at $2.00           $308.00
   25 females at $5.00            125.00
   1 kennel at $20.00            20.00
   7 kennels at $12.00           84.00
                                  537.00
                                  $2,274.50
Less dog license fees             37.60

Paid Treasurer                   $2,236.90

ANNIE C. FOOTE,
           Town Clerk.
TAX COLLECTOR'S REPORT

Summary of Warrant

Levy of 1948

Dr.

Taxes committed to Collector:

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property</td>
<td>$63,980.98</td>
</tr>
<tr>
<td>Polls</td>
<td>902.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$64,882.98</strong></td>
</tr>
</tbody>
</table>

Added taxes:

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property</td>
<td>$10.50</td>
</tr>
<tr>
<td>Polls</td>
<td>12.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>22.50</strong></td>
</tr>
</tbody>
</table>

Interest | .94 |
|         |     |
| **Total** | **$64,906.42** |

Cr.

Remitted to Treasurer:

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property</td>
<td>$58,812.92</td>
</tr>
<tr>
<td>Polls</td>
<td>582.00</td>
</tr>
<tr>
<td>Interest</td>
<td>.94</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$59,395.86</strong></td>
</tr>
</tbody>
</table>

Uncollected taxes:

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property</td>
<td>$5,178.56</td>
</tr>
<tr>
<td>Polls</td>
<td>332.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5,510.56</strong></td>
</tr>
</tbody>
</table>

**Total** $64,906.42
Levy of 1947

Dr.

Uncollected taxes:
Property $3,780.26
Polls 324.00

$4,104.26

Added taxes $14.00
Interest collected 129.11

143.11

$4,247.37

Cr.

Remitted to Treasurer:
Property $3,705.11
Polls 322.00
Interest 129.11

$4,156.22

Uncollected taxes:
Property $77.15
Polls 12.00

89.15

$4,245.37

Cash on hand January 1, 1949 $2.00

Levy of 1946

Dr.

Uncollected taxes:
Property $6.00
Polls 14.00
Interest .43

$20.43
Remitted to Treasurer:
- Property: $4.00
- Polls: 12.00
- Interest: .43

Total: $16.43

Uncollected taxes:
- Property: $2.00
- Polls: 2.00

Total: 4.00

Total: $20.43

**Summary of Warrant**

**Levy of 1945**

**Dr.**

Uncollected taxes:
- Polls, regular: $8.00
- Polls, special: 12.00

Total: $20.00

**Cr.**

Remitted to Treasurer:
- Polls, regular: 2.00
- Polls, special: 3.00

Total: $5.00

Account of uncollected taxes:
- Polls, regular: $6.00
- Polls, special: 9.00

Total: 15.00

Total: $20.00
Unredeemed taxes 1946, sold in 1947

Joe Audet $47.98
Geo. Booker Estate 11.63
Frank Hodgeman 63.63
John Clark 5.33
John Dameault 4.93
Earl Hemphill 9.28
Valley Club 4.83

$147.61

1947 taxes sold in 1948

Robert Barry $14.50
Stanley Drew 20.85
Frank Hodgeman 81.60
Lewis Palmer 16.18
Elwood Stime 16.28
Howard Whittier 11.98
John Clark 6.03
John Dameault 5.51
Roy Farr 16.18
Earl Hemphill 10.42
Valley Club 5.40

$204.93

A true account of all money received and paid to the Treasurer from January 1, 1948 to January 1, 1949.

VIRGINIA F. ABBOTT,
Collector.
TREASURER'S REPORT

Balance on hand January 1, 1948  
$4,502.14
Total receipts during year  
99,390.58

$103,892.72
Total payments  
99,113.96

Cash on hand December 31, 1948  
$4,778.76

FLORENCE M. SARGENT,
Treasurer.

DETAILED STATEMENT OF RECEIPTS

From Local Taxes:
  Property taxes, current year  
  $58,802.92
  Poll taxes, current year  
  582.00
  National Bank tax  
  10.00
  Property taxes, previous years  
  3,711.11
  Poll taxes:
    Regular at $2.00  
    334.00
    Special at $3.00  
    3.00
  Interest received on taxes  
  164.67
  Tax sales redeemed  
  571.67

From State:
  Interest and dividend tax  
  563.62
  Railroad tax  
  103.46
  Savings bank tax  
  126.80
  Bounties  
  201.50
  Forest fires  
  98.98

From County:
  For support of poor  
  583.06
  Soldiers' aid  
  247.76

From Local Sources Except Taxes:
  Dog licenses  
  499.60
  Rent of town hall  
  70.00
Registration of motor vehicles:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1947</td>
<td>49.86</td>
</tr>
<tr>
<td>1948</td>
<td>1,683.82</td>
</tr>
<tr>
<td>1949</td>
<td>1.82</td>
</tr>
</tbody>
</table>

Receipts Other Than Current Revenue:

Temporary loans in anticipation of taxes $30,000.00

Refunds:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment on Thomas Miles property</td>
<td>100.00</td>
</tr>
<tr>
<td>Town of Hopkinton, forest fire refund</td>
<td>118.25</td>
</tr>
<tr>
<td>Howard Day, forest fire refund</td>
<td>3.60</td>
</tr>
<tr>
<td>Blister rust refund</td>
<td>.51</td>
</tr>
<tr>
<td>School district, dry well refund</td>
<td>117.35</td>
</tr>
<tr>
<td>Virginia Abbott, refund on taxes</td>
<td>5.40</td>
</tr>
<tr>
<td>Roger Duford, refund</td>
<td>.30</td>
</tr>
<tr>
<td>Vital statistics, check cancelled</td>
<td>.25</td>
</tr>
<tr>
<td>State of N. H., gas tax</td>
<td>34.27</td>
</tr>
</tbody>
</table>

Tarring Driveways:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Margarette Dickson</td>
<td>4.00</td>
</tr>
<tr>
<td>Filing fee</td>
<td>2.00</td>
</tr>
<tr>
<td>Plowing driveways</td>
<td>270.00</td>
</tr>
<tr>
<td>Cemetery lot</td>
<td>15.00</td>
</tr>
<tr>
<td>Sale of town property</td>
<td>310.00</td>
</tr>
</tbody>
</table>

Total receipts from all sources $99,390.58

Cash on hand January 1, 1948 4,502.14

Grand total $103,892.72
DETAILED STATEMENTS OF PAYMENTS

Town Officers' Salaries

Wilbur H. Vaughn $250.00
Donald E. Carleton 250.00
Norman Kilmister 175.00
Asa H. Morgan 75.00
Florence M. Sargent, Treasurer 50.00
Annie C. Foote, Clerk 50.00
Virginia Abbott 200.00
Harold W. Howe, auditor 15.00

Total $1,065.00

Town Officers' Expenses

N. H. Assessors' Association, dues $2.00
Bridge & Byron, town reports 205.00
Harry K. Rogers, bonds for town officers 92.00
National State Capital Bank, rent of deposit box 2.40
Wilbur H. Vaughn, attending assessors' meeting 42.85
Donald E. Carlton, attending assessors' meeting 43.74
Norman Kilmister, attending assessors' meeting 41.45
Wilbur H. Vaughn, stamps for inventories 6.30
Asa H. Morgan, stamps 6.00
Herbert Hunt, auditing 15.00
Florence M. Sargent, treasurer's expense 10.00
Donald E. Carleton, transporting selectmen 15.00
National State Capital Bank, service charge 1.15
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>N. H. Collectors' Association, dues</td>
<td>2.00</td>
</tr>
<tr>
<td>Annie C. Foote, auto permit fees</td>
<td>234.00</td>
</tr>
<tr>
<td>Sargent Bro., tax bills and envelopes</td>
<td>13.00</td>
</tr>
<tr>
<td>Virginia Abbott, attending tax collectors' meeting</td>
<td>7.15</td>
</tr>
<tr>
<td>Agnes Vaughn, copying inventories</td>
<td>12.00</td>
</tr>
<tr>
<td>Annie C. Foote, expense, Clerks</td>
<td>45.10</td>
</tr>
<tr>
<td>Agnes Vaughn, addressing inventories and reports, 1947-1948</td>
<td>14.00</td>
</tr>
<tr>
<td>Charles R. Hardy, town clerk's dues</td>
<td>2.00</td>
</tr>
<tr>
<td>Virginia Abbott, postage for tax bills</td>
<td>21.00</td>
</tr>
<tr>
<td>State Planning Commission, maps</td>
<td>22.00</td>
</tr>
<tr>
<td>Edson Eastman, town officers' supplies</td>
<td>10.14</td>
</tr>
<tr>
<td>Brown &amp; Saltmarsh, supplies</td>
<td>23.85</td>
</tr>
<tr>
<td>Wilbur H. Vaughn, reassessing with Tax Commission</td>
<td>28.00</td>
</tr>
<tr>
<td>Donald E. Carleton, reassessing with Tax Commission</td>
<td>20.00</td>
</tr>
<tr>
<td>Norman Kilmister, reassessing with tax commission</td>
<td>10.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$947.13</strong></td>
</tr>
<tr>
<td>Katherine Crowley, conveyances</td>
<td>27.48</td>
</tr>
<tr>
<td>Vira Holmes, list of estates</td>
<td>.50</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$27.98</strong></td>
</tr>
</tbody>
</table>

**Election and Registration**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Harold W. Howe, supervisor</td>
<td>$53.00</td>
</tr>
<tr>
<td>Charles Mack, supervisor</td>
<td>30.00</td>
</tr>
<tr>
<td>Harry Clough, supervisor</td>
<td>32.50</td>
</tr>
<tr>
<td>Laura Sargent, ballot clerk</td>
<td>17.00</td>
</tr>
<tr>
<td>Women's Society of Christian Service, lunch for election officers</td>
<td>40.00</td>
</tr>
<tr>
<td>Capital Offset Co., 100 check lists</td>
<td>44.45</td>
</tr>
<tr>
<td>Bow Baptist Ladies' Aid, lunches for election officers</td>
<td>25.00</td>
</tr>
<tr>
<td>Name</td>
<td>Amount</td>
</tr>
<tr>
<td>----------------------------------</td>
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</tr>
<tr>
<td>Wilbur H. Vaughn</td>
<td>20.00</td>
</tr>
<tr>
<td>Donald E. Carleton</td>
<td>20.00</td>
</tr>
<tr>
<td>Norman Kilmister</td>
<td>20.00</td>
</tr>
<tr>
<td>Hilda Sargent, ballot clerk</td>
<td>6.00</td>
</tr>
<tr>
<td>Philip Sargent, ballot clerk</td>
<td>18.00</td>
</tr>
<tr>
<td>William White, ballot Clerk</td>
<td>12.00</td>
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<tr>
<td><strong>Total</strong></td>
<td>$337.95</td>
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**Expense of Town Hall**

<table>
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<th>Description</th>
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<tbody>
<tr>
<td>Concord Electric Co., lights</td>
<td>$30.82</td>
</tr>
<tr>
<td>Harold Eastman</td>
<td>31.50</td>
</tr>
<tr>
<td>Charles McKee</td>
<td>15.00</td>
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<tr>
<td>Bow Mutual Fire Insurance Co.</td>
<td>2.50</td>
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<tr>
<td>Well at town hall, appropriation</td>
<td>300.00</td>
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<tr>
<td>Martin Christianson</td>
<td>9.50</td>
</tr>
<tr>
<td>Robert Focht, wood, tractor shed</td>
<td>12.00</td>
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<tr>
<td><strong>Total</strong></td>
<td>$401.32</td>
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**Fire Department**

<table>
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<tr>
<th>Description</th>
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<tr>
<td>Fire Department, appropriation</td>
<td>$1,300.00</td>
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**Forest Fires**

<table>
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<tr>
<th>Description</th>
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<tbody>
<tr>
<td>Hopkinton fire</td>
<td>$118.25</td>
</tr>
<tr>
<td>Howard C. Day, training school</td>
<td>35.00</td>
</tr>
<tr>
<td>State of N. H., forest fire tools</td>
<td>31.32</td>
</tr>
<tr>
<td>Howard C. Day, Warden</td>
<td>147.40</td>
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**Police**

<table>
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<tr>
<th>Description</th>
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</tr>
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<tbody>
<tr>
<td>Arthur Sargent, chief's badge</td>
<td>$15.00</td>
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**Blister Rust**

<table>
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<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>N. H. Forestry Department</td>
<td>$300.00</td>
</tr>
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</table>
Damage by Dogs

Philip Sargent, collecting dog tax $50.00
Wheeler & Clark, dog tags and books 15.11
John Bresaw, hens killed by dogs 17.50

Total $82.61

Vital Statistics

Rev. Ned B. McKenney, Concord $ .50
Annie C. Foote, R. 4, Concord .50
Rev. Wm. T. Knapp, Nashua .25
Rev. Milo Farmer, Concord 1.00
Rev. John F. Burke, Concord .50
Rev. Leslie E. Mack, Concord .25
Rev. Everett Barrows, 210 Pleasant St., Concord .25
Dr. C. E. Butterfield, Concord .25
Dr. Carl Dahlgren, Concord .25
Dr. Chas. H. Parsons, Concord .25
Dr. Thos. J. Halligan, Concord .25
Dr. P. A. Boucher, Concord .25

Total $4.50

Bounties

Donald Carleton 131 hedgehogs $65.50
Wilbur Vaughn 41 hedgehogs 20.50
Norman Kilmister 15 hedgehogs 7.50
Asa Morgan 8 hedgehogs 4.00
Edward Saltmarsh 11 hedgehogs 5.50
Maurice C. Foote 6 hedgehogs 3.00

Total $106.00
### Street Lights

Concord Electric Co. ........................................ $2,216.50

### Town Poor

<table>
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<tr>
<th>Description</th>
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<tr>
<td>Ruth Hartford, wood</td>
<td>$21.00</td>
</tr>
<tr>
<td>Mrs. Blanchard, groceries</td>
<td>5.00</td>
</tr>
<tr>
<td>Overseers’ services</td>
<td>60.00</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$86.00</strong></td>
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### County Poor

<table>
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<tr>
<th>Description</th>
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<tbody>
<tr>
<td>Grace Tenney</td>
<td>$141.50</td>
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<tr>
<td>Charles Bourbeau</td>
<td>240.80</td>
</tr>
<tr>
<td>Chester Chase</td>
<td>40.26</td>
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<tr>
<td>Stanley Drew</td>
<td>14.00</td>
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<td><strong>Total</strong></td>
<td><strong>$436.56</strong></td>
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### Soldiers’ Aid

Soldiers’ Aid ............................................. $407.26

### Highway Department

Ai Hammond, Road Agent ...................................(1,829.85)

<table>
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<th>Description</th>
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<tbody>
<tr>
<td>Ai Hammond, Road Agent</td>
<td>1,829.85</td>
</tr>
<tr>
<td>A. Prusia, driver</td>
<td>507.20</td>
</tr>
<tr>
<td>G. Prusia, labor</td>
<td>397.20</td>
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<tr>
<td>D. Prusia, labor</td>
<td>92.80</td>
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<tr>
<td>R. Cheney, labor</td>
<td>490.80</td>
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<td>A. Cheney, labor</td>
<td>78.80</td>
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<tr>
<td>G. Drew, labor</td>
<td>675.60</td>
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<tr>
<td>J. Lee, labor</td>
<td>6.80</td>
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<tr>
<td>A. S. Colby, labor</td>
<td>108.40</td>
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<tr>
<td>V. Colby, labor</td>
<td>131.00</td>
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<tr>
<td>G. Foote, labor</td>
<td>12.80</td>
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<tr>
<td>Name</td>
<td>Labor/Tractor</td>
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<tr>
<td>-----------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>F. Gregory</td>
<td>61.60</td>
</tr>
<tr>
<td>T. Downs</td>
<td>2.10</td>
</tr>
<tr>
<td>R. Dandy</td>
<td>19.20</td>
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<tr>
<td>W. Dandy</td>
<td>7.50</td>
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<tr>
<td>W. Sargent</td>
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<tr>
<td>Robert Ordway</td>
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<tr>
<td>Roger Ordway</td>
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<tr>
<td>N. Ordway</td>
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<tr>
<td>H. Ordway</td>
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<tr>
<td>C. Murray</td>
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<tr>
<td>F. Colby</td>
<td>202.00</td>
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<tr>
<td>W. Colby</td>
<td>109.00</td>
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<tr>
<td>R. Day</td>
<td>819.35</td>
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<tr>
<td>C. Gordon</td>
<td>712.15</td>
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<tr>
<td>R. Wescom</td>
<td>660.80</td>
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<tr>
<td>A. Hammond</td>
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<td>$8,271.90</td>
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<table>
<thead>
<tr>
<th>Name</th>
<th>Labor/Tractor</th>
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<tbody>
<tr>
<td>D. Goodwin</td>
<td>187.60</td>
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<tr>
<td>F. Walch</td>
<td>86.40</td>
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<tr>
<td>A. Duford</td>
<td>16.40</td>
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<tr>
<td>L. Drew</td>
<td>58.80</td>
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<tr>
<td>H. Day</td>
<td>16.90</td>
</tr>
<tr>
<td>R. Stores</td>
<td>6.40</td>
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<tr>
<td>J. Bradeau</td>
<td>8.80</td>
</tr>
<tr>
<td>W. Howard</td>
<td>6.40</td>
</tr>
<tr>
<td>J. Champigny</td>
<td>6.40</td>
</tr>
<tr>
<td>M. Audet</td>
<td>32.00</td>
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<tr>
<td>P. Hammond</td>
<td>25.60</td>
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<tr>
<td>H. Goodrich</td>
<td>16.00</td>
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<tr>
<td>R. Putney</td>
<td>16.00</td>
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<tr>
<td>G. Smith</td>
<td>112.00</td>
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<tr>
<td>W. Elliot</td>
<td>110.40</td>
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<tr>
<td>C. Ladd</td>
<td>199.50</td>
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<tr>
<td>A. Morgan</td>
<td>9.00</td>
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<table>
<thead>
<tr>
<th>Name</th>
<th>Labor/Gravel</th>
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<tbody>
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<td>M. Goodrich</td>
<td>233.70</td>
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<td>F. Walch</td>
<td>187.60</td>
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<tr>
<td>A. Duford</td>
<td>86.40</td>
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<tr>
<td>L. Drew</td>
<td>58.80</td>
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<tr>
<td>H. Day</td>
<td>16.90</td>
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<tr>
<td>R. Stores</td>
<td>6.40</td>
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<tr>
<td>J. Bradeau</td>
<td>8.80</td>
</tr>
<tr>
<td>W. Howard</td>
<td>6.40</td>
</tr>
<tr>
<td>J. Champigny</td>
<td>6.40</td>
</tr>
<tr>
<td>M. Audet</td>
<td>32.00</td>
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<tr>
<td>P. Hammond</td>
<td>25.60</td>
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<tr>
<td>H. Goodrich</td>
<td>16.00</td>
</tr>
<tr>
<td>R. Putney</td>
<td>16.00</td>
</tr>
<tr>
<td>G. Smith</td>
<td>112.00</td>
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<tr>
<td>W. Elliot</td>
<td>110.40</td>
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<tr>
<td>C. Ladd</td>
<td>199.50</td>
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<tr>
<td>A. Morgan</td>
<td>9.00</td>
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<tr>
<td>Description</td>
<td>Amount</td>
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<tr>
<td>--------------------------------------</td>
<td>---------</td>
</tr>
<tr>
<td>I. Cate, gravel</td>
<td>11.50</td>
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<tr>
<td>R. Putney, gravel</td>
<td>2.70</td>
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<tr>
<td>E. Ekholm, sand</td>
<td>23.40</td>
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<tr>
<td>Miscellaneous expenses</td>
<td>102.45</td>
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<td><strong>Total</strong></td>
<td><strong>$1,288.35</strong></td>
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<table>
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<tbody>
<tr>
<td>Insurance</td>
<td>$243.61</td>
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<tr>
<td>Thompson &amp; Hoague, supplies</td>
<td>52.21</td>
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<tr>
<td>Gagnes Service Station, greasing</td>
<td>32.34</td>
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<tr>
<td>E. C. Nelson, Inc., chains</td>
<td>20.49</td>
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<tr>
<td>E. W. Systrom, fence</td>
<td>57.75</td>
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<td>City Coal Co., fuel oil</td>
<td>77.34</td>
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<tr>
<td>Bow Garage, labor and parts</td>
<td>68.55</td>
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<td>Hedge &amp; Mattheis Co., posts</td>
<td>38.00</td>
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<td>State Highway Garage, supplies</td>
<td>675.41</td>
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<td>J. E. Felton, express</td>
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<td>R. C. Hazelton Co., supplies</td>
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<td>Sanel Auto Service, repairs and parts</td>
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<td>Wayside Garage, labor and parts</td>
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<tr>
<td>Rollins Service Station, gas and oil</td>
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<td>Geo. Karkinos, bulldozer</td>
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<tr>
<td>Merrimack Farmers Exchange, fence</td>
<td>26.85</td>
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<tr>
<td>N. H. Auto Salvage, glass</td>
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<tr>
<td>Frank Lamora, welding and supplies</td>
<td>130.70</td>
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<tr>
<td>Taskers Garage, labor and parts</td>
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<tr>
<td>Caselina-Venerable Corp., labor and</td>
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<tr>
<td>supplies</td>
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<tr>
<td>N. H. Explosive, labor and supplies</td>
<td>157.96</td>
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<td>N. H. State Prison, culverts</td>
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<td>26.12</td>
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<td>M. Christian, posts</td>
<td>17.15</td>
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<tr>
<td>Firestone Store, tires</td>
<td>272.84</td>
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<td>Page Belting, pin</td>
<td>3.43</td>
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<tr>
<td>F. Gregory, posts</td>
<td>5.00</td>
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<td>M. Audet, posts</td>
<td>13.00</td>
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<td>-----------------</td>
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<tr>
<td>Insurance</td>
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Total $3,148.26

Grand total $12,708.51

**Old Age Assistance**

<table>
<thead>
<tr>
<th>Month</th>
<th>Number of Cases</th>
<th>Amount</th>
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<tr>
<td>December</td>
<td>13 cases</td>
<td>$123.75</td>
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<tr>
<td>January</td>
<td>13 cases</td>
<td>132.98</td>
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<tr>
<td>February</td>
<td>12 cases</td>
<td>124.46</td>
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<tr>
<td>March</td>
<td>12 cases</td>
<td>113.41</td>
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<tr>
<td>April</td>
<td>12 cases</td>
<td>119.90</td>
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<tr>
<td>May</td>
<td>12 cases</td>
<td>118.38</td>
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<tr>
<td>June</td>
<td>12 cases</td>
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<tr>
<td>July</td>
<td>12 cases</td>
<td>125.74</td>
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<tr>
<td>August</td>
<td>13 cases</td>
<td>132.98</td>
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<tr>
<td>September</td>
<td>13 cases</td>
<td>127.25</td>
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<td>October</td>
<td>13 cases</td>
<td>138.28</td>
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<tr>
<td>November</td>
<td>13 cases</td>
<td>148.83</td>
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Total $1,598.01

**Patriotic Purposes**

<table>
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<th>Organization</th>
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<tr>
<td>Red Cross</td>
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<tr>
<td>World War II Memorial</td>
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Total $820.00

**Libraries**

<table>
<thead>
<tr>
<th>Library</th>
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<tbody>
<tr>
<td>Baker Free Library</td>
<td>$500.00</td>
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Cemeteries

Merrimack Farmers' Exchange $77.80
Norman Williams:
   Lumber, Alexander Cemetery 4.62
   Hilda Ekholm, 35 loads of sand 7.00
Irville Smith, loader and labor 64.00
Lester Spear, paint and labor 9.98
Maurice Foote 29.60
Paul Foote 15.60
John Foote 126.40
Harold Abbott 31.60
Curtis Gordon, loam and trucking 128.00
Sears, Roebuck 3.94
Lawn mower, sharpening 17.50

Total $516.04

Damages and Legal Expenses

Monitor & Patriot, notice $5.00

Taxes Bought by Town

Virginia Abbott, Collector $567.33

Interest

National State Capital Bank $212.50

T. R. A.

State of N. H., Class V road assistance $712.59

Abatements Made in 1948

1945

Alva Lewis $5.00
### 1946

<table>
<thead>
<tr>
<th>Name</th>
<th>Reason</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Geo. Stevens</td>
<td>over tax</td>
<td>$2.00</td>
</tr>
<tr>
<td>Ora Young</td>
<td>out of town</td>
<td>2.00</td>
</tr>
<tr>
<td>Thomas Young</td>
<td>unable to pay</td>
<td>4.00</td>
</tr>
<tr>
<td></td>
<td></td>
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<td></td>
<td></td>
<td><strong>$8.00</strong></td>
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### 1947

<table>
<thead>
<tr>
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<tr>
<td>Ernest Bathleen</td>
<td>left town</td>
<td>$2.00</td>
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<tr>
<td>Beatrice Blake</td>
<td>left town</td>
<td>2.00</td>
</tr>
<tr>
<td>Margaret Brodeau</td>
<td>unable to pay</td>
<td>2.00</td>
</tr>
<tr>
<td>Iva Cross</td>
<td>unable to pay</td>
<td>2.00</td>
</tr>
<tr>
<td>Ralph Cross</td>
<td>unable to pay</td>
<td>2.00</td>
</tr>
<tr>
<td>Fern Currier</td>
<td>left town</td>
<td>2.00</td>
</tr>
<tr>
<td>Lester Newell</td>
<td>left town</td>
<td>2.00</td>
</tr>
<tr>
<td>Addie Ordway</td>
<td>unable to pay</td>
<td>2.00</td>
</tr>
<tr>
<td>Roy Ordway</td>
<td>left town</td>
<td>2.00</td>
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<tr>
<td>Nina Russell</td>
<td>unable to pay</td>
<td>2.00</td>
</tr>
<tr>
<td>Lorene Stime</td>
<td>left town</td>
<td>2.00</td>
</tr>
<tr>
<td>Frederick Tenny</td>
<td>left town</td>
<td>2.00</td>
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<tr>
<td>Thomas Young</td>
<td>unable to pay</td>
<td>3.63</td>
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### 1948

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<tr>
<td>Walter Bond</td>
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<tr>
<td>Bertha Bond</td>
<td>paid in Concord</td>
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</tr>
<tr>
<td>Wm. Capozzi</td>
<td>veteran</td>
<td>2.00</td>
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<tr>
<td>Fern Currier</td>
<td>out of town</td>
<td>2.00</td>
</tr>
<tr>
<td>Katherine Drescher</td>
<td>over 70</td>
<td>2.00</td>
</tr>
<tr>
<td>Marie Drew</td>
<td>duplicate</td>
<td>2.00</td>
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<tr>
<td>Lillian Elliott</td>
<td>over 70</td>
<td>2.00</td>
</tr>
<tr>
<td>Kay La Duke</td>
<td>under 21 years</td>
<td>2.00</td>
</tr>
<tr>
<td>Lester Newell</td>
<td>left town</td>
<td>2.00</td>
</tr>
<tr>
<td>John Walker</td>
<td>over 70</td>
<td>2.00</td>
</tr>
<tr>
<td>Elizabeth Young</td>
<td>paid in Lincoln</td>
<td>2.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>$62.63</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Abatements on property tax</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>86.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>$148.63</strong></td>
</tr>
</tbody>
</table>
**Refunds**

- Virginia Abbott, over payment of taxes: $63.94
- Dry well at school: $117.35

**New Equipment**

- Snow plows: $2,086.04

**To State**

- Special poll taxes: $21.00

**Temporary Loans**

- National State Capital Bank: $30,000.00

**County Tax**

- Merrimack County: $5,838.35

**School District**

Annie C. Foote, Treasurer:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance 1947 appropriation</td>
<td>$9,795.97</td>
</tr>
<tr>
<td>1947 dog tax</td>
<td>336.92</td>
</tr>
<tr>
<td>Part of 1948 appropriation</td>
<td>17,000.00</td>
</tr>
<tr>
<td>Payment on appropriation on new building</td>
<td>8,000.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$35,132.89</strong></td>
</tr>
</tbody>
</table>

Total payments fiscal year, January 1, 1948 to December 31, 1948: $99,113.96
Cash on hand December 31, 1948: 4,778.76

Grand total: $103,892.72
WHITE PINE BLISTER RUST CONTROL
FINANCIAL STATEMENT

Town of Bow — 1948

Expenditure:
Town funds $229.49
State and federal funds:
Eradication $236.90
Mapping 108.42

345.32

Total expended $644.81

Received from town $300.00
Expended from town funds 299.49

Balance due town .51

Area covered 937 acres
Currant and gooseberry bushes destroyed 588

REPORT OF THE FOREST FIRE WARDEN

Your local organization to prevent and extinguish brush and woods fires is glad to report a good year of forest protection in 1948. In spite of danger conditions nearly equalling at times those of 1947 when great losses were suffered in New Hampshire and New England, fire damage and loss this year have been gratifyingly low.

With the continuing cooperation of all the people, we can hope to have another successful year in 1949. Let
us remember that in any year, over 90% of all fires are caused by carelessness and that all of these man-caused fires are preventable.

Today, we have more slash and uncut grassland than for many years in the past. Smokers, campers and tourists who use our outdoors are also more numerous than ever before. We must therefore be ready for fires which might occur but, above all, prevention by everyone is the greatest need.

A few simple precautions taken by every citizen will help, as follows:

(1) Always get a written permit from the warden before kindling a fire outdoors when the ground is not covered with snow.

(2) If you smoke, always extinguish matches and tobacco before dropping or throwing them down. In automobiles, always use the ash trays.

(3) Report fires and smokes to the warden without delay.

The observance of these and other simple rules will go far to insure safety from fire damage and your cooperation in this way is earnestly solicited.

**1948 Fire Record**

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of fires</td>
<td>3</td>
</tr>
<tr>
<td>Acreage burned</td>
<td>2 1/2</td>
</tr>
<tr>
<td>Number of fire permits issued</td>
<td>63</td>
</tr>
</tbody>
</table>

Respectfully submitted,

HOWARD C. DAY,
Forest Fire Warden.

THOMAS J. KING,
District Fire Chief.
<table>
<thead>
<tr>
<th>Date of Creation</th>
<th>Trust Funds — Purpose of Creation</th>
<th>How Invested</th>
<th>Amount of Principal</th>
<th>Rate of Interest</th>
<th>Balance of Income at beginning of year</th>
<th>Income during year</th>
<th>Expended during year</th>
<th>Balance of Income at end of year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oct. 1905</td>
<td>Andrew Gault Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>$100.00</td>
<td>$42.83</td>
<td>$3.07</td>
<td>$1.83</td>
<td>$45.67</td>
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</tr>
<tr>
<td>Apr. 1, 1910</td>
<td>Elmira Ordway Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>200.00</td>
<td>276.47</td>
<td>51.76</td>
<td>3.07</td>
<td>288.11</td>
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</tr>
<tr>
<td>Feb. 21, 1913</td>
<td>Charles F. Hammond Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>100.00</td>
<td>12.85</td>
<td>7.30</td>
<td>2.00</td>
<td>14.55</td>
<td></td>
</tr>
<tr>
<td>Apr. 3, 1914</td>
<td>Addie J. Johnson Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>100.00</td>
<td>51.76</td>
<td>4.98</td>
<td>2.00</td>
<td>54.74</td>
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</tr>
<tr>
<td>Mar. 6, 1916</td>
<td>David N. Morgan Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>200.00</td>
<td>36.69</td>
<td>8.40</td>
<td>1.83</td>
<td>63.26</td>
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<tr>
<td>Apr. 4, 1916</td>
<td>Sarah Upton Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>100.00</td>
<td>32.87</td>
<td>4.35</td>
<td>1.83</td>
<td>35.39</td>
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<tr>
<td>May 20, 1919</td>
<td>Mary E. Childs Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>100.00</td>
<td>35.53</td>
<td>4.45</td>
<td>1.83</td>
<td>38.15</td>
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<tr>
<td>May 26, 1924</td>
<td>Mary E. Symonds Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>500.00</td>
<td>160.10</td>
<td>21.63</td>
<td>2.97</td>
<td>178.76</td>
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<tr>
<td>Apr. 3, 1929</td>
<td>Wesley L. Wheeler Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>100.00</td>
<td>5.27</td>
<td>3.45</td>
<td>1.83</td>
<td>6.89</td>
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</tr>
<tr>
<td>Nov. 4, 1929</td>
<td>Wm. E. Nesmith Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>200.00</td>
<td>37.25</td>
<td>7.78</td>
<td>1.83</td>
<td>43.20</td>
<td></td>
</tr>
<tr>
<td>Nov. 4, 1929</td>
<td>Willie E. Page Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>100.00</td>
<td>56.42</td>
<td>5.11</td>
<td>2.00</td>
<td>61.53</td>
<td></td>
</tr>
<tr>
<td>May 29, 1931</td>
<td>Joseph Clough Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>100.00</td>
<td>3.64</td>
<td>3.30</td>
<td>2.00</td>
<td>5.07</td>
<td></td>
</tr>
<tr>
<td>May 29, 1931</td>
<td>Hadley Cemetery Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>100.00</td>
<td>11.38</td>
<td>3.63</td>
<td>15.01</td>
<td></td>
<td></td>
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<tr>
<td>July 28, 1932</td>
<td>Nellie M. Blonquist Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>100.00</td>
<td>6.18</td>
<td>3.48</td>
<td>1.83</td>
<td>7.83</td>
<td></td>
</tr>
<tr>
<td>July 25, 1934</td>
<td>Warren P. Dow Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>100.00</td>
<td>6.96</td>
<td>3.50</td>
<td>1.83</td>
<td>8.63</td>
<td></td>
</tr>
<tr>
<td>Mar. 27, 1935</td>
<td>Abigal F. Hempflh Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>75.00</td>
<td>1.11</td>
<td>2.49</td>
<td>1.50</td>
<td>2.10</td>
<td></td>
</tr>
<tr>
<td>Mar. 13, 1936</td>
<td>Annie Green Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>100.00</td>
<td>13.78</td>
<td>3.71</td>
<td>12.50</td>
<td>4.99</td>
<td></td>
</tr>
<tr>
<td>Mar. 13, 1936</td>
<td>James Green Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>100.00</td>
<td>13.78</td>
<td>3.71</td>
<td>12.50</td>
<td>4.99</td>
<td></td>
</tr>
<tr>
<td>Mar. 13, 1936</td>
<td>Ira Woodbury Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>100.00</td>
<td>18.75</td>
<td>3.71</td>
<td>17.49</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aug. 15, 1936</td>
<td>Lydia Whitemore Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>50.00</td>
<td>1.23</td>
<td>1.65</td>
<td>1.83</td>
<td>7.38</td>
<td></td>
</tr>
<tr>
<td>May 14, 1938</td>
<td>Alice C. McKee Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>150.00</td>
<td>29.23</td>
<td>5.86</td>
<td>2.00</td>
<td>33.11</td>
<td></td>
</tr>
<tr>
<td>May 23, 1941</td>
<td>Enola M. Colby Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>100.00</td>
<td>7.62</td>
<td>3.52</td>
<td>1.83</td>
<td>9.31</td>
<td></td>
</tr>
<tr>
<td>Mar. 24, 1944</td>
<td>Frank W. Noyes Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>150.00</td>
<td>8.28</td>
<td>5.18</td>
<td>1.83</td>
<td>11.63</td>
<td></td>
</tr>
<tr>
<td>July 24, 1945</td>
<td>Rosetta F. Clough Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>100.00</td>
<td>2.35</td>
<td>3.35</td>
<td>1.50</td>
<td>4.20</td>
<td></td>
</tr>
<tr>
<td>Aug. 17, 1946</td>
<td>George Colby Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>100.00</td>
<td>1.67</td>
<td>3.31</td>
<td>4.98</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jan. 16, 1947</td>
<td>Page &amp; White Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>500.00</td>
<td>4.17</td>
<td>16.51</td>
<td>2.00</td>
<td>18.68</td>
<td></td>
</tr>
<tr>
<td>Jan. 16, 1947</td>
<td>John Warren White Fund</td>
<td>Deposit, Loan &amp; Trust Savings Bank</td>
<td>300.00</td>
<td>2.50</td>
<td>9.89</td>
<td>2.00</td>
<td>10.39</td>
<td></td>
</tr>
</tbody>
</table>

* Income shown is for one and one half years.

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

**Rufus H. White, Chandler F. Ordway, Asa H. Morgan,**

Trustees.

February 5, 1949.
BAKER FREE LIBRARY

Statement of Receipts and Disbursements for the
Period January 1, 1948 to January 1, 1949

Balance on hand January 1, 1948:
   Library account $57.41
   Appropriated for repairs 1.00
   Balance to be reinvested 289.55

   $347.96

Income during year:

   Bonds:
      Harbor Commissioners of Montreal $50.00
      Public Service Company of N. H. 32.50
      U. S. Treasury bonds 158.75

   $241.25

Stocks:

   Continental Insurance National Bank
      and Trust Co. $16.00
   Continental Insurance Co. 20.00
   Cudahy Packing Co. 22.52
   Firestone Tire and Rubber Co. 9.00
   Inland Steel Co. 45.00
   Manufacturers Trust Co. of N. Y. 19.20

   $131.72

Total income for the year $372.97

Transfers of Funds:

   Town of Bow 500.00
   Other sources 4.56

Borrowed:

   Mechanicks National Bank 340.00

Total funds available $1,565.49
Disbursements:
Books and magazines $523.99
Book repair and cataloguing 34.25
Care of building and fires 89.55
Electric lamps 2.64
Fuel 121.00
Grass shears 1.75
Insurance 74.00
Lights 15.72
Lumber for book shelves 28.00
Postage .54
Removal of ashes 5.00
Safety deposit drawer 2.40
Salary of Librarian 156.00
Sharpening lawn mower 2.50
Town meeting pictures 3.50

Total running expenses $1,069.23

Repairs:
Furnace $313.75
Smoke pipe and flue repairs 43.58

Total repairs $357.33

Reinvested:
1 U. S. Savings Bond, Series G, 2\(\frac{1}{2}\)s 100.00

Total disbursements $1,526.56

Balance on hand January 1, 1949:
Library account 38.93

$1,565.49
Investments as of January 1, 1949

Bonds

<table>
<thead>
<tr>
<th>Description</th>
<th>Par</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Harbor Commissioners of Montreal, 5s</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>1 Public Service Company of N. H., 33/4s</td>
<td>1,000.00</td>
</tr>
<tr>
<td>4 U. S. Treasury Bonds, 21/2s</td>
<td>4,000.00</td>
</tr>
<tr>
<td>1 U. S. Treasury Bond, 21/2s</td>
<td>1,000.00</td>
</tr>
<tr>
<td>1 U. S. Treasury Bond, Series G, 21/2s</td>
<td>1,000.00</td>
</tr>
<tr>
<td>4 U. S. Treasury Bonds, Series G, 21/2s</td>
<td>400.00</td>
</tr>
</tbody>
</table>

Total $8,400.00

Stocks:

<table>
<thead>
<tr>
<th>Description</th>
<th>Par</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 Continental Illinois National Bank and</td>
<td>$133.33</td>
</tr>
<tr>
<td>Trust Co.</td>
<td></td>
</tr>
<tr>
<td>8 Continental Insurance Co.</td>
<td>80.00</td>
</tr>
<tr>
<td>5 Cudahy Packing Co.</td>
<td>500.00</td>
</tr>
<tr>
<td>2 Firestone Tire and Rubber Co.</td>
<td>200.00</td>
</tr>
<tr>
<td>15 Inland Steel Co.</td>
<td>521.90</td>
</tr>
<tr>
<td>8 Manufacturers Trust Co. of N. Y.</td>
<td>160.00</td>
</tr>
</tbody>
</table>

Total $9,995.23

Respectfully submitted,

BRADLEY L. BAKER,
Treasurer of the Trustees.
REPORT OF THE
BOW VOLUNTEER FIRE DEPARTMENT

In Case of Fire — Call 2709

In the past year we have answered 23 alarms for fire, with a fire loss of $146.90. All covered with insurance.

The calls were for 2 house fires, loss $91.50; 1 garage fire, no loss; 6 chimney fires, loss on one, $55.40; 6 grass fires; 4 brush fires, no losses; 1 false alarm, and 3 out-of-town fires on mutual aid. Twice to Hopkinton on a woods fire and once to Concord to cover in at the central station during the Boston and Maine freight house fire.

The tank truck has been used on all house, brush and grass fires, and it has proven out to be a valuable addition to our Department. It has not been completed yet, but we hope that it will be by this spring. It was used at the Hopkinton fire to protect a set of farm buildings and then relay water into the woods.

During the past year the men of the Department have raised over $500.00 by collecting and selling paper. Out of these funds we have purchased dishes, silver and 25 folding chairs for use in the station and have helped pay for a coffee maker with the Auxiliary.

For equipment and operation of the trucks and station we have spent $138.00.

We have installed a four inch stand pipe in the Turkey River near the station to make it easier and quicker to pump water from the river in case of fire. This is first of a number that we hope can be installed at various places in the town in the future.

The men of the Department have constructed a building in the rear of the station lot to store paper in and have set aside $277.00 towards a fund to build an addition on the fire station.
To the officers and men of the Bow Volunteer Fire Department and to the ladies of the Auxiliary, I want to give my heartiest thanks for their continued cooperation and interest, without which, the Fire Department could not go on.

To the people of the Town of Bow: Thanks to you all for your help and interest, and “Is your fire alarm card tacked up near your phone? Remember, in case of fire, call us promptly at 2709.”

HAROLD W. HOWE, Chief.

BOW VOLUNTEER FIRE DEPARTMENT
FINANCIAL STATEMENT

Receipts

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance on hand January 1, 1948</td>
<td>$68.42</td>
</tr>
<tr>
<td>Appropriation March 22, 1948</td>
<td>100.00</td>
</tr>
<tr>
<td>Appropriation April 17, 1948</td>
<td>1,200.00</td>
</tr>
<tr>
<td>Refund on lost check</td>
<td>1.60</td>
</tr>
</tbody>
</table>

Total Receipts: $1,370.02

Expenditures

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Station lighting</td>
<td>$37.48</td>
</tr>
<tr>
<td>Station heating</td>
<td>88.00</td>
</tr>
<tr>
<td>Station telephone</td>
<td>200.48</td>
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<tr>
<td>Station insurance</td>
<td>119.00</td>
</tr>
<tr>
<td>Station equipment</td>
<td>505.06</td>
</tr>
<tr>
<td>Station maintenance</td>
<td>2.25</td>
</tr>
<tr>
<td>Miscellaneous charges</td>
<td>56.86</td>
</tr>
<tr>
<td>Service charges (bank)</td>
<td>.56</td>
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</table>

Total Expenditures: $1,009.69
<table>
<thead>
<tr>
<th></th>
<th>Engine No. 1</th>
<th></th>
<th></th>
<th></th>
<th>Balance on hand for period from January 1 to March 8, 1949</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Maintenance</td>
<td>$16.38</td>
<td>Insurance</td>
<td>44.82</td>
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<td>46.22</td>
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<tr>
<td></td>
<td>Equipment</td>
<td>7.43</td>
<td>Operating expense</td>
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<td>$1,370.02</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>Tanker No. 1</td>
<td>$116.30</td>
<td>Insurance</td>
<td>40.63</td>
<td></td>
<td>236.19</td>
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<tr>
<td></td>
<td>Construction</td>
<td></td>
<td>Equipment</td>
<td>71.51</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Operating expense</td>
<td>7.75</td>
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</tr>
</tbody>
</table>

HAROLD W. HOWE, Chief.
NORMAN KILMISTER, Sec.-Treas.

CARL OGDEN,
DONALD CARLETON,
BRADLEY BAKER,
Finance Committee
Bow Volunteer Fire Dept.
REPORT OF THE LADIES' AUXILIARY TO THE BOW VOLUNTEER FIRE DEPARTMENT

"The Ladies' Auxiliary" to the Bow Volunteer Fire Department, having a membership of 35 active and 20 inactive members, have met at the Bow Mills Methodist Church on the third Wednesday evening of each month.

We have done very well financially this year. Through blanket clubs, selling chances on an afghan and serving suppers, we have been able to buy the following items: silver, dishes, lap trays, an electric coffee maker, and 12 pairs of rubber mittens. We also gave five dollars to the Daniel Webster Council, Boy Scouts.

We established a separate bank account to be called the "Building Fund." In this fund, we have $300.00, to be used toward the women's part of a new addition to the fire station.

During the past year, we have, on two occasions fed the men while they were on duty at a fire. At each meeting, after the business is concluded, a social time with refreshments is enjoyed.

To each woman of the community, a cordial and friendly invitation to join with us is extended. Help us to help our firemen in their efforts to protect us from fire.

Respectfully submitted,

MARGARET DAY, Pres.
BARBARA HOWE, Sec.-Treas.
School Report, Town of Bow

SCHOOL DISTRICT OFFICERS

Moderator
ASA H. MORGAN

Clerk
HALSTEAD COLBY

School Board
ANDREW M. NICOLL
CHARLENE LYFORD
EDNA C. McNAMARA

Superintendent
LEWIS F. FOOTE

Treasurer
ANNIE C. FOOTE

Auditor
HAROLD W. HOWE

Truant Officer
HARRY A. SHREVE
SCHOOL WARRANT

To the Inhabitants of the School District in the Town of Bow Qualified to Vote in District Affairs:

You are hereby notified to meet at the Town Hall in said district on the 8th day of March, 1949, at 1:00 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.

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 what sum of money the district will vote to raise and appropriate to complete and equip the unfinished room in the new addition to the Bow Mills School.

10. To see what sum of money the district will vote to raise and appropriate as a deficiency appropriation to meet unanticipated expenses incurred during the school year 1948-49.

11. To see what action the district desires to take relative to the equipping and maintenance of a school lunch program, and to determine what amount of money shall be raised and appropriated for the same. (Included by request.)

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

Given under our hands at said Bow this 30th day of January, 1949.

ANDREW M. NICOLL,
EDNA C. McNAMARA,
CHARLENE LYFORD,
School Board.

A true copy of Warrant — Attest:

ANDREW M. NICOLL,
EDNA C. McNAMARA,
CHARLENE LYFORD,
School Board.
ANNUAL REPORT OF DISTRICT TREASURER
For Fiscal Year Ending June 30, 1948

Summary

Cash on hand June 30, 1947 $3,540.83
Received from Selectmen, appropriations for current year $21,795.97
Dog tax 336.92
Received from State Treasurer 4,103.51
Received from other sources 860.73

27,097.13

Total amount available for fiscal year $30,637.96
Less School Board orders paid 25,917.53

Balance on hand as of June 30, 1948 $4,720.43

ANNIE C. FOOTE,
District Treasurer.

June 30, 1948.

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 Bow, of which the above is a true summary for the fiscal year ending June 30, 1948 and find them correct in all respects.

HAROLD W. HOWE,
Auditor.

July 24, 1948.
## DETAILED STATEMENT OF RECEIPTS

<table>
<thead>
<tr>
<th>Date</th>
<th>Payee</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash on hand June 30, 1947</td>
<td>$3,540.83</td>
</tr>
<tr>
<td>1947</td>
<td>Oct. 8 Selectmen, part appropriation</td>
<td>500.00</td>
</tr>
<tr>
<td></td>
<td>Oct. 23 Selectmen, part appropriation</td>
<td>1,000.00</td>
</tr>
<tr>
<td></td>
<td>Oct. 27 School Board, Bog school house</td>
<td>465.00</td>
</tr>
<tr>
<td></td>
<td>Oct. 27 School Board, So. Bow school house</td>
<td>180.00</td>
</tr>
<tr>
<td></td>
<td>Nov. 4 Selectmen, part appropriation</td>
<td>500.00</td>
</tr>
<tr>
<td></td>
<td>Nov. 29 Baptist Church, Bow Center school</td>
<td>100.00</td>
</tr>
<tr>
<td></td>
<td>Nov. 30 Selectmen, part appropriation</td>
<td>5,000.00</td>
</tr>
<tr>
<td></td>
<td>Dec. 11 Selectmen, part appropriation</td>
<td>5,000.00</td>
</tr>
<tr>
<td></td>
<td>Dec. 24 State Treasurer, State Aid</td>
<td>4,103.51</td>
</tr>
<tr>
<td></td>
<td>Dec. 24 Lewis Foote, refund health service</td>
<td>9.00</td>
</tr>
<tr>
<td>1948</td>
<td>Mar. 9 Vermont Mutual Fire Insurance Co.,</td>
<td>20.00</td>
</tr>
<tr>
<td></td>
<td>dividend</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Mar. 23 Union School District, rebate on</td>
<td>35.52</td>
</tr>
<tr>
<td></td>
<td>tuition</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Apr. 8 Selectmen, part appropriation</td>
<td>1,000.00</td>
</tr>
<tr>
<td></td>
<td>Apr. 26 Selectmen, part appropriation</td>
<td>1,200.00</td>
</tr>
<tr>
<td></td>
<td>May 7 Lewis Foote, refund health service</td>
<td>4.00</td>
</tr>
<tr>
<td></td>
<td>May 11 Selectmen, part appropriation</td>
<td>2,000.00</td>
</tr>
<tr>
<td></td>
<td>June 1 Selectmen, balance of appropriation</td>
<td>5,595.97</td>
</tr>
<tr>
<td></td>
<td>June 1 Selectmen, dog licenses</td>
<td>336.92</td>
</tr>
<tr>
<td></td>
<td>June 4 Lewis Foote, refund health service</td>
<td>3.00</td>
</tr>
<tr>
<td></td>
<td>June 30 Union School District, refund on</td>
<td>44.21</td>
</tr>
<tr>
<td></td>
<td>tuition</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$30,637.96</td>
</tr>
</tbody>
</table>
FINANCIAL REPORT OF THE SCHOOL
DISTRICT OF BOW

Fiscal year beginning July 1, 1947, and
ending June 30, 1948

Receipts

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Aid</td>
<td>$4,103.51</td>
</tr>
<tr>
<td>Income from Local Taxation:</td>
<td></td>
</tr>
<tr>
<td>For support of elementary schools, tuition, salaries, debt and interest and other statutory obligations</td>
<td>$20,995.97</td>
</tr>
<tr>
<td>Special appropriations</td>
<td>$800.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$25,899.48</strong></td>
</tr>
<tr>
<td>From Sources Other Than Taxation:</td>
<td></td>
</tr>
<tr>
<td>Dog licenses</td>
<td>$336.92</td>
</tr>
<tr>
<td>Sale of property</td>
<td>$745.00</td>
</tr>
<tr>
<td>Other receipts</td>
<td>$115.73</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,197.65</strong></td>
</tr>
<tr>
<td>Total receipts from all sources</td>
<td><strong>$27,097.13</strong></td>
</tr>
<tr>
<td>Cash on hand at beginning of year, July 1, 1947</td>
<td>$3,540.83</td>
</tr>
<tr>
<td><strong>Grand total</strong></td>
<td><strong>$30,637.96</strong></td>
</tr>
</tbody>
</table>

Payments

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration:</td>
<td></td>
</tr>
<tr>
<td>Salaries of district officers</td>
<td>$238.50</td>
</tr>
<tr>
<td>Superintendent's excess salary</td>
<td>$341.00</td>
</tr>
<tr>
<td>Tax for statewide supervision</td>
<td>$328.00</td>
</tr>
<tr>
<td>Expenses of administration</td>
<td>$292.97</td>
</tr>
</tbody>
</table>
Instruction:
    Principals' and teachers' salaries  8,387.37
    Text books  258.86
    Scholars' supplies  446.19
    Other expenses of instruction  84.33

Operation of school plant:
    Janitors' salaries  465.00
    Fuel and heat  530.80
    Water, light, janitors' supplies  212.44
    Repairs and replacements  699.19

Auxiliary Activities:
    Health supervision  332.58
    Transportation of pupils  4,351.00
    Tuition—Elementary and Secondary  8,168.64

Fixed Charges:
    State retirement and other  369.42

Capital Outlay:
    New equipment  411.24

Total payments for all purposes  $25,917.53
Total cash on hand at end of year
    (June 30, 1948)  4,720.43

Grand total  $30,637.96

Auditor's Certificate

This is to certify that I have examined the books and other financial records of the School Board of Bow, of which this is a true summary for the fiscal year ending June 30, 1948, and find them correctly cast and properly vouched.

HAROLD W. HOWE,
Auditor.

July 24, 1948.
SCHOOL BOARD’S ESTIMATE FOR 1949-50

Detailed Statement of Expenditures

Support of Schools:
Teachers' salaries $14,800.00
Text books 500.00
Scholars' supplies 500.00
Other expenses of instruction 75.00
Janitor service 1,000.00
Fuel 1,000.00
Water, light, janitors' supplies 350.00
Minor repairs and expenses 200.00
Health supervision (medical insp.) 400.00
Transportation of pupils 4,800.00
Tuition 7,800.00
Other special activities 50.00

$21,475.00

Other Statutory Requirements (Estimated)
Salaries of District Officers $250.00
Truant officer and school census 50.00
Superintendent's salary 410.00
Per capita tax 410.00
Payment of District debt 7,400.00
Interest on District debt 693.75
Retirement (teachers and Supt.) 590.00
Administrative expenses 400.00
Insurance 300.00

10,503.75

Total amount required to meet School Board's budget $31,978.75
Estimated Income of District

State Aid (December 1949 Allotment) $3,800.00
Dog tax 300.00

Deduct total estimated income (not raised by taxation) $4,100.00
Assessment required to balance School Board's budget $27,878.75
REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the Citizens of Bow:

It is with pleasure that I submit to you my annual report as your Superintendent of Schools.

As a matter of record, I should like to review the action of the district relative to our housing problem. As you will recall the district meeting of 1948 concerned itself mainly with the question as to how we could best provide for the rapidly increasing number of pupils at the Mills School. The statistical table given elsewhere in this report indicates an increase of 36% during the past two years.

The district after due consideration elected a building committee of seven persons, including the members of the school board. This committee was authorized to proceed with the construction of an addition to include three classrooms (one of which was to be unfinished at this time), new toilets, and an office.

The district provided for the financing of the project by (1) authorizing the issuance of 5-year notes to the amount of $3,700 (one fifth to be retired each year), (2) an assessment of $8,000 for 1948-49, and (3) the transfer of $3,540.83, previously designated for such purpose, from the school district account to the building fund. The total amount available for the new construction was $48,540.83.

The committee approved plans and the contract was awarded to Foster & Bamford in June. Work was started immediately and the opening of school was delayed but one week.

The addition of these classrooms has made it possible for us to adequately provide for our present enrollment of 155 youngsters. An additional teacher, Mrs. Marcia Fogg, was secured, and the first and second grades were
set up as separate units. The group of third and fourth grade pupils was relocated in the new addition and no longer was obliged to be housed in the basement room.

Obviously such rearranging of our pupils has added much to the type of instruction. The first graders have been able to profit greatly by having the undivided attention of the teacher, rather than to be a part of a two-grade unit as has been the case in prior years.

It is unfortunate that we have not taken care of our problem for more than a one-year period. A survey of our potential first graders for the coming year indicates that our school population will be increased by some 16 or 18 pupils next fall. Our present eighth grade (the smallest group in the school) will be replaced by an estimated 26 in the first grade.

If the reader analyzes the statistical table, it will be noted that grades 1, 2 and 3 should be retained as separate units. The remaining grades (4 through 8) will have an enrollment of approximately 90 pupils, a number too large to be handled by less than three teachers. The only logical conclusion is that it will be necessary to finish off the remaining room in the addition and place it in operation next fall.

With the prospects of a six-teacher school, it is the opinion of the school board and myself that we should add a man to our staff. With a school of the size anticipated for another year, it seems to us that such a person could contribute a type of service not possible otherwise, that certain curricula adjustments would be possible, and that such a person would be of added service in meeting problems of discipline and administration. Your board has, therefore, included in its budget provision for the addition of such a person.

The school warrant not only calls for action on the provision for completing the third room, but also includes an item to provide funds for increased expenses during the current year. When the budget was approved, the
item for fuel and janitor's salary was set at the prior year's figure. With a larger plant in operation, the expenses have exceeded the amount provided. The item of increased insurance is included along with the above mentioned deficiencies in the article in question.

In closing, may I say that I feel that the citizens of Bow by their action at the district meeting of last spring have provided a school plant of which they can be justly proud. The new classrooms are of such size as to lend themselves to the type of instructional program desired in a modern elementary school. Not only, however, should we contemplate the installation of a sixth room and the addition of the previously mentioned teacher, but we should also look forward to more complete use of our plant and the inclusion of certain other valuable aspects of a more complete elementary program.

During the past two years we have incorporated music and handwriting into our program. As mentioned in the school warrant for this year, we should consider the installation of a school lunch program. With some 60% of our youngsters transported by school bus, and another large group, although not transported, remaining at school for the noon period, the arguments for such a lunch program are logical. The present basement room plus an adjacent area of the basement could be made into an adequate lunch area, which could also serve for other activities of the school until such time as a small auditorium could be made available.

Respectfully submitted,

LEWIS F. FOOTE,
Supt. of Schools.

February 2, 1949.
Statistics for the School Year 1947-48

<table>
<thead>
<tr>
<th>School</th>
<th>Grades</th>
<th>Total Enrollment</th>
<th>Average Membership</th>
<th>Average Attendance</th>
<th>Per Cent Attendance</th>
<th>Tardinesses</th>
<th>Per Pupil</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bow Mills</td>
<td>Gr. 1-2</td>
<td>47</td>
<td>41.10</td>
<td>37.83</td>
<td>92.04</td>
<td>.05</td>
<td></td>
</tr>
<tr>
<td>Bow Mills</td>
<td>Gr. 3-4</td>
<td>33</td>
<td>29.81</td>
<td>27.73</td>
<td>95.02</td>
<td>.57</td>
<td></td>
</tr>
<tr>
<td>Bow Mills</td>
<td>Gr. 5-6</td>
<td>39</td>
<td>30.39</td>
<td>33.39</td>
<td>91.76</td>
<td>.22</td>
<td></td>
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<tr>
<td>Bow Mills</td>
<td>Gr. 7-8</td>
<td>28</td>
<td>25.88</td>
<td>24.25</td>
<td>98.74</td>
<td>.66</td>
<td></td>
</tr>
</tbody>
</table>

Totals: 147 133.18 123.20 92.51 .33

Teaching Staff — 1948-49

Marion E. Smith  
Mills, Grades 7-8

Helen F. Cole  
Mills, Grades 5-6

Almena Fernald  
Mills, Grades 3-4

Mildred H. Cross  
Mills, Grade 2

Marcia T. Fogg  
Mills, Grade 1

Adonia A. Douillette  
School Nurse

Helen Hayden  
Music

Enrollment Figures 1944-49

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Mills School:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grade 1</td>
<td>33</td>
<td>**31</td>
<td>**31</td>
<td>**38</td>
<td>28</td>
</tr>
<tr>
<td>Grade 2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>28</td>
</tr>
<tr>
<td>Grades 3 and 4</td>
<td></td>
<td>22</td>
<td>32</td>
<td>30</td>
<td>37</td>
</tr>
<tr>
<td>Grades 5 and 6</td>
<td>**28</td>
<td>25</td>
<td>25</td>
<td>36</td>
<td>36</td>
</tr>
<tr>
<td>Grades 7 and 8</td>
<td>23</td>
<td>35</td>
<td>26</td>
<td>27</td>
<td>26</td>
</tr>
<tr>
<td>Total</td>
<td>84</td>
<td>113</td>
<td>114</td>
<td>131</td>
<td>155</td>
</tr>
</tbody>
</table>

Center School   | 14      |         |         |         |         |

Bog School      | 23      |         |         |         |         |

Grand Total     | 121     | 113     | 114     | 131     | 155     |

* Grades 13, 4-6.
** Grades 12.
BOW SCHOOL DISTRICT

School Calendar for 1948-49

First Term
Begins September 13

**Days Out**
- Columbus Day: October 12
- Convention: October 21 and 22
- Armistice Day: November 11
- Thanksgiving: November 25 and 26

ends December 22

**Second Term**

**Ends January 3**

**Third Term**

**Begins February 18**

Days Out
- Good Friday

**April 15**

Ends April 22

**Begins May 2**

Fourth Term

**INSTITUTE**

May 13

**MEMORIAL DAY**

May 30

Ends June 24

HIGH SCHOOL STUDENTS

Rundlett Junior High — Gerald Avery, John Berry, Bettie Bresaw, Robert Coulter, Joyce Dennison, Marney Harris, Shirley Hodgman, Jean Nicoll, Joanne Rell, Kenneth Welch, Robert Welch, Dorothy Wescomb, Paul Hammond, Roy Shelley.

Manchester Central — Lee Colby.

Trade School, Manchester — Joseph Greenwood.
ANNUAL HEALTH REPORT FOR BOW, 1948

Number of pupils examined 146

<table>
<thead>
<tr>
<th>Defects</th>
<th>Found</th>
<th>Corrected or Improved</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vision</td>
<td>14</td>
<td>10</td>
</tr>
<tr>
<td>Hearing</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Skin</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>Orthopedic</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Teeth</td>
<td>141</td>
<td>65</td>
</tr>
<tr>
<td>Tonsils</td>
<td>7</td>
<td>3</td>
</tr>
<tr>
<td>Speech</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

Communicable Diseases

Measles 9
Mumps 1
Pediculosis 2
Skin 6

Special Activities

T. B. Patch Test 51
X-Ray 4
Fluorine 47
Orthopedic 1
Vision 4
Toxoid, Whooping Cough and

Tetanus Immunization 8

ADONIA DOUILLETTE, R.N.
School Nurse.
### BOW BUILDING ACCOUNT

(As of January 30, 1949)

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Receipts</strong></td>
<td></td>
</tr>
<tr>
<td>July 9</td>
<td>Bank note</td>
<td>$37,000.00</td>
</tr>
<tr>
<td>Nov. 13</td>
<td>Assessment (Year 1948)</td>
<td>8,000.00</td>
</tr>
<tr>
<td>Dec. 9</td>
<td>School District building balance</td>
<td>3,540.83</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>$48,540.83</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Expenditures</strong></td>
<td></td>
</tr>
<tr>
<td>July 9</td>
<td>Foster &amp; Bamford</td>
<td>$7,601.83</td>
</tr>
<tr>
<td>July 28</td>
<td>Foster &amp; Bamford</td>
<td>6,653.06</td>
</tr>
<tr>
<td>Aug. 12</td>
<td>Foster &amp; Bamford</td>
<td>9,709.91</td>
</tr>
<tr>
<td>Aug. 26</td>
<td>Foster &amp; Bamford</td>
<td>7,683.33</td>
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<tr>
<td>Sept. 10</td>
<td>Foster &amp; Bamford</td>
<td>5,351.00</td>
</tr>
<tr>
<td>Sept. 17</td>
<td>Foster &amp; Bamford</td>
<td>2,033.90</td>
</tr>
<tr>
<td>Sept. 30</td>
<td>Foster &amp; Bamford</td>
<td>1,325.00</td>
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<tr>
<td>Oct. 15</td>
<td>Foster &amp; Bamford</td>
<td>776.35</td>
</tr>
<tr>
<td>Dec. 30</td>
<td>Foster &amp; Bamford</td>
<td>4,493.85</td>
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<tr>
<td>Dec. 30</td>
<td>Merrimack Farmers</td>
<td>330.81</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>$45,959.04</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Balance</strong></td>
<td>2,581.79</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>$48,540.83</strong></td>
</tr>
</tbody>
</table>
### Births Registered in the Town of Bow for the Year Ending December 31, 1948.

<table>
<thead>
<tr>
<th>Date of Birth</th>
<th>Place of Birth</th>
<th>Name of the Child (If any)</th>
<th>Sex</th>
<th>Name of Sibling (if any)</th>
<th>Name of Child</th>
<th>Name of father</th>
<th>Name of mother</th>
<th>Maiden name of mother</th>
<th>Father of child</th>
<th>Occupation of Father</th>
<th>Birthplace of Father</th>
<th>Mother of child</th>
<th>Occupation of Mother</th>
<th>Birthplace of Mother</th>
</tr>
</thead>
<tbody>
<tr>
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<td>James M. Langley</td>
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<td>Vivian L. Stevens</td>
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<td>Ruth French</td>
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<td>Philip Gordon</td>
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<td>Stephen Lincoln Berry</td>
<td>M. L</td>
<td>W</td>
<td>Lincoln H. Berry</td>
<td>Ruth E. Foster</td>
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<td>W</td>
<td>Elwin W. Drew</td>
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<td>Concord</td>
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I hereby certify that the above is correct, according to the best of my knowledge and belief.

ANNIE C. FOOTE, Town Clerk.
<table>
<thead>
<tr>
<th>Date-of-marriage</th>
<th>Place of marriage</th>
<th>Name and surname of groom and bride</th>
<th>Residence of groom and bride</th>
<th>Age</th>
<th>Occupation</th>
<th>Place of birth</th>
<th>Names of parents</th>
<th>Birthplace of parents</th>
<th>Occupation</th>
<th>No. of death</th>
<th>Name, residence and official status of persons by whom married</th>
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<td>Canttpton</td>
<td>Martin C. Keyes</td>
<td>Wilton</td>
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<td>Julius E. Avery</td>
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<td>Annie C. Foote, Justice of Peace</td>
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<td>At Home</td>
<td>Bow</td>
<td>Gladys Wing</td>
<td>Newport, VT</td>
<td>Housekeeper</td>
<td></td>
<td>Milo Farmer, Meth. Minister</td>
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<td></td>
<td>Dorothy P. Gray</td>
<td>Penacook</td>
<td>31 W</td>
<td>Housewife</td>
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<td>Edna Smith</td>
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<td>Milo Farmer, Meth. Minister</td>
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<td>Warner</td>
<td>28 W</td>
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<td>New York, CT</td>
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<td>Newport, R. I.</td>
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<td>Bow</td>
<td>Ruth E. Chase</td>
<td>Newport, R. I.</td>
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<td>Bow</td>
<td>Loretta R. Parent</td>
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* By permission of Probate Court.
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<th>Date</th>
<th>Name</th>
<th>Town</th>
<th>Age</th>
<th>Occupation</th>
<th>Town</th>
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<th>Occupation</th>
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<td>Louis Cozzi</td>
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<td>Bow</td>
<td>Chas. W. Ladd</td>
<td>W. Milan</td>
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<td>Margaret Ruth Parker</td>
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<td>At Home</td>
<td>Concord</td>
<td>John J. Lee</td>
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<td>Aug. 14</td>
<td>Herbert W. Goodwin</td>
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<td>N. H. Explosives</td>
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<td>Perley H. Savoy</td>
<td>Chichester</td>
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<td>Ola Colby</td>
<td>Unknown</td>
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<td>Lisbon</td>
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<td>Frankin</td>
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<td>Anna H. Clark</td>
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* By permission of Probate Court.
<table>
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<th>Date of marriage</th>
<th>Place of marriage</th>
<th>Name and surname of groom and bride</th>
<th>Residence of birth of groom and bride</th>
<th>Age</th>
<th>Color</th>
<th>Occupation of groom and bride</th>
<th>Place of birth of civil</th>
<th>Names of parents</th>
<th>Birthplace of parents</th>
<th>Occupation</th>
<th>Name, residence and official station of persons by whom married</th>
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<td>Franklin S. Farnum, Jr.</td>
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<td>Concord</td>
<td>Franklin S. Farnum</td>
<td>Warner</td>
<td>B &amp; M. Shop</td>
<td>Arlington E. Wry, Baptist Minister</td>
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<td>W</td>
<td>Loom Fixer</td>
<td>Suncook</td>
<td>Ignace Roneau</td>
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<td>St. State, Can</td>
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<td>W</td>
<td>At Home</td>
<td>Canada</td>
<td>Anna Monty</td>
<td>Canada</td>
<td>Dead</td>
<td>Farmer</td>
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<td>W</td>
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<td>Ellen Munns</td>
<td>England</td>
<td>Housewife</td>
<td>Cong. Minister</td>
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<td>Wm. H. Saltmarsh</td>
<td>Boston, Mass.</td>
<td>Mechanic</td>
<td>Concord</td>
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I hereby certify that the above is correct, according to the best of my knowledge and belief.

ANNIE C. FOOTE, Town Clerk.
Deaths Registered in the Town of Bow for the Year Ending December 31, 1948

<table>
<thead>
<tr>
<th>Date of death</th>
<th>Place of death</th>
<th>Name and surname of deceased</th>
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<th>Color</th>
<th>State of maternal grandparents</th>
<th>Place of birth</th>
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<th>Name of father</th>
<th>Maiden name of mother</th>
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<td>Feb. 4</td>
<td>Concord</td>
<td>Anna M. Nordine</td>
<td>M</td>
<td>W</td>
<td>W. Housewife</td>
<td>Sweden</td>
<td>Wife</td>
<td>Sweden</td>
<td>George Wilson</td>
<td>Not Stated</td>
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<td>Mar. 2</td>
<td>Bow</td>
<td>Corn Jane Streeter</td>
<td>F</td>
<td>W</td>
<td>W. Housewife</td>
<td>Canada</td>
<td>Retired</td>
<td>Canada</td>
<td>Maria Ricker</td>
<td>George</td>
</tr>
<tr>
<td>May 4</td>
<td>Bow</td>
<td>Geo. Fiskie Piper, Jr.</td>
<td>M</td>
<td>W</td>
<td>M. Retired</td>
<td>Unknown</td>
<td>Prisoner</td>
<td>Unknown</td>
<td>Geo. F. Piper</td>
<td>Emily Duncan</td>
</tr>
<tr>
<td>May 4</td>
<td>Bow</td>
<td>Wm. J. Wheeler</td>
<td>M</td>
<td>W</td>
<td>M. State Prison</td>
<td>Milton</td>
<td>Bow</td>
<td>Bow</td>
<td>John Wheeler</td>
<td>Emily</td>
</tr>
<tr>
<td>June 10</td>
<td>Concord</td>
<td>David W. White</td>
<td>M</td>
<td>W</td>
<td>W. Retired</td>
<td>Bow</td>
<td>Worker</td>
<td>Bow</td>
<td>David White</td>
<td>Etta Swimmerton</td>
</tr>
<tr>
<td>Sept. 13</td>
<td>Bow</td>
<td>Theodore Hyndrocastas</td>
<td>M</td>
<td>W</td>
<td>M. Shearer Host</td>
<td>Greece</td>
<td>Plumber</td>
<td>Bow</td>
<td>Bertrand Morgan</td>
<td>Charlotte Page</td>
</tr>
<tr>
<td>Sept. 24</td>
<td>Eliot, Me.</td>
<td>Parker Guy Morgan</td>
<td>M</td>
<td>W</td>
<td>M. Bow</td>
<td>Manchester</td>
<td>Bow</td>
<td>Bow</td>
<td>Geo. W. Short</td>
<td>Matilda Terrier</td>
</tr>
<tr>
<td>Oct. 27</td>
<td>Bow</td>
<td>Sarah W. Lane</td>
<td>F</td>
<td>W</td>
<td>W. Bow</td>
<td>Bow</td>
<td>Retired</td>
<td>Lowell, Mass.</td>
<td>Harriet A. Morgan</td>
<td></td>
</tr>
<tr>
<td>Nov. 16</td>
<td>Hooksett</td>
<td>Saloria A. N. Snelling</td>
<td>F</td>
<td>W</td>
<td>W. Housewife</td>
<td>New York</td>
<td>Office Worker</td>
<td>Bow</td>
<td>Hiram E. Noves</td>
<td>Isabelle Lee</td>
</tr>
<tr>
<td>Dec. 7</td>
<td>Laconia</td>
<td>Maynard N. Peabody</td>
<td>M</td>
<td>W</td>
<td>M. Office Worker</td>
<td>Concord</td>
<td>Worker</td>
<td>Concord</td>
<td>Elmer Peabody</td>
<td>Unknown</td>
</tr>
<tr>
<td>Dec. 18</td>
<td>Concord</td>
<td>Ralph Drew</td>
<td>M</td>
<td>W</td>
<td>W.</td>
<td>Concord</td>
<td>Office Worker</td>
<td>Concord</td>
<td>Elwin W. Drew</td>
<td>Gloria Hemphill</td>
</tr>
</tbody>
</table>

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

ANNIE C. FOOTE, Town Clerk.