

1947
ANNUAL REPORTS

OF THE

TOWN OF

BELMONT

NEW HAMPSHIRE

FOR THE

YEAR ENDING DECEMBER 31

1947

THE CITIZEN PUBLISHING CO.
LACONIA, N. H.

ANNUAL REPORTS

OF THE

Selectmen and Other Officers

OF THE

TOWN OF

BELMONT

NEW HAMPSHIRE

FOR THE

YEAR ENDING DECEMBER 31

1947

THE CITIZEN PUBLISHING CO.
LACONIA, N. H.

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TOWN OFFICERS

MODERATOR
LYLE R. HEATH

SELECIMEN
STANLEY F. HILL HARRY A. HOWLAND
HAROLD JONES

CLERK
GUY L. HAMEL

TREASURER
WILSON MANSFIELD

TAX COLLECTOR
RUSSELL H. CUSHING

HEALTH OFFICER
EARL ELLSWORTH

POLICE CHIEF
VICTOR N. ALLARD

LIBRARIAN
MRS. NETTIE HAGGETT

ROAD AGENT
PHILIP BRYANT

SCHOOL BOARD
JOHN McDONOUGH RICHARD WESTON
HELENA BRYANT

LIBRARY TRUSTEES
NELLIE CHAPLAIN LYLE R. HEATH
HARRY HOWLAND

TRUSTEES OF TRUST FUNDS
FRED H. PIPER ELLIS N. BLAISDELL
RUSSELL H. CUSHING

AUDITOR
BOLIK KIZOLA

SUPERVISORS
ELLIS N. BLAISDELL ALCIDE TURCOTTE
GORDON BEAN

REPRESENTATIVE TO GENERAL COURT
HON. CLARENCE B. DEARBORN

TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Belmont in the County of Belknap in said State, qualified to vote in town affairs:

You are hereby notified to meet at Community Hall in said Belmont on Tuesday, the 9th day of March, next, at 9:00 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 choose one Selectman for three years, one Trustee of Public Library for three years, and one Trustee of Trust Funds for three years.
3. To raise such sums of money as are recommended in the Budget and make appropriations for the same.
4. To see if the Town will vote to allow a discount of 2% on all taxes paid on or before July 5th, 1948.
5. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.
6. To see if the Town will vote to have the term of its Police Officer three years.
7. To see if the Town will vote to raise the salaries of any of its Town officers or employees.
8. To see if the Town will authorize its Road Agent to plow driveways.
9. To see if the Town will authorize the Selectmen to purchase any Snow Removal equipment and raise and appropriate money for the same.
10. To see if the Town will authorize the Selectmen to negotiate with the Belmont Hosiery Co. for the purchase of Community Hall and raise money for the same.
11. To see what the Town will vote to do with the income from the John M. Sargent Fund.
12. To see if the Town will vote to have the Town Manager form of Government as provided in Chapter 55, Revised

Public Laws of New Hampshire 1942, as amended by chapters 20 and 236 in 1947.

13. To see if the Town will vote to have the Town Manager assume the affairs and the duties of the Tax Collector of the Town of Belmont as legally provided by article 16 of chapter 55 of the Revised Public Laws of 1942 as amended.
14. To see if the Town will vote that all new Budget Committee members be elected from the floor of a town meeting.
15. To see that the Trustees of the Town of Belmont Public Library make a public subscription for money for the purpose of purchasing new books.
16. To see that the necessary steps are taken to bring the Public Service Co. of N. H. into the Town of Belmont.
17. To see if the Town will vote to empower and instruct the Selectmen to establish a Municipal Court and draw up or cause to be drawn up, such ordinances as are or may be legal and proper for the government of the Town of Belmont, N. H.
18. To see if the Town will elect on the floor of the town meeting nine registered voters of the Town of Belmont, to act without compensation as an advisory committee with the Selectmen for the purpose of selecting a Manager for the Town of Belmont, and to fix compensation to be paid said Manager. Said committee to serve for a period of one year, and meet once each month with the Selectmen and Town Manager in an advisory capacity only.
19. To see if the Town will vote to close the Swallow Road, so called, from the Durrell Mt. Road to the Gilford Town Line.
20. To transact any other business that may legally come before said meeting.

The polls shall not close before 3:00 p.m.

Given under our hand and seal, this 21st day of February, in the year of our Lord nineteen hundred and forty-seven.

STANLEY HILL
HARRY HOWLAND
HAROLD JONES
Selectmen of Belmont

A true copy of Warrant—Attest:

STANLEY HILL
HARRY HOWLAND
HAROLD JONES
Selectmen of Belmont

BUDGET OF THE TOWN OF BELMONT

Estimates of Expenditures for the Ensuing Year January 1, 1948
to December 31, 1948

Appropriations and Expenditures of the Previous Year
January 1, 1947 to December 31, 1947

Purposes of Expenditures	Appropriations Previous Year 1947	Actual Expend. Previous Year 1947	Estimated Expend. Ensuing Year 1948
CURRENT MAINTENANCE EXPENSES:			
General Government:			
Town officers' salaries	\$1,500.00	\$1,761.64	\$2,100.00
Town officers' expenses	850.00	839.72	850.00
Election and registration expenses	150.00	146.00	325.00
Bank charges		38.38	
Audit	200.00	226.59	
Protection of Persons and Property:			
Police department	400.00	511.00	525.00
Fire department	2,420.00	2,289.55	2,900.00
Moth extermination—Blister rust	300.00	300.00	300.00
Health:			
Health department, including hospitals	1,100.00	1,198.11	200.00
Vital statistics		16.00	
Lakes Region	100.00	100.00	100.00
Highways and Bridges:			
Town maintenance: Summer	4,500.00	5,014.13	5,000.00
Town maintenance: Winter	3,000.00	4,523.64	4,500.00
Street lighting	1,610.00	1,626.04	1,650.00
General expenses of Highway department	4,950.00	6,523.02	5,500.00
Libraries	600.00	600.00	900.00
Public Welfare:			
Town poor	1,000.00	1,063.28	1,000.00
Old Age assistance	2,950.00	2,449.93	2,500.00

Patriotic Purposes:

Memorial day and Veterans' associations	250.00	250.00	150.00
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Recreation:

Parks and playgrounds, including band concerts	300.00	300.00	300.00
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Public Service Enterprises:

Municipally owned water and electric utilities	4,000.00	6,074.30	10,000.00
Cemeteries	50.00	50.00	50.00
Hydrant rates	565.00	565.00	

Interest:

On temporary loans		102.50	100.00
On bonded debt	350.00	350.00	350.00
On long term notes	650.50	690.00	700.00

OUTLAY FOR NEW CONSTRUCTION AND PERMANENT IMPROVEMENTS**Highways and Bridges:**

Town construction	250.00	2,377.38	3,500.00
State Aid construction— Town's share	1,623.00	1,576.00	1,896.00
Works investigation			100.00
New Equipment—Snow removal			15,300.00

INDEBTEDNESS**Payment on Principal of Debt:**

(a) Bonds	1,500.00	1,500.00	1,500.00
(b) Long term notes	1,000.00	1,500.00	1,000.00

PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS:

County taxes		4,570.59	
Payments to school districts	30,400		32,926.85

SCHEDULE OF TOWN PROPERTY

Libraries, Lands and Buildings	
Furniture and Equipment	\$25,000.00
Fire Department, Lands and Buildings	
Equipment	3,500.00
Highway Department, Lands and Buildings	8,000.00
Equipment	7,000.00
Water Supply	22,000.00
Schools, Lands and Buildings	35,000.00
Equipment	3,000.00
All Lands and Buildings acquired through	
Tax Collector's deeds	500.00

SUMMARY INVENTORY OF VALUATION

Lands and Buildings (Exclusive of Growing Wood and Timber)	\$918,210.00
Growing Wood and Timber	8,500.00
Electric Plants	89,900.00
Horses, 86	9,800.00
Oxen, 2	250.00
Cows, 551	53,315.00
Other Neat Stock, 20	1,500.00
Hogs, 1	20.00
Fowls, 4265	4,265.00
Portable Mills	2,200.00
Wood, Lumber, etc.	7,000.00
Gasoline Pumps and Tanks	1,930.00
Stock in Trade	8,620.00
Mills and Machinery	81,000.00
	\$1,264,090.00
Poll Taxes, 665 @ \$2.00	\$1,330.00
Total Amount of Taxes to be Committed to Collector including Town and Precinct Taxes, Poll Taxes and National Bank Stock Taxes	\$70,222.91
Average rate of taxation per one hundred dollars valuation for all purposes	5.45
Amount of property valuation exempted to soldiers	56,265.00

Electric and Gas Utility Companies

Name of Co.	Electric	Gas	Stock in Trade
Belmont Hosiery	\$6,000	\$600	\$6,600
REA	1,160		1,160
Public Service Co.	74,900	7,240	82,140
	\$82,060	\$7,840	\$89,900

APPROPRIATIONS

Town Officers Salaries	\$1,500.00
Town Officers Expenses	850.00
Election and Registration Expenses	150.00
Police Department	400.00
Fire Department	2,420.00
Blister Rust—Moth Extermination	300.00
Health Department	1,100.00
State Aid Construction	1,623.00
Town Maintenance	
Summer	4,500.00
Winter	3,000.00
Town Construction (Union Road)	2,500.00
Street Lighting	1,610.00
General Expenses of Highway Dept.	4,950.00
Hydrant	450.50
Audit	200.00
Trees	50.00
Libraries	600.00
Town Poor	3,950.00
Water and Electric Utilities	4,000.00
Cemeteries	50.00
Advertising and Regional Associations	100.00
Interest	1,000.00
Payments on Principal of Debt	2,500.00
County Tax	4,570.59
School Tax	30,400.00
Deficit	2,229.37
Total Town and School Appropriations	<hr/> \$75,003.46

Less: Estimated Revenues and Credits:

Interest and Dividend Tax	\$ 275.63	
Railroad Tax	51.49	
Savings Bank Tax	687.40	
Motor Vehicle Permit Fees	1,312.45	
Interest Received on Texas	415.14	
Water and Electric Departments	2,923.07	
		<hr/>
Total Revenues and Credits		5,665.18
		<hr/>
		69,338.28
Plus Overlay		884.63
		<hr/>
Net Amount to be raised by Taxation		\$70,222.91
Less: Poll Taxes at \$2.00	1,330.00	
		<hr/>
		1,330.00
		<hr/>
Amount to be raised by property taxes on which tax rate is to be figured		\$68,892.91
 Taxes to be Committed to Collector:		
Property Taxes		\$68,892.91
Poll Taxes at \$2.00		1,330.00
		<hr/>
Total Taxes to be Committed		\$70,222.91
Tax Rate—Submitted by Town		\$5.45

FINANCIAL REPORT

ASSETS

Cash		
In hands of treasurer	\$3,232.36	
In hands of official—Town Clerk	260.90	
(a) Tax Collector—Taxes	134.20	
(b) Tax Collector—Interest	.81	\$3,628.27
		<hr/>
Accounts Due to the Town—		
Due from State:		
(b) Bounties	22.00	
Other bills due Town:		
(a) Water Rents	1,586.85	1,608.85
		<hr/>
Unredeemed Taxes:		
(from tax sale on account of)		
(a) Levy of 1947	285.95	
(b) Levy of 1946	475.08	
(c) Levy of 1945	224.55	
(d) Previous Years	2.82	988.40
		<hr/>
Uncollected Taxes:		
(a) Levy of 1947	16,039.94	
(b) Levy of 1946	107.31	
(c) Levy of 1945	29.57	
(d) Previous Years	28.60	16,205.42
		<hr/>
Total Assets		22,430.94
		<hr/>
Excess of liabilities over assets (Net Debt)		31,647.97
		<hr/>
Grand Total		\$54,078.91
		<hr/>
Net Debt—December 31, 1946	\$31,057.94	
Net Debt—December 31, 1947	31,647.97	
Increase of Debt.	590.03	

LIABILITIES

Accounts Owed by the Town		
Bills outstanding		\$2,330.46
Shade Trees		50.00
Due to State—Special \$3 Poll Taxes:		
(a) Uncollected—due States when col- lected (1944, \$9.00) (1945, \$12.00)	21.00	
(b) Collected—not remitted to State Treas. (1944, \$186.00) 1945, \$102.00)	288.00	309.00
		<hr/>
Due to School Districts:		
(a) Dog licenses	4.60	
(b) Balance of Appropriation	13,761.85	13,766.45
		<hr/>
State and Town Joint Highway Con- struction Accounts:		
(b) Unexpended balance in Town Treasury		1,623.00
Outstanding Temporary Loans in Anticipation of Taxes:		18,000.00
Long Term Notes Outstanding:		10,000.00
Bonds Outstanding:		8,000.00
		<hr/>
Total Liabilities		\$54,078.91
		<hr/>
Grand Total		\$54,078.91

RECEIPTS

Current Revenue:

From Local Taxes (Collected and re- mitted to Treasurer)

1. Property taxes—Current Year	\$55,101.62	
2. Poll taxes—Cur. Yr.—Reg. @ \$2	888.00	
3. National Bank Stock Taxes	6.00	
4. Total of Current Year's taxes collected and remitted		\$55,995.62
5. Property taxes—Previous Years		10,675.40
6. Poll taxes—Prev. Yrs.—Reg. @ \$2	749.00	
7. Poll taxes—Prev. Yrs.—Spec. @ \$3	225.00	
8. Interest received on taxes	417.50	
9. Tax sales redeemed	353.05	

From State:

11. Interest and dividend tax	296.69	
12. Railroad tax	57.07	
13. Savings bank tax	365.58	
17. Fighting forest fires	38.08	
18. Bounties	44.50	

From Local Sources, Except Taxes:

22. Dog licenses	100.60	
23. Business licenses and permits	10.50	
28. Income from departments 330.50—454.50—150.20	935.20	
29. Appropriations to general municipal funds from municipally owned utilites	3,86.27	
30. Registration of motor vehicles, 1947 Permits	1,751.31	

Total Current Revenue Receipts	\$75,901.37
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PAYMENTS

Current Maintenance Expenses:

General Government:

1. Town officer's salaries	\$1,7761.64
2. Town officer's expenses	839.72
3. Election and registration expenses	146.00
4. Municipal Audit	226.59

Protection of Persons and Property:

6. Police department including care of tramps	511.00
7. Fire department, including forest fires	2,289.55
8. Moth extermination—Blister Rust	3.00.00
9. Bounties	22.00
10. Damage by dogs	96.00

Health:

11. Health dept. including hospitals	1,198.11
12. Vital statistics	16.00

Highways and Bridges:

14. Town Road Aid—Union Road	2,377.58
15. Town Maintenance (Summer, \$5,014.13 (Winter, \$4,523.64)	9,537.77
16. Street lighting and sprinkling	1,626.04
17. General Exp. of Highway Dept.	6,306.46

Libraries:

18. Libraries	600.00
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Public Welfare:

19. Old age assistance	2,449.93
20. Town Poor	1,063.28

Patriotic Purposes:

22. Memorial Day and Veterans' Associations	250.00
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Recreation:

24. Parks and playgrounds, includ- ing band concerts	300.00
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Public Service Enterprises:

25. Appropriations to water and electric utilities	6,639.36
27. Cemeteries, including hearse hire	50.00

Unclassified:	
29. Bank Service Charges	38.38
30. Advertising and Regional Associations	100.00
31. Taxes bought by town	763.11
32. Discounts, Abatements and Refunds	2,807.54
Total Current Maint. Exp.	\$42,316.06
Receipts Other than Current Revenue:	
31. Temporary loans in anticipation of taxes during year	\$15,000.00
Total Receipts from All Sources	\$90,901.37
Cash on hand January 1, 1947	3,985.58
This Grand Total	\$94,886.95
Interest:	
33. Paid on temporary loans in anticipation of taxes	530.00
35. Paid on bonded debt	612.50
Total Interest Payments	1,142.50
37. Highways and Bridges—State Aid construction	1,576.00
Total Outlay Payments	\$1,576.00
Indebtedness:	
45. Payments on temporary loans in anticipation of taxes	\$15,000.00
46. Payments on long term notes)	2,500.00
47. Payments on bonded debt)	
Total Indebtedness Payments	\$1,750.00
Payments to Other Governmental Divisions:	
51. Special Poll Taxes @ \$3, paid to State	\$788.43
52. Taxes paid to County	4,570.60
54. Payments to School Districts	23,761.00
Total Payments to Oother Governmental Divisions	29,120.03
Cash on hand December 31, 1947	3,232.36
Grand Total	\$94,886.95

REPORT OF TOWN CLERK

Dog Licenses—1946

17 Males, 2 Females	\$40.20
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Dog Licenses—1947

1 Kenel License, 61 Males, 9 Females	161.80
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Auto Permits

Number of Pleasure Cars	597
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Number of Trucks	88
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Number of Motorcycles	4
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Total Number of Permits Issued	689
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Amount Collected for same	\$1,910.81
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TAX COLLECTOR'S REPORT

SUMMARY OF WARRANT—LEVY OF 1940

DEBIT

Taxes added during year	
Property	\$ 8.70
4 Poll, @ \$2.00	8.00
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Total debit	\$16.70

CREDIT

Remittances to Treasurer	
Taxes added	
Property	\$ 8.70
4 Polls, @ \$2.00	8.00
	<hr/>
Total Credits	\$16.70

SUMMARY OF WARRANT—LEVY OF 1941

DEBIT

Uncollected taxes Dec. 31, 1946	
Property tax	\$ 20.08
Taxes added	
Property	124.48
14 Poll, @ \$2.00	28.00
Interest collected during year	.90
	<hr/>
Total Debits	\$173.46

CREDIT

Remittances to Treasurer	
Property	\$ 20.08
Tax Added Property	119.68
5 Polls, @ \$2.00	10.00
Abatement made during year	
Property	4.80
9 Polls @ \$2.00	18.00
Interest collected	.90
	<hr/>
Total Credits	\$173.46

SUMMARY OF WARRANT—LEVY OF 1942

DEBIT

Taxes added during year	
Property	\$55.56
17½ Poll, @ \$2.00	35.00
Interest collected during year	4.01
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Total Debits	\$94.57

CREDIT

Remittance to Treasurer	
Property	\$ 21.06
8½ Polls, @ \$2.00	17.00
Abatements made during year	
Property	\$34.50
9 Polls, @ \$2.00	18.00
Interest collected during year	4.01
	<hr/>
Total Credits	\$94.57

SUMMARY OF WARRANTS—LEVY OF 1943

DEBIT

Taxes added during year	
Property	\$ 70.96
27 Polls, @ \$2.00	54.00
Interest collected during year	18.57
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Total Debits	\$143.53

CREDIT

Remittances to Treasurer	
Property	\$ 67.84
13 Polls, @ \$2.00	26.00
Abatements made during year	
Property	3.12
14 Polls, @ \$2.00	28.00
Interest collected	18.57
	<hr/>
Total Credits	\$143.53

SUMMARY OF WARRANT--LEVY OF 1944
PAYMENTS

Taxes added during year	
Property taxes	\$161.25
33 Polls, @ \$3.00	99.00
31 Polls, @ \$2.00	62.00
Interest collected during year	5.11
	\$327.36
Total Debits	\$327.36

CREDIT

Remittances to Treasurer	
Taxes added	
Property taxes	\$151.00
4 Polls, @ \$3.00	12.00
2 Polls, @ \$2.00	4.00
Abatements made during year	
Property taxes	10.25
29 Polls, @ \$3.00	87.00
29 Polls, @ \$2.00	58.00
Interest collected during year	5.11
	\$327.36
Total Credits	\$327.36

SUMMARY OF WARRANT--LEVY OF 1945

DEBIT

Uncollected as of list Dec. 31, 1946	
Property and Poll	\$ 94.19
Taxes added during year	
Property	83.34
28 Polls, @ \$3.00	84.00
25 Polls, @ \$2.00	50.00
Interest collected during year	10.19
	\$321.72
Total Debits	\$321.72

CREDIT

Remittances to Treasurer	
Property	\$ 28.56
14 Polls, @ \$3.00	42.00
13 Polls, @ \$2.00	26.00
Interest collected during year	10.19
Abatements made during year	
Property	89.47
21 Polls, @ \$3.00	63.00
20 Polls, @ \$2.00	40.00
Uncollected as of Dec. 31, 1947	
Property	.50
4 Polls, @ \$3.00	12.00
5 Polls, @ \$2.00	10.00
	\$321.72
Total Credits	\$321.72

SUMMARY OF WARRANT—LEVY OF 1946

DEBIT

Uncollected taxes as of Dec. 31, 1946	
Property and Polls	\$10,485.37
Taxes added during year	
Property	137.20
25 Polls, @ \$2.00	50.00
Interest collected	337.25
	\$11,009.82
Total Debits	\$11,009.82

CREDIT

Remittances to Treasurer	
Property	\$10,096.85
225 Poll, @ \$2.00	450.00
Interest collected	337.25
Abatements made during year	
Property	20.62
18 Polls, @ \$2.00	36.00
Uncollected taxes as per list	
Property	27.10
21 Polls, @ \$2.00	42.00
	\$11,009.82
Total Credits	\$11,009.82

SUMMARY OF WARRANT—LEVY OF 1947

DEBIT

Taxes committed to Collector	
Property taxes	\$68,971.56
683 Polls, @ \$2.00	1,366.00
	\$70,337.56
Added Taxes	
Property taxes	\$1,602.03
38 Polls, @ \$2.00	76.00
Interest collected	2.94
	\$72,018.53
Total Debits	

CREDIT

Remittance to Treasurer	
Property taxes	\$52,592.26
375 Polls, @ \$2.00	650.00
Interest collected	2.94
Property taxes abated	1,242.17
86 Poll taxes abated	172.00
Discounts granted	313.91
Taxes added	
Property	953.28
33 Polls, @ \$2.00	66.00
Uncollected taxes as per list	
Property taxes	14,823.22
272 Polls, @ \$2.00	544.00
Taxes added	
Property taxes	648.75
5 Polls, @ \$2.00	10.00
	\$72,018.53
Total Credits	

SUMMARY OF TAX SALES ACCOUNTS DEC. 31, 1947

	DEBIT					
	1943	1944	1945	1946	1947	Int.
Taxes sold to Town during year						
1947 taxes paid by Town during year				\$477.16		
on subsequent sales liens					\$285.95	
Balance unredeemed taxes Dec. 31, 1946	\$3.22	\$9.50	\$68.78	\$375.95	260.31	
Interest collected during year						\$35.31
TOTAL DEBITS	\$3.22	\$9.50	\$68.78	\$375.95	\$737.47	\$35.31
	CREDIT					
Remittance to Treasurer during year	\$3.22	\$7.50	\$51.26	\$56.40	\$237.89	\$35.31
Abatement during year						
Deeded to Town during year		2.00	17.52	319.55	499.58	285.95
Unredeemed taxes Dec. 31, 1947						
TOTAL CREDITS	\$3.22	\$9.50	\$68.78	\$375.95	\$737.47	\$35.31
	\$1,516.18					

TOWN TREASURER'S REPORT

Detailed Statement of Receipts — 1947

January

1	Cash on hand	\$3,985.58
10	State of New Hampshire, fire investigation	13.13
15	N. Rhodes, pool license	10.10
24	R. H. Cushing, 1946 levy	1,202.86
24	R. H. Cushing, interest	8.03

February

1	Philip Bryant, tarring driveway	12.00
25	State of New Hampshire, bounties	44.50
26	R. H. Cushing, 1946 levy	1,249.61
26	R. H. Cushing, water rent	144.00
26	R. H. Cushing, 1947 levy	638.65
26	R. H. Cushing, 1946 interest	16.06

March

20	National State Capital Brank, loan	14,897.50
26	R. H. Cushing, 1946 levy	806.39
26	R. H. Cushing, 1946 interest	14.93
26	R. H. Cushing, 1947 levy	638.65
31	Guy L. Hamel, 1946 dog licenses	36.60
31	Guy L. Hamel, 1946 auto permits	33.06
31	Guy L. Hamel, 1947 auto permits	975.92

April

11	Selectmen, revolver permit	.50
11	Cassellini Venable Corp., refund	216.56

May

7	R. H. Cushing, 1946 levy	977.19
7	R. H. Cushing, 1946 interest	28.87
7	R. H. Cushing, 1947 levy	638.65
7	R. H. Cushing, water rent	184.50
7	Philip Bryant, sale of Packard truck	40.00

June

24	R. H. Cushing, 1947 levy	2,168.99
24	R. H. Cushing, 1946 levy	3,353.85
24	R. H. Cushing, 1946 interest	141.14
24	R. H. Cushing, water tax 1945-46	12.87
24	R. H. Cushing, water tax 1946-47	208.75

July

7	R. H. Cushing, 1947 levy	10,445.60
7	R. H. Cushing, 1946 levy	396.77
7	R. H. Cushing, 1946 interest	12.35
19	Philip Bryant, use of cement mixer	15.00
29	State of New Hampshire	135.00
29	State of New Hampshire	180.00

August

7	R. H. Cushing, 1946 levy	813.72
7	R. H. Cushing, 1946 interest	33.66
7	R. H. Cushing, 1945 levy	96.56
7	R. H. Cushing, 1945 interest	7.31
7	R. H. Cushing, 1945 taxes added	47.00
7	R. H. Cushing, 1944 taxes added	41.00
7	R. H. Cushing, 1943 taxes added	35.40
7	R. H. Cushing, 1946 to 1947 water tax	83.00
7	R. H. Cushing, 1943 tax redeemed	16.30
7	R. H. Cushing, 1943 interest	16.92
7	R. H. Cushing, 1947 levy	1,651.47
8	Philip Bryant, use of grader	12.00
8	Harold Jones, welding	2.00
12	Philip Bryant, use of cement mixer	10.00
18	Philip Bryant, use of cement mixer	12.00
26	Philip Bryant, use of cement mixer	8.00
28	R. H. Cushing, 1947 levy	758.65
28	R. H. Cushing, 1946 levy	339.30
28	R. H. Cushing, 1946 interest	28.22
28	Philip Bryant, tar	25.00

September

22	State of New Hampshire, delivering state roller	7.50
29	R. H. Cushing, 1946 levy	1,343.38
29	R. H. Cushing, 1946 interest	53.67
29	R. H. Cushing, 1947 levy	638.65

October

1	George P. Rice, sale of truck	100.00
1	Robert Chamberlain, use of pump	1.50
3	State of New Hampshire, use of truck	4.00
3	F. W. White, use of cement mixer	4.50
8	R. H. Cushing, 1947 levy	1,101.14
8	R. H. Cushing, 1947 levy	1,639.15
11	R. H. Cushing, 1946 tax sales redeemed	183.99

11	R. H. Cushing, 1947 levy	2,265.26
11	R. H. Cushing, water tax 1946 to 1947	34.61
11	R. H. Cushing, water tax 1947-1948	512.54
17	J. J. Morin, Inc., sale of pipe	166.40
20	R. H. Cushing, 1947 levy	2,500.80
20	R. H. Cushing, 1946 levy	12.35
20	R. H. Cushing, water tax	126.00
20	R. H. Cushing, 1947 levy	400.04
21	Philip Bryant, use of cement mixer	5.00
27	Guy L. Hamel, 1947 auto permits	742.33
27	Guy L. Hamel, 1946 dog licenses	3.60
27	Guy L. Hamel, 1947 dog licenses	60.40

November

1	R. H. Cushing, 1947 levy	1,805.13
6	R. H. Cushing, 1947 levy	1,603.15
7	Philip Bryant, use of cement mixer	7.00
12	R. H. Cushing, 1947 levy	859.02
12	R. H. Cushing, 1946 levy	52.80
12	R. H. Cushing, 1946 interest	.16
12	R. H. Cushing, water tax	352.00
12	R. H. Cushing, 1947 levy	3,177.03
12	R. H. Cushing, water tax	636.00
15	R. H. Cushing, 1947 levy	629.95
15	R. H. Cushing, water tax 1947-1948	33.00
15	R. H. Cushing, 1946 levy	4.00
15	R. H. Cushing, 1946 interest	.16
19	R. H. Cushing, 1947 levy	2,501.85
24	R. H. Cushing, 1947 levy	1,871.57
24	R. H. Cushing, water tax 1947-1948	182.00
24	R. H. Cushing, 1944 taxes added	127.60
24	R. H. Cushing, 1944 interest	5.11
24	R. H. Cushing, 1943 taxes added	62.44
24	R. H. Cushing, 1943 interest	18.57
24	R. H. Cushing, 1942 taxes added	30.06
24	R. H. Cushing, 1942 interest	4.01
25	Philip Bryant, use of cement mixer	6.00
25	Town of Newbury, N. H., forest fire on Sunapee Mountain	150.20
29	Philip Bryant, 1 bag cement	1.00
29	Philip Brryant, tar	14.60

December

1	R. H. Cushing, 1947 levy	8,146.00
1	R. H. Cushing, water tax	536.00
4	Laconia National Bank, capital stock tax	6.00
4	Belmont School District, use of cement mixer	6.50
4	R. H. Cushing, 1947 levy	4,844.49
4	R. H. Cushing, water tax 1947-1948	187.00
4	R. H. Cushing, tax sales redeemed	152.76
4	R. H. Cushing, interest	18.39
8	Philip Bryant, use of cement mixer	6.00
10	R. H. Cushing, 1947 levy	1,448.55
10	R. H. Cushing, 1947 interest	1.44
10	R. H. Cushing, 1941 levy	20.08
10	R. H. Cushing, 1941 taxes added	125.68
10	R. H. Cushing, interest	.90
13	State of New Hampshire, use of truck	4.00
19	State of New Hampshire, forest fires	24.95
19	State of New Hampshire, savings bank tax	365.58
19	State of New Hampshire, railroad tax	57.07
19	State of New Hampshire, int. & dividend tax	296.69
30	R. H. Cushing, 1940 taxes added	16.70
30	R. H. Cushing, 1941 taxes added	26.80
30	R. H. Cushing, 1942 taxes added	60.50
30	R. H. Cushing, 1943 taxes added	27.12
30	R. H. Cushing, 1944 taxes added	153.65
30	R. H. Cushing, 1945 taxes added	175.34
30	R. H. Cushing, 1945 interest	2.88
30	R. H. Cushing, 1946 levy	51.25
30	R. H. Cushing, 1947 levy	2,407.15
30	R. H. Cushing, 1947 interest	1.50
30	R. H. Cushing, 1947 taxes added	1,019.28
30	R. H. Cushing, water tax 1947 to 1948	654.00
30	R. H. Cushing, 1947 levy	190.75
30	R. H. Cushing, tax sales redeemed	3.22
31	Selectmen, interest on bond	102.50

TOTAL**\$95,083.61**

DETAILED STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES

Stanley F. Hill	\$200.00
Harry Howland	200.00
Harold Jones	200.00
Wilson Mansfield	120.00
R. H. Cushing	624.14
Guy L. Hamel	395.00
Lyle R. Heath	10.00
Ellis N. Blaisdell	12.50
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Total	\$1,761.41

TOWN OFFICERS' EXPENSES

Stanley F. Hill	\$50.00
Harry Howland	50.00
Harold Jones	50.00
Victor Allard	25.00
Wilson Mansfield	73.30
Guy L. Hamel	57.13
R. H. Cushing	86.50
N. E. Tel. & Tel. Co.	40.46
Belmont Hosiery	12.72
Laconia Savings Bank	3.00
Belmont Cafe	30.40
Brown & Saltmarsh	17.35
Prescott Flower Shop	5.00
News & Critic	206.90
Byse Insurance Co.	47.50
Ed. Lydiard	10.75
Chas. Raymond	9.80
Carroll Stafford	1.00
Wheeler & Clark	9.65
U. S. Auto & Truck Guide	4.50
Edson Eastman	4.56
N. H. Assessors Ass'n	2.00
Elizabeth Sanborn	42.20
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Total	\$839.72

ELECTION AND REGISTRATION

Ellis N. Blaisdell	64.00
Carl Sanborn	20.00
Bernard Morse	6.00
David Ricard, Jr.	6.00
Belmont Hosierey	50.00
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Total	\$146.00

\$3 POLL TAX

Treasurer State of New Hampshire	\$788.43
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STATE AUDIT

State Tax Commission	\$226.59
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POLICE DEPARTMENT

Victor Allard	\$475.00
William Hill	12.00
Orrin Page	8.00
Earl Allard	5.00
Franklin Pain Co.	11.00
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Total	\$511.00

FIRE DEPARTMENT

Howard Reed	\$96.50
William Hill	65.50
Robert Dearborn	83.00
Ernest Bouchard	34.50
Leslie Smith	39.50
Leo Ricard	42.00
Clifford Robichaud	33.00
Herbert Higgins	33.50
Robert Leroux	53.00
Robert Bernier	52.50
Henry Fogg	37.50
Gerry Torrey	46.50
Burleigh Torrey	44.00
Roland Thompson	40.50

Donald Leith	46.50
Sumner Weeks	56.00
Harold Reed	59.50
Wilson Mansfield	44.50
Lorner Thebarge	47.00
Chas. Lyman, Jr.	43.00
Mrs. Howard Reed	40.00
Ellis N. Blaisdell	12.00
Howard Reed	1.20
Robert Leroux	1.05
Harold Reed	1.05
Donald Leith	1.05
Burleigh Torrey	1.05
Wilson Mansfield	1.05
Henry Fogg	1.05
Lorner Thebarge	1.05
Roland Thompson	1.05
Robert Dearborn	11.85
Cliff Robichaud	3.55
Earl Ellsworth	166.35
Clement Hamilton	10.85
Romeo Clairmont	20.85
Norman Hancock	10.85
Malcolm Swain	10.85
Maurice Burke	10.85
James Rhodes	20.85
Steve Rhodes	10.85
Alfred Rhodes	10.85
Ed Rhodes	10.85
Norman Bourtourne	10.85
Woodrow Patten	10.85
Labbee	81.20
N. E. Tel. & Tel. Co.	77.80
Robert Leroux	11.75
American LaFrance	137.95
Joseph Boutin	137.50
John M. Guay	1.56
Fred's Filling Station	6.75
Harold Jones	1.94
Winnisquam Fire Dept.	440.00
Daniel C. Reed	10.00
State of New Hampshire Forestry	2.40
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Total	\$2,289.55

BLISTER RUST

John Foster	\$300.00
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BOUNTIES

Stanley Hill	\$4.00
Harry Howland	9.50
Harold Jones	8.50
Total	\$22.00

DAMAGE BY DOGS

Donald Leith	\$6.00
Chas. Wareing	60.00
Ronald Mooney	30.00
Total	\$96.00

HEALTH DEPARTMENT

Laconia Hospital	\$200.00
Brooks	105.00
Earl Ellsworth	61.11
Ledger Parent	832.00
Total	\$1,198.11

VITAL STATISTICS

Guy L. Hamel	\$16.00
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LAKES REGION ASSOCIATION

Lakes Region Association	\$100.00
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TOWN MAINTENANCE

Philip Bryant	\$2,467.28
Harold Reed	2,047.72
Arthur Kinne	91.90
Robert Allard	1,753.75
Howard Reed	45.00

Wilson Mansfield, Jr.	4.00
Robert Bernier	2.80
Bradley Hayward	3.20
Robert Chamberlin	1,787.00
Steve Rhodes	43.80
Wilbur Greenleaf	2.25
Alfred Rhodes	16.10
Eddie Rhodes	6.30
Otto Sawyer	677.30
Joseph Rhodes	2.80
Internal Revenue	267.08
Harry Fellows	10.50
State of New Hampshire	184.50
Luther Brown	74.49
John Rhodes	50.00
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Total	\$9,537.77

UNION ROAD

Philip Bryant	\$144.00
Harold Reed	171.00
Robert Chamberlin	172.80
Robert Allard	139.20
Otto Sawyer	73.00
Bradley Hayward	54.60
Edward Rhodes	14.40
Wilson Manfield, Jr.	12.00
Leslie Lane	50.00
Treasurer State of New Hampshire	1,528.18
Treasurer State of New Hampshire	18.40
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Total	\$2,377.58

BANK SERVICE

Peoples National Bank	\$38.38
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STREET LIGHTING

Belmont Hosiery Co.	\$1,472.04
Public Service Co.	154.00
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Total	\$1,626.04

GENERAL EXPENSE—HIGHWAY DEPARTMENT

Socony-Vacuum Co.	\$1,216.83
Ralph Smith	71.57
Ray Road Equipment	656.36
W. D. Huse & Co.	168.92
E. C. Nelson, Inc.	80.12
Fred's Filling Station	839.28
N. E. Tel. & Tel. Co.	54.86
Belmont Hosiery Co.	59.48
F. S. Willey	3.15
Cantin Chevrolet Co.	251.61
Sanel Auto Co.	347.68
Cascellini Venerable	672.57
H. F. Mudgett	31.50
Diamond Match Co.	129.49
State Highway Garage	79.20
Lakes Region Feed & Supply Co.	72.60
Buda Engine & Equipment Co.	36.34
Sol Rosen	5.75
Murry Machine Co.	197.40
Laconia Auto Wrecking Co.	15.25
Granite State Motors	50.33
A. L. Forger	1.50
Central N. H. Real Estate Co.	515.56
Burton Barnard	29.90
R. C. Hazelton	418.25
Central Garage	14.65
Laconia Hardware	4.29
Pelissier Garage	9.07
Philip Bryant	14.71
Collector Internal Revenue	74.00
Guay Hardware	2.00
Laconia Electric Shop	2.18
C. A. Dorval	53.78
C. P. Stevens	3.64
R. D. Ward Co.	8.23
Noble-Belisle Machine, Inc.	16.62
Benson Auto Co.	6.70
Spear Welding	41.68
Clarence Shaw	50.00
Merrill & Cote	26.64
Conant Machine Co.	33.45
N. H. Explosive	31.71

Robert Leroux	33.00
Wm. Phillips	38.07
Moor Motors	27.95
Robert H. Smith	3.52
Middlesex Equip. Co.	21.63
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Total	\$6,523.02

LIBRARIES

Nellie Chaplain, Treas.	\$600.00
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O. A. S.

Treasurer State of New Hampshire	\$2,449.93
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TOWN POOR

Laconia Hospital, aid Vina Ring	\$779.40
Auril Tasker, aid Mrs. Stone	48.03
Henry Rogers, aid Mrs. Stone	20.17
Belknap County Treas., aid Austin Knowles	62.00
Linnie Morrison, aid Ernest Morrison	128.58
Leon Tuttle, aid Mrs. Stone	23.10
Karl Smith, aid L. Cass	2.00
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Total	\$1,063.28

HYDRANT RENTAL

R. H. Cushing, collector	\$565.00
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MEMORIAL DAY AND OLD HOME DAY

American Legion	\$150.00
Harry Jones, Treas.	100.00
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Total	\$250.00

BAND CONCERTS

Guy L. Hamel	\$300.00
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WATER WORKS

Tilton Construction Co.	\$154.75
N. H. Water Works Association	5.00
Ralph Bryant	141.97
Belmont Hosiery	1,011.38
Layne N. Y. Co., Inc.	1,300.30
C. P. Stevens	10.13
State Highway Garage	4.59
State of New Hampshire	4.00
O'Mara	122.13
C. B. Dearborn	1,673.72
B. & M.	149.15
R. D. Wood Co.	853.41
City of Concord	1.85
Murry Machine Co.	216.20
Bryant & Lawrence	7.40
Diamond Match Co.	5.45
C. E. Marden	3.50
Johnson & Barker	78.36
J. E. Faltin	5.23
Laconia Water Co.	25.84
Lorenzo Cass	300.00
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Total	\$6,074.36

CEMETERIES

R. H. Cushing	\$50.00
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TAXES BOUGHT BY TOWN

R. H. Cushing, collector	\$763.11
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DISCOUNT & ABATEMENT

R. H. Cushing, collector	\$2,807.54
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INTEREST

Peoples National Bank	\$690.00
Laconia Savings Bank	270.00
Wilson Mansfield, Treas.	102.50
Fred H. Piper	40.00
Oscar Young	40.00
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Total	\$1,142.50

STATE AID CONSTRUCTION

Treasurer State of New Hampshire	\$1,576.00
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TEMPORARY LOAN

National State Capitol Bank	\$15,000.00
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BONDS AND NOTES

Laconia Savings Bank	\$1,500.00
Peoples National Bank	1,000.00
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Total	\$2,500.00

COUNTY TAX

Belknap County Treas.	\$4,570.60
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SCHOOLS

Wilson Mansfield, Treas.	\$23,761.00
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GRAND TOTAL	<hr/> <hr/>
	\$91,871.15

REPORT OF THE LIBRARIAN, YEAR ENDING DEC. 31, 1947

Circulation

Adults	3994
Juvenile	1143
Magazines	406
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	5543

Received from dues and sale of books	\$47.86
Paid out for Books	\$26.87
Assistant	12.00
Sundries	5.81
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	44.68
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Balance on hand	\$3.18

REPORT OF THE TRUSTEES OF THE PUBLIC LIBRARY

Receipts

Cash on Hand, December 31, 1946	\$275.24
Town Appropriation	600.00
Duffy Fund	360.97
Rent of Memorial Hall	44.50
Cash for Books	4.95
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	\$1,285.66

Expenditures

Librarian	\$360.00
Assistant Librarian	20.00
Janitor	120.00
Belmont Hosiery Company, Heat	75.00
Lights	36.84
Water Rent	15.00
Books	159.48
Papers, Magazines	57.75
Examination of Account and Charges at Bank	24.28
Tuning Piano	11.00
Treasurer's Salary and Expenses	10.00
Minor Expenses	13.12
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	\$902.47
Balance on Hand, December 31, 1947	383.19
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	\$1,285.66

NELLIE C. CHAPLIN,
LYLE R. HEATH,
HARRY HOWLAND,
Trustees of the Library

TRUSTEES OF TRUST FUNDS ACCOUNT

Dr.

July 28, 1947, Rec'd from Laconia Savings Bank	\$102.00
Aug. 11, 1947, Rec'd from Laconia Savings Bank	36.55
Sept. 25, 1947, Rec'd from Laconia Savings Bank	109.00
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Total Debits	\$247.55

Cr.

July 31, 1947, Pd. W. L. Sanborn for care of lots in Highland Cemetery	\$89.00
July 31, 1947, Pd. Prescott's Flower Shop for flowers for Fifield lot	4.00
July 31, 1947, Pd. Prescott's Flower Shop for flowers for Knowles lot	6.00
July 31, 1947, Pd. T. Thompson for care of Etta Dearborn lot in Laconia	2.00
Aug. 5, 1947, Pd. Nathan Wyatt, labor on lots and cemeteries cared for by Trust Fund	20.30
Aug. 21, 1947, Pd. Walter Sanborn for care of lots in outlying cemeteries (Trust Fund)	8.25
Aug. 21, 1947, Pd. Walter Sanborn, care of Electra Currier lot	3.00
Aug. 21, 1947, Pd. Walter Sanborn for labor in James-town Cemetery	5.00
Sept. 26, 1947, Pd. Edwin Couch, care of lots in South Road Cemetery	109.00
Dec. 31, 1947, Cash on hand	1.00
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Total Credits	247.55

**TRUSTEES OF TRUST FUNDS ACCOUNT ON
OLD CEMETERIES**

Dec. 31, 1946 to Dec. 31, 1947

Dr.

Dec. 31, 1947, Cash on hand	\$58.91
Nov. 22, 1947, Rec'd from Town, 1947 Appropriation	50.00
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Total Debits	\$108.91

Cr.

Aug. 5, 1947, Pd. Nathan Wyatt for labor and trucking	\$36.30
Aug. 21, 1947, Pd. Walter Sanborn for labor on old cemeteries	23.75
Dec. 31, 1947, Cash on hand	48.86
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Total Credits	\$108.91

REPORT OF THE TRUST FUNDS

(These Funds are invested in the Laconia Savings Bank and paid 2½% interest in 1947)

Created	Trust Funds—Purpose of Creation	Amount of Principal	Balance Income on Hand 12-31-46	Income During Year	Expended During Year	Balance Income on Hand 12-31-47
1924	William Kilborn Fund, care of lot in Highland Cemetery	\$121.32	\$34.36	\$3.90	\$8.00	\$30.26
1924	Mason & Clark Fund, care of lot in Highland Cemetery	60.00	5.94	1.64	2.00	5.58
1924	Fred Brown Fund, care of Evans lot in Highland Cemetery	50.00	58.51	2.71	8.00	53.22
1924	William H. Morrill Fund, care of lot in Jamestown Cemetery	100.00	15.72	2.90	4.50	14.12
1924	Fred A. Currier Fund, care of lot in Jamestown Cemetery	200.00	33.32	5.86	8.00	31.18
1925	Cora E. Thompson Fund, care of lot No. 54 in South Road Cemetery	75.00	12.08	2.19	3.00	11.27
1926	Clara N. Lovejoy Fund, care of lot in Highland Cemetery	100.00	19.08	2.99	6.00	16.07
1926	Mattie C. Adams Fund, care of lot in Jamestown Cemetery	20.00	4.08	.60		4.68
1927	Dana D. Maxfield Fund, care of lot in South Road Cemetery	100.00	8.46	2.71	5.00	6.17

Report of Trust Funds, continued

Created	Trust Funds—Purpose of Creation	Amount of Principal	Balance Income on Hand 12-31-46	Income During Year	Expended During Year	Balance Income on Hand 12-31-47
1927	C. S. Watson Fund, care of lot in Highland Cemetery (Batchelder Lot)	50.00	3.66	1.34	1.50	3.50
1928	W. C. Wells Fund, care of J. C. Wells Lot No. 12 in Highland Cemetery	100.00	10.20	2.71	5.00	7.97
1928	Etta Gilman Fund, care of lot in South Road Cemetery and— Etta Gilman Fund, care of C. S. Gilman Lot in South Road Cemetery	100.00	15.40	2.89	2.50	15.79
1930	A. L. West Fund, care of Lot No. 62 in South Road Cemetery	100.00	14.09	2.87	3.00	13.96
1930	Laurantine Sanborn Fund, care of Lot No. 88 in South Road Cemetery	100.00	21.52	3.05	3.00	21.57
1930	John Bean Et., Mrs. Ella Bean, care of Lot No. 33 in South Road Cemetery	100.00	24.59	3.13	2.00	25.72
1930	Fred Bickford Fund, care of lot in South Road Cemetery	50.00	.22	1.26	1.48	
1933	Samuel W. Knowles Fund, care of Lots No. 84 and 26, So. Rd. Cemetery	300.00	9.65	7.77	12.00	5.42
1933	Jeremiah S. Kimball Fund, care of Lot No. 50 in South Road Cemetery	50.00	.20	1.26	1.46	

Report of Trust Funds, continued

Created	Trust Funds—Purpose of Creation	Amount of Principal	Balance Income on Hand 12-31-46	Income During Year	Expended During Year	Balance Income on Hand 12-31-47
1934	Abbie Fifield Fund, care of lot in South Road Cemetery	1,000.00	211.79	30.47	21.06	221.20
1934	Ada B. Hudson Fund, care of lot in South Road Cemetery	50.00	20.66	1.77		22.43
1934	V. Estelle Sanborn Fund, care of Lot No. 26, Highland Cemetery	100.00	17.62	2.95	5.00	15.57
1934	Harriet S. Leonard Fund, care of Dr. Hurd lot in Highland Cemetery	100.00	10.20	2.77	3.00	9.97
1934	Mrs. Charles Richards Fund, care of Lot No. 179 in South Road Cemetery	100.00	9.33	2.74	4.00	8.07
1935	Mary Page Fund, care of Frank Chase lot in South Road Cemetery	50.00	15.32	1.64	1.00	15.96
1935	Asa Gile Fund, care of Gile lot in Jamestown Cemetery	100.00	20.06	3.01	3.50	19.57
1935	Otis Sanborn Fund, care of Lot No. 35, Highland Cemetery	100.00	8.92	2.73	3.00	8.65
1938	Geo. P. Dearborn Fund, care of lot in South Road Cemetery	100.00	9.17	2.74	2.00	9.91
1938	Lettie M. Hall Fund, care of Lot No. 181 in South Road Cemetery	100.00	4.06	2.61	2.00	4.67

Report of Trust Funds, continued

Created	Trust Funds—Purpose of Creation	Amount of Principal	Balance Income on Hand 12-31-46	Income During Year	Expended During Year	Balance Income on Hand 12-31-47
1939	M. Jennie Small Fund, care of Small and Garmon lots, So. Road Cemetery	103.17	1.65	2.63	2.00	2.28
1939	Mabel A. D. Clark Fund, care of lot No. 131 (Sweatt), So. Road Cemetery	200.00	26.86	5.69	3.00	29.55
1939	Mrs. Sadie Pelham Fund, care of Lillian Hull lot, South Road Cemetery	100.00	6.95	2.68	2.00	7.63
1940	Nahum E. Sanborn Fund, care of his lot in South Road Cemetery	100.00	5.20	2.64	3.00	4.84
1940	Edna French Fund, care of Moses Lyford lot in South Road Cemetery	100.00	6.09	2.67	2.00	6.76
1940	Wm. B. Courser Fund, care of Courser lot in South Road Cemetery	200.00	14.56	5.39	4.00	15.95
1942	Vinson E. Hadley Fund, care of Hadley Cemetery, Province Road	200.00	17.41	5.46	2.50	20.37
1942	Ethelbert Sayward Fund, care of Woodman Cemetery	100.00	5.06	2.64	3.15	4.55
1942	Benjamin Mudgett Fund, care of lot in South Road Cemetery	50.00	2.89	1.31	2.00	2.20
1938	Fred L. and Geo. Hancock Fund, care of lot in South Road Cemetery	200.00	25.03	5.65	4.00	26.68

Report of Trust Funds, continued

Created	Trust Funds—Purpose of Creation	Amount of Principal	Balance Income on Hand 12-31-46	Income During Year	Expended During Year	Balance Income on Hand 12-31-47
1944	Sara Lamprey Fund, care of Lamprey Cemetery at Province Road	250.00	8.07	6.49	3.15	11.41
1944	Mabel A. D. Clark Fund, care Edwin G. Moore Lot No. 134, So. Rd. Cemetery	200.00	3.54	5.12	3.00	5.66
1946	Kate K. Wells Fund, care of lot and care of Highland Cemetery	1,000.00		14.61		14.61
1946	Ettta B. Dearborn Fund, care of lot in Union Cemetery at Laconia, N. H.	100.00		2.30		.30
1947	Alvin Clark Fund, care of lot (Samuel Clark lot), Bean Hill Cemetery	200.00			2.00	
1947	Alvin Clark Fund, care of lot (Alvin Clark lot) in South Road Cemetery	200.00				

TOWN INDEBTEDNESS

1948	\$1,500.00	\$1,000.00	\$2,500.00
1949	1,500.00	1,000.00	2,500.00
1950	1,500.00	1,000.00	2,500.00
1951	1,500.00	1,000.00	2,500.00
1952	1,000.00	1,000.00	2,000.00
1953	500.00	1,000.00	1,500.00
1954	500.00	1,000.00	1,500.00
1955		1,000.00	1,000.00
1956		1,000.00	1,000.00
1957		1,000.00	1,000.00
	<hr/>	<hr/>	<hr/>
	\$8,000.00	\$10,000.00	\$18,000.00

BONDS OUTSTANDING

34. Laconia Savings Bank	1948	\$500.00
35. Laconia Savings Bank	1948	500.00
36. Laconia Savings Bank	1948	500.00
37. Laconia Savings Bank	1947	500.00
38. Laconia Savings Bank	1949	500.00
39. Laconia Savings Bank	1949	500.00
40. Laconia Savings Bank	1950	500.00
41. Laconia Savings Bank	1950	500.00
42. Laconia Savings Bank	1950	500.00
43. Laconia Savings Bank	1951	500.00
44. Laconia Savings Bank	1951	500.00
45. Laconia Savings Bank	1951	500.00
46. F. H. Piper	1952	500.00
47. F. H. Piper	1952	500.00
48. Oscar L Young	1953	500.00
49. Oscar L. Young	1954	500.00
		<hr/>
		\$8,000.00

WATER ACCOUNT STATISTICS

DECEMBER 31, 1946 TO DECEMBER 31, 1947

	Added	Charges	Collec- tions	Abate- ments	Bal. due Dec. 31, 1947
Period of June 1, 41 to June 1, 42		9.70			9.70
Period of June 1, 42 to June 1, 43		20.00		20.00	
Period of June 1, 43 to June 1, 44		34.00		27.00	7.00
Period of June 1, 44 to June 1, 45		41.00		7.00	34.00
Period of June 1, 45 to June 1, 46	11.00	137.00	44.87	17.00	86.13
Period of June 1, 46 to June 1, 47	14.53	757.72	622.86	45.00	104.39
Period of June 1, 47 to June 1, 48		4,553.20	3,218.54		1,334.66
	25.53	5,552.62	3,886.27	116.00	1,575.88

REPORT OF THE STATE TAX COMMISSION

DIVISION OF MUNICIPAL ACCOUNTING

In accordance with the vote of the town, an audit and examination of the accounts of the Town of Belmont has been made by this Division. This audit covered the fiscal year ended December 31, 1946, and the period from January 1st to October 22nd, 1947. Exhibits as hereafter listed are included as part of the report which is submitted herewith. The report is made up in three sections as follows:

Section I —Fiscal Year Ended December 31, 1946

Section II —Period January 1st to October 22nd, 1947

Section III—Statistical Tables Covering Ten Year Period

SCOPE OF AUDIT

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

FINANCIAL STATEMENTS

Comparative Balance Sheets—December 31, 1945-December 31, 1946: (Exh. A)

Comparative Balance Sheets as of December 31, 1945 and December 31, 1946, are presented in Exhibit A. As indicated therein the net debt increased by \$2,944.23 during the year.

Analysis of Change in Financial Condition: (Exhibit B)

The factors which caused this change in financial condition may be summarized as follows:

Net Debt—December 31, 1946	\$31,057.94
Net Debt—December 31, 1945	28,113.71
Increase in Net Debt	<u>\$2,944.23</u>

Analysis of Change in Net Debt

Increases

Budget deficit	\$5,636.47
Decrease of cash in hands of officials	2.47
Other items	9.87
	<u>\$5,648.81</u>

Decreases	
Notes and bonds paid	\$2,500.00
Increase in accounts receivable (water rents)	204.58
	\$2,704.58
Net Increase	\$2,944.23

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

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1946, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D) a net overdraft of appropriations of \$5,997.25, less a net revenue surplus of \$360.78, resulted in a net budget deficit of \$5,636.47.

Statement of Indebtedness: (Exhibit U)

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

Summary of Receipts and Expenditures: (Exhibit E)

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

Statistical Tables:

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

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

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Proof of the Treasurer's balance as of October 22, 1947, is indicated in Exhibit AA.

TAX ACCOUNTS

The tax warrants and tax sale accounts of Collector Cushing were audited. Included were the tax warrants of 1947, 1946, 1945, 1944, 1943, 1942, 1941, and 1940. Summary statements of these accounts as of December 31, 1946 and October 22, 1947, appear in Exhibits F, G, H, I, J, K, L and CC, DD, EE, FF, GG, HH, II and JJ, respectively.

Statements showing the activity in the tax sale accounts for the fiscal year ended December 31, 1946 and the period from January 1st to October 22nd, 1947, are presented in Exhibits M and KK, respectively.

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

A statement of the special poll tax account, for the levies of 1944 and 1945, as of October 22, 1947, is contained in Exhibit LL.

The recapitulation of the tax collector's accounts, as of the date of audit, October 22, 1947, indicates total excess debits (account of the levies of 1944, 1943, 1942 and 1941) of \$302.21; and total excess credits (account of the levies of 1947, 1946, 1945, and 1940) of \$106.91. The resulting balance of \$195.30, was due the town from the Collector. (Exhibit BB)

TOWN CLERK

The accounts of the Town Clerk were examined and audited. All funds received by the Clerk on account of the issuance of motor vehicle permits and dog licenses were properly accounted for through remittances to the Treasurer, fees retained or cash on hand. Summaries of these accounts appear in Exhibits O and MM.

TRUST FUNDS

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

LIBRARY

An examination was made of the accounts of the Trustees of the Library. Summary statements of library receipts and expenditures for the fiscal year ended December 31, 1946, and

the period, January 1 to October 18, 1947, are presented in Exhibits R and NN. Proof of balance as of October 18, 1947, is also indicated in Exhibit NN.

WATER ACCOUNTS RECEIVABLE

The accounts of the collector of water rents were examined and a statement of the accounts receivable and collections for the fiscal year ended December 31, 1946, is contained in Exhibit S.

SCHOOL APPROPRIATION ACCOUNT

A schedule of the school district appropriation account, covering the period from January 31, 1941 to December 31, 1946, inclusive, indicates an appropriation balance due to the school district, as of December 31, 1946, of \$7,162.85. The original town balance sheet, as of this date, reported the appropriation balance due schools as \$6,261.00. (Exhibit T)

GENERAL COMMENTS

Current Deficit:

The balance sheet of December 31, 1946, (Exhibit A) indicates a current deficit in excess of \$10,000.00 on that date. This was more than twice the amount of the current deficit at the close of the preceding year as shown herewith:

	December 31, 1945	December 31, 1946
Total Current Liabilities	\$20,152.85	\$27,968.85
Total Assets	14,999.14	17,370.91
	\$5,153.71	\$10,597.94
Current Deficit		

In explanation of the term "current liabilities", it may be stated that these consisted of "accounts payable", "unexpended balances of appropriations" and "outstanding temporary loans".

To be in a sound financial condition a town should at all times have sufficient "assets" to meet its "current liabilities". Therefore, we must conclude that the financial condition of the Town of Belmont is becoming increasingly serious. The chief factor responsible for this situation is the accumulation of annual budget deficits resulting from appropriation overdrafts. The budget deficit in 1946, heretofore referred to in this report, amounted to \$5,636.47. This condition can be remedied only by more careful budget preparation and strict adherence to the appropriations which are authorized.

The current deficit of \$10,000.00 should be taken care of either through 1) the issuance of refunding serial notes or bonds (which would require special legislative authority) or, (2) by special annual appropriations of \$2,000.00 made for the purpose of reducing the amount of outstanding temporary loans each year for five years. The first method is recommended.

Board of Selectmen:

Bills and invoices should always be attached to and filed with vouchers issued in payment thereof. It was very difficult to compare supporting bills with vouchers as there is at present no adequate system of filing bills and invoices. In many instances, not even the voucher number appeared on the bills.

More attention should be given to the matter of the proper classification of accounts. A change in the method of accounting relative to the withholding tax was also recommended and installed.

The amount of the tax warrant should be verified before the warrant is committed to the collector. Any changes in the warrant, as originally made out, should be made only upon proper authorization of the board.

The selectmen should require that fiscal officers of the town make monthly remittances to the treasurer as provided by law.

Tax Collector:

Partial payments made either on tax warrant or tax sale accounts should be entered in the cash book and posted to the warrant or tax sale record book. Funds received by the collector on account of such partial payments should be included with regular monthly remittances to the treasurer.

A complete record of each tax collection should be made in the warrant book by the collector. This should include the amount of payment, discount or abatement (if any), interest collected (if any), and the day, month and year of payment.

If partial payments are made on redemption accounts, only the actual unredeemed balance of such accounts should be reported as "assets" at the close of the year.

The collector should follow the forms prescribed by this Division in making out his annual report to the town. The collector's report, which appears on page 29 of the 1946 annual town report, is very inadequate.

Detailed lists of uncollected and unredeemed taxes should accompany the collector's report. This is a requirement of the law. All uncollected taxes should be carried as "assets" in the balance sheet of the town until such time as they have been collected or abated.

It is considered better procedure for a tax collector to sell property each year rather than to add the amount of subsequent year's taxes to the original sale. If property is sold each year the taxpayer can likewise redeem each year's sale, otherwise he must pay the amount of the original sale, plus all subsequent years' taxes, to redeem his property.

Town Clerk:

Remittances of funds received from the issuance of motor vehicle permits should be made to the town treasurer monthly.

Conclusion:

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

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

Yours very truly,

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

OFFICERS OF THE SCHOOL DISTRICT

MODERATOR

STANLEY F. HILL

CLERK

NORMA A. PRESCOTT

SCHOOL BOARD

John J. McDonough	Term Expires 1948
Richard W. Weston	Term Expires 1949
Helena L. Bryant	Term Expires 1950

TREASURER

WILSON S. MANSFIELD

AUDITOR

FRANK E. HUNTOON

SUPERINTENDENT OF SCHOOLS

DONALD P. MATTOON

Telephone:	Residence	Tilton 6425
	Office	Tilton 531

SCHOOL NURSE

LURLINE H. McCOOK

Telephone:	Residence	Tilton 279
	Office	Tilton 531

Regular Meetings: School Board, first Tuesday of each month.

SCHOOL WARRANT

THE STATE OF NEW HAMPSHIRE Belknap ss:

To the inhabitants of the School District of Belmont, qualified to vote in District affairs:

You are hereby notified to meet in Community Hall, in said District, Saturday March 6, 1948, at 2:00 p.m. to act upon the following subjects:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose a Treasurer for the ensuing year.
4. To choose a member of the School Board to serve three years, to fill the vacancy arising from the expiration of the term of office of John J. McDonough.
5. To hear the reports of Agents, Auditors, Committees or officers heretofore chosen and pass any vote relating thereto.
6. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
7. To determine and appoint the salaries of the School Board and other district officers.
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 action the district will take to provide increased school plant facilities for elementary and high school pupils and raises and appropriate funds for the same.

10. To see if the district will vote, raise and appropriate, and make available to the School Board by April 1, 1948, the sum of One Thousand Two Hundred Fifteen (\$1,215.00) Dollars for the payment of increased transportation charges from January 5, 1948, and One Thousand Seven Hundred Thirty-four (\$1,734.00) Dollars as an anticipated operational deficit in the current school year.

Given under our hands at said Belmont, this 6th day of January, 1948.

JOHN J. McDONOUGH

RICHARD W. WESTON

HELENA L. BRYANT

School Board

A true copy of Warrant, Attest:

JOHN J. McDONOUGH

RICHARD W. WESTON

HELENA L. BRYANT

School Board

SCHOOL DISTRICT BUDGET

1948-1949

School Board's statement of amount required to support public schools and meet other statutory obligations of the district for the fiscal year beginning July 1, 1948.

Detailed Statement of Payments

Support of Schools:

Teachers' salaries	\$24,450.00
Textbooks	600.00
Scholars supplies	1,250.00
Flags	10.00
Othe expenses of instruction	250.00
Janitor service	1,840.00
Fuel	1,550.00
Water, light and janitor supplies	850.00
Minor repairs	2,240.00
Medical inspection	900.00
Transportation of pupils	7,740.00
Other special actiivties	60000

Total	\$42,280.00
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Other Statutory Requirements:

Salaries of district officers	\$197.00
Superintendent's salary	676.00
Truant officer an dschool census	28.00
Per capita tax	572.00
Fixed charges-insurance	336.00
Retirement	823.75
New equipment	300.00
Expense of administration	474.00
Payment of district debt	675.00
Payment of interest on debt	162.00

Amount required to meet school board's budget	\$46,523.75
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Estimated Income on District

State Aid	\$13,246.90	
Federal and Home Economics	150.00	
High School Tuition	200.00	
	<hr/>	
Deduct total estimated income not raised by taxation		13,596.90
Assessment required to balance school board's budget		<hr/>
		\$32,926.85

Respectfully submitted,

JOHN J. McDONOUGH

RICHARD W. WESTON

HELENA L. BRYANT

School Board

FINANCIAL REPORT OF THE SCHOOL DISTRICT

For Fiscal Year Ending June 30, 1947

RECEIPTS

Cash on hand July 1, 1946	\$ 707.60
Appropriation	23,261.00
Byse Insurance Co.	37.40
Canterbury School District	135.00
Gilmanton School District	90.00
Robert Hayward	90.00
George-Deen Federal Aid for: Home Economics 1946-7	158.98
Refund	6.00
John H. Starie	12.28
State Aid	4,617.88
State of New Hampshire	40.17
State Teachers' Association	7.02
Telephone	17.48
Total Receipts	<hr/> \$29,180.81

PAYMENTS

Administration

Salaries of District Officers:

Frank Huntoon	\$ 2.00
John J. McDonough	50.00
William E. Phillips	43.00
Norma A. Prescott	50.00
Richard W. Weston	50.00
	<hr/>
Total	\$195.00

Superintendent's Salary:

Winnifred F. Walker, Treas. Supervisory Union	\$477.00
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Truant Officer and School Census:

R. E. Lane	\$ 3.20
Dorothy Swain	25.00
	<hr/>
Total	\$28.20

Expenses of Administration:

Harleigh C. Brown	\$ 23.56
Edson E. Eastman Co.	16.23
Donald P. Mattoon	4.05
N.E. School Board Association	5.00
N.E. Telephone & Telegraph Co.	73.23
William E. Phillips	20.00
John H. Starie	5.78
Winnifred F. Walker, Treas. Supervisory Union	400.00
	<hr/>
Total	\$547.85

INSTRUCTION

Principal's and Teachers' Salaries:

Ruth D. Ackerman (W.T. \$28:60)	\$ 619.40
Phyllis Carey, substitute	7.50
Mrs. Lawrence Connolly, substitute	12.00
Editha K. Cowing (W.T. \$10, B.C. \$8.25, Ret. \$61.60)	1,237.43
Mrs. Fitzpatrick	36.00
Doris R. Glaude (W.T. \$188.10, B.C. \$8.25, Ret. \$64.00)	1,260.65
Doris D. Griffin	727.18
Mrs. Beulah Gustaffson	10.00
Mrs. Edward Kyle, substitute	101.00
Priscilla E. Marrotte	237.50
Ernestine Nockles (W.T. \$18.90)	89.10
Wilhelmina B. Reed (W.T. \$115, B.C. \$8.25, Ret. \$56)	934.34
Helen H. Rego (W.T. \$155)	1,140.89
Fred A. Rogler (W.T. \$178.60)	1,721.40
Velma L. Simpson (W.T. \$201.40, B.C. \$29.10)	1,384.60
Nan Smart, substitute	6.00
Cecile L. Smith (W.T. \$11.40)	1,366.10
Dorothy Starie, substitute	72.50
John H. Starie (W.T. \$200, B.C. \$36, Ret. \$100)	1,781.00
Dorothy Swain, substitute	8.00
Mrs. Celesta Teft, substitute	12.00
Collector of Internal Revenue	815.60
N.H.-Vt. Hospitalization Service	54.60
Teachers' Retirement	405.12
Total	\$14,039.81

Textbooks:

Allyn & Bacon	\$ 38.92
Houghton Mifflin Co.	129.55
Laidlaw Bros.	7.65
The Macmillan Co.	36.32

Silver Burdett Co.	12.99
Tilton-Northfield Chapter American Red Cross	5.85
Webster Publishing Co.	45.10
World Book Company	55.81
	<hr/>
Total	\$332.19

Scholars Supplies:

American Education Press	\$ 26.00
Edward E. Babb & Co.	428.86
Ralph F. Bass, Inc.	64.16
Boulia-Gorrell Lumber Co.	69.53
California Test Bureau	20.26
Central Scientific Co.	20.88
Canterbury School District	30.65
Congleton Typewriter Co.	10.00
Francoeur-Keroack Co.	7.40
Harold Griffin	5.00
Kidder Lumber Co.	47.20
The Mayfair Agency	48.47
The National Education Association	1.23
Prescotts Pharmacy	28.30
Virginia Shaw	7.25
Ralph H. Smith Co.	10.92
C.P. Stevens	2.25
A.R. Tasker	53.05
Tilton-Northfield Union School District	154.55
University Extension Division	10.00
J. Wiss & Son Co.	1.15
World Book Company	14.39
	<hr/>
Total	\$1061.78

Other Expenses of Instruction:

J.L. Hammett Co.	\$ 4.40
Dr. Howard R. Jones	10.00
Richard Smart	25.00
University Extension Division	140.68
	<hr/>
Total	\$180.08

OPERATION AND MAINTENANCE OF SCHOOL PLANT

Janitor Service:

Clifford Robichaud (W.T. \$42.00)	\$1,621.20
Collector of Internal Revenue	42.00
	<hr/>
Total	\$1,663.20

Fuel:

Peter Dutile	\$898.68
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Water, Light and Janitor Supplies:

Town of Belmont	\$153.50
Belmont Hosiery Co.	190.78
Bryant and Lawrence	29.92
H.J. Dowd	9.00
C. A. King Co.	91.25
C.P. Stevens Co.	21.45
Tilton-Northfield Union School District	28.40
	<hr/>
Total	\$524.30

Minor Repairs and Expenses:

Boulia-Gorrell Lumber Co.	\$ 50.45
Bryant & Lawrence	5.27
Elizabeth Corliss	32.50
Hazel Corliss	32.50
Charles E. Douphinett	789.42
Francoeur-Keroack	211.56
Marion Haggett	20.80
Kidder Lumber Co.	42.71
Donald P. Mattoon	1.50
C.J. Nourie	5.20
Donald F. Perthel	240.53
Clifford Robichaud	86.55
Frederick St. Cyr	12.18
C.P. Stevens Co.	14.84
Public Service Co. of N.H.	4.04
	<hr/>
Total	\$1,550.05

AUXILIARY AGENCIES AND SPECIAL ACTIVITIES

Medical Inspection:

Lurline H. McCook (W.T. \$86)	\$414.00
Prescotts Pharmacy	10.02
Dr. Karl Smith	125.00
Collector of Internal Revenue	60.20
	<hr/>
Total	\$609.22

Transportation of Pupils:

Milford Hislop	\$ 720.00
Laconia Transit Co.	2,397.00
Leila Waterman	1,440.00
	<hr/>
Total	\$4,557.00

Other Special Activities:

Belmont Hosiery Co.	\$ 50.00
Robert Dearborn	100.00
	<hr/>
Total	\$150.00

FIXED CHARGES

Insurance:

Guy L. Hamel	\$197.40
Hammond Agency	70.00
	<hr/>
Total	\$267.40

Other Fixed Charges:

State Treasurer	\$496.00
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OUTLAY FOR CONSTRUCTION AND EQUIPMENT

New Equipment:

Edward E. Babb & Co.	\$ 5.80
Central Scientific Co.	19.18

P. & F. Corbin	1.25
Martin & Murray	45.20
A. J. Nystram Co.	46.09
	<hr/>
Total	\$117.52

DEBT SERVICE

Payment of Principal of Debt:

Laconia Savings Bank	\$675.00
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Payment of Interest on Debt:

Laconia Savings Bank	\$202.50
	<hr/>
Total Payments	\$28,572.78
Cash on hand June 30, 1947	608.03
	<hr/>
Grand Total	\$29,180.81

Respectfully submitted,

JOHN J. McDONOUGH

RICHARD W. WESTON

HELENA L. BRYANT

School Board

WILSON S. MANSFIELD

School District Treasurer

AUDITOR'S REPORT

—

This is to certify that we have examined the books and other financial records of the school board of Belmont of which this is a true summary for the fiscal year ending June 30, 1947, and find them correctly cast and properly vouched.

FRANK E. HUNTOON

July 22, 1947

Auditor

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the Members of the School Board, Parents, and Voters in the Belmont School District:

If given free rein, the thinking of man can release the most treacherous forces—ill will, discontent, turmoil, suspicion, disbelief, hatred, and strife, or it can create the greatest blessings. The record of the ages is that a balance has always been struck between evil and good. Panics, disorders, misery, and wars give way to rule by and respect for laws and agreements, human betterment, peace and opportunities for folks to live their lives in freedom, rear their families, and honor spiritual attributes—eternal values.

The schools, now buffeted temporarily by the tensions and complexities of the times, stand for and promote programs designed to advance a race or nation of young people who are strong in body, alert in mind, straight-forward in purpose, and calm in inner life.

Facilities, materials, personnel, and funds are needed to provide the schools for the accomplishment of our goals. This report will describe some of the steps which are being taken to attain the ideals for which we strive.

BUILDINGS AND EQUIPMENT

Insurance

For many years, insurance policies of small amounts have been held to cover some of the loss which might obtain through destruction of a building by fire. On the Gale School, the policy limit was \$5,000 and \$10,000 on the high school. At present costs of construction, these amounts would be very inadequate to build new plants if old ones were destroyed by fire. The School Board acted to remedy the situation.

Last January, a representative of the Fire Underwriters' organization made a survey of the insurance coverage and offered recommendations.

School	Replacement Cost	Depreciation	Sound Estimated Value
Belmont High School	\$58,500	\$8,800	\$49,700
Gale School	51,200	23,000	28,200

In October, the School Board decided to insure the High School for \$42,000 on a five-year term plan and the Gale School for a similar period for \$21,000. The following costs result.

Fire Protection Only Five-Year Plan	Old	New	First Year Costs	Succeeding Years' Costs
Belmont High School	\$10,000	\$42,000	\$655.20	\$218.40
Gale School	5,000	21,000	352.80	117.60
			\$1,008.00	\$336.00
Rebate—Cancelled Policies			244.00	
Net first year costs			\$764.00	
Annual costs after first year				\$336.00

Lights at Rear of Buildings

For many years, sporadic damage to buildings has been caused by persons who could prowl about the structure in darkness. The Selectmen and the School Board, jointly, have finally succeeded in having floodlights attached to both buildings to illuminate the grounds, removing dark corners in which mischief could be perpetrated unnoticed.

Expense in renewing supports for the bell at the Gale School was saved by discontinuing its use. A handbell now calls pupils from the playgrounds.

Building Committee

On March 8, 1947, the School District meeting voted to have a committee of three appointed to work in conjunction with the School Board and report at the next annual school district meeting on steps the district should take to provide gymnasium facilities at the high school. The Moderator appointed three members, representing different groups in town.

The Committee

School District Meeting Members
 Ellis N. Blaisdell (Budget Com.)
 Clarence B. Dearborn (Legislator)
 Euclide F. Blanchard (Veterans)

School Board Members
 John J. McDonough
 Richard W. Weston
 Helena L. Bryant

All members of the Committee met at the Gale School on April 10, 1947, at 8:00 p.m. Mr. John J. McDonough served as chairman and Mrs. Helena L. Bryant as clerk. There was agreement on the need for gymnasium facilities and possibly for

additional classrooms. Mr. Douglass G. Prescott was chosen as architect and invited to attend the next meeting of the Committee. Later, Mr. Henry W. Erickson, partner of Mr. Prescott's, attended.

Meetings were held on April 13, 20, and 27, 1947, culminating in an application to the Federal Works Agency early in May for an Advance for Plan Preparation. For lack of funds, the Federal Works Agency awaits approval of the application. The details of the application are shown below.

Federal Works Agency

Application No.: N. H. 27-P-83

High School Addition

Belmont, N. H.

Control: PK:slc

Application dated May 1, 1947, estimates set as:

Construction	\$77,958.00
Equipment	3,000.00
Plan Preparation	3,464.80
Supervision, Construction	1,732.40
Miscellaneous	464.80
	\$86,520.00

Equalized Valuation \$1,147,486

Debt Limit, 8% 91,798

Summer Repairs and Changes

To increase the facilities at the high school, a new shop was constructed by partitioning part of the basement of the Gale School, installing an entrance on the west side at ground level, and moving the equipment from the former shop.

The upper floor of the Gale School was redecorated and plans were laid for completion of the interior of the whole building by next summer.

Corridor drinking fountains were installed in the high school and some redecorating was done.

The services of Mr. Clifford Robichaud were utilized last summer in painting, repairing and cleaning. He has done an excellent job in putting the buildings into fine condition.

Community Hall

The School Board has agreed to the payment of rental for the use of Community Hall. For its use every afternoon and for two nights a week, including all school functions, \$300 will be paid.

Fire Drills

Fire drills have been held frequently and pupils trained to care for themselves both during such exercises and in the event of a fire.

FINANCES

Annual District Meeting

In March 1947, the School Board presented in the Town Report a School Budget of \$31,781.20 and at the annual district meeting advocated an increase to permit the retention of teachers through salary adjustment. The Budget voted was \$34,959.32.

The 1947 Legislature voted a 500% increase in State Aid. Under this legislation, Belmont's allotment was estimated to be \$13,200. A legislative requirement was that a special school district meeting be held to appropriate the estimated State Aid funds.

Special Meeting

On July 8, 1947, a special School District meeting was held. It was voted that \$8,640.68 of the estimated state aid of \$13,200 be appropriated for 1947-8 school expenses and that \$4,559.32 be appropriated to reduce school taxes. This made the 1947-8 assessment for the support of schools, \$30,400. By this action, the original printed assessment was reduced over a thousand dollars, and the amount made available to the school board to meet rapidly mounting expenses was considerably increased.

School Treasurer

Mr. William E. Phillips, conscientious school district treasurer for many years, resigned following the annual meeting in March and Mr. Wilson B. Mansfield, elected to take office July 1, was appointed to complete Mr. Phillips' term.

Effect of New State Aid Bill

The immediate effect of the State Aid appropriation by the 1947 Legislature shows in a statement received early in December from the State Board of Education.

I. Equalization Aid:

One-room schools approved	---	x \$1800	-----	
Other elementary pupils	170	x \$ 75	\$12,750.00	
Secondary students	70	x \$ 100	7,000.00	
			<hr/>	\$19,750.00
Equalized Valuation (1947)	\$1,301,530.			
Less \$6.00 Tax on Equalized Valuation				\$ 7,809.18
Total Equalization Aid — Maximum				\$10,000.00

II. General Aid:

Elementary pupils	170	x \$12.33	\$2,096.10	
Secondary students	70	x \$16.44	1,150.80	
			<hr/>	3,244.90
Total Aid—Available December 1, 1947				<hr/> \$13,246.90

PUPILS

School Lunches

Last spring girls in the Junior Class desired to earn money for class activities. They planned and successfully served hot lunches, selling them to pupil purchasers for a small charge.

Home Nursing Course

Through the efforts of the Laconia branch of the American Red Cross, some high school girls took a Home Nursing Course last spring. A registered nurse taught this work in the Domestic Science room and several girls had the benefit of the instruction, besides earning $\frac{1}{4}$ unit credit toward graduation.

Athletics

Another successful basketball season for the boys was enjoyed last winter. Mr. Robert Dearborn gave unstintingly of his time and energy. A trip to the Interscholastic Basketball Tournament at the University of New Hampshire was the reward for hard playing.

This winter, lacking a local person for coaching, Messrs. John J. Bane and Henry J. McLaughlin are directing the boys' group and Mrs. Phyllis Agle Carey has the girls.

Dental Clinic

The school Nurse, Mrs. Lurline H. McCook, organized a Dental Clinic last spring. Through the solicitation of Mr. John J. McDonough, cars were provided to carry the pupils to Laconia for dental treatments.

Closing Exercises

The last school year closed with Baccalaureate June 15 and graduation exercises for high school pupils in Community Hall on Monday evening, June 16th, at 7:30 p.m. The program:

Processional

Invocation

Address to Welcome

Ernest Robert Morrison

Address

Dr. Howard R. Jones, President
Plymouth Teachers College

Chorus

"Jeanie"

Foster

"Passing By"

Purcell

The Senior Class

Address of Farewell

Kay Rita Ackerman

Achievement Awards

John H. Starie, Headmaster

Presentation of Diplomas

John J. McDonough, Chairman
Belmont School Board

Benediction

Recessional

Class of 1947

Kay Rita Ackerman	Richard Jules Bertholet*
Joyce Adella Bryant	Thornton E. Cass*
Elizabeth Mary Defosses	Cecile Lillian Marie Gilbert
Norman Roy Hancock	Walter Cuthbert Harris, Jr.
Robert Winthrop Hayward	James Edward Hughes
Albert Joseph Laflam, Jr.	Ernest Robert Morrison
Thomas Maynard Murphy*	Alfred A. Rhodes*
Edward Paul Rhodes	Ruth Pearle Rollins
	Madelyn Swain

* Veterans of World War II

A diploma has also been awarded to Frank R. Huckins, formerly a member of this school, who completed his requirements while in the Armed Forces of the United States.

Class Officers

President	Edward Paul Rhodes
Vice-president	Walter E. Harris, Jr.
Treasurer	Cecile L. M. Gilbert
Secretary	Elizabeth M. Defosses
Class Marshal:	Roberta Dearborn
Class Colors:	Blue and Silver
Class Flower	White Carnation

Motto

"Tonight we Launch; where shall we anchor?"

School Calendar for 1947-48

First Term begins Wednesday, September 3, 1947. No school: October 16, 17; November 10, 11, 27, 28; Close for Christmas vacation at usual time, Friday, December 19, 1947.

Second Term begins Monday, January 5, 1948. Winter vacation: Close school at usual time on Friday, February 20, 1948.

Third Term begins Monday, March 1, 1948. Spring vacation: Close school at usual time on Friday, April 13, 1948.

Fourth Term begins Monday, May 3, 1948. Summer vacation. Close school on Friday, June 18, 1948.

Enrollments in October 1947

Gale School		
Teacher	Grade	Enrollment
Mrs. Editha K. Cowing	I	40
Miss Wilhelmina B. Reed	II-III	37
Mrs. Cecile L. Smith	III-IV-V	38
Mrs. Helen H. Rego	V-VI	39
		154
High School		
Teacher	Grade	Enrollment
Henry J. McLaughlin	VII	20
Mrs. Velma L. Simpson	VIII	21
		41
John J. Bane, Headmaster	IX	27
Miss Doris R. Claude	X	22
Mrs. Ruth D. Ackerman	XI	18
Fred A. Rogler	XII	12
		79
St. John's School—from Belmont		10
St. Joseph's School—from Belmont		3
		82
Total Local and Parochial,	Elementary	208
	High	79

Tuition Pupils

- XII Dorothy M. Finley (Edmund) Canterbury
- IX Evelyn M. Kinne (Mrs. Elsie Clairmont) Canterbury
- XI Lois B. B. Madden (Mrs. Eva Gilligan) Rt. 106, Loudon

Transportation of Pupils

- Gerard R. Camire, Rt. 1, Laconia, \$1 per school day
- Milford C. Hislop, So. Road, Belmont, \$4 per school day.
South Road 5 pupils; Gilmanton Road 5 pupils.
- Laconia Transit Company, Winnisquam trip 21.6 mi. \$8 per school day. St. John's, 4 pupils; St. Joseph's, 3 pupils; Gale and High School, 39 pupils.

Laconia Transit Company, Province Road trip, 27.3 mi. a.m. \$9 per school day. Gale and High School, 52 pupils.

Mrs. Leila Waterman, 21.8 mi. a.m. \$8 per school day. River Road, 10 pupils; Jamestown, 10 pupils.

Total pupils transported daily	
Gale and High	121
Parochial	7
	<hr/>
	128
Cost per day per pupil, about 233c	

Health Program

The School Board has long desired to promote among all pupils a Health Program which would serve their best interests in many ways. Of primary importance is the physical examination of boys and girls, to discover the bodily weaknesses and to start to correct these. Since it is possible to tell the condition of each pupil only by a complete examination, one similar to that for persons entering the nurses corps or the armed forces, considerable time is required. To this end, complete physical examinations have been held. Dr. Harry E. Trapp, Jr., is the examining physician for the boys and Dr. Kathleen Robinson for girls. The records are kept by the School Nurse, who does the follow-up work to get remedial defects corrected.

Bus Safety

The film, "Priceless Cargo," in which bus drivers and pupils see others conducting themselves acceptably on a school bus in operation, was shown to all bus pupils and their drivers this fall.

Hearing Tests

By joint purchase, a Maico Tru-Tone Audiometer has been obtained for hearing tests in Supervisory Union No. 59. This is equipment similar to that in an otologist's office and brings to each pupil a true test of his hearing losses.

Correspondence Courses

To provide an opportunity for pupils in Belmont High School to obtain training comparable to the offerings in some larger high schools, and at low cost to the District, Correspondence Courses under the direction of the Extension Service of the University of Nebraska are purchased. Courses being taken are:

Typewriting (Commercial Arts Ix-43) 11 pupils
Auto Mechanics (Practical Arts IXx-43) 3 pupils
Gas Engines (Practical Arts XIX) 2 pupils
Dairy Production (Agriculture Ix-DH) 3 pupils
Sketching (Art LVx) 3 pupils
Mechanical Drawing (Art XXIIIx) 1 pupil
Solid Geometry (Mathematics VIIIx) 1 pupil
Social Science (Am. History Vx-W) 1 pupil
Homemaking (Clothing Construction XIX) 1 pupil

NO SCHOOL SIGNAL BY RADIO

"No-School" signals will be given by radio. The closing of any school after the beginning of the morning or afternoon session will be done by announcement by the teacher in charge.

Concord Radio Station WKXL (1450 on dial)

Laconia Radio Station, WLNH (1340 on dial)

"No School" announcements at: 7:15, 7:30, 7:45, 8:00 a.m.

Schools will be closed on account of weather only when the conditions make walking very difficult or travel by car hazardous.

The "No School" signal may not be sounded this year or next. Rain-or-shine, storm-or-cold, the schools will be kept open, save for safety's sake.

Teachers' Salary Schedule

Salaries of teachers in this section of New Hampshire have risen materially but they have not kept pace with the cost of living rises, nor with increases granted to employes in almost

all other types of work. Last spring the Belmont School Board faced the problem of adjusting teachers' salaries. The teachers furnished a report which the school Board adapted and issued a schedule for 1947-48, subject to modification as conditions warrant.

Group I—Executive Positions

Headmaster, High School. Salary dependent on training, experience, and apparent potential success.

Principal, Gale School. Highest salary of the teacher group for similar training and experience, plus \$10 per month for additional duties as principal.

Group II—Teacher with Bachelor's Degree and State Certificate

- a. Teacher with more than 5 years' experience, \$2400
- b. Teacher with less than 5 years' experience, \$2100-\$2300
- c. Teacher with no experience, beginner, \$1800-\$2000

Group III—Teacher without Degree

- a. Teacher with State Certificate and with more than 5 years' experience, \$2300
- b. Teacher with State Certificate and with less than 5 years' experience, \$2200
- c. Teacher with Emergency Permit and with more than 5 years' experience, \$2100 plus \$50 for 6 semester hours' credit in a summer session above number now held.
- d. Teacher with Emergency Permit and with less than 5 years' experience, \$2000, plus \$50 for 6 semester hours' credit in a summer session above number now held.

Teachers Employed

Mr. John H. Starie, Belmont High School Headmaster for the last two years, was appointed Executive Secretary of the New Hampshire State Teachers Association and terminated his services in June 1947. Mr. Starie possessed much talent as a writer and had an easy manner in speaking. He was very in-

terested in matters pertaining to the welfare of teachers and the advancement of schools. With these fine qualities, there was every expectation that he would be very successful in the type of work for which he had been chosen, so on his request, the Board accepted his resignation.

To be the incoming headmaster, the Board elected Mr. John J. Bane, of Ashland High School. Mr. Bane has had a variety of experiences as playground instructor, inspector for a manufacturing company, teacher in Boston public schools, member of the Coast Guard reserve, an Army instructor at Camp Dix, coach of baseball and basketball, at Ashland. He attended St. Anselm's College and was graduated from Boston College in 1941. He also has a degree of M. Ed. in Guidance from Boston University.

To care for an anticipated influx of high school pupils, and to secure better teaching schedules, Mr. Henry J. McLaughlin of Manchester was employed in August. He is a graduate of St. Anselm's College, has had Army service, and has played on hockey, basketball, and baseball teams.

Miss Priscilla E. Marrotte, Music Supervisor, married in June. Her work is now conducted by Miss Jane R. Vogel of Manchester, N. H., graduate of Plymouth Teachers College and Rivier College.

Experienced teachers are in short supply and the number of beginning teachers is extremely limited, so the district is fortunate to have had so few changes in personnel. All other teachers continue to give their efforts towards the advancement of pupils.

Teachers' Meetings

One of the most important jobs of administration is to provide means whereby teachers may be cognizant of changing methods, materials, and teaching. .In this supervisory union,

teachers are attending a series of meetings throughout the school year, particularly emphasizing "Child Development and the Curriculum." In each of these meetings, teachers take part as speakers, and a portion of each program is scheduled for voices from outside.

September 2—Visual Presentation of the Theme: "All Children are Created with Personalities," through the use of films prepared by the Yale Clinic of Child Development.

September 10—Safety and Health Education in the Curriculum. Dr. Kathleen Robinson, School Physician, addressed the subject of "Physical Examinations for All," and Safety on School Buses was shown in the film, "Priceless Cargo."

October 8—Learning and Expressing through the Arts. The main speaker: Dr. Mildred Landis, Supervisor of Fine Arts in New Hampshire.

November 5—Child Development through Human Relations and Experiences. Mrs. Ralph H. Smith, Laconia School Board member, and Rev. Paul V. Hostetter, PTA member from Gilford, discussed "Parents Want School to Teach 'Living.'"

January 7—Pupil Achievement in School Studies. Mr. and Mrs. Arthur H. Erholm of Tilton, formerly connected with New Jersey Institutional work, handle the topic: "Handicrafts, A Part of School Life."

March 3—Child Development and Conservation. A Program of Conservation and Reforestation will be outlined by Mrs. Marion H. Atwood of Sanbornton and an Extension Forester, Mr. K. E. Barraclough.

May 5—Child Development and Learning Levels. Mr. Donald F. Piper, Director of Youth Services, Concord, will describe "Learning Levels in High School Subjects."

Parents Associating with Teachers

There are several communities in the Lakes Region in which parents of youngsters enrolled in the schools have formed an association with teachers. In this way, common understandings are readily acquired and growing support of the instructional program for children and youths is obtained. Monthly meetings furnish many opportunities for parents to discuss both general and special school problems among themselves and with the teachers and school board members. Some parents, interested in their own children's advancement and in the school's program, might form a Parent-Teacher Association, or a Mother's Club, or a Home-School Association, or any similarly named organization. The school officials will gladly assist in the organizational details and in program planning, if a small group of parents desire the information and request it.

Conclusion

In submitting this eighth annual report, an outline of our joint efforts during the twelve months past, it is a pleasure to express appreciation to citizens, school board members, teachers, pupils, special workers, and employees in various capacities, for cooperation, understanding, industry, and success.

Respectfully submitted,

DONALD P. MATTOON

